

Regulations and other Acts

Gouvernement du Québec

O.C. 66-2016, 3 February 2016

Tax Administration Act
(chapter A-6.002)

An Act respecting parental insurance
(chapter A-29.011)

Taxation Act
(chapter I-3)

An Act respecting the Québec Pension Plan
(chapter R-9)

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 the first paragraph of 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, prescribed international organizations, their head officers and their employees and the members of their families;

WHEREAS, under subparagraph 2 of the first paragraph of section 78 of the Act respecting parental insurance (chapter A-29.011), the Government may make regulations prescribing the measures that are required for the purposes of Chapter IV of the Act;

WHEREAS, under subparagraph *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to generally prescribe the measures required for the application of the Act;

WHEREAS, under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (chapter R-9), the Government may make regulations prescribing anything that is to be prescribed, in particular under Title III 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, by regulation, prescribe the measures required for the purposes of the Act;

WHEREAS, under subparagraph *b* of the sixth paragraph of section 2 of the Fuel Tax Act (chapter T-1), the Government may, by regulation, fix the percentage or the amount of the fuel tax reduction for a designated or border region;

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (chapter A-6.002, r. 4) to provide that a person must be registered with the Ministère des Relations internationales et de la Francophonie to benefit from those exemptions;

WHEREAS it is expedient to amend the Regulation respecting parental insurance plan premiums (chapter A-29.011, r. 3) to exclude fees, paid to persons appointed members of a commission by the Government or of a committee created under a law of Québec, from eligible wages used to determine premiums;

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 in the Budget Speeches delivered on 4 June 2014 and 26 March 2015 and in the Information Bulletins published in particular on 21 December 2012, 7 February 2014, 6 February 2015, 16 April 2015, 18 June 2015 and 14 August 2015;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) to reflect the increase in the plan contribution rate for 2014 and 2015;

WHEREAS it is expedient to amend the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) to raise the amount of the specified fuel tax reduction for a designated or border region;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting the Québec sales tax, made by Order in Council 1105-2014 dated 10 December 2014, to modify an effective date for certain provisions amended by the Regulation;

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 (chapter A-6.002, r. 1), 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 and may also, if it so provides, apply to a period prior to its publication;

WHEREAS, under the second paragraph of section 78 of the Act respecting parental insurance, a regulation made under Chapter IV of the Act comes into force on the date of its publication in the *Gazette officielle du Québec* and, if the regulation so provides, may have effect from a date that is later or earlier than the date of publication, except that in the latter case, the date may not be earlier than the date on which the legislative provision under which the regulation is made becomes effective;

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 section 82.1 of the Act respecting the Québec Pension Plan, every regulation made under Title III of 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 from a date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

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:

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 tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families;

— Regulation to amend the Regulation respecting parental insurance plan premiums;

— Regulation to amend the Regulation respecting the Taxation Act;

— Regulation to amend the Regulation respecting contributions to the Québec Pension Plan;

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

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

—Regulation amending the Regulation to amend the Regulation respecting the Québec sales tax made by Order in Council 1105-2014 dated 10 December 2014.

JUAN ROBERTO IGLESIAS,
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 12.0.3.1R1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by replacing “Direction générale du centre de perception fiscale et des biens non réclamés” in paragraph 1 by “Direction générale de recouvrement”.

(2) Subsection 1 has effect from 10 February 2012.

2. (1) Section 37.1.3R1 of the Regulation is replaced by the following:

“**37.1.3R1.** For the purposes of section 37.1.3 of the Act, a prescribed person for a reporting period means a person

(1) to which section 2 of the Electronic Filing and Provision of Information (GST/HST) Regulations, made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) applies, for the reporting period; and

(2) that is not a selected listed financial institution within the meaning of section 1 of the Act respecting the Québec sales tax (chapter T-0.1) throughout the reporting period.”

(2) Subsection 1 applies in respect of reporting periods that end after 31 December 2012.

3. (1) Section 40.1.1R1 of the Regulation is amended by replacing “Direction générale des enquêtes et des poursuites pénales” by “Direction générale des enquêtes, de l’inspection et des poursuites pénales”.

(2) Subsection 1 has effect from 8 September 2014.

4. (1) Section 40.3R2 of the Regulation is replaced by the following:

“**40.3R2.** For the purposes of section 40.3 of the Act, the general director of investigations, inspections and public prosecutions, a senior director, an assistant senior director or a director who carries out duties at the

Direction générale des enquêtes, de l’inspection et des poursuites pénales within the Agency is authorized to keep the deposits paid under that section. Those deposits are paid into a trust account opened in a financial institution for that purpose by that person.”

(2) Subsection 1 has effect from 8 September 2014.

5. (1) Section 69.0.0.12R1 of the Regulation is replaced by the following:

“**69.0.0.12R1.** For the purposes of section 69.0.0.12 of the Act, the general director of investigations, inspections and public prosecutions, a senior director, an assistant senior director or a director who carries out duties at the Direction générale des enquêtes, de l’inspection et des poursuites pénales within the Agency is authorized to communicate information contained in a tax file to a member of a police force, to a government department or to a public body.”

(2) Subsection 1 has effect from 8 September 2014.

6. Division VI.0.0.1 of the Regulation, comprising sections 93.1.18R1 and 93.13R1, becomes Division VI.0.2.

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

Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families

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

1. (1) Section 1 of the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (chapter A-6.002, r. 4) is amended by replacing subparagraph 1 of the second paragraph by the following:

“(1) is registered with the Ministère des Relations internationales;”

(2) Subsection 1 has effect from 1 January 2015.

2. (1) Section 7 of the Regulation is amended by replacing paragraph 1 by the following:

“(1) is registered with the Ministère des Relations internationales;”.

(2) Subsection 1 has effect from 1 January 2015.

3. (1) Schedule A to the Regulation is amended by striking out “Electronic Commerce World Institute;”.

(2) Subsection 1 has effect from 4 May 2015.

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

Regulation to amend the Regulation respecting parental insurance premiums

An Act respecting parental insurance (chapter A-29.011, s. 78, 1st par., subpar. 2 and 2nd par.)

