

## Regulations and other Acts

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### Minister's Order

Tax Administration Act  
(chapter A-6.002)

#### Order of the Minister of Finance dated 17 November 2016

CONCERNING the Regulation respecting the signing of certain deeds, documents or writings for the purposes of the agreement with respect to the administration by Canada of Title I of the Act respecting the Québec sales tax (chapter T-0.1) in respect of selected listed financial institutions

THE MINISTER OF FINANCE,

CONSIDERING subparagraph *b* of the second paragraph of section 9.0.1.1 of the Tax Administration Act (chapter A-6.002), which provides that, for the purposes of an agreement entrusting to the Government of Canada the administration and application of any fiscal law or any regulation made under such a law with regard to the selected listed financial institutions, 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 of National Revenue, the Commissioner of Revenue, appointed under section 25 of the Canada Revenue Agency Act (Statutes of Canada, 1999, chapter 17), or any employee of the Canada Revenue Agency, but in the latter case, only to the extent determined by a regulation of the Minister;

CONSIDERING the third paragraph of section 9.0.1.1 of the Tax Administration Act, which provides that the second, third and fourth paragraphs of section 40 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) apply to the regulation of the Minister made under subparagraph *b* of the second paragraph of that section 9.0.1.1, with the necessary modifications;

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 authorized by such a regulation of the Minister be affixed on the documents determined by the Minister and that such a 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 the regulation may apply to a period prior to its publication;

CONSIDERING that it is expedient to make the Regulation respecting the signing of certain deeds, documents or writings for the purposes of the agreement with respect to the administration by Canada of Title I of the Act respecting the Québec sales tax (chapter T-0.1) in respect of selected listed financial institutions in order to allow the delegation of signature for the administration of Title I of the Act respecting the Québec sales tax in respect of listed financial institutions;

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

ORDERS AS FOLLOWS:

The Regulation respecting the signing of certain deeds, documents or writings for the purposes of the agreement with respect to the administration by Canada of Title I of the Act respecting the Québec sales tax (chapter T-0.1) in respect of selected listed financial institutions, attached hereto, is hereby made.

Québec, on 17 November 2016

CARLOS J. LEITÃO,  
*Minister of Finance*

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**Regulation respecting the signing of certain deeds, documents or writings for the purposes of the agreement with respect to the administration by Canada of Title I of the Act respecting the Québec sales tax (chapter T-0.1) in respect of selected listed financial institutions**

Tax Administration Act  
(chapter A-6.002, s. 9.0.1.1)

**CHAPTER I**  
INTERPRETATION

**1.** In this Regulation, unless the context indicates otherwise, the term “document” designates any deed, document or writing.

**CHAPTER II**  
DELEGATION OF SIGNATURE

**2.** Employees who hold, within the Canada Revenue Agency, a position of Assistant Commissioner, or any person authorized to perform the functions of such a position, are authorized to sign, in place of the Minister of Revenue but within the limits of their duties, all the documents that the Minister of Revenue is authorized to sign.

**3.** Employees who hold, within the Canada Revenue Agency, a position listed in one of Schedules A to M, or any person authorized to perform the functions of such a position, are authorized to sign, in place of the Minister of Revenue but within the limits of their duties within the administrative unit under their responsibility or to which they are attached, all the documents that the Minister of Revenue is authorized to sign and that are required for the purposes of the provisions referred to in respect of each position.

**4.** A facsimile of the signature of the Minister of National Revenue or of the Commissioner of Revenue, appointed in accordance with section 25 of the Canada Revenue Agency Act (Statutes of Canada, 1999, chapter 17), may be affixed to the documents required for the purposes of the third paragraph of section 38 of the Tax Administration Act (chapter A-6.002).

**CHAPTER III**  
FINAL

**5.** This Regulation comes into force on the date of its publication in the Gazette officielle du Québec and has effect from 1 January 2013.

