

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

Regulation to amend the Regulation respecting hazardous materials

Environment Quality Act
(chapter Q-2, s. 70.19, 1st par., subpars. 2 and 16, s. 95.1, 1st par., subpars. 1 and 3, and ss. 115.27 and 115.34)

1. The Regulation respecting hazardous materials (chapter Q-2, r. 32) is amended in section 1 by replacing “paragraph 21” by “the first paragraph”.

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

“In addition to a halocarbon that is also considered to be a hazardous material to the extent provided for in section 4 of the Regulation respecting halocarbons (chapter Q-2, r. 29), the following materials or objects are considered to be hazardous materials:”.

3. Section 6 is amended by replacing “paragraph 21” in the portion before subparagraph 1 of the first paragraph by “the first paragraph”.

4. Section 7.1 is revoked.

5. Section 9 is amended by striking out the second paragraph.

6. Section 138.5 is amended by replacing “subparagraph 2 of the first paragraph” in subparagraph *a* of paragraph 1 by “paragraph 2”.

7. Section 138.7 is amended by replacing “subparagraph 1 or 3 of the first paragraph” in paragraph 2 by “paragraph 1 or 3”.

8. Section 143 is amended by striking out “of the first paragraph” in subparagraph 1.

9. Section 143.2 is amended by replacing “subparagraph 3 of the first paragraph” by “paragraph 3”.

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

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Gouvernement du Québec

O.C. 204-2020, 18 March 2020

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 first paragraph of section 96 of the Tax Administration Act (chapter A-6.002), the Government may make regulations, in particular to prescribe the measures required to carry out the Act;

WHEREAS, under section 19 of the Tobacco Tax Act (chapter I-2), for the purpose of carrying into effect the provisions of the Act according to their true intent or of supplying any deficiency therein, the Government may make such regulations, not inconsistent with the Act, as are considered necessary;

WHEREAS, under subparagraphs *e.2*, *e.4* 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, allow a person who is required to file a return in accordance with the regulations made under subparagraph *e.2* to send by electronic means, if the person meets the conditions determined by the Minister, a copy of such a return prescribed by the Government 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 the second paragraph of section 1174 of the Act, the Government may make regulations to exempt, on such conditions as it may prescribe, an insurance corporation from paying taxes in respect of a class or a type of business;

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 make regulations to prescribe the measures required for the purposes of the Act;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 of the Fuel Tax Act (chapter T-1), the term “regulation” means any regulation made by the Government under the Act;

WHEREAS, under paragraph *h* of section 27.1 of the Act, to obtain a permit, a person must fulfil such other conditions and furnish such other documents as may be required by law, by regulation or by the Minister, in accordance with the terms and conditions determined by law, by regulation or by the Minister;

WHEREAS, under paragraph 3 of section 50.0.12 of the Act, the Government may make regulations determining, for the purposes of sections 50.0.3, 50.0.4, 50.0.5, 50.0.6, 50.0.8 and 50.0.11 of the Act, what motor vehicles are prescribed motor vehicles under the International Fuel Tax Agreement;

WHEREAS, under the first paragraph of section 53 of the Act, the Minister may pay compensation to retail dealers and wholesale dealers for gasoline losses due to evaporation, according to the terms and conditions established by regulation;

WHEREAS it is expedient to amend the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1) to modify the categories of stamps issued by the Minister of National Revenue for the identification of packages of tobacco intended for retail sale in Québec;

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 Speeches delivered on 26 March 2015 and 27 March 2018 and in Information Bulletins posted on the website of the Ministère des Finances, in particular on 28 April 2017, 10 November 2017, 3 December 2018 and 1 February 2019;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) to take into account the first additional contribution to the Québec Pension Plan and to make consequential amendments as well as amendments to references;

WHEREAS it is expedient, with a view to more efficient application of the Tax Administration Act, the Taxation Act, the Act respecting the Québec sales tax and the Fuel Tax Act, to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1), the Regulation respecting the Taxation Act, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) to make technical and consequential amendments;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1635-96 dated 18 December 1996, amended by section 1 of the Regulation to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1635-96 dated 18 December 1996, made by Order in Council 1249-2005 dated 14 December 2005, to modify a date of application relating to provisions revoked by that Regulation;