1. (1) Section 2 of the Regulation respecting parental insurance premiums (chapter A-29.011, r. 3) is replaced by the following:

“**2.** For the purposes of paragraph 2 of the definition of “eligible wages” of a person for a year, in respect of an employment and in relation to an establishment, set out in the first paragraph of section 43 of the Act, a prescribed amount paid to the person during the year is an amount, other than an amount referred to in the second paragraph, paid to the person in respect of that employment and that would be included in the total amount of earnings that the person has from all insurable employment within the meaning of section 2 of the Insurable Earnings and Collection of Premiums Regulations (SOR/97-33), made under section 108 of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), if insurable earnings from that employment were determined for the year in respect of the person for the purposes of that Act.

The amount to which the first paragraph refers means fees paid on an hourly, half-day or full-day basis to the person in the year,

(1) as a member appointed by the Government to a commission, including an inquiry commission, an assessment committee, a committee or panel of experts or a working group constituted for a specified time; or

(2) as a member of a candidate selection or review committee created for that purpose under a law of Québec.”.

(2) Subsection 1 applies from 1 January 2014.

2. 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. f and 2nd par.)

1. (1) Section 119.2R2 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended

(1) by replacing paragraph *c* by the following:

“(c) at least 90% of the members are individuals, other cooperatives, or corporations or partnerships that carry on the business of farming; and”;

(2) by adding the following after paragraph *c*:

“(d) at least 90% of its shares are held by members described in paragraph *c* or by trusts governed by TSFAs, registered retirement income funds, registered education savings plans or registered retirement savings plans, the annuitants, holders or subscribers under which are members described in that paragraph.”.

(2) Subsection 1 applies from the taxation year 1998, except that where section 119.2R2 of the Regulation applies to taxation years that end before 1 January 2009, it is to be read as if paragraph *d* were replaced by the following:

“(d) at least 90% of its shares are held by members described in paragraph *c* or by trusts governed by registered retirement income funds, registered education savings plans or registered retirement savings plans, the annuitants or subscribers under which are members described in that paragraph.”.

2. (1) Section 130R15 of the Regulation is amended by inserting the following definition after the definition of “plant residue”:

“producer gas” means fuel the composition of which, excluding its water content, is all or substantially all non-condensable gases that is generated primarily from eligible waste fuel using a thermo-chemical conversion process and that is not generated using any fuels other than eligible waste fuel or fossil fuel;”.

(2) Subsection 1 has effect from 11 February 2014.

3. (1) Section 130R16 of the Regulation is amended by replacing subparagraph *a* of the fourth paragraph by the following:

“(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, xiv, xv and xvii 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”.

(2) Subsection 1 applies in respect of property acquired after 10 February 2014.

4. (1) Section 130R51 of the Regulation is amended by replacing subparagraph b of the second paragraph by the following:

“(b) a partnership each member of which is

(i) a corporation described in subparagraph a or in paragraph a of section 130R52, or

(ii) another partnership described in this subparagraph.”.

(2) Subsection 1 applies in respect of fiscal periods that end after 31 October 2010.

5. (1) Section 130R52 of the Regulation is amended by replacing paragraph b by the following:

“(b) a partnership each member of which is

(i) a corporation described in paragraph a, or

(ii) another partnership described in this paragraph.”.

(2) Subsection 1 applies in respect of fiscal periods that end after 31 October 2010.

6. (1) Section 130R86 of the Regulation is amended by replacing paragraph b by the following:

“(b) a partnership each member of which was

(i) a corporation described in paragraph a, or

(ii) another partnership described in this paragraph.”.

(2) Subsection 1 applies in respect of fiscal periods that end after 31 October 2010.

7. (1) Section 130R92 of the Regulation is amended by replacing paragraph b by the following:

“(b) a partnership each member of which was

(i) a corporation described in paragraph a, or

(ii) another partnership described in this paragraph.”.

(2) Subsection 1 applies in respect of fiscal periods that end after 31 October 2010.

8. (1) Section 133.2.1R1 of the Regulation is amended by replacing paragraphs a and b by the following:

“(a) the product obtained by multiplying \$0.55 by the number of those kilometres, up to and including 5,000;

“(b) the product obtained by multiplying \$0.49 by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres driven after 31 December 2014.

9. (1) Section 359.1R1 of the Regulation is amended

(1) by inserting the following definition before the definition of “new share”:

““new right” means a right issued after 20 December 2002 to acquire a share of the capital stock of a corporation, other than a right issued at a particular time before 1 January 2003

(a) pursuant to an agreement in writing entered into before 21 December 2002;

(b) as part of a distribution of rights to the public made in accordance with the terms of a final prospectus, preliminary prospectus, registration statement, offering memorandum or notice, required by law to be filed before distribution of the rights begins, filed before 21 December 2002 with a public authority in Canada in accordance with the securities legislation of the province in which the rights were distributed; or

(c) to a partnership in which interests were issued as part of a distribution to the public made in accordance with the terms of a final prospectus, preliminary prospectus, registration statement, offering memorandum or notice, required by law to be filed before distribution of the interests begins, filed before 21 December 2002 with a public authority in Canada in accordance with the securities legislation of the province in which the interests were distributed, where all interests in the partnership issued not later than the particular time were issued as part of the distribution or prior to the beginning of the distribution;”;

(2) by replacing the portion of the definition of “excluded obligation” before paragraph *a* by the following:

““excluded obligation”, in relation to a share or new right issued by a corporation, means”;

(3) by replacing subparagraphs *i* and *ii* of paragraph *a* of the definition of “excluded obligation” by the following:

“(i) eligibility for, or the amount of, any assistance under the Canadian Exploration and Development Incentive Program Act (Revised Statutes of Canada, 1985, chapter 15 (3rd Suppl.)), the Canadian Exploration Incentive Program Act (Revised Statutes of Canada, 1985, chapter 27 (4th Suppl.)), the Ontario Mineral Exploration Program Act (Revised Statutes of Ontario, chapter O.27) or The Mineral Exploration Incentive Program Act (Statutes of Manitoba, 1991-1992, c. 45), or

“(ii) the making of an election respecting the assistance referred to in subparagraph *i* and the transfer of such assistance to the holder of the share or the new right in accordance with any of the Acts referred to in that subparagraph;”;

(4) by replacing paragraphs *b* and *c* of the definition of “excluded obligation” by the following:

“(b) an obligation of the corporation, in respect of the share or the new right, to distribute an amount representing a payment out of assistance to which the corporation is entitled under section 25.1 of the Income Tax Act of British Columbia (R.S.B.C. 1996, c. 215) as a consequence of the corporation making expenditures funded by consideration received for shares or new rights issued by the corporation in respect of which the corporation purports to renounce an amount under section 359.2 of the Act; and

“(c) an obligation of any person or partnership to effect an undertaking to indemnify the holder of the share or the new right or, where the holder is a partnership, a member thereof, for an amount not exceeding the amount of the tax payable by the holder or the member of the partnership, as the case may be, under the Act, the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Suppl.)) or the laws of a province other than Québec, as a consequence of

(i) the failure of the corporation to renounce an amount to the holder in respect of the share or the new right, or

(ii) a reduction, pursuant to section 359.15 of the Act or subsection 12.73 of section 66 of the Income Tax Act, of an amount purported to be renounced by the corporation to the holder in respect of the share or the new right;”.

