

14.26. The provisions of this Division cease to apply in respect of the technical actuarial deficiency determined as at 31 December 2011 as of the first of the following dates:

(1) the date of the first actuarial valuation showing that the plan is solvent;

(2) the date fixed in a writing by the person or body empowered to amend the plan. That date must be the date on which the fiscal year of the plan ends;

(3) the date of the end of the plan's first fiscal year beginning after 31 December 2025.

14.27. The provisions of the Regulation providing temporary relief measures for the funding of solvency deficiencies apply notwithstanding the provisions of the first paragraph of section 1 of that regulation.”.

2. This Regulation is not a regulation referred to in the third paragraph of section 230.0.0.9 of the Supplemental Pension Plans Act (chapter R-15.1).

3. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*. However, it has effect from 31 December 2011.

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Gouvernement du Québec

O.C. 229-2014, 5 March 2014

Tax Administration Act
(chapter A-6.002)

Taxation Act
(chapter I-3)

An Act respecting the Québec sales tax
(chapter T-0.1)

Fuel Tax Act
(chapter T-1)

Various regulations of a fiscal nature — Amendment

Regulations to amend various regulations of a fiscal nature

WHEREAS, under section 96 of the Tax Administration Act (chapter A-6.002), the Government may make regulations, in particular to prescribe the measures required to carry out the Act and to exempt from the duties provided

for by a fiscal law, under the conditions which it prescribes, any class of individuals referred to in sections 8 and 1093 of the Taxation Act (chapter I-3), with respect to all or any part of their income;

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

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

WHEREAS, under paragraph 4 of section 50.0.12 of the Fuel Tax Act (chapter T-1), the Government may make regulations determining, for the purposes of section 50.0.7 of the Act, the prescribed fee and the prescribed conditions relating to the obtaining of a licence or decals pursuant to the International Fuel Tax Agreement;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1) to provide for offences in respect of which information contained in a tax record that may serve to prevent or repress such offences may be communicated to a member of a police force, to a department or to a public body with the authorization of a judge;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) and the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2), primarily to give effect to the fiscal measures announced by the Minister of Finance and the Economy in the Budget Speech of 30 March 2010 and 20 March 2012 and in Information Bulletins published in particular on 21 December 2011, 18 May 2012, 31 May 2012, 6 July 2012, 21 December 2012, 28 March 2013, 31 May 2013 and 26 July 2013 as well as to the legislative amendments made to the Tax Administration Act, the Taxation Act and the Act respecting the Québec sales tax by chapter 10 of the statutes of 2013;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act to provide for the information return required to be filed by a person who pays an amount pursuant to the federal apprenticeship incentive grant program;

WHEREAS it is expedient to amend the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) to provide that a carrier, to obtain the licence and decals required pursuant to the International Fuel Tax Agreement, must have sent all the quarterly returns required;

WHEREAS it is expedient, with a view to more efficient application of the Tax Administration Act, the Taxation Act and the Act respecting the Québec sales tax, to amend the Regulation respecting fiscal administration, the Regulation respecting the Taxation Act and the Regulation respecting the Québec sales tax to make technical and consequential amendments;

WHEREAS, under section 12 of the Regulations Act (chapter R-18.1), a proposed regulation may be made without having been published as provided for in section 8 of the Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS, under section 18 of the Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established by the regulations attached to this Order in Council warrants the absence of prior publication and such coming into force;

WHEREAS section 27 of the Act provides that the Act does not prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS, under section 97 of the Tax Administration Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein; such a regulation may also, if it so provides, apply to a period prior to its publication;

WHEREAS, under the second paragraph of section 1086 of the Taxation Act, the regulations made under the Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein and they may also, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS, under the second paragraph of section 677 of the Act respecting the Québec sales tax, a regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec*, unless the regulation fixes another date which may in no case be prior to 1 July 1992;

WHEREAS, under section 56 of the Fuel Tax Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and may also, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

IT IS ORDERED, therefore, on the recommendation of the Minister of Finance and the Economy:

THAT the regulations attached to this Order in Council be made:

— Regulation to amend the Regulation respecting fiscal administration;

— Regulation to amend the Regulation respecting the Taxation Act;

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

— Regulation to amend the Regulation respecting the application of the Fuel Tax Act.

JEAN ST-GELAIS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting fiscal administration

Tax Administration Act
(chapter A-6.002, s. 96, 1st par. and s. 97)

1. (1) Section 40.3R2 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by inserting “, an assistant senior director” after “senior director”.

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

2. (1) The heading of Division VI.0.1 of the Regulation is replaced by the following:

“COMMUNICATION”.

(2) Subsection 1 has effect from 5 June 2013.

3. Section 69.0.0.12R1 of the Regulation is amended by inserting “, an assistant senior director” after “senior director”.

4. The Regulation is amended by inserting the following after section 69.0.0.12R1:

“**69.0.0.12R2.** For the purposes of subparagraph *g* of the second paragraph of section 69.0.0.12 of the Act, the following are prescribed offences:

(a) an offence under Division IX of the Deposit Insurance Act (chapter A-26);

(b) an offence under Chapter XII of Title IV of the Act respecting insurance (chapter A-32);

(c) an offence under Chapter VIII.2 of the Act respecting contracting by public bodies (chapter C-65.1);

(d) an offence under Chapter XVI of the Act respecting financial services cooperatives (chapter C-67.3);

(e) an offence under Title IX of the Act respecting the distribution of financial products and services (chapter D-9.2);

(f) an offence under Chapter VII of the Money-Services Businesses Act (chapter E-12.000001);

(g) an offence under Chapter II or III of Title VII of the Derivatives Act (chapter I-14.01);

(h) an offence under Chapter XVIII of the Act respecting trust companies and savings companies (chapter S-29.01);

(i) an offence under Chapter II or III of Title VII of the Securities Act (chapter V-1.1).”

