

## Regulations and other Acts

Gouvernement du Québec

### O.C. 576-2019, 12 June 2019

Québec Immigration Act  
(chapter I-0.2.1)

#### Québec Immigration — Amendment

Regulation to amend the Québec Immigration Regulation

WHEREAS, under the second paragraph of section 43 of the Québec Immigration Act (chapter I-0.2.1), the conditions governing the validity of an expression of interest, including the time for which it is valid, as well as the effects of its invalidity are determined by government regulation;

WHEREAS the first paragraph of section 104 of the Act provides, in particular, that a regulation made under section 43 is not subject to the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1) and, despite section 17 of that Act, comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date set in the regulation;

WHEREAS it is expedient to make the Regulation to amend the Québec Immigration Regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister of Immigration, Diversity and Inclusiveness:

THAT the Regulation to amend the Québec Immigration Regulation, attached to this Order in Council, be made.

YVES OUELLET,  
*Clerk of the Conseil exécutif*

### Regulation to amend the Québec Immigration Regulation

Québec Immigration Act  
(chapter I-0.2.1, ss. 43, 2nd par.)

**1.** The Québec Immigration Regulation (chapter I-0.2.1, r. 3) is amended in section 29

- (1) by replacing “90” by “60”;
- (2) by adding the following paragraph:

“However, if a foreign national does not wish to file an application for selection despite the Minister’s invitation, he or she must notify the Minister within 60 days of the invitation. The expression of interest then remains in the expressions-of-interest bank for its remaining period of validity.”

**2.** The period of validity of an expression of interest provided for in section 27 of the Québec Immigration Regulation (chapter I-0.2.1, r. 3) is extended by 6 months for every expression of interest filed by the Minister in the expressions-of-interest bank before 26 June 2019.

**3.** This Regulation comes into force on 26 June 2019.  
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### Minister’s order

Tax Administration Act  
(chapter A-6.002)

#### Order of The Minister of Finance dated 13 June 2019

Regulation respecting the signing of certain deeds, documents or writings for the purposes of the agreement with respect to the administration by Canada of Title I of the Act respecting the Québec sales tax (chapter T-0.1) in respect of selected listed financial institutions

THE MINISTER OF FINANCE,

CONSIDERING subparagraph *b* of the second paragraph of section 9.0.1.1 of the Tax Administration Act (chapter A-6.002), which provides that, for the purposes of an agreement entrusting to the Government of Canada the administration and application of any fiscal law or any regulation made under such a law with regard to the selected listed financial institutions within the meaning of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the financial institutions that would be selected listed financial institutions within the meaning of Part IX of the Excise Tax Act if Québec were a participating province under that Part, 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 of National Revenue, the Commissioner of Revenue, appointed under section 25 of the Canada Revenue Agency Act (Statutes of Canada, 1999, chapter 17), or any employee of the Canada Revenue Agency, but in the latter case, only to the extent determined by a regulation of the Minister;

CONSIDERING the third paragraph of section 9.0.1.1 of the Tax Administration Act, which provides that the second and third paragraphs of section 40 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) apply to the regulation of the Minister made under subparagraph *b* of the second paragraph of that section 9.0.1.1, with the necessary modifications;

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 referred to in subparagraph *b* of the second paragraph of section 9.0.1.1 of the Tax Administration Act be affixed on the documents determined by the Minister and that such a 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 such a regulation 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 that it is expedient to amend the Regulation respecting the signing of certain deeds, documents or writings for the purposes of the agreement with respect to the administration by Canada of Title I of the Act respecting the Québec sales tax (chapter T-0.1) in respect of selected listed financial institutions (chapter A-6.002, r. 6) in order to update the delegations of signature to take into account changes that occurred in certain fiscal laws and in the administrative structure of the Agence du revenu du Canada;

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

ORDERS AS FOLLOWS:

The Regulation to amend the Regulation respecting the signing of certain deeds, documents or writings for the purposes of the agreement with respect to the administration by Canada of Title I of the Act respecting the Québec sales tax (chapter T-0.1) in respect of selected listed financial institutions, attached hereto, is hereby made.

Québec, 13 June 2019

ERIC GIRARD,  
*Minister of Finance*

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## **Regulation to amend the Regulation respecting the signing of certain deeds, documents or writings for the purposes of the agreement with respect to the administration by Canada of Title I of the act respecting the Québec sales tax (chapter T-0.1) in respect of selected listed financial institutions**

Tax Administration Act  
(chapter A-6.002, s. 9.0.1.1)

**1.** The Regulation respecting the signing of certain deeds, documents or writings for the purposes of the agreement with respect to the administration by Canada of Title I of the Act respecting the Québec sales tax (chapter T-0.1) in respect of selected listed financial institutions (chapter A-6.002, r. 6) is amended in section 1 of Schedule B

(1) by replacing paragraphs *j* to *m* by the following:

“(j) section 30.1 of the Tax Administration Act:

### **Headquarter positions**

Director General, Business Returns

Director General, Collections and Verification Branch

Director, Business Accounting Division

Director, Collections and Verification Branch

### **Regional positions**

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Business Division

Assistant Director, Tax Centre

Assistant Director, Tax Services Office

Manager, Business Division

Manager, Collections and Verification Branch

Manager, Revenue Collections and Client Services

Team Leader, Business Division

Team Leader, Revenue Collections

Team Leader, Revenue Collections and Client Services

Resource Officer / Complex Case Officer

Senior Collection Enforcement Officer  
 Technical Advisor, Revenue Collections  
 Collections Officer  
 Collections Contact Officer

(k) sections 31 and 31.1 of the Tax Administration Act:

**Headquarter positions**

Director General, Business Returns  
 Director General, Collections and Verification Branch  
 Director, Business Accounting Division  
 Director, Collections and Verification Branch  
 Manager, Collections and Verification Branch

**Regional positions**

Director, National Verification and Collections Centres  
 Director, Tax Centre  
 Director, Tax Services Office  
 Assistant Director, Business Returns  
 Assistant Director, Tax Centre  
 Assistant Director, Tax Services Office  
 Manager, Business Division  
 Manager, Collections and Verification Branch  
 Manager, Revenue Collections and Client Services  
 Team Leader, Business Division  
 Team Leader, Revenue Collections  
 Team Leader, Revenue Collections and Client Services  
 Resource Officer / Complex Case Officer  
 Senior Collection Enforcement Officer  
 Technical Advisor, Revenue Collections  
 Collections Officer  
 Collections Contact Officer

(l) sections 34, 35, 35.5 and 35.6 of the Tax Administration Act:

**Headquarter positions**

Director General, Collections and Verification Branch  
 Director, Collections and Verification Branch

**Regional positions**

Director, National Verification and Collections Centres  
 Director, Tax Centre  
 Director, Tax Services Office  
 Assistant Director, Audit  
 Assistant Director, Business Returns  
 Assistant Director, GST/HST Audit  
 Assistant Director, Tax Centre  
 Assistant Director, Tax Services Office  
 Manager, Audit  
 Manager, Collections and Verification Branch  
 Manager, Employer Services  
 Manager, GST/HST Audit  
 Manager, Revenue Collections and Client Services  
 Team Leader, Audit  
 Team Leader, GST/HST Audit  
 Team Leader, GST/HST Non-Registrant Program  
 Team Leader, Revenue Collections  
 Team Leader, Revenue Collections and Client Services  
 Team Leader, Trust Compliance  
 Co-ordinator, Employer Accounts

(m) section 36 of the Tax Administration Act:

**Headquarter positions**

Director General, Collections and Verification Branch  
 Director, Collections and Verification Branch  
 Manager, Collections and Verification Branch

**Regional positions**

Director, National Verification and Collections Centres  
 Director, Tax Centre  
 Director, Tax Services Office  
 Assistant Director, Audit  
 Assistant Director, Business Returns  
 Assistant Director, GST/HST Audit  
 Assistant Director, Tax Centre  
 Assistant Director, Tax Services Office

Manager, Audit  
 Manager, Collections and Verification Branch  
 Manager, Employer Services  
 Manager, GST/HST Audit  
 Manager, Revenue Collections and Client Services  
 Team Leader, Audit  
 Team Leader, GST/HST Audit  
 Team Leader, Revenue Collections  
 Team Leader, Revenue Collections and Client Services”;

(2) by replacing paragraph *o* by the following:

“(o) section 39 of the Tax Administration Act:

**Headquarter positions**

Director General, Collections and Verification Branch  
 Director General, GST/HST Directorate  
 Director General, International and Large Business Directorate  
 Director, Aggressive GST/HST Planning and Refund Integrity Division  
 Director, Collections and Verification Branch  
 Director, Computer Audit Specialist Division  
 Director, International Tax Division  
 Director, Large Business Audit and Program Integration Division  
 Director, Small and Medium Business Audit Division  
 Manager, Collections and Verification Branch

**Regional positions**

Director, National Verification and Collections Centres  
 Director, Tax Centre  
 Director, Tax Services Office  
 Assistant Director, Audit  
 Assistant Director, Business Returns  
 Assistant Director, GST/HST Audit  
 Assistant Director, Tax Centre  
 Assistant Director, Tax Services Office  
 Manager, Audit  
 Manager, Employer Services

Manager, GST/HST Audit  
 Manager, T2 Returns  
 Team Leader, GST/HST Non-Registrant Program”;

(3) by replacing paragraph *r* by the following:

“(r) section 42 of the Tax Administration Act:

**Headquarter positions**

Director General, Collections and Verification Branch  
 Director, Collections and Verification Branch

**Regional positions**

Director, International Tax Services Office  
 Director, National Verification and Collections Centres  
 Director, Tax Centre  
 Director, Tax Services Office  
 Assistant Director, Audit  
 Assistant Director, Business Returns  
 Assistant Director, GST/HST Audit  
 Assistant Director, Tax Centre  
 Assistant Director, Tax Services Office  
 Manager, Audit  
 Manager, Collections and Verification Branch  
 Manager, Employer Services  
 Manager, GST/HST Audit  
 Manager, Revenue Collections and Client Services  
 Team Leader, Audit  
 Team Leader, GST/HST Audit  
 Team Leader, GST/HST Non-Registrant Program  
 Team Leader, Revenue Collections  
 Team Leader, Revenue Collections and Client Services  
 Team Leader, Trust Compliance  
 Co-ordinator, Employer Accounts  
 Resource Officer / Complex Case Officer  
 Senior Trust Accounts Examination Officer  
 Senior Collection Enforcement Officer  
 Technical Advisor, GST/HST Non-Registrant Program  
 Technical Advisor, Revenue Collections  
 Technical Advisor, Trust Accounts Examination

Trust Accounts Examination Officer  
 Trust Compliance Officer  
 Collections Officer  
 Collections Contact Officer  
 Non-Filer/Non-Registrant Officer”;

(4) by replacing paragraphs *u* and *v* by the following:

“(u) sections 93.1.4 and 93.1.6 of the Tax Administration Act:

**Headquarter positions**

Director, Appeals  
 Manager, Appeals

**Regional positions**

Manager, Appeals  
 Large Objections Case Manager  
 Chief of Appeals  
 Team Leader, Appeals

(v) section 94.1 of the Tax Administration Act:

**Headquarter positions**

Director General, Appeals  
 Director General, Collections and Verification Branch  
 Director General, GST/HST Directorate  
 Director, Appeals  
 Director, Collections and Verification Branch  
 Director, Large Business Audit and Program Integration Division  
 Director, Small and Medium Business Audit Division  
 Manager, Appeals  
 Manager, Collections and Verification Branch

**Regional positions**

Director, National Verification and Collections Centres  
 Director, Tax Centre  
 Director, Tax Services Office  
 Assistant Director, Audit  
 Assistant Director, Business Returns  
 Assistant Director, GST/HST Audit

Assistant Director, Tax Centre  
 Assistant Director, Tax Services Office  
 Manager, Appeals  
 Manager, Audit  
 Manager, Collections and Verification Branch  
 Manager, Employer Services  
 Manager, GST/HST Audit  
 Manager, Revenue Collections and Client Services  
 Chief of Appeals  
 Team Leader, Audit  
 Team Leader, GST/HST Audit  
 Team Leader, Revenue Collections  
 Team Leader, Revenue Collections and Client Services  
 Team Leader, Taxpayer Relief  
 Team Leader, Trust Compliance  
 Co-ordinator, Employer Accounts.”.

**2.** Schedule G is amended in section 1

(1) by replacing paragraphs *b* and *c* by the following:

“(b) section 56 of the Act respecting the Québec sales tax:

**Headquarter position**

Director General, Excise and GST/HST Rulings Directorate

(c) section 75.1 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Business Returns  
 Director General, Collections and Verification Branch  
 Director, Collections and Verification Branch  
 Manager, Business Number  
 Manager, Collections and Verification Branch  
 Manager, GST/HST Returns and Rebates Processing Division

**Regional positions**

Director, National Verification and Collections Centres  
 Director, Tax Centre

Director, Tax Services Office  
 Assistant Director, Audit  
 Assistant Director, Business Returns  
 Assistant Director, GST/HST Audit  
 Assistant Director, Tax Centre  
 Assistant Director, Tax Services Office  
 Manager, Audit  
 Manager, Business Returns  
 Manager, Collections and Verification Branch  
 Manager, Employer Services  
 Manager, GST/HST Audit  
 Manager, Revenue Collections and Client Services  
 Team Leader, Audit  
 Team Leader, Business Number  
 Team Leader, GST/HST Audit  
 Team Leader, GST/HST Non-Registrant Program  
 Team Leader, Revenue Collections  
 Team Leader, Revenue Collections and Client Services  
 Team Leader, Trust Compliance  
 Co-ordinator, Employer Accounts”;

(2) by replacing paragraph *f* by the following:

“(f) section 202 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, GST/HST Directorate  
 Director, Aggressive GST/HST Planning and Refund Integrity Division  
 Director, Computer Audit Specialist Division  
 Director, Large Business Audit and Program Integration Division  
 Director, Small and Medium Business Audit Division

**Regional positions**

Director, Tax Services Office  
 Assistant Director, Audit  
 Assistant Director, GST/HST Audit  
 Manager, Audit  
 Manager, GST/HST Audit

Team Leader, Audit  
 Team Leader, GST/HST Audit”;

(3) by replacing paragraph *j* by the following:

“(j) section 350.0.5 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, GST/HST Directorate  
 Director, Large Business Audit and Program Integration Division  
 Director, Small and Medium Business Audit Division

**Regional positions**

Director, Tax Services Office  
 Assistant Director, Audit  
 Assistant Director, GST/HST Audit”;

(4) by replacing paragraphs *l* and *m* by the following:

“(l) section 415 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Business Returns  
 Director General, Collections and Verification Branch  
 Director, Business Accounting Division  
 Director, Business Number  
 Director, Collections and Verification Branch  
 Director, GST/HST Returns and Rebates Processing Division  
 Manager, Business Number  
 Manager, Collections and Verification Branch  
 Manager, GST/HST Returns and Rebates Processing Division

**Regional positions**

Director, National Verification and Collections Centres  
 Director, Tax Centre  
 Director, Tax Services Office  
 Assistant Director, Business Returns  
 Assistant Director, Client Services Division

Assistant Director, Tax Centre  
 Assistant Director, Tax Services Office  
 Manager, Collections and Verification Branch  
 Manager, Employer Services  
 Manager, Revenue Collections and Client Services  
 Manager, T2 Returns  
 Team Leader, GST/HST Non-Registrant Program  
 Team Leader, New Intake / Projects  
 Team Leader, Revenue Collections  
 Team Leader, Revenue Collections and Client Services  
 Team Leader, Trust Compliance  
 Team Leader, T2 Returns  
 Co-ordinator, Employer Accounts

(m) sections 415.0.2 and 415.0.3 of the Act respecting the Québec sales tax:

**Headquarter positions**

Director General, Business Returns  
 Director General, Collections and Verification Branch  
 Director, Business Accounting Division  
 Director, Business Number  
 Director, Collections and Verification Branch  
 Manager, Business Number  
 Manager, Collections and Verification Branch  
 Manager, GST/HST Returns Processing

**Regional positions**

Director, National Verification and Collections Centres  
 Director, Tax Centre  
 Director, Tax Services Office  
 Assistant Director, Audit  
 Assistant Director, Business Division  
 Assistant Director, Business Returns  
 Assistant Director, Client Services Division  
 Assistant Director, GST/HST Audit  
 Assistant Director, Tax Centre  
 Assistant Director, Tax Services Office  
 Manager, Business Division

Manager, Business Returns  
 Manager, Collections and Verification Branch  
 Manager, Employer Services  
 Manager, Revenue Collections and Client Services  
 Team Leader, Business Division  
 Team Leader, Business Returns  
 Team Leader, GST/HST Non-Registrant Program  
 Team Leader, New Intake / Projects  
 Team Leader, Revenue Collections  
 Team Leader, Revenue Collections and Client Services  
 Team Leader, Trust Compliance  
 Co-ordinator, Employer Accounts”.

**3.** Schedule L is amended by replacing section 1 by the following:

“**1.** In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of section 96R17 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1):

**Headquarter positions**

Director General, Business Returns  
 Director General, Collections and Verification Branch  
 Director, Collections and Verification Branch  
 Director, GST/HST Returns and Rebates Processing Division  
 Manager, Collections and Verification Branch  
 Manager, GST/HST Returns Processing

**Regional positions**

Director, Tax Centre  
 Director, Tax Services Office  
 Assistant Director, Business Division  
 Assistant Director, Client Services Division  
 Assistant Director, Tax Centre  
 Assistant Director, Tax Services Office  
 Manager, Business Division  
 Manager, Collections and Verification Branch  
 Manager, GST/HST Returns Processing

Manager, Revenue Collections and Client Services  
 Team Leader, GST/HST Returns Processing  
 Team Leader, Revenue Collections  
 Team Leader, Revenue Collections and Client Services  
 Resource Officer / Complex Case Officer  
 Senior Collection Enforcement Officer  
 Technical Advisor, Revenue Collections  
 Collections Officer  
 Collections Contact Officer.”.

**4.** Schedule M is amended by replacing section 1 by the following:

“1. In accordance with section 3 of the Regulation, the following persons are authorized to sign the documents required for the purposes of the following sections:

(a) sections 433.16R5 and 433.16R6 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2):

**Headquarter positions**

Director General, Excise and GST/HST Rulings Directorate

Director, Financial Institutions and Real Property Division

(b) section 442R4 of the Regulation respecting the Québec sales tax:

**Headquarter positions**

Director General, Business Returns

Director, Business Accounting Division

Director, GST/HST Returns and Rebates Processing Division

Manager, Business Accounting Programs

Manager, GST/HST Rebates Processing

Manager, GST/HST Returns and Rebates Development Section

Manager, GST/HST Returns Processing

**Regional positions**

Director, Tax Centre

Director, Tax Services Office

Assistant Director, Business Division  
 Assistant Director, Business Division, Prince Edward Island Tax Centre  
 Assistant Director, Client Services Division  
 Manager, Business Division  
 Manager, Business Accounting Programs  
 Manager, GST/HST Rebates Processing  
 Manager, GST/HST Returns Processing  
 Team Leader, Business Accounting Programs  
 Team Leader, GST/HST Rebates Processing  
 Team Leader, GST/HST Returns Processing.”.

**5.** The Regulation is amended

(1) by replacing the words “Director General, Collections” and “Director, Collections” by the words “Director General, Collections and Verification Branch” and “Director, Collections and Verification Branch”, wherever they appear, respectively, in

- paragraphs *a* and *c* of section 1 of Schedule A;
- paragraphs *a*, *b*, *d*, *f*, *g* and *s* of section 1 of Schedule B;
- paragraph *i* of section 1 of Schedule G;
- section 1 of Schedule H;
- section 1 of Schedule J;

(2) by replacing the words “Assistant Director, Revenue Collections” and “Assistant Director, Revenue Collections and Client Services” by the words “Assistant Director, Tax Services Office” and “Assistant Director, Tax Centre”, wherever they appear, respectively, in

- section 1 of Schedule A;
- paragraphs *a*, *b*, *d*, *p* and *s* of section 1 of Schedule B;
- section 1 of Schedule C;
- section 1 of Schedule E;
- section 1 of Schedule F;
- paragraph *i* of section 1 of Schedule G;
- section 1 of Schedule H;
- section 1 of Schedule I;
- section 1 of Schedule J;
- section 1 of Schedule K;

(3) by replacing the words “Manager, Revenue Collections” by the words “Manager, Collections and Verification Branch”, wherever they appear in

- section 1 of Schedule A;
- paragraphs *a*, *b*, *d*, *p* and *s* of section 1 of Schedule B;
- section 1 of Schedule C;
- section 1 of Schedule E;
- section 1 of Schedule F;
- paragraph *i* of section 1 of Schedule G;
- section 1 of Schedule H;
- section 1 of Schedule I;
- section 1 of Schedule J;
- section 1 of Schedule K;

(4) by replacing “Summerside” wherever it appears in paragraph *k* of section 1 of Schedule G by “Prince Edward Island”.

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

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