

Procedures, U.S. 40 CFR, Part 86, Subpart B, and the emissions of such a vehicle, per kilometre, when travelling on the highway, are measured according to the technical requirements of the method Highway Test Procedure provided for in the regulatory provisions Fuel Economy and Carbon-Related Exhaust Emission Test Procedures, U.S. 40 CFR, Part 600, Subpart B.

The values of the methane and nitrous oxide emissions referred to in the first paragraph may be replaced by a value of 1.2 grams equivalent carbon dioxide per kilometre.

36. Motor vehicle manufacturers that submit a report under the Act must keep every supporting document used to submit that report for not less than 8 years as of the date on which the report was sent, and they must provide those supporting documents to the Minister on request.

CHAPTER V MONETARY ADMINISTRATIVE PENALTIES

37. A monetary administrative penalty of \$1,000 may be imposed to a motor vehicle manufacturer that fails to keep every supporting document referred to in section 36 for the period prescribed therein.

38. A monetary administrative penalty of \$1,500 may be imposed to a motor vehicle manufacturer that

(1) fails to send to the Minister any information or document required under this Regulation or necessary for its application; or

(2) fails to inform the Minister, as soon as possible, of a change in the control of its enterprise.

CHAPTER VI OFFENCES

39. Every motor vehicle manufacturer that fails to keep any supporting document referred to in section 36 during the period prescribed therein is liable to a fine of not less than \$3,000 nor more than \$600,000.

40. Every motor vehicle manufacturer that

(1) fails to send to the Minister any information or document required under this Regulation or necessary for its application; or

(2) fails to inform the Minister, as soon as possible, of a change in the control of its enterprise is liable to a fine of not less than \$6,000 nor more than \$600,000.

41. Every motor vehicle manufacturer that sends to the Minister false or misleading information is liable to a fine of not less than \$30,000 nor more than \$1,500,000.

CHAPTER VII MISCELLANEOUS, TRANSITIONAL AND FINAL

42. The data required from the motor vehicle manufacturers under this Regulation must be provided in metric units.

43. Where the result of an equation or a calculation referred to in this Regulation contains more than 2 decimals, it is rounded to the nearest second decimal.

44. A motor vehicle manufacturer may accumulate credits for the sale and lease of new motor vehicles and of reconditioned motor vehicles of the 2014 to 2017 model years that, in addition to the requirements provided for in the Act, meet any of the definitions in section 1. Division II of Chapter II then apply to them.

The credits accumulated under the first paragraph are recorded for the first period for which the Minister establishes the credits accumulated by a motor vehicle manufacturer under section 8 of the Act and they may be used by that manufacturer for any of the model years covered by that period.

45. Taking into account the provisions of sections 64 and 65 of the Act, the first report of a motor vehicle manufacturer must contain the total number of new motor vehicles sold or leased for each of the 5 consecutive model years the last of which immediately precedes the model year whose year corresponds to the calendar year during which the report is submitted.

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

103265

Gouvernement du Québec

O.C. 1225-2017, 13 December 2017

Taxation Act
(chapter I-3)

Remission regulation respecting the tax shield for the taxation year 2016

Remission regulation respecting the tax shield for the taxation year 2016

WHEREAS, under section 1029.8.116.38 of the Taxation Act (chapter I-3), a tax shield is granted to offset, following an increase in work income, part of the loss of work incentive tax benefits;

WHEREAS the tax credit granting a work premium, provided for in section 1029.8.116.5 of the Taxation Act, and the tax credit granting an adapted work premium to persons who have severely limited capacity for employment, provided for in section 1029.8.116.5.0.1 of the Act, are tax benefits covered by the tax shield;

WHEREAS the part of the tax shield related to either of the tax credits granting a work premium corresponds to the amount of the work premium that would be determined in respect of an individual and, where applicable, the individual's eligible spouse if the total income of the individual had not increased by a maximum amount of \$2,250 or \$4,500 for a couple, that exceeds the aggregate of the amount determined as the work premium in respect of an individual and, if applicable, the amount determined in respect of the individual's eligible spouse;

WHEREAS an individual who is a full-time student within the meaning of section 1029.8.116.1 of the Taxation Act is not eligible to either of the tax credits granting a work premium, except if the individual is the father or mother of a child with whom the individual is residing on the last day of the year;

WHEREAS, under section 1029.8.116.2 of the Taxation Act, to qualify as an eligible individual for either of the tax credits granting a work premium, an individual must have a recognized status, that is, be a Canadian citizen, an Indian registered as an Indian under the Indian Act (Revised Statutes of Canada, 1985, chapter I-5), a permanent resident within the meaning of the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27) or a person to whom asylum has been granted in Canada by the competent Canadian authority in accordance with the Immigration and Refugee Protection Act;

