

Gouvernement du Québec

**O.C. 117-2019, 13 February 2019**

Tax Administration Act  
(chapter A-6.002)

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

Regulations to amend various regulations of a fiscal nature

WHEREAS, under the second paragraph of section 31 of the Tax Administration Act (chapter A-6.002), the Government may, after obtaining the opinion of the Commission d'accès à l'information, make regulations to determine that a refund owing to a person by reason of the application of a fiscal law may also be allocated to the payment of any amount for which that person is in debt to the State under an Act other than a fiscal law;

WHEREAS, under the second paragraph of section 31.1.0.1 of the Tax Administration Act, the Government may, after obtaining the opinion of the Commission d'accès à l'information, make regulations to determine the terms and conditions for the allocation of a refund owing to a person under a fiscal law to stand in lieu of a guarantee that the person failed to furnish under the Mining Act (chapter M-13.1) and to determine the information necessary for that allocation and the terms and conditions respecting communication of that information;

WHEREAS the Commission d'accès à l'information gave its opinion on those measures;

WHEREAS, under the first paragraph of section 96 of the Tax Administration Act, the Government may make regulations, in particular to prescribe the measures required to carry out the Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, public servants or agents of the government of a country other than Canada, and the members of their families or personnel, and prescribed international organizations, their head officers and their employees and the members of their families;

WHEREAS, under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and

to whom it indicates in the regulation and to generally prescribe the measures required for the application of the Act;

WHEREAS, under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (chapter R-9), the Government may make regulations prescribing anything that is to be prescribed, in particular under Title III of the Act;

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

WHEREAS it is expedient to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1) so that a fiscal refund owing to a person may be allocated to the payment of an amount owing by that person under the Sustainable Forest Development Act (chapter A-18.1), the Act respecting the conservation and development of wildlife (chapter C-61.1) or the Mining Act, and to provide the terms and conditions for the allocation of a fiscal refund owing to a person under a fiscal law to stand in lieu of a guarantee that the person failed to furnish under the Mining Act;

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain employees and members of their families (chapter A-6.002, r. 3) and the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office (chapter A-6.002, r. 5) to make consequential amendments;

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (chapter A-6.002, r. 4) to include New Cities Foundation Canada (NCF) as an organization benefiting from the tax exemptions under the Regulation pursuant to Order in Council 1007-2018 dated 3 July 2018;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) and the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) primarily to give effect to the fiscal measures announced by the Minister of Finance in the Budget Speech delivered on 17 March 2016 and 28 March 2017 and in Information Bulletins posted on the website of the Ministère des Finances, in particular on 28 April 2017, 21 November 2017, 19 January 2018 and 10 July 2018;

WHEREAS it is expedient to amend the Regulation respecting the participation of Indians in the Québec Pension Plan (chapter R-9, r. 4) to provide for the amount to be used to compute the optional contribution of a worker who is an Indian and who elects to participate in the Plan;

WHEREAS it is expedient, with a view to more efficient application of the Tax Administration Act, the Taxation Act and the Act respecting the Québec sales tax, to amend the Regulation respecting fiscal administration, the Regulation respecting the Taxation Act and the Regulation respecting the Québec sales tax to make technical and consequential amendments;

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

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

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

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

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

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

WHEREAS, under section 82.1 of the Act respecting the Québec Pension Plan, every regulation made under Title III of the Act comes into force on the date of its

publication in the *Gazette officielle du Québec* or on any later date fixed therein and may, once published and where it so provides, take effect from a date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

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

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

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

—Regulation to amend the Regulation respecting fiscal administration;

—Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain employees and members of their families;

—Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families;

—Regulation to amend the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office;

—Regulation to amend the Regulation respecting the Taxation Act;

—Regulation to amend the Regulation respecting the participation of Indians in the Québec Pension Plan;

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

### **Regulation to amend the Regulation respecting fiscal administration**

Tax Administration Act  
(chapter A-6.002, s. 31, 2nd par., s. 31.1.0.1, 2nd par., s. 96, 1st par. and s. 97)

1. Section 12.0.3.1R2 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by striking out “of Revenue” in the fourth paragraph.

**2.** Section 31R1 of the Regulation is amended by adding the following at the end of the first paragraph:

“(h) the Sustainable Forest Development Act (chapter A-18.1);

“(i) the Act respecting the conservation and development of wildlife (chapter C-61.1);

“(j) the Mining Act (chapter M-13.1).”

