

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

LAURENT LESSARD,  
*Minister of Transport,  
Sustainable Mobility and  
Transport Electrification*

MARTIN COITEUX,  
*Minister of Public Security*

102783

## M.O., 2016

### Order of the Minister of Finance dated 12 October 2016

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

CONCERNING the Regulation to amend the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec

THE MINISTER OF FINANCE,

CONSIDERING the first paragraph of section 40 of the Act respecting the Agence du revenu du Québec (chapter A-7.003), which provides that, with respect to the functions and powers conferred on the Minister, a deed, document or writing binds the Minister or the Agence du revenu du Québec, or may be attributed to them, only if it is signed by the Minister, the president and chief executive officer, a vice-president or another employee of the Agence du revenu du Québec, but in the latter case, only to the extent determined by a regulation of the Minister;

CONSIDERING the second paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that the regulation of the Minister may allow that a facsimile of the signature of a person mentioned in the first paragraph of that section be affixed on the documents specified in the regulation and that the facsimile has the same force as the signature itself;

CONSIDERING the third paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that such a regulation comes into force on the date it is made or on any later date specified in the regulation and is published in the *Gazette officielle du Québec*;

CONSIDERING the fourth paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that such a regulation may apply to a period prior to its publication;

CONSIDERING 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) in order to update the delegation of signing authority to take into account changes that occurred in certain fiscal laws and in the administrative structure of the Agence du revenu du Québec;

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

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

ORDERS AS FOLLOWS:

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

Québec, 12 October 2016

CARLOS J. 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. 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 inserting the following after section 10:

“10.1. A late file processing adviser who is governed by the collective labour agreement for professionals and who carries out duties in the Service de l’enregistrement et du soutien opérationnel at the Direction des oppositions de Québec is authorized to sign the documents required for the purposes of section 93.1.4 of the Tax Administration Act (chapter A-6.002).”

2. 1. The heading of Chapter VII of Title I of Book II is replaced by the following:

“DIRECTION PRINCIPALE DU REGISTRAIRE  
DES ENTREPRISES”.

2. Subsection 1 has effect from 1 April 2016.

**3.** Section 21.4 is amended by striking out “or an administrative attaché”.

**4.** Section 21.7 is amended by replacing paragraph 2 by the following:

“(2) sections 17.5, 17.5.1, 17.6, 17.9.1, 30, 30.1, 31, 31.1, 34, 35, 35.5, 35.6, 36 and 58.1 of the Tax Administration Act (chapter A-6.002).”

**5.** Section 21.8 is replaced by the following:

“**21.8.** A financial management officer or a socio-economic research and planning officer who is governed by the collective labour agreement for professionals or a tax audit officer or a fraud investigator who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) article 2631 of the Civil Code; and

(2) section 40.7 of the Tax Administration Act (chapter A-6.002).”

**6.** 1. Section 25 is revoked.

2. Subsection 1 has effect from 2 August 2016.

**7.** 1. The heading of subsection 1 of Division I of Chapter I of Title III of Book II is replaced by the following:

“**§ 1.** — *Service des produits financiers non réclamés et Service de la vérification des détenteurs de produits financiers*”.

2. Subsection 1 has effect from 2 August 2016.

**8.** 1. Section 25.1 is revoked.

2. Subsection 1 has effect from 2 August 2016.

**9.** 1. Section 26 is amended

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

“**26.** The head of the Service de la vérification des détenteurs de produits financiers or the head of the Service des produits financiers non réclamés is authorized to sign any document in connection with”;

(2) in the French text by replacing “prise de juridiction” in paragraph 1 by “prise de compétence”;

(3) by replacing “the inspection” in paragraph 20 by “the investigation”.

2. Subsection 1 has effect from 2 August 2016.

**10.** 1. Section 27 is amended

(1) in the French text by replacing “prise de juridiction” in paragraph 1 by “prise de compétence”;

(2) by inserting “or another third person” after “broker” in paragraph 5.

2. Subsection 1 has effect from 2 August 2016.

**11.** 1. Section 28 is amended

(1) in the French text by replacing “prise de juridiction” in paragraph 1 by “prise de compétence”;

(2) by inserting “or another third person” after “broker” in paragraph 3.

2. Subsection 1 has effect from 2 August 2016.

**12.** 1. Section 29 is amended in the French text by replacing “prise de juridiction” in paragraph 1 by “prise de compétence”.