5. (1) Section 96R1 of the Regulation is amended by replacing the second paragraph by the following:

“Remission is also granted of the contribution, interest and penalties payable for a year, under subdivision 3 of Division I of Chapter IV of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) and Division I.2 of that Chapter IV, by an individual who, under the first paragraph, is granted a remission for that year of the interest and penalties payable by the individual under Part I of the Taxation Act.”

(2) Subsection 1 applies from the year 2010.

6. (1) Section 96R8 of the Regulation is amended by replacing the second paragraph by the following:

“An individual who, under the first paragraph, is exempt from the tax, interest and penalties payable for a year under Part I of the Taxation Act, or would be so exempt for that year if that paragraph were read without taking into account the passage “except for the tax, interest and penalties payable under that Part by reason of section 25 of that Act”, is also exempt from the contribution, interest and penalties payable for that year under subdivision 3 of Division I of Chapter IV of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) and Division I.2 of that Chapter IV.”

(2) Subsection 1 applies from the year 2010.

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

Regulation to amend the Regulation respecting the Taxation Act

Taxation Act
(chapter I-3, s. 1086, 1st par., subpar. *e.2* and *f*
and 2nd par.)

1. (1) The Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by inserting the following after section 1R4:

“**1R4.1.** For the purposes of the definition of “specified pension plan” in section 1 of the Act, a prescribed arrangement is the Saskatchewan Pension Plan established under the Saskatchewan Pension Plan Act (S.S. 1986, c. S-32.2) as amended from time to time.”

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

2. Section 39R1 of the Regulation is amended by replacing paragraph b by the following:

“(b) an allocation received pursuant to the Canadian Forces Overseas School Regulations, made under subsection 1 of section 12 of the National Defence Act (Revised Statutes of Canada, 1985, chapter N-5), by personnel employed outside Canada whose services are acquired by the Minister of National Defence pursuant to those Regulations;”

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

(1) by replacing the definition of “eligible waste fuel” by the following:

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

(2) by replacing the definition of “plant residue” by the following:

““plant residue” means residue of plants, other than wood waste and waste that no longer has the chemical properties of the plants of which it is a residue, that would otherwise be waste material and that is used

(a) in a system that converts biomass into bio-oil or biogas; or

(b) as an eligible waste fuel;”.

(2) Subsection 1 has effect from 29 March 2012.

4. (1) Section 130R16 of the Regulation is amended by adding the following after the third paragraph:

“A property that would otherwise be eligible for inclusion in Class 43.1 or Class 43.2 in Schedule B by a taxpayer is deemed not to be eligible for inclusion in either of those classes if

(a) the property is included in Class 43.1 in that Schedule because of subparagraph i of subparagraph c of the first paragraph of that class or is described in any of subparagraphs ix, x, xii and xiv of subparagraph a of the second paragraph of Class 43.1 in that Schedule or in paragraph a of Class 43.2 in that Schedule; and

(b) at the time the property becomes available for use by the taxpayer, the taxpayer has not satisfied the requirements, applicable in respect of the property, of all environmental laws, by-laws and regulations of Canada, a province or a municipality in Canada, or of a public or municipal body performing a function of government in Canada.”.

(2) Subsection 1 has effect from 29 March 2012.

5. (1) Section 130R194.1 of the Regulation is amended by replacing the portion of paragraph c before subparagraph i by the following:

“(c) begins to be used within a reasonable time after being acquired by the taxpayer and to be, for a period of at least 730 consecutive days after the day on which that use began, or a shorter period in the case of involuntary loss or destruction of the property by fire, theft or water, or material breakdown of the property, used mainly in the course of the carrying on of a freight transport enterprise by”.

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

6. (1) Section 255R1 of the Regulation is amended by replacing “within the meaning of section 579R1” by “within the meaning of section 579 of the Act”.

(2) Subsection 1 has effect from 5 June 2013.

7. (1) Section 314R1 of the Regulation is revoked.

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

8. (1) Section 317R1 of the Regulation is revoked.

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

9. (1) Section 462.1R1 of the Regulation is revoked.

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

10. (1) Section 579R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 5 June 2013.

11. (1) Section 752.0.10R1 of the Regulation is revoked.

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

12. (1) Title XXXI.1 of the Regulation, comprising section 786.1R1, is revoked.

(2) Subsection 1 has effect from 29 October 2008.

13. (1) Section 1015R25 of the Regulation is amended by replacing subparagraph e of the first paragraph by the following:

“(e) the aggregate of the payment and all other similar payments received by the individual not later than that time in respect of the dwelling does not exceed the amount referred to in paragraph h of the definition of “regular eligible amount” in the first paragraph of section 935.1 of the Act;”.

(2) Subsection 1 has effect from 28 January 2009.

14. (1) Section 1029.8.1R3 of the Regulation is amended by adding the following after paragraph q:

“(r) the Cégep de Victoriaville, in respect of the Centre d’expertise et de transfert en agriculture biologique et de proximité (CETAB+);

«(s) SAVIE (Société pour l’apprentissage à vie).».

(2) Subsection 1, where it enacts paragraph *r* of section 1029.8.1R3 of the Regulation, applies in respect of scientific research and experimental development conducted after 9 September 2012 pursuant to an eligible research contract entered into after that date.

(3) Subsection 1, where it enacts paragraph *s* of section 1029.8.1R3 of the Regulation, applies in respect of scientific research and experimental development conducted after 19 June 2012 pursuant to an eligible research contract entered into after that date.

15. (1) Section 1029.8.9.1R1 of the Regulation is amended by replacing “65%” by “55%”.

(2) Subsection 1 applies to taxation years that end after 31 December 2012, except that where section 1029.8.9.1R1 of the Regulation applies to taxation years that begin before 1 January 2014, the reference in that section to the percentage of 55% is to be read as a reference to the percentage that is the total of

(1) 65% multiplied by the proportion that the number of days that are in the taxation year and before 1 January 2013 is of the number of days in the taxation year;

(2) 60% multiplied by the proportion that the number of days that are in the taxation year and in 2013 is of the number of days in the taxation year; and

(3) 55% multiplied by the proportion that the number of days that are in the taxation year and after 31 December 2013 is of the number of days in the taxation year.

