

soon as possible and sections 4 to 8, 11 and 17 to 19 of the Regulations Act (chapter R-18.1) do not apply to that decision;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for Government Administration and Chair of the Conseil du trésor and the Minister of Municipal Affairs, Regions and Land Occupancy:

THAT Chapter V.2 of the Act respecting contracting by public bodies (chapter C-65.1) apply to contracts for the construction, reconstruction, demolition, repair or renovation of roads, waterworks and sewer services of Ville de Montréal involving an expenditure equal to or greater than \$100,000 and for which the award process begins at the date of coming into force of this Order in Council, and to subcontracts of the same nature directly or indirectly related to such contracts and involving an expenditure equal to or greater than \$25,000;

THAT this Order in Council come into force on 23 October 2013.

JEAN ST-GELAIS,
Clerk of the Conseil exécutif

3030

M.O., 2013

Order of the Minister of Finance and the Economy dated 10 October 2013

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

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, a deed, document or writing binds the Minister or the Agence du revenu du Québec, or may be attributed to them, only if it is signed by the Minister, 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;

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 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 that Regulation in order to update the delegation of signing authority 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, pursuant to paragraph 1 of section 3 of the Regulation 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, 10 October 2013

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) 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 inserting the following after section 1:

“**1.1.** The tax payable under Title I of the Act respecting the Québec sales tax (chapter T-0.1) and the tax payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) are not taken into account in the amounts provided for in this Regulation.”

(2) Subsection 1 has effect from 1 April 2013.

2. (1) The heading of Title I of Book II of the Regulation is amended by striking out “, DES ENQUÊTES”.

(2) Subsection 1 has effect from 26 November 2012.

3. Section 17 of the Regulation is amended by replacing paragraph 1 by the following:

“(1) section 10 and section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, of the Tax Administration Act (chapter A-6.002);”

4. (1) Chapters V and VI of Title I of Book II of the Regulation, comprising sections 18 to 21.3, are repealed.

(2) Subsection 1, when it repeals Chapter V of Title I of Book II of the Regulation, has effect from 26 November 2012.

5. Section 21.1 of the Regulation is amended by replacing paragraph 2 by the following:

“(2) sections 34, 35, 35.5, 35.6, 36 and 39, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 86 of the Tax Administration Act (chapter A-6.002);”

6. (1) The Regulation is amended by inserting the following after section 21.4:

“TITLE I.I

“DIRECTION GÉNÉRALE DES ENQUÊTES ET DES POURSUITES PÉNALES

“**21.5.** A senior director is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 21.6 to 21.8;

(2) section 17.4.1 of the Tax Administration Act (chapter A-6.002);

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

(4) 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);

(5) section 681 of the Act respecting the Québec sales tax (chapter T-0.1).

“**21.6.** An assistant senior director or a director is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 21.7 and 21.8;

(2) sections 15.3, 15.3.0.1, 17, 17.2 to 17.4, 21, 36.1, 39, 40.3 and 40.4, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and sections 86 and 94.1 of the Tax Administration Act (chapter A-6.002);

(3) section 9.2 of the Companies Act (chapter C-38);

(4) sections 6.1.1, 6.2, 6.3 and 6.7 of the Tobacco Tax Act (chapter I-2);

(5) subparagraph *e* of the second paragraph of section 725.1.2 of the Taxation Act (chapter I-3);

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

(7) sections 17 and 365 of the Business Corporations Act (chapter 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 (chapter T-1);

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

“**21.7.** A service head is authorized to sign the documents required for the purposes of

- (1) the provision referred to in section 21.8;
- (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 (chapter A-6.002);
- (3) article 66 of the Code of Penal Procedure (chapter C-25.1);
- (4) sections 7.10, 7.12, 13.3 and 13.3.1 of the Tobacco Tax Act (chapter I-2);
- (5) paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (chapter 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 (chapter T-0.1);
- (7) sections 14.1, 33, 35, 36, 39, 40 and 53 of the Fuel Tax Act (chapter T-1).

“**21.8.** 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.”