**3.** The Regulation is amended by inserting the following after section 31R7:

“**31.1.0.1R1.** For the purposes of the allocation referred to in section 31.1.0.1 of the Act, where a person has failed to furnish a guarantee under section 232.4 or 232.7 of the Mining Act (chapter M-13.1), the Minister receives from the Minister of Natural Resources and Wildlife the following information:

(a) the person’s name;

(b) the address of the person’s head office or principal establishment;

(c) the identification number assigned to the person by the Minister, where applicable;

(d) the Québec business number assigned to the person under the Act respecting the legal publicity of enterprises (chapter P-44.1), where applicable; and

(e) the difference between the amount of the guarantee required and the amount of the guarantee furnished.

“**31.1.0.1R2.** Where the Minister receives the information referred to in section 31.1.0.1R1 respecting a person and a refund must be paid to the person under a fiscal law, the Minister deducts from the refund the amount that is, in part or in whole, the difference described in paragraph e of section 31.1.0.1R1 and deposits the amount with the Bureau général de dépôts pour le Québec to stand in lieu of the guarantee that the person is required to furnish under section 232.4 or 232.7 of the Mining Act (chapter M-13.1) or of a part of that guarantee.

“**31.1.0.1R3.** After the allocation provided for in section 31.1.0.1R2 in respect of a person referred to in that section, the Minister sends the following information to the Minister of Natural Resources and Wildlife:

(a) the information under paragraphs a to d of section 31.1.0.1R1; and

(b) the amount deposited with the Bureau général de dépôts pour le Québec to stand in lieu of the guarantee that the person is required to furnish or of a part of that guarantee.

“**31.1.0.1R4.** After the allocation provided for in section 31.1.0.1R2, the Minister informs the person concerned of the amount of the refund that has been allocated to stand in lieu of the guarantee the person failed to furnish, or of a part of that guarantee, and of the deposit of the amount with the Bureau général de dépôts pour le Québec.

“**31.1.0.1R5.** The information referred to in section 31.1.0.1R1 or 31.1.0.1R3 must be sent in such a manner as to preserve its confidentiality. To that end, the addressee and the sender must identify the persons who, in their organization, are authorized to send or receive such information.

“**31.1.0.1R6.** The information referred to in section 31.1.0.1R1 or 31.1.0.1R3 that is no longer necessary for the purposes of the allocation provided for in section 31.1.0.1R2 is to be safely destroyed by its addressee.”

**4.** Section 37.1.1R1 of the Regulation is amended by striking out paragraph m.

**5.** Section 40.3R2 of the Regulation is replaced by the following:

“**40.3R2.** For the purposes of section 40.3 of the Act, the general director of investigations, inspections and public prosecutions or a senior director or assistant senior director who carries out duties at the Direction générale des enquêtes, de l’inspection et des poursuites pénales within the Agency is authorized to keep the deposits paid under that section. Those deposits are paid into a trust account opened in a financial institution for that purpose by that person.”

**6.** Section 69.0.0.12R1 of the Regulation is replaced by the following:

“**69.0.0.12R1.** For the purposes of section 69.0.0.12 of the Act, the general director of investigations, inspections and public prosecutions or a senior director or assistant senior director who carries out duties at the Direction générale des enquêtes, de l’inspection et des poursuites pénales within the Agency is authorized to communicate information contained in a tax file to a member of a police force, to a government department or to a public body.”

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

## Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families

Tax Administration Act  
(chapter A-6.002, s. 96, 1st par., subpar. *b* and s. 97)

**1.** Section 4.1 of the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families (chapter A-6.002, r. 3) is amended by replacing the fourth paragraph by the following:

“The individual referred to in the second paragraph of section 1 shall be exempt from the payment of tax under the Tobacco Tax Act (chapter I-2) where the sale is made by a person specified in any of paragraphs *b*, *c*, *d* and *h* of subsection 3 of section 32 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22).”

**2.** Section 8.6 of the Regulation is amended by replacing the fourth paragraph by the following:

“The individual referred to in the first paragraph shall be exempt from the payment of tax under the Tobacco Tax Act (chapter I-2) where the sale is made by a person specified in any of paragraphs *b*, *c*, *d* and *h* of subsection 3 of section 32 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22).”