**SCHEDULE A**  
(section 3)

CIVIL CODE OF QUÉBEC

**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of the following sections:

(a) articles 1584 and 1595, article 1656 concerning an acquittance for subrogation, article 1697 concerning an acquittance for an amount whose exigibility is attested to by a certificate in accordance with section 13 of the Tax Administration Act (chapter A-6.002) and articles 2345, 2743, 2745, 2746, 2960 and 2983 of the Civil Code:

**Headquarter positions**

Director General, Collections

Director, Collections

**Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer

(b) articles 1641, 2723, 2725, 2730, 2755, 2757, 2760, 2767, 2771, 2779, 2784, 2942, 2949, 2951, 2956, 2982, 2995, 3003 and 3044 and the second paragraph of article 3068 of the Civil Code:

**Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

(c) article 2654 of the Civil Code:

**Headquarter positions**

Director General, Collections

Director, Collections

Manager, Revenue Collections

**Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer.

**2.** A facsimile of the signature of the holder of a position referred to in any of paragraphs a to c of section 1 may be affixed on the documents that the position holder is authorized to sign for the purposes of articles 1584, 1595 and 1641, article 1656 concerning an acquittance for subrogation, article 1697 concerning an acquittance for an amount whose exigibility is attested to by a certificate in accordance with section 13 of the Tax Administration Act and articles 2345, 2654, 2743, 2745, 2746, 2771, 2956, 2960, 2983 and 3044 of the Civil Code.

**SCHEDULE B**

(section 3)

**TAX ADMINISTRATION ACT**

**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of the following sections:

(a) sections 9.2, 12.0.3.1, 12.1, 15, 15.2, 15.2.1, 15.3, 15.3.0.1, 15.3.1, 15.4, 15.8 and 30.4 of the Tax Administration Act (chapter A-6.002):

**Headquarter positions**

Director General, Collections

Director, Collections

**Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer

(b) section 10 of the Tax Administration Act:

**Headquarter positions**

Director General, Collections

Director, Collections

**Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

(c) section 12.2 of the Tax Administration Act:

**Headquarter positions**

Director General, Business Returns

Director, Business Accounting Division

**Regional positions**

Director, Tax Centre

Assistant Director, Business Division

Manager, Business Division

Team Leader, Business Division

(d) sections 13 and 13.1 of the Tax Administration Act:

**Headquarter positions**

Director General, Collections

Director, Collections

Manager, Revenue Collections

**Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer

(e) section 14 of the Tax Administration Act:

**Headquarter positions**

Director General, GST/HST Directorate

Director, Large Business Audit and Program Integration Division

Director, Small and Medium Business Audit Division

**Regional positions**

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

Manager, Audit

Manager, GST/HST Audit

Team Leader, Audit

Team Leader, GST/HST Audit

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

(f) section 17 of the Tax Administration Act:

**Headquarter positions**

Director General, Collections

Director, Collections

**Regional positions**

Director, Tax Centre

Director, Tax Services Office

(g) section 17.1 of the Tax Administration Act:

**Headquarter positions**

Director General, Collections

Director, Collections

(h) sections 17.2, 17.3, 17.4, 17.5 and 17.5.1 of the Tax Administration Act:

**Headquarter positions**

Director General, Business Returns

Director, GST/HST Returns and Rebates Processing Division

Manager, GST/HST Returns Processing

**Regional positions**

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Business Division

Assistant Director, Client Services Division

Manager, Business Division

Manager, GST/HST Returns Processing

Team Leader, GST/HST Returns Processing

(i) section 21 of the Tax Administration Act:

**Headquarter positions**

Director General, Business Returns

Director, Business Accounting Division

Director, GST/HST Returns and Rebates Processing Division

Manager, Business Accounting Programs

Manager, GST/HST Returns Processing

**Regional positions**

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Business Division

Assistant Director, Client Services Division

Manager, Business Accounting Programs

Manager, Business Division

Manager, GST/HST Returns Processing

Team Leader, Business Accounting Programs

Team Leader, Business Division

Team Leader, GST/HST Returns Processing

(j) section 30.1 of the Tax Administration Act:

**Headquarter positions**

Director General, Business Returns

Director General, Collections

Director, Business Accounting Division

Director, Collections

**Regional positions**

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Business Division

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Business Division

Manager, Revenue Collections  
 Manager, Revenue Collections and Client Services  
 Team Leader, Business Division  
 Team Leader, Revenue Collections  
 Team Leader, Revenue Collections and Client Services  
 Resource Officer / Complex Case Officer  
 Senior Collection Enforcement Officer  
 Technical Advisor, Revenue Collections  
 Collections Officer  
 Collections Contact Officer  
 (k) sections 31 and 31.1 of the Tax Administration Act:

**Headquarter positions**

Director General, Business Returns  
 Director General, Collections  
 Director, Business Accounting Division  
 Director, Collections  
 Manager, Revenue Collections

**Regional positions**

Director, Tax Centre  
 Director, Tax Services Office  
 Assistant Director, Business Division  
 Assistant Director, Revenue Collections  
 Assistant Director, Revenue Collections and Client Services  
 Manager, Business Division  
 Manager, Revenue Collections  
 Manager, Revenue Collections and Client Services  
 Team Leader, Business Division

Team Leader, Revenue Collections  
 Team Leader, Revenue Collections and Client Services  
 Resource Officer / Complex Case Officer  
 Senior Collection Enforcement Officer  
 Technical Advisor, Revenue Collections  
 Collections Officer  
 Collections Contact Officer  
 (l) sections 34, 35, 35.5 and 35.6 of the Tax Administration Act:

**Headquarter positions**

Director General, Business Compliance  
 Director, Business Program Compliance

**Regional positions**

Director, Tax Centre  
 Director, Tax Services Office  
 Assistant Director, Audit  
 Assistant Director, GST/HST Audit  
 Assistant Director, Revenue Collections  
 Assistant Director, Revenue Collections and Client Services  
 Manager, Audit  
 Manager, GST/HST Audit  
 Manager, Revenue Collections  
 Manager, Revenue Collections and Client Services  
 Team Leader, Audit  
 Team Leader, GST/HST Audit  
 Team Leader, Revenue Collections  
 Team Leader, Revenue Collections and Client Services  
 Team Leader, Trust Compliance

(m) section 36 of the Tax Administration Act:

**Headquarter positions**

Director General, Business Compliance

Director General, Collections

Director, Business Program Compliance

Director, Collections

Manager, Revenue Collections

**Regional positions**

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Audit

Manager, GST/HST Audit

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Audit

Team Leader, GST/HST Audit

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Team Leader, Trust Compliance

(n) section 36.1 of the Tax Administration Act:

**Regional positions**

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

(o) section 39 of the Tax Administration Act:

**Headquarter positions**

Director General, Collections

Director General, GST/HST Directorate

Director General, International and Large Business Directorate

Director, Aggressive GST/HST Planning and Refund Integrity Division

Director, Collections

Director, Electronic Commerce Compliance Division

Director, International Tax Division

Director, Large Business Audit and Program Integration Division

Director, Small and Medium Business Audit Division

**Regional positions**

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

Manager, Audit

Manager, GST/HST Audit

(p) section 39 of the Tax Administration Act in relation to a formal demand other than that sent to an advocate or notary:

**Headquarter position**

Manager, Revenue Collections

**Regional positions**

Director, International Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

(q) sections 40.2, 40.3, 40.4, 40.5, 40.7 and 40.11 of the Tax Administration Act:

**Regional positions**

Director, Tax Services Office

Assistant Director, Criminal Investigations

Assistant Director, Audit

Assistant Director, GST/HST Audit

(r) section 42 of the Tax Administration Act:

**Headquarter positions**

Director General, Business Compliance

Director General, Collections

Director, Collections

**Regional positions**

Director, International Tax Services Office

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Audit

Manager, GST/HST Audit

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Audit

Team Leader, GST/HST Audit

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Team Leader, Trust Compliance

