

Regulations and other Acts

Gouvernement du Québec

O.C. 898-2014, 15 October 2014

Labour Code
(chapter C-27)

Application of the definition of “employee” in the Labour Code to certain public servants of the Ministère du Conseil exécutif

WHEREAS subparagraph 3.1 of paragraph 1 of section 1 of the Labour Code (chapter C-27) provides that the definition of “employee” does not include a public servant of the Ministère du Conseil exécutif, except in the cases that the Government may determine by order;

WHEREAS Order in Council 42-2006 dated 1 February 2006 concerning the departmental responsibilities relating to government communications services provides that the Premier is responsible for all communications services within the various government departments, excluding the communications service within the Sûreté du Québec and those relating in particular to translation, linguistic services, graphics, publishing, management of the visual identification program, publicity and organization of events and public functions, and that the Premier is responsible for the personnel and the related appropriations, other than office staff, technicians and staff of comparable rank;

WHEREAS Order in Council 897-2014 dated 15 October 2014 concerning the transfer of responsibilities for communications services and personnel provides that the Premier is responsible for all communications services within the government departments and the secretariats under the jurisdiction of ministers, excluding those within the Sûreté du Québec, as well as information officers and information technicians working outside the communications services and divisions of those government departments and secretariats and who perform tasks normally assigned to communications services and divisions;

WHEREAS it is expedient that certain public servants under the authority of the Secrétariat à la communication gouvernementale of the Ministère du Conseil exécutif pursuant to the above-cited Orders in Council be included in the definition of “employee” in the Labour Code;

IT IS ORDERED, therefore, on the recommendation of the Premier and the Minister of Labour:

THAT the public servants under the authority of the Secrétariat à la communication gouvernementale of the Ministère du Conseil exécutif referred to in Order in Council 42-2006 dated 1 February 2006 and Order in Council 897-2014 dated 15 October 2014, other than those exercising their functions in the Ministère du Conseil exécutif and the secretariat of the Conseil du trésor, be included in the definition of “employee” in paragraph 1 of section 1 of the Labour Code (chapter C-27);

THAT Order in Council 204-2006 dated 29 March 2006 be replaced by this Order in Council.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

3514

M.O., 2014

Order of the Minister of Finance dated 30 October 2014

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,

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, 30 October 2014

CARLOS LEITÃO,
Minister of Finance

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

“**12.** The senior director of taxation laws or a director is authorized to sign the documents required for the purposes of”.

2. Section 21.8 of the Regulation is amended by inserting “or a socioeconomic research and planning officer” after “financial management officer”.

3. Section 24.1 of the Regulation is revoked.

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

“§1. *Direction des produits financiers non réclamés*”.

2. Subsection 1 has effect from 1 June 2014.

5. 1. Section 25.1 of the Regulation is amended by replacing “property operations” by “financial products”.

2. Subsection 1 has effect from 1 June 2014.

6. 1. The heading of subdivision 1 of subdivision 1 of Division I of Chapter I of Title III of Book II of the Regulation is revoked.

2. Subsection 1 has effect from 1 June 2014.

7. 1. Section 26 of the Regulation is amended

(1) by replacing the part preceding paragraph 1 by the following:

“**26.** The head of the Service de la vérification or the head of the Service de la réception et des remises is authorized to sign any document in connection with”;

(2) by inserting the following after paragraph 21:

“(21.1) the liquidation or assignment of a legal person’s property;

(21.2) a unanimous shareholders’ agreement or a written declaration from the sole shareholder for the purposes of restricting or withdrawing the powers of the board of directors of a legal person.”;

(3) by adding the following after paragraph 24:

“(25) any services contract for an amount not exceeding \$25,000.”.

2. Paragraphs 1 and 3 of subsection 1 have effect from 1 June 2014.

8. 1. Section 27 of the Regulation is amended by adding the following after paragraph 8:

“(9) any services contract for an amount not exceeding \$1,000.”.

2. Subsection 1 has effect from 1 June 2014.

9. 1. The Regulation is amended by inserting the following after section 29:

“§1.1 *Direction des successions non réclamées*

29.1. The director of unclaimed successions is authorized to sign all the documents that the Minister of Revenue is empowered to sign, up to an amount not exceeding \$250,000.”.

2. Subsection 1 has effect from 1 June 2014.

10. 1. The heading of subdivision 2 of subdivision 1 of Division I of Chapter I of Title III of Book II of the Regulation is revoked.