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

## Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families

Tax Administration Act  
(chapter A-6.002, s. 96, 1st par., subpar. *b* and s. 97)

**1.** (1) Section 8.2 of the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (chapter A-6.002, r. 4) is amended by adding the following at the end of the second paragraph:

“(8) the individual is an employee of New Cities Foundation Canada (NCF) and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2.”

(2) Subsection 1 applies from the taxation year 2016, except for the purposes of sections 8.5 and 8.6 of the Regulation, if the latter section refers to the rebate or refund provided for in section 8.5, in which case it applies in respect of duties imposed after 31 January 2016.

**2.** (1) Section 8.3 of the Regulation is amended by replacing “7” by “8”.

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

**3.** (1) Section 8.5 of the Regulation is amended by replacing “7” in the portion of the first paragraph before subparagraph 1 by “8”.

(2) Subsection 1 applies in respect of duties imposed after 31 January 2016.

**4.** (1) Section 8.6 of the Regulation is amended by replacing “7” in the portion before paragraph 1 by “8”.

(2) Subsection 1 applies from the taxation year 2016, except in respect of the rebate or refund provided for in section 8.5 of the Regulation, in which case it applies in respect of duties imposed after 31 January 2016.

**5.** (1) Schedule B to the Regulation is amended by adding the following at the end:

“New Cities Foundation Canada (NCF).”

(2) Subsection 1 applies from the taxation year 2016, except for the purposes of section 8.4 of the Regulation, in which case it applies in respect of duties imposed after 31 January 2016.

**6.** Despite section 10.1 of the Regulation, an application for a rebate or refund provided for in section 8.4 or 8.5 of the Regulation, as that section 8.5 is amended by section 3, must be filed on or before 20 August 2020, if it pertains to duties imposed after 31 January 2016, and before 20 August 2018 if it is filed, as the case may be, by New Cities Foundation Canada (NCF), by an individual referred to in subparagraph 8 of the second paragraph of section 8.2 of the Regulation, enacted by section 1, or by the spouse of such an individual described in section 8.6 of the Regulation, as amended by section 4.

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

## Regulation to amend the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office

Tax Administration Act  
(chapter A-6.002, s. 96, 1st par., subpar. *a* and s. 97)

**1.** Section 5 of the Regulation respecting fiscal privileges granted to members of a diplomatic mission, consular post or office of a political division of a foreign State, to the members of their families and to that office (chapter A-6.002, r. 5) is amended by replacing the fourth paragraph by the following:

“The individual referred to in the first paragraph shall be exempt from the payment of tax under the Tobacco Tax Act (chapter I-2) where the sale is made by a person specified in any of paragraphs *b*, *c*, *d* and *h* of subsection 3 of section 32 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22).”

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

## Regulation to amend the Regulation respecting the Taxation Act

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

**1.** (1) Section 22R2 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is replaced by the following:

“**22R2.** For the purposes of section 22R1, where the individual is an individual referred to in any of sections 726.33, 726.35, 726.42, 726.43, 737.16 and 737.18.10 of the Act, the individual’s income earned in Québec, computed for a taxation year under that section 22R1, must be increased by the amount that is included in computing the individual’s taxable income for the year under section 726.35 or 726.43 of the Act and reduced by the part, not otherwise deducted in computing the individual’s income earned in Québec, of the amount that is deducted in computing the individual’s taxable income for the year under any of sections 726.33, 726.42, 737.14, 737.16 and 737.18.10 of the Act, and the individual’s income earned in Québec and elsewhere, determined for the year under that section 22R1, must be increased by the amount that is included in computing the individual’s taxable income for the year and reduced by the amount that is deducted in computing the individual’s taxable income for the year.”

(2) Subsection 1 applies to taxation years that end after 17 March 2016.

**2.** (1) Section 22R18 of the Regulation is amended by replacing the portion of the second paragraph before subparagraph *b* by the following:

“For the purposes of the first paragraph, the income for a taxation year of an individual is the amount by which the aggregate of the individual’s income for the year, as determined under section 28 of the Act without reference to section 1029.8.50 of the Act, and the amount that is included in computing the individual’s taxable income for the year under section 726.35 or 726.43 of the Act, exceeds the aggregate of,

(*a*) where the individual is referred to in any of sections 726.33, 726.42, 737.16 and 737.18.10 of the Act, the amount that is deducted in computing the individual’s taxable income for the year under any of sections 726.33, 726.42, 737.14, 737.16 and 737.18.10 of the Act;”

(2) Subsection 1 applies to taxation years that end after 17 March 2016.

