

Gouvernement du Québec

O.C. 321-2017, 29 March 2017

Tax Administration Act
(chapter A-6.002)

Tobacco Tax Act
(chapter I-2)

Taxation Act
(chapter I-3)

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

An Act respecting the Québec sales tax
(chapter T-0.1)

Fuel Tax Act
(chapter T-1)

**Various regulations of a fiscal nature
—Amendment**

Regulations to amend various regulations of a fiscal nature

WHEREAS, under subparagraph 4 of the first paragraph of section 9.0.6 of the Tax Administration Act (chapter A-6.002), for the purposes of the International Fuel Tax Agreement, the Government may make regulations to take any measures necessary to implement the agreement and its amendments;

WHEREAS, under the first paragraph of section 96 of the Act, the Government may make regulations, in particular to prescribe the measures required to carry out the Act;

WHEREAS, under section 19 of the Tobacco Tax Act (chapter I-2), for the purpose of carrying into effect the provisions of the Act according to their true intent or of supplying any deficiency therein, the Government may make such regulations, not inconsistent with the Act, as are considered necessary;

WHEREAS, under subparagraphs *e*, *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to establish classes of property for the purposes of section 130 of the Act, to require any person included in one of the

classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation and to generally prescribe the measures required for the application of the Act;

WHEREAS, under paragraphs *a* and *j* of section 81 of the Act respecting the Québec Pension Plan (chapter R-9), the Government may make regulations prescribing anything that is to be prescribed under Title III of the Act and enacting any measure necessary or useful to carry out that Title;

WHEREAS, under the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), the Government may, by regulation, prescribe the measures required for the purposes of the Act;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 of the Fuel Tax Act (chapter T-1), “regulation” means any regulation made by the Government under the Act;

WHEREAS, under paragraph 4 of section 50.0.12 of the Act, the Government may make regulations determining, for the purposes of section 50.0.7 of the Act, the prescribed fee to be paid to obtain a licence or decals pursuant to the International Fuel Tax Agreement;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1) to make amendments consequential to the amendments to the International Fuel Tax Agreement and to provide for the types of information returns that may be sent in an electronic format;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) and the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) primarily to give effect to the fiscal measures announced in the Budget Speeches delivered on 4 June 2014 and 26 March 2015 and in the Information Bulletins published on the website of the Ministère des Finances, in particular on 21 December 2012, 13 September 2013, 5 December 2013, 7 February 2014, 5 November 2014, 18 June 2015 and 25 January 2016, as well as to the various legislative amendments introduced into the Taxation Act and the Act respecting the Québec sales tax by chapters 21, 24 and 36 of the statutes of 2015;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) to reflect the increase in the plan contribution rate for 2016 and to make amendments of a technical nature for the purpose of coordinating calculation of contributions to the plan with contributions to the Canada Pension Plan;

WHEREAS it is expedient to amend the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) to provide terms and conditions for fuel tax refunds for gasoline used in commercial vessels, to delete granite and slate from the list of mineral resources giving entitlement to a fuel tax refund, and to provide for indexing of the fee a carrier is required to pay to obtain a licence or decals;

WHEREAS it is expedient, with a view to more efficient application of the Tobacco Tax Act, the Taxation Act and the Act respecting the Québec sales tax, to amend the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1), the Regulation respecting the Taxation Act and the Regulation respecting the Québec sales tax to make technical and consequential amendments;

WHEREAS, under section 12 of the Regulations Act (chapter R-18.1), a proposed regulation may be made without having been published as provided for in section 8 of the Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS, under section 18 of the Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established by the regulations attached to this Order in Council warrants the absence of prior publication and such coming into force;

WHEREAS section 27 of the Act provides that the Act does not prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS, under section 97 of the Tax Administration Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and may also, if it so provides, apply to a period prior to its publication;

WHEREAS, under section 20 of the Tobacco Tax Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein; such a regulation may also, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

WHEREAS, under the second paragraph of section 1086 of the Taxation Act, the regulations made under the Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein and they may also, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS, under section 82.1 of the Act respecting the Québec Pension Plan, every regulation made under Title III of the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and may, once published and where it so provides, take effect from a date prior to its publication, but not prior to the date from which the legislation under which it is made takes effect;

WHEREAS, under the second paragraph of section 677 of the Act respecting the Québec sales tax, a regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec*, unless the regulation fixes another date which may in no case be prior to 1 July 1992;

WHEREAS, under section 56 of the Fuel Tax Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and may, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

IT IS ORDERED, therefore, on the recommendation of the Minister of Finance:

THAT the regulations attached to this Order in Council be made:

—Regulation to amend the Regulation respecting fiscal administration;

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

—Regulation to amend the Regulation respecting the Taxation Act;

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

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

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

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting fiscal administration

Tax Administration Act

(chapter A-6.002, s. 9.0.6, s. 96, 1st par. and s. 97)

1. (1) Section 9.0.6R9 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is replaced by the following:

"9.0.6R9. The Minister may revoke a licence in accordance with section R660.300 of the Agreement."

(2) Subsection 1 applies from 1 January 2017.

2. (1) Section 9.0.6R15 of the Regulation is replaced by the following:

"9.0.6R15. The first paragraph of section P510 of the IFTA Procedures Manual relative to the retention period for registers and data which must be retained pursuant to section 9.0.6R14 does not apply to a licensee."

(2) Subsection 1 applies from 1 January 2017.

3. (1) The Regulation is amended by inserting the following before section 37.1.2R1:

"37.1.1R1. For the purposes of section 37.1.1 of the Act, a prescribed type of information return is any of the following types:

(a) RL-1 slip: Employment and other income;

(b) RL-2 slip: Retirement and annuity income;

(c) RL-3 slip: Investment income;

(d) RL-5 slip: Benefits and indemnities;

(e) RL-6 slip: Québec parental insurance plan;

(f) RL-7 slip: Investments in an investment plan;

(g) RL-8 slip: Amount for post-secondary studies;

(h) RL-10 slip: Tax credit for a labour-sponsored fund;

(i) RL-11 slip: Flow-through shares;

(j) RL-14 slip: Information about a tax shelter;

(k) RL-15 slip: Amounts allocated to the members of a partnership;

- (l) RL-16 slip: Trust income;
- (m) RL-17 slip: Remuneration for employment outside Canada;
- (n) RL-18 slip: Securities transactions;
- (o) RL-21 slip: Farm support payments;
- (p) RL-22 slip: Employment income related to multi-employer insurance plans;
- (q) RL-24 slip: Childcare expenses;
- (r) RL-25 slip: Income from a profit-sharing plan;
- (s) RL-26 slip: Capital régional et coopératif Desjardins;
- (t) RL-27 slip: Government payments;
- (u) RL-29 slip: Remuneration of a family-type resource or an intermediate resource;
- (v) RL-30 slip: Subsidized educational childcare;
- (w) RL-31 slip: Information about a leased dwelling."

(2) Subsection 1 applies in respect of information returns filed after 31 December 2016.

4. (1) The Regulation is amended by inserting the following after section 58.1R4:

"DIVISION VI.0.0.1

"TYPES OF INFORMATION RETURNS

"59.0.0.4R1. For the purposes of section 59.0.0.4 of the Act, a prescribed type of information return means any of the types listed in section 37.1.1R1."

(2) Subsection 1 applies in respect of information returns filed after 31 December 2016.