2. Subsection 1 has effect from 2 August 2016.

**13.** 1. Section 30 is amended

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

“**30.** A service head at the Direction des successions non réclamées is authorized to sign any document in connection with”;

(2) in the French text by replacing “prise de juridiction” in paragraph 1 by “prise de compétence”;

(3) by replacing “financial products” in paragraph 18 by “property”.

2. Subsection 1 has effect from 2 August 2016.

**14.** 1. Section 31 is amended

(1) in the French text by replacing “prise de juridiction” in paragraph 1 by “prise de compétence”;

(2) by replacing paragraph 9 by the following:

“(9) an offer to purchase immovable property in accordance with the terms of sale approved by a service head at the Direction des successions non réclamées;”;

(3) by inserting “or another third person” after “broker” in paragraph 14.

2. Subsection 1 has effect from 2 August 2016.

**15.** Section 31.1 is revoked.

**16.** 1. Section 32 is amended in the French text by replacing “prise de juridiction” in paragraph 1 by “prise de compétence”.

2. Subsection 1 has effect from 2 August 2016.

**17.** 1. Section 34 is amended in the French text by replacing “prise de juridiction” in paragraph 1 by “prise de compétence”.

2. Subsection 1 has effect from 2 August 2016.

**18.** 1. The heading of subsection 2 of Division I of Chapter I of Title III of Book II is replaced by the following:

“§ 2. — *Direction des systèmes et de la comptabilité opérationnelle*”.

2. Subsection 1 has effect from 2 August 2016.

**19.** 1. The following is inserted before section 34.1:

“**34.0.2.** The director of systems and operational accounting is authorized to sign all the documents that the Minister of Revenue is empowered to sign, up to an amount not exceeding \$250,000.”.

2. Subsection 1 has effect from 2 August 2016.

**20.** 1. Sections 34.1 to 34.4 are revoked.

2. Subsection 1 has effect from 2 August 2016.

**21.** 1. Division II of Chapter I of Title III of Book II, comprising section 38, is revoked.

2. Subsection 1 has effect from 2 August 2016.

**22.** 1. The heading of Division I of Chapter II of Title III of Book II is replaced by the following:

“DIRECTIONS PRINCIPALES DU RECOUVREMENT”.

2. Subsection 1 has effect from 1 October 2015.

**23.** 1. Section 43 is amended by replacing “regional” in the portion preceding paragraph 1 by “senior”.

2. Subsection 1 has effect from 1 October 2015.

**24.** 1. Section 44 is amended by replacing the portion preceding paragraph 1 by the following:

“**44.** A head of a collections service at the Direction principale du recouvrement (Capitale-Nationale) is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 October 2015.

**25.** 1. Section 45 is amended by replacing “, 417.2 and 418” in paragraph 4 by “and 417.2 and the first paragraph of section 418”.

2. Subsection 1 has effect from 1 January 2013.

**26.** 1. Section 49 is amended in the first paragraph

(1) by replacing “sections 9.2, 10, 13, 15 to 15.4, 16” in subparagraph 2 by “sections 9.2, 10 and 13, subparagraph *a* of the first paragraph of section 13.1, sections 15, 15.2, 15.2.1, 15.3, 15.3.0.1, 15.3.1, 15.4, 15.8, 16”;

(2) by replacing subparagraph 5 by the following:

“(5) articles 215, 216 and 666, article 685 in relation to the notice informing the bailiff of the nature and amount of the claim, articles 749 and 766 in relation to the claim and articles 769 and 773 of the Code of Civil Procedure (chapter C-25.01);”;

(3) by replacing “sections 13, 16, 22, 23, 29, 31, 37, 46, 48 to 50” in subparagraph 9 by “sections 13, 16, 22, 23, 29, 31, 37 and 46, subparagraph 1 of the first paragraph of section 47.1, sections 48, 49, 50”.

2. Subsection 1 has effect from 1 January 2016.

**27.** 1. The following is inserted before section 50.1:

“**50.0.1.** The senior director of administrative and technical services, the director of expertise, documentation and training or a service head of expertise, documentation and training is authorized to sign the documents required for the purposes of

(1) the provisions referred to in section 51; and

(2) article 1653 of the Civil Code.”.

2. Subsection 1 has effect from 7 June 2016. However, where section 50.0.1 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read as follows:

“**50.0.1.** The director of expertise, documentation and training or a service head of expertise, documentation and training is authorized to sign the documents required for the purposes of the provisions referred to in section 51.”

**28.** Section 51.1 is amended

- (1) by replacing “and 51.3” in paragraph 1 by “to 51.3”;
- (2) by striking out paragraph 5.