16. (1) The Regulation is amended by inserting the following after section 1086R15:

“**1086R15.1.** Any person who pays an amount that is required by paragraph *i* of section 312 of the Act to be included in computing a taxpayer’s income for a taxation year must file an information return in prescribed form.”.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2012.

17. (1) The Regulation is amended by inserting the following after section 1086R57.2:

“**1086R57.3.** A trust resident in Canada outside Québec during a taxation year, other than an excluded trust in respect of the year, and that, at any time in the year, is the owner of a specified immovable or a member of a partnership that is the owner of a specified immovable must file for that year an information return in prescribed form.

The information return must be filed within 90 days after the end of the taxation year.

For the purposes of the first paragraph,

(a) “excluded trust” in respect of a taxation year means

i. a succession,

ii. a testamentary trust resident in Québec on the last day of the year and that owns property the aggregate of the cost amounts of which is, throughout the year, less than \$1,000,000,

iii. a testamentary trust not resident in Québec on the last day of the year and that owns property situated in Québec the aggregate of the cost amounts of which is, throughout the year, less than \$1,000,000,

iv. a unit trust,

v. an insurance segregated fund trust,

vi. a mutual fund trust,

vii. a specified investment flow-through trust, and

viii. a trust exempt from tax payable;

(b) “specified immovable” has the meaning assigned by section 1129.77 of the Act; and

(c) each member of a partnership, at any time, is deemed to be a member of another partnership of which the first partnership is a member at that time.”.

(2) Subsection 1 applies to taxation years that begin after 20 November 2012.

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

“**1086R78.** Every member of a partnership that, at any time in the fiscal period of the partnership, carries on a business in Québec, carries on a business outside Québec in Canada and one of the members of which is an individual resident in Québec or a corporation having an establishment in Québec, that is a Canadian partnership or a SIFT partnership one of the members of which is such an individual or such a corporation, or that is the owner of a specified immovable and one of the members of which is a specified trust, within the meaning assigned to those expressions by section 1129.77 of the Act, must file for that fiscal period an information return in prescribed form containing the following information:”.

(2) Subsection 1 applies to fiscal periods that end after 19 March 2012.

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

Regulation to amend the Regulation respecting the Québec sales tax

An Act respecting the Québec sales tax
(chapter T-0.1, s. 677)

1. (1) Section 1R3 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by replacing subparagraphs 2 and 3 of the first paragraph by the following:

“(2) a person that is a member of a closely related group of which a person at risk is also a member, if the recipient of the service is not the person at risk or another person that is a member of the closely related group;

“(3) a broker, mandatary or salesperson who arranges for the issuance, renewal or variation, or the transfer of ownership, of the instrument for a person at risk or a person that is a member of a closely related group of which the person at risk is also a member.”.

(2) Subsection 1 applies in respect of any supply made after 16 November 2005.

2. (1) Section 17R1 of the Regulation is amended

(1) by replacing “17R3” in the portion before the definition of “carrier media” in the first paragraph by “17R14”;

(2) by adding the following definition after the definition of “carrier media” in the first paragraph:

““qualifying vehicle” has the meaning assigned by section 2 of the Non-Taxable Imported Goods (GST/HST) Regulations (SOR/91-31); (*véhicule admissible*)”;

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

“For the purposes of sections 17R3 to 17R14, the number of months or weeks in a period is the number of months or weeks, as the case may be, included, in whole or in part, in the period, the first day of the first such month or week, as the case may be, being the first day of the period.”.

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

3. (1) Section 17R2 of the Regulation is amended by replacing “17R13” by “17R14”.

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

4. (1) The Regulation is amended by inserting the following after section 17R13:

“**17R14.** The bringing into Québec of a qualifying vehicle that is temporarily imported by an individual resident in Canada in the circumstances described in section 15 of the Value of Imported Goods (GST/HST) Regulations (SOR/91-30), is a prescribed circumstance.

The value of a vehicle referred to in the first paragraph shall be determined by the following formula:

$$(A \times B) + C.$$

For the purposes of that formula:

(1) A is

(a) if the vehicle is described in any of the subheadings in paragraph *a* of element A in the formula set out in section 15 of the Value of Imported Goods (GST/HST) Regulations:

i. in the case of a truck, sport utility vehicle, minivan or van; \$300,

ii. in the case of a motorhome or similar vehicle, \$1,000; and

iii. in any other case, \$200; and

(b) in any other case, \$300;

(2) B is the number of weeks during which the vehicle remains in Canada; and

(3) C is the remaining duties payable in respect of the vehicle.”.

(2) Subsection 1 applies in respect of the bringing into Québec of a vehicle after 31 May 2012.

5. (1) The Regulation is amended by inserting the following after section 22.30R14:

“**22.30R15.** A supply of a service of screening made by a screening contractor to the Authority, within the meaning assigned to “screening contractor” and “Authority” by section 2 of the Canadian Air Transport Security Authority Act, enacted by section 2 of the Budget Implementation Act, 2001 (Statutes of Canada, 2002, chapter 9), is a prescribed supply if all or substantially all of the service is performed at an airport situated in Québec.”.

(2) Subsection 1 applies in respect of any supply made

(1) after 31 December 2011; or

(2) after 30 April 2010 and before 1 January 2012, unless the supplier charged or collected tax under subsection 165(2) of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the supply at a rate of 8% on the value of the consideration for the supply.

6. (1) The Regulation is amended by inserting the following after section 41.6R1:

“INPUT TAX CREDIT REFUND ALLOCATION METHODS

“42.0.11R1. For the purposes of section 42.0.11 of the Act, banks, insurers and securities dealers are prescribed classes of financial institutions.