(2) Subsection 1 applies in respect of shares or rights issued pursuant to an agreement entered into after 20 December 2002.

10. (1) Section 359.1R3 of the Regulation is amended

(1) by replacing subparagraph 1 of subparagraph *iii* of paragraph *a* by the following:

“(1) it is convertible or exchangeable only into a property that is another share of the corporation, referred to in this subparagraph and in subparagraph 2 as a “particular share”, that, if issued, would not be a prescribed share, a right, including a right conferred by a warrant that, if it were issued, would not be a prescribed right and that, if it were exercised, would allow the person exercising it to acquire only a share of the corporation that, if the share were issued, would not be a prescribed share, or both a particular share and such a right, and”;

(2) by replacing, in the French text, “on peut” in the following provisions by “l’on peut”:

— the portion of paragraph *d* before subparagraph *i*;

— paragraph *e*;

— the portion of paragraph *f* before subparagraph *i*.

(2) Paragraph 1 of subsection 1 applies in respect of shares or rights issued pursuant to an agreement entered into after 20 December 2002.

11. (1) The Regulation is amended by inserting the following after section 359.1R3:

“**359.1R3.1.** For the purposes of the first paragraph of section 359.1 of the Act, a new right to acquire a share of the capital stock of a corporation is a prescribed right if, at the time the right is issued,

(a) the amount, determined by way of a formula or otherwise, that the holder of the right is entitled to receive in respect of the right on the dissolution, liquidation or winding-up of the corporation or on the redemption, acquisition or cancellation of the right by the corporation or by a specified person in relation to the corporation, referred to in this chapter as the “liquidation entitlement” of the right, may reasonably be considered to be fixed, limited to a maximum or established to be not less than a minimum;

(b) the right is convertible or exchangeable into another security issued by the corporation, unless

i. it is convertible or exchangeable only into a property that is a share of the corporation, referred to in this subparagraph and in subparagraph ii as a “particular share”, that, if issued, would not be a prescribed share, another right, including a right conferred by a warrant that, if it were issued, would not be a prescribed right and that, if it were exercised, would allow the person exercising it to acquire only a share of the corporation that, if the share were issued, would not be a prescribed share, or both a particular share and such a right, and

ii. all the consideration receivable by the holder on the conversion or exchange of the right is the particular share, the right described in subparagraph i, or both the particular share and such a right;

(c) any person or partnership has, either absolutely or contingently, an obligation, either immediately or in the future, other than an excluded obligation in relation to the right, to provide assistance, to make a loan or payment, to transfer property, or to otherwise confer a benefit by any means whatever, including the payment of a dividend, and that obligation may reasonably be considered to be, directly or indirectly, a repayment or return by the corporation or a specified person in relation to the corporation of all or part of the consideration for which the right was issued or for which an interest in the partnership that acquires the right was issued;

(d) any person or partnership has, either absolutely or contingently, an obligation, other than an excluded obligation in relation to the right, to effect any undertaking, either immediately or in the future, with respect to the right or the agreement under which the right is issued, including any guarantee, security, indemnity, covenant or agreement and including the lending of funds to, or on behalf of, the holder of the right or, where the holder is a partnership, to a member thereof or to a specified person in relation to the holder or a member of the partnership, as the case may be, or the placing of amounts on deposit with, or on behalf of, such holder, member or person, that may reasonably be considered to have been given to ensure, directly or indirectly, that

(i) any loss that the holder of the right and, where the holder is a partnership, a member thereof or a specified person in relation to the holder or a member of the partnership, as the case may be, may sustain by reason of the holding, ownership or disposition of the right or any other property is limited in any respect, or

(ii) the holder of the right and, where the holder is a partnership, a member thereof or a specified person in relation to the holder or a member of the partnership, as the case may be, will derive earnings by reason of the holding, ownership or disposition of the right or any other property;

(e) the corporation or a specified person in relation to the corporation, within five years after the date the right is issued, may reasonably be expected

(i) to acquire or cancel the right in whole or in part otherwise than on a conversion or exchange of the right that meets the conditions set out in subparagraphs i and ii of paragraph *b* or otherwise than as a consequence of an amalgamation of a subsidiary wholly-owned corporation, a winding-up of a subsidiary wholly-owned corporation to which section 556 of the Act applies, or the payment of a dividend by a subsidiary wholly-owned corporation to its parent, or

(ii) to make a payment, transfer or other transaction, directly or indirectly, otherwise than pursuant to an excluded obligation in relation to the right, by way of a dividend, loan, purchase of rights, financial assistance to any purchaser of the right or, where the purchaser is a partnership, a member thereof, or in any other manner whatever, that may reasonably be considered to be a repayment or return of all or part of the consideration for which the right was issued or for which an interest in the partnership that acquires the right was issued;

(f) any person or partnership may reasonably be expected to respect, within five years after the date the right is issued, any undertaking which, if it were in force at the time the right was issued, would cause the right to be a prescribed right by reason of paragraph *d*;

(g) it may reasonably be expected that, within five years after the date the right is issued,

(i) any of the terms or conditions of the right or any existing agreement relating to the right or its issue will be modified in such a manner that the right would be a prescribed right if it had been issued at the time of the modification, or

(ii) any new agreement relating to the right or its issue will be entered into in such a manner that the right would be a prescribed right if it had been issued at the time the new agreement is entered into; or

(h) it may reasonably be expected that the right, if exercised, would allow the person exercising the right to acquire a share in a corporation that, if that share were issued, would be a prescribed share within five years after the date the right was issued.”