(2) Subsection 1 has effect from 26 November 2012. However, where the Regulation applies before 26 February 2013,

(1) the heading of Title I.I of Book II of the Regulation is to be read with “ASSOCIÉE” inserted after “DIRECTION GÉNÉRALE”;

(2) section 21.5 of the Regulation is to be read with the portion before paragraph 1 replaced by the following:

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

7. 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 and 58.1, section 71 in relation

to a request for information, other than a request for an information file referred to in section 71.0.2, and section 86 of the Tax Administration Act (chapter A-6.002).”

8. (1) Section 24.1 of the Regulation is amended by replacing “of administration” by “of strategic files”.

(2) Subsection 1 has effect from 1 March 2013.

9. (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 or the head of the Service des successions is authorized to sign any document in connection with”.

(2) Subsection 1 has effect from 1 March 2013.

10. (1) The Regulation is amended by inserting the following before section 34.1:

“**34.0.1.** The director of accounting and systems is authorized to sign all documents that the Minister of Revenue is authorized to sign, up to a value not in excess of \$250 000.”

(2) Subsection 1 has effect from 1 March 2013.

11. (1) The heading of Subdivision 2 of Division 1 of Chapter I of Title III of Book II of the Regulation is amended by striking out “des biens sous administration”.

(2) Subsection 1 has effect from 1 March 2013.

12. (1) Section 34.1 of the Regulation is amended by replacing the portion before paragraph 1 by the following:

“**34.1.** The head of the Service de la comptabilité organisationnelle or the head of the Service des systèmes des biens non réclamés is authorized to sign any document in connection with”.

(2) Subsection 1 has effect from 1 March 2013.

13. (1) Section 37 of the Regulation is amended by replacing “projets” by “biens spéciaux”.

(2) Subsection 1 has effect from 1 March 2013.

14. Section 43 of the Regulation is amended by adding the following after paragraph 3:

“(4) section 57.1 of the Act to facilitate the payment of support (chapter P-2.2).”

15. Section 49 of the Regulation is amended, in the first paragraph,

(1) by replacing subparagraph 2 by the following:

“(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, section 58.1, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 94.1 of the Tax Administration Act (chapter A-6.002);”;

(2) by replacing subparagraph 9 by the following:

“(9) sections 13, 16, 22, 23, 29, 31, 37, 46, 48 to 50 and 53, the first paragraph of section 54 and section 57.1, in relation to a demand other than that sent to an advocate or notary, of the Act to facilitate the payment of support (chapter P-2.2);”.

16. The Regulation is amended by inserting the following before section 53:

“**52.1.** The senior director of research and innovation is authorized to sign the documents required for the purposes of the provisions referred to in sections 53 to 57.”

17. Section 53 of the Regulation is amended by striking out “The senior director of research and innovation or” in the portion before paragraph 1.

18. Section 54 of the Regulation is amended by replacing paragraph 2 by the following:

“(2) sections 34, 35, 35.5, 35.6 and 36, the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 86 of the Tax Administration Act (chapter A-6.002);”.

19. (1) Chapters I and II of Title V of Book II of the Regulation, comprising sections 58 to 66, are repealed.

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

20. (1) The Regulation is amended by inserting the following after Chapter II of Title V of Book II:

“**CHAPTER II.1**
“**DIRECTION PRINCIPALE DES PROGRAMMES**
SOCIOFISCAUX

“**66.1.** The senior director of social and tax programs is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 66.2 and 66.3, the first and second paragraphs of section 66.4 and the first paragraph of sections 66.5, 66.7 and 66.8 to 66.11.

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).

“**DIVISION I**
“**DIRECTIONS DU CENTRE DES RELATIONS**
AVEC LA CLIENTÈLE DES PENSIONS
ALIMENTAIRES

“**66.2.** A director is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first and second paragraphs of section 66.4;

(2) section 57.1 of the Act to facilitate the payment of support (chapter P-2.2).

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 subparagraph 2 of the first paragraph and subparagraphs 2 and 3 of the first paragraph of section 66.4.

“**66.3.** A service head or 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) the provisions referred to in the first and second paragraphs of section 66.4;

(2) section 57.1 of the Act to facilitate the payment of support (chapter P-2.2) in relation to a demand other than that sent to an advocate or notary.

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 subparagraph 2 of the first paragraph and subparagraphs 2 and 3 of the first paragraph of section 66.4.

