## **Coming into force of Acts**

Gouvernement du Québec

## **O.C. 1185-2020,** 11 November 2020

An Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions

—Coming into force of certain provisions

COMING INTO FORCE of certain provisions of the Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions

Whereas the Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions (2018, chapter 18) was assented to on 12 June 2018;

WHEREAS paragraph 5 of section 135 of the Act provides that sections 2, 4, 5, 7 and 8, paragraph 1 of section 9, sections 10 to 12 and 14 to 27, paragraphs 4 to 6 of section 28, paragraphs 2, 3 and 4 of section 29, section 30, paragraphs 2, 4 and 5 of section 31, sections 32, 54 to 57 and 59, paragraph 2 of section 60, and section 87 to the extent that it amends section 60.4 of the Tax Administration Act (chapter A-6.002) to refer to paragraph 2 of section 350.62 of the Act respecting the Québec sales tax (chapter T-0.1) come into force on the date or dates to be set by the Government;

WHEREAS it is expedient to set the date of coming into force of certain provisions of the Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions, namely sections 54 to 57 and 59, paragraph 2 of section 60, and section 87 to the extent that it amends section 60.4 of the Tax Administration Act to refer to paragraph 2 of section 350.62 of the Act respecting the Québec sales tax;

It is ordered, therefore, on the recommendation of the Minister of Finance:

That the date of coming into force of paragraph 2 of section 60 of the Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions (2018, chapter 18) be set on 1 December 2020;

THAT the date of coming into force of sections 54 to 57, 59 and 87 to the extent that it amends section 60.4 of the Tax Administration Act (chapter A-6.002) to refer to paragraph 2 of section 350.62 of the Act respecting the Québec sales tax (chapter T-0.1) of the Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions be set on 1 June 2021 or, if it precedes 1 June 2021, on the date where a person engaged in a taxi business send for the first time to the Minister, after 30 November 2020, the information referred to in section 350.62 of the Act respecting the Québec sales tax by means of the equipment referred to in section 350.61 of that Act, enacted by section 59 of the Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions.

Yves Ouellet, Clerk of the Conseil exécutif

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