For the purpose of determining the prescribed class of a financial institution in relation to a fiscal year, the following rules apply:

(1) a person whose principal business in Canada is not the carrying on of an insurance business at any time in the fiscal year is deemed not to be an insurer;

(2) a person is deemed not to be a bank if the person is an insurer at any time in the fiscal year;

(3) a person is a securities dealer in relation to a fiscal year if

(a) the principal business in Canada of the person is the carrying on of a business as a trader in, or as a broker or salesperson of, securities at any time in the fiscal year;

(b) the person is authorized under the laws of a province, the Northwest Territories, the Yukon Territory, the Territory of Nunavut or Canada to carry on in Canada a business as a trader in, or as a broker or salesperson of, securities at any time in the fiscal year; and

(c) the person is not a bank or an insurer at any time in the fiscal year.

“42.0.13R1. For the purposes of section 42.0.13 of the Act, the prescribed percentage for a prescribed class referred to in the first paragraph of section 42.0.11R1 is as follows:

(1) 12% in the case of banks;

(2) 10% in the case of insurers; and

(3) 15% in the case of securities dealers.

“42.0.14R1. For the purposes of section 42.0.14 of the Act, the classes of financial institutions referred to in the first paragraph of section 42.0.11R1 are prescribed classes, and the percentage set out in section 42.0.13R1 is prescribed in relation to the prescribed class.”

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

7. (1) Section 81R2 of the Regulation is amended by adding the following after paragraph 11:

“(12) a qualifying vehicle, within the meaning of section 2 of the Non-Taxable Imported Goods (GST/HST) Regulations (SOR/91-31), that is imported temporarily by an individual resident in Canada and not accounted for as a commercial good, within the meaning of subsection 212.1(1) of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), under section 32 of the Customs Act, and that is brought into Québec if

(a) the last supply of the vehicle to the individual was made in the course of a vehicle rental business by way of lease, licence or similar arrangement under which continuous possession or use of the vehicle is provided for a period of less than 180 days;

(b) immediately before the importation, the individual was outside Canada for an uninterrupted period of at least 48 hours; and

(c) the vehicle is exported outside Canada within 30 days after the importation.”

(2) Subsection 1 applies in respect of the bringing into Québec of a vehicle after 31 May 2012.

8. (1) Section 178R14 of the Regulation is amended by replacing subparagraph c of subparagraph 3 of the first paragraph by the following:

“(c) in the case of commercial fishing in the Yukon Territory, the Northwest Territories or the Territory of Nunavut, a commercial fishing licence that was issued to the person by the Department of Fisheries and Oceans; or”

(2) Subsection 1 has effect from 1 April 1999.

9. (1) Section 332R2 of the Regulation is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“332R2. For the purposes of section 332 of the Act, any other corporation is a prescribed corporation in relation to a particular corporation, as the case may be:”

(2) Subsection 1 has effect from 17 November 2005.

10. (1) Schedule I to the Regulation is amended by inserting, in alphabetical order, “Agence pour licence de reproduction de vidéo-audio Inc. (ALVA)” and “Ré:Sonne”.

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

11. (1) Schedule II.2 to the Regulation is amended

(1) by striking out, from Class 1, the tourist regions of Abitibi-Témiscamingue, Bas-Saint-Laurent, Cantons-de-l’Est, Centre-du-Québec, Charlevoix, Lanaudière, Manicouagan, Mauricie, Outaouais, Saguenay-Lac-Saint-Jean and the territorial entities included in those regions;

(2) by replacing “Saint-Nérée” in the Chaudière-Appalaches tourist region in Class 1 by “Saint-Nérée-de-Bellechasse”;

(3) by replacing “Sainte-Clotilde-de-Châteauguay” in the Montérégie tourist region in Class 1 by “Sainte-Clotilde”;

(4) by inserting the following tourist region and the territorial entities included in the region in Class 2, before the Gaspésie tourist region:

“Charlevoix

Baie-Saint-Paul; Baie-Sainte-Catherine; Clermont; Lac-Pikauba; La Malbaie; Les Éboulements; L’Isle-aux-Coudres; Mont-Élie; Notre-Dame-des-Monts; Petite-Rivière-Saint-François; Sagard; Saint-Hilarion; Saint-Aimé-des-Lacs; Saint-Irénée; Saint-Siméon; Saint-Urbain.”;

(5) by replacing “Sainte-Marguerite” in the Gaspésie tourist region in Class 2 by “Sainte-Marguerite-Marie”;

(6) by adding the following after Class 3:

“CLASS 4

Tourist regions

Territorial entities included in the regions:

Abitibi-Témiscamingue

Amos; Angliers; Authier; Authier-Nord; Barraute; Béarn; Belcourt;

Belleterre; Berry; Champneuf; Chazel; Clermont; Clerval; Duhamel-Ouest; Duparquet; Dupuy; Fugèreville; Gallichan; Guérin; Hunter’s Point; Kebaowek; Kipawa; Kiticsakik; La Corne; La Morandière; La Motte; La Reine; La Sarre; Lac-Chicobi; Lac-Despinassy; Lac-Duparquet; Lac-Granet; Lac-Metei; Lac-Simon; Laforce; Landrienne; Latulipe-et-Gaboury; Launay; Laverlochère; Lorrainville; Macamic; Malartic; Matchi-Manitou; Moffet; Nédélec; Normétal; Notre-Dame-du-Nord; Palmarolle; Pikogan; Poularies; Preissac; Rapide-Danseur; Rémigny; Réservoir-Dozois; Rivière-Héva; Rivière-Kipawa; Rivière-Ojima; Rochebaucourt; Roquemaure; Rouyn-Noranda; Saint-Bruno-de-Guigues; Saint-Dominique-du-Rosaire; Saint-Édouard-de-Fabre; Saint-Eugène-de-Guigues; Saint-Félix-de-Dalquier; Saint-Lambert; Saint-Marc-de-Figuery; Saint-Mathieu-d’Harricana; Sainte-Germaine-Boulé; Sainte-Gertrude-Manneville; Sainte-Hélène-de-Mancebourg; Senneterre (Parish); Senneterre (Town); Taschereau; Témiscaming; Timiskaming; Trécesson; Val-d’Or; Val-Saint-Gilles; Ville-Marie; Winneway.