**3.** (1) Section 41.1.1R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

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

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

(2) Subsection 1 applies from the taxation year 2018.

**4.** (1) Section 87R5 of the Regulation is amended

(1) by replacing “may be forgiven in respect of a student loan” in paragraph *g* by “is the portion of a student loan forgiven”;

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

“(h) an amount that is the portion of a student loan forgiven under a provincial program that would be an amount referred to in paragraph *g* if section 11.1 of the Canada Student Loans Act or section 9.2 of the Canada Student Financial Assistance Act applied to loans made under the program.”

(2) Paragraph 2 of subsection 1 has effect from 1 January 2013.

**5.** (1) Section 92.5R11 of the Regulation is amended by replacing “paragraph d” by “paragraph e”.

(2) Subsection 1 has effect from 4 March 2009.

**6.** (1) Section 92.11R17 of the Regulation is amended by replacing paragraph *d* by the following:

“(d) each holder of which is an annuitant under the contract who, throughout the year, dealt at arm’s length with the issuer of the contract and who is, as the case may be,

i. an individual other than a trust,

ii. a trust described in subparagraph *a* of the first paragraph of section 653 of the Act and in the second paragraph of that section,

iii. a qualified disability trust, within the meaning of the first paragraph of section 768.2 of the Act, for the taxation year in which the annuity is issued, or

iv. in the case where the annuity is issued before 1 January 2016, a testamentary trust at the time the annuity is issued;”.

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

**7.** (1) Section 92.11R18 of the Regulation is amended

(1) by replacing “paragraph *c*” in subparagraph *i* of paragraph *b* by “subparagraph *c*”;

(2) by replacing “in paragraphs *c* and *d*” in subparagraph 1 of subparagraph *ii* of paragraph *b* by “in this section”;

(3) by replacing subparagraphs 3 and 4 of subparagraph *ii* of paragraph *b* by the following:

“(3) a qualified disability trust, for the life of an individual who is an electing beneficiary of the trust for the taxation year in which the annuity is issued,

“(4) a trust, other than a qualified disability trust or a spouse trust, where the annuity is issued before 24 October 2012, for the life of an individual who is entitled to receive income from the trust, or”;

(4) by adding the following subparagraph at the end of subparagraph *ii* of paragraph *b*:

“(5) a trust, other than a qualified disability trust or a spouse trust, where the annuity is issued after 23 October 2012, for the life of an individual who is entitled when the

contract was first held to receive all of the income of the trust that is an amount received by the trust on or before the death of the individual as an annuity payment;”;

(5) by replacing paragraphs *c* and *d* by the following:

“(c) where the period during which the annuity payments are to be made is of a guaranteed or fixed duration, the period so guaranteed or fixed cannot exceed 91 years minus the age, when the contract was first held, in whole years of the following individual:

i. where the holder is not a trust, the individual who is,

(1) in the case of a joint and last survivor annuity, the younger of the first holder and the survivor,

(2) in the case of a contract that is held jointly, the younger of the first holders, and

(3) in any other case, the first holder,

ii. where the holder is a spouse trust, the individual who is,

(1) in the case of a joint and last survivor annuity held by a joint spousal trust, the younger of the beneficiaries under the trust who are in combination entitled to receive all of the income of the trust that arose before the later of their deaths, and

(2) in the case of an annuity that is not a joint and last survivor annuity, the individual who is entitled to receive all of the income of the trust that arose before the individual’s death,

iii. where the holder is a qualified disability trust, an individual who is an electing beneficiary of the trust for the taxation year in which the annuity is issued, and

iv. where the holder is a trust, other than a qualified disability trust or a spouse trust, and the annuity is issued before 1 January 2016, the individual who was the youngest of the beneficiaries under the trust when the contract was first held;

“(d) no loan exists under the contract and the holder’s rights under the contract may be disposed of only,

i. where the holder is an individual, on the holder’s death,

ii. where the holder is a spouse trust, other than a joint spousal trust, on the death of the spouse who is entitled to receive all of the income of the trust that arose before the spouse’s death,

iii. where the holder is a spouse trust that is a joint spousal trust, on the later of the deaths of the beneficiaries under the trust who are in combination entitled to receive all of the income of the trust that arose before the later of their deaths, and

iv. where the holder is a testamentary trust other than a spouse trust, and the contract was first held after 31 October 2011, on the earlier of the time at which the trust ceases to be a testamentary trust and the death of the individual referred to in subparagraph ii of subparagraph *b* or, as the case may be, subparagraph iii or iv of subparagraph *c*, in respect of the trust; and”;

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

“For the purposes of the first paragraph, “electing beneficiary” and “qualified disability trust” have the meaning assigned by the first paragraph of section 768.2 of the Act.”.

