

M.O., 2018**Order of the Minister of Finance dated 31 July 2018**

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

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

THE MINISTER OF FINANCE,

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

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

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

CONSIDERING 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;

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

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

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

ORDERS AS FOLLOWS:

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

Québec, 31 July 2018

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

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

1. The Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec (chapter A-7.003, r. 1) is amended by replacing section 6 by the following:

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

2. Section 9 is amended by inserting “ – Québec” after “particuliers A” in the portion before paragraph 1.

3. The following is inserted before section 12:

“**11.1.** The senior director of taxation laws is authorized to sign the documents relating to the conclusion of a contract under the Reward Program for Informants of Transactions Covered by the General Anti-Avoidance Rule and Sham Transactions.”

2. Subsection 1 has effect from 18 June 2018.

4. 1. Section 12 is amended by replacing paragraph 2 by the following:

“(2) section 346.0.2, subparagraph *e* of the second paragraph of section 725.1.2, section 725.1.6, Title VI.5 of Book VII of Part I, sections 1016, 1029.7.6, 1029.8.6.5, 1029.8.9.0.3.4 and 1029.8.16.1.4.4, Divisions II.4 and II.4.2 of Chapter III.1 of Title III of Book IX of Part I and sections 1029.8.34, 1029.8.36.15, 1049.14.7, 1049.14.8, 1049.14.9, 1049.14.11, 1143.1 and 1143.2 of the Taxation Act (chapter I-3);”.

2. Subsection 1 has effect from 3 December 2014. However, where section 12 of the Regulation applies before 7 December 2017, paragraph 2 of that section is to be read as follows:

“(2) section 346.0.2, Title VI.5 of Book VII of Part I, Division II.4 of Chapter III.1 of Title III of Book IX of Part I, Division II.4.2 of Chapter III.1 of Title III of Book IX of Part I, subparagraph *e* of the second paragraph of section 725.1.2 and sections 725.1.6, 1016, 1029.7.6, 1029.8.6.5, 1029.8.9.0.3.4, 1029.8.16.1.4.4, 1029.8.34, 1029.8.36.15, 1049.2.2.2, 1049.2.2.5 to 1049.2.2.8, 1049.2.2.10, 1049.14.7, 1049.14.8, 1049.14.9, 1049.14.11, 1143.1 and 1143.2 of the Taxation Act (chapter I-3);”.

5. 1. Section 14 is amended by replacing paragraph 3 by the following:

“(3) sections 1, 15.2, 165, 166, 167, 350.7.3, 350.15, 350.16, 350.17.3 and 350.17.4, section 383 in relation to the definition of “municipality” and section 383.1 of the Act respecting the Québec sales tax (chapter T-0.1).”.

2. Subsection 1 has effect from 1 January 2014.

6. Section 21.5 is amended by striking out paragraphs 2 and 5.

7. Section 21.6 is amended

(1) by striking out “or a director” in the portion before paragraph 1;

(2) by replacing paragraph 2 by the following:

“(2) sections 40.3 and 40.4, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 86 of the Tax Administration Act (chapter A-6.002);”;

(3) by striking out paragraphs 3 to 7;

(4) by replacing paragraph 8 by the following:

“(8) sections 50.0.6 and 50.0.10 of the Fuel Tax Act (chapter T-1).”;

(5) by striking out paragraph 9.

8. Section 21.7 is amended

(1) by striking out paragraph 2;

(2) by striking out “7.10, 7.12,” in paragraph 4;

(3) by striking out paragraphs 5 and 6;

(4) by replacing paragraph 7 by the following:

“(7) sections 39 and 40 of the Fuel Tax Act (chapter T-1).”.

9. Section 22 is replaced by the following:

“**22.** The associate director general of mass processing, a director in any of the directorates at the Direction générale associée du traitement massif or a service head who carries out duties in any of those directorates is authorized to sign the documents required for the purposes of sections 39, 42 and 58.1, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 86 of the Tax Administration Act (chapter A-6.002).”.

10. Section 24.0.1 is replaced by the following:

“**24.0.1.** A director is authorized to sign the documents relating to an interest waiver or cancellation under section 58 of the Unclaimed Property Act (chapter B-5.1), up to an amount not exceeding \$100,000, and all other documents relating to the provisional administration of unclaimed property that the Minister is empowered to sign, up to a value not exceeding \$250,000.”.

