

CHAPTER VIII REAPPOINTMENT

27. In the 12 months before the expiry of a member's term, the Associate Secretary General is to request the member provide the information required by subparagraphs 6 and 7 of the first paragraph of section 6 and submit a written statement expressing agreement to verification with a disciplinary body, a professional order of which the member is or has been a member, or police authorities, and if required, to consultations with a person or partnership referred to in section 16.

28. The Associate Secretary General is to establish a reappointment committee to examine whether a member may be reappointed.

The reappointment committee is composed of a representative of the public qualified to assess the qualifications required to perform the duties of a member of the Bureau, who is neither a part of nor represents the Administration within the meaning of the Public Administration Act (chapter A-6.01), and two members from the Government.

Sections 9 to 12 apply to the reappointment committee.

29. The reappointment committee ascertains whether the member still meets the criteria set out in section 17, considers the member's annual performance evaluations and takes into account the needs of the Bureau. The reappointment committee may, on any matter in the record, consult as provided in section 18.

30. Committee decisions are made by a majority of the members. In the case of a tie, the second paragraph of section 15 applies. A member may register dissent.

The reappointment committee is to send its recommendation to the Associate Secretary General and to the Minister.

31. The Associate Secretary General is the agent empowered to notify a notice of non-reappointment to a member.

CHAPTER IX CONFIDENTIALITY

32. The names of the candidates, the reports of the selection and reappointment committees, the list of declarations of qualification and all information or documents relating to a consultation or a decision by a committee are confidential.

CHAPTER X FINAL

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

103133

M.O., 2017

Order of Minister of Finance dated 29 August 2017

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

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

THE MINISTER OF FINANCE,

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

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

CONCERNING the third paragraph of section 40 of the Act respecting the Agence du revenu du Québec, which provides that the regulation of the Minister 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*;

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

CONCERNING that it is expedient to amend the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec (chapter A-7.003, r. 1) in order to update the delegation of signing authority to take into account changes that occurred in certain fiscal laws and in the administrative structure of the Agence du revenu du Québec;

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

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

ORDERS AS FOLLOWS:

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

Québec, 29 August 2017

CARLOS J. LEITÃO,
Minister of Finance

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

An Act respecting the Agence du revenu du Québec (chapter A-7.003, s. 40)

1. 1. The Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec (chapter A-7.003, r. 1) is amended by replacing the heading of Chapter I of Title I of Book II by the following:

“DIRECTION PRINCIPALE DES OPPOSITIONS”.

2. Subsection 1 has effect from 1 April 2017.

2. 1. The following is inserted before section 4:

“**3.1.** The senior director of objections is authorized to sign the documents required for the purposes of the provisions referred to in sections 4 to 10.1.”.

2. Subsection 1 has effect from 1 April 2017.

3. 1. Section 4 is replaced by the following:

“**4.** The director of objections by individuals is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 5.1 to 10.1; and

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

2. Subsection 1 has effect from 1 April 2017.

4. 1. Section 5 is amended by replacing “at Montréal” in the portion before paragraph 1 by “by enterprises”.

2. Subsection 1 has effect from 1 April 2017.

5. 1. The following is inserted after section 5:

“**5.1.** The head of the Service de l’enregistrement et du soutien opérationnel is authorized to sign the documents required for the purposes of

(1) the provision referred to in section 10.1; and

(2) section 39 of the Tax Administration Act (chapter A-6.002) in relation to a formal demand other than that sent to an advocate or notary.”.

2. Subsection 1 has effect from 1 April 2017.

6. 1. Section 6 is replaced by the following:

“**6.** The head of the Service des oppositions des particuliers A or the head of the Service des oppositions des particuliers B is authorized to sign the documents required for the purposes of the provisions referred to in sections 8 to 10.”.

2. Subsection 1 has effect from 1 April 2017.

7. 1. Section 7 is revoked.

2. Subsection 1 has effect from 1 April 2017.

8. 1. Section 8 is amended by replacing the portion before paragraph 1 by the following:

“**8.** Subject to section 6, a service head who carries out duties at the Direction des oppositions des particuliers or the Direction des oppositions des entreprises is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 April 2017.

9. 1. Section 9 is amended by replacing “at the Direction des oppositions de Québec” in the portion before paragraph 1 by “in the Service des oppositions des particuliers A”.