Bas-Saint-Laurent

Aclair; Biencourt; Cacouna (Municipality); Cacouna (Indian Reserve); Dégelis; Esprit-Saint; Kamouraska; La Pocatière; La Trinité-des-Monts; Lac-Boisbouscache; Lac-des-Aigles; Lac-Huron; Lejeune; Les Hauteurs; L’Isle-Verte; Mont-Carmel; Notre-Dame-des-Neiges; Notre-Dame-des-Sept-Douleurs; Notre-Dame-du-Portage; Packington; Petit-Lac-Sainte-Anne; Picard; Pohénégamook; Rimouski; Rivière-Bleue; Rivière-du-Loup; Rivière-Ouelle; Saint-Alexandre-de-Kamouraska; Saint-Anaclet-de-Lessard; Saint-André; Saint-Antoine; Saint-Arsène; Saint-Athanase; Saint-Bruno-de-Kamouraska; Saint-Charles-Garnier; Saint-Clément; Saint-Cyprien; Saint-Denis; Saint-Donat; Saint-Éloi; Saint-Elzéar-de-Témiscouata; Saint-Épiphane; Saint-Eugène-de-Ladrière; Saint-Eusèbe; Saint-Fabien; Saint-François-Xavier-de-Viger; Saint-Gabriel-de-Rimouski; Saint-Gabriel-Lalemant; Saint-Germain; Saint-Guy; Saint-Honoré-de-Témiscouata; Saint-Hubert-de-Rivière-du-Loup; Saint-Jean-de-Dieu; Saint-Jean-de-la-Lande; Saint-Joseph-de-Kamouraska; Saint-Juste-du-Lac; Saint-Louis-du-Ha! Ha!; Saint-Marc-du-Lac-Long; Saint-Marcellin; Saint-Mathieu-de-Rioux; Saint-Médard; Saint-Michel-du-Squatec; Saint-Modeste; Saint-Narcisse-de-Rimouski; Saint-Onésime-d’Ixworth; Saint-Pacôme; Saint-Pascal; Saint-Paul-de-la-Croix; Saint-Philippe-de-Néri; Saint-Pierre-de-Lamy; Saint-Simon; Saint-Valérien; Sainte-Anne-de-la-Pocatière; Sainte-Françoise; Sainte-Hélène; Sainte-Luce; Sainte-Rita; Témiscouata-sur-le-Lac; Trois-Pistoles; Whitworth.

Cantons-de-l'Est

Abercorn; Asbestos; Ascot Corner; Audet; Austin; Ayer's Cliff; Barnston-Ouest; Bedford (Town); Bedford (Township); Bolton-Est; Bolton-Ouest; Bonsecours; Brigham; Brome; Bromont; Bury; Chartierville; Cleveland; Coaticook; Compton; Cookshire-Eaton; Courcelles; Cowansville; Danville; Dixville; Dudswell; Dunham; East Angus; East Farnham; East Hereford; Eastman; Farnham; Frelighsburg; Frontenac; Granby; Hampden; Ham-Sud; Hatley (Municipality); Hatley (Township); Kingsbury; Lac-Brome; Lac-Drolet; Lac-Mégantic; Lambton; La Patrie; Lawrenceville; Lingwick; Magog; Maricourt; Marston; Martinville; Melbourne; Milan; Nantes; Newport; North Hatley; Notre-Dame-des-Bois; Notre-Dame-de-Stanbridge; Ogden; Orford; Pike River; Piopolis; Potton; Racine; Richmond; Roxton Pond; Saint-Adrien; Saint-Alphonse-de-Granby; Saint-Armand; Saint-Augustin-de-Woburn; Saint-Benoît-du-Lac; Saint-Camille; Saint-Claude; Saint-Denis-de-Brompton; Saint-Étienne-de-Bolton; Saint-François-Xavier-de-Brompton; Saint-Georges-de-Windsor; Saint-Herménégilde; Saint-Ignace-de-Stanbridge; Saint-Isidore-de-Clifton; Saint-Joachim-de-Shefford; Saint-Ludger; Saint-Malo; Saint-Robert-Bellarmin; Saint-Romain; Saint-Sébastien; Saint-Venant-de-Paquette; Sainte-Anne-de-la-Rochelle; Sainte-Catherine-de-Hatley; Sainte-Cécile-de-Milton; Sainte-Cécile-de-Whitton; Sainte-Edwidge-de-Clifton; Sainte-Sabine; Scotstown; Shefford; Sherbrooke; Stanbridge East; Stanbridge Station; Stanstead (Town); Stanstead (Township); Stanstead-Est; Stoke; Stornoway; Stratford; Stukely-Sud; Sutton; Ulverton; Valcourt (Town); Valcourt (Township); Val-Joli; Val-Racine; Warden; Waterloo; Waterville; Weedon; Westbury; Windsor; Wotton.