2. Subsection 1 has effect from 1 June 2014.

11. 1. Section 30 of the Regulation is amended

(1) by inserting the following after paragraph 25:

“(25.1) the liquidation or assignment of a legal person’s property;

(25.2) a unanimous shareholders’ agreement or a written declaration from the sole shareholder for the purposes of restricting or withdrawing the powers of the board of directors of a legal person;”;

(2) by adding the following after paragraph 28:

“(29) any services contract for an amount not exceeding \$25,000.”.

2. Paragraph 2 of subsection 1 has effect from 1 June 2014.

12. 1. Section 31 of the Regulation is amended

(1) by replacing “, a computer and administrative processes analyst or an administrative attaché” in the part preceding paragraph 1 by “or a computer and administrative processes analyst”;

(2) by replacing paragraph 6 by the following:

“(6) the sale of any movable property at auction, through a third person or by mutual agreement;”;

(3) by adding the following after paragraph 18:

“(19) any services contract for an amount not exceeding \$1,000.”.

2. Paragraph 3 of subsection 1 has effect from 1 June 2014.

13. Section 31.1 of the Regulation is amended by replacing paragraph 6 by the following:

“(6) the sale of any movable property at auction, through a third person or by mutual agreement;”.

14. 1. Section 32 of the Regulation is amended

(1) by striking out “audit officer or an” in the part preceding paragraph 1;

(2) by replacing paragraph 5 by the following:

“(5) the sale of any movable property at auction, through a third person or by mutual agreement;”;

(3) by adding the following after paragraph 9:

“(10) any services contract for an amount not exceeding \$1,000.”.

2. Paragraph 3 of subsection 1 has effect from 1 June 2014.

15. Section 33 of the Regulation is revoked.

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

“§2. *Service de la comptabilité opérationnelle et Service des systèmes des biens non réclamés*”.

2. Subsection 1 has effect from 1 June 2014.

17. 1. Section 34.0.1 of the Regulation is revoked.

2. Subsection 1 has effect from 1 June 2014.

18. 1. Section 34.1 of the Regulation is amended

(1) by replacing “organisationnelle” in the part preceding paragraph 1 by “opérationnelle”;

(2) by inserting the following after paragraph 18:

“(18.1) the sale or assignment of a legal person’s property;

(18.2) a unanimous shareholders’ agreement or a written declaration from the sole shareholder for the purposes of restricting or withdrawing the powers of the board of directors of a legal person;”.

2. Paragraph 1 of subsection 1 has effect from 1 June 2014.

19. 1. Subdivision 3 of Division I of Chapter I of Title III of Book II of the Regulation, comprising sections 35 to 37, is revoked.

2. Subsection 1 has effect from 1 June 2014.

20. Section 49 of the Regulation is amended by replacing subparagraph 18 of the first paragraph by the following:

“(18) section 19 of the Farm Debt Mediation Act (S.C. 1997, c. 21) and section 21 of that Act regarding a notice concerning the realization of any security.”.

21. The Regulation is amended by inserting the following before section 51:

“**50.1.** A socioeconomic research and planning 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 Fiscal Administration Act (chapter A-6.002) with regard to a request for information other than a request for an information file referred to in section 71.0.2 of that Act.”.

22. Section 51 of the Regulation is amended by inserting “2956,” in paragraph 2 before “2960”.

23. 1. The Regulation is amended by inserting the following after section 51:

“DIVISION III
“DIRECTION PRINCIPALE DES DIVULGATIONS
VOLONTAIRES

“**51.1.** The senior director of voluntary disclosures is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 51.2 and 51.3;

(2) section 17.4.1 of the Fiscal 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).

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

(1) the provision referred to in section 51.3;

(2) sections 15.3, 15.3.0.1, 17, 17.2 to 17.4, 17.5 to 17.6, 17.9.1, 21, 30, 30.1, 31, 31.1, 34, 35, 35.5, 35.6, 36, 36.1, 39, 40.3 to 40.5, 40.7, 58.1 and 68.0.2, section 71 with regard 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 Fiscal Administration Act (chapter A-6.002);

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

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

(5) sections 6.1.1, 6.2, 6.3, 6.7, 7.10, 7.12, 13.3 and 13.3.1 of the Tobacco Tax Act (chapter I-2);

(6) subparagraph *e* of the second paragraph of section 725.1.2, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (chapter I-3);