“**66.4.** 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 the documents required for the purposes of

(1) article 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 (chapter P-2.2);

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

The holder of a position 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.

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

(1) section 57.1 of the Act to facilitate the payment of support (chapter P-2.2) in relation to a demand other than that sent to an advocate or notary;

(2) 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 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 1 and 2 of the first paragraph.

“DIVISION II

“DIRECTIONS DU CENTRE DES RELATIONS AVEC LA CLIENTÈLE DES PROGRAMMES SOCIOFISCAUX

“66.6. The director of the Centre des relations avec la clientèle des programmes sociofiscaux 1 is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 66.7 to 66.10.

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).

“66.7. The director of the Centre des relations avec la clientèle des programmes sociofiscaux 2 is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 66.9 and 66.11;

(2) section 39 of the Tax Administration Act (chapter A-6.002).

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.

“66.8. A service head at the Direction du Centre des relations avec la clientèle des programmes sociofiscaux 1 is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 66.9 and 66.10;

(2) section 21 of the Tax Administration Act (chapter A-6.002);

(3) section 898.1 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.

“66.9. A service head at the Direction du Centre des relations avec la clientèle des programmes sociofiscaux 2 is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 66.11;

(2) section 36, the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary, section 42, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 86 of the Tax Administration Act (chapter A-6.002);

(3) sections 895 and 895.0.1 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.

“66.10. A financial management officer or 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 at the Direction du Centre des relations avec la clientèle des programmes sociofiscaux 1 is authorized to sign the documents required for the purposes of

(1) sections 30, 31, 58.1 and 94.1 of the Tax Administration Act (chapter A-6.002);

(2) section 36 of the Shelter Allowance Program for the elderly and families implemented by the Société d'habitation du Québec pursuant to Décret 904-97 (1997, *G.O.* 2, 5289), Décret 1094-98 (1998, *G.O.* 2, 5066) or Décret 1187-99 (1999, *G.O.* 2, 5548), except in relation to a notice of determination, notice of redetermination or notice of revision.

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.

“**66.11.** A financial management officer or tax research officer who is governed by the collective labour agreement for professionals or a tax audit officer or office clerk who is governed by the collective labour agreement for public servants and who carries out duties at the Direction du Centre des relations avec la clientèle des programmes sociofiscaux 2 is authorized to sign the documents required for the purposes of

(1) sections 30, 31, 58.1 and 94.1 of the Tax Administration Act (chapter A-6.002);

(2) section 1029.8.116.28 of the Taxation Act (chapter I-3);

(3) sections 29, 30, 37 and 38 du Shelter Allowance Program for the elderly and families implemented by the Société d'habitation du Québec pursuant to Décret 904-97 (1997, *G.O.* 2, 5289), Décret 1094-98 (1998, *G.O.* 2, 5066) or Décret 1187-99 (1999, *G.O.* 2, 5548), except in relation to a notice of determination, notice of redetermination or notice of revision.

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.”

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

21. (1) Chapter III of Title V of Book II of the Regulation, comprising sections 67 to 70, is repealed.

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

22. (1) The Regulation is amended by inserting the following after Chapter III of Title V of Book II:

“**CHAPTER III.1**
“DIRECTIONS PRINCIPALES DU CONTRÔLE
FISCAL DES PARTICULIERS

“**70.1.** A senior 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 70.2 to 70.7;

(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 (chapter I-3);

(3) 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 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 A-6.002).

“**70.2.** 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 70.3 to 70.7;

(2) sections 34, 35, 35.5, 35.6 and 39 of the Tax Administration Act (chapter 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 (chapter I-3);

(5) section 130R13 of the Regulation respecting the Taxation Act (chapter 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 and of section 94.1 of the Tax Administration Act and for the purposes of paragraph f of subsection 2 of section 1000 and of section 1001 of the Taxation Act.

“**70.3.** A service head of accounting or service head of failure to file individual income tax returns is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 70.4;

(2) sections 36 and 86 of the Tax Administration Act (chapter A-6.002);

(3) sections 1051.1, 1051.2, 1056.4, 1056.4.0.1, 1098, 1100 and 1102.1 of the Taxation Act (chapter I-3);

(4) 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 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 of section 94.1 of the Tax Administration Act and for the purposes of paragraph *f* of subsection 2 of section 1000 and of section 1001 of the Taxation Act.