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 the first paragraph of 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;

WHEREAS, under section 20 of the Tobacco Tax 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, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

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, 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;

WHEREAS, under the first paragraph of section 56 of the Fuel Tax 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;

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 the application of the Tobacco Tax Act;

—Regulation to amend the Regulation respecting the Taxation Act;

—Regulation to amend the Regulation respecting contributions to the Québec Pension Plan;

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

—Regulation to amend the Regulation respecting the application of the Fuel Tax Act;

—Regulation to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1635-96 dated 18 December 1996, amended by section 1 of the Regulation to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1635-96 dated 18 December 1996, made by Order in Council 1249-2005 dated 14 December 2005.

Regulation to amend the Regulation respecting fiscal administration

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

1. Section 96R3 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by replacing “or subsection 2 of section 6 of the Established Programs (Interim Arrangements) Act (R.S.C. 1970, c. E-8)” by “and section 27 of the Federal-Provincial Fiscal Arrangements Act (Revised Statutes of Canada, 1985, chapter F-8)”.

2. Section 96R7 of the Regulation is amended by replacing “subsection 2 of section 6 of the Established Programs (Interim Arrangements) Act (R.S.C. 1970, c. E-8)” by “section 27 of the Federal-Provincial Fiscal Arrangements Act (Revised Statutes of Canada, 1985, chapter F-8)”.

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

Regulation to amend the Regulation respecting the application of the Tobacco Tax Act

Tobacco Tax Act
(chapter I-2, ss. 19 and 20)

1. (1) Schedule I to the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1) is replaced by the Schedule appearing in Schedule 1 to this Regulation.

(2) Subsection 1 applies in respect of packages of tobacco intended for retail sale in Québec manufactured or imported since 2 October 2019. However, a manufacturer or importer may elect since 2 October 2019 to affix, in accordance with section 2 or 2.1.1 of the Regulation respecting the application of the Tobacco Tax Act, the stamps described in Schedule 1 to the Regulation, as it read on 1 October 2019.

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

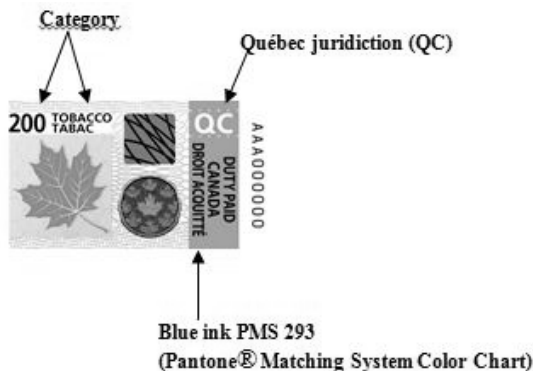
SCHEDULE I

(section 1)

SCHEDULE I

CHARACTERISTICS AND CATEGORIES OF STAMPS FOR THE IDENTIFICATION OF PACKAGES OF TOBACCO INTENDED FOR RETAIL SALE IN QUÉBEC

(1) The characteristics of stamps for the identification of packages of tobacco intended for retail sale in Québec are as follows:



(2) The categories of stamps for the identification of packages of tobacco intended for retail sale in Québec are as follows:



Regulation to amend the Regulation respecting the Taxation Act

Taxation Act

(chapter I-3, s. 1086, 1st par., subpars. e.2, e.4 and f and 2nd par., and s. 1174, 2nd par.)

1. (1) Section 41.1.1R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by replacing paragraphs *a* and *b* by the following:

“(a) 28 cents, except where paragraph *b* applies; and

“(b) 25 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 2019.

2. (1) Section 87R5 of the Regulation is amended by adding the following paragraph at the end:

“(i) an emissions allowance issued to the taxpayer under a law of Québec, of Canada or of another province.”