2. Subsection 1 has effect from 1 April 2017.

10. 1. Section 10 is amended by replacing the portion before paragraph 1 by the following:

“**10.** Subject to section 9, an objection officer who is governed by the collective labour agreement for professionals and who carries out duties at the Direction des oppositions des particuliers or the Direction des oppositions des entreprises is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 April 2017.

11. 1. Section 10.1 is amended by striking out “at the Direction des oppositions de Québec”.

2. Subsection 1 has effect from 1 April 2017.

12. 1. Section 11 is amended by replacing “4” by “3.1”.

2. Subsection 1 has effect from 1 April 2017.

13. 1. Section 12 is amended by replacing “paid advice” in paragraph 1 by “written opinions”.

2. Subsection 1 has effect from 8 February 2017.

14. 1. Section 12.1 is amended by replacing “paid advice” by “written opinions”.

2. Subsection 1 has effect from 8 February 2017.

15. 1. Section 14 is amended by replacing “paid advice” in paragraph 1.1 by “written opinions”.

2. Subsection 1 has effect from 8 February 2017.

16. 1. Section 15.1 is amended by replacing “paid advice” by “written opinions”.

2. Subsection 1 has effect from 8 February 2017.

17. The heading of Chapter I of Title III of Book II is replaced by the following:

“DIRECTION PRINCIPALE DES BIENS
NON RÉCLAMÉS”.

18. The heading of Division I of Chapter I of Title III of Book II is revoked.

19. Section 24 is replaced by the following:

“**24.** The senior director of unclaimed property is authorized to sign all the documents relating to the provisional administration of unclaimed property that the Minister of Revenue is empowered to sign, up to a value not exceeding \$500,000.”.

20. The following is inserted after section 24:

“**24.0.1.** A director is authorized to sign all the documents relating to the provisional administration of unclaimed property that the Minister of Revenue is empowered to sign, up to a value not exceeding \$250,000.”.

21. The heading of subdivision 1 of Division I of Chapter I of Title III of Book II is revoked.

22. Section 26 is replaced by the following:

“**26.** A service head is authorized to sign all the documents relating to the provisional administration of unclaimed property that the Minister of Revenue is empowered to sign, up to a value not exceeding \$100,000, except documents relating to an interest waiver or cancellation under section 58 of the Unclaimed Property Act (chapter B-5.1), the management of an advance of funds or a credit margin in excess of \$10,000 per file and a services contract for an amount exceeding \$25,000.”.

23. Section 27 is revoked.

24. The following is inserted after section 27:

“**27.1.** A financial management officer, a socio-economic research and planning officer or a computer and administrative processes analyst who is governed by the collective labour agreement for professionals is authorized to sign the documents referred to in paragraphs 1 to 9 of section 28.1 and section 29 and the documents relating to

(1) the recovery of unclaimed property;

(2) a lease, as lessor;

(3) an offer to purchase immovable property in accordance with the terms of sale approved by the senior director, a director or a service head at the Direction principale des biens non réclamés;

(4) a security deed in relation to securities, for the purpose of obtaining a duplicate of a lost or destroyed certificate;

(5) the filing of a fiscal return;

(6) a deed of assignment of property or any other document incidental to the application of bankruptcy rules;

(7) renewal of a hypothec on an immovable, up to a value not in excess of \$50,000;

(8) the sale of securities, up to \$5,000;

(9) the acceptance or discharge of an indemnity in matters of insurance, up to a value not in excess of \$5,000;

(10) the discharge of any sum relating to a debt or the release of security, up to a value not in excess of \$5,000;

(11) the approval of a claim against unclaimed property, up to a value not in excess of \$5,000; and

(12) a rendering of accounts and the handing over of property of a value not in excess of \$5,000 to persons entitled to it on termination of the provisional administration of the Minister of Revenue.”.