WHEREAS, for the taxation year 2016, certain full-time students and certain persons without a recognized status were granted without entitlement an amount as part of the tax shield related to either of the tax credits granting a work premium, following the processing of their income tax return during the period of 14 March 2017 to 2 May 2017;

WHEREAS, for the taxation year 2016, certain other taxpayers were granted an amount as part of the tax shield related to either of the tax credits granting a work premium that exceeds the amount to which they were entitled for the year under the Taxation Act, following the processing of their income tax return during the period of 14 May 2017 to 31 May 2017;

WHEREAS the situation is the result of circumstances beyond the control of the individuals concerned;

WHEREAS the recovery of the amounts granted without entitlement or overpayments as part of the tax shield related to either of the tax credits granting a work premium could create hardship or injustice to the individuals concerned by placing several of them in a difficult financial situation;

WHEREAS the first paragraph of section 94 of the Tax Administration Act (chapter A-6.002) provides in particular that the Government, whenever it considers it in the public interest, and to save the public from serious inconvenience or individuals from hardship or injustice, may remit any amount payable or refund any amount paid to the State relating to any matter within the powers of the Parliament;

WHEREAS the second paragraph of section 94 of that Act provides in particular that the remission may be made by general regulation;

WHEREAS it is expedient to make a regulation for that purpose;

WHEREAS, under section 12 of the Regulations Act (chapter R-18.1), a proposed regulation may be made without having been published as set out in section 8 of that 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 that 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 Regulation warrants the absence of prior publication and such coming into force;

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

THAT the Remission regulation respecting the tax shield for the taxation year 2016, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Remission regulation respecting the tax shield for the taxation year 2016

Tax administration Act
(CQLR, chapter A-6.002, s. 94)

1. For the purposes of this Regulation,

“child” means a child within the meaning of section 1 of the Taxation Act;

“eligible spouse” of an individual for the taxation year 2016 means the person who is the eligible spouse for the year within the meaning of that term in section 1029.8.116.1 of the Taxation Act (CQLR, chapter I-3) if the definition of that term read by replacing “eligible individual” by “individual”;

“fiscal return” means the fiscal return referred to in section 1000 of the Taxation Act;

“individual” means an individual within the meaning of section 1 of the Taxation Act;

“person without a recognized status” for the taxation year 2016 means an individual who, pursuant to section 1029.8.116.2 of the Taxation Act, cannot qualify as eligible individual, for the year, under Division II.17.1 of Chapter III.1 of Title III of Book IX of Part I of that Act;

“student” for the taxation year 2016 means an individual who is a full-time student for the purposes, for the year, of Division II.17.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act;

“tax shield” means the tax credit provided for in Division II.17.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act;

“taxpayer” means any of the following persons:

(a) an individual who is a student for the taxation year 2016, who is neither the father or mother of a child with whom the individual resides at the end of 31 December of the year or, where applicable, on the date of the individual’s death and who does not have an eligible spouse for the year or has such a spouse who is, for the year, a student;

(b) an individual who is a person without a recognized status for the taxation year 2016 and who has no eligible spouse for the year or has such a spouse who is, for the year, a person without a recognized status.

2. The words “father” and “mother” must be construed in accordance with section 2 of the Taxation Act.

3. A remission is granted, for the taxation year 2016, to a taxpayer who applied for the tax shield using the fiscal return filed for the year and to whom a notice of assessment has been sent, in accordance with section 1008 of the Taxation Act, for the year during the period beginning on 14 March 2017 and ending on 2 May 2017, of an amount equal to the total of the following amounts:

(a) the amount indicated on the notice of assessment as being part of the amount established in respect of the taxpayer for the year as tax shield that relates to the work premium;

(b) the amount of interest and penalties related to the amount referred to in paragraph a.

4. A remission is granted, for the taxation year 2016, to an individual who has no eligible spouse for the year, has applied for the tax shield using the fiscal return filed for the year and to whom a notice of assessment has been sent, in accordance with section 1008 of the Taxation Act, for the year during the period beginning on 14 May 2017 and ending on 31 May 2017, in an amount equal to the amount determined using the following formula:

$$A + B$$

In the formula in the first paragraph,

(a) A is the excess of the amount indicated on the notice of assessment as being part of the amount established in respect of the individual for the year as tax shield that relates to the work premium on the excess of the amount determined for the year in respect of the individual in accordance with subparagraph a of the third paragraph of section 1029.8.116.38 of the Taxation Act on the amount determined in the individual’s respect for the year in accordance with subparagraph b of that third paragraph;

(b) B is the amount of interest and penalties related to the amount determined in subparagraph a.

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

103264