(2) Subsection 1 applies in respect of emissions allowances acquired in taxation years that begin after 31 December 2016.

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

“(e) the terms of which require that from the time when the contract fulfils the requirements of this section, the conditions mentioned in the first paragraph of section 92.11R18 are satisfied; and”.

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

4. (1) Section 130R16 of the Regulation is amended by replacing subparagraph *a* of the fourth paragraph by the following subparagraph:

“(a) the property is included in Class 43.1 in that Schedule because of subparagraph *i* of subparagraph *c* of the first paragraph of that class or is described in any of subparagraphs *viii* to *x*, *xii*, *xiv*, *xv* and *xvii* of subparagraph *a* of the second paragraph of Class 43.1 in that Schedule or in paragraph *a* of Class 43.2 in that Schedule; and”.

(2) Subsection 1 applies in respect of property acquired after 21 March 2017 that has not been used or acquired for use before 22 March 2017.

5. (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 \$0.58 by the number of those kilometres, up to and including 5,000;

“(b) the product obtained by multiplying \$0.52 by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres driven after 31 December 2018.

6. (1) Section 399.7R1 of the Regulation is amended

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

“(f) for the drilling or completion of a well for the project, other than a well that is, or can reasonably be expected to be, used for the installation of underground piping that is included in Class 43.1 in Schedule B by reason of subparagraph *a* of the second paragraph of that class, or in Class 43.2 in Schedule B by reason of paragraph *b* of that class or a well referred to in subparagraph *h*.”;

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

“(h) if at least 50% of the capital cost of the depreciable property to be used in respect of the project is the capital cost of property described in subparagraph *viii* of subparagraph *a* of the second paragraph of Class 43.1 in Schedule B,

i. for the drilling of a well, or

ii. solely for the purpose of determining the extent and quality of a geothermal resource.”;

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

“For the purposes of the first paragraph, a Canadian renewable and conservation expense

(a) includes an expense incurred by a taxpayer to acquire a fixed location device that is a wind energy conversion system only if the device is described in subparagraph *g* of the first paragraph; and

(b) does not include an expense incurred by a taxpayer at any time that is in respect of a geothermal project that at that time is described in subparagraph *h* of the first paragraph and in respect of which the taxpayer has not satisfied the requirements, applicable in respect of the property, of all environmental laws, by-laws and regulations of Canada, a province, a municipality in Canada or a municipal or public body performing a function of government in Canada.”.

(2) Subsection 1 applies in respect of expenses incurred after 21 March 2017.

7. (1) Section 399.7R2 of the Regulation, amended by section 639 of chapter 14 of the statutes of 2019, is further amended in paragraph *b*

(1) by replacing subparagraphs *iv* and *v* by the following:

“*iv.* included in the capital cost of property that, but for this section and section 399.7R1, would be depreciable property, other than property that would be included in Class 14.1 in Schedule B, except as provided by any of subparagraphs *b* and *d* to *h* of the first paragraph of section 399.7R1,

“*v.* included in the capital cost of property that, but for this section and section 399.7R1, would be property included in Class 14.1 in Schedule B, except as provided by any of subparagraphs *a* to *e* of the first paragraph of section 399.7R1 or subparagraph *ii* of subparagraph *h* of that first paragraph.”;

(2) by replacing subparagraph xi by the following:

“xi. a cost attributable to the period of the construction, renovation or alteration of depreciable property, other than property described in Class 43.1 or 43.2 in Schedule B, that relates to the construction, renovation or alteration of the property, except as provided by any of subparagraphs *b* and *f* to *h* of the first paragraph of section 399.7R1, or the ownership of land during the period, except as provided by any of subparagraphs *b* to *d* of that first paragraph.”

(2) Subsection 1 applies in respect of expenses incurred after 21 March 2017.

8. (1) Section 998R4 of the Regulation is revoked.

(2) Subsection 1 applies in respect of taxation years that begin after 31 December 2018.