“**70.4.** 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 an accounting service or failure to file individual income tax returns service 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 (chapter A-6.002);

(2) sections 520.1 and 522, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1029.8.61.63, 1051.1 and 1051.2 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 the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and of section 94.1 of the Tax Administration Act and for the purposes of paragraph *f* of subsection 2 of section 1000 and of section 1001 of the Taxation Act.

“**70.5.** 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 sections 70.6 and 70.7;

(2) sections 21, 30.1, 34, 35, 35.5 and 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 (chapter I-3), the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary, section 42, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 86 of the Tax Administration Act (chapter 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 sections 832.23 and 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, 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, 1082.13, 1098, 1100 and 1102.1 of the Taxation Act;

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

(5) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (chapter I-4);

(6) 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 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 of section 94.1 of the Tax Administration Act.

“**70.6.** A financial management officer who is governed by the collective labour agreement for professionals, a tax audit officer or an information officer who is governed by the collective labour agreement for public servants and who carries out duties in a tax audit service is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 70.7;

(2) sections 12.2 and 35.6 and 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;

(3) article 2631 of the Civil Code;

(4) sections 42.15, 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 and 1029.6.0.1.8 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.

“**70.7.** A tax research officer who is governed by the collective labour agreement for professionals or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in a tax audit service 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 (chapter A-6.002);

(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 (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.”

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

23. (1) The heading of Chapter IV of Title V of Book II of the Regulation is amended by replacing “SERVICES À” by “RELATIONS AVEC”.

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

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

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

25. (1) Section 72 of the Regulation is amended by replacing the first paragraph by the following:

“**72.** A director in any of the directorates of the Centre des relations avec la clientèle des particuliers is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 73 and 74;

(2) section 39 of the Tax Administration Act (chapter A-6.002).”

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

26. (1) Section 73 of the Regulation is amended, in the first paragraph,

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

“**73.** A service head in any of the directorates of the Centre des relations avec la clientèle des particuliers is authorized to sign the documents required for the purposes of”;

(2) by replacing subparagraph 2 by the following:

“(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, section 42, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 86 of the Tax Administration Act (chapter A-6.002).”

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

27. (1) Section 74 of the Regulation is amended by replacing the portion of the first paragraph before subparagraph 1 by the following:

“**74.** 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 or a tax audit officer, an administration technician, an information officer or an office clerk who is governed by the collective labour agreement for public servants who carries out duties in a directorate of the Centre des relations avec la clientèle des particuliers is authorized to sign the documents required for the purposes of”.

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

28. (1) Chapter V of Title V of Book II of the Regulation, comprising sections 74.1 to 74.4, is repealed.

(2) Subsection 1 has effect from 19 December 2012.

29. Section 78 of the Regulation is amended by replacing subparagraph 2 of the first paragraph by the following:

“(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, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 86 of the Tax Administration Act (chapter A-6.002);”.

30. Section 79 of the Regulation is amended by inserting “or financial management officer (emeritus level)” after “(expert level)” in the portion before paragraph 1.

31. Section 83 of the Regulation is amended by replacing subparagraph 2 of the first paragraph by the following:

“(2) sections 17.3, 17.4.1, 17.5, 17.5.1, 17.6, 34, 35.5 and 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 (chapter I-3), section 39 in relation to a formal demand other than that sent to an advocate or notary, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 86 of the Tax Administration Act (chapter A-6.002);”.

32. Section 84 of the Regulation is amended by replacing subparagraph 2 of the first paragraph by the following:

“(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, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 86 of the Tax Administration Act (chapter A-6.002);”.

33. Section 85 of the Regulation is amended by inserting “or financial management officer (emeritus level)” after “(expert level)” in the first paragraph.

34. The Regulation is amended by inserting the following before section 87:

“**86.1.** The senior director of business audits (Montréal) is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 87, 89 and 93 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 (chapter C-25.1), paragraph f of subsection 2 of section 1000 and section 1001 of the Taxation Act (chapter I-3) and sections 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (chapter I-3, r. 1).”