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

Regulation to amend the Regulation respecting the application of the Tobacco Tax Act

Tobacco Tax Act
(chapter I-2, ss. 19 and 20)

1. (1) Section 1.5.1 of the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1) is amended by replacing "section 415" in paragraph *b* by "section 415 or 415.0.6".

(2) Subsection 1 has effect from 19 June 2014.

2. (1) Section 11.6 of the Regulation is amended by replacing "section 458.1" by "section 1".

(2) Subsection 1 has effect from 21 October 2015.

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

Regulation to amend the Regulation respecting the Taxation Act

Taxation Act

(chapter I-3, s. 1086, 1st par., subpars. e, e.2 and f and 2nd par.)

1. (1) Section 41.1.1R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by replacing paragraphs *a* and *b* by the following:

"(a) 26 cents, except where paragraph *b* applies; and

"(b) 23 cents if the individual referred to in that section 41.1.1 is engaged principally in selling or leasing automobiles and an automobile is made available in the year to the individual or a person related to the individual by the individual's employer or a person related to the employer."

(2) Subsection 1 applies from the taxation year 2016.

2. (1) Section 92.11R16 of the Regulation is amended by replacing paragraph *a* by the following:

"(a) an annuity contract purchased pursuant to a tax-free savings account, a registered pension plan, a pooled registered pension plan, a registered retirement savings plan, a registered retirement income fund or a deferred profit sharing plan;"

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

3. (1) Section 92.19R7 of the Regulation is amended by replacing "sections 841R1 to 841R5" in paragraph *e* by "sections 92.19R9 to 92.19R13".

(2) Subsection 1 applies to taxation years that begin after 31 October 2011.

4. (1) The Regulation is amended by inserting the following after section 92.19R8:

92.19R9. For the purposes of paragraph *e* of section 92.19R7, the income of an insurer derived from the operation of its participating life insurance business carried on in Canada for a taxation year is computed in accordance with the provisions of the Act concerning the computation of the income derived from a source, subject to sections 92.19R10 to 92.19R13.

92.19R10. In the computation under section 92.19R9, the insurer must include the aggregate of

(a) the amount determined by the formula

$A \times B / C$;

(b) the insurer's maximum tax actuarial reserve for the immediately preceding taxation year in respect of participating life insurance policies in Canada; and

(c) the maximum amount deductible by the insurer under paragraph a.1 of section 840 of the Act in computing its income for the immediately preceding taxation year in respect of participating life insurance policies in Canada.

In the formula in subparagraph a of the first paragraph,

(a) A is the insurer's gross Canadian life investment income, within the meaning of section 818R53, for the year;

(b) B is the aggregate of

i. the insurer's mean maximum tax actuarial reserve, within the meaning of section 818R53, for the year in respect of participating life insurance policies in Canada, and

ii. one-half of the aggregate of

(1) all amounts on deposit with the insurer as at the end of the year in respect of policies described in subparagraph i; and

(2) all amounts on deposit with the insurer as at the end of the immediately preceding taxation year in respect of policies described in subparagraph i; and

(c) C is the aggregate of all amounts each of which is

i. the insurer's mean maximum tax actuarial reserve for the year in respect of a class of life insurance policies in Canada, or

ii. one-half of the aggregate of

(1) all amounts on deposit with the insurer as at the end of the year in respect of a class of policies described in subparagraph i; and

(2) all amounts on deposit with the insurer as at the end of the immediately preceding taxation year in respect of a class of policies described in subparagraph i.

"92.19R11. In the computation under section 92.19R9, the insurer must deduct the aggregate of

(a) the insurer's maximum tax actuarial reserve for the year in respect of participating life insurance policies in Canada; and

(c) the maximum amount deductible by the insurer under paragraph a.1 of section 840 of the Act in computing its income for the year in respect of participating life insurance policies in Canada.

"92.19R12. In the computation under section 92.19R9, the insurer may not include

(a) any amount in respect of the insurer's participating life insurance policies in Canada that was deducted under paragraphs *a* and *a.1* of section 840 of the Act in computing its income for the immediately preceding taxation year; or

(b) subject to subparagraph *a* of the first paragraph of section 92.19R10,

i. any amount as a reserve that was deducted under section 140 of the Act in computing the insurer's income for the immediately preceding taxation year; or

ii. any amount that was included in determining the insurer's gross Canadian life investment income for the year.

"92.19R13. In the computation under section 92.19R9, the insurer may not deduct,

(a) subject to subparagraph *a* of the first paragraph of section 92.19R10, any amount taken into account in determining the insurer's gross Canadian life investment income for the year;

(b) subject to subparagraph *a* of the first paragraph of section 92.19R10, any amount deductible under section 140 of the Act in computing the insurer's income for the year;

(c) any amount deductible under paragraph *a* of section 841 of the Act in computing the insurer's income for the year; or

(d) subject to section 92.19R11, any amount deductible as a reserve under paragraph *a* or *a.1* of section 840 of the Act in computing the insurer's income for the year."

(2) Subsection 1 applies to taxation years that begin after 31 October 2011, except that if an amount under paragraph *d* of section 840 of the Taxation Act (chapter I-3) has been deducted in computing the taxpayer's income for the last taxation year that begins before 1 November 2011, section 92.19R10 of the Regulation is to be read, for the first taxation year that begins after 31 October 2011, as if the following were added after subparagraph *c* of the first paragraph:

"(d) any amount deducted by the insurer under paragraph *d* of section 840 of the Act, as it read before being repealed, in computing its income for the immediately preceding taxation year."

5. (1) Chapter V of Title XI of the Regulation, comprising sections 92.21R1 to 92.21R5, is revoked.

(2) Subsection 1 applies to taxation years that begin after 31 October 2011.

6. (1) Section 130R3 of the Regulation is amended in the first paragraph

(1) by inserting the following definition in alphabetical order:

""eligible liquefaction building" of a taxpayer, in respect of an eligible liquefaction facility of the taxpayer, means property, other than property that has been used or acquired for use for any purpose before it was acquired by the taxpayer or a residential building, acquired by the taxpayer after 19 February 2015 and before 1 January 2025 that is included in Class 1 in Schedule B because of paragraph *q* of that class and that is used as part of the eligible liquefaction facility;"

(2) by inserting the following definition in alphabetical order:

""eligible liquefaction facility" of a taxpayer means a self-contained system located in Canada, including buildings, structures and equipment, that is used or intended to be used by the taxpayer for the purpose of liquefying natural gas;"

(3) by inserting the following definition in alphabetical order:

""eligible liquefaction equipment" in respect of an eligible liquefaction facility of a taxpayer, means property of the taxpayer that is used in connection with the liquefaction of natural gas and that

(a) is acquired by the taxpayer after 19 February 2015 and before 1 January 2025;

(b) is included in Class 47 in Schedule B because of paragraph *b* of that class;

(c) has not been used or acquired for use for any purpose before it was acquired by the taxpayer;

(d) is not excluded equipment; and

(e) is used as part of the eligible liquefaction facility;"

(4) by inserting the following definition in alphabetical order:

""excluded equipment" means

(a) pipelines, other than pipelines used to move natural gas, or its components that are extracted, within an eligible liquefaction facility during the liquefaction process or used to move liquefied natural gas;

(b) equipment used exclusively to regasify liquefied natural gas; and

(c) electrical generation equipment;"

(2) Subsection 1 has effect from 19 February 2015.