11. 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 is empowered to sign, up to a value not exceeding \$100,000, except documents related to the management of an advance of funds or a credit margin in excess of \$10,000 per file, a services contract for an amount exceeding \$25,000 and an interest waiver or cancellation under section 58 of the Unclaimed Property Act (chapter B-5.1) for an amount exceeding \$30,000.”.

12. Section 43 is amended by replacing “51” in paragraph 1 by “50”.

13. Section 44 is amended

(1) by replacing “(Capitale-Nationale)” in the portion before paragraph 1 by “– Capitale-Nationale”;

(2) by replacing “51” in paragraph 1 by “50”.

14. Section 45 is amended by replacing “51” in paragraph 1 by “50”.

15. Section 46 is amended

(1) by replacing “team leader - complex case collection” in the portion before paragraph 1 by “collection adviser for complex cases (team leader)”;

(2) by replacing “51” in paragraph 1 by “50”;

(3) by replacing paragraph 2 by the following:

“(2) sections 17.4.1, 17.5, 17.5.1, 17.6, 17.7 and 17.9.1 and section 39 in relation to a formal demand other than that sent to an advocate or notary, of the Tax Administration Act (chapter A-6.002);”.

16. Section 47 is amended by replacing “team leader - tax collection officer” in the portion before paragraph 1 by “tax collection officer (team leader)”.

17. 1. Section 49 is amended

(1) by replacing subparagraph 5 of the first paragraph by the following:

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

(2) by inserting the following after subparagraph 17 of the first paragraph:

“(17.1) Subparagraph 1 of sections 6 and 18 of the Garnishment, Attachment and Pension Diversion Act (Revised Statutes of Canada, 1985, chapter G-2);”;

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

“The tax collection officer is also authorized to sign the documents required to waive, in advance, the application of articles 795 and 796 of the Civil Code concerning the publication of an inventory, of article 806 of that Code concerning an annual rendering of account, of article 811 of that Code concerning the homologation by the court of a payment proposal, of article 822 of that Code concerning the publication of the closure of an account and of article 1330 of that Code concerning the publication of a notice of closure.”.

2. Paragraph 2 of subsection 1 has effect from 1 April 2018.

18. 1. Section 50.0.1 is amended by replacing the portion before paragraph 1 by the following:

“**50.0.1.** The senior director of administrative and technical services or the director of expertise and external relations is authorized to sign the documents required for the purposes of”.

2. Subsection 1 has effect from 1 May 2018.

19. 1. Section 51.0.1 is amended by striking out “2631,”.

2. Subsection 1 has effect from 13 September 2017.

20. 1. Chapter IV of Title III of Book II, including sections 51.1 to 52, is revoked.

2. Subsection 1 has effect from 1 April 2018.

21. 1. The following is inserted before Title IV of Book II:

“CHAPTER IV.1
DIRECTION PRINCIPALE DES DIVULGATIONS
VOLONTAIRES ET DU RECOUVREMENT
HORS QUÉBEC

52.0.1. The senior director of voluntary disclosure and collections outside Québec is authorized to sign the documents required for the purposes of the provisions referred to in sections 52.0.2 to 52.0.5 and 52.0.7 to 52.0.11.

DIVISION I
DIRECTION DES DIVULGATIONS VOLONTAIRES

52.0.2. The director of voluntary disclosures is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 52.0.3 to 52.0.5;

(2) section 17.4.1 of the Tax Administration Act (chapter A-6.002);

(3) section 21.2.1 of the Act respecting contracting by public bodies (chapter C-65.1); and

(4) section 4 of the Regulation respecting the register of enterprises ineligible for public contracts (chapter C-65.1, r. 8.1).

52.0.3. A service head is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 52.0.4 and 52.0.5;

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

(3) article 2631 of the Civil Code;

(4) article 66 of the Code of Penal Procedure (chapter C-25.1);

(5) sections 6.1.1, 6.2, 6.3, 6.7, 13.3 and 13.3.1 of the Tobacco Tax Act (chapter I-2);

(6) section 64 of the Act respecting the legal publicity of enterprises (chapter P-44.1);

(7) sections 17 and 365 of the Business Corporations Act (chapter S-31.1);

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

(9) paragraph *f* of section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1).

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

(1) the provisions referred to in section 52.0.5;

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

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

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

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

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

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

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

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

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

52.0.6. A facsimile of the signature of a holder of a position referred to in sections 52.0.1 to 52.0.5 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.