9. (1) Section 1015R1 of the Regulation is amended by replacing paragraph *h.2* of the definition of “remuneration” by the following paragraph:

“(h.2) an amount paid under a program referred to in section 313.14 of the Act;”

(2) Subsection 1 has effect from 10 November 2017.

10. (1) Section 1015R6 of the Regulation is amended by replacing “31 May 2018” in the portion of subparagraph iii of subparagraph *c* of the first paragraph before the formula by “31 May 2021”.

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

11. (1) Section 1029.8.1R6 of the Regulation is amended by striking out paragraph *a*.

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

12. (1) Section 1029.8.116.5.1R1 of the Regulation is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

“(c) the amount that would be payable in respect of the work income as the employee’s premium under the Act respecting parental insurance (chapter A-29.011), contribution under the Act respecting the Québec Pension Plan (chapter R-9) and premium under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), considering in that respect the rate applicable for an employee who reports to an establishment of the employer in Québec, and the amount of the federal tax that would be payable in respect of the amount by which the work income exceeds the amount of the first additional employee contribution to be paid on that income under the

Act respecting the Québec Pension Plan, as if that tax were computed taking into account only the basic tax credit, the spousal tax credit, if any, the tax credit for Canadian employment and the tax credit for Québec Pension Plan member contributions and parental insurance plan and employment insurance plan employee premiums.”

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

13. (1) Section 1029.8.116.5.1R2 of the Regulation is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

“(c) the amount that would be payable in respect of the work income as the employee’s premium under the Act respecting parental insurance (chapter A-29.011), contribution under the Act respecting the Québec Pension Plan (chapter R-9) and premium under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), considering in that respect the rate applicable for an employee who reports to an establishment of the employer in Québec, and the amount of the federal tax that would be payable in respect of the amount by which the work income exceeds the amount of the first additional employee contribution to be paid on that income under the Act respecting the Québec Pension Plan, as if that tax were computed taking into account only the basic tax credit, the spousal tax credit, if any, the tax credit for Canadian employment and the tax credit for Québec Pension Plan member contributions and parental insurance plan and employment insurance plan employee premiums.”

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

14. (1) Section 1086R30 of the Regulation is amended by striking out the third paragraph.

(2) Subsection 1 has effect from 19 June 2019.

15. (1) Section 1086R70 of the Regulation is amended by adding the following paragraph at the end:

“A person required to send to a particular person a copy of the part of the return concerning the person using the RL-1 slip: Employment and other income, may instead send it to the person in an electronic format, on or before the date on which the return is to be filed with the Minister, unless

(a) any of the conditions determined under subparagraph *e.4* of the first paragraph of section 1086 of the Act are not met;

(b) the particular person has requested that the return be provided in paper format; or

(c) at the time the return is required to be sent,

i. the particular person is on extended leave or is no longer an employee of the person, or

ii. the particular person cannot reasonably be expected to have access to the return in electronic format.”

(2) Subsection 1 applies in respect of information returns that are required to be sent after 31 December 2017.

16. (1) Section 1174R2 of the Regulation is revoked.

(2) Subsection 1 applies in respect of taxation years that begin after 31 December 2018.

17. (1) Class 43.1 in Schedule B to the Regulation is amended in subparagraph *a* of the second paragraph

(1) by replacing subparagraph *v* by the following:

“v. heat recovery equipment, including such equipment that consists of heat exchange equipment, compressors used to upgrade low pressure steam, vapour or gas, waste heat boilers and other ancillary equipment such as control panels, fans, measuring instruments or pumps, but not including property that is employed in re-using the recovered heat, such as property that is part of the internal heating or cooling system of a building or electrical generating equipment, is a building or is equipment that recovers heat primarily for use for heating water in a swimming pool, used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of conserving energy, reducing the requirement to acquire energy or extracting heat for sale, by extracting for reuse thermal waste that is generated directly in an industrial process that does not generate or process electrical energy,”;

(2) by replacing subparagraph *viii* by the following:

“viii. equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy or heat energy, or both electrical and heat energy, solely from geothermal energy, including such equipment that consists of piping, including above or below ground piping and the cost of completing a well, including the well-head and production string, or trenching, for the purpose of installing that piping, pumps, heat exchangers, steam separators, electrical generating equipment and ancillary equipment used to collect the geothermal heat, but not including buildings, distribution equipment, equipment used to heat water for use in a swimming pool, equipment described in subparagraph 2 of subparagraph *i*, property otherwise included in Class 10

and property that would be included in Class 17 if no reference were made to subparagraph *b* of the first paragraph of that class,”;

(3) by replacing subparagraph 2 of subparagraph *xvi* by the following:

“(2) is part of a district energy system that uses thermal energy that is primarily supplied by equipment described in any of subparagraphs *i*, *v*, *viii* and *x* or would be described in those subparagraphs if it were owned by the taxpayer, and”.

(2) Paragraph 1 of subsection 1 applies in respect of property acquired after 3 March 2010.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of property acquired after 21 March 2017 that has not been used or acquired for use before 22 March 2017.

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

Regulation to amend the Regulation respecting contributions to 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 6 of the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) is amended in the first paragraph

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

“6. The employer must deduct from the salary and wages described in the fourth paragraph of section 50 of the Act and paid by the employer, as the employee’s base contribution and first additional contribution,”;

(2) by replacing subparagraph *xxiii* of subparagraph *a* by the following:

“xxiii. 5.4% for the years 2017 and 2018;”;

(3) by adding the following subparagraph at the end of subparagraph *a*:

“xxiv. 5.55% for the year 2019; or”.

(2) Paragraph 1 of subsection 1 has effect from 22 February 2018, except that where section 6 of the Regulation applies before 1 January 2019, it is to be read without reference to “and first additional contribution” in the portion before subparagraph *a* of the first paragraph.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2018.

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

2. (1) Section 7.1 of the Regulation is amended by replacing “second paragraph” by “fourth paragraph”.

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

3. (1) Section 8 of the Regulation is amended

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

“**8.** The amount deducted under section 6 for a pay period must not exceed the amount obtained by subtracting the total of the amounts deducted by the employer, as the employee’s base contribution and first additional contribution, from the employee’s remuneration since the beginning of the year, or that should have been deducted, under this Regulation and, where applicable, from the amount determined under the second paragraph, from the amount obtained by multiplying the employee’s maximum contributory earnings for the year within the meaning of the first paragraph of section 44 of the Act by one of the following rates:”;

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

“(w) 5.4% for the years 2017 and 2018;”;

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

“(x) 5.55% for the year 2019.”;

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

“The amount to which the first paragraph refers is the amount obtained by multiplying the total of the amounts deducted by the employer, as the employee’s base contribution and first additional contribution, from the employee’s remuneration since the beginning of the year, or that should have been deducted, under a similar plan by the proportion that the rate set out in the first paragraph for the year is of the rate obtained by adding the rate of contribution for employees for the year under the similar plan and the first rate of additional contribution for employees for the year under that plan.”;

(5) by replacing the portion of the third paragraph before subparagraph *a* by the following:

“Despite the foregoing, where, during a year that is subsequent to the year 2003, an employer immediately succeeds another employer as a consequence of the formation or dissolution of a legal person or of the acquisition of a major portion of the property of an undertaking or of a separate part of an undertaking, without there being an interruption of the services furnished by an employee, the aggregate of all the amounts that the new employer is required to deduct, as the employee’s base contribution and first additional contribution, for the year under section 6 in respect of the employee must not be greater than the amount obtained by subtracting the total of the amounts paid by the previous employer, as the employee’s base contribution and first additional contribution, for the year in respect of the employee under this Regulation and, where applicable, of the amount determined under the fourth paragraph, to the extent that the employer was not reimbursed and is not entitled to be so reimbursed, from the amount obtained by multiplying the employee’s maximum contributory earnings for the year within the meaning of the first paragraph of section 44 of the Act by one of the following rates:”;