(2) Subsection 1 applies in respect of shares or rights issued pursuant to an agreement entered into after 20 December 2002.

12. (1) The Regulation is amended by inserting the following after section 359.1R4:

“**359.1R4.1.** For the purposes of the first paragraph of section 359.1 of the Act, a new right to acquire a share of the capital stock of a corporation is a prescribed right if

(a) the consideration for which the new right is to be issued is to be determined more than 60 days after entering into the agreement pursuant to which the new right is to be issued;

(b) the corporation or a specified person in relation to the corporation, directly or indirectly, for the purpose of assisting any person or partnership in acquiring the new right or an interest in a partnership acquiring the new right, otherwise than by reason of an excluded obligation in relation to the right,

- (i) provided assistance,
- (ii) made or arranged for a loan or payment,
- (iii) transferred property, or
- (iv) otherwise conferred a benefit by any means whatever, including the payment of a dividend; or

(c) the holder of the new right or, where the holder is a partnership, a member thereof, is entitled under any agreement or arrangement entered into under circumstances where it is reasonable to consider that the agreement or arrangement was contemplated at or before the time the agreement to issue the new right was entered into

- (i) to dispose of the new right, and
- (ii) through a transaction or event or a series of transactions or events contemplated by the agreement or arrangement, to acquire

(1) a share, referred to in this subparagraph as the “acquired share”, of the capital stock of another corporation that would be a prescribed share under section 359.1R3 if the acquired share had been issued at the time the new right was issued, other than a share that would not be a prescribed share if that section were read without reference to subparagraph iv of paragraph *a* and subparagraphs i and ii of paragraph *d* where the acquired share is a share of a mutual fund corporation or of a corporation that becomes a mutual fund corporation within 90 days after the acquisition of the acquired share; or

(2) a right, referred to in this subparagraph as the “acquired right”, to acquire a share of the capital stock of another corporation that would be a prescribed right if

it had been issued at the time the new right was issued, other than a right that would not be a prescribed right if section 359.1R3.1 were read without reference to subparagraph i of paragraph *e* where the acquired right is a right to acquire a share of the capital stock of a mutual fund corporation or of a corporation that becomes a mutual fund corporation within 90 days after the acquisition of the acquired right.”

(2) Subsection 1 applies in respect of shares or rights issued pursuant to an agreement entered into after 20 December 2002.

13. (1) Section 359.1R5 of the Regulation is replaced by the following:

“**359.1R5.** For the purposes of sections 359.1R3 and 359.1R3.1, the following rules apply:

(a) the dividend entitlement of a share of the capital stock of a corporation is deemed not to be fixed, limited to a maximum or established to be not less than a minimum where all dividends on the share are determined solely by reference to a multiple or fraction of the dividend entitlement of another share of the capital stock of the corporation, or of a share of the capital stock of another corporation that controls the corporation, where the dividend entitlement of that other share is not described in subparagraph i of paragraph *a* of section 359.1R3; and

(b) the liquidation entitlement of a share of the capital stock of a corporation, or of a right to acquire such a share, as the case may be, is deemed not to be fixed, limited to a maximum or established to be not less than a minimum where all the liquidation entitlement is determinable solely by reference to

(1) the liquidation entitlement of another share of the capital stock of the corporation, or a share of the capital stock of another corporation that controls the corporation, where the liquidation entitlement is not described in subparagraph ii of paragraph *a* of section 359.1R3; or

(2) the liquidation entitlement of a right to acquire the capital stock of the corporation or of another corporation that controls the corporation, where the liquidation entitlement is not described in paragraph *a* of section 359.1R3.1.”

(2) Subsection 1 applies in respect of shares or rights issued pursuant to an agreement entered into after 20 December 2002.

14. (1) Section 359.1R6 of the Regulation is replaced by the following:

359.1R6. For the purposes of paragraphs *c* and *e* of section 359.1R3 and paragraphs *d* and *f* of section 359.1R3.1, an agreement entered into between the first holder of a share or right and another person or partnership for the sale of the share or right to that other person or partnership for its fair market value at the time the share or right is acquired by the other person or partnership, determined without reference to the agreement, is deemed not to be an undertaking with respect to the share or right.”

(2) Subsection 1 applies in respect of shares or rights issued pursuant to an agreement entered into after 20 December 2002.

15. (1) Section 578.2R1 of the Regulation is amended by adding the following after paragraph *c*:

“(d) the distribution of common shares of Fiat Industrial S.p.A. on 1 January 2011 by Fiat S.p.A. to its common shareholders;

“(e) the distribution of common shares of Treasury Wine Estates Limited on 9 May 2011 by Foster’s Group Limited to its common shareholders; and

“(f) the distribution of common shares of Chorus Limited on 30 November 2011 by Telecom Corporation of New Zealand Limited to its common shareholders.”

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

16. (1) Section 583R1 of the Regulation is replaced by the following:

“**583R1.** For the purposes of paragraph *a* of section 583 of the Act,

(a) the amount prescribed is an amount equal to that described in paragraph *b* of the definition of “foreign accrual tax” in subsection 1 of section 95 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Suppl.)), computed at the same time and for the same purposes; and

(b) the prescribed tax factor of a person or partnership for a taxation year is equal,

(i) in the case of a corporation, or of a partnership all the members of which, other than persons non-resident in Canada, are corporations, to the quotient determined by the formula

$1 / (A - B)$, and

(ii) in any other case, to 2.2.

In the formula in the first paragraph,

(a) A is the rate set out in paragraph *a* of subsection 1 of section 123 of the Income Tax Act; and

(b) B is,

(i) in the case of a corporation, the corporation’s general rate reduction percentage within the meaning of subsection 1 of section 123.4 of the Income Tax Act, for the year, and

(ii) in the case of a partnership, the percentage that would be determined under subparagraph *i* in respect of the partnership if the partnership were a corporation whose taxation year is the partnership’s fiscal period.”

(2) Subsection 1 applies from the taxation year 2002.

17. (1) Section 747R1 of the Regulation is amended by replacing paragraph *a* by the following:

“(a) the expression “tax factor” means the prescribed tax factor of a corporation for a taxation year, determined under subparagraph *b* of the first paragraph of section 583R1;”

(2) Subsection 1 applies from the taxation year 2002.

