

confirming that he has the degree of honesty considered necessary to pursue activities as a representative and those concerning his integrity and solvency.”.

27. Section 63 of the Regulation is replaced by the following:

“**63.** The Authority renews the certificate of a representative who has submitted an application to that effect and who satisfies the conditions prescribed under paragraphs 5 and 6 of section 13.”.

28. Sections 67 and 68 of the Regulation are revoked.

29. Schedule 1 of the Regulation is revoked.

30. Notwithstanding the second paragraph of section 25 of the Regulation respecting the issuance and renewal of representatives’ certificates (chapter D-9.2, r. 7), in the insurance of persons sector or group insurance of persons sector or a class of these sectors, any examination passed before 1 January 2016 and in respect of which the Authority has granted an equivalence, based on the concordance table available on its website, remains valid for a period of 2 years as of the date the candidate passed the examination.

31. Any candidate in the insurance of persons sector or the group insurance of persons sector or a class of these sectors who has not passed the prescribed examination pertaining to the pursuit of activities as a representative by 31 December 2015, must, as of 1 January 2016, complete the necessary minimum qualifications prescribed under section 14 of the Regulation respecting the issuance and renewal of representatives’ certificates (chapter D-9.2, r. 7).

32. This Regulation comes into force on 1 January 2016.

102316

M.O., 2015

Order of the Minister of Finance dated 24 September 2015

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

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 the 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 the 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 the regulation may also apply to a period prior to its publication;

CONSIDERING that it is expedient to amend the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec (chapter A-7.003, r. 1) to update the delegations of signing authority to take into consideration the transfer to the Minister of responsibilities relating to the application of the Mining Tax Act (chapter I-0.4) and changes to the administrative structure of the Agence du revenu du Québec;

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

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

ORDERS AS FOLLOWS:

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

Québec, 24 September 2015

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. 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 replacing the heading of Title I.1 of Book II by the following:

“DIRECTION GÉNÉRALE DES ENQUÊTES, DE L’INSPECTION ET DES POURSUITES PÉNALES”.

2. Subsection 1 has effect from 8 September 2014.

2. Section 47 is amended by replacing “49 and 50” in paragraph 1 by “49 to 50”.

3. Section 48 is amended by replacing “49 and 50” in paragraph 1 by “49 to 50”.

4. Section 49 is amended in the first paragraph

(1) by replacing subparagraph 1 by the following:

“(1) the provisions referred to in sections 49.1 and 50;”;

(2) by striking out “12.0.3.1, 12.1,” in subparagraph 2.

5. The following is inserted after section 49:

“**49.1.** An administration technician who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of sections 12.0.3.1 and 12.1 of the Tax Administration Act (chapter A-6.002).”.

6. 1. Section 51.2 is amended by inserting “350.0.5,” after “324.11,” in paragraph 9.

2. Subsection 1 has effect from 1 January 2013.

7. 1. Section 55 is amended by inserting the following after paragraph 2:

“(2.1) section 36.1 of the Mining Tax Act (chapter I-0.4);”.

2. Subsection 1 has effect from 1 September 2015.

8. 1. Section 56 is amended by inserting the following after paragraph 1:

“(1.1) section 2 of the Mining Tax Act (chapter I-0.4);”.

2. Subsection 1 has effect from 1 September 2015.

9. Sections 66.6 to 66.11 are revoked.

10. The following is inserted after section 66.11:

“**66.12.** 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

(1) the provisions referred to in the first paragraph of sections 66.13, 66.15 and 66.16 and section 66.17; and

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

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.

66.13. 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 66.15 and 66.16 and section 66.17; and

(2) sections 21 and 30, 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).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act.

66.14. A higher complexity tax audit officer 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 the provisions referred to in the first paragraph of sections 66.15 and 66.16 and section 66.17.

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act (chapter A-6.002).

66.15. A tax adviser who is governed by the collective labour agreement for professionals 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) the provisions referred to in section 66.17; and
- (2) sections 36 and 94.1 of the Tax Administration Act (chapter A-6.002).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act.

66.16. A computer and administrative processes analyst who is governed by the collective labour agreement for professionals 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) the provisions referred to in section 66.17;
- (2) section 94.1 of the Tax Administration Act (chapter A-6.002); and
- (3) section 1029.8.116.18 of the Taxation Act (chapter I-3).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act.