25. Section 28 is revoked.

26. The following is inserted after section 28:

“**28.1.** An administration technician who is governed by the collective labour agreement for public servants is authorized to sign the documents referred to in section 29 and the documents in connection with

(1) the notice referred to in article 699 of the Civil Code or in section 16 of the Unclaimed Property Act (chapter B-5.1);

(2) the notice referred to in article 700 of the Civil Code;

(3) the notice referred to in article 795 of the Civil Code;

(4) the notice referred to in article 822 of the Civil Code;

(5) the notice referred to in section 17 of the Unclaimed Property Act, and cancellation of the notice in the manner provided for in that section;

(6) the abandonment or destruction of movable property in accordance with the procedures in force;

(7) a services contract for an amount not exceeding \$1,000;

(8) the opening, transfer or closing of an account with a broker or another third person;

(9) an insurance claim;

(10) the sale of a security, up to \$2,000;

(11) the acceptance and discharge of an indemnity in matters of insurance, up to a value not in excess of \$2,000;

(12) the discharge of a sum relating to a debt or the release of security, up to a value not in excess of \$2,000;

(13) the approval of a claim against unclaimed property, up to a value not in excess of \$2,000; and

(14) a rendering of accounts and the handing over of property of a value not in excess of \$2,000 to persons entitled to it on termination of the provisional administration of the Minister of Revenue.”.

27. Section 29 is replaced by the following:

“**29.** An office clerk who is governed by the collective labour agreement for public servants is authorized to sign documents in connection with

(1) the obtaining of documents in order to take jurisdiction;

(2) the valuation and safekeeping of unclaimed property;

(3) the sale of movable property at auction, through a third person or by agreement; and

(4) the redirection of mail or the termination of service by the postmaster.”.

28. Subdivisions 1.1 and 2 of Division I of Chapter I of Title III of Book II, comprising respectively sections 29.1 to 34 and 34.0.2, are revoked.

29. Division III of Chapter I of Title III of Book II, comprising section 42, is revoked.

30. The heading of Chapter II of Title III of Book II is replaced by the following:

“DIRECTIONS PRINCIPALES
DU RECOUVREMENT”.

31. The heading of Division I of Chapter II of Title III of Book II is revoked.

32. Section 49 is amended in the first paragraph

- (1) by striking out “16,” in subparagraph 2;
- (2) by replacing subparagraph 14 by the following:

“(14) 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 of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) concerning the delivery of a proof of claim;”;

- (3) by replacing subparagraph 16 by the following:

“(16) subsection 1 of section 5.1 and sections 6 and 20 of the Companies’ Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36) concerning the delivery of a proof of claim;”.

33. The following is inserted after section 50:

“**50.0.0.1.** A facsimile of the signature of a holder of a position referred to in sections 43 to 50 may be affixed to the documents he or she is authorized to sign under those sections, except the documents required for the purposes of articles 2631, 2956 and 2983 of the Civil Code.

CHAPTER III DIRECTION PRINCIPALE DES SERVICES ADMINISTRATIFS ET TECHNIQUES”.

34. The heading of Division II of Chapter II of Title III of Book II is revoked.**35.** The following is inserted after section 51:

“**51.0.1.** A facsimile of the signature of a holder of a position referred to in sections 50.0.1 to 51 may be affixed to the documents he or she is authorized to sign under those sections, except the documents required for the purposes of articles 2631, 2956 and 2960 of the Civil Code.

CHAPTER IV DIRECTION PRINCIPALE DES DIVULGATIONS VOLONTAIRES”.

36. The heading of Division II.1 of Chapter II of Title III of Book II is revoked.**37.** The heading of Division III of Chapter II of Title III of Book II is revoked.**38.** Section 52 is replaced by the following:

“**52.** A facsimile of the signature of a holder of a position referred to in sections 51.1 to 51.3 may be affixed to the documents he or she is authorized to sign under those sections, except the documents required for the purposes of article 2631 of the Civil Code.”.

39. Section 52.1 is amended by replacing “57” by “57.1”.**40.** Section 53 is amended by adding the following paragraph:

“A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of sections 39 and 94.1 of the Tax Administration Act, article 66 of the Code of Penal Procedure (chapter C-25.1), paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (chapter I-3) and sections 416, 416.1, 417 and 417.1 and the first paragraph of section 418 of the Act respecting the Québec sales tax (chapter T-0.1).”.

41. Section 54 is amended by adding the following paragraph:

“A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and section 94.1 of the Tax Administration Act, article 66 of the Code of Penal Procedure, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act and sections 416, 416.1, 417 and 417.1 and the first paragraph of section 418 of the Act respecting the Québec sales tax.”.

42. Section 54.1 is amended by adding the following paragraph:

“A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act (chapter A-6.002) and paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (chapter I-3).”.