(6) by replacing subparagraph *g* of the third paragraph by the following subparagraph:

“(g) 5.4% for the years 2017 and 2018;”;

(7) by adding the following subparagraph at the end of the third paragraph:

“(h) 5.55% for the year 2019.”;

(8) by replacing the fourth paragraph by the following:

“The amount to which the third paragraph refers is the amount obtained by multiplying the total of the amounts paid by the previous employer, as the employee’s base contribution and first additional contribution, for the year in respect of the employee under a similar plan by the proportion that the rate set out in the third paragraph for the year is of the rate obtained by adding the rate of contribution for employees for the year under the similar plan and the first rate of additional contribution for employees for the year under that plan.”.

(2) Paragraphs 1, 4, 5 and 8 of subsection 1 have effect from 22 February 2018, except that where section 8 of the Regulation applies before 1 January 2019, it is to be read without reference to

(1) “and first additional contribution” wherever that phrase occurs in the portion of the first and third paragraphs before subparagraph *a*; and

(2) “and first additional contribution”, “the rate obtained by adding” and “and the first rate of additional contribution for employees for the year under that plan” in the second and fourth paragraphs.

(3) Paragraphs 2 and 6 of subsection 1 have effect from 1 January 2018.

(4) Paragraphs 3 and 7 of subsection 1 have effect from 1 January 2019.

4. (1) Section 10 of the Regulation is replaced by the following:

“**10.** When an employee is transferred from one employer to another employer in the cases and circumstances provided for in paragraph *h* of section 81 of the Act, the new employer may, for the purposes of section 8, take into account the amounts that should have been deducted, as the employee’s base contribution and first additional contribution, from the remuneration paid to the employee by the previous employer during the year.”

(2) Subsection 1 has effect from 22 February 2018, except that where section 10 of the Regulation applies before 1 January 2019, it is to be read without reference to “and first additional contribution”.

5. (1) Section 11 of the Regulation is amended by replacing “second” by “fourth” and “a contribution” by “contributions”.

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

6. 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, 1st par., subpars. 12, 13, 31, 41.0.1, 55.1 and 61, and 2nd par.)

1. (1) Section 279R2 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended in the French text by replacing “à titre gratuit” in paragraph 1 of the definition of “fourniture de promotion” by “sans contrepartie”.

(2) Subsection 1 has effect from 4 March 2019.

2. (1) Section 279R17 of the Regulation is amended by striking out “or 206.1” in subparagraph ii of subparagraph *a* of subparagraph 1 of the second paragraph.

(2) Subsection 1 applies from the 2021 calendar year. In addition, where section 279R17 of the Regulation applies in relation to any of the 2018 to 2020 calendar years, it is to be read

(1) by replacing “an input tax refund” in subparagraph ii of subparagraph *a* of subparagraph 1 of the second paragraph by “a full input tax refund”; and

(2) by inserting the following subparagraph after subparagraph ii of subparagraph *a* of subparagraph 1 of the second paragraph:

“iii. is in respect of a supply of property or a service in respect of which the authority was not entitled to claim a full input tax refund because of section 206.1 of the Act, made by the authority to an individual who was an employee of the authority during the previous calendar year, or to a person related to the individual, determined in accordance with the third paragraph; and”;

(3) by replacing “in subparagraph ii” in subparagraph 2 of the second paragraph by “in subparagraph ii or iii”;

(4) by adding the following paragraph after the second paragraph:

“For the purposes of subparagraph iii of subparagraph *a* of subparagraph 1 of the second paragraph, the benefit amount is equal to the result obtained when the amount is multiplied by one of the following percentages:

(1) 25% for the 2018 calendar year;

(2) 50% for the 2019 calendar year;

(3) 75% for the 2020 calendar year.”

3. (1) Sections 287.3R1 and 287.3R2 of the Regulation are revoked.

(2) Subsection 1 applies from 1 January 2021.

4. (1) Section 541.24R1 of the Regulation is amended by inserting the following after paragraph 2:

“(2.1) principal residence establishments;”

(2) Subsection 1 applies from 1 May 2020.