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer

(s) section 58.1 of the Tax Administration Act:

**Headquarter positions**

Director General, Collections

Director, Collections

**Regional positions**

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Audit

Manager, GST/HST Audit

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Audit

Team Leader, GST/HST Audit

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer



Technical Advisor, Revenue Collections

Director, Collections

Collections Officer

Director, Large Business Audit and Program Integration Division

Collections Contact Officer

Director, Programs Division, Taxpayer Relief, Service Feedback and CPP/EI Appeals Directorate

(t) section 68.0.2 of the Tax Administration Act:

**Headquarter positions**

Director, Small and Medium Business Audit Division

Director General, Criminal Investigations Directorate

Manager, Revenue Collections

Director, Criminal Investigations Division

**Regional positions**

**Regional positions**

Director, Tax Services Office

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, Criminal Investigations

Assistant Director, GST/HST Audit

Manager, Criminal Investigations

Assistant Director, Revenue Collections

Case Manager, Criminal Investigations

Assistant Director, Revenue Collections and Client Services

(u) sections 93.1.4 and 93.1.6 of the Tax Administration Act:

Manager, Audit

**Headquarter positions**

Manager, GST/HST Audit

Director, Tax and Charities Appeals Directorate

Manager, Revenue Collections

Manager, Tax and Charities Appeals Directorate

Manager, Revenue Collections and Client Services

**Regional positions**

Chief of Appeals

Large Objections Case Manager

Team Leader, Audit

Manager, Appeals

Team Leader, GST/HST Audit

Chief of Appeals

Team Leader, Revenue Collections

Team Leader, Appeals

Team Leader, Revenue Collections and Client Services

(v) section 94.1 of the Tax Administration Act:

Team Leader, Taxpayer Relief.

**Headquarter positions**

**2.** A facsimile of the signature of the holder of a position referred to in any of paragraphs a to v of section 1 may be affixed on the documents that the position holder is authorized to sign for the purposes of sections 9.2, 10, 12.0.3.1, 12.1, 13, 13.1, 14, 15, 15.2, 15.2.1, 15.3, 15.3.0.1, 15.3.1, 15.4, 15.8, 17, 17.1, 17.2, 17.3, 17.4, 17.5, 17.5.1, 30.1, 30.4, 31, 31.1, 36, 39, 40.2, 40.11, 58.1, 93.1.4, 93.1.6 and 94.1 of the Tax Administration Act.

Director General, Collections

Director General, GST/HST Directorate

Director General, Taxpayer Relief, Service Feedback and CPP/EI Appeals Directorate

**SCHEDULE C***(section 3)*

## CODE OF CIVIL PROCEDURE

**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of articles 191, 604, 643, 655.1 and 910.2 of the Code of Civil Procedure (chapter C-25), as they read before 1 January 2016, and articles 215, 216, 666, 685, 749, 766, 769 and 773 of the Code of Civil Procedure (chapter C-25.01):

**Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer.

**2.** A facsimile of the signature of the holder of a position referred to in section 1 may be affixed on the documents that the position holder is authorized to sign under that section 1.

**SCHEDULE D***(section 3)*

## CODE OF PENAL PROCEDURE

**1.** In accordance with section 3 of the Regulation, the following person is authorized to sign the documents required for the purposes of article 66 of the Code of Penal Procedure (chapter C-25.1):

**Headquarter position**

Director, Criminal Investigations Division.

**2.** A facsimile of the signature of the holder of the position referred to in section 1 may be affixed on the documents that the position holder is authorized to sign under that section 1.

**SCHEDULE E***(section 3)*

## ACT RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES

**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of section 64 of the Act respecting the legal publicity of enterprises (chapter P-44.1):

**Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer.

**2.** A facsimile of the signature of the holder of a position referred to in section 1 may be affixed on the documents the position holder is authorized to sign under that section 1.