43. Section 55 is amended by adding the following paragraph:

“A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act and paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act.”.

44. Section 56 is amended by adding the following paragraph:

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

45. Section 57 is amended by adding the following paragraph:

“A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of sections 39 and 94.1 of the Tax Administration Act.”

46. Section 57.1 is amended by adding the following paragraph:

“A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and section 94.1 of the Tax Administration Act.”

47. 1. Section 66.1 is replaced by the following:

“**66.1.** The senior director of social and tax programs is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 66.2 and 66.3, the first and second paragraphs of section 66.4, the first paragraph of sections 66.5 and 66.12 to 66.16, section 66.17, the first paragraph of sections 66.18 to 66.22 and section 66.23.

A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act (chapter A-6.002), sections 5, 8, 13, 16, 19, 22, 23, 29, 31, 34, 36, 37, 46, 48, 53, 57.1 and 76 of the Act to facilitate the payment of support (chapter P-2.2) and section 13 of the Family Orders and Agreements Enforcement Assistance Act (Revised Statutes of Canada, 1985, chapter 4 (2nd Supplement)).”

2. Subsection 1 has effect from 14 October 2015. However, where section 66.1 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the second paragraph of that section is to be read as follows:

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

48. 1. Section 70.3 is amended in the first paragraph

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

“**70.3.** A service head for accounting, the head of tax audit L, the head of tax audit M or the head of tax audit N is authorized to sign the documents required for the purposes of”;

(2) by striking out “1098,” in subparagraph 3.

2. Paragraph 1 of subsection 1 has effect from 27 February 2017. However, where section 70.3 applies before 1 April 2017, it is to be read by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**70.3.** A service head for accounting, a service head of failure to file individual income tax returns or the head of tax audit L is authorized to sign the documents required for the purposes of”.

49. 1. Section 70.3.1 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**70.3.1.** A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer, an information officer or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in the Service du contrôle fiscal L, the Service du contrôle fiscal M or the Service du contrôle fiscal N is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 27 February 2017. However, where section 70.3.1 applies before 1 April 2017, it is to be read by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**70.3.1.** A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer, an information officer or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in a failure to file individual income tax returns service or in the Service du contrôle fiscal L is authorized to sign the documents required for the purposes of”.

50. 1. Section 70.5 is amended in the first paragraph

(1) by replacing “70.6 and 70.7” in subparagraph 1 by “70.5.1 to 70.7”;

(2) by replacing “1098, 1100 and 1102.1 of the Taxation Act” in subparagraph 3 by “1100 and 1102.1 of the Taxation Act (chapter I-3)”.

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

51. 1. The following is inserted after section 70.5:

“**70.5.1.** Subject to section 70.0.4, a financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties in a tax audit service is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 70.6 and 70.7; and

(2) sections 785.2.7, 1079.8.23, 1079.8.33 and 1098 of the Taxation Act (chapter I-3).

A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act (chapter A-6.002) and sections 785.2.7 and 1098 of the Taxation Act.”.

2. Subsection 1 has effect from 1 September 2016. However, where section 70.5.1 applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read as follows:

“**70.5.1.** Subject to section 70.0.4, a financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties in a tax audit service is authorized to sign the documents required for the purposes of

(1) the provisions referred to in the first paragraph of sections 70.6 and 70.7; and

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

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

52. 1. Section 70.6 is amended

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

“**70.6.** An information officer who is governed by the collective labour agreement for public servants and who carries out duties in a tax audit service is authorized to sign the documents required for the purposes of”;

(2) by replacing “the holder of a position” in the second paragraph by “a holder of the position”.

2. Subsection 1 has effect from 1 September 2016.

53. 1. Section 70.7 is amended

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

“**70.7.** A tax research officer who is governed by the collective labour agreement for professionals or an administration technician or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in a tax audit directorate is authorized to sign the documents required for the purposes of”;

(2) by striking out “; section 776.49” in subparagraph 2 of the first paragraph;

(3) by replacing “the holder of a position” in the second paragraph by “a holder of a position”.