18. (1) Section 851.22.1R0.4 of the Regulation is replaced by the following:

“**851.22.1R0.4.** For the purposes of subparagraph *c* of the second paragraph of section 851.22.1 of the Act, the following are prescribed persons:

(a) a trust, at any particular time, if at that particular time

(i) the trust is a segregated fund trust within the meaning of subparagraph *k* of the first paragraph of section 835 of the Act,

(ii) the trust is deemed to have been created under the first paragraph of section 851.2 of the Act at a time that is not more than two years before that particular time, and

(iii) the cost of the trustee’s interest in the trust, determined with reference to Divisions I and II of Chapter IV of Title V of Book VI of Part I of the Act, does not exceed \$5,000,000;

(b) the Business Development Bank of Canada; and

(c) BDC Capital Inc.”

(2) Subsection 1 applies in respect of taxation years that end after 29 November 2013.

19. (1) Section 1015R32 of the Regulation is amended by replacing the portion before paragraph *a* by the following:

“**1015R32.** Subject to sections 1015R34 and 1015R35, where the average monthly withholding of an employer for the second calendar year preceding a particular calendar year is \$25,000 or more but less than \$100,000, the employer must pay to the Minister any amount required under section 1015 of the Act”.

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2014.

20. (1) Section 1015R33 of the Regulation is amended by replacing “\$50,000” in the portion before subparagraph *a* of the first paragraph by “\$100,000”.

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2014.

21. (1) Section 1015R34 of the Regulation is amended

(1) by replacing “\$15,000” in paragraph *a* by “\$25,000”;

(2) by replacing the portion of paragraph *b* before subparagraph *i* by the following:

“(b) where the average monthly withholding of the employer for the calendar year preceding the particular calendar year is \$25,000 or more but less than \$100,000 and informs the Minister of the election”.

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2014.

22. (1) Section 1027R8 of the Regulation is amended by replacing “third” by “fourth”.

(2) Subsection 1 applies from the taxation year 1992.

23. (1) Section 1029.8.1R1 of the Regulation is amended by adding the following after paragraph *k*:

“(l) the Institut de recherche et de développement en agroenvironnement (IRDA).”.

(2) Subsection 1 applies in respect of scientific research and experimental development conducted after 9 January 2015 pursuant to an eligible research contract entered into after that date.

24. (1) Section 1029.8.1R2 of the Regulation is amended by replacing paragraph *p* by the following:

“(p) Solutions Novika;”.

(2) Subsection 1 has effect from 14 May 2012.

25. Section 1029.8.1R3 of the Regulation is amended by striking out paragraph *d*.

26. (1) Section 1029.8.21.17R1 of the Regulation is amended by replacing paragraph *t* by the following:

“(t) Solutions Novika;”.

(2) Subsection 1 has effect from 14 May 2012.

27. (1) Section 1029.8.67R1 of the Regulation is replaced by the following:

“**1029.8.67R1.** For the purposes of the definition of “child care expense” in section 1029.8.67 of the Act, a prescribed expense is an expense that is paid by an individual

(a) as a reduced contribution required under the Educational Childcare Act (chapter S-4.1.1);

(b) as a contribution provided for by the budgetary rules established in accordance with section 472 of the Education Act (chapter I-13.3), section 84 of the Act respecting private education (chapter E-9.1) or section 15.1 of the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14), where the contribution is, according to the rules, related to the basic services provided for a school day for a child who regularly attends childcare at school; or

(c) in relation to the basic services provided for a child registered in childcare at school for a pedagogical day in respect of which an allocation is granted under the budgetary rules established in accordance with any of the sections referred to in paragraph *b* or would have been so granted had the child attended childcare on that day, up to the amount of the maximum daily financial contribution that, according to the rules, would have been payable if that day had been a school day and the child had regularly attended childcare at school.”.

(2) Subsection 1 applies from the taxation year 2015 except that, where section 1029.8.67R1 of the Regulation applies to the taxation year 2015, it is to be read as follows:

“**1029.8.67R1.** For the purposes of the definition of “child care expense” in section 1029.8.67 of the Act, a prescribed expense is an expense that is paid by an individual

(a) as a contribution set by the Reduced Contribution Regulation (chapter S-4.1.1, r. 1) for a day of childcare before 22 April 2015;

(b) as a reduced contribution required under the Educational Childcare Act (chapter S-4.1.1) for a day of childcare after 21 April 2015;

(c) as a contribution provided for in the budgetary rules established in accordance with section 472 of the Education Act (chapter I-13.3), section 84 of the Act respecting private education (chapter E-9.1) or section 15.1 of the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14), where the contribution is, according to the rules, in relation to the basic services provided for a school day for a child who regularly attends childcare at school;

(d) as a contribution provided for by the budgetary rules established in accordance with any of the sections referred to in paragraph *c* where the contribution is, according to the rules, in relation to the basic services provided for a child registered in childcare at school for a pedagogical day before 1 July 2015; or

(e) in relation to the basic services provided for a child registered in childcare at school for a pedagogical day after 30 June 2015 in respect of which an allocation is granted under the budgetary rules established in accordance with any of the sections referred to in paragraph *c* or would have been so granted had the child attended childcare on that day, up to the amount of the maximum daily financial contribution that, according to the rules, would have been payable if that day had been a school day and the child had regularly attended childcare at school.”

28. (1) Section 1120R1 of the Regulation is replaced by the following:

“**1120R1.** In applying, at any time, paragraph *c* of section 1120 of the Act, the following are prescribed conditions in respect of a trust:

(a) either

(i) the following conditions are met:

(1) there has been at or before that time a lawful distribution in a province to the public of units of the trust and a prospectus, registration statement or similar document was not, under the laws of the province, required to be filed in respect of the distribution; and

(2) the trust was created after 31 December 1999 and on or before that time, or satisfies, at that time, the conditions prescribed in section 1120R1.1, or

(ii) a class of the units of the trust is, at that time, qualified for distribution to the public; and

(b) each of the classes referred to in paragraph *a* must include, at that time, at least 150 beneficiaries, each of whom holds not less than one block of units of that class that have in the aggregate a fair market value of not less than \$500.”

(2) Subsection 1 applies from the taxation year 2000, except that where section 1120R1 of the Regulation applies to taxation years that end before 1 January 2004, subparagraph 2 of subparagraph *i* of paragraph *a* of that section is to be read as follows:

“(2) the trust was created after 31 December 1999 and on or before that time, or”.