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

**8.** (1) The Regulation is amended by inserting the following after section 127.12R1:

“**127.17R1.** For the purposes of section 127.17 of the Act, the rate of interest prescribed, for any particular period, is the rate that corresponds to the rate that would be determined, for that period, under paragraph *a* of section 4301 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) if the reference in subparagraph i of that paragraph to “the next higher whole percentage where the mean is not a whole percentage” were read as “two decimal points”.”.

(2) Subsection 1 has effect from 29 March 2012.

**9.** Section 130R5 of the Regulation is amended in the French text by replacing the definition of “mine de minerai industriel” by the following:

“«mine de minéral industriel» comprend une tourbière ou un gisement de tourbe mais ne comprend pas une ressource minérale;”.

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

“(a) the product obtained by multiplying \$0.55 by the number of those kilometres, up to and including 5,000;

“(b) the product obtained by multiplying \$0.49 by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres travelled after 31 December 2017.

**11.** (1) Section 192R1 of the Regulation is amended by adding the following paragraph at the end:

“(k) Project Deliver II Ltd.”.

(2) Subsection 1 has effect from 16 July 2018.

**12.** (1) Section 339R1 of the Regulation is replaced by the following:

“**339R1.** For the purposes of paragraphs *d.0.2* to *d.0.4* of section 339 of the Act, subsection 5 of section 41 of the Canadian Forces Superannuation Act (Revised Statutes of Canada, 1985, chapter C-17), subsection 7 of section 39 and subsection 8 of section 42 of the Public Service Superannuation Act (Revised Statutes of Canada, 1985, chapter P-36) and subsection 6 of section 24 of the Royal Canadian Mounted Police Superannuation Act (Revised Statutes of Canada, 1985, chapter R-11) are prescribed legislative provisions.”.

(2) Subsection 1 applies in respect of repayments made after 31 March 2007.

**13.** Section 359.1R7 of the Regulation is replaced by the following:

“**359.1R7.** For the purposes of the first paragraph of section 359.1 of the Act, a share that may be the subject of an SME growth stock plan described in section 965.56 of the Act is a prescribed share.”.

**14.** Section 360R61 of the Regulation is amended by replacing “fiscal year” in subparagraph 2 of subparagraph ii of paragraph *f* by “fiscal period”.

**15.** (1) Section 451R1 of the Regulation is replaced by the following:

“**451R1.** For the purposes of subparagraphs *a.2* and *h* of the first paragraph of section 451 of the Act, a prescribed forest management plan in respect of a woodlot of a taxpayer is a plan referred to in section 444R1.”.

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

**16.** (1) The Regulation is amended by inserting the following after section 487.0.2R4:

“**487.0.2R5.** In the first paragraph of section 487.0.2 of the Act, for a year after the year 2013, a drought region or a region of flood or excessive moisture means a region listed

in section 7305.01 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

“**487.0.2.1R1.** In the first paragraph of section 487.0.2.1 of the Act, a drought region or a region of flood or excessive moisture means a region listed in section 7305.01 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

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

**17.** (1) Section 578.2R1 of the Regulation is amended by adding the following paragraph at the end:

“(j) the distribution of common shares of South32 Limited on 24 May 2015 by BHP Billiton Limited to its common shareholders.”

(2) Subsection 1 has effect from 14 December 2017.

**18.** (1) Section 583R1 of the Regulation is amended by replacing subparagraph ii of subparagraph *b* of the first paragraph by the following:

“ii. in any other case, to 1.9.”