7. (1) The Regulation is amended by inserting the following after section 130R18:

"**130R18.1.** For the purposes of sections 130R23.3 and 130R70.1, a taxpayer's income for a taxation year from eligible liquefaction activities in respect of an eligible liquefaction facility of the taxpayer is determined as if

(a) the taxpayer carried on a separate business

i. the only income of which is any combination of,

(1) in the case of natural gas that is owned by the taxpayer at the time it enters the taxpayer's eligible liquefaction facility, income from the sale by the taxpayer of the natural gas that has been liquefied, whether sold as liquefied natural gas or regasified natural gas; and

(2) in any other case, income reasonably attributable to the liquefaction of natural gas at the taxpayer's eligible liquefaction facility, and

ii. in respect of which the only permitted deductions in computing the separate business income are those deductions that are attributable to income described in subparagraph i and, in the case of income described in subparagraph 1 of subparagraph i, that are reasonably attributable to income derived after the natural gas enters the eligible liquefaction facility; and

(b) in the case of income described in subparagraph 1 of subparagraph i of paragraph a, the taxpayer acquired the natural gas that has been liquefied at a cost equal to the fair market value of the natural gas at the time it entered the eligible liquefaction facility."

(2) Subsection 1 has effect from 19 February 2015.

8. (1) Section 130R22 of the Regulation is amended by adding the following after paragraph z.16:

"(z.17) Class 53: 50%."

(2) Subsection 1 has effect from 23 June 2015.

9. (1) Section 130R23.1 of the Regulation is amended by inserting "and Division I" after "computed before any deduction under this section".

(2) Subsection 1 applies in respect of property acquired after 18 March 2007.

10. (1) Section 130R23.2 of the Regulation is amended by inserting "and Division I" after "computed before any deduction under this section".

(2) Subsection 1 applies in respect of property acquired after 18 March 2007.

11. (1) The Regulation is amended by inserting the following after section 130R23.2:

"130R23.3. A taxpayer may deduct as additional allowance in respect of property that is used as part of an eligible liquefaction facility for which a separate class is prescribed by section 130R163.1.1, an amount not exceeding the lesser of

(a) the income for the taxation year from the taxpayer's eligible liquefaction activities in respect of the eligible liquefaction facility, computed taking into consideration any deduction under section 130R70.1 and before any deduction under this section, and

(b) 6% of the undepreciated capital cost to the taxpayer of property of that separate class as of the end of the year, computed before any deduction under this section and Division I for the year."

(2) Subsection 1 has effect from 19 February 2015.

12. (1) The Regulation is amended by inserting the following after section 130R70:

"DIVISION XIV.1

"CLASS 47 PROPERTY

"130R70.1. A taxpayer may deduct as additional allowance in respect of property that is used as part of an eligible liquefaction facility for which a separate class is prescribed by section 130R172.3, an amount not exceeding the lesser of

(a) the income for the taxation year from the taxpayer's eligible liquefaction activities in respect of the eligible liquefaction facility, computed taking into consideration any deduction under section 130R23.3 and before any deduction under this section; and

(b) 22% of the undepreciated capital cost to the taxpayer of property of that separate class as of the end of the year, computed before any deduction under this section and Division I for the year."

(2) Subsection 1 has effect from 19 February 2015.

13. (1) Division V of Chapter IV of Title XII of the Regulation, comprising section 130R147, is revoked.

(2) Subsection 1 applies in respect of expenditure incurred in taxation years that begin after 21 December 2012.

14. (1) Section 130R163.1 of the Regulation is replaced by the following:

"**130R163.1.** For the purposes of this Title, a separate class is hereby prescribed for each eligible non-residential building, other than an eligible liquefaction building, of a taxpayer in respect of which the taxpayer has, by letter attached to the fiscal return of the taxpayer filed pursuant to sections 1000 to 1003 of the Act for the taxation year in which the building was acquired, elected that this section apply."

(2) Subsection 1 has effect from 19 February 2015.

15. (1) The Regulation is amended by inserting the following after section 130R163.1:

"**130R163.1.1.** A separate class is hereby prescribed for eligible liquefaction buildings acquired by a taxpayer to be used as part of an eligible liquefaction facility of the taxpayer to earn or produce income from that facility."

(2) Subsection 1 has effect from 19 February 2015.

16. (1) The Regulation is amended by inserting the following after section 130R172.2:

"**130R172.3.** A separate class is hereby prescribed for eligible liquefaction equipment acquired by a taxpayer to be used as part of an eligible liquefaction facility of the taxpayer to earn or produce income from that facility."

(2) Subsection 1 has effect from 19 February 2015.

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

"(a) the product obtained by multiplying \$0.54 by the number of those kilometres, up to and including 5,000;

"(b) the product obtained by multiplying \$0.48 by the number of those kilometres in excess of 5,000; and"

(2) Subsection 1 applies in respect of kilometres travelled after 31 December 2015.

18. (1) The Regulation is amended by inserting the following after section 156.7.1R1:

"CHAPTER VI.2

"ADDITIONAL DEDUCTION FOR VESSELS

"**156.7.3R1.** Prescribed depreciable property of a taxpayer referred to in section 156.7.3 of the Act means property that is included in a separate class prescribed for the taxpayer under section 130R165."

(2) Subsection 1 has effect from 5 June 2014.

19. (1) Chapter VIII of Title XVI of the Regulation, comprising section 157.12R1, is revoked.

(2) Subsection 1 applies to taxation years that begin after 31 October 2011.

20. (1) Section 221R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of expenditure incurred in taxation years that begin after 21 December 2012.

21. (1) Section 230.0.0.2R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 January 2014.

22. (1) Section 230.0.0.2R2 of the Regulation is amended by replacing "subparagraph *d* of the first paragraph" by "paragraph *a*".

(2) Subsection 1 has effect from 1 January 2014.

23. (1) The Regulation is amended by inserting the following after section 399.7R2:

"399.7R3. For the purposes of section 399.7 of the Act, prescribed energy conservation property means property described in Class 43.1 or 43.2 in Schedule B."

(2) Subsection 1 has effect from 21 December 2012.

24. (1) Section 488R1 of the Regulation is amended by replacing paragraph *h* by the following:

"(*h*) an amount received under the Allowance for Special Needs Program, established under paragraph 1 of section 5 of the Act respecting the Ministère de l'Enseignement supérieur, de la Recherche, de la Science et de la Technologie (chapter M-15.1.0.1);".

(2) Subsection 1 has effect from 5 January 2014.

25. (1) Sections 503.1R1 and 503.2R1 of the Regulation are revoked.

(2) Subsection 1 has effect from 21 October 2015.

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

"(g) the distribution of common shares of Pentair Ltd. of Switzerland on 28 September 2012 by Tyco International Ltd. of Switzerland to its common shareholders;

"(h) the distribution of common shares of OSRAM Licht AG on 5 July 2013 by Siemens AG to its common shareholders;

"(i) the distribution of common shares of Recall Holdings Limited on 18 December 2013 by Brambles Limited to its common shareholders."

(2) Subsection 1, where it enacts

(1) paragraph *g* of section 578.2R1 of the Regulation, has effect from 28 September 2012;

(2) paragraph *h* of section 578.2R1 of the Regulation, has effect from 5 July 2013; and

(3) paragraph *i* of section 578.2R1 of the Regulation, has effect from 18 December 2013.