**29.** Section 51.2 is amended

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

“(1) the provisions referred to in sections 51.2.1 and 51.3;”;

- (2) by replacing paragraph 2 by the following:

“(2) sections 15.3, 15.3.0.1, 17, 17.2, 17.3, 17.4, 17.5, 17.5.1, 17.6, 17.9.1, 40.3, 40.4, 40.5, 40.7 and 68.0.2 of the Tax Administration Act (chapter A-6.002);”;

- (3) by inserting the following after paragraph 2:

“(2.1) article 2631 of the Civil Code;”;

- (4) by striking out paragraph 4;

- (5) by striking out “7.10, 7.12,” in paragraph 5;

- (6) by striking out paragraphs 6 and 9;

- (7) by replacing paragraph 10 by the following:

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

**30.** The following is inserted after section 51.2:

“**51.2.1.** A financial management officer (team leader) who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of

(1) sections 21, 30, 30.1, 31, 31.1, 34, 35, 35.5, 35.6, 36, 36.1, 39, 86 and 94.1 of the Tax Administration Act (chapter A-6.002);

(2) sections 7.10 and 7.12 of the Tobacco Tax Act (chapter I-2);

(3) sections 56, 202, 289.8, 324.11, 350.0.5, 416, 416.1 and 427.3, subparagraph 3 of the second paragraph of section 434 and sections 450.0.8, 458.6, 473.3, 475, 476, 477, 494, 495, 498, 505 and 681 of the Act respecting the Québec sales tax (chapter T-0.1); and

(4) sections 14.1, 33 and 53 of the Fuel Tax Act (chapter T-1).”

**31.** 1. Section 51.3 is replaced by the following:

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

(1) section 58.1 and section 71 with regard to a request for information, other than a request for an information file referred to in section 71.0.2, of the Tax Administration Act (chapter A-6.002);

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

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

(4) sections 415.0.4 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1).”

2. Subsection 1 has effect from 19 June 2014. However, where section 51.3 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read as follows:

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

(1) article 2631 of the Civil Code; and

(2) sections 415.0.4 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1).”

**32.** 1. Section 54 is amended

(1) by inserting “54.1,” after “sections” in paragraph 1;

(2) by replacing paragraph 6 by the following:

“(6) sections 7.3, 21.22 and 21.24, subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, sections 359.8.1, 359.12.1, 361, 500, 525 and 581, subparagraph *d* of the second paragraph of section 677 and sections 725.1.6, 726.6.2, 851.48, 1006, 1056.4 and 1056.4.0.1 of the Taxation Act (chapter I-3);”;

(3) by replacing “417, 417.1 and 418” in paragraph 9 by “416.1, 417 and 417.1, the first paragraph of section 418”;

(4) by adding the following after paragraph 10:

“(11) sections 14.1 and 33 of the Fuel Tax Act (chapter T-1).”.

2. Paragraph 1 of subsection 1 has effect from 19 June 2014.

3. Paragraph 3 of subsection 1 has effect from 1 January 2013. However, where section 54 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, paragraph 9 of that section is to be read without reference to “416.1.”.

**33.** 1. The following is inserted after section 54:

“**54.1.** A tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties in the Bureau de la lutte contre l'évasion fiscale at the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 55 and 56; and

(2) sections 415.0.4 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1).”.

2. Subsection 1 has effect from 19 June 2014.

**34.** 1. Section 55 is amended

(1) by striking out “or a tax audit officer who is governed by the collective labour agreement for public servants” in the portion preceding paragraph 1;

(2) by replacing paragraph 3 by the following:

“(3) sections 165.4, 520.1 and 522, the fourth paragraph of section 736, section 736.3, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1079.8.23 and 1079.8.33 of the Taxation Act (chapter I-3).”.

2. Paragraph 1 of subsection 1 has effect from 19 June 2014.

3. Paragraph 2 of subsection 1 has effect from 1 September 2016. However, where section 55 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, paragraph 3 of that section is to be read without reference to “section 736.3.”.

**35.** 1. Section 57 is amended by inserting “, 350.56.1, 350.56.3, 350.56.4” after “350.56” in paragraph 2.

2. Subsection 1 has effect from 21 April 2015.

**36.** 1. Section 57.1 is replaced by the following:

“**57.1.** A service head or division head at the Direction de la recherche en technologies liées au contrôle fiscal in the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of

(1) the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and section 94.1 of the Tax Administration Act (chapter A-6.002); and

(2) sections 350.56.1, 350.56.3 and 350.56.4 of the Act respecting the Québec sales tax (chapter T-0.1).”.