29. (1) The Regulation is amended by inserting the following after section 1120R1:

“**1120R1.1.** In applying, at any time, subparagraph 2 of subparagraph *i* of paragraph *a* of section 1120R1, the following are the prescribed conditions:

(a) the trust was created before 1 January 2000;

(b) the trust was a unit trust on 18 July 2005;

(c) the particular time is after 31 December 2003; and

(d) the trust has made a valid election under paragraph *d* of section 4801.001 of the Income Tax Regulations enacted under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Suppl)).”

(2) Subsection 1 applies from the taxation year 2004.

30. (1) Section 1120R2 of the Regulation is amended by replacing the portion before paragraph *b* by the following:

“**1120R2.** For the purposes of section 1120R1, a class of units is qualified for distribution to the public if

(a) a prospectus, registration statement or similar document has been filed with, and, where required by law, accepted for filing by, a public authority in Canada pursuant to the law of any province or of Canada and there has been a lawful distribution to the public of shares or units of that class in accordance with that document; or”.

(2) Subsection 1 applies from the taxation year 2000.

31. (1) Class 43.1 in Schedule B to the Regulation is amended

(1) by replacing subparagraph 1 of subparagraph *i* of subparagraph *c* of the first paragraph by the following:

“(1) is used by the taxpayer, or by a lessee of the taxpayer, to generate electrical energy, or both electrical and heat energy, using only fuel that is fossil fuel, eligible waste fuel, producer gas, spent pulping liquor or any combination of those fuels, and”;

(2) by replacing subparagraph *x* of subparagraph *a* of the second paragraph by the following:

“(x) equipment used by the taxpayer, or by a lessee of the taxpayer, for the sole purpose of generating heat energy primarily from the consumption of eligible waste fuel, producer gas or a combination of those fuels and not using any fuel other than eligible waste fuel, fossil fuel or producer gas, including such equipment that consists of fuel handling equipment used to upgrade the combustible portion of the fuel and control, feedwater and condensate systems, and other ancillary equipment, but not including equipment used for the purpose of producing heat energy to operate electrical generating equipment, buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, fuel storage facilities, other fuel handling equipment and property otherwise included in Class 10 or 17,”;

(3) by replacing subparagraph *xv* of subparagraph *a* of the second paragraph by the following:

“(xv) property that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electricity using kinetic energy of flowing water or wave or tidal energy, otherwise than by diverting or impeding the natural flow of the water or by using physical barriers or dam-like structures, including support structures, control, conditioning and battery storage equipment, submerged cables and transmission equipment, but not including buildings, distribution equipment, auxiliary electricity generating equipment, property otherwise included in Class 10 and property that would be included in Class 17 if that class were read without reference to subparagraph *i* of subparagraph *b* of the first paragraph of that class, or”;

(4) by replacing subparagraph 2 of subparagraph *xvi* of subparagraph *a* of the second paragraph by the following:

“(2) is part of a district energy system that uses thermal energy that is primarily supplied by equipment described in any of subparagraphs *i*, *v* and *x* or would be described in those subparagraphs if it were owned by the taxpayer, and”;

(5) by adding the following after subparagraph *xvi* of subparagraph *a* of the second paragraph:

“(xvii) equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating producer gas, other than producer gas that is to be converted into liquid biofuels or chemicals, including related piping, including fans and compressors, air separation equipment, storage equipment, equipment used for drying or shredding eligible waste fuel, ash-handling equipment, equipment used to upgrade the producer gas into bio-methane and equipment used to remove non-combustibles and contaminants from the producer gas, but not including buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, equipment used to convert producer gas into liquid biofuels or chemicals and property otherwise included in Class 10 or 17.”.

(2) Paragraphs 1 to 3 and 5 of subsection 1 apply in respect of property acquired after 10 February 2014 that has not been used or acquired for use before 11 February 2014.

(3) Paragraph 4 of subsection 1 has effect from 29 March 2012.

(4) In addition, where Class 43.1 in Schedule B to the Regulation applies after 28 March 2012 in respect of property acquired before 11 February 2014, subparagraph *x* of subparagraph *a* of the second paragraph of that class is to be read as follows:

“(x) equipment used by the taxpayer, or by a lessee of the taxpayer, for the sole purpose of generating heat energy primarily from the consumption of eligible waste fuel, and using only fuel that is eligible waste fuel or fossil fuel, including such equipment that consists of fuel handling equipment used to upgrade the combustible portion of the fuel and control, feedwater and condensate systems, and other ancillary equipment, but not including equipment used for the purpose of producing heat energy to operate electrical generating equipment, buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, fuel storage facilities, other fuel handling equipment and property otherwise included in Class 10 or 17.”.

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

Regulation to amend the Regulation respecting contributions to the Québec Pension Plan

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9, s. 81, par. *a* and s. 82.1)

1. (1) Section 6 of the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) is amended by adding the following after subparagraph *xix* of subparagraph *a* of the first paragraph:

“(xx) 5.175% for the year 2014,

“(xxi) 5.25% for the year 2015; or”.

(2) Subsection 1, where it enacts subparagraph *xx* of subparagraph *a* of the first paragraph of section 6 of the Regulation, applies from 1 January 2014.

(3) Subsection 1, where it enacts subparagraph *xxi* of subparagraph *a* of the first paragraph of section 6 of the Regulation, applies from 1 January 2015.

2. (1) Section 8 of the Regulation is amended

(1) by adding the following after subparagraph *s* of the first paragraph:

“(t) 5.175% for the year 2014;

“(u) 5.25% for the year 2015.”;

(2) by adding the following after subparagraph *c* of the second paragraph:

“(d) 5.175% for the year 2014;

“(e) 5.25% for the year 2015.”.

(2) Subsection 1, where it enacts subparagraph *t* of the first paragraph of section 8 of the Regulation and subparagraph *d* of the second paragraph of that section, applies from 1 January 2014.

(3) Subsection 1, where it enacts subparagraph *u* of the first paragraph of section 8 of the Regulation and subparagraph *e* of the second paragraph of that section, applies from 1 January 2015.