27. (1) Chapter III of Title XXIII of the Regulation, comprising section 594R1, is revoked.

(2) Subsection 1 applies to taxation years that end after 31 December 2006.

28. (1) Section 712R1 of the Regulation is amended by replacing "*g* to *i*" in the definition of "particular person" by "*g* to *j*".

(2) Subsection 1 has effect from 1 January 2012.

29. (1) Section 712R3 of the Regulation is amended by replacing the portion before paragraph *a* by the following:

"712R3. For the purposes of section 712 of the Act, where a corporation makes a gift of a work of art to a particular person, other than such a person who acquires the work of art in connection with its primary mission or is a donee referred to in subparagraph *c* of the second paragraph of section 716.0.1.2 of the Act if that paragraph applies to the work of art the donee acquired, the receipt issued by the particular person in respect of that gift must contain the statement referred to in section 712R2 and the information required by paragraphs *a* to *g* and *i* of that section and the following information:"

(2) Subsection 1 applies in respect of gifts made after 3 July 2013.

30. (1) The Regulation is amended by inserting the following after section 716R1:

"716.0.1.4R1. For the purposes of section 716.0.1.4 of the Act, the following charities are prescribed:

(a) Accueil Blanche Goulet de Gaspé inc.;

(b) Centre communautaire Pro-Santé inc.;

(c) Centre d'action bénévole Ascension Escuminac;

(d) Centre d'action bénévole « La Grande Corvée »;

(e) Centre de bénévolat de Port-Cartier inc.;

(f) Centre de bénévolat et Moisson Laval;

(g) Collectif Aliment-Terre;

(h) Comptoir alimentaire de Sept-Îles;

(i) Comptoir alimentaire, L'Escale;

(j) Les Banques alimentaires du Québec;

(k) Moisson Beauce inc.;

(l) Moisson Estrie;

(m) Moisson Kamouraska;

(n) Moisson Lanaudière;

(o) Moisson Laurentides;

(p) Moisson Mauricie / Centre-du-Québec;

(q) Moisson Montréal inc.;

(r) Moisson Outaouais;

(s) Moisson Québec inc.;

(t) Moisson Rimouski-Neigette inc.;

(u) Moisson Rive-Sud;

- (v) Moisson Saguenay–Lac-St-Jean inc.;
- (w) Moisson Sud-Ouest;
- (x) Moisson Vallée Matapédia;
- (y) Ressourcerie Bernard-Hamel (Centre Bernard-Hamel / Centre familial);
- (z) Service alimentaire et d'aide budgétaire de Charlevoix-Est;
- (z.1) S.O.S. Dépannage Granby et région inc.;
- (z.2) Source alimentaire Bonavignon;
- (z.3) Unité Domrémy de Mont-Joli inc. (Moisson Mitis)."

(2) Subsection 1 has effect from 27 March 2015, except where it enacts paragraphs *a* to *e*, *g* to *i*, *z* and *z.2* of section 716.0.1.4R1 of the Regulation, in which case it applies from 18 March 2016.

31. (1) Section 746R1 of the Regulation is replaced by the following:

"746R1. For the purposes of section 746 of the Act, the portion of the dividend prescribed to be paid out of the exempt surplus, the prescribed foreign tax, the portion of the dividend prescribed to be paid out of the hybrid surplus, the portion of the dividend prescribed to be paid out of the taxable surplus or the portion of the dividend prescribed to be paid out of the pre-acquisition surplus, as the case may be, is an amount equal to the amount computed as such, at the same time and for the same purposes, under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Supplement)) and the Income Tax Regulations made thereunder."

(2) Subsection 1 applies in respect of dividends received after 19 August 2011.

32. (1) Section 747R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

"(a) the expression "tax factor" has the meaning assigned by subparagraph *b* of the first paragraph of section 583R1;

"(b) the expressions "exempt surplus", "hybrid surplus", "pre-acquisition surplus" and "taxable surplus" of a foreign affiliate, at a particular time, mean an amount equal to the amount so determined for the affiliate at the same time and for the same purposes under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Supplement)) and the Income Tax Regulations made thereunder."

(2) Subsection 1, where it replaces paragraph *a* of section 747R1 of the Regulation, applies from the taxation year 2002.

(3) Subsection 1, where it replaces paragraph *b* of section 747R1 of the Regulation, applies in respect of dividends received after 19 August 2011.

33. (1) Section 752.0.10.3R1 of the Regulation is amended by replacing "g to i" in the definition of "particular person" by "g to j".

(2) Subsection 1 has effect from 1 January 2012.

34. (1) Section 752.0.10.3R4 of the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

"752.0.10.3R4. For the purposes of section 752.0.10.3 of the Act, where an individual makes a gift of a work of art to a particular person, other than such a person who acquires the work of art in connection with its primary mission or is a donee referred to in subparagraph *c* of the second paragraph of section 752.0.10.15.2 of the Act if that paragraph applies to the work of art the donee acquired, the receipt issued by the particular person in respect of that gift must contain the statement referred to in section 712R2 and the information required by paragraphs *a* to *g* and *i* of that section and the following information:".

(2) Subsection 1 applies in respect of gifts made after 3 July 2013.

35. (1) The Regulation is amended by inserting the following after section 752.0.10.12R1:

"752.0.10.15.6R1. For the purposes of section 752.0.10.15.6 of the Act, the charities listed in section 716.0.1.4R1 are prescribed."

(2) Subsection 1 has effect from 27 March 2015.

36. (1) Chapters I to VIII of Title XXXII of the Regulation, comprising sections 818R1 to 818R52, are revoked.

(2) Subsection 1 applies to taxation years that begin after 31 October 2011.

37. (1) Section 818R53 of the Regulation is amended by striking out ", XVI" in the portion before the definition of "attributed surplus".

(2) Subsection 1 applies to taxation years that begin after 31 October 2011.

38. (1) Section 818R75 of the Regulation is amended by striking out ", XVI" in the portion before paragraph *a*.

(2) Subsection 1 applies to taxation years that begin after 31 October 2011.

39. (1) Section 818R80 of the Regulation is amended by striking out ", XVI".

(2) Subsection 1 applies to taxation years that begin after 31 October 2011.

40. (1) Chapters XVI and XVII of Title XXXII of the Regulation, comprising sections 841R1 to 841.1R2, are revoked.

(2) Subsection 1 applies to taxation years that begin after 31 October 2011.

41. (1) Chapter XIX of Title XXXII of the Regulation, comprising section 844.1R1, is revoked.

(2) Subsection 1 applies to taxation years that begin after 31 October 2011.

42. (1) Chapter IV of Title XXXIII of the Regulation, comprising sections 851.22.17R1 to 851.22.20R1, is revoked.

(2) Subsection 1 applies to taxation years that begin after 31 October 2011.

43. (1) Section 985.5R1 of the Regulation is amended by replacing subparagraph *b* of the first paragraph by the following:

"(b) it possesses a valid registration as such under the Income Tax Act."

(2) Subsection 1 has effect from 1 January 2016. In addition, a gift made before 1 January 2016 to a charity that at the time of the gift was a registered charity for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Supplement)) is, for the purposes of Title V of Book IV of Part I of the Taxation Act and Chapter I.0.2.1 of Title I of Book V of Part I of that Act, deemed to have been made to a registered charity if, at that time, the Minister of Revenue refused to register it as a charitable organization, private foundation or public foundation or cancelled or revoked its registration.