2. Subsection 1 has effect from 21 April 2015.

**37.** Section 70.0.1 is amended by adding the following paragraph:

“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.”.

**38.** Section 70.0.2 is amended by striking out “, 36.1” in paragraph 2.

**39.** Section 70.5 is amended by striking out “section 37.1 in relation to the refusal of an application for registration to make an electronic filing of a fiscal return required under section 1000 of the Taxation Act (chapter I-3),” in subparagraph 2 of the first paragraph.

**40.** The following is inserted after section 74:

“**74.0.1.** 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 any of the Centres d'assistance aux services à la clientèle at the Direction des centres d'assistance aux services à la clientèle is authorized to sign the documents required for the purposes of section 37.1 of the Tax Administration Act (chapter A-6.002) in relation to the refusal of an application for registration to make an electronic filing of a fiscal return required under section 1000 of the Taxation Act (chapter I-3).”.

**41.** 1. Section 75 is amended in the first paragraph

(1) by replacing subparagraph 1 by the following:

“(1) the provisions referred to in the first and second paragraphs of section 76 and the first paragraph of sections 78 to 86;”;

(2) by replacing subparagraph 4 by the following:

“(4) section 358.0.2, subparagraph 2 of subparagraph i of paragraph a of section 752.0.18.10 and sections 851.48 and 905.0.7 of the Taxation Act (chapter I-3); and”.

2. Paragraph 1 of subsection 1 has effect from 22 March 2013. However, where section 75 applies

(1) before 1 January 2015, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in the first and second paragraphs of section 76, the first paragraph of sections 78 and 78.1, section 79 and the first paragraph of sections 80 to 86;”;

(2) after 31 December 2014 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in the first and second paragraphs of section 76, the first paragraph of sections 78 and 78.1, section 79 and the first paragraph of sections 79.1 to 86;”.

3. Paragraph 2 of subsection 1 has effect from 1 January 2013.

**42.** 1. Section 76 is amended in the first paragraph

(1) by replacing subparagraph 1 by the following:

“(1) the provisions referred to in the first paragraph of sections 78 to 80;”;

(2) by adding the following after subparagraph 4:

“(5) sections 415.0.4 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1).”.

2. Paragraph 1 of subsection 1 has effect from 22 March 2013. However, where section 76 applies

(1) before 1 January 2015, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in the first paragraph of sections 78 and 78.1, section 79 and the first paragraph of section 80;”;

(2) after 31 December 2014 and before 1 September 2016, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in the first paragraph of sections 78 and 78.1, section 79 and the first paragraph of sections 79.1 and 80;”;

(3) after 31 August 2016 and before the date of publication of the Regulation in the *Gazette officielle du Québec*, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in the first paragraph of sections 78 and 78.1, section 79 and the first paragraph of sections 79.1 to 80;”.

3. Paragraph 2 of subsection 1 has effect from 19 June 2014.

**43.** 1. Section 78 is amended

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

“(1) the provisions referred to in the first paragraph of sections 78.1 to 80;”;

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

“(4.1) sections 6 and 7 of the Regulation governing the municipal tax for 9-1-1 (chapter F-2.1, r. 14);”;

(3) by replacing subparagraph 9 of the first paragraph by the following:

“(9) sections 56 and 75.1, subparagraph c of paragraph 1 of section 75.9, sections 202, 297.0.7, 297.0.13, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 317.2, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.16, 350.56.1, 350.56.3 and 350.56.4, paragraph 2 of section 370.12, sections 411.1, 415, 416, 416.1, 417, 417.1 and 417.2, the first paragraph of section 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434, sections 458.1.2 and 458.6, the third paragraph of sections 459.3 and 459.5 and sections 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (chapter T-0.1);”;

(4) by replacing “, 417.2, 418,” in the second paragraph by “and 417.2, the first paragraph of section 418 and sections”.

2. Paragraph 1 of subsection 1 has effect from 22 March 2013. However, where section 78 applies

(1) before 1 January 2015, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in the first paragraph of section 78.1, section 79 and the first paragraph of section 80;”;

(2) after 31 December 2014 and before 1 September 2016, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in the first paragraph of section 78.1, section 79 and the first paragraph of sections 79.1 and 80;”;

(3) after 31 August 2016 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in the first paragraph of section 78.1, section 79 and the first paragraph of sections 79.1 to 80;”.