Centre-du-Québec

Aston-Jonction; Baie-du-Febvre; Bécancour; Chesterville; Daveluyville; Deschailons-sur-Saint-Laurent; Drummondville; Durham-Sud; Fortierville; Grand-Saint-Esprit; Ham-Nord; Inverness; Kingsey Falls; Laurierville; L'Avenir; La Visitation-de-Yamaska; Lefebvre; Lemieux; Lyster; Maddington; Manseau; Nicolet; Notre-Dame-de-Ham; Notre-Dame-de-Lourdes; Notre-Dame-du-Bon-Conseil (Parish); Notre-Dame-du-Bon-Conseil (Village); Odanak; Parisville; Pierreville; Plessisville (Town); Plessisville (Parish); Princeville; Saint-Albert; Saint-Bonaventure; Saint-Célestin (Municipality); Saint-Célestin (Village); Saint-Christophe-d'Arthabaska; Saint-Cyrille-de-Wendover; Saint-Edmond-de-Grantham; Saint-Elphège; Saint-Eugène; Saint-Félix-de-Kingsey;

Saint-Ferdinand; Saint-François-du-Lac; Saint-Germain-de-Grantham; Saint-Guillaume; Saint-Léonard-d'Aston; Saint-Louis-de-Blandford; Saint-Lucien; Saint-Majorique-de-Grantham; Saint-Norbert-d'Arthabaska; Saint-Pie-de-Guire; Saint-Pierre-Baptiste; Saint-Pierre-les-Becquets; Saint-Rémi-de-Tingwick; Saint-Rosaire; Saint-Samuel; Saint-Sylvère; Saint-Valère; Saint-Wenceslas; Saint-Zéphirin-de-Courval; Sainte-Anne-du-Sault; Sainte-Brigitte-des-Saults; Sainte-Cécile-de-Lévrard; Sainte-Clotilde-de-Horton; Sainte-Élisabeth-de-Warwick; Sainte-Eulalie; Sainte-Françoise; Sainte-Hélène-de-Chester; Sainte-Marie-de-Blandford; Sainte-Monique; Sainte-Perpétue; Sainte-Séraphine; Sainte-Sophie-d'Halifax; Sainte-Sophie-de-Lévrard; Saints-Martyrs-Canadiens; Tingwick; Victoriaville; Villeroy; Warwick; Wickham; Wôlinak.

Lanaudière

Baie-Atibenne; Baie-de-la-Bouteille; Baie-Obaoca; Berthierville; Charlemagne; Chertsey; Crabtree; Entrelacs; Joliette; La Visitation-de-l'Île-Dupas; Lac-Cabasta; Lac-des-Dix-Milles; Lac-Devenyns; Lac-du-Taureau; Lac-Legendre; Lac-Matawin; Lac-Minaki; Lac-Santé; Lanoraie; L'Assomption; Lavaltrie; L'Épiphanie (Parish); L'Épiphanie (Town); Manawan; Mandeville; Mascouche; Notre-Dame-de-la-Merci; Notre-Dame-de-Lourdes; Notre-Dame-des-Prairies; Rawdon; Repentigny; Saint-Alexis; Saint-Alphonse-Rodriguez; Saint-Ambroise-de-Kildare; Saint-Barthélemy; Saint-Calixte; Saint-Charles-Borromée; Saint-Cléophas-de-Brandon; Saint-Côme; Saint-Cuthbert; Saint-Damien; Saint-Didace; Saint-Donat; Saint-Esprit; Saint-Félix-de-Valois; Saint-Gabriel; Saint-Gabriel-de-Brandon; Saint-Guillaume-Nord; Saint-Ignace-de-Loyola; Saint-Jacques; Saint-Jean-de-Matha; Saint-Liguori; Saint-Lin-Laurentides; Saint-Michel-des-Saints; Saint-Norbert; Saint-Paul; Saint-Pierre; Saint-Roch-de-l'Achigan; Saint-Roch-Ouest; Saint-Sulpice; Saint-Thomas; Saint-Zénon; Sainte-Béatrix; Sainte-Élisabeth; Sainte-Émélie-de-l'Énergie; Sainte-Geneviève-de-Berthier; Sainte-Julienne; Sainte-Marcelline-de-Kildare; Sainte-Marie-Salomé; Sainte-Mélanie; Terrebonne.

Manicouagan

Baie-Comeau; Baie-Trinité; Chute-aux-Outardes; Colombier; Essipit; Forestville; Franquelin; Godbout; Lac-au-Brochet; Les Bergeronnes; Les Escoumins; Longue-Rive; Pessamit; Pointe-aux-Outardes; Pointe-Lebel; Portneuf-sur-Mer; Ragueneau; Rivière-aux-Outardes; Sacré-Coeur; Tadoussac.

Mauricie

Batiscan; Champlain; Charette; Coucoucache; Grandes-Piles; Hérouxville; La Bostonnais; La Tuque; Lac-aux-Sables; Lac-Boulé; Lac-Édouard; Lac-Masketsi; Lac-Normand; Louiseville; Maskinongé; Notre-Dame-de-Montauban; Notre-Dame-du-Mont-Carmel; Obedjiwan; Rivière-de-la-Savane; Saint-Adelphe; Saint-Alexis-des-Monts; Saint-Barnabé; Saint-Boniface; Saint-Édouard-de-Maskinongé; Saint-Élie-de-Caxton; Saint-Étienne-des-Grès; Saint-Justin; Saint-Léon-le-Grand; Saint-Luc-de-Vincennes; Saint-Mathieu-du-Parc; Saint-Maurice; Saint-Narcisse; Saint-Paulin; Saint-Prosper-de-Champlain; Saint-Roch-de-Mékinac; Saint-Sévère; Saint-Séverin; Saint-Stanislas; Saint-Tite; Sainte-Angèle-de-Prémont; Sainte-Anne-de-la-Pérade; Sainte-Genève-de-Batiscan; Sainte-Thècle; Sainte-Ursule; Shawinigan; Trois-Rives; Trois-Rivières; Wemotaci; Yamachiche.