44. (1) Section 998R1 of the Regulation is amended by inserting the following after paragraph *c*:

"(c.1) a pooled registered pension plan;"

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

45. (1) Section 998R3 of the Regulation is amended by replacing paragraph *e* by the following:

"(e) each of its beneficiaries is a trust governed by a registered pension plan, a pooled registered pension plan or a deferred profit sharing plan."

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

46. (1) Section 1015R1 of the Regulation is amended in the definition of "remuneration"

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

"(c) pension benefits, including an annuity payment under a pension plan, except a distribution that

i. is from a pooled registered pension plan and is not required to be included in computing a taxpayer's income under section 313.13 of the Act, or

ii. is deemed to have been made under section 965.0.30 of the Act;"

(2) by inserting the following after paragraph *h*:

"(h.1) an amount paid under the program referred to in paragraph *k.0.2* of section 311 of the Act;

"(h.2) an amount paid under the program referred to in section 313.14 of the Act;"

(3) by adding the following after paragraph *s*:

"(t) a disability assistance payment made from a registered disability savings plan."

(2) Paragraph 1 of subsection 1 has effect from 14 December 2012.

(3) Paragraph 2 of subsection 1, where it enacts paragraph *h.1* of the definition of "remuneration" in section 1015R1 of the Regulation, has effect from 1 January 2013.

(4) Paragraph 2 of subsection 1, where it enacts paragraph *h.2* of the definition of "remuneration" in section 1015R1 of the Regulation, has effect from 19 June 2014.

(5) Paragraph 3 of subsection 1 has effect from 1 October 2015.

47. (1) Section 1015R6 of the Regulation is amended by replacing subparagraph *b* of the first paragraph by the following:

"(b) the employee's eligible contribution to a registered pension plan, a pooled registered pension plan or a specified pension plan;"

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

48. (1) Section 1015R13 of the Regulation is replaced by the following:

"1015R13. Despite section 1015R10, an employer may not make any deduction in respect of

(a) an amount determined under paragraph *d* or *d.1* of section 725 of the Act; or

(b) the remuneration of an employee from the employee's office or employment if the remuneration is exempt from tax under a regulation made pursuant to any of subparagraphs *a* to *c* and *f* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002)."

(2) Subsection 1 applies in respect of amounts paid after 11 July 2013.

49. (1) The Regulation is amended by inserting the following after section 1015R23:

"**1015R23.1.** Every person making a payment described in paragraph *h.2* of the definition of "remuneration" in section 1015R1 to a person resident in Québec must deduct 20% from the amount.

"**1015R23.2.** Every person making, in a year, a payment described in paragraph *t* of the definition of "remuneration" in section 1015R1 to an individual resident in Canada must deduct from the payment the amount determined by the following formula:

16% (A – B).

In the formula in the first paragraph,

(a) A is the portion of the payment made that must be included in computing the individual's taxable income for the year under section 694.0.0.3 of the Act; and

(b) B is,

i. where the beneficiary of the registered disability savings plan is deceased, zero, and

ii. in any other case, the amount by which the total of the following amounts exceeds the aggregate of all amounts each of which is the portion of a payment that has already been made in the year to the individual and that is required to be included in computing the individual's taxable income for the year under section 694.0.0.3 of the Act:

(1) the amount, expressed in dollars, referred to in section 752.0.0.1 of the Act that, having regard to section 750.2 of the Act, is applicable for the year; and

(2) the amount, expressed in dollars, referred to in section 752.0.14 of the Act that, having regard to section 750.2 of the Act, is applicable for the year."

(2) Subsection 1, where it enacts section 1015R23.1 of the Regulation, has effect from 19 June 2014.

(3) Subsection 1, where it enacts section 1015R23.2 of the Regulation, has effect from 1 October 2015.

50. (1) Section 1015R36 of the Regulation is replaced by the following:

"1015R36. For the purposes of this division, the average monthly withholding of an employer for a particular calendar year is equal to the quotient obtained by dividing the aggregate of the amounts that are required to be paid to the Minister by the employer and, where the employer is a corporation, the aggregate of the amounts that are required to be so paid by any other corporation that is associated with the employer in a taxation year of that employer ending during the second calendar year following the particular calendar year, under section 1015 of the Act, section 62 of the Act respecting parental insurance (chapter A-29.011), sections 34 and 37.21 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) and section 63 of the Act respecting the Québec Pension Plan (chapter R-9), in respect of the remuneration that the employer and, where applicable, each other corporation pay during the particular calendar year, by the number of months in that year, not exceeding 12, for which those amounts are required to be paid to the Minister."

(2) Subsection 1 has effect from 1 January 2013.

51. Section 1025R1 of the Regulation is replaced by the following:

"1025R1. An individual's basic provisional account, for a year, is equal to the individual's tax payable under Part I of the Act for the same year computed

(a) without taking into account

i. sections 776.6 to 776.20 of the Act,

ii. an amount excluded from the income for the year under sections 294 to 298 of the Act in respect of an option exercised in a subsequent taxation year,

iii. an amount deducted for the year in respect of a subsequent taxation year and to which section 1012.1 of the Act refers,

iv. the specified tax consequences for the year, or

v. section 313.11 of the Act and Chapter II.1 of Title VI of Book III of Part I of the Act; and

(b) taking into account the amount that could be deducted from the individual's taxable income otherwise to be paid for the year under section 776.41.5 of the Act if an amount was not required to be included in computing the income of the individual's eligible spouse for the year under section 313.11 of the Act."

52. (1) Sections 1029.8.21.17R3 and 1029.8.21.17R5 of the Regulation are revoked.

(2) Subsection 1 applies in respect of expenses incurred pursuant to a contract entered into after 3 June 2014.

53. (1) The Regulation is amended by inserting the following after section 1029.8.61.19R6:

"1029.8.66.9R1. For the purposes of section 1029.8.66.9 of the Act, a receipt issued by a person or partnership offering a recognized program of activities must contain

(a) the name and address of the person or partnership;

(b) the name of the program or activity;

(c) the total amount of the payment received, the date of receipt and the amount of the eligible expense;

(d) the name of the payee;

(e) the name and date of birth of the child; and

(f) the signature of the individual authorized by the person or partnership except if the receipt is sent to the payee in an electronic format.

For the purposes of the first paragraph, "eligible expense" and "recognized program of activities" have the meaning assigned by section 1029.8.66.6 of the Act.

"1029.8.66.14R1. For the purposes of section 1029.8.66.14 of the Act, a receipt issued by a person or partnership offering a recognized program of activities must contain

(a) the name and address of the person or partnership;

(b) the name of the program or activity;

(c) the total amount of the payment received, the date of receipt and the amount of the eligible expense;

(d) the name of the payee;

(e) the name of the participant in the activity; and

(f) the signature of the individual authorized by the person or partnership except if the receipt is sent to the payee in an electronic format.

For the purposes of the first paragraph, "eligible expense" and "recognized program of activities" have the meaning assigned by section 1029.8.66.11 of the Act."

(2) Subsection 1, where it enacts section 1029.8.66.9R1 of the Regulation, applies from the taxation year 2013.

(3) Subsection 1, where it enacts section 1029.8.66.14R1 of the Regulation, applies from the taxation year 2014.

54. (1) Section 1056.4R1 of the Regulation is amended by striking out "656.4," in paragraph a.

