

Gouvernement du Québec

O.C. 402-2015, 13 May 2015

An Act respecting municipal taxation
(chapter F-2.1)

**Municipal and school tax system applicable to
the governments of the other provinces, foreign
governments and international bodies
— Amendment**

Regulation to amend the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies

WHEREAS, under section 210 of the Act respecting municipal taxation (chapter F-2.1), the Government may, by regulation and to the extent and on the conditions it determines, exempt any immovable of the government of another Canadian province, of a foreign government or of an international body from municipal or school property taxes or from any other municipal compensation and may also pay to the local municipality or school board an amount to stand in lieu of any tax or compensation from which the immovable, a government or body is thus exempted;

WHEREAS the Government made the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies (chapter F-2.1, r. 12);

WHEREAS it is expedient to amend the Regulation;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies was published in Part 2 of the *Gazette officielle du Québec* of 4 March 2015 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS no comments were received;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Municipal Affairs and Land Occupancy:

That the Regulation to amend the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

**Regulation to amend the Regulation
respecting the municipal and school tax
system applicable to the governments of
the other provinces, foreign governments
and international bodies**

An Act respecting municipal taxation
(chapter F-2.1, s. 210)

1. The Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies (chapter F-2.1, r. 12) is amended in section 6 by replacing the first paragraph by the following:

“6. For every recognized immovable under section 5 of which a foreign government, only for the residence of the head of its permanent representation established at the International Civil Aviation Organization, a government of a Canadian province, a political division of a foreign State or a non-governmental international organization is the owner, lessee or occupant, the Government pays to any local municipality or school board a sum equal to the amount of any tax or compensation of which it is deprived by reason of an exemption covered by Division I.”

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

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