Outaouais

Alleyn-et-Cawood; Aumond; Blue Sea; Boileau; Bois-Franc; Bouchette; Bowman; Bristol; Bryson; Campbell's Bay; Cantley; Cascades-Malignes; Cayamant; Chelsea; Chénéville; Chichester; Clarendon; Déléage; Denholm; Dépôt-Échouani; Duhamel; Egan-Sud; Fassett; Fort-Coulange; Gatineau; Gracefield; Grand-Remous; Kazabazua; Kitigan Zibi;

Lac-des-Plages; Lac-Lenôtre; Lac-Moselle; Lac-Nilgaut; Lac-Pythonga; Lac-Rapide; Lac-Sainte-Marie; Lac-Simon; L'Ange-Gardien; La Pêche; L'Île-du-Grand-Calumet; L'Isle-aux-Allumettes; Litchfield; Lochaber; Lochaber-Partie-Ouest; Low; Maniwaki; Mansfield-et-Pontefract; Mayo; Messines; Montcerf-Lytton; Montebello; Montpellier; Mulgrave-et-Derry; Namur; Notre-Dame-de-Bon-Secours; Notre-Dame-de-la-Paix; Notre-Dame-de-la-Salette; Otter Lake; Papineauville; Plaisance; Pontiac; Portage-du-Fort; Rapides-des-Joachims; Ripon; Saint-André-Avellin; Saint-Émile-de-Suffolk; Saint-Sixte; Sainte-Thérèse-de-la-Gatineau; Shawville; Sheen-Esher-Aberdeen-et-Malakoff; Thorne; Thurso; Val-des-Bois; Val-des-Monts; Waltham.

Saguenay-Lac-Saint-Jean

Albanel; Alma; Bégin; Belle-Rivière; Chambord; Desbiens; Dolbeau-Mistassini; Ferland-et-Boilleau; Girardville; Hébertville; Hébertville-Station; Labrecque; Lac-Achouakan; Lac-Ashuapmushuan; Lac-Bouchette; Lac-Ministuk; Lac-Moncouche; La Doré; Lalemant; Lamarche; L'Anse-Saint-Jean; Larouche; L'Ascension-de-Notre-Seigneur; Mashteuatsh; Métabetchouan-Lac-à-la-Croix; Mont-Apica; Mont-Valin; Normandin;

Notre-Dame-de-Lorette; Passes-Dangereuses; Péribonka; Petit-Saguenay; Rivière-Éternité; Rivière-Mistassini; Roberval; Saguenay; Saint-Ambroise; Saint-André-du-Lac-Saint-Jean; Saint-Augustin; Saint-Bruno; Saint-Charles-de-Bourget; Saint-David-de-Falardeau; Saint-Edmond-les-Plaines; Saint-Eugène-d'Argenteau; Saint-Félicien; Saint-Félix-d'Otis; Saint-François-de-Sales; Saint-Fulgence; Saint-Gédéon; Saint-Henri-de-Taillon; Saint-Honoré; Saint-Ludger-de-Milot; Saint-Nazaire; Saint-Prime; Saint-Stanislas; Saint-Thomas-Didyme; Sainte-Hedwidge; Sainte-Jeanne-d'Arc; Sainte-Monique; Sainte-Rose-du-Nord.».

(2) Paragraphs 1 and 6 of subsection 1 apply to the Abitibi-Témiscamingue, Centre-du-Québec and Outaouais tourist regions and the territorial entities included in the regions in respect of the supply of a sleeping-accommodation unit that is invoiced after 30 June 2012 for occupancy after that date, except if, as the case may be, the sleeping-accommodation unit is supplied by an intermediary who received the supply before 1 July 2012, or the sleeping-accommodation unit was invoiced by the operator of a sleeping-accommodation establishment to a travel intermediary who is a travel agent within the meaning of section 2 of the Travel Agents Act (chapter A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation unit to an attendee, where the price of the unit was fixed pursuant to an agreement entered into before 1 July 2012 between the operator of the sleeping-accommodation establishment and the travel intermediary and the occupancy of the sleeping-accommodation unit occurs after 30 June 2012 and before 1 April 2013. In addition, where Class 1 in Schedule II.2 of the Regulation applies

(1) after 28 August 2009, the description of the territorial entities included in the Abitibi-Témiscamingue tourist region is to be read without reference to «Lac-Fouillac»;

(2) after 2 May 2008, the description of the territorial entities included in the Centre-du-Québec tourist region is to be read without reference to «Chester-Est;» and with a reference to «Sainte-Hélène-de-Chester;» inserted after «Sainte-Françoise;»;

(3) after 20 October 2009, the description of the territorial entities included in the Centre-du-Québec tourist region is to be read without reference to “Norbertville;”;

(4) after 21 December 2007, the description of the territorial entities included in the Outaouais tourist region is to be read without reference to “Grand-Calumet;” and with a reference to “L'Île-du-Grand-Calumet;” inserted after “La Pêche;”.

(3) Paragraphs 1, 4 and 6 of subsection 1 apply to the Charlevoix, Lanaudière, Mauricie and Saguenay–Lac-Saint-Jean tourist regions and the territorial entities included in the regions in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 January 2013 for occupancy after that date, except if, as the case may be, the sleeping-accommodation unit is supplied by an intermediary who received the supply before 1 February 2013, or the sleeping-accommodation unit was invoiced by the operator of a sleeping-accommodation establishment to a travel intermediary who is a travel agent within the meaning of section 2 of the Travel Agents Act (chapter A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation unit to a attendee, where the price of the unit was fixed pursuant to an agreement entered into before 1 February 2013 between the operator of the sleeping-accommodation establishment and the travel intermediary and the occupancy of the sleeping-accommodation unit occurs after 31 January 2013 and before 1 November 2013. In addition, where Class 1 in Schedule II.2 of the Regulation applies

(1) after 18 December 2012, the description of the territorial entities included in the Lanaudière tourist region is to be read with the reference to “Saint-Alexis (Parish); Saint-Alexis (Village);” replaced by a reference to “Saint-Alexis;”;

(2) after 3 September 2010, the description of the territorial entities included in the Mauricie tourist region is to be read with the reference to “Saint-Prosper;” replaced by a reference to “Saint-Prosper-de-Champlain;”;

(3) after 22 May 2009, the description of the territorial entities included in the Saguenay–Lac-Saint-Jean tourist region is to be read without reference to “Chute-des-Passes;” and with a reference to “Passes-Dangereuses;” inserted after “Notre-Dame-de-Lorette;”.