35. The heading of Chapter II of Title VI of Book II of the Regulation is amended by striking out “OTHER”.

36. Section 87 of the Regulation is amended by replacing the first paragraph by the following:

“**87.** The senior director of business audits (Capitale-Nationale et autres régions) is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 89, section 91, the first paragraph of sections 94 to 98 and section 99;

(2) section 51 of the Fuel Tax Act (chapter T-1).”

37. Section 88 of the Regulation is repealed.

38. Section 89 of the Regulation is amended, in the first paragraph,

(1) by replacing “87 and 88” in the portion before subparagraph 1 by “86.1 and 87”;

(2) by striking out “the first paragraph of section 90, section 91,” in subparagraph 1;

(3) by replacing “and 905.0.7” in subparagraph 3 by “, 905.0.7 and 905.0.19”.

39. Section 90 of the Regulation is repealed.

40. Section 92 of the Regulation is repealed.

41. Section 93 of the Regulation is amended, in the first paragraph,

(1) by replacing “(Sud-Ouest du Québec)” in the portion before subparagraph 1 by “(Montréal)”;

(2) by striking out “and 96” in subparagraph 1.

42. Section 94 of the Regulation is amended, in the first paragraph,

(1) by replacing “sections 92 and” in the portion before subparagraph 1 by “section”;

(2) by replacing “96” in subparagraph 1 by “95”.

43. Section 95 of the Regulation is amended

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

“**95.** An audit service head at the Direction principale de la vérification des entreprises (Montréal) or an audit service head at the Direction principale de la vérification des entreprises (Capitale-Nationale et autres régions) is authorized to sign the documents required for the purposes of”;

(2) by replacing “95.1” in subparagraph 1 of the first paragraph by “96”;

(3) by replacing “section 27.1.1” in subparagraph 2 of the first paragraph by “sections 27.1.1 and 51.1”;

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

44. Section 95.1 of the Regulation is repealed.

45. Section 96 of the Regulation is amended by replacing “sections 95 and 95.1” in the portion of the first paragraph before subparagraph 1 by “section 95”.

46. The Regulation is amended by inserting the following after section 96:

“**96.1.** 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 Service de vérification E at the Direction de la vérification 3 of the Direction principale de la vérification des entreprises (Montréal) is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 96.2 to 98.

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 sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3).

“**96.2.** 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 and who carries out duties in the Service de vérification E at the Direction de la vérification 3 of the Direction principale de la vérification des entreprises (Montréal) is authorized to sign the documents required for the purposes of

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

(2) section 13.15.1 of the Tobacco Tax Act (chapter I-2).

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 sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3) and of sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax (chapter T-0.1).”

47. Section 97 of the Regulation is amended by inserting “Subject to section 96.1,” before “A financial management officer” in the portion of the first paragraph before subparagraph 1.

48. Section 98 of the Regulation is amended by inserting “Subject to section 96.2,” before “A financial management officer” in the portion of the first paragraph before subparagraph 1.

49. Section 99 of the Regulation is replaced by the following:

“**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 (chapter A-6.002) in relation to a request for information other than a request for an information file referred to in section 71.0.2 of that Act.”

50. Section 102 of the Regulation is amended by replacing subparagraph 2 of the first paragraph by the following:

“(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, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 86 of the Tax Administration Act (chapter A-6.002);”.

51. Section 103 of the Regulation is amended by striking out “A financial management officer or” in the portion of the first paragraph before subparagraph 1.

52. Section 104 of the Regulation is amended

(1) by replacing paragraph 3 by the following:

“(3) sections 1029.8.61.43 and 1029.8.116.25 of the Taxation Act (chapter I-3);”;

(2) by inserting the following paragraph after paragraph 6:

“(6.1) sections 18, 27, 29, 30, 36, 37 and 38 of the Shelter Allowance Program for the elderly and families implemented by the Société d’habitation du Québec pursuant to Décret 904-97 (1997, *G.O.* 2, 5289), Décret 1094-98 (1998, *G.O.* 2, 5066) or Décret 1187-99 (1999, *G.O.* 2, 5548) in relation to a notice of determination, notice of redetermination or notice of revision.”

53. (1) The heading of Chapter II of Title VIII of Book II of the Regulation is amended by striking out “, DES ENQUÊTES”.

(2) Subsection 1 has effect from 26 November 2012.

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