

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

“Where the distribution system or tank truck is under the responsibility of a municipality, a copy of the report must also be published on the municipality’s website or, if it does not have a website, by any other means it considers appropriate.”

7. Schedule 1 is amended in section 2 by replacing the concentration “0.010” in the line for lead in the table by “0.005”.

8. Schedule 4 is amended

(1) by inserting the following before section 3:

“(2.1) Every sample collector who, for the purposes of this Regulation, collects water samples intended for the analysis of lead or copper must, after letting the tap run in the manner provided for in subparagraph 8 of the first paragraph of section 1 of this Schedule,

(1) let the water stagnate for 30 minutes in the piping, taking the necessary precautions to prevent the water from being used elsewhere in the building;

(2) collect the first litre of water from the tap after the 30 minutes of stagnation.

The following precautions must be taken during sampling:

—if a tap has a vent, screen or rose head, it should not be removed;

—if possible, the samples must be collected from the cold water tap in the kitchen or the cold water tap most frequently used to supply drinking water.”;

(2) by striking out the second paragraph of section 4.

TRANSITIONAL AND FINAL

9. The persons in charge of a distribution system required to establish an action plan under section 36.2, introduced by section 1 of this Regulation, must establish their first action plan not later than 31 March 2022 for the exceedances noticed as of 1 July 2020 and for which there is no return to compliance under section 40 of the Regulation respecting the quality of drinking water (chapter Q-2, r. 40) before 31 March 2022.

10. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*, except paragraph 2 of section 2 and section 6, which come into force on 31 March 2022.

104909

Gouvernement du Québec

O.C. 164-2021, 24 February 2021

Tax Administration Act
(chapter A-6.002)

Taxation Act
(chapter I-3)

An Act respecting the Québec Pension Plan
(chapter R-9)

An Act respecting the Québec sales tax
(chapter T-0.1)

Fuel Tax Act
(chapter T-1)

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 and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, prescribed international organizations, their head officers and their employees and the members of their families;

WHEREAS, under subparagraphs *e*, *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to establish classes of property for the purposes of section 130 of the Act, to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation and to generally prescribe the measures required for the application of the Act;

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

WHEREAS, under subparagraphs 3, 7.1 and 41.0.1 of the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), the Government

may, by regulation, determine, for the purposes of the definition of “financial service” in section 1 of the Act, which services are prescribed services for the purposes of its paragraphs 13, 17, 18.3, 18.4 and 20 and which property is prescribed property for the purposes of its paragraph 18.5, determine, for the purposes of section 22.30 of the Act, which supply of property or a service is a prescribed supply and determine, for the purposes of section 399.1 of the Act, the prescribed mandataries;

WHEREAS, under subparagraphs 33.8 and 33.9 of the first paragraph of section 677 of the Act, enacted by 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), the Government may, by regulation, determine, for the purposes of section 350.62 of the Act respecting the Québec sales tax, 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, the prescribed services, prescribed cases and conditions, prescribed manner, prescribed time and prescribed information and determine, for the purposes of section 350.63 of the Act respecting the Québec sales tax, enacted by that section 59, the prescribed manner and prescribed cases and conditions;

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 the second paragraph of section 18 of the Act, the persons prescribed by regulation must pay fees relating to the colouring of fuel oil to the Minister in the amount, according to the terms and conditions and within the time prescribed by regulation;

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (chapter A-6.002, r. 4) to include the Agence universitaire de la Francophonie as an organization benefiting from the tax exemptions under the Regulation, pursuant to Order in Council 1160-2019 dated 20 November 2019;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) to reflect the rate of the first additional contribution to the plan;

WHEREAS it is expedient to amend the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) so that the amount of the excise tax payable under the Excise Tax Act (R.S.C. 1985, c. E-15) on the number of litres of mixture obtained by a refiner or importer be included in the fees relating to the colouring of fuel that must be paid by the refiner or importer;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) and the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) primarily to give effect to the fiscal measures announced by the Minister of Finance in the Budget Speech delivered on 28 March 2017, in the Update on Québec's Economic and Financial Situation presented on 7 November 2019 and in the Information Bulletins posted on the website of the Ministère des Finances on 6 May 2016, 3 December 2018 and 24 January 2020;

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 to make technical, terminological and consequential amendments;

WHEREAS, under paragraph 2 of 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 proposed regulation is designed to establish, amend or repeal norms of a fiscal nature;

WHEREAS, under section 13 of the Act, the reason justifying the absence of such publication must be published with the regulation;

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 regulation establishes, amends or repeals norms of a fiscal nature, and the reason justifying such coming into force must be published with the regulation;

WHEREAS the Government is of the opinion that the regulations attached to this Order in Council establish or amend norms of a fiscal nature;

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

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

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

WHEREAS, under section 82.1 of the Act respecting the Québec Pension Plan, every regulation made in particular 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 such a regulation may also, 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 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 and such a regulation 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;

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

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

— Regulation to amend the Regulation respecting fiscal administration;

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

— 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.