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

(8) sections 17 and 365 of the Business Corporations Act (chapter S-31.1);

(9) sections 56, 202, 289.8, 324.11, 416 and 416.1, subparagraph 3 of the second paragraph of section 434 and sections 427.3, 450.0.8, 458.6, 473.3, 475, 476, 477, 494, 495, 498 and 505 of the Act respecting the Québec sales tax (chapter T-0.1);

(10) sections 14.1, 16 and 23.1, paragraph *h* of section 27.1 and sections 27.1.1, 27.2, 27.3, 27.7, 33, 35, 36, 39, 40, 50.0.6, 50.0.9, 50.0.10 and 53 of the Fuel Tax Act (chapter T-1);

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

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

2. Subsection 1 has effect from 7 October 2013.

24. 1. The heading of Title IV of Book II of the Regulation is replaced by the following:

“DIRECTION GÉNÉRALE DE L’INNOVATION
ET DE L’ADMINISTRATION”.

2. Subsection 1 has effect from 1 April 2014.

25. Section 66.10 of the Regulation is amended by replacing subparagraph 2 of the first paragraph by the following:

“(2) section 36 of the Shelter Allowance Program for the elderly and families established under an order in council made under sections 3 and 3.1 of the Act respecting the Société d’habitation du Québec (chapter S-8), except in relation to a notice of determination, notice of redetermination or notice of revision.”.

26. Section 66.11 of the Regulation is amended by replacing subparagraph 3 of the first paragraph by the following:

“(3) sections 29, 30, 37 and 38 of the Shelter Allowance Program for the elderly and families established under an order in council made under sections 3 and 3.1 of the Act respecting the Société d’habitation du Québec (chapter S-8), except in relation to a notice of determination, notice of redetermination or notice of revision.”.

27. Section 70.1 of the Regulation is amended by replacing the first paragraph by the following:

“**70.1.** A senior director of tax audit of individuals is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 70.2 to 70.7.”.

28. Section 70.2 of the Regulation is amended, in the first paragraph,

(1) by replacing subparagraph 2 by the following:

“(2) section 39 of the Fiscal Administration Act (chapter A-6.002).”;

(2) by striking out subparagraphs 3 to 5.

29. Section 70.3 of the Regulation is amended, in the first paragraph,

(1) by replacing “section 70.4” in subparagraph 1 by “sections 70.3.1 and 70.4”;

(2) by striking out “1051.1, 1051.2,” in subparagraph 3.

30. The Regulation is amended by inserting the following after section 70.3:

“**70.3.1.** A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer, an information officer or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in a failure to file individual income tax returns service 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) article 2631 of the Civil Code.

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 a notary and of section 94.1 of the Tax Administration Act (chapter A-6.002) and for the purposes of paragraph *f* of subsection 2 of section 1000 and of section 1001 of the Taxation Act (chapter I-3).”.

31. Section 70.4 of the Regulation is amended by replacing the part preceding subparagraph 1 of the first paragraph by the following:

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

32. Section 70.5 of the Regulation is amended by striking out “the first paragraph of section 6.3,” in subparagraph 3 of the first paragraph.

33. Section 70.6 of the Regulation is amended by replacing subparagraph 2 of the first paragraph by the following:

“(2) sections 12.2 and 35.6 of the Tax Administration Act (chapter A-6.002).”.

34. 1. The heading of Chapter I of Title VI of Book II of the Regulation is replaced by the following:

“DIRECTION PRINCIPALE DE LA VÉRIFICATION DES ENTREPRISES (CENTRE DU QUÉBEC)”.

2. Subsection 1 has effect from 1 April 2014.

35. 1. Section 75 of the Regulation is amended by replacing “business tax audit” in the part preceding subparagraph 1 of the first paragraph by “business audits (Centre du Québec)”.

2. Subsection 1 has effect from 1 April 2014.

36. 1. Section 76 of the Regulation is amended by replacing “du contrôle fiscal” in the part preceding subparagraph 1 of the first paragraph in the French text by “de la vérification”.

2. Subsection 1 has effect from 1 April 2014.

37. 1. Section 78 of the Regulation is amended by replacing “du contrôle fiscal” in the part preceding subparagraph 1 of the first paragraph by “de la vérification”.

2. Subsection 1 has effect from 1 April 2014.

38. 1. Section 79 of the Regulation is amended by replacing “du contrôle fiscal” in the part preceding paragraph 1 by “de la vérification”.