3. Paragraphs 3 and 4 of subsection 1 have effect from 1 January 2013. However, where section 78 applies

(1) before 14 October 2015, subparagraph 9 of the first paragraph of that section is to be read without reference to “paragraph 2 of section 370.12, sections”;

(2) before the date of publication of this Regulation in the *Gazette officielle du Québec*, subparagraph 9 of the first paragraph of that section is to be read with “, 350.16, 350.56.1, 350.56.3 and 350.56.4,” replaced by “and 350.16”.

**44.** 1. The following is inserted after section 78:

“**78.1.** A financial management officer (team leader) who is governed by the collective labour agreement for professionals and who carries out duties at the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 79.1 to 80; and

(2) subparagraph 3 of the third paragraph of sections 289.9 and 289.10 and sections 289.11 and 289.12 of the Act respecting the Québec sales tax (chapter T-0.1).

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 sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax.”

2. Subsection 1 has effect from 22 March 2013. However, where section 78.1 applies

(1) before 1 January 2015, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in section 79 and the first paragraph of section 80; and”;

(2) after 31 December 2014 and before 1 September 2016, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in section 79 and the first paragraph of sections 79.1 and 80; and”;

(3) after 31 August 2016 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in section 79 and the first paragraph of sections 79.1 to 80; and”.

**45.** Section 79 is revoked.

**46.** 1. The following is inserted after section 79:

“**79.1.** A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer (team leader) 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

(1) the provisions referred to in the first paragraph of sections 79.2 and 80; and

(2) subparagraph *b* of paragraph 2 of section 335.1 of the Act respecting the Québec sales tax (chapter T-0.1).

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 sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax.

**79.2.** Subject to section 79.1, a tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties at the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 80; and

(2) sections 1079.8.23 and 1079.8.33 of the Taxation Act (chapter I-3).

A facsimile of the signature of a holder of the position referred to the first paragraph may be affixed to the documents required for the purposes of sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax (chapter T-0.1).”

2. Subsection 1, where it enacts section 79.1, has effect from 1 January 2015. However, where section 79.1 applies before 1 September 2016, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in the first paragraph of section 80;”

3. Subsection 1, where it enacts section 79.2, has effect from 1 September 2016.

**47.** 1. Section 80 is amended by replacing the portion preceding subparagraph 1 of the first paragraph by the following:

“**80.** A socioeconomic research and planning officer who is governed by the collective labour agreement for professionals or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of”

2. Subsection 1 has effect from 1 January 2015. However, where section 80 applies

(1) before 1 September 2016, it is to be read with the portion preceding subparagraph 1 of the first paragraph replaced by the following:

“**80.** Subject to sections 79 and 79.1, a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals or a tax audit officer or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of”;

(2) after 31 August 2016 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read with the portion preceding subparagraph 1 of the first paragraph replaced by the following:

“**80.** Subject to section 79, a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of”.

**48.** 1. Section 81 is amended

(1) by inserting “and mining tax” after “tax credit” in the portion preceding subparagraph 1 of the first paragraph;

(2) by replacing “85.1 and” by “and 85.0.1 to” in subparagraph 1 of the first paragraph.

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

3. Paragraph 2 of subsection 1 has effect from 1 September 2016.

**49.** 1. Section 82 is amended by replacing “84, 85.1 and” by “84 to” in subparagraph 1 of the first paragraph.

2. Subsection 1 has effect from 1 September 2016.

**50.** 1. Section 83 is amended in the first paragraph

(1) by inserting “et de l’impôt minier” after “crédits d’impôt” in the portion preceding subparagraph 1;

(2) by replacing “85.1 and” by “85.0.1 to” in subparagraph 1;

(3) by adding the following after subparagraph 9:

“(10) sections 350.56.1, 350.56.3 and 350.56.4 of the Act respecting the Québec sales tax (chapter T-0.1).”

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

3. Paragraph 2 of subsection 1 has effect from 1 September 2016.

**51.** 1. Section 84 is amended in the first paragraph:

(1) by replacing “85.1 and” by “85.0.1 to” in subparagraph 1;



(2) by adding the following after subparagraph 7:

“(8) sections 350.56.1, 350.56.3 and 350.56.4 of the Act respecting the Québec sales tax (chapter T-0.1).”

2. Paragraph 1 of subsection 1 has effect from 1 September 2016.

**52.** Section 85 is revoked.

2. Subsection 1 has effect from 1 September 2016. Furthermore, where section 85 applies after 31 August 2015, it is to be read with “et de l’impôt minier” inserted after “crédits d’impôt” in the first paragraph.

**53.** 1. The following is inserted after section 85:

“**85.0.1.** A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties at the Direction de la vérification des crédits d’impôts et de l’impôt minier, 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

(1) the provisions referred to in the first paragraph of sections 85.1 and 86; and

(2) sections 1079.8.23 and 1079.8.33 of the Taxation Act (chapter I-3).