**SCHEDULE F***(section 3)***BUSINESS CORPORATIONS ACT**

**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of sections 17 and 365 of the Business Corporations Act (chapter S-31.1):

**Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer.

**2.** A facsimile of the signature of the holder of a position referred to in section 1 may be affixed on the documents that the position holder is authorized to sign under that section 1.

**SCHEDULE G***(section 3)***ACT RESPECTING THE QUÉBEC SALES TAX**

**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of the following sections:

(a) sections 42.0.19, 297.0.7, 297.0.13, 415.0.4, 415.0.6, 416, 416.1, 433.16, 433.16.2, 433.19.7, 443 and 458.1.2 of the Act respecting the Québec sales tax (chapter T-0.1):

**Regional positions**

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

(b) section 56 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Excise and GST/HST Rulings Directorate

Director, Financial Institutions and Real Property Division

(c) section 75.1 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Business Compliance

Director General, Business Returns

Director General, Collections

Director, Business Program Compliance

Director, Collections

Manager, Business Number

Manager, GST/HST Returns and Rebates Processing Division

Manager, Revenue Collections

**Regional positions**

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, Business Returns

Assistant Director, GST/HST Audit

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Audit

Manager, Business Returns

Manager, GST/HST Audit

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Audit

Team Leader, GST/HST Audit

Team Leader, Business Number

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Team Leader, Trust Compliance

(d) subparagraph *c* du paragraph 1 of section 75.9, sections 289.9, 289.10 and 335.1, subparagraph 3 of the second paragraph of section 433.15.5, section 433.19.16, subparagraph 3 of the fourth paragraph of section 433.22, the third paragraph of section 433.23, sections 459.3 and 459.5, subparagraph 3 of the fifth paragraph of section 470.2, the third paragraph of section 470.3, subparagraph 3 of the sixth paragraph of section 470.5 and the second paragraph of section 470.7 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Excise and GST/HST Rulings Directorate

Director, Financial Institutions and Real Property Division

**Regional positions**

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

Manager, Audit

Manager, GST/HST Audit

Team Leader, Audit

Team Leader, GST/HST Audit

(e) sections 166 and 167, the first and second paragraphs of section 433.15.7 and sections 433.15.8, 433.19.13 and 433.19.17 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Excise and GST/HST Rulings Directorate

Director, Financial Institutions and Real Property Division

**Regional positions**

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

(f) section 202 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Excise and GST/HST Rulings Directorate

Director General, GST/HST Directorate

Director, Aggressive GST/HST Planning and Refund Integrity Division

Director, Electronic Commerce Compliance Division

Director, Large Business Audit and Program Integration Division

Director, Small and Medium Business Audit Division

**Regional positions**

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

Manager, Audit

Manager, GST/HST Audit

Team Leader, Audit

Team Leader, GST/HST Audit

(g) sections 289.11, 289.12, 340, 341, 341.0.1, 475, 476 and 477 of the Act respecting the Québec sales tax:

**Regional positions**

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

Manager, Audit

Manager, GST/HST Audit

Team Leader, Audit

Team Leader, GST/HST Audit

(h) section 297.0.2.3 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Business Returns

Director, Business Number

Manager, Business Number

Manager, GST/HST Returns Processing

**Regional positions**

Director, International Tax Services Office

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, Business Division

Assistant Director, Business Returns

Assistant Director, Client Services Division

Assistant Director, GST/HST Audit

Manager, Audit

Manager, Business Division

Manager, Business Returns

Manager, GST/HST Audit

Team Leader, Audit

Team Leader, Business Division

Team Leader, Business Returns

Team Leader, GST/HST Audit

(i) sections 317.1 and 317.2 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Collections

Director, Collections

**Regional positions**

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Audit

Manager, GST/HST Audit

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Audit

Team Leader, GST/HST Audit

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

(j) section 350.0.5 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Excise and GST/HST Rulings Directorate