66.17. A tax audit officer or an information officer 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 31, 42 and 58.1 of the Tax Administration Act (chapter A-6.002);
- (2) section 1029.8.116.28 of the Taxation Act (chapter I-3); and

- (3) 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.

66.18. 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 66.19, 66.21 and 66.22 and section 66.23; and
- (2) section 39 of the Tax Administration Act (chapter A-6.002).

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.

66.19. 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 sections 66.21 and 66.22 and section 66.23;
- (2) sections 21 and 30, 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); and

(3) sections 895, 895.0.1, 898.1 and 898.2 of the Taxation Act (chapter I-3).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act.

66.20. A higher complexity tax audit officer 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 the provisions referred to in the first paragraph of sections 66.21 and 66.22 and section 66.23.

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act (chapter A-6.002).

66.21. A tax adviser who is governed by the collective labour agreement for professionals 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) the provisions referred to in section 66.23; and

(2) sections 36 and 94.1 of the Tax Administration Act (chapter A-6.002).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act.

66.22. A computer and administrative processes analyst who is governed by the collective labour agreement for professionals 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) the provisions referred to in section 66.23;

(2) section 94.1 of the Tax Administration Act (chapter A-6.002); and

(3) section 1029.8.116.18 of the Taxation Act (chapter I-3).

A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act.

66.23. A tax audit officer 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 31, 42 and 58.1 of the Tax Administration Act (chapter A-6.002);

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

(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.”

11. 1. The following is inserted before section 70.1:

“**70.0.1.** The senior director of tax audit of individuals (Québec) is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 70.0.2 to 70.0.4 and the first paragraph of sections 70.2 to 70.7;

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

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

70.0.2. The director of tax audit 4 at the Direction principale du contrôle fiscal des particuliers (Québec) is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 70.0.3 and 70.0.4;

(2) sections 15.3, 15.3.0.1, 17, 17.2 to 17.4, 21, 36.1 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 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); and

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

70.0.3. A service head at the Direction du contrôle fiscal 4 in the Direction principale du contrôle fiscal des particuliers (Québec) is authorized to sign the documents required for the purposes of

(1) the provision referred to in section 70.0.4;

(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 section 58.1 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); and

(7) sections 14.1, 33, 35, 36, 39, 40 and 53 of the Fuel Tax Act (chapter T-1).

70.0.4. A financial management officer who is governed by the collective labour agreement for professionals and who carries out duties at the Direction du contrôle fiscal 4 in the Direction principale du contrôle fiscal des particuliers (Québec) is authorized to sign the documents required for the purposes of article 2631 of the Civil Code.”

2. Subsection 1 has effect from 1 April 2015.

12. 1. Section 70.1 is amended by replacing “A senior director of tax audit of individuals” in the first paragraph by “The senior director of tax audit of individuals (Montréal)”.

2. Subsection 1 has effect from 1 April 2015.

13. 1. Section 70.2 is amended by replacing the part preceding subparagraph 1 of the first paragraph by the following:

“**70.2.** Subject to section 70.0.2, a director of tax audit is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 April 2015.

14. 1. Section 70.5 is amended by replacing the part preceding subparagraph 1 of the first paragraph by the following:

“**70.5.** Subject to section 70.0.3, a service head of tax audit is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 April 2015.

15. 1. Section 70.6 is amended by replacing the part preceding subparagraph 1 of the first paragraph by the following:

“**70.6.** Subject to section 70.0.4, 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”.

2. Subsection 1 has effect from 1 April 2015.

16. Section 70.7 is amended by replacing subparagraph 2 of the first paragraph by the following:

“(2) the first paragraph of section 6.3, paragraph *c* of section 21.4.10, paragraph *b* and subparagraph *i* of paragraphs *c* and *d* of the first paragraph of section 21.4.11, sections 84.1, 85 and 98, the second paragraph of section 647, section 776.49 and section 1029.8.61.63 of the Taxation Act (chapter I-3).”.

17. 1. Section 75 is amended by inserting “section 36.1 of the Mining Tax Act (chapter I-0.4),” after “Code of Penal Procedure,” in the second paragraph.

2. Subsection 1 has effect from 1 September 2015.

18. Section 78 is amended by replacing “, 350.16,” in subparagraph 9 of the first paragraph by “and 350.16, paragraph 2 of section 370.12, sections”.