(2) Subsection 1 applies to taxation years that begin after 31 October 2011.

55. (1) The Regulation is amended by inserting the following after section 1086R2:

"1086R2.1. An administrator of a pooled registered pension plan must file an information return in prescribed form for each calendar year in respect of the pooled registered pension plan on or before the day on which the information return required by section 213 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Supplement)) is to be filed.

In the first paragraph, "administrator" has the meaning assigned by section 965.0.19 of the Act."

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

56. (1) Section 1086R57 of the Regulation is amended by replacing the third paragraph by the following:

"The first paragraph does not require a trust to file an information return for a taxation year at the end of which it is a registered charity or a cemetery care trust, or is governed by an eligible funeral arrangement, a profit sharing plan, a deferred profit sharing plan, a registered education savings plan, a plan referred to in subsection 15 of section 147 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Supplement)) as a revoked plan, a tax-free savings account, an arrangement that is deemed to be such an account because of subparagraph a of the first paragraph of section 935.26.1 of the Act or a registered disability savings plan except if any of sections 905.0.10 to 905.0.12 of the Act apply in its respect."

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

57. Section 1086R70 of the Regulation is amended by replacing the second paragraph by the following:

"The copy of the part of the information return may, if the person has received the express consent of the person in respect of which it is filed, be sent in an electronic format on or before the date on which the return is to be filed with the Minister."

58. (1) The Regulation is amended by inserting the following after section 1086R97.1:

"1086R97.2. Every owner of an immovable containing an eligible dwelling within the meaning of section 1029.8.116.12 of the Act must, in prescribed form, file an information return in respect of the dwelling for the year 2015 or any subsequent year, in respect of each person who is a lessee or sub-lessee at the end of the year."

(2) Subparagraph 1 has effect from 1 January 2016.

59. (1) Class 43 in Schedule B to the Regulation is amended by replacing subparagraph i of paragraph a by the following:

"i. it is not included in Class 29 or 53 but would otherwise be included in Class 29 if that class were read without reference to its subparagraphs iii and v of subparagraph b of the first paragraph and subparagraph c of that first paragraph,".

(2) Subsection 1 has effect from 23 June 2015.

60. (1) Schedule B to the Regulation is amended by adding the following after Class 52:

"CLASS 53 (50%)
(s. 130R22)

"Property acquired after 31 December 2015 and before 1 January 2026 that is not included in Class 29, but would otherwise be included in that class if

(a) subparagraph a of the first paragraph of that class were read without reference to "in Canadian field processing carried on by the lessee or"; and

(b) that class were read without reference to subparagraph iv to vi of subparagraph b of the first paragraph and subparagraph c of that paragraph."

(2) Subsection 1 has effect from 23 June 2015.

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

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

Act respecting the Québec Pension Plan
(chapter R-9, s. 81, pars. *a* and *j* and s. 82.1)

1. (1) Section 1 of the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) is amended by inserting the following before paragraph *e*:

"(d.1) "similar plan" means a similar plan within the meaning assigned to that expression by paragraph *u* of section 1 of the Act;"

(2) Subsection 1 has effect from 1 January 2014.

2. (1) Section 6 of the Regulation is amended by adding the following after subparagraph *xxi* of subparagraph *a* of the first paragraph:

"*xxii*. 5.325% for the year 2016; or".

(2) Subsection 1 has effect from 1 January 2016.

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

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

"8. The contribution deducted under section 6 for a pay period shall not exceed the amount obtained by subtracting total contributions deducted from the employee's remuneration by the employer since the beginning of the year, or that should have been deducted, under this Regulation and, where applicable, from the amount determined under the second paragraph, from the amount obtained by multiplying the employee's maximum contributory earnings for the year within the meaning of section 44 of the Act by one of the following rates:"

(2) by adding the following after subparagraph *u* of the first paragraph:

"(v) 5.325% for the year 2016.";

(3) by inserting the following after the first paragraph:

"The amount to which the first paragraph refers is the amount obtained by multiplying total contributions deducted from the employee's remuneration by the employer since the beginning of the year, or that should have been deducted, under a similar plan by the proportion that the rate set out in the first paragraph for the year is of the rate of contribution for employees for the year under the similar plan.";

(4) by replacing the portion of the second paragraph before subparagraph a by the following:

"Despite the foregoing, where, during a year that is subsequent to the year 2003, an employer immediately succeeds another employer as a consequence of the formation or dissolution of a legal person or of the acquisition of a major portion of the property of an undertaking or of a separate part of an undertaking, without there being an interruption of the services furnished by an employee, the aggregate of all the contributions that the new employer is required to deduct for the year under section 6 in respect of the employee must not be greater than the amount obtained by subtracting total contributions that the preceding employer paid for the year in respect of the employee under this Regulation and, where applicable, of the amount determined under the fourth paragraph, to the extent that the employer was not reimbursed and is not entitled to be so reimbursed, from the amount obtained by multiplying the employee's maximum contributory earnings for the year within the meaning of section 44 of the Act by one of the following rates:";

(5) by adding the following after subparagraph e of the second paragraph:

"(f) 5.325% for the year 2016.";

(6) by inserting the following after the second paragraph:

"The amount to which the third paragraph refers is the amount obtained by multiplying total contributions that the preceding employer paid for the year in respect of the employee under a similar plan by the proportion that the rate set out in the third paragraph for the year is of the rate of contribution for employees for the year under the similar plan."

(2) Paragraphs 1, 3, 4 and 6 of subsection 1 have effect from 2014.

(3) Paragraphs 2 and 5 of subsection 1 have effect from 1 January 2016.

4. (1) Section 9 of the Regulation is amended by replacing "equivalent plan" by "similar plan".

(2) Subsection 1 has effect from 1 January 2014.

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

Regulation to amend the Regulation respecting the Québec sales tax

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

1. (1) Section 81R2 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by adding the following after paragraph 12:

"(13) goods brought into Québec from outside Canada and that are referred to in paragraph *n* of section 3 of the Non-Taxable Imported Goods (GST/HST) Regulations."

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

2. (1) Section 178R14 of the Regulation is amended by replacing "section 415" in subparagraph 1 of the first paragraph by "section 415 or 415.0.6".

(2) Subsection 1 has effect from 19 June 2014.

3. (1) Section 201R4 of the Regulation is amended by replacing "section 415" in paragraph 1 by "any of sections 415, 415.0.2 and 415.0.6".

(2) Subsection 1 has effect from 1 January 2013, except that where section 201R4 of the Regulation applies before 19 June 2014, the reference to "any of sections 415, 415.0.2 and 415.0.6" in paragraph 1 is to be read as a reference to "section 415 or 415.0.2".

4. Section 201R5 of the Regulation is amended by replacing paragraph 2 by the following:

"(2) the recipient's name or the name under which the recipient does business, or the name of the recipient's mandatary or authorized representative;"

5. (1) Section 267R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 29 January 1999. In addition, where section 267R1 of the Regulation applies before that date, it is to be read as follows:

"267R1. For the purposes of section 267 of the Act, the mandataries of the Government, except the entities listed in Schedule III and government departments, are prescribed mandataries."

6. (1) The Regulation is amended by inserting the following after section 267R1:

"267.1R1. For the purposes of section 267.1 of the Act, the mandataries of the Gouvernement du Québec, except the entities listed in Schedule III and government departments, are prescribed mandataries."