2. Paragraph 2 of subsection 1 applies as of the taxation year 2016.

54. Section 74 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**74.** A financial management officer, a socioeconomic research and planning officer or a computer and administrative processes analyst who is governed by the collective labour agreement for professionals or a tax audit officer, an administration technician, an information officer or an office clerk who is governed by the collective labour agreement for public servants and who carries out duties in a directorate of the Centre des relations avec la clientèle des particuliers is authorized to sign the documents required for the purposes of”.

55. The following is inserted after section 74.0.1:

**“CHAPTER IV.1
DIRECTION PRINCIPALE DU SOUTIEN ET
DE L'ÉVOLUTION DES PROCESSUS**

74.0.2. The senior director of process support and evolution, the director of the process evolution relating to socio-fiscal programs or a service head of the socio-fiscal programs systems control is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of section 74.0.3.

A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents required for the purposes of sections 1029.8.61.6.2 to 1029.8.61.6.4, 1029.8.66.5.7, 1029.8.66.5.8, 1029.8.80.5 to 1029.8.80.7 and 1029.8.116.9.1.2 to 1029.8.116.9.1.4 of the Taxation Act (chapter I-3).

74.0.3. A financial management officer, a socio-economic research and planning officer or a computer and administrative processes analyst who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties in a socio-fiscal programs systems control service is authorized to sign the documents required for the purposes of sections 1029.8.61.6.2 to 1029.8.61.6.4, 1029.8.66.5.7, 1029.8.66.5.8, 1029.8.80.5 to 1029.8.80.7 and 1029.8.116.9.1.2 to 1029.8.116.9.1.4 of the Taxation Act (chapter I-3).

A facsimile of the signature of a holder of a position referred to in the first paragraph may be affixed to the documents that he or she is authorized to sign under that paragraph.”.

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

**“DIRECTION PRINCIPALE DE LA VÉRIFICATION
DES ACTIVITÉS CENTRALISÉES”.**

2. Subsection 1 has effect from 1 April 2017.

57. 1. Section 75 is amended by replacing “business audits (Centre du Québec)” in the portion before subparagraph 1 of the first paragraph by “centralized activities audits”.

2. Subsection 1 has effect from 1 April 2017.

58. 1. Section 82 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“82. The director of tax audit of source deductions and failure to file a tax return is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 April 2017.

59. 1. Section 84 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“84. A service head at the Direction de la vérification des retenues à la source et de la non-production en matière d'impôt is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 April 2017.

60. 1. Section 85.0.1 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“85.0.1. A financial management officer who is governed by the collective labour agreement for professionals or a tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties at the Direction de la vérification des crédits d'impôt et de l'impôt minier, the Direction de la vérification des impôts or the Direction de la vérification des retenues à la source et de la non-production en matière d'impôt is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 April 2017.

61. 1. Section 85.1 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“85.1. A socioeconomic research and planning officer who is governed by the collective labour agreement for professionals and who carries out duties at the Direction de la vérification des crédits d'impôt et de l'impôt minier, the Direction de la vérification des impôts or the Direction de la vérification des retenues à la source et de la non-production en matière d'impôt is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 April 2017.

62. 1. Section 86 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“86. An office clerk who is governed by the collective labour agreement for public servants and who carries out duties at the Direction de la vérification des crédits d’impôt et de l’impôt minier, the Direction de la vérification des impôts or the Direction de la vérification des retenues à la source et de la non-production en matière d’impôt is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 April 2017.

63. 1. Section 86.1 is revoked.

2. Subsection 1 has effect from 1 April 2017.

64. 1. Section 87 is amended by replacing the first paragraph by the following:

“The senior director of large business audits is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of section 89, section 92.1, the first paragraph of sections 93 to 98 and section 99.”.

2. Subsection 1 has effect from 1 April 2017.

65. 1. Section 89 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“89. Subject to section 87, the senior director of large business audits, the senior director of small and medium-sized business audits (Laval, Montréal and Outaouais) or the senior director of small and medium-sized business audits (Capitale-Nationale, Montérégie and other regions) is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 April 2017.

66. 1. Section 91 is replaced by the following:

“91. The holder of a position at the Direction principale de la vérification des petites et moyennes entreprises (Capitale-Nationale, Montérégie et autres régions) who is designated by the Minister of Revenue to act as commissioner responsible for the administration of the International Fuel Tax Agreement is authorized to sign the documents required for the purposes of sections R340, R420.100, R1250.100 and R1360.200 of that Agreement.”.