19. Section 79 is replaced by the following:

“**79.** A financial management officer (expert level), a financial management officer (emeritus level), a socioeconomic research and planning officer (expert level) or a socioeconomic research and planning officer (emeritus level) who is governed by the collective labour agreement for professionals or a higher complexity 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 taxes is authorized to sign the documents required for the purposes of the provisions referred to in section 80.”

20. Section 80 is amended by inserting “or a socioeconomic research and planning officer” after “financial management officer” in the part preceding subparagraph 1 of the first paragraph.

21. 1. Section 81 is amended by inserting “section 36.1 of the Mining Tax Act (chapter I-0.4),” after “(chapter A-6.002),” in the second paragraph.

2. Subsection 1 has effect from 1 September 2015.

22. 1. Section 82 is amended by inserting “section 36.1 of the Mining Tax Act (chapter I-0.4),” after “Tax Administration Act,” in the second paragraph.

2. Subsection 1 has effect from 1 September 2015.

23. 1. Section 83 is amended by inserting “sections 2 and 36.1 of the Mining Tax Act (chapter I-0.4),” after “notary,” in the second paragraph.

2. Subsection 1 has effect from 1 September 2015.

24. 1. Section 84 is amended by inserting “sections 2 and 36.1 of the Mining Tax Act (chapter I-0.4),” after “notary,” in the second paragraph.

2. Subsection 1 has effect from 1 September 2015.

25. 1. Section 85 is amended

(1) by replacing the first paragraph by the following:

“**85.** A financial management officer (expert level), a financial management officer (emeritus level), a socioeconomic research and planning officer (expert level) or

a socioeconomic research and planning officer (emeritus level) who is governed by the collective labour agreement for professionals or a higher complexity 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, the Direction de la vérification des impôts or 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) by inserting “section 2 of the Mining Tax Act (chapter I-0.4) and” after “for the purposes of” in the second paragraph.

2. Paragraph 2 of subsection 1 has effect from 1 September 2015.

26. 1. Section 85.1 is amended

(1) by inserting “or a socioeconomic research and planning officer” after “financial management officer” in the part preceding subparagraph 1 of the first paragraph;

(2) by inserting the following after subparagraph 1 of the first paragraph:

“(1.1) section 26.0.3 of the Mining Tax Act (chapter I-0.4);”;

(3) by replacing “and of sections” in the second paragraph by “, section 2 of the Mining Tax Act and sections”.

2. Paragraphs 2 and 3 of subsection 1 have effect from 1 September 2015.

27. 1. Section 86 is amended

(1) by inserting the following after subparagraph 1 of the first paragraph:

“(1.1) sections 2, 6.1, 6.2, 7 and 36.1 of the Mining Tax Act (chapter I-0.4);”;

(2) by inserting “, section 2 of the Mining Tax Act” after “notary” in the second paragraph.

2. Subsection 1 has effect from 1 September 2015.

28. 1. Section 86.1 is amended by inserting “section 36.1 of the Mining Tax Act (chapter I-0.4),” after “(chapter C-25.1),” in the second paragraph.

2. Subsection 1 has effect from 1 September 2015.

29. 1. Section 87 is amended by inserting “section 36.1 of the Mining Tax Act (chapter I-0.4),” after “(chapter C-25.1),” in the second paragraph.

2. Subsection 1 has effect from 1 September 2015.

30. 1. Section 89 is amended by inserting “section 36.1 of the Mining Tax Act (chapter I-0.4),” after “(chapter C-25.1),” in the second paragraph.

2. Subsection 1 has effect from 1 September 2015.

31. 1. Section 95 is amended by inserting “sections 2 and 36.1 of the Mining Tax Act (chapter I-0.4),” after “notary,” in the second paragraph.

2. Subsection 1 has effect from 1 September 2015.

32. 1. Section 96 is amended

(1) by inserting “14,” before “17.3” in subparagraph 2 of the first paragraph;

(2) by inserting the following after subparagraph 5 of the first paragraph:

“(5.1) sections 26.0.3 and 36.1 of the Mining Tax Act (chapter I-0.4);”;

(3) by inserting “350.0.5,” after “345,” in subparagraph 14 of the first paragraph;

(4) by inserting “sections 2 and 36.1 of the Mining Tax Act,” after “notary,” in the second paragraph.