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 the first paragraph of section 39 of the Tax Administration Act (chapter A-6.002) in relation to a formal demand other than that sent to an advocate or notary, section 2 of the Mining Tax Act (chapter I-0.4) and sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act.”

2. Subsection 1 has effect from 1 September 2016.

**54.** 1. Section 85.1 is amended in the first paragraph

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

“**85.1.** A financial management officer or a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals 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 et de l’impôt minier, at the Direction de la vérification des impôts or at the Direction de la vérification des retenues à la source is authorized to sign the documents required for the purposes of”;

(2) by replacing subparagraph 1.1 by the following:

“(1.1) sections 26.0.3 and 30.3 of the Mining Tax Act (chapter I-0.4).”

2. Subsection 1 has effect from 1 September 2015. However, where section 85.1 applies before 1 September 2016, it is to be read with the portion preceding subparagraph 1 of the first paragraph replaced by the following:

“**85.1.** Subject to section 85, a financial management officer or a socioeconomic research and planning officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties at the Direction de la vérification des crédits d’impôt et de l’impôt minier, at the Direction de la vérification des impôts or at the Direction de la vérification des retenues à la source is authorized to sign the documents required for the purposes of”.

**55.** 1. Section 86 is amended in the first paragraph

(1) by inserting “et de l’impôt minier” after “crédits d’impôt” in the portion preceding subparagraph 1;

(2) by replacing subparagraph 1.1 by the following:

“(1.1) sections 2 and 6.1, subparagraph *a* of subparagraph 3 of the first paragraph of section 6.2 and sections 7 and 36.1 of the Mining Tax Act (chapter I-0.4); and”.

2. Subsection 1 has effect from 1 September 2015.

**56.** Section 86.1 is amended by striking out “section 36.1 of the Mining Tax Act (chapter I-0.4),” in the second paragraph.

**57.** Section 87 is amended by striking out “section 36.1 of the Mining Tax Act (chapter I-0.4),” in the second paragraph.

**58.** 1. Section 89 is amended

(1) by replacing subparagraph 3 of the first paragraph by the following:

“(3) section 358.0.2, subparagraph 2 of subparagraph *i* of paragraph *a* of section 752.0.18.10 and sections 851.48, 905.0.7 and 905.0.19 of the Taxation Act (chapter I-3).”;

(2) by striking out “section 36.1 of the Mining Tax Act (chapter I-0.4),” in the second paragraph.

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

**59.** 1. Section 95 is amended by replacing the second paragraph by the following:

“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 the first paragraph of section 39 of the Tax Administration Act (chapter A-6.002) in relation to a formal demand other than that sent to an advocate or notary, section 7.0.6, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3) and sections 350.23.9, 350.23.10, 416, 416.1, 417 and 417.1, the first paragraph of section 418 and sections 427.5 and 427.6 of the Act respecting the Québec sales tax (chapter T-0.1).”

2. Subsection 1 has effect from 1 January 2013. However, where section 95 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read with “sections 2 and 36.1 of the Mining Tax Act (chapter I-0.4),” inserted after “or notary.”

**60.** 1. Section 96 is amended

(1) by replacing “97 and” in subparagraph 1 of the first paragraph by “96.3 to”;

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

“(5.0.1) sections 6 and 7 of the Regulation governing the municipal tax for 9-1-1 (chapter F-2.1, r. 14);”

(3) by striking out subparagraph 5.1 of the first paragraph;

(4) by replacing subparagraph 14 of the first paragraph by the following:

“(14) sections 56 and 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections 202, 297.0.7, 297.0.13, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 317.2, 339, 340, 341, 341.0.1, 343, 344, 345, 350.0.5, 350.15, 350.16, 350.56.1, 350.56.3, 350.56.4, 411.1, 415, 415.0.4, 415.0.6, 416, 416.1, 417, 417.1 and 417.2, the first paragraph of section 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434, sections 458.1.2 and 458.6, the third paragraph of sections 459.3 and 459.5 and sections 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539 and 541.31 of the Act respecting the Québec sales tax (chapter T-0.1).”

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

“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 the first paragraph of section 39 of the Tax Administration Act in relation to a formal demand other than that sent to an advocate or notary, section 7.0.6, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1016, 1051.1 and 1051.2 of the Taxation Act and sections 350.23.9, 350.23.10, 416, 416.1, 417 and 417.1, the first paragraph of section 418 and sections 427.5 and 427.6 of the Act respecting the Québec sales tax.”