5. (1) Sections 677R11 to 677R39 of the Regulation are revoked.

(2) Subsection 1 has effect from 1 January 2021.

6. (1) Schedule II to the Regulation is amended by inserting “Sections 350.0.1 to 350.0.5 of the Act” after “Sections 346 to 348 of the Act”.

(2) Subsection 1 has effect from 23 July 2016.

7. (1) Schedule III to the Regulation is amended by inserting “Autorité des marchés publics” in alphabetical order.

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

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

Regulation to amend the Regulation respecting the application of the Fuel Tax Act

Fuel Tax Act

(chapter T-1, s. 1, 1st par., subpar. *g*, s. 27.1, par. *h*, s. 50.0.12, par. 3, s. 53, 1st par. and s. 56)

1. (1) Section 27.1R1 of the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) is amended by replacing paragraph *f* by the following:

“(f) a person, its officers, its directors or, in the case of a partnership, its members must, at the request of the Minister, obtain any attestation from a federal, provincial, municipal or local authority or body, and provide it to the Minister.”

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

2. Section 50.0.12R1 of the Regulation is amended by striking out “or its load capacity” in the second paragraph.

3. Section 53R1 of the Regulation is amended by striking out “for retail dealers”.

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

Regulation to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act

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

1. (1) Section 7 of the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act, made by Order in Council 1635-96 dated 18 December 1996, amended by section 1 of the Regulation to amend the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act made by Order in Council 1635-96 dated 18 December 1996, made by Order in Council 1249-2005 dated 14 December 2005, is further amended

(1) by replacing subsection 2 by the following:

“(2) Subsection 1 has effect in respect of the bringing in of a road vehicle by a registrant after 31 July 1995 where the registrant is a small or medium-sized business within the meaning assigned by sections 550 to 550.5 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (S.Q. 1995, chapter 63), as amended from time to time, or after 31 December 2020 where the registrant is a large business within the meaning assigned by sections 551 to 551.4 of that Act.”;

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

“(3) In addition, where section 17.2R5 of the Regulation applies in respect of the bringing in of a road vehicle after 31 December 1997, it is to be read as if “6.5%” were replaced by “the rate set out in the first paragraph of section 16 of the Act”.”.

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

(3) Paragraph 2 of subsection 1 has effect from 1 January 1998.

2. 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. 213-2020, 18 March 2020

Taking of effect of the Act respecting the civil aspects of international and interprovincial child abduction with respect to the Republic of Korea

WHEREAS, under the first paragraph of section 41 of the Act respecting the civil aspects of international and interprovincial child abduction (chapter A-23.01), the Government, upon the recommendation of the Minister of Justice and, as the case may be, of the Minister responsible for Canadian Relations and the Canadian Francophonie or the Minister of International Relations and La Francophonie, is to designate by order any State, province or territory in which the Government considers that Québec residents may benefit from measures similar to those set out in the Act;

WHEREAS, under the second paragraph of section 41 of the Act, the order is to indicate, in particular, the date of the taking of effect of the Act for each State, province or territory designated in it and is to be published in the *Gazette officielle du Québec*;

WHEREAS, by Order in Council 1045-2019 dated 16 October 2019, the Government accepted the accession of the Republic of Korea to the Convention on the Civil Aspects of International Child Abduction and designated that State as a State to which the Act respecting the civil aspects of international and interprovincial child abduction applies;

WHEREAS that Order in Council provides that the Act takes effect, with respect to the Republic of Korea, at a later date to be set by the Government;

WHEREAS it is expedient to set 1 April 2020 as the date of taking of effect of the Act with respect to that State;

IT IS ORDERED, therefore, on the recommendation of the Minister of Justice and the Minister of International Relations and La Francophonie:

THAT the Act respecting the civil aspects of international and interprovincial child abduction (chapter A-23.01) take effect on 1 April 2020 with respect to the Republic of Korea.

YVES OUELLET,
Clerk of the Conseil exécutif

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