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

**19.** Section 589.2R1 of the Regulation is revoked.

**20.** (1) Sections 736.1R1 and 736.2R1 of the Regulation are revoked.

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

**21.** Section 752.0.7.4R1 of the Regulation is revoked.

**22.** (1) The heading of Division II of Chapter III of Title XXVII of the Regulation is replaced by the following:

“BANKS AND FEDERAL CREDIT UNIONS”

(2) Subsection 1 has effect from 16 September 2016.

**23.** (1) Section 771R25 of the Regulation is replaced by the following:

“**771R25.** The proportion that the business carried on in Québec is of the aggregate of that carried on in Québec and elsewhere by a bank or a federal credit union is one-third of the aggregate of

(a) the proportion that the salaries and wages paid by the bank or the federal credit union, as the case may be, to employees of its establishment in Québec is of the aggregate of all salaries and wages paid by the bank or the federal credit union; and

(b) twice the proportion that the loans and deposits attributable to the establishment in Québec of the bank or the federal credit union, as the case may be, is of the aggregate of all loans and deposits.”

(2) Subsection 1 has effect from 16 September 2016.

**24.** (1) Section 771R26 of the Regulation is amended by replacing the first paragraph by the following:

“For the purposes of this division, the following rules apply:

(a) the amount of loans is one-twelfth of the aggregate of the amounts outstanding, on the loans granted by the bank or the federal credit union, as the case may be, at the close of business on the last day of each month in the year; and

(b) the amount of deposits is one-twelfth of the aggregate of the amounts on deposit with the bank or the federal credit union, as the case may be, at the close of business on the last day of each month in the year.”

(2) Subsection 1 has effect from 16 September 2016.

**25.** Chapter VII of Title XXXV of the Regulation, comprising sections 965.2R1 to 965.20.1R1, is revoked.

**26.** (1) Section 1015R1 of the Regulation is amended

(1) by replacing the definition of “tax credit for experienced workers” by the following:

““tax credit for experienced workers” in respect of a taxation year means the product obtained by multiplying 100/15 by the amount that may be deducted in computing the employee’s income otherwise payable for the year under section 752.0.10.0.3 of the Act, according to the information indicated in the employee’s last return referred to in section 1015.3 of the Act furnished by the employee to the employer.”;

(2) by replacing the portion of the definition of “personal tax credits” before paragraph *a* by the following:

““personal tax credits” in respect of a taxation year means the product obtained by multiplying 100/15”;



(3) by replacing subparagraph ii of paragraph *b* of the definition of “personal tax credits” by the following:

“ii. would be entitled to deduct from the employee’s tax otherwise payable for the year under section 776.41.5 of the Act if subparagraphs *a* and *b* of the second paragraph of that section were read as follows:

“(a) A is

i. if the eligible spouse of the individual for the taxation year has not received any amount in the year that is an income replacement indemnity, or a compensation for the loss of financial support, determined under a public compensation plan and established on the basis of net income following an accident, employment injury, bodily injury or death or in order to prevent bodily injury, other than such an amount described in subparagraph *b* or *c* of the second paragraph of section 752.0.0.3, the amount obtained when the amount used for the year pursuant to the second and third paragraphs of section 1015.3 of the Act is multiplied by the percentage determined under section 750.1 of the Act for the year, and

ii. in all other cases, nil; and

“(b) B is the tax otherwise payable of the individual’s eligible spouse for the taxation year, computed without reference to the deductions provided for in this Book.”;

(2) Subsection 1 applies from the taxation year 2018.

(3) In addition, where the definition of “personal tax credits” in section 1015R1 of the Regulation applies to the taxation year 2017, subparagraphs i to iv of paragraph *b* of that definition are to be read as follows:

“i. would be entitled to deduct from the employee’s tax otherwise payable for the year under section 752.0.0.1 of the Act if the amount deductible under that section were equal to the amount obtained when \$11,635 is multiplied by 20%,

“ii. would be entitled to deduct from the employee’s tax otherwise payable for the year under section 776.41.5 of the Act if the amount determined according to the formula in the first paragraph of that section were replaced by the amount obtained when \$11,635 is multiplied by 20%,

“iii. would be entitled to deduct from the employee’s tax otherwise payable for the year under sections 752.0.1 and 752.0.7.1 to 752.0.8 of the Act, if

(1) the amounts of “\$2,861” and “\$4,168” in section 752.0.1 were replaced respectively by “\$2,145” and “\$3,125”,