3. 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 81R2 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended

(1) by striking out subparagraph *d* of paragraph 8;

(2) by inserting the following after paragraph 8:

“(8.1) railway passenger, baggage or freight cars from outside Canada (in this paragraph referred to as “imported cars”) that are brought into Québec if

(a) the imported cars are brought in temporarily for use in the transportation of passengers, baggage or freight from a place in Canada to another place in Canada;

(b) railway cars of the same kind and number as the imported cars could not have been acquired from Canadian production or other Canadian sources at a reasonable cost or could not have been delivered in Canada when needed; and

(c) the imported cars are shipped outside Canada on or before the earlier of the day that is one year after the day on which the imported cars are brought in, and the day on or before which railway cars of the same kind and number as the imported cars could be delivered in Canada after having been acquired from Canadian production or other Canadian sources at a reasonable cost;”;

(3) by inserting the following after paragraph 10:

“(10.1) a representational gift that is an article

(a) that is presented by a donor acting in the capacity as a Head of State, Head of Government or representative of a government, a public body of a foreign country or a political subdivision of a foreign country, to a donee acting in the capacity of the Governor General, the Prime Minister of Canada, a minister of the Government of Canada, a member of the Senate or House of Commons, the Premier of Québec or of another province, the Northwest Territories, Yukon Territory or Nunavut Territory, or a municipal mayor, in the course of an official visit by the donee outside Canada; or

(b) that is to be presented by a donor described in subparagraph *a* in the course of an official visit by the donor to Canada and that is subsequently so presented;”;

(2) Paragraphs 1 and 2 of subsection 1 have effect from 1 January 1998.

(3) Paragraph 3 of subsection 1 has effect from 1 July 2013.

2. (1) Section 383R4 of the Regulation is amended by replacing paragraph 2 by the following:

“(2) a mandatary of the Gouvernement du Québec, except an entity listed in Schedule III and a government department, that would be a non-profit organization within the meaning of section 1 of the Act if the definition of that expression were read without reference to “a government”.”.

(2) Subsection 1 has effect from 1 July 1992.

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

(1) in Class 1 by striking out the Chaudière-Appalaches tourist region and the territorial entities included in that region;

(2) In Class 4 by inserting the following tourist region and territorial entities included in it before the Lanaudière tourist region:

“Chaudière-Appalaches

Adstock; Armagh; Beauceville; Beaulac-Garthby; Beaumont; Berthier-sur-Mer; Cap-Saint-Ignace; Disraeli (Town); Disraeli (Parish); Dosquet; East Broughton; Frampton; Honfleur; Irlande; Kinnear’s Mills; Lac-Etchemin; Lac-Frontière; Lac-Poulin; La Durantaye; La Guadeloupe; Laurier-Station; Leclercville; Lévis; L’Islet; Lotbinière; Montmagny; Notre-Dame-Auxiliatrice-de-Buckland; Notre-Dame-des-Pins; Notre-Dame-du-Rosaire; Notre-Dame-du-Sacré-Coeur-d’Issoudun; Sacré-Coeur-de-Jésus; Saint-Adalbert; Saint-Adrien-d’Irlande; Saint-Agapit; Saint-Alfred; Saint-Anselme; Saint-Antoine-de-l’Isle-aux-Grues; Saint-Antoine-de-Tilly; Saint-Apollinaire; Saint-Aubert; Saint-Benjamin; Saint-Benoît-Labre; Saint-Bernard; Saint-Camille-de-Lellis; Saint-Charles-de-Bellechasse; Saint-Côme-Linière; Saint-Cyprien; Saint-Cyrille-de-Lessard; Saint-Damase-de-l’Islet; Saint-Damien-de-Buckland; Saint-Édouard-de-Lotbinière; Saint-Elzéar; Saint-Éphrem-de-Beauce; Saint-Évariste-de-Forsyth; Saint-Fabien-de-Panet; Saint-Flavien; Saint-Fortunat; Saint-François-de-la-Rivière-du-Sud; Saint-Frédéric; Saint-Gédéon-de-Beauce;

Saint-Georges; Saint-Gervais; Saint-Gilles; Saint-Henri; Saint-Hilaire-de-Dorset; Saint-Honoré-de-Shenley; Saint-Isidore; Saint-Jacques-de-Leeds; Saint-Jacques-le-Majeur-de-Wolfestown; Saint-Janvier-de-Joly; Saint-Jean-de-Brébeuf; Saint-Jean-Port-Joli; Saint-Joseph-de-Beauce; Saint-Joseph-de-Coleraine; Saint-Joseph-des-Érables; Saint-Jules; Saint-Julien; Saint-Just-de-Bretenières; Saint-Lambert-de-Lauzon; Saint-Lazare-de-Bellechasse; Saint-Léon-de-Standon; Saint-Louis-de-Gonzague; Saint-Luc-de-Bellechasse; Saint-Magloire; Saint-Malachie; Saint-Marcel; Saint-Martin; Saint-Michel-de-Bellechasse; Saint-Narcisse-de-Beaurivage; Saint-Nazaire-de-Dorchester; Saint-Nérée-de-Bellechasse; Saint-Odilon-de-Cranbourne; Saint-Omer; Saint-Pamphile; Saint-Patrice-de-Beaurivage; Saint-Paul-de-Montminy; Saint-Philémon; Saint-Philibert; Saint-Pierre-de-Broughton; Saint-Pierre-de-la-Rivière-du-Sud; Saint-Prosper; Saint-Raphaël; Saint-René; Saint-Roch-des-Aulnaies; Saint-Séverin; Saint-Simon-les-Mines; Saint-Sylvestre; Saint-Théophile; Saint-Vallier; Saint-Victor; Saint-Zacharie; Sainte-Agathe-de-Lotbinière; Sainte-Apolline-de-Patton; Sainte-Aurélié; Sainte-Claire; Sainte-Clotilde-de-Beauce; Sainte-Croix; Sainte-Euphémie-sur-Rivière-du-Sud; Sainte-Félicité; Sainte-Hénédine; Sainte-Justine; Sainte-Louise; Sainte-Lucie-de-Beaugard; Sainte-Marguerite; Sainte-Marie; Sainte-Perpétue; Sainte-Praxède; Sainte-Rose-de-Watford; Sainte-Sabine; Saints-Anges; Scott; Thetford Mines; Tourville; Tring-Jonction; Val-Alain; Vallée-Jonction.”.