Director General, GST/HST Directorate

Director, Financial Institutions and Real Property Division

Director, Large Business Audit and Program Integration Division

Director, Small and Medium Business Audit Division

**Regional positions**

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, GST/HST Audit

(k) section 370.12 of the Act respecting the Québec sales tax:

**Headquarter positions**

Deputy Assistant Commissioner, Tax and Regulatory Affairs

Director General, Business Returns

Director, GST/HST Returns and Rebates Processing Division

Manager, GST/HST Rebates Processing

**Regional positions**

Director, Summerside Tax Centre

Director, Tax Services Office

Assistant Director, Legislative Policy and Regulatory Affairs Programs

Assistant Director, Rebates Division, Summerside Tax Centre

Manager, GST/HST Rebates Processing, Summerside Tax Centre

Team Leader, Detailed Enquiries and Complex Assessing, Summerside Tax Centre

(l) section 415 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Business Compliance

Director General, Business Returns

Director, Business Accounting Division

Director, Business Number

Director, Business Program Compliance

Director, GST/HST Returns and Rebates Processing Division

Manager, Business Number

Manager, GST/HST Returns and Rebates Processing Division

Manager, Revenue Collections

**Regional positions**

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Business Returns

Assistant Director, Client Services Division

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Employer Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, New Intake / Projects

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Team Leader, Trust Compliance

Co-ordinator, Employer Accounts

(m) sections 415.0.2 and 415.0.3 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Business Compliance

Director General, Business Returns

Director, Business Accounting Division

Director, Business Number

Director, Business Program Compliance

Manager, Business Number

Manager, GST/HST Returns Processing

Manager, Revenue Collections

**Regional positions**

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, Business Division

Assistant Director, Business Returns

Assistant Director, Client Services Division

Assistant Director, GST/HST Audit

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Business Division

Manager, Business Returns

Manager, Employer Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Business Division

Team Leader, Business Returns

Team Leader, New Intake / Projects

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Team Leader, Trust Compliance

Co-ordinator, Employer Accounts

(n) sections 416.2 and 416.4 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Business Returns

Director, Business Number

Manager, Business Number

Manager, GST/HST Returns Processing

**Regional positions**

Director, International Tax Services Office

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, Business Division

Assistant Director, Business Returns

Assistant Director, Client Services Division

Assistant Director, GST/HST Audit

Manager, Business Division

Manager, Business Returns

Team Leader, Business Division

Team Leader, Business Returns

(o) section 418 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Business Returns

Director, Business Number

Manager, Business Number

Manager, GST/HST Returns Processing

**Regional positions**

Director, Tax Services Office

Assistant Director, Audit

Assistant Director, Business Division

Assistant Director, Business Returns

Assistant Director, Client Services Division

Assistant Director, GST/HST Audit

Manager, Business Division

Manager, Business Returns

Team Leader, Business Division

Team Leader, Business Returns

(p) section 433.18 of the Act respecting the Québec sales tax:

**Headquarter positions**

Deputy Assistant Commissioner, Tax and Regulatory Affairs

Director General, Excise and GST/HST Rulings Directorate

Director, Financial Institutions and Real Property Division

**Regional positions**

Director, Tax Services Office

Assistant Director, Legislative Policy and Regulatory Affairs Programs.

**2.** A facsimile of the signature of the holder of a position referred to in any of paragraphs a to p of section 1 may be affixed on the documents that the position holder is authorized to sign for the purposes of sections 42.0.19, 297.0.2.3, 415, 415.0.2, 415.0.3, 416, 416.1, 416.2, 416.4 and 418, subparagraph 3 of the second paragraph of section 433.15.5, the first and second paragraphs of section 433.15.7, sections 433.15.8, 433.16, 433.16.2, 433.18, 433.19.7, 433.19.13, 433.19.16 and 433.19.17, subparagraph 3

of the fourth paragraph of section 433.22, the third paragraph of section 433.23, section 443, subparagraph 3 of the fifth paragraph of section 470.2, the third paragraph of section 470.3, subparagraph 3 of the sixth paragraph of section 470.5 and the second paragraph of section 470.7 of the Act respecting the Québec sales tax.