DIVISION II DIRECTION DU CENTRE D'EXPERTISE EN RECouvreMENT HORS QUÉBEC

52.0.7. The director of the Centre d'expertise en recouvrement hors Québec is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 52.0.8 to 52.0.11;

(2) sections 17.1 and 39 of the Tax Administration Act (chapter A-6.002);

(3) article 2771 of the Civil Code;

(4) sections 45, 46 and 63 of the Succession Duty Act (chapter D-13.2);

(5) section 1029.8.61.56 of the Taxation Act (chapter I-3);

(6) section 52, the second paragraph of section 54 and sections 57.1 and 76 of the Act to facilitate the payment of support (chapter P-2.2);

(7) sections 415, 416, 416.1, 417, 417.1 and 417.2 and the first paragraph of section 418 of the Act respecting the Québec sales tax (chapter T-0.1); and

(8) section R345.100 of the International Fuel Tax Agreement.

52.0.8. A collection adviser for complex cases (team leader), a collection adviser for complex cases (expert level) or a collection adviser for complex cases (emeritus level) who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 52.0.9 to 52.0.11;

(2) sections 17.4.1, 17.5, 17.5.1, 17.6, 17.7 and 17.9.1 and section 39 in relation to a formal demand other than that sent to an advocate or notary, of the Tax Administration Act (chapter A-6.002);

(3) sections 54 and 109 of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) concerning the appointment of a proxyholder; and

(4) section 6 of the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36) concerning the appointment of a proxyholder.

52.0.9. A tax collection officer (team leader) who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 52.0.10 and 52.0.11; and

(2) section 17 of the Tax Administration Act (chapter A-6.002).

52.0.10. A collection adviser for complex cases who is governed by the collective labour agreement for professionals is authorized to sign the documents required for the purposes of

(1) the provisions referred to in section 52.0.11; and

(2) sections 34 and 37 of the Land Transfer Duties Act (chapter D-17).

52.0.11. A tax collection officer who is governed by the collective labour agreement for public servants is authorized to sign the documents required for the purposes of

(1) sections 9.2, 10, 12.0.3.1, 12.1 and 13, subparagraph *a* of the first paragraph of section 13.1, sections 14, 15, 15.2, 15.2.1, 15.3, 15.3.0.1, 15.3.1, 15.4, 15.8, 17.2 to 17.4, 30.1, 30.4, 31, 31.1, 31.1.1 and 36, the first paragraph of section 39 in relation to a formal demand other

than that sent to an advocate or notary, section 58.1, section 71 in relation to a request for information, other than a request for an information file referred to in section 71.0.2, and section 94.1 of the Tax Administration Act (chapter A-6.002);

(2) sections 31.1.5R3, 31.1.5R5, 31.1.5R6 and 96R17 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);

(3) article 1326 concerning the declaration of claim to the Public Curator, articles 1532, 1584, 1595 and 1641, article 1656 concerning the signing of an acquittance for subrogation, article 1697 concerning an acquittance for the amount provided for in the certificate of section 13 of the Tax Administration Act and articles 2345, 2631, 2654, 2743, 2745, 2746, 2956 and 2983 of the Civil Code;

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

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

(6) section 6.1.1 of the Tobacco Tax Act (chapter I-2);

(7) sections 1001, 1033.2, 1033.5, 1033.6, 1033.7, 1033.9 and 1033.10 of the Taxation Act (chapter I-3);

(8) sections 13, 16, 22, 23, 29, 31, 37 and 46, subparagraph 1 of the first paragraph of section 47.1, sections 48, 49, 50 and 53, the first paragraph of section 54 and section 57.1, in relation to a demand other than that sent to an advocate or notary, of the Act to facilitate the payment of support (chapter P-2.2);

(9) section 64 of the Act respecting the legal publicity of enterprises (chapter P-44.1);

(10) sections 17 and 365 of the Business Corporations Act (chapter S-31.1);

(11) section 27.1.1 of the Fuel Tax Act (chapter T-1);

(12) sections R340, R910, R1240.300 and R1250.100 of the International Fuel Tax Agreement;

(13) 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;

(14) section 62 of the Bills of Exchange Act (Revised Statutes of Canada, 1985, chapter B-4) concerning endorsement of a cheque that is payable to two or more payees;

(15) 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;

(16) section 209 of the Canada Business Corporations Act (Revised Statutes of Canada, 1985, chapter C-44);

(17) subparagraph 1 of sections 6 and 18 of the Garnishment, Attachment and Pension Diversion Act (Revised Statutes of Canada, 1985, chapter G-2);

(18) sections 13, 67 and 72 of the Family Orders and Agreements Enforcement Assistance Act (Revised Statutes of Canada, 1985, chapter 4 (2nd Supplement)); and

(19) section 19 of the Farm Debt Mediation Act (Statutes of Canada, 1997, chapter 21) and section 21 of that Act regarding a notice concerning the realization of any security.