(2) the rates of “18.75%” and “125%” and the amounts of “\$1,707”, “\$2,107”, “\$2,782” and “\$3,132” in section 752.0.7.4 were replaced respectively by “15%”, “100%”, “\$1,365”, “\$1,685”, “\$2,225” and “\$2,505”, and

(3) the percentage determined in section 750.1 for the year were equal to 20%, and

“iv. would be entitled to deduct from the employee’s tax otherwise payable for the year under section 752.0.14 of the Act if the amount deductible under that section were equal to the amount obtained when \$2,645 is multiplied by 20% and that section were read without reference to subparagraph *d* of its first paragraph.”;

**27.** (1) Section 1015R19 of the Regulation is amended by replacing “16%” in the first paragraph by “15%”.

(2) Subsection 1 applies in respect of payments made after 31 December 2017.

**28.** (1) Section 1015R21 of the Regulation is amended by replacing “16%” in the first paragraph by “15%”.

(2) Subsection 1 applies in respect of payments made after 31 December 2017.

**29.** (1) Section 1015R23 of the Regulation is amended by replacing “16%” by “15%”.

(2) Subsection 1 applies in respect of payments made after 31 December 2017.

**30.** (1) Section 1015R23.2 of the Regulation is amended by replacing “16%” in the formula in the first paragraph by “15%”.

(2) Subsection 1 applies in respect of payments made after 31 December 2017.

**31.** (1) Section 1015R29 of the Regulation is amended by replacing “16%” by “15%”.

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2017.

**32.** Section 1079.1R2 of the Regulation is amended by striking out subparagraph *a* of the second paragraph.

**33.** Section 1086R17 of the Regulation is revoked.

**34.** (1) The Regulation is amended by inserting the following after section 1086R57:

“**1086R57.0.1.** Every person required to file, for a taxation year, one or more particular information returns in respect of a person under section 1086R57 may send

to the person an information return in prescribed form, instead of each copy of the part of the return concerning the person, and that information return must be sent to the person in the manner set out in section 1086R70 within 90 days after the end of that taxation year.”

(2) Subsection 1 applies from the taxation year 2019.

**35.** (1) Section 1086R65 of the Regulation is replaced by the following:

“**1086R65.** The returns required under this Title, with the exception of the returns required by sections 1086R29, 1086R57.0.1 and 1086R87.1 and except as otherwise expressly provided, must be filed with the Minister on or before the last day of February of each year in respect of the preceding calendar year.”

(2) Subsection 1 applies from the taxation year 2019.

**36.** (1) Section 1086R70 of the Regulation is amended by replacing the first paragraph by the following:

“Every person required under this Title to file an information return, other than the information returns required by sections 1086R16, 1086R52 and 1086R88, must, subject to the second paragraph and sections 1086R57.0.1 and 1086R87.1, send to each person in respect of whom the return is filed a copy of the part of the return concerning the person; the copy of the return must be sent to the person at the person’s last known address or delivered personally to the person, on or before the day on which the return is to be filed with the Minister.”

(2) Subsection 1 applies from the taxation year 2019.

**37.** (1) Section 1088R4 of the Regulation is replaced by the following:

“**1088R4.** In the case of an individual referred to in any of sections 726.33, 726.35 and 726.43 of the Act, the individual’s portion of income for a taxation year from a business that is attributable to an establishment in Québec, that is otherwise determined under this Title, must be increased by the amount included in computing the individual’s taxable income for the year under section 726.35 or 726.43 of the Act, as the case may be, and reduced by the amount deducted in computing the individual’s taxable income for the year under section 726.33 of the Act.”

(2) Subsection 1 applies to taxation years that end after 17 March 2016.

**38.** (1) Section 1088R16 of the Regulation is amended by replacing the second paragraph by the following:

“For the purposes of the first paragraph, the income for a taxation year of an individual is the amount by which the aggregate of the individual’s income, computed without reference to section 1029.8.50 of the Act, that would be determined for the year under section 28 of the Act, had the individual been resident in Québec on the last day of the taxation year, and the amount included in computing the individual’s taxable income for the year under section 726.35 or 726.43 of the Act, exceeds any amount deducted in computing the individual’s taxable income for the year under any of sections 726.20.2, 726.33, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.25 and 737.28 of the Act.”

(2) Subsection 1 applies to taxation years that end after 17 March 2016.

**39.** Class 43.2 in Schedule B to the Regulation is amended by replacing “2020” in the portion before paragraph *a* by “2025”.

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

## Regulation to amend the Regulation respecting the participation of Indians in the Québec Pension Plan

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

**1.** (1) Section 4 of the Regulation respecting the participation of Indians in the Québec Pension Plan (chapter R-9, r. 4) is amended by replacing the first paragraph by the following:

“If, in a year, a worker who is an Indian performs employment in Québec that is excepted employment solely because of paragraph *j* of section 3 of the Act, in respect of which the employer has not made the election in paragraph *b* of section 2, the amount to which subparagraph *a* of the second paragraph of section 55 of the Act and the portion of the first paragraph of section 55.2 of the Act before its subparagraph *a* refer is equal to the amount that the worker’s pensionable salary and wages for the year would be if the employment were pensionable employment and no other pensionable employment had been performed by the worker during the year to the extent that, during the year, the worker is resident in Québec pursuant to section 8 of the Act or is deemed to be employed in Québec under the Taxation Act (chapter I-3).”

(2) Subsection 1 has effect from 22 February 2018.

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

## Regulation to amend the Regulation respecting the Québec sales tax

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

**1.** Section 350.55R1 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is replaced by the following:

“**350.55R1.** For the purposes of section 350.55 of the Act, the prescribed manner for a registrant to notify the Minister that a new seal has been affixed is to notify, by telephone, an employee at Revenu Québec as instructed on the Revenu Québec website.”

**2.** Section 350.56.1R3 of the Regulation is replaced by the following:

“**350.56.1R3.** For a registrant, the prescribed manner of notifying the Minister when a device referred to in sections 350.52 and 350.52.1 of the Act has been deactivated, reactivated or initialized is to notify, by telephone, an employee at Revenu Québec as instructed on the Revenu Québec website.”

**3.** (1) Schedule II to the Regulation is amended

(1) by inserting “Sections 297.0.2.1 to 297.0.2.5 of the Act” after “Sections 297.0.1 and 297.0.2 of the Act”;

(2) by replacing “Sections 317.1 to 317.3 of the Act” by “Sections 317.1 and 317.2 of the Act”;

(3) by replacing “Sections 334 to 337 of the Act” by “Sections 334 to 335.2 of the Act”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2013.

**4.** (1) Schedule III to the Regulation is amended

(1) by striking out “Agence métropolitaine de transport”;

(2) by inserting, in alphabetical order, “Conseil de gestion du Fonds vert”, “Société du Plan Nord” and “Transition énergétique Québec”.

(2) Paragraph 1 of subsection 1 has effect from 1 June 2017.

(3) Paragraph 2 of subsection 1 has effect from

(1) 23 March 2017, where it inserts “Conseil de gestion du Fonds vert” in Schedule III to the Regulation;

(2) 1 April 2015, where it inserts “Société du Plan Nord” in Schedule III to the Regulation;

(3) 9 January 2017, where it inserts “Transition énergétique Québec” in Schedule III to the Regulation.

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

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Gouvernement du Québec

## O.C. 119-2019, 13 February 2019

Professional Code  
(chapter C-26)

### Pre-hospital emergency services and care — Professional activities that may be engaged in within the framework of pre-hospital emergency services and care — Amendment

Regulation to amend the Regulation respecting the professional activities that may be engaged in within the framework of pre-hospital emergency services and care

WHEREAS, under subparagraph *h* of the first paragraph of section 94 of the Professional Code (chapter C-26), the board of directors of a professional order may, by regulation, determine, among the professional activities that may be engaged in by members of the order, those that may be engaged in by the persons or categories of persons indicated in the regulation, and the terms and conditions on which such persons may engage in such activities;

WHEREAS, in accordance with subparagraph *h* of the first paragraph of section 94 of the Code, the board of directors of the Collège des médecins du Québec consulted the Ordre des infirmières et infirmiers du Québec, the Ordre des infirmières et infirmiers auxiliaires du Québec, the Ordre professionnel des inhalothérapeutes du Québec, the Ordre des pharmaciens du Québec, the Ordre professionnel des technologistes médicaux du Québec and the Ordre des technologues en imagerie médicale, en radio-oncologie et en électrophysiologie médicale du Québec before making, on 20 October 2017, the Regulation to amend the Regulation respecting the professional activities that may be engaged in within the framework of pre-hospital emergency services and care;