2. Paragraph 1 of subsection 1 has effect from 22 March 2013.

3. Paragraph 4 of subsection 1 has effect from 1 January 2013. However, where subparagraph 14 of the first paragraph of section 96 applies

(1) before 19 June 2014, it is to be read without reference to “415.0.4, 415.0.6.”;

(2) before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read without reference to “350.56.1, 350.56.3, 350.56.4.”

4. Paragraph 5 of subsection 1 has effect from 1 January 2013. However, where section 96 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read with “sections 2 and 36.1 of the Mining Tax Act,” inserted after “or notary.”

**61.** 1. The following is inserted after section 96:

“**96.0.1.** A financial management officer (expert level) who is governed by the collective labour agreement for professionals and who carries out duties in the Service de vérification E at the Direction de la vérification 3 at the Direction principale de la vérification des entreprises (Montréal) is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 96.2 and 97 to 98.

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 sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3).”

2. Subsection 1 has effect from 1 January 2015. However, where section 96.0.1 applies after 31 August 2015 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read with “section 2 of the Mining Tax Act (chapter I-0.4) and” inserted after “for the purposes of”.

**62.** 1. Section 96.1 is amended

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

“**96.1.** A higher complexity tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties in the Service de vérification E at the Direction de la vérification 3 at the Direction principale de la vérification des entreprises (Montréal) is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 96.2, 97 and 98.”;

(2) by striking out “section 2 of the Mining Tax Act (chapter I-0.4) and” in the second paragraph.

2. Paragraph 1 of subsection 1 has effect from 22 March 2013. However, where section 96.1 applies

(1) before 1 January 2015, the first paragraph of that section is to be read with “financial management officer (expert level) who is governed by the collective labour agreement for professionals or a” inserted before “higher complexity”;

(2) before 14 October 2015, the first paragraph of that section is to be read with “higher complexity tax audit officer” replaced by “tax audit officer (senior class)”.

**63.** 1. The following is inserted after section 96.1:

“**96.1.1.** A financial management officer who is governed by the collective labour agreement for professionals and who carries out duties in the Service de vérification E at the Direction de la vérification 3 at the Direction principale de la vérification des entreprises (Montréal) is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 96.2, 97.1 and 98.

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 sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3) and sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax (chapter T-0.1).”.

2. Subsection 1 has effect from 1 January 2015. However, where section 96.1.1 applies after 31 August 2015 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read with “section 2 of the Mining Tax Act (chapter I-0.4),” inserted after “for the purposes of”.

**64.** 1. Section 96.2 is amended

(1) by striking out “financial management officer who is governed by the collective labour agreement for professionals or a” in the portion preceding subparagraph 1 of the first paragraph;

(2) by striking out “section 2 of the Mining Tax Act (chapter I-0.4),” in the second paragraph.

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

**65.** 1. The following is inserted after section 96.2:

“**96.3.** A financial management officer (team leader) who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 97, 97.1 and 98; and

(2) subparagraph 3 of the third paragraph of sections 289.9 and 289.10 and sections 289.11 and 289.12 of the Act respecting the Québec sales tax (chapter T-0.1).

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 sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3).

**96.4.** A financial management officer (expert level) or a financial management officer (emeritus level) who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 97 to 98.

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 sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3).”.

2. Subsection 1, where it enacts section 96.3, has effect from 22 March 2013. However, where section 96.3 applies before 1 January 2015, subparagraph 1 of the first paragraph of that section is to be read as follows:

“(1) the provisions referred to in the first paragraph of sections 97 and 98; and”.

3. Subsection 1, where it enacts section 96.4, has effect from 1 January 2015. However, where section 96.4 applies after 31 August 2015 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read with “section 2 of the Mining Tax Act (chapter I-0.4) and” inserted after “for the purposes of”.

**66.** 1. Section 97 is amended

(1) by striking out “a financial management officer (team leader), a financial management officer (expert level) or a financial management officer (emeritus level) who is governed by the collective labour agreement for professionals or” in the portion preceding subparagraph 1 of the first paragraph;

(2) by striking out “section 2 of the Mining Tax Act (chapter I-0.4) and” in the second paragraph.

2. Paragraph 1 of subsection 1 has effect from 22 March 2013. However, where section 97 applies before 1 January 2015, it is to be read with “a financial management officer (expert level) or a financial management officer (emeritus level) who is governed by the collective labour agreement for professionals or” inserted after “section 96.1,” in the portion preceding subparagraph 1 of the first paragraph.