The tax collection officer is also authorized to sign the documents required to waive, in advance, the application of articles 795 and 796 of the Civil Code concerning the publication of an inventory, of article 806 of that Code concerning an annual rendering of account, of article 811 of that Code concerning the homologation by the court of a payment proposal, of article 822 of that Code concerning the publication of the closure of an account and of article 1330 of that Code concerning the publication of a notice of closure.

52.0.12. A facsimile of the signature of a holder of a position referred to in sections 52.0.1 and 52.0.7 to 52.0.11 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.”.

2. Subsection 1 has effect from 1 April 2018.

22. 1. Section 52.1 is amended by replacing “57.1” by “56”.

2. Subsection 1 has effect from 1 January 2016.

23. 1. Section 53 is amended

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

“**53.** The director of the Bureau de la lutte contre l'évasion fiscale or the director of tax audit technology research at the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of”;

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

“(3) sections 350.56 and 350.57 of the Act respecting the Québec sales tax (chapter T-0.1).”;

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

2. Paragraphs 1 and 2 of subsection 1 have effect from 1 January 2016.

3. Paragraph 3 of subsection 1 has effect from 13 September 2017.

24. 1. Section 54 is amended

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

“**54.** A service head or a division head who carries out duties in the Bureau de la lutte contre l'évasion fiscale or the Direction de la recherche en technologies liées au contrôle fiscal of the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of”;

(2) by replacing “54.1, 55 and 56” in subparagraph 1 of the first paragraph by “54.1 to 56”;

(3) by striking out “500” in subparagraph 6 of the first paragraph;

(4) by inserting “350.56.1, 350.56.3, 350.56.4,” after “202,” in subparagraph 9 of the first paragraph;

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

2. Paragraphs 1 and 4 of subsection 1 have effect from 1 January 2016.

3. Paragraph 5 of subsection 1 has effect from 13 September 2017.

25. 1. Sections 57 and 57.1 are revoked.

2. Subsection 1 has effect from 1 January 2016.

26. Section 66.4 is amended

(1) by adding the following at the end of the first paragraph:

“(4) subparagraph 1 of sections 6 and 18 of the Garnishment, Attachment and Pension Diversion Act (Revised Statutes of Canada, 1985, chapter G-2).”;

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

“The holder of a position referred to in the first paragraph is also authorized to sign the documents required to waive, in advance, the application of articles 795 and 796 of the Civil Code concerning the publication of an inventory, of article 806 of that Code concerning an annual rendering of account, of article 811 of that Code concerning the homologation by the court of a payment proposal, of article 822 of that Code concerning the publication of the closure of an account and of article 1330 of that Code concerning the publication of a notice of closure.”.

27. Section 70.0.1 is amended by replacing “(Québec)” in the portion before subparagraph 1 of the first paragraph by “– Québec”.

28. Section 70.0.2 is amended by replacing “(Québec)” in the portion before paragraph 1 by “– Québec”.

29. 1. Section 70.0.3 is amended

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

“**70.0.3.** A service head of criminal tax auditing is authorized to sign the documents required for the purposes of”;

(2) by replacing “section 1001” in paragraph 5 by “sections 1001 and 1159.8”.

2. Paragraph 1 of subsection 1 has effect from 1 January 2018.

30. 1. Section 70.0.4 is replaced by the following:

“**70.0.4.** A financial management officer who is governed by the collective labour agreement for professionals and who carries out duties in a service of criminal tax auditing is authorized to sign the documents required for the purposes of article 2631 of the Civil Code.”.