(4) Paragraphs 1 and 6 of subsection 1 apply to the Manicougan tourist region and the territorial entities included in the region in respect of the supply of a sleeping-accommodation unit that is invoiced after 30 April 2013 for occupancy after that date, except if, as the case may be, the sleeping-accommodation unit is supplied by an intermediary who received the supply before 1 May 2013, or the sleeping-accommodation unit was invoiced by the operator of a sleeping-accommodation establishment to a travel intermediary who is a travel agent within the meaning of section 2 of the Travel Agents Act (chapter A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation unit to a attendee, where the price of the unit was fixed pursuant to an agreement entered into before 1 May 2013 between the

operator of the sleeping-accommodation establishment and the travel intermediary and the occupancy of the sleeping-accommodation unit occurs after 30 April 2013 and before 1 February 2014. In addition, where Class 1 in Schedule II.2 of the Regulation applies after 22 May 2009, the description of the territorial entities included in the region is to be read without reference to “Betsiamites;” and with a reference to “Pessamit;” inserted after “Longue-Rive;”.

(5) Paragraphs 1 and 6 of subsection 1 apply to the Bas-Saint-Laurent and Cantons-de-l’Est tourist regions and the territorial entities included in the regions in respect of the supply of a sleeping-accommodation unit that is invoiced after 30 June 2013 for occupancy after that date, except if, as the case may be, the sleeping-accommodation unit is supplied by an intermediary who received the supply before 1 July 2013, or the sleeping-accommodation unit was invoiced by the operator of a sleeping-accommodation establishment to a travel intermediary who is a travel agent within the meaning of section 2 of the Travel Agents Act (chapter A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation unit to a attendee, where the price of the unit was fixed pursuant to an agreement entered into before 1 July 2013 between the operator of the sleeping-accommodation establishment and the travel intermediary and the occupancy of the sleeping-accommodation unit occurs after 30 June 2013 and before 1 April 2014. In addition, where Class 1 in Schedule II.2 of the Regulation applies

(1) after 4 May 2010 and before 13 November 2010, the description of the territorial entities included in the Bas-Saint-Laurent tourist region is to be read without reference to “Notre-Dame-du-Lac;” with the reference to “Cabano;” replaced by a reference to “Cabano–Notre-Dame-du-Lac;” and after 12 November 2010, the description of the territorial entities is to be read without reference to “Cabano–Notre-Dame-du-Lac;” and with a reference to “Témiscouata-sur-le-Lac;” inserted after “Sainte-Rita;”;

(2) after 15 September 2009, the description of the territorial entities included in the Bas-Saint-Laurent tourist region is to be read without reference to “Le Bic;”;

(3) after 24 October 2008, the description of the territorial entities included in the Cantons-de-l’Est tourist region is to be read with the reference to “Saint-Alphonse” replaced by a reference to “Saint-Alphonse-de-Granby;”;

(4) after 21 October 2011, the description of the territorial entities included in the Cantons-de-l’Est tourist region is to be read without reference to “Saint-Joseph-de-Ham-Sud;” and with a reference to “Ham-Sud;” inserted after “Hampden;”;

(5) after 4 May 2012, the description of the territorial entities included in the Cantons-de-l'Est tourist region is to be read without reference to "Saint-Pierre-de-Véronne-à-Pike-River;" and with a reference to "Pike-River;" inserted after "Orford;"

(6) Paragraph 2 of subsection 1 has effect from 18 February 2012.

(7) Paragraph 3 of subsection 1 has effect from 6 February 2010.

(8) Paragraph 5 of subsection 1 has effect from 30 October 2010.

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

Regulation to amend the Regulation respecting the application of the Fuel Tax Act

Fuel Tax Act
(chapter T-1, s. 50.0.12, par. 4 and s. 56)

1. Section 50.0.7R2 of the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) is amended by inserting the following after paragraph c:

“(c.1) the carrier shall have sent all the quarterly returns required by section 50.0.5 of the Act;”

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

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Gouvernement du Québec

O.C. 240-2014, 5 March 2014

An Act respecting liquor permits
(chapter P-9.1)

Liquor permits — Amendment

Regulation to amend the Regulation respecting liquor permits

WHEREAS, under paragraphs 2 and 16 of section 114 of the Act respecting liquor permits (chapter P-9.1), the Régie des alcools, des courses et des jeux may make regulations determining conditions relating to the issue and use of a reunion permit and the events for which a reunion permit may be issued and providing any other measure useful to the application of the Act;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting liquor permits was published in Part 2 of the *Gazette officielle du Québec* of 18 December 2013 with a notice that it could be approved by the Government on the expiry of 45 days following that publication;

WHEREAS the board made, without amendment, the Regulation to amend the Regulation respecting liquor permits at its plenary session of 5 February 2014;

WHEREAS it is expedient to approve the Regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister of Public Security:

THAT the Regulation to amend the Regulation respecting liquor permits, attached to this Order in Council, be approved.

JEAN ST-GELAIS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting liquor permits

An Act respecting liquor permits
(chapter P-9.1, s. 114, pars. 2 and 16)

1. The Regulation respecting liquor permits (chapter P-9.1, r. 5) is amended in section 20 by replacing paragraph 2 by the following:

“(2) he is not a caterer or an owner of a hall for receptions;”

2. Section 23.1 is replaced by the following:

“**23.1.** The board may issue a reunion permit to sell on the premises of a tasting show or exhibition that is intended, in whole or in part, for the presentation and discovery of alcoholic beverages, to each participant in the event, which may be

(1) a manufacturer of alcoholic beverages, holding a permit issued under the Act respecting the Société des alcools du Québec (chapter S-13);

(2) a supplier of alcoholic beverages to the Société des alcools du Québec; or

(3) the agent or representative of a person referred to in subparagraph 1 or 2, in which case the reunion permit is also deemed to cover the person represented.