2. Subsection 1 has effect from 1 April 2014.

39. 1. Section 80 of the Regulation is amended by replacing “du contrôle fiscal” in the part preceding subparagraph 1 of the first paragraph by “de la vérification”.

2. Subsection 1 has effect from 1 April 2014.

40. 1. Section 81 of the Regulation is amended, in the first paragraph,

(1) by replacing the part preceding subparagraph 1 by the following:

“**81.** The director of tax credit audits or the director of tax audits is authorized to sign the documents required for the purposes of”;

(2) by inserting “, 85.1” after “83” in subparagraph 1.

2. Subsection 1 has effect from 1 April 2014.

41. 1. Section 82 of the Regulation is amended, in the first paragraph,

(1) by replacing “du contrôle fiscal” in the part preceding subparagraph 1 in the French text by “de la vérification”;

(2) by inserting “, 85.1” after “84” in subparagraph 1.

2. Subsection 1 has effect from 1 April 2014.

42. 1. Section 83 of the Regulation is amended, in the first paragraph,

(1) by replacing “du contrôle fiscal des crédits d’impôt or the Direction du contrôle fiscal des sociétés” in the part preceding subparagraph 1 by “de la vérification des crédits d’impôt or the Direction de la vérification des impôts”;

(2) by replacing “section 86” in subparagraph 1 by “sections 85.1 and 86”;

(3) by striking out “1029.7.6, 1029.7.9,” in subparagraph 6.

2. Subsection 1 has effect from 1 April 2014. Where subparagraph 6 of the first paragraph of section 83 of the Regulation applies

(1) before 1 April 2014, it is to be read

(a) with “and 726.6.2” replaced by “, 726.6.2 and 771.2.1.5”;

(b) with “1029.8.36.72.82.1.3, 1029.8.36.166.40.2,” inserted after “1029.7.9.”;

(2) after 20 March 2012 and before 1 April 2014, it is to be read

(a) with “1029.8.36.0.112,” inserted before “1029.8.36.72.82.1.3”;

(b) with “1029.8.36.166.73,” inserted after “1029.8.36.166.40.2.”

43. 1. Section 84 of the Regulation is amended, in the first paragraph,

(1) by replacing “du contrôle fiscal” in the part preceding subparagraph 1 by “de la vérification”;

(2) by replacing “section 86” in subparagraph 1 by “sections 85.1 and 86”.

2. Subsection 1 has effect from 1 April 2014.

44. 1. Section 85 of the Regulation is amended by replacing the first paragraph by the following:

“**85.** A financial management officer (expert level) or financial management officer (emeritus 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 at the Direction de la vérification des crédits d’impôt, at the Direction de la vérification des retenues à la source is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 85.1 and 86.”

2. Subsection 1 has effect from 1 April 2014.

45. 1. The Regulation is amended by inserting the following after section 85:

“**85.1.** Subject to section 85, 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 at the Direction de la vérification des crédits d’impôt, at the Direction de la vérification des retenues à la source is authorized to sign the documents required for the purposes of

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

(2) sections 771.2.1.5, 1029.7.6, 1029.7.9, 1029.8.36.0.112, 1029.8.36.72.82.1.3, 1029.8.36.166.40.2 and 1029.8.36.166.73 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 of the Tax Administration Act (chapter A-6.002) in relation to a formal demand other than that sent to an advocate or a notary and of sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act.”

2. Subsection 1 has effect from 1 April 2014.

46. 1. Section 86 of the Regulation is amended

(1) by replacing the part preceding subparagraph 1 of the first paragraph by the following:

“**86.** An office clerk who is governed by the collective labour agreement for public servants and who carries out duties at the Direction de la vérification des crédits d’impôt, at the Direction de la vérification des retenues à la source is authorized to sign the documents required for the purposes of”;

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

2. Subsection 1 has effect from 1 April 2014.

47. 1. The heading of Chapter II of Title VI of Book II of the Regulation is amended by inserting “OTHER” before “BUSINESS”.