2. Subsection 1 has effect from 1 January 2018.

31. Section 70.1 is amended

(1) by replacing “(Montréal)” in the first paragraph by “– Montréal”;

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

32. Section 70.3 is amended

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

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

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

33. Section 70.3.1 is amended

(1) 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 – Québec, the Service du contrôle fiscal M – Québec or the Service du contrôle fiscal N – Québec is authorized to sign the documents required for the purposes of”;

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

34. Section 70.4 is amended

(1) by replacing “and 1051.2” in subparagraph 2 of the first paragraph by “, 1051.2 and 1159.8”;

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

35. Section 70.5 is amended by replacing subparagraph 3 of the first paragraph by the following:

“(3) section 7.3, subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, sections 325, 359.12.1, 361, 435, 440, 441.1, 441.2, 444, 450, 522, 525 and 581, subparagraph *d* of the second paragraph of section 677, section 725.1.6, subparagraphs ii

and iii of subparagraph *f* of the first paragraph of sections 832.23 and 832.24, sections 851.48, 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, sections 905.0.7 and 905.0.19, subparagraph *b* of the first paragraph of section 905.0.21, subparagraph ii of subparagraph i of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1056.4.0.1, 1082.13, 1100, 1102.1 and 1159.8 of the Taxation Act (chapter I-3);”

36. Section 73 is amended by replacing subparagraph 5 of the first paragraph by the following:

“(5) sections 7.3 and 42.15, subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, sections 325, 359.10, 359.12.1, 361, 435, 440, 441.1, 441.2, 444, 450, 522, 525 and 581, subparagraph *d* of the second paragraph of section 677, section 725.1.6, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.23, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, sections 905.0.7 and 905.0.19, subparagraph *b* of the first paragraph of section 905.0.21, subparagraph ii of subparagraph i of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, paragraph *f* of subsection 2 of section 1000 and sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4, 1056.4.0.1, 1098, 1100, 1102.1 and 1159.8 of the Taxation Act (chapter I-3);”

37. 1. Section 74 is amended

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

“(1) sections 12.2, 30, 31 and 35.6, section 37.1 in relation to the refusal of an application for registration to make an electronic filing of a fiscal return required under section 1000 of the Taxation Act (chapter I-3) and sections 58.1 and 94.1 of the Tax Administration Act (chapter A-6.002);”

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

2. Paragraph 1 of subsection 1 has effect from 20 November 2017.

38. 1. Section 74.0.1 is revoked.

2. Subsection 1 has effect from 20 November 2017.

39. 1. Section 75 is amended by replacing subparagraph 1 of the first paragraph by the following:

“(1) the provisions referred to in the first paragraph of sections 76 to 86;”

2. Subsection 1 has effect from 1 April 2016.

40. 1. Section 76 is amended by striking out the second paragraph.

2. Subsection 1 has effect from 1 April 2016.

41. 1. Section 78 is amended by striking out subparagraph 13 of the first paragraph.

2. Subsection 1 has effect from 1 April 2016.

42. 1. Section 79.2 is amended by replacing “Subject to section 79.1, a” in the portion before subparagraph 1 of the first paragraph by “A”.

2. Subsection 1 has effect from 1 September 2016.

43. Section 83 is amended

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

“**83.** A service head who carries out duties at the Direction de la vérification des crédits d’impôt et de l’impôt minier or the Direction de la vérification des impôts is authorized to sign the documents required for the purposes of”;

(2) by striking out “965.5, 965.11.13, 965.11.19.3,” in subparagraph 6 of the first paragraph;

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

44. 1. Section 85.1 is amended

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

“(2) sections 156.14.1, 771.2.1.5, 1029.7.6, 1029.7.9, 1029.8.6.5, 1029.8.6.8, 1029.8.9.0.3.4, 1029.8.9.0.3.7, 1029.8.16.1.4.4, 1029.8.16.1.4.7, 1029.8.36.0.112, 1029.8.36.72.82.1.3, 1029.8.36.166.40.2, 1029.8.36.166.60.3, 1029.8.36.166.60.21 and 1029.8.36.166.73 of the Taxation Act (chapter I-3);”

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

2. Paragraph 1 of subsection 1 has effect from 1 April 2014. However, where section 85.1 of the Regulation applies

(1) before 3 December 2014, subparagraph 2 of the first paragraph of that section is to be read without taking into account “1029.8.6.5, 1029.8.6.8, 1029.8.9.0.3.4, 1029.8.9.0.3.7, 1029.8.16.1.4.4, 1029.8.16.1.4.7”;

(2) before 1 January 2015, subparagraph 2 of the first paragraph of that section is to be read without taking into account “156.14.1.”.