YVES OUELLET,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting fiscal administration

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

1. (1) Section 31.1.5R10 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by inserting “, a contestation” in paragraph 1 after “where there is an objection”.

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

2. (1) Section 40.1.1R1 of the Regulation is replaced by the following:

“**40.1.1R1.** For the purposes of section 40.1.1 of the Act, a tax investigation professional or a tax support professional who carries out duties at the Direction générale des enquêtes, de l’inspection et des poursuites pénales within the Agency is authorized to lay an information in writing and under oath.”

(2) Subsection 1 has effect from 21 November 2019, except that where section 40.1.1R1 of the Regulation applies before 8 January 2020, it is to be read with “who is governed by the collective labour agreement for professionals and” inserted after “tax support professional”.

3. (1) Section 93.1.18R1 of the Regulation is amended

(1) by replacing “appeal” in the first paragraph by “contestation”;

(2) by replacing “of a single appeal” in the second paragraph by “of a contestation”.

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

4. (1) Section 93.13R1 of the Regulation is amended

(1) by replacing “summary appeal” in the first paragraph by “contestation”;

(2) by replacing “single appeal” in the second paragraph by “contestation”.

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

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

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

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

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

“(9) the individual is an employee of the Agence universitaire de la Francophonie and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2.”

(2) Subsection 1 applies from the taxation year 2019, except for the purposes of sections 8.5 and 8.6 of the Regulation, if the latter section refers to the rebate or refund provided for in section 8.5, in which case it applies in respect of duties imposed after 8 December 2019.

2. (1) Section 8.3 of the Regulation is amended by replacing “8” by “9”.

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

3. (1) Section 8.5 of the Regulation is amended by replacing “8” in the portion of the first paragraph before subparagraph 1 by “9”.

(2) Subsection 1 applies in respect of duties imposed after 8 December 2019.

4. (1) Section 8.6 of the Regulation is amended by replacing “8” in the portion before paragraph 1 by “9”.

(2) Subsection 1 applies from the taxation year 2019, except in respect of the rebate or refund provided for in section 8.5 of the Regulation, in which case it applies in respect of duties imposed after 8 December 2019.

5. (1) Schedule A to the Regulation is amended by striking out “Agence universitaire de la francophonie;”.

(2) Subsection 1 applies from the taxation year 2019, except for the purposes of section 4 of the Regulation, in which case it applies in respect of duties imposed after 8 December 2019.

6. (1) Schedule B to the Regulation is amended by adding the following before “Airports Council International (ACI);”:

“Agence universitaire de la Francophonie;”

(2) Subsection 1 applies from the taxation year 2019, except for the purposes of section 8.4 of the Regulation, in which case it applies in respect of duties imposed after 8 December 2019.

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

Regulation to amend the Regulation respecting the Taxation Act

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

1. (1) Section 22R18 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by replacing subparagraph *b* of the second paragraph by the following:

“(b) where the individual is a foreign researcher within the meaning assigned by section 737.19 of the Act, a foreign researcher on a post-doctoral internship within the meaning assigned by section 737.22.0.0.1 of the Act, a foreign expert within the meaning assigned by section 737.22.0.0.5 of the Act, a foreign specialist within the meaning assigned by section 737.22.0.1 or 737.22.0.4.1 of the Act, a foreign professor within the meaning assigned by section 737.22.0.5 of the Act or an individual referred to in any of sections 737.14, 737.16.1, 737.25 and 737.28 of the Act, the amount deducted by the individual in computing taxable income for the year under any of sections 737.14, 737.16.1, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.4.7, 737.22.0.7, 737.25 and 737.28 of the Act; and”.

(2) Subsection 1 applies from the taxation year 2012.

2. Section 125.1R1 of the Regulation is amended by replacing “tangible property” in paragraph *b* by “corporate real property”.