**67.** 1. The following is inserted after section 97:

“**97.1.** Subject to sections 96.2 and 96.3, a financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer (team leader) who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of section 98; and

(2) subparagraph *b* of paragraph 2 of section 335.1 of the Act respecting the Québec sales tax (chapter T-0.1).

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 sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3) and sections 350.23.9, 350.23.10, 427.5 and 427.6 of the Act respecting the Québec sales tax.”

2. Subsection 1 has effect from 1 January 2015. However, where section 97.1 applies after 31 August 2015 and before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read with “section 2 of the Mining Tax Act (chapter I-0.4),” inserted after “for the purposes of”.

**68.** 1. Section 98 is amended

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

“**98.** Subject to section 97.1, a tax audit officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of”;

(2) by striking out subparagraph 2.1 of the first paragraph;

(3) by replacing subparagraph 3 of the first paragraph by the following:

“(3) section 7.0.6, paragraph *c* of section 21.4.10, paragraph *b* and subparagraph *i* of subparagraphs *c* and *d* of the first paragraph of section 21.4.11, sections 42.15, 84.1, 85, 98 and 165.4, the second paragraph of section 647 and sections 1016, 1051.1, 1051.2, 1079.8.23 and 1079.8.33 of the Taxation Act (chapter I-3);”;

(4) by striking out “section 2 of the Mining Tax Act,” in the second paragraph.

2. Paragraph 1 of subsection 1 has effect from 22 March 2013. However, where section 98 applies before 1 January 2015, it is to be read with the portion preceding subparagraph 1 of the first paragraph replaced by the following:

“**98.** Subject to sections 96.2 and 96.3, a financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of”.

3. Paragraph 3 of subsection 1 has effect from 1 September 2016.

**69.** 1. Section 100 is amended by replacing subparagraph 2 of the first paragraph by the following:

“(2) section 358.0.2, subparagraph 2 of subparagraph *i* of paragraph *a* of section 752.0.18.10 and sections 851.48 and 905.0.7 of the Taxation Act (chapter I-3).”

2. Subsection 1 has effect from 1 January 2013.

**70.** 1. Section 101 is amended in the first paragraph

(1) by replacing subparagraph 2 by the following:

“(2) sections 36.1 and 39 of the Tax Administration Act (chapter A-6.002); and”;

(2) by adding the following after subparagraph 2:

“(3) subparagraph *b* of paragraph 2 of section 335.1 and sections 415.0.4 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1).”.

2. Paragraph 2 of subsection 1 has effect from 19 June 2014. However, where section 101 applies before 1 January 2015, subparagraph 3 of the first paragraph of that section is to be read as follows:

“(3) sections 415.0.4 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1).”.

**71.** 1. Section 102 is amended

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

“(4.0.1) sections 6 and 7 of the Regulation governing the municipal tax for 9-1-1 (chapter F-2.1, r. 14);”;

(2) by replacing subparagraph 10 of the first paragraph by the following:

“(10) section 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections 202, 297.0.7, 297.0.13, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.56.1, 350.56.3, 350.56.4, 416, 416.1, 417, 417.1 and 417.2, the first paragraph of section 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434, sections 458.1.2 and 458.6, the third paragraph of sections 459.3 and 459.5 and sections 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539 and 541.31 of the Act respecting the Québec sales tax (chapter T-0.1);”;

(3) by adding the following after subparagraph 14 of the first paragraph:

“(15) paragraph 3 of section 28 of the Entente fiscale entre la France et le Québec en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune, relativement à une attestation de résidence.”.

(4) by replacing “, 417.2, 418,” in the second paragraph by “and 417.2, the first paragraph of section 418 and sections”.

2. Paragraphs 2 and 4 of subsection 1 have effect from 1 January 2013. However, where subparagraph 10 of the first paragraph of section 102 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read without reference to “350.56.1, 350.56.3, 350.56.4.”.

**72.** 1. Section 103 is amended by replacing subparagraph 2.1 of the first paragraph by the following:

“(2.1) sections 2 and 6.1, subparagraph *a* of subparagraph 3 of the first paragraph of section 6.2 and section 7 of the Mining Tax Act (chapter I-0.4);”.

2. Subsection 1 has effect from 1 September 2015.

**73.** Section 104 is amended by inserting the following after paragraph 4:

“(4.1) section 128 of the Act respecting the legal publicity of enterprises (chapter P-44.1);”.

**74.** 1. Section 109 is amended by replacing “regional” by “senior”.

2. Subsection 1 has effect from 1 October 2015.

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

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