45. Section 89 is amended

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

“**89.** 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) by replacing “a holder of the position” in the second paragraph by “the holder of a position”.

46. 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 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.”.

47. 1. Section 96 is amended by replacing subparagraph 8 of the first paragraph by the following:

“(8) sections 21.22 and 21.24, subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, section 156.14.1, paragraph *c* of section 359.8.1, sections 359.12.1, 361, 440, 441.1, 441.2, 443, 450, 500, 525, 581, 725.1.6, 726.6.2 and 771.2.1.5, subparagraphs ii and iii of subparagraph *f* of the first paragraph of sections 832.23 and 832.24, sections 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, subparagraph *b* of the first paragraph of section 905.0.21, subparagraph ii of subparagraph i of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, section 985.15, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006,

1029.7.6, 1029.7.9, 1029.8.6.5, 1029.8.6.8, 1029.8.9.0.3.4, 1029.8.9.0.3.7, 1029.8.16.1.4.4, 1029.8.16.1.4.7, 1029.8.36.0.112, 1029.8.36.72.82.1.3, 1029.8.36.166.40.2, 1029.8.36.166.60.3, 1029.8.36.166.60.21, 1029.8.36.166.73, 1056.4, 1056.4.0.1, 1082.13, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (chapter I-3);”.

2. Subsection 1 has effect from 8 October 2013. However, where section 96 of the Regulation applies

(1) before 3 December 2014, subparagraph 8 of the first paragraph of that section is to be read as follows:

“(8) sections 21.22 and 21.24, subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, paragraph *c* of section 359.8.1, sections 359.12.1, 361, 440, 441.1, 441.2, 443, 450, 500, 525, 581, 725.1.6, 726.6.2 and 771.2.1.5, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.23, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, subparagraph *b* of the first paragraph of section 905.0.21, subparagraph ii of subparagraph i of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.13, 965.11.19.3 and 985.15, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1029.7.6, 1029.7.9, 1029.8.36.0.112, 1029.8.36.72.82.1.3, 1029.8.36.166.40.2, 1029.8.36.166.60.3, 1029.8.36.166.60.21, 1029.8.36.166.73, 1056.4, 1056.4.0.1, 1082.13, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (chapter I-3);”.

(2) after 2 December 2014 and before 1 January 2015, subparagraph 8 of the first paragraph of that section is to be read as follows:

“(8) sections 21.22 and 21.24, subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, paragraph *c* of section 359.8.1, sections 359.12.1, 361, 440, 441.1, 441.2, 443, 450, 500, 525, 581, 725.1.6, 726.6.2 and 771.2.1.5, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.23, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, subparagraph *b* of the first paragraph of section 905.0.21, subparagraph ii of subparagraph i of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.13, 965.11.19.3 and 985.15, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1029.7.6, 1029.7.9, 1029.8.6.5, 1029.8.6.8, 1029.8.9.0.3.4, 1029.8.9.0.3.7, 1029.8.16.1.4.4, 1029.8.16.1.4.7,

1029.8.36.0.112, 1029.8.36.72.82.1.3, 1029.8.36.166.40.2, 1029.8.36.166.60.3, 1029.8.36.166.60.21, 1029.8.36.166.73, 1056.4, 1056.4.0.1, 1082.13, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (chapter I-3);”;

(3) after 31 December 2014 and before 7 December 2017, subparagraph 8 of the first paragraph of that section is to be read as follows:

“(8) sections 21.22 and 21.24, subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 93.3.1, section 156.14.1, paragraph *c* of section 359.8.1, sections 359.12.1, 361, 440, 441.1, 441.2, 443, 450, 500, 525, 581, 725.1.6, 726.6.2 and 771.2.1.5, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.23, subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 832.24, sections 895, 895.0.1 and 898.1, paragraph *a* of section 905.0.5, subparagraph *b* of the first paragraph of section 905.0.21, subparagraph ii of subparagraph i of the first paragraph of section 935.12 in relation to the definition of “eligible amount”, paragraph *d* of section 935.13, sections 965.5, 965.11.13, 965.11.19.3 and 985.15, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1029.7.6, 1029.7.9, 1029.8.6.5, 1029.8.6.8, 1029.8.9.0.3.4, 1029.8.9.0.3.7, 1029.8.16.1.4.4, 1029.8.16.1.4.7, 1029.8.36.0.112, 1029.8.36.72.82.1.3, 1029.8.36.166.40.2, 1029.8.36.166.60.3, 1029.8.36.166.60.21, 1029.8.36.166.73, 1056.4, 1056.4.0.1, 1082.13, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (chapter I-3);”.