2. Paragraphs 2 and 4 of subsection 1 have effect from 1 September 2015.

3. Paragraph 3 of subsection 1 has effect from 1 January 2013.

33. 1. Section 96.1 is amended

(1) by replacing “a tax audit officer (main class)” in the first paragraph by “a higher complexity tax audit officer”;

(2) by inserting “section 2 of the Mining Tax Act (chapter I-0.4) and” after “for the purposes of” in the second paragraph.

2. Paragraph 2 of subsection 1 has effect from 1 September 2015.

34. 1. Section 96.2 is amended by inserting “section 2 of the Mining Tax Act (chapter I-0.4), of” after “for the purposes of” in the second paragraph.

2. Subsection 1 has effect from 1 September 2015.

35. 1. Section 97 is amended

(1) by replacing “a tax audit officer (main class)” in the part preceding subparagraph 1 of the first paragraph by “a higher complexity tax audit officer”;

(2) by inserting the following after subparagraph 1 of the first paragraph:

“(1.1) section 94.1 of the Tax Administration Act (chapter A-6.002);”;

(3) by inserting “section 2 of the Mining Tax Act (chapter I-0.4) and” after “for the purposes of” in the second paragraph.

2. Paragraph 3 of subsection 1 has effect from 1 September 2015.

36. 1. Section 98 is amended

(1) by replacing “, 58.1 and 94.1” in subparagraph 1 of the first paragraph by “and 58.1”;

(2) by inserting the following after subparagraph 2 of the first paragraph:

“(2.1) sections 2, 6.1, 6.2 and 7 of the Mining Tax Act (chapter I-0.4);”;

(3) by inserting “section 2 of the Mining Tax Act,” after “for the purposes of” in the second paragraph.

2. Paragraphs 2 and 3 of subsection 1 have effect from 1 September 2015.

37. 1. The heading of Chapter III of Title VI of Book II is amended by striking out “ASSOCIÉE”.

2. Subsection 1 has effect from 1 April 2015.

38. 1. Section 100 is amended by striking out “associate” in the part preceding subparagraph 1 of the first paragraph.

2. Subsection 1 has effect from 1 April 2015.

39. 1. Section 101 is amended by striking out “regional” in the part preceding subparagraph 1 of the first paragraph.

2. Subsection 1 has effect from 1 April 2015.

40. 1. Section 102 is amended

(1) by striking out “regional” in the part preceding subparagraph 1 of the first paragraph;

(2) by inserting the following after subparagraph 4 of the first paragraph:

“(4.1) sections 26.0.3 and 36.1 of the Mining Tax Act (chapter I-0.4);”;

(3) by inserting “section 2 of the Mining Tax Act,” after “Code of Penal Procedure,” in the second paragraph.

2. Paragraph 1 of subsection 1 has effect from 1 April 2015.

3. Paragraphs 2 and 3 of subsection 1 have effect from 1 September 2015.

41. 1. Section 103 is amended

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

“**103.** A socioeconomic research and planning 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 one of the business client relations directorates is authorized to sign the documents required for the purposes of”;

(2) by inserting the following after subparagraph 2 of the first paragraph:

“(2.1) sections 2, 6.1, 6.2 and 7 of the Mining Tax Act (chapter I-0.4);”;

(3) by inserting “section 2 of the Mining Tax Act,” after “Tax Administration Act,” in the second paragraph.

2. Paragraph 1 of subsection 1 has effect from 1 April 2015. Despite the foregoing, where section 103 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it must be read by replacing “socioeconomic research and planning” in the part preceding subparagraph 1 of the first paragraph by “tax research”.

3. Paragraphs 2 and 3 of subsection 1 have effect from 1 September 2015.

42. The following is inserted after section 103:

**“CHAPTER IV
DIRECTION PRINCIPALE DU SOUTIEN
OPÉRATIONNEL ET DU DÉVELOPPEMENT DES
COMPÉTENCES**

103.1. The senior director of operational support and skills development, the director of business client relations activities support or a service head at the Direction du soutien aux activités de relations avec la clientèle des entreprises is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 103.2; and

(2) sections 17.5, 17.5.1, 21, 30.1, 31.1 and 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.

103.2. A socioeconomic research and planning 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 soutien aux activités de relations avec la clientèle des entreprises is authorized to sign the documents required for the purposes of sections 30, 31, 58.1 and 94.1 of the Tax Administration Act (chapter A-6.002).

A facsimile of the signature of a 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.”.

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

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