(2) Subsection 1 applies in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 May 2015 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 June 2015, 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 June 2015 between the operator of the sleeping-accommodation establishment and the travel intermediary and the occupancy of the sleeping-accommodation unit occurs after 31 May 2015 and before 1 March 2016.

4. (1) Schedule III to the Regulation is amended

(1) by inserting “Bureau des enquêtes indépendantes” in alphabetical order;

(2) by striking out “Infrastructure Québec” and “Services Québec”.

(2) Paragraph 1 of subsection 1 has effect from 15 May 2013.

(3) Paragraph 2 of subsection 1 has effect from

(1) 13 November 2013, where it strikes out “Infrastructure Québec” in Schedule III to the Regulation;

(2) 17 April 2013, where it strikes out “Services Québec” in Schedule III to the Regulation.

5. 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. 2, 6th par., subpar. *b* and s. 56)

1. (1) Section 2R2.1 of the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) is amended by replacing “\$0.01” by “\$0.02”.

(2) Subsection 1 has effect from 1 April 2015.

(3) In addition, every person who sells gasoline in a designated region must make a report to the Minister in prescribed form, not later than 30 June 2015, on the inventory of gasoline the person has in stock in respect of an establishment at midnight on 31 March 2015, in respect of which an amount equal to the tax has been collected in advance, so as to obtain the rebate of the amount corresponding to the amount by which the amount equal to the tax that the person has paid in respect of the gasoline exceeds the amount of the tax calculated on the gasoline at the rate in effect, as of midnight on 31 March 2015.

(4) For the purposes of subsection 3, gasoline acquired by a person before midnight on March 31, 2015 that has not yet been delivered to the person at that time is considered to form part of the person’s inventory of gasoline in stock at that time.

2. (1) Section 2R3 of the Regulation is amended in the first paragraph

(1) by replacing subparagraphs i to iv of subparagraph *a* by the following:

“(i) \$0.08 per litre of gasoline if the establishment is located less than 5 km from the point of contact;

“(ii) \$0.06 per litre of gasoline if the establishment is located at least 5 km and less than 10 km from the point of contact;

“(iii) \$0.04 per litre of gasoline if the establishment is located at least 10 km and less than 15 km from the point of contact; and

“(iv) \$0.02 per litre of gasoline if the establishment is located at least 15 km and less than 20 km from the point of contact;”;

(2) by replacing subparagraphs i to iv of subparagraph *b* by the following:

“(i) \$0.12 per litre of gasoline if the establishment is located less than 5 km from the point of contact;

“(ii) \$0.09 per litre of gasoline if the establishment is located at least 5 km and less than 10 km from the point of contact;

“(iii) \$0.06 per litre of gasoline if the establishment is located at least 10 km and less than 15 km from the point of contact; and

“(iv) \$0.03 per litre of gasoline if the establishment is located at least 15 km and less than 20 km from the point of contact.”.

(2) Subsection 1 has effect from 1 April 2015.

(3) In addition, every person who sells gasoline in a designated region must make a report to the Minister in prescribed form, not later than 30 June 2015, on the inventory of gasoline the person has in stock in respect of an establishment at midnight on 31 March 2015, in respect of which an amount equal to the tax has been collected in advance, so as to obtain the rebate of the amount corresponding to the amount by which the amount equal to the tax that the person has paid in respect of the gasoline exceeds the amount of the tax calculated on the gasoline at the rate in effect, as of midnight on 31 March 2015.

(4) For the purposes of subsection 3, gasoline acquired by a person before midnight on 31 March 2015 that has not yet been delivered to the person at that time is considered to form part of the person’s inventory of gasoline in stock at that time.

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

Regulation amending the Regulation to amend the Regulation respecting the Québec sales tax made by Order in Council 1105-2014 dated 10 December 2014

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

1. (1) Section 2 of the Regulation to amend the Regulation respecting the Québec sales tax, made by Order in Council 1105-2014 dated 10 December 2014, is replaced by the following:

“2. (1) Section 244.1R1 of the Regulation is replaced by the following:

“244.1R1. For the purposes of section 244.1 of the Act, the mandataries of the Gouvernement du Québec, except the entities listed in Schedule III and government departments, are prescribed mandataries.”.

(2) Subsection 1 has effect from 1 July 1992.”.

(2) Subsection 1 has effect from 23 December 2014.

2. (1) Section 4 of the Regulation is replaced by the following:

“4. (1) Section 346.1R1 of the Regulation is replaced by the following:

“346.1R1. For the purposes of section 346.1 of the Act, the mandataries of the Gouvernement du Québec, except the entities listed in Schedule III and government departments, are prescribed mandataries.”.

(2) Subsection 1 has effect from 1 July 1992.”.

(2) Subsection 1 has effect from 23 December 2014.

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

102484

Gouvernement du Québec

O.C. 68-2016, 3 February 2016

An Act respecting the conservation and development of wildlife (chapter C-61.1)

Fees to be paid under section 106.6 of the Act — Amendment

Regulation to amend the Regulation respecting the fees to be paid under section 106.6 of the Act respecting the conservation and development of wildlife

WHEREAS, under the first and second paragraphs of section 106.6 of the Act respecting the conservation and development of wildlife (chapter C-61.1), the Government determines, by regulation, the part of the fees that devolve to an agency that is a party to a memorandum of agreement and that must be paid by the agency as a contribution toward the financing of the legal person certified by the Minister to act as the representative of the agency, as well as the terms and conditions of payment, for a period of three years from the date determined by the Government;

WHEREAS, under the third paragraph of section 106.6 of the Act, the Government may extend the period during which the financing requirement provided for in the first paragraph of that section is applicable;

WHEREAS it is expedient to extend the period for three additional years on the terms and conditions determined by the Government;

WHEREAS section 9 of the Act to again amend the Act respecting the conservation and development of wildlife (1997, chapter 95) provides that a regulation made under section 106.6 of the Act respecting the conservation and development of wildlife is not subject to the publication requirements set out in section 8 of the Regulations Act (chapter R-18.1);

WHEREAS it is expedient to make the Regulation to amend the Regulation respecting the fees to be paid under section 106.6 of the Act respecting the conservation and development of wildlife (chapter C-61.1, r. 17);

IT IS ORDERED, therefore, on the recommendation of the Minister of Forests, Wildlife and Parks: