

Regulations and other Acts

Gouvernement du Québec

O.C. 1259-2019, 18 December 2019

Amendment to the letters patent establishing
Municipalité régionale de Papineau

WHEREAS Municipalité régionale de comté de Papineau was established on 1 January 1983 by letters patent issued under the Act respecting land use planning and development (chapter A-19.1);

WHEREAS the letters patent of Municipalité régionale de comté de Papineau were amended in particular by Order in Council 995-89 dated 28 June 1989 with regard to the number of votes of the representatives of the local municipalities;

WHEREAS, under section 3 of the Act respecting judgments rendered by the Supreme Court of Canada on the language of statutes and other instruments of a legislative nature (chapter J-1.1), the letters patent establishing Municipalité régionale de Papineau were replaced respectively by schedules 33, 34 and 35 of the letters patent issued under Order in Council 10-96 dated 3 January 1996;

WHEREAS the council of Municipalité régionale de comté de Papineau made resolution 2019-06-116 on 19 June 2019, again requesting that the Government change its letters patent with regard to the number of votes of the representatives of the local municipalities;

WHEREAS, under section 210.39 of the Act respecting municipal territorial organization (chapter O-9), rendered applicable to that regional county municipality by section 109 of the Act to amend the Act respecting municipal territorial organization and other legislative provisions (1993, chapter 65), the Government may, at the request of the regional county municipality, amend the letters patent with regard to the number of votes of the representatives of the local municipalities to the council of a regional county municipality;

WHEREAS, under section 210.40 of the Act respecting municipal territorial organization, the order comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date indicated therein;

IT IS ORDERED, therefore, on the recommendation of the Minister of Municipal Affairs and Housing:

THAT the letters patent establishing Municipalité régionale de comté de Papineau be amended by replacing the third and fourth paragraphs of the operative part by the following:

“The representative of a municipality on the council of Municipalité régionale de comté de Papineau has the number of votes calculated according to the following formula:

— from 0 to 10,000 inhabitants: 1 vote;

— from 10,001 to 20,000 inhabitants: 2 votes.

Where the population of a municipality is greater than 20,000 inhabitants, the representative of that municipality has one additional vote per 10,000 inhabitants of the municipality, by adjusting the formula established in the preceding paragraph.”

YVES OUELLET,
Clerk of the Conseil exécutif

104228

M.O., 2019

Order of the Minister of Finance dated 18 December 2019

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 and referred to in section 8 of the Act, 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 Agency, but in the latter case, only to the extent determined by a regulation of the Minister;

CONSIDERING the second paragraph of that section 40, 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 such a facsimile has the same force as the signature itself;

CONSIDERING the third paragraph of that section 40, 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 that section 40, which provides that, if it so provides, the regulation of the Minister may also 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) to update the delegation of signature to take into account the changes in certain tax laws and in the administrative structure of the Agency;

CONSIDERING that, under paragraph 1 of section 3 of the Regulations Act (chapter R-18.1), the 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 to this Order, is hereby made.

Québec, 18 December 2019

ERIC GIRARD,
Minister of Finance

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

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

1. (1) Section 5 of 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 “8 and 10” in paragraph 1 by “8, 10 and 10.0.1”.

(2) Subsection 1 has effect from 1 January 2019.

2. (1) Section 5.1 is amended by replacing “in section 10.1” in paragraph 1 by “in sections 10.0.1 and 10.1”.

(2) Subsection 1 has effect from 1 January 2019.

3. (1) Section 6 is replaced by the following:

“**6.** The head of the Service des oppositions des particuliers E – Québec is authorized to sign the documents required for the purposes of the provisions referred to in sections 8 to 10.0.1.”

(2) Subsection 1 has effect from 1 January 2019.

4. (1) Section 8 is amended by replacing “in section 10” in paragraph 1 by “in sections 10 and 10.0.1”.

(2) Subsection 1 has effect from 1 January 2019.

5. (1) Section 9 is amended

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

“**9.** An objection officer who carries out duties in the Service des oppositions des particuliers E – Québec is authorized to sign the documents required for the purposes of”;

(2) by replacing “in section 10” in paragraph 1 by “in sections 10 and 10.0.1”.

(2) Subsection 1 has effect from 1 January 2019. However, where section 9 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the portion of that section before paragraph 1 is to be read by inserting “governed by the collective labour agreement for professionals” after “objection officer”.

6. (1) Section 10 is amended

(1) by striking out “who is governed by the collective labour agreement for professionals and” in the portion before paragraph 1;

(2) by replacing paragraph 1 by the following:

“(1) the provisions referred to in section 10.0.1;”.

(2) Paragraph 2 of subsection 1 has effect from 1 January 2019.

7. (1) The following is inserted after section 10:

“**10.0.1.** The coordinator of compliance of notices of objection or an officier of compliance of notices of objection who carries out duties in the Service de l’enregistrement et du soutien opérationnel is authorized to sign the documents required for the purposes of the first paragraph of section 39, in relation to a formal demand other than that sent to an advocate or notary, and sections 58.1, 93.1.6 et 94.1 of the Tax Administration Act (chapter A-6.002).”.

(2) Subsection 1 has effect from 1 January 2019.

8. (1) Section 10.1 is replaced by the following:

“**10.1.** The late file processing adviser or a prorogation officer who carries out duties in the Service de l’enregistrement et du soutien opérationnel is authorized to sign the documents required for the purposes of section 93.1.4 of the Tax Administration Act (chapter A-6.002).”.

(2) Subsection 1 has effect from 1 January 2019. However, where section 10.1 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read by inserting “, governed by the collective labour agreement for professionals,” after “prorogation officer”.

9. (1) Section 11 is replaced by the following:

“**11.** A facsimile of the signature of a holder of a position referred to in sections 3.1 to 10.1 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.”.

(2) Subsection 1 has effect from 1 January 2019.

10. Section 11.1 is replaced by the following:

“**11.1.** The senior director of taxation laws is authorized to sign the documents required

(1) for the conclusion of a contract under the Reward Program for Informants of Transactions Covered by the General Anti-Avoidance Rule and Sham Transactions;

(2) for the purposes of article 2631 of the Civil Code.”.

11. Section 13 is amended by inserting the following after paragraph 2:

“(2.1) article 2631 of the Civil Code;”.

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

“(3) section 1 in relation to the definition of “municipality”, sections 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).”.

13. (1) Section 17 is amended by replacing the portion before paragraph 1 by the following:

“**17.** An office clerk (senior) or an administrative, legal and operational support technician is authorized to sign the documents required for the purposes of”.

(2) Subsection 1 has effect from 9 May 2019.

14. (1) Section 21.5 is replaced by the following:

“**21.5.** A senior director is authorized to sign the documents required for the purposes of the provisions referred to in sections 21.6 to 21.8.”.

(2) Subsection 1 has effect from 1 December 2017. However, where section 21.5 of the Regulation applies before 15 August 2018, it is to be read as follows:

21.5. A senior director is authorized to sign the documents required for the purposes of

(1) the provisions referred to in sections 21.6 to 21.8;

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

(3) section 681 of the Act respecting the Québec sales tax (chapter T-0.1).”.

15. (1) Section 21.8 is replaced by the following:

“**21.8.** A financial management officer or a socio-economic research and planning officer is authorized to sign the documents required for the purposes of section 40.7 of the Tax Administration Act (chapter A-6.002).”.

(2) Subsection 1 has effect from 9 May 2019. However, where section 21.8 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read as follows:

“**21.8.** A financial management officer or a socio-economic research and planning officer, governed by the collective labour agreement for professionals, is authorized to sign the documents required for the purposes of

- (1) article 2631 of the Civil Code; and
- (2) section 40.7 of the Tax Administration Act (chapter A-6.002).”

16. Section 24 is replaced by the following:

“**24.** The senior director of unclaimed property is authorized to sign the documents referred to in subparagraphs 1 to 3 of the first paragraph of section 26, paragraphs 1 to 5 of section 27.1, paragraphs 1 to 9 of section 28.1 and section 29.

The senior director is also authorized to sign the documents relating to the provisional administration of unclaimed property that the Minister is empowered to sign, other than those referred to in the first paragraph, and whose object has a value not exceeding \$500,000.”

17. Section 24.0.1 is replaced by the following:

“**24.0.1.** A director is authorized to sign the documents referred to in subparagraphs 1 to 3 of the first paragraph of section 26, paragraphs 1 to 5 of section 27.1, paragraphs 1 to 9 of section 28.1 and section 29, and the documents relating to an interest waiver or cancellation under section 58 of the Unclaimed Property Act (chapter B-5.1) for an amount not exceeding \$100,000.

The director is also authorized to sign the documents relating to the provisional administration of unclaimed property that the Minister is empowered to sign, other than those referred to in the first paragraph, and whose object has a value not exceeding \$250,000.”

18. Section 26 is replaced by the following:

“**26.** A service head is authorized to sign the documents referred to in paragraphs 1 to 5 of section 27.1, paragraphs 1 to 9 of section 28.1 and section 29, and the documents relating to

- (1) the disposition or expropriation of an immovable property, the creation of a servitude or an immovable hypothec or any other dismemberment of the right of ownership in an immovable property;

- (2) the fact of sitting on the board of directors of a legal person and to the administration or dissolution of a legal person, including the signing of legal opinions, and the documents relating to the rights attaching to securities that the Minister administers;

- (3) a unanimous agreement of the shareholders or a written statement of the sole shareholder for the purpose of restricting or withdrawing the powers of the board of directors of a legal person;

- (4) the management of an advance of funds or a credit margin of a value not in excess of \$10,000; and

- (5) the interest waiver or cancellation under section 58 of the Unclaimed Property Act (chapter B-5.1) for an amount not exceeding \$30,000.

The service head is also authorized to sign the documents relating to the provisional administration of unclaimed property that the Minister is empowered to sign, other than those referred to in the first paragraph, and whose object has a value not exceeding \$100,000.”

19. Section 27.1 is replaced by the following:

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

- (1) the receipt and management of property referred to in section 3 of the Unclaimed Property Act (chapter B-5.1);

- (2) a lease;

- (3) an offer to purchase immovable property, according to the procedures in force;

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

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

- (6) a services contract whose object has a value not exceeding \$5,000;

- (7) the sale of securities of a value not in excess of \$5,000;

- (8) the acceptance and discharge of an indemnity in matters of insurance of a value not in excess of \$5,000;

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

(10) a claim by a right-holder with respect to unclaimed property of a value not in excess of \$5,000;

(11) the delivery of unclaimed property of a value not in excess of \$5,000;

(12) the claim to property referred to in section 3 of the Unclaimed Property Act and the interest referred to in section 8 of that Act the aggregate value of which does not exceed \$30,000;

(13) the renewal of a hypothec on an immovable of a value not in excess of \$50,000;

(14) the renewal of debt secured by a hypothec and of a value not in excess of \$50,000; and

(15) the claim for the interest referred to in section 8 of the Unclaimed Property Act of a value not in excess of \$10,000.”.

20. (1) Section 28.1 is replaced by the following:

“**28.1.** An unclaimed property administration technician is authorized to sign the documents referred to in section 29, and the documents relating to

(1) the recovery of unclaimed property;

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

(3) the notices referred to in articles 700, 795 and 822 of the Civil Code;

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

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

(6) the filing of a tax return;

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

(8) an insurance claim;

(9) a rendering of accounts;

(10) a services contract whose object has a value not exceeding \$2,000;

(11) the sale of a security of a value not in excess of \$2,000;

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

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

(14) a claim by a right-holder with respect to unclaimed property of a value not in excess of \$2,000;

(15) the delivery of unclaimed property of a value not in excess of \$2,000; and

(16) the claim for the interest referred to in section 8 of the Unclaimed Property Act of a value not in excess of \$10,000.”.

(2) Subsection 1 has effect from 9 May 2019. However, where section 28.1 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read as follows:

“**28.1.** An unclaimed property administration technician is authorized to sign the documents referred to in section 29, and the documents relating to

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

(2) the notices referred to in articles 700, 795 and 822 of the Civil Code;

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

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

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

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

(7) an insurance claim;

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

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

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

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

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

21. (1) Section 29 is amended

(1) by striking out “who is governed by the collective labour agreement for public servants” in the portion before paragraph 1;

(2) by replacing paragraph 3 by the following:

“(3) the sale of movable property, other than a security, at auction, through a third person or by agreement;”.

(2) Paragraph 1 of subsection 1 has effect from 9 May 2019.

22. Section 46 is amended by replacing the portion before paragraph 1 by the following:

“**46.** 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) is authorized to sign the documents required for the purposes of”.

23. (1) Section 47 is amended by replacing the portion before paragraph 1 by the following:

“**47.** A tax collection technician (team leader) is authorized to sign the documents required for the purposes of”.

(2) Subsection 1 has effect from 9 May 2019.

24. (1) Section 49 is amended, in the first paragraph,

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

“A tax collection technician is authorized to sign the documents required for the purposes of”;

(2) by replacing “17.2 to” in subparagraph 2 by “17.2, 17.3.”.

(2) Paragraph 1 of subsection 1 has effect from 9 May 2019.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2019.

25. (1) Section 49.1 is replaced by the following:

“**49.1.** An administrative, legal and operational support technician is authorized to sign the documents required for the purposes of sections 12.0.3.1 and 12.1 of the Tax Administration Act (chapter A-6.002).”.

(2) Subsection 1 has effect from 9 May 2019.

26. (1) Section 50 is amended

(1) by striking out “who is governed by the collective labour agreement for public servants” in the portion before paragraph 1;

(2) by inserting the following after paragraph 1:

“(1.1) section 31.1.0.1R4 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);”.

(2) Paragraph 1 of subsection 1 has effect from 9 May 2019.

(3) Paragraph 2 of subsection 1 has effect from 27 February 2019.

27. (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 a director of the Direction principale des services administratifs et techniques is authorized to sign the documents required for the purposes of”.

(2) Subsection 1 has effect from 22 July 2019.

28. Section 51 is amended

(1) by striking out “who is governed by the collective labour agreement for professionals” in the portion before paragraph 1;

(2) by inserting “1059,” after “articles” in paragraph 2.

29. Section 51.0.1 is amended by inserting “1059,” after “articles”.

30. (1) The heading of Chapter IV.1 of Title III of Book II is amended by replacing “HORS QUÉBEC” by “INTERNATIONAL”.

(2) Subsection 1 has effect from 12 September 2018.

31. (1) Section 52.0.1 is amended by replacing “collections outside Québec” by “international collections”.

(2) Subsection 1 has effect from 12 September 2018.

32. (1) Section 52.0.2 is amended by striking out paragraphs 3 and 4.

(2) Subsection 1 has effect from 1 April 2018.

33. Section 52.0.3 is amended by striking out paragraph 3.

34. (1) Section 52.0.4 is amended

(1) by striking out “who is governed by the collective labour agreement for professionals” in the portion before paragraph 1;

(2) by inserting the following after paragraph 2:

“(2.1) section 31.1.0.1R4 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);

(2.2) article 2631 of the Civil Code;”.

(2) Paragraph 2 of subsection 1, where it enacts paragraph 2.1 of section 52.0.4 of that Regulation, has effect from 27 February 2019.

35. (1) Section 52.0.5 is amended by replacing the portion before paragraph 1 by the following:

“**52.0.5.** A financial management officer or a processing, internal tax audit and client relations technician is authorized to sign the documents required for the purposes of”.

(2) Subsection 1 has effect from 9 May 2019. However, where section 52.0.5 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the portion of that section before paragraph 1 is to be read by inserting “governed by the collective labour agreement for professionals” after “financial management officer”.

36. (1) The heading of Division II of Chapter IV.1 of Title III of Book II is replaced by the following:

“DIRECTION DE L’EXPERTISE ET DU RECOUVREMENT INTERNATIONAL”.

(2) Subsection 1 has effect from 12 September 2018. However, where Division II of Chapter IV.1 of Title III of Book II of the Regulation applies before 23 September 2019, the heading of that Division II is to be read as follows:

“DIRECTION DU CENTRE D’EXPERTISE DES DIVULGATIONS VOLONTAIRES ET DU RECOUVREMENT INTERNATIONAL”.

37. (1) Section 52.0.7 is amended

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

“**52.0.7.** The director of expertise and international collections or the service head of the Centre d’expertise des divulgations volontaires et du recouvrement is authorized to sign the documents required for the purposes of”;

(2) by replacing paragraph 3 by the following:

“(3) articles 1653 and 2771 of the Civil Code;”.

(2) Paragraph 1 of subsection 1 has effect from 12 September 2018. However, where section 52.0.7 of the Regulation applies before 23 September 2019, the portion of the section before paragraph 1 is to be read by replacing “of expertise and international collection or the service head of the Centre d’expertise des divulgations volontaires et du recouvrement” by “of the Centre d’expertise des divulgations volontaires et du recouvrement international”.

(3) Paragraph 2 of subsection 1 has effect from 22 July 2019.

38. (1) Section 52.0.9 is amended by replacing the portion before paragraph 1 by the following:

“**52.0.9.** A tax collection technician (team leader) is authorized to sign the documents required for the purposes of”.

(2) Subsection 1 has effect from 9 May 2019.

39. (1) Section 52.0.10 is amended

(1) by striking out “who is governed by the collective labour agreement for professionals” in the portion before paragraph 1;

(2) by inserting the following after paragraph 1:

“(1.1) articles 1059, 2960 and 3044 of the Civil Code;”.

(2) Paragraph 2 of subsection 1 has effect from 22 July 2019. However, where section 52.0.10 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, paragraph 1.1 of that section is to be read without taking into account “1059;”.

40. (1) Section 52.0.11 is amended in the first paragraph

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

“A tax collection technician is authorized to sign the documents required for the purposes of”;

(2) by replacing “17.2 to” in subparagraph 1 by “17.2, 17.3.”;

(3) by inserting “31.1.0.1R4,” after “sections” in subparagraph 2.

(2) Paragraph 1 of subsection 1 has effect from 9 May 2019.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2019.

(4) Paragraph 3 of subsection 1 has effect from 27 February 2019.

41. (1) Section 52.0.12 is amended by replacing “articles 2631, 2956” by “articles 1059, 2631, 2956, 2960”.

(2) Subsection 1 has effect from 22 July 2019. However, where section 52.0.12 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read without taking into account “1059.”

42. Section 54 is amended

(1) by striking out “or a division head” in the portion before subparagraph 1 of the first paragraph;

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

43. (1) Section 54.1 is amended

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

“**54.1.** A processing, internal tax audit and client relations technician or an external tax audit technician who carries out duties in the Bureau de la lutte contre l'évasion fiscale at the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of”;

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

(2) Subsection 1 has effect from 9 May 2019.

44. Section 55 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**55.** A financial management officer who carries out duties in the Bureau de la lutte contre l'évasion fiscale at the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of”.

45. Section 56 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**56.** A socioeconomic research and planning officer or a computer and administrative processes analyst who carries out duties in the Bureau de la lutte contre l'évasion fiscale at the Direction principale de la recherche et de l'innovation is authorized to sign the documents required for the purposes of”.

46. (1) Section 66.3 is amended

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

“**66.3.** A service head or a support payment technician is authorized to sign the documents required for the purposes of”;

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

(2) Subsection 1 has effect from 9 May 2019.

47. (1) Section 66.5 is amended by striking out “governed by the collective labour agreement for public servants” in the portion before subparagraph 1 of the first paragraph.

(2) Subsection 1 has effect from 9 May 2019.

48. (1) Section 66.14 is amended by replacing the first paragraph by the following:

“A processing, internal tax audit and client relations technician (senior) who carries out duties at the Direction du centre des relations avec la clientèle des programmes sociofiscaux 1 is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 66.15 and 66.16 and section 66.17.”.

(2) Subsection 1 has effect from 9 May 2019.

49. (1) Section 66.17 is amended

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

“**66.17.** A processing, internal tax audit and client relations technician or an information officer who carries out duties at the Direction du centre des relations avec la clientèle des programmes sociofiscaux 1 is authorized to sign the documents required for the purposes of”;

(2) by inserting the following after paragraph 1:

“(1.1) section 31.1.0.1R4 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);”.

(2) Paragraph 1 of subsection 1 has effect from 9 May 2019.

(3) Paragraph 2 of subsection 1 has effect from 27 February 2019.

50. (1) Section 66.20 is amended by replacing the first paragraph by the following:

“A processing, internal tax audit and client relations technician (senior) who carries out duties at the Direction du centre des relations avec la clientèle des programmes sociofiscaux 2 is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 66.21 and 66.22 and section 66.23.”.

(2) Subsection 1 has effect from 9 May 2019.

51. (1) Section 66.23 is amended

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

“**66.23.** A processing, internal tax audit and client relations technician who carries out duties at the Direction du centre des relations avec la clientèle des programmes sociofiscaux 2 is authorized to sign the documents required for the purposes of”;

(2) by inserting the following after paragraph 1:

“(1.1) section 31.1.0.1R4 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);”.

(2) Paragraph 1 of subsection 1 has effect from 9 May 2019.

(3) Paragraph 2 of subsection 1 has effect from 27 February 2019.

52. (1) Section 70.0.2 is amended by replacing “17.2 to” in paragraph 2 by “17.2, 17.3;”.

(2) Subsection 1 has effect from 1 January 2019.

53. (1) Section 70.0.3 is amended by inserting the following after paragraph 2:

“(2.1) section 31.1.0.1R4 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);”.

(2) Subsection 1 has effect from 27 February 2019.

54. (1) Section 70.3 is amended

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

“**70.3.** The service head of tax auditing F – Québec, the service head of tax auditing L – Québec, the service head of tax auditing M – Québec, the service head of tax auditing N – Québec or the service head of tax auditing G – Montréal is authorized to sign the documents required for the purposes of”;

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

(2) Subsection 1 has effect from 1 April 2019.

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

“**70.3.1.** A financial management officer, a processing, internal tax audit and client relations technician, an information officer or an office clerk 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) Subsection 1 has effect from 9 May 2019. However, where section 70.3.1 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the portion of that section before subparagraph 1 of the first paragraph is to be read by inserting “governed by the collective labour agreement for professionals” after “financial management officer”.

56. (1) Section 70.4 is amended in the first paragraph

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

“A financial management officer, a processing, internal tax audit and client relations technician, an information officer or an office clerk who carries out duties in the Service du contrôle fiscal F – Québec or the Service du contrôle fiscal G – Montréal is authorized to sign the documents required for the purposes of”;

(2) by inserting the following after paragraph 1:

“(1.1) section 31.1.0.1R4 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2019. However, where section 70.4 of the Regulation applies

(1) before 9 May 2019, the portion of that section before subparagraph 1 of the first paragraph is to be read by replacing “processing, internal tax audit and client relations technician” by “tax audit technician” and by inserting “, governed by the collective labour agreement for public servants,” after “office clerk”;

(2) before the date of publication of this Regulation in the *Gazette officielle du Québec*, the portion of that section before subparagraph 1 of the first paragraph is to be read by inserting “governed by the collective labour agreement for professionals” after “financial management officer”.

(3) Paragraph 2 of subsection 1 has effect from 27 February 2019.

57. (1) Section 70.5 is amended by replacing “70.0.3” in the portion before subparagraph 1 of the first paragraph by “70.3”.

(2) Subsection 1 has effect from 27 February 2017. However, where section 70.5 of the Regulation applies before 1 January 2018, the portion of that section before subparagraph 1 of the first paragraph is to be read by replacing “section 70.3” by “sections 70.0.3 and 70.3”.

58. (1) Section 70.5.1 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**70.5.1.** Subject to sections 70.3.1 and 70.4, a financial management officer or a processing, internal tax audit and client relations technician who carries out duties in a tax audit service is authorized to sign the documents required for the purposes of”.

(2) Subsection 1 has effect from 27 February 2017. However, where section 70.5.1 of the Regulation applies

(1) before 1 January 2018, the portion of that section before subparagraph 1 of the first paragraph is to be read by replacing “sections 70.3.1 and 70.4” by “sections 70.0.4 and 70.3.1”;

(2) after 31 December 2017 and before 1 April 2019, the portion of that section before subparagraph 1 of the first paragraph is to be read by replacing “sections 70.3.1 and 70.4” by “section 70.3.1”;

(3) before 9 May 2019, the portion of that section before subparagraph 1 of the first paragraph is to be read by replacing “processing, internal tax audit and client relations technician” by “tax audit technician governed by the collective labour agreement for public servants”;

(4) before the date of publication of this Regulation in the *Gazette officielle du Québec*, the portion of that section before subparagraph 1 of the first paragraph is to be read by inserting “governed by the collective labour agreement for professionals” after “financial management officer”.

59. (1) Section 70.6 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**70.6.** Subject to sections 70.3.1 and 70.4, an information officer who carries out duties in a tax audit service is authorized to sign the documents required for the purposes of”.

(2) Subsection 1 has effect from 27 February 2017. However, where section 70.6 of the Regulation applies

(1) before 1 April 2019, the portion of that section before subparagraph 1 of the first paragraph is to be read by replacing “sections 70.3.1 and 70.4” by “section 70.3.1”;

(2) before 9 May 2019, the portion of that section before subparagraph 1 of the first paragraph is to be read by inserting “governed by the collective labour agreement for public servants” after “information officer”.

60. (1) Section 70.7 is amended in the first paragraph

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

“A tax research officer, an administrative, legal and operational support technician or an office clerk who carries out duties in a tax audit directorate is authorized to sign the documents required for the purposes of”;

(2) by inserting the following after subparagraph 1:

“(1.1) section 31.1.0.1R4 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);”.

(2) Paragraph 1 of subsection 1 has effect from 9 May 2019. However, where section 70.7 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the portion of that section before subparagraph 1 of the first paragraph is to be read by inserting “governed by the collective labour agreement for professionals” after “tax research officer”.

(3) Paragraph 2 of subsection 1 has effect from 27 February 2019.

61. (1) Section 74 is amended in the first paragraph

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

“A financial management officer, a socioeconomic research and planning officer, a computer and administrative processes analyst, a processing, internal tax audit and client relations technician, an administrative, legal and operational support technician, an information officer or an office clerk who carries out duties in a directorate of the Centre des relations avec la clientèle des particuliers is authorized to sign the documents required for the purposes of”;

(2) by inserting the following after subparagraph 1:

“(1.1) section 31.1.0.1R4 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);”.

(2) Paragraph 1 of subsection 1 has effect from 9 May 2019. However, where section 74 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the portion of that section before subparagraph 1 of the first paragraph is to be read by replacing “, a computer and administrative processes analyst,” by “or a computer and administrative processes analyst, governed by the collective labour agreement for professionals, or”.

(3) Paragraph 2 of subsection 1 has effect from 27 February 2019.

62. (1) The heading of Chapter IV.1 of Title V of Book II is amended by replacing “PROCESSUS” by “SOLUTIONS D’AFFAIRES”.

(2) Subsection 1 has effect from 4 June 2018.

63. (1) Section 74.0.2 is amended by replacing the first paragraph by the following:

“The senior director of business solutions support and evolution, the director of the socio-fiscal business solutions support and evolution or a service head of the socio-fiscal programs and systems support and evolution

is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of section 74.0.3.”.

(2) Subsection 1 has effect from 4 June 2018.

64. (1) Section 74.0.3 is amended by replacing the first paragraph by the following:

“A financial management officer, a socioeconomic research and planning officer, a computer and administrative processes analyst or a processing, internal tax audit and client relations technician who carries out duties in a socio-fiscal programs and systems support and evolution service is authorized to sign the documents required for the purposes of sections 1029.8.61.6.2 to 1029.8.61.6.4, 1029.8.66.5.7, 1029.8.66.5.8, 1029.8.80.5 to 1029.8.80.7 and 1029.8.116.9.1.2 to 1029.8.116.9.1.4 of the Taxation Act (chapter I-3).”.

(2) Subsection 1 has effect from 4 June 2018. However, where section 74.0.3 of the Regulation applies

(1) before 9 May 2019, the first paragraph of that section is to be read by replacing “processing, internal tax audit and client relations technician” by “tax audit technician governed by the collective labour agreement for public servants”;

(2) before the date of publication of this Regulation in the *Gazette officielle du Québec*, the first paragraph of that section is to be read by replacing “, a computer and administrative processes analyst” by “or a computer and administrative processes analyst, governed by the collective labour agreement for professionals.”.

65. Section 78 is amended by striking out “415,” in subparagraph 9 of the first paragraph.

66. (1) Section 79.1 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**79.1.** A financial management officer or a processing, internal tax audit and client relations technician (team leader) who carries out duties at the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of”.

(2) Subsection 1 has effect from 9 May 2019. However, where section 79.1 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the portion of that section before subparagraph 1 of the first paragraph is to be read by inserting “governed by the collective labour agreement for professionals” after “financial management officer”.

67. (1) Section 79.2 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**79.2.** A processing, internal tax audit and client relations technician who carries out duties at the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of”.

(2) Subsection 1 has effect from 9 May 2019.

68. (1) Section 80 of the Regulation is amended in the first paragraph

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

“A socioeconomic research and planning officer or an office clerk who carries out duties at the Direction de la vérification des taxes is authorized to sign the documents required for the purposes of”;

(2) by inserting the following after subparagraph 1:

“(1.1) section 31.1.0.1R4 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);”.

(2) Paragraph 1 of subsection 1 has effect from 9 May 2019. However, where section 80 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the portion of that section before subparagraph 1 of the first paragraph is to be read by inserting “governed by the collective labour agreement for professionals” after “socioeconomic research and planning officer”.

(3) Paragraph 2 of subsection 1 has effect from 27 February 2019.

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

“**85.0.1.** A financial management officer or a processing, internal tax audit and client relations technician who carries out duties at the Direction de la vérification des crédits d’impôt et de l’impôt minier, the Direction de la vérification des impôts or the Direction de la vérification des retenues à la source et de la non-production en matière d’impôt is authorized to sign the documents required for the purposes of”.

(2) Subsection 1 has effect from 9 May 2019. However, where section 85.0.1 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the portion of that section before

subparagraph 1 of the first paragraph is to be read by inserting “governed by the collective labour agreement for professionals” after “financial management officer”.

70. (1) Section 86 is amended in the first paragraph

(1) by striking out “who is governed by the collective labour agreement for public servants and” in the portion before subparagraph 1;

(2) by inserting the following after subparagraph 1:

“(1.0.1) section 31.1.0.1R4 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);”.

(2) Paragraph 1 of subsection 1 has effect from 9 May 2019.

(3) Paragraph 2 of subsection 1 has effect from 27 February 2019.

71. Section 96 is amended by striking out “415,” in subparagraph 14 of the first paragraph.

72. (1) Section 96.1 is amended

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

“A processing, internal tax audit and client relations technician (senior) or an external tax audit technician (senior) who carries out duties in the Service de vérification B – Montréal at the Direction de la vérification 3 in the Direction principale de la vérification des grandes entreprises is authorized to sign the documents required for the purposes of the provisions referred to in the first paragraph of sections 96.2, 97 and 98.”;

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

(2) Subsection 1 has effect from 9 May 2019.

73. (1) Section 96.2 is amended

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

“**96.2.** A processing, internal tax audit and client relations technician or an external tax audit technician who carries out duties in the Service de vérification B – Montréal at the Direction de la vérification 3 in the Direction principale de la vérification des grandes entreprises is authorized to sign the documents required for the purposes of”;

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

(2) Subsection 1 has effect from 9 May 2019.

74. (1) Section 97 is amended

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

“**97.** Subject to section 96.1, a processing, internal tax audit and client relations technician (senior) or an external tax audit technician (senior) is authorized to sign the documents required for the purposes of”;

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

(2) Subsection 1 has effect from 9 May 2019.

75. (1) Section 97.1 is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**97.1.** Subject to section 96.1.1, a financial management officer, a processing, internal tax audit and client relations technician (team leader) or an external tax audit technician (team leader) is authorized to sign the documents required for the purposes of”.

(2) Subsection 1 has effect from 9 May 2019. However, where section 97.1 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the portion of that section before subparagraph 1 of the first paragraph is to be read by inserting “governed by the collective labour agreement for professionals” after “financial management officer”.

76. (1) Section 98 is amended:

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

“**98.** Subject to section 96.2, a processing, internal tax audit and client relations technician or an external tax audit technician is authorized to sign the documents required for the purposes of”;

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

“(1.1) section 31.1.0.1R4 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);”;

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

(2) Paragraphs 1 and 3 of subsection 1 have effect from 9 May 2019.

(3) Paragraph 2 of subsection 1 has effect from 27 February 2019.

77. (1) Section 100 is amended by replacing the second paragraph by the following:

“A facsimile of the signature of the holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act (chapter A-6.002), sections 1016, 1051.1 and 1051.2 of the Taxation Act and the third paragraph of section 541.31.1 of the Act respecting the Québec sales tax (chapter T-0.1).”.

(2) Subsection 1 has effect from 29 August 2017.

78. (1) Section 101 is amended by replacing the second paragraph by the following:

“A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of section 94.1 of the Tax Administration Act, sections 1016, 1051.1 and 1051.2 of the Taxation Act (chapter I-3) and the third paragraph of section 541.31.1 of the Act respecting the Québec sales tax.”.

(2) Subsection 1 has effect from 29 August 2017.

79. (1) Section 102 is amended

(1) by striking out “section 102.1 and” in subparagraph 1 of the first paragraph;

(2) by replacing subparagraph 10 of the first paragraph by the following:

“(10) section 75.1, subparagraph *c* of paragraph 1 of section 75.9, sections 202, 297.0.7, 297.0.13, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.56.1, 350.56.3, 350.56.4, 416, 416.1, 417, 417.1 and 417.2, the first paragraph of section 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434, sections 458.1.2 and 458.6, the third paragraph of sections 459.3 and 459.5, sections 473.3, 473.7, 475, 476, 477, 477.5, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539 and 541.31 and the third paragraph of section 541.31.1 of the Act respecting the Québec sales tax (chapter T-0.1);”;

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

“A facsimile of the signature of a holder of the position referred to in the first paragraph may be affixed to the documents required for the purposes of the first paragraph of section 39, in relation to a formal demand other

than that sent to an advocate or notary, and section 94.1 of the Tax Administration Act, article 66 of the Code of Penal Procedure, section 2 of the Mining Tax Act, sections 7.0.6, 1016, 1051.1 and 1051.2 of the Taxation Act, sections 985.9R2 and 985.9R3 of the Regulation respecting the Taxation Act and sections 350.23.9, 350.23.10, 416, 416.1, 417, 417.1 and 417.2, the first paragraph of section 418, sections 427.5 and 427.6 and the third paragraph of section 541.31.1 of the Act respecting the Québec sales tax.”

(2) Paragraph 1 of subsection 1 has effect from 1 April 2016.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 29 August 2017. However, where section 102 of the Regulation applies before 1 January 2019, subparagraph 10 of the first paragraph of that section is to be read without taking into account “477.5.”

80. (1) Section 103 is amended

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

“**103.** A socioeconomic research and planning officer, a processing, internal tax audit and client relations technician or an office clerk who carries out duties at the Direction principale des relations avec la clientèle des entreprises is authorized to sign the documents required for the purposes of”;

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

“(1.1) section 31.1.0.1R4 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1);”;

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

(2) Paragraphs 1 and 3 of subsection 1 have effect from 9 May 2019. However, where section 103 of the Regulation applies before the date of publication of this Regulation in the *Gazette officielle du Québec*, the portion of that section before subparagraph 1 of the first paragraph is to be read by inserting “governed by the collective labour agreement for professionals” after “socioeconomic research and planning officer”.

(3) Paragraph 2 of subsection 1 has effect from 27 February 2019.

81. (1) Section 104 is amended by inserting the following after the first paragraph:

“A facsimile of the signature of the president and chief executive officer may also be affixed to the documents required for the purposes of section 34 of the Tax Administration Act and sections 416 and 477.3 of the Act respecting the Québec sales tax, in respect of a person registered under Division II of Chapter VIII.1 of Title I of that Act, and section 477.5 of that Act.”

(2) Subsection 1 has effect from 1 January 2019.

82. (1) The following is inserted before section 109:

“**DIVISION I**
DIRECTIONS PRINCIPALES DU
RECOUVREMENT”.

(2) Subsection 1 has effect from 1 April 2018.

83. (1) Section 109 is replaced by the following:

“**109.** A senior director, a director, a collection service head, a collection adviser for complex cases (team leader), a collection adviser for complex cases (expert level), a collection adviser for complex cases (emeritus level), a collection adviser for complex cases, a tax collection technician (team leader) or a tax collection technician 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. However, where section 109 of the Regulation applies

(1) before 9 May 2019, it is to be read by replacing “a tax collection technician (team leader) or a tax collection technician” by “or a tax collection officer (team leader) or a tax collection officer, governed by the collective labour agreement for public servants,”;

(2) before the date of publication of this Regulation in the *Gazette officielle du Québec*, it is to be read by replacing “a collection adviser for complex cases (team leader), a collection adviser for complex cases (expert level), a collection adviser for complex cases (emeritus level), a collection adviser for complex cases” by “a collection adviser for complex cases (team leader) or a collection adviser for complex cases, governed by the collective labour agreement for professionals,”.

84. (1) The following is inserted after section 109:

“**DIVISION II**
DIRECTION PRINCIPALE DES DIVULGATIONS
VOLONTAIRES ET DU RECOUVREMENT
INTERNATIONAL

109.0.1. The senior director, the director of expertise and international collections or the service head of the Centre d’expertise des divulgations volontaires et du

recouvrement, or a collection adviser for complex cases (team leader), a collection adviser for complex cases (expert level), a collection adviser for complex cases (emeritus level), a collection adviser for complex cases, a tax collection technician (team leader) or a tax collection technician who carries out duties at the Direction de l'expertise et du recouvrement international 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. However, where Division II of Chapter IV of Title VIII of Book II of the Regulation applies

(1) before 12 September 2018, the heading of that Division II and section 109.0.1 of the Regulation are to be read by replacing all occurrences of “recouvrement international” and “director of expertise and international collections” by “recouvrement hors Québec” and “director of the Centre d'expertise en recouvrement hors Québec”, respectively;

(2) before 9 May 2019, section 109.0.1 of the Regulation is to be read by replacing “tax collection technician (team leader) or a tax collection technician” by “tax collection officer (team leader) or a tax collection officer, governed by the collective labour agreement for public servants,”;

(3) before 23 September 2019, section 109.0.1 of the Regulation is to be read by replacing “, the director of expertise and international collections or the service head of the Centre d'expertise des divulgations volontaires et du recouvrement” and “Direction de l'expertise et du recouvrement international” by “or the director of the Centre d'expertise des divulgations volontaires et du recouvrement international” and “Direction du Centre d'expertise des divulgations volontaires et du recouvrement international”, respectively;

(4) before the date of publication of this Regulation in the *Gazette officielle du Québec*, section 109.0.1 of the Regulation is to be read by replacing “, a collection adviser for complex cases (expert level), a collection adviser for complex cases (emeritus level), a collection adviser for complex cases,” by “or a collection adviser for complex cases, governed by the collective labour agreement for professionals, or”.

85. The Regulation is amended

(1) by striking out “who is governed by the collective labour agreement for professionals and” in the following provisions:

- section 12.1;
- section 15.1;

– in the portion before subparagraph 1 of the first paragraph of section 66.15;

– in the portion before subparagraph 1 of the first paragraph of section 66.16;

– in the portion before subparagraph 1 of the first paragraph of section 66.21;

– in the portion before subparagraph 1 of the first paragraph of section 66.22;

– section 70.0.4;

– in the portion before subparagraph 1 of the first paragraph of section 78.1;

– in the portion before subparagraph 1 of the first paragraph of section 85.1;

– the first paragraph of section 96.0.1;

– the first paragraph of section 96.1.1;

(2) by striking out “who is governed by the collective labour agreement for professionals” in the following provisions:

– in the portion before paragraph 1 of section 16;

– in the portion before paragraph 1 of section 48;

– section 50.1;

– in the portion before paragraph 1 of section 52.0.8;

– in the portion before subparagraph 1 of the first paragraph of section 66.4;

– in the portion before subparagraph 1 of the first paragraph of section 96.3;

– the first paragraph of section 96.4;

– section 99.

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

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