**SCHEDULE H**

(section 3)

**BANKRUPTCY AND INSOLVENCY ACT**

**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of subsection 13 of section 50, subsection 1 of section 50.1, subsection 1.1 of section 60, subsection 1 of section 81, subsection 2 of section 124 and subsection 1 of section 128 concerning the delivery of a proof of claim, and sections 54 and 109 concerning the appointment of a proxyholder, of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3):

**Headquarter positions**

Director General, Collections

Director, Collections

**Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer.



**2.** A facsimile of the signature of the holder of a position referred to in section 1 may be affixed on the documents that the position holder is authorized to sign under that section 1.

## **SCHEDULE I**

(section 3)

### **BILLS OF EXCHANGE ACT**

**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of section 62 of the Bills of Exchange Act (Revised Statutes of Canada, 1985, chapter B-4) concerning endorsement of a cheque that is payable to two or more payees:

#### **Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer.

**2.** A facsimile of the signature of the holder of a position referred to in section 1 may be affixed on the documents that the position holder is authorized to sign under that section 1.

## **SCHEDULE J**

(section 3)

### **COMPANIES' CREDITORS ARRANGEMENT ACT**

**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of subsection 1 of section 5.1

and section 20 concerning the delivery of a proof of claim, and section 6 concerning the appointment of a proxyholder and the delivery of a proof of claim, of the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36):

#### **Headquarter positions**

Director General, Collections

Director, Collections

#### **Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer.

**2.** A facsimile of the signature of the holder of a position referred to in section 1 may be affixed on the documents that the position holder is authorized to sign under that section 1.

## **SCHEDULE K**

(section 3)

### **CANADA BUSINESS CORPORATIONS ACT**

**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of section 209 of the Canada Business Corporations Act (Revised Statutes of Canada, 1985, chapter C-44):

**Regional positions**

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer.

**2.** A facsimile of the signature of the holder of a position referred to in section 1 may be affixed on the documents that the position holder is authorized to sign under that section 1.

**SCHEDULE L**  
(section 3)

REGULATION RESPECTING FISCAL  
ADMINISTRATION

**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of section 96R17 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1):

**Headquarter positions**

Director General, Business Returns

Director General, Collections

Director, Collections

Director, GST/HST Returns and Rebates Processing Division

Manager, GST/HST Returns Processing

Manager, Revenue Collections

**Regional positions**

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Business Division

Assistant Director, Client Services Division

Assistant Director, Revenue Collections

Assistant Director, Revenue Collections and Client Services

Manager, Business Division

Manager, GST/HST Returns Processing

Manager, Revenue Collections

Manager, Revenue Collections and Client Services

Team Leader, GST/HST Returns Processing

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer

Technical Advisor, Revenue Collections

Collections Officer

Collections Contact Officer.

**2.** A facsimile of the signature of the holder of a position referred to in section 1 may be affixed on the documents that the position holder is authorized to sign under that section 1.

**SCHEDULE M**  
(section 3)

REGULATION RESPECTING THE QUÉBEC  
SALES TAX

Team Leader, Business Accounting Programs

Team Leader, GST/HST Rebates Processing

Team Leader, GST/HST Returns Processing.

**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of section 442R4 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2):

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**Headquarter positions**

Director General, Business Returns

Director, Business Accounting Division

Director, GST/HST Returns and Rebates Processing Division

Manager, Business Accounting Programs

Manager, GST/HST Rebates Processing

Manager, GST/HST Returns and Rebates Development Section

Manager, GST/HST Returns Processing

**Regional positions**

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Business Division

Assistant Director, Business Division, Summerside Tax Centre

Assistant Director, Client Services Division

Manager, Business Accounting Programs

Manager, Business Division

Manager, GST/HST Rebates Processing

Manager, GST/HST Returns Processing