(2) Subsection 1 has effect from 29 January 1999.

7. (1) Section 279R25 of the Regulation is amended by striking out the second paragraph.

(2) Subsection 1 has effect from 21 October 2015.

8. (1) The Regulation is amended by inserting the following after section 332R2:

"332R3. For the purposes of section 332 of the Act, another corporation is a prescribed corporation in relation to a particular corporation that is a credit union, if the other corporation is a registrant resident in Canada and is

(1) CDSL Canada Limited; or

(2) CUE Datawest Ltd."

(2) Subsection 1 has effect from 1 January 2013.

9. (1) Section 350.51R5 of the Regulation is amended by replacing "section 415" in subparagraph 6 of the first paragraph by "section 415 or 415.0.6".

(2) Subsection 1 has effect from 19 June 2014.

10. (1) Section 350.51R7.2 of the Regulation is amended in the first paragraph

(1) by replacing "subsection 241(1)" in subparagraph 7 by "subsection 1 or 1.5 of section 241";

(2) by replacing "section 415" in subparagraph 8 by "section 415 or 415.0.6".

(2) Subsection 1 has effect from 1 February 2016 or from the date, if earlier, on which an operator or a person described in section 350.52.1 of the Act respecting the Québec sales tax (chapter T-0.1) activates in an establishment, after 1 September 2015, a device referred to in section 350.52 of that Act.

11. (1) Section 350.51.1R2 of the Regulation is amended in the first paragraph

(1) by replacing "subsection 241(1)" in subparagraph 3 by "subsection 1 or 1.5 of section 241";

(2) by replacing "section 415" in subparagraph 4 by "section 415 or 415.0.6".

(2) Subsection 1 has effect from 1 February 2016 or from the date, if earlier, on which an operator or a person described in section 350.52.1 of the Act respecting the Québec sales tax (chapter T-0.1) activates in an establishment, after 1 September 2015, a device referred to in section 350.52 of that Act.

12. (1) Section 352R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 July 2010 except in respect of rebate applications filed before 4 December 2014.

13. (1) Section 352R2 of the Regulation is replaced by the following:

"352R2. For the purposes of the first paragraph of section 352 of the Act, the prescribed conditions are the following:

(1) the property is acquired by the person for consumption, use or supply exclusively outside Québec;

(2) if the person is a consumer of the property and the property is not a road vehicle, the person is resident in a province or territory mentioned in the first paragraph of section 352 of the Act into which the property was brought or shipped; and

(3) the person pays all duties, fees and taxes, if any, imposed by the other province or territory to which paragraph 2 refers that are payable by the person in respect of the property."

(2) Subsection 1 has effect from 1 July 2010 except in respect of rebate applications filed before 4 December 2014.

14. (1) Section 352R3 of the Regulation is replaced by the following:

"352R3. For the purposes of subparagraph 4 of the third paragraph of section 352 of the Act, the following are prescribed circumstances:

(1) the rebate is substantiated by a receipt that includes tax of at least \$5 and the person is otherwise eligible for a rebate of the tax under section 352 of the Act; and

(2) the total of all amounts, each of which is an amount of a rebate to which the person is otherwise entitled under section 352 of the Act and in respect of which the rebate application is made, is at least \$25."

(2) Subsection 1 has effect from 1 July 2010 except in respect of rebate applications filed before 4 December 2014.

15. (1) Section 383R1 of the Regulation is amended

(1) by striking out the definition of "fiscal year";

(2) by adding the following definition in alphabetical order:

""municipality" has the meaning assigned by section 383 of the Act."

(2) Paragraph 1 of subsection 1 has effect from 21 October 2015.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2014.

16. Section 386R1 of the Regulation is amended by replacing "386R9" by "386R9.1".

17. (1) Section 386R9.1 of the Regulation is amended by replacing "sections 383 to 397.2" by "subdivision 5 of Division I of Chapter VII of Title I".

(2) Subsection 1 has effect from 1 January 2014.

18. Section 386R9.2 of the Regulation is revoked.

19. (1) The Regulation is amended by inserting the following article before the heading "COMPENSATION TO MUNICIPALITIES":

"386.1.1R1. For the purposes of section 386.1.1 of the Act, property and services listed in sections 386R2 to 386R9.1 are prescribed property and services for determining the rebate payable to a person referred to as "the person" in those sections."

(2) Subsection 1 applies in respect of tax that becomes payable after 31 December 2013 and that is not paid before 1 January 2014.

20. (1) Section 388.2R1 of the Regulation is amended by replacing paragraphs 1 to 3 by the following:

"(1) for Ville de Laval, \$2,000,000 in respect of the year 2001, \$4,000,000 in respect of the year 2002, \$6,500,000 in respect of the year 2003 and \$4,227,979.95 in respect of the year 2015;

"(2) for Ville de Montréal, \$31,900,000 in respect of the year 2001 and \$23,007,038.61 in respect of the year 2015; and

"(3) for Ville de Québec, \$6,700,000 in respect of the year 2001 and \$4,832,199.33 in respect of the year 2015."

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

21. The Regulation is amended by inserting the following after section 389R1:

"389R1.1. For the purposes of sections 389R2 to 389R11,

"charity" has the meaning assigned by section 383 of the Act; and

"consideration" has the meaning assigned by section 383R1."

22. (1) Section 389R10 of the Regulation is amended by replacing "sections 383 to 397.2" in the portion before the formula in the first paragraph and in subparagraph 2 of the third paragraph by "subdivision 5 of Division I of Chapter VII of Title I".

(2) Subsection 1 has effect from 1 January 2014.

23. (1) Section 389R11 of the Regulation is amended by replacing "sections 383 to 397.2" by "subdivision 5 of Division I of Chapter VII of Title I".

(2) Subsection 1 has effect from 1 January 2014.

24. (1) Section 434R0.2 of the Regulation is amended by striking out the definition of "fiscal year".

(2) Subsection 1 has effect from 21 October 2015.

25. (1) Section 434R0.5 of the Regulation is amended by striking out "a municipality" in paragraph 2 of the definition of "specified registrant".

(2) Subsection 1 has effect from 1 January 2014.

26. (1) Section 434R2 of the Regulation is amended by replacing paragraph 1 by the following:

"(1) the registrant is, on the first day of the reporting period, a specified facility operator, a qualifying non-profit organization, a charity that is designated under sections 350.17.1 to 350.17.4 of the Act or a selected public service body;"

(2) Subsection 1 has effect from 1 January 2014.

27. (1) Section 434R5.1 of the Regulation is replaced by the following:

"434R5.1. Subject to sections 434R1 to 434R8, the rate applicable to a registrant for the purposes of those sections for a reporting period in a particular fiscal period of the registrant, in respect of a particular supply made by the registrant, is 7.3%."

(2) Subsection 1 applies in respect of any reporting period that begins after 30 June 2016.

28. (1) Section 449R1 of the Regulation is amended

(1) by replacing "section 415" in paragraph 2 by "any of sections 415, 415.0.2 and 415.0.6";

(2) by replacing paragraph 3 by the following:

"(3) the recipient's name or the name under which the recipient does business, or the name of the recipient's mandatary or authorized representative;"

(2) Paragraph 1 of subsection 1 has effect from 1 January 2013, except that where section 449R1 of the Regulation applies before 19 June 2014, the reference to "any of sections 415, 415.0.2 and 415.0.6" in paragraph 2 is to be read as a reference to "section 415 or 415.0.2".