2. Subsection 1 has effect from 1 April 2017.

67. 1. The following is inserted before section 93:

“92.1. The director of audit 2 at the Direction principale de la vérification des grandes entreprises is authorized to sign the documents required for the purposes of section 51 of the Fuel Tax Act (chapter T-1).”.

2. Subsection 1 has effect from 1 April 2017.

68. 1. Section 93 is amended by replacing “entreprises (Montréal)” in the portion before subparagraph 1 of the first paragraph by “grandes entreprises”.

2. Subsection 1 has effect from 1 April 2017.

69. 1. Section 94 is amended by replacing “section 93” in the portion before subparagraph 1 of the first paragraph by “sections 92.1 and 93”.

2. Subsection 1 has effect from 1 April 2017.

70. 1. Section 95 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“95. An audit service head at the Direction principale de la vérification des grandes entreprises is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 April 2017.

71. 1. Section 96.0.1 is amended by replacing the first paragraph by the following:

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

2. Subsection 1 has effect from 1 April 2017.

72. 1. Section 96.1 is amended by replacing the first paragraph by the following:

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

2. Subsection 1 has effect from 1 April 2017.

73. 1. Section 96.1.1 is amended by replacing the first paragraph by the following:

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

2. Subsection 1 has effect from 1 April 2017.

74. 1. Section 96.2 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**96.2.** A tax audit officer who is governed by the collective labour agreement for public servants and who carries out duties in the Service de vérification B at the Direction de la vérification 3 in the Direction principale de la vérification des grandes entreprises is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 April 2017.

75. 1. Section 100 is amended by replacing the second paragraph by the following:

“A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act (chapter A-6.002) and sections 1016, 1051.1 and 1051.2 of the Taxation Act.”

2. Subsection 1 has effect from 1 April 2015.

76. 1. Section 101 is amended

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

“**101.** A director at the Direction principale des relations avec la clientèle des entreprises is authorized to sign the documents required for the purposes of”;

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

“A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act and sections 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3).”

2. Paragraph 1 of subsection 1 has effect from 1 April 2017.

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

77. 1. Section 102 is amended

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

“**102.** A service head at the Direction principale des relations avec la clientèle des entreprises is authorized to sign the documents required for the purposes of”;

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

“A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39 in relation to a formal demand other than that sent to an advocate or notary and section 94.1 of the Tax Administration Act, article 66 of the Code of Penal Procedure, section 2 of the Mining Tax Act, sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act, sections 985.9R2 and 985.9R3 of the Regulation respecting the Taxation Act and sections 350.23.9, 350.23.10, 416, 416.1, 417, 417.1 and 417.2, the first paragraph of section 418 and sections 427.5 and 427.6 of the Act respecting the Québec sales tax.”

2. Paragraph 1 of subsection 1 has effect from 1 April 2017.

3. Paragraph 2 of subsection 1 has effect from 1 April 2015. However, where section 102 applies before 1 September 2015, the second paragraph of that section is to be read without taking into account “section 2 of the Mining Tax Act.”

78. 1. Section 103 is amended by replacing “in one of the business client relations directorates” in the portion before subparagraph 1 of the first paragraph by “at the Direction principale des relations avec la clientèle des entreprises”.

2. Subsection 1 has effect from 1 April 2017.

79. 1. Chapter IV of Title VI of Book II, comprising sections 103.1 and 103.2, is revoked.

2. Subsection 1 has effect from 1 April 2017.

80. 1. Section 104 is amended

(1) by striking out paragraph 4.1;

(2) by adding the following paragraph:

“A facsimile of the signature of the president and chief executive officer may also be affixed to cheques drawn on an account held by the Minister of Revenue in a financial institution for the purposes of the provisional administration of unclaimed property.”.

2. Paragraph 1 of subsection 1 has effect from 1 April 2017.

81. 1. Section 106 is replaced by the following:

“**106.** The senior director of objections, the director of objections by individuals, the director of objections by enterprises or a service head at the Direction principale des oppositions is authorized to certify any copy of a notice of assessment or any document or copy of a document that is in his or her custody in the course of that office.”.

2. Subsection 1 has effect from 1 April 2017.

82. 1. Section 107 is revoked.

2. Subsection 1 has effect from 1 April 2017.

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

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