48. Section 96.0.1 is amended by inserting “– Montréal” after “Service de vérification B” in the first paragraph.

49. Section 96.1 is amended

(1) by inserting “– Montréal” after “Service de vérification B” in the first paragraph;

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

50. Section 96.1.1 is amended by inserting “– Montréal” after “Service de vérification B” in the first paragraph.

51. Section 96.2 is amended

(1) by inserting “– Montréal” after “Service de vérification B” in the portion before subparagraph 1 of the first paragraph;

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

52. 1. Section 96.4 is amended by replacing “A financial management officer (expert level)” in the first paragraph by “Subject to section 96.0.1, a financial management officer (expert level)”.

2. Subsection 1 has effect from 1 January 2015.

53. 1. Section 97.1 is amended by replacing “sections 96.2 and 96.3” in the portion before subparagraph 1 of the first paragraph by “section 96.1.1”.

2. Subsection 1 has effect from 1 January 2015.

54. 1. Section 98 is amended

(1) by replacing “97.1” in the portion before subparagraph 1 of the first paragraph by “96.2”;

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

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

55. 1. Section 100 is amended by replacing subparagraph 1 of the first paragraph by the following:

“(1) the provisions referred to in the first paragraph of section 101, section 101.1, the first paragraph of section 102, section 102.1 and the first paragraph of section 103;”.

2. Subsection 1 has effect from 1 April 2016.

56. 1. The following is inserted after section 101:

“**101.1.** Subject to section 101, the director of priority processing and correction of returns is authorized to sign the documents required for the purposes of

(1) the provisions referred to in section 102.1; and

(2) sections R340, R420.100, R1360.200 and R1450.200 of the International Fuel Tax Agreement.”.

2. Subsection 1 has effect from 1 April 2016.

57. 1. Section 102 is amended in the first paragraph

(1) by replacing subparagraph 1 by the following:

“(1) the provisions referred to in section 102.1 and the first paragraph of section 103;”;

(2) by striking out “965.5, 965.11.13, 965.11.19.3,” in subparagraph 7;

(3) by striking out subparagraph 14.

2. Paragraphs 1 and 3 of subsection 1 have effect from 1 April 2016.

58. 1. The following is inserted after section 102:

“**102.1.** Subject to section 102, the head of the Service du traitement prioritaire et de l’acheminement de la correspondance – Québec is authorized to sign the documents required for the purposes of sections R325, R345.100, R345.200, R345.300, R410.100, R510.200, R640 and R1250.100 of the International Fuel Tax Agreement.”.

2. Subsection 1 has effect from 1 April 2016.

59. 1. Section 109 is replaced by the following:

“**109.** A senior collections director, the senior director of voluntary disclosure and collections outside Québec, a collections director, the director of the Centre d’expertise en recouvrement hors Québec, a head of a collections service who carries out duties in any of the collections principal directorates, a collection adviser for complex cases (team leader) or a collection adviser for complex cases who is governed by the collective labour agreement for public servants and who carries out duties in any of the collections principal directorates or at the Direction du centre d’expertise en recouvrement hors Québec of the Direction principale des divulgations volontaires et du recouvrement hors Québec or a tax collection officer (team leader) or a tax collection officer who is governed by the collective labour agreement for public servants and who carries out duties in any of the collections principal directorates or at the Direction du centre d’expertise en recouvrement hors Québec of the Direction principale des divulgations volontaires et du recouvrement hors Québec is authorized to certify 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 2018.

60. Section 109.1 is replaced by the following:

“**109.1.** The associate director general of mass processing, the director of any of the directorates at the Direction générale associée du traitement massif or a service head who carries out duties in any of those directorates is authorized to certify any document or copy of a document that is in his or her custody in the course of that office.”.

61. The Regulation is amended by replacing the words “Minister of Revenue” by “Minister” wherever they appear in

- the first paragraph of section 2;
- the first paragraph of section 3;
- section 24;
- paragraph 12 of section 27.1;
- paragraph 14 of section 28.1;
- the second paragraph of section 104.

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

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