29. (1) Section 489.1R3 of the Regulation is replaced by the following:

"489.1R3. For the purposes of the first paragraph of section 489.1 of the Act, where a specific tax is payable pursuant to section 488.1 of the Act, a millilitre is considered for the purposes of section 489.1R2 only at the time that tax is payable."

(2) Subsection 1 has effect from 21 October 2015.

30. (1) Section 489.1R5 of the Regulation is amended

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

"489.1R5. For the purposes of the second paragraph of section 489.1 of the Act, the prescribed percentage is";

(2) by replacing paragraph 2 by the following:

"(2) 85%, from the 150,000,001st to the 1,500,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific tax is payable in a particular calendar year."

(2) Subsection 1 has effect from 3:00 a.m. on 21 November 2012.

31. (1) Section 489.1R6 of the Regulation is replaced by the following:

"489.1R6. For the purposes of the second paragraph of section 489.1 of the Act, where a specific tax is payable pursuant to section 488.1 of the Act, a millilitre is considered for the purposes of section 489.1R5 only at the time that tax is payable."

(2) Subsection 1 has effect from 21 October 2015.

32. (1) Section 505.1R3 of the Regulation is amended by replacing "section 458.1" by "section 1".

(2) Subsection 1 has effect from 21 October 2015.

33. (1) Section 541.24R1 of the Regulation is amended by striking out paragraph 4.

(2) Subsection 1 has effect from 15 April 2016.

34. (1) Section 677R10 of the Regulation is amended by replacing "section 415" in the portion of paragraph 1 before subparagraph a by "section 415 or 415.0.6".

(2) Subsection 1 has effect from 19 June 2014.

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

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

Fuel Tax Act

(chapter T-1, s. 1, 1st par., subpar. *g*, s. 50.0.12, par. 4 and s. 56)

1. (1) Section 10R1 of the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) is amended

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

"An application for a refund must cover purchases of fuel for a maximum period of 12 months which begins on the date of the first purchase of fuel covered by the application. If the application is made pursuant to subparagraph *x* of paragraph *a* or subparagraph *v* of paragraph *b* of that section 10, the application must cover a minimum period of 3 months or the purchase of at least 3,000 litres of gasoline or biodiesel fuel, as the case may be.";

(2) by adding the following paragraph at the end:

"In the case of an initial application in respect of a commercial vessel made pursuant to subparagraph *x* of paragraph *a* of section 10 of the Act, the person must furnish the following with the application:

(a) a photocopy of the purchase or lease document for the vessel;

(b) proof of civil liability insurance;

(c) engine specifications;

(d) tank capacity specifications; and

(e) a photocopy of the vessel's certificate of registry issued under the Canada Shipping Act, 2001 (Statutes of Canada, 2001, chapter 26), unless no certificate of registry has been issued for the vessel because the vessel is not required to be registered.".

(2) Subsection 1 applies in respect of gasoline acquired after 11 July 2013.

2. (1) Section 10R2 of the Regulation is amended by replacing the first paragraph by the following:

"10R2. The person referred to in section 10R1, except a person applying for a refund under subparagraph *x* of paragraph *a* of section 10 of the Act, must keep and retain an inventory containing a description of the machinery and engines in which the fuel is used, a record of the fuel used, and a register showing the volumes put on each occasion into the fuel tank of each engine or machine.".

(2) Subsection 1 has effect from 12 July 2013.

3. (1) The Regulation is amended by inserting the following after section 10R2:

"10R2.1. The person referred to in section 10R1 applying for a refund under subparagraph x of paragraph a of section 10 of the Act must keep and retain a registry showing the volumes of gasoline put into the fuel tank of the engine for which the application is made.

The person must also keep and retain,

(a) in the case of an engine equipped with an hour-meter, a register of the accumulated hours indicating the reading at the beginning and at the end of each month; and

(b) in the case of an engine not equipped with an hour-meter, a daily register of the operating hours of the engine."

(2) Subsection 1 applies in respect of gasoline acquired after 11 July 2013.

4. (1) Section 10R5 of the Regulation is amended by striking out subparagraphs iv and v of paragraph e.

(2) Subsection 1 applies in respect of

(1) tax paid after 13 November 2015; and

(2) tax paid before 14 November 2015 by an operator of a quarry, other than an operator of a granite or slate quarry who obtained a refund of the tax before that date in respect of the mining operations of the quarry, if the application for the refund

(a) is filed with the Minister after 13 November 2015; or

(b) was filed with the Minister before 14 November 2015 and, before that date, was refused by the Minister or no notice of assessment was issued for it.

5. (1) The Regulation is amended by inserting the following after section 10R5:

"10R6. For the purposes of subparagraph x of paragraph a of section 10 of the Act, every vessel used principally for purposes other than pleasure is a commercial vessel."

(2) Subsection 1 has effect from 12 July 2013.

6. (1) Section 10.8R3 of the Regulation is replaced by the following:

"10.8R3. For the purposes of sections 10.8R1 and 10.8R2, the fiscal year of a person is that person's fiscal year within the meaning of section 1 of the Act respecting the Québec sales tax (chapter T-0.1)."

(2) Subsection 1 has effect from 21 October 2015. In addition, where section 10.8R3 of the Regulation applies before that date, the reference to "10.8R2 and 10.8R3" is to be read as a reference to "10.8R1 and 10.8R2".

7. (1) The Regulation is amended by inserting the following after section 50.0.7R1:

"50.0.7R1.1. The fees prescribed under section 50.0.7R1 are adjusted by operation of law on 1 January of each year based on the rate of variation between the average of the 12 All-items Consumer Price Indexes for Québec, excluding alcoholic beverages and tobacco products, for the period ending 30 June of the year preceding the indexation and the average of those 12 indexes for the period ending on 30 June of the second year preceding the indexation.

Where the result of the indexation is less than \$25, it is adjusted to the closest \$0.10 multiple; if it is greater than \$25, it is adjusted to the closest \$0.25 multiple. A result that is equidistant from two multiples is rounded up to the greater multiple.

The Minister is to inform the public of the result of the indexation by means of a notice published in the *Gazette officielle du Québec* or by such other means as the Minister considers appropriate."

(2) Subsection 1 applies from 1 July 2017.

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

102910

Gouvernement du Québec

O.C. 383-2017, 5 April 2017

An Act respecting labour standards
(chapter N-1.1)

Clothing industry
— labour standards specific to certain sectors
— Amendment

Regulation to amend the Regulation respecting labour standards specific to certain sectors of the clothing industry

WHEREAS, under section 92.1 of the Act respecting labour standards (chapter N-1.1), after consulting with the most representative employees' and employers' associations in the clothing industry, the Government may, by regulation, in respect of all employers and employees in certain sectors of the clothing industry, fix labour standards respecting in particular the minimum wage;

WHEREAS the Government made the Regulation respecting labour standards specific to certain sectors of the clothing industry (chapter N-1.1, r. 4);

WHEREAS it is expedient to amend the Regulation;

WHEREAS the consultations required by the Act have been made;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft Regulation to amend the Regulation respecting labour standards specific to certain sectors of the clothing industry was published in Part 2 of the *Gazette officielle du Québec* of 25 January 2017 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS that period has expired and it is expedient to make the Regulation without amendment;