2. Subsection 1 has effect from 1 April 2014.

48. 1. Section 96 of the Regulation is amended by replacing subparagraph 8 of the first paragraph by the following:

“(8) sections 21.22 and 21.24, subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, paragraph *c* of section 359.8.1, sections 359.12.1, 361, 440, 441.1, 441.2, 443, 450, 500, 525, 581, 725.1.6, 726.6.2 and 771.2.1.5, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.23, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, subparagraph *b* of the first paragraph of section 905.0.21, subparagraph ii of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.13, 965.11.19.3 and 985.15, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1029.7.6, 1029.7.9, 1029.8.36.0.112, 1029.8.36.72.82.1.3, 1029.8.36.166.40.2, 1029.8.36.166.73, 1056.4, 1056.4.0.1, 1082.13, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (chapter I-3);”

2. Subsection 1 has effect from 1 April 2011. However, where subparagraph 8 of the first paragraph of section 96 of the Regulation applies before 21 March 2012, it is to be read without reference to “1029.8.36.0.112,” and “1029.8.36.166.73.”

49. 1. Section 97 of the Regulation is amended, in the first paragraph,

(1) by replacing the part preceding subparagraph 1 by the following:

“**97.** Subject to section 96.1, a financial management officer (team leader), a financial management officer (expert level) or a financial management officer (emeritus level) who is governed by the collective labour agreement for professionals or a tax audit officer (main class) who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of”;

(2) by replacing subparagraph 2 by the following:

“(2) section 324.11, paragraph 2 of section 370.12 and section 427.3 of the Act respecting the Québec sales tax (chapter T-0.1).”

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

50. 1. The heading of Chapter III of Title VI of Book II of the Regulation is amended by inserting “ASSOCIÉE” after “PRINCIPALE”.

2. Subsection 1 has effect from 27 January 2014.

51. 1. Section 100 of the Regulation is amended by inserting “associate” before “senior” in the part preceding subparagraph 1 of the first paragraph.

2. Subsection 1 has effect from 27 January 2014.

52. 1. Section 102 of the Regulation is amended by replacing subparagraph 7 of the first paragraph by the following:

“(7) section 1 in relation to the definition of “recognized arts organization”, sections 21.22, 21.24 and 21.42, subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, paragraph *c* of section 359.8.1, sections 359.10, 359.12.1, 361, 440, 441.1, 441.2, 443, 450, 500, 522, 525, 581, 725.1.6 and 726.6.2, the fourth paragraph of section 736, paragraphs *f* and *g* of section 752.0.18.3, section 771.2.1.5, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, subparagraph *b* of the first paragraph of section 905.0.21, subparagraph ii of subparagraph *i* of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.13, 965.11.19.3, 985.5, 985.6, 985.7, 985.8, 985.8.1, 985.8.5, 985.9.4, 985.15, 985.35.2, 985.35.4, 985.35.6, 985.35.12, 985.35.14 and 985.35.16, section 985.36 in relation to the definition of “recognized political education organization”, sections 999.3 and 999.3.1, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1029.7.6, 1029.7.9, 1029.8.36.0.112, 1029.8.36.72.82.1.3, 1029.8.36.166.40.2, 1029.8.36.166.73, 1056.4, 1056.4.0.1, 1079.3, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (chapter I-3);”

2. Subsection 1 has effect from 1 April 2011. However, where subparagraph 7 of the first paragraph of section 102 of the Regulation applies

(1) before 1 January 2012, it is to be read without reference to “sections 999.3 and 999.3.1,” “1029.8.36.0.112,” and “1029.8.36.166.73;”;

(2) after 31 December 2011 and before 21 March 2012, it is to be read

(a) with “sections 999.3 and 999.3.1,” replaced by “section 999.3;”;

(b) without reference to “1029.8.36.0.112,” and “1029.8.36.166.73;”;

(3) after 20 March 2012 and before 29 June 2012, it is to be read with “sections 999.3 and 999.3.1,” replaced by “section 999.3.”

53. Section 104 of the Regulation is amended by replacing paragraph 6.1 by the following:

“(6.1) sections 18, 27, 29, 30, 36, 37 and 38 of the Shelter Allowance Program for the elderly and families established under an order in council made under sections 3 and 3.1 of the Act respecting the Société d’habitation du Québec (chapter S-8), in relation to a notice of determination, notice of redetermination or notice of revision;”

54. The Regulation is amended by inserting the following after section 109:

**“CHAPTER V
“DIRECTION GÉNÉRALE DU TRAITEMENT
ET DES TECHNOLOGIES**

“109.1. A director or service head in any of the directorates at the Direction générale associée du traitement massif is authorized to certify any document or copy of a document that is in his or her custody in the course of that office.”

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

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