3. (1) Section 130R3 of the Regulation is amended in the first paragraph

(1) by inserting the following definition before the definition of “bitumen development phase”:

““accelerated investment incentive property” means property of a taxpayer that

(a) is acquired by the taxpayer after 20 November 2018 and is considered to be available for use before 1 January 2028; and

(b) meets either of the following conditions:

i. the property

(1) has not been used for any purpose before it was acquired by the taxpayer, and

(2) is not property in respect of which an amount has been deducted under paragraph *a* of section 130 or the second paragraph of section 130.1 of the Act by another person or partnership, or

ii. the property was not

(1) acquired in circumstances where the taxpayer is deemed to have been allowed or deducted an amount under paragraph *a* of section 130 of the Act in respect of the property in computing income for previous taxation years, or where the undepreciated capital cost of depreciable property of a prescribed class of the taxpayer was reduced by an amount determined by reference to the amount by which the capital cost of the property to the taxpayer exceeds its cost amount, or

(2) previously owned or acquired by the taxpayer or by a person or partnership with which the taxpayer did not deal at arm’s length at any time when the property was owned or acquired by the person or partnership;”;

(2) by inserting the following definition after the definition of “preliminary work activity”:

““qualified intellectual property” of a taxpayer means incorporeal property, within the meaning that would be assigned to that expression by the first paragraph of section 130R10 if the expression were read with “or a right to use patented information” inserted after “patent”, that is acquired by the taxpayer after 3 December 2018 and that

(a) is included in any of Classes 14, 14.1 and 44 in Schedule B;

(b) is acquired by the taxpayer in the course of a technology transfer, within the meaning of the first paragraph of section 130R10, or is developed by or on behalf of the taxpayer with a view to enabling the taxpayer to implement an innovation or invention concerning the taxpayer’s business;

(c) begins to be used within a reasonable time after being acquired or after its development is completed;

(d) is used, for the period covering the process of implementing the innovation or invention, referred to in this definition as the “implementation period”, only in Québec and primarily in the course of carrying on a business by the taxpayer or, where applicable, by another person who acquired the property in circumstances described in paragraph *a* or *b* of section 130R149; in that respect, the incorporeal property is considered to be used only in Québec during the implementation period when it is used as part of the process of implementing the innovation or invention and the efforts to implement the innovation or invention are made only in Québec;

(e) is not, for the implementation period, property used for the purposes of earning or producing gross revenue consisting of rent or a royalty; and

(f) is not property acquired from a person or partnership with which the taxpayer does not deal at arm’s length;”.

(2) Paragraph 1 of subsection 1 has effect from 21 November 2018.

(3) Paragraph 2 of subsection 1 has effect from 4 December 2018.

4. (1) The Regulation is amended by inserting the following after section 130R11:

“**130R11.1.** For the purposes of the definition of “accelerated investment incentive property” in the first paragraph of section 130R3, if, in the absence of this section, a taxpayer would be deemed to be dealing at arm’s length with another person or partnership as a result of a transaction or series of transactions the principal purpose of which may reasonably be considered to have been to cause one or more properties of the taxpayer to qualify as accelerated investment incentive property, the taxpayer is deemed not to be dealing at arm’s length with the other person or partnership in respect of the acquisition of those properties.”.

(2) Subsection 1 has effect from 21 November 2018.

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

“(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*, *xvii* and *xviii* 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) Subparagraph 1 applies in respect of property acquired after 21 March 2016 that has not been used, or acquired for use, before 22 March 2016. However, where section 130R16 of the Regulation applies in respect of property acquired before 22 March 2017, subparagraph *a* of the fourth paragraph of that section is to be read as follows:

“(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 *ix*, *x*, *xii*, *xiv*, *xv*, *xvii* and *xviii* 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”.

6. (1) Section 130R27 of the Regulation is amended

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

“Despite the foregoing, if the part of the capital cost referred to in section 130R24 is incurred after 12 November 1981, the proportion of that part is equal, for the taxation year during which it is incurred,

(a) if the property is an accelerated investment incentive property and the capital cost of the property is incurred before 1 January 2024, and subject to the third paragraph, to 150% of the amount that would be determined in its respect under the first paragraph; or

(b) if the property is not an accelerated investment incentive property and is not described in any of subparagraphs 4 to 6 of subparagraph *ii* of subparagraph *a* of the fourth paragraph of section 130R120, to 50% of the amount that would be determined in its respect under the first paragraph.”;

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

“Despite the foregoing, the amount that is the proportion of the part of the capital cost referred to in section 130R24 determined under subparagraph *a* of

the second paragraph may not exceed the part of the undepreciated capital cost of property in Class 13, before any deduction under this division, at the end of the taxation year.”.

(2) Subsection 1 has effect from 21 November 2018.

7. (1) Section 130R37 of the Regulation is amended by replacing paragraph *a* by the following:

“(a) the total of the following amounts:

i. the aggregate of the amounts obtained by apportioning the capital cost to the taxpayer of each property over the life of the property remaining at the time the cost is incurred,

ii. if the property is accelerated investment incentive property, other than property described in subparagraph *iii*, the portion of the amount determined under subparagraph *i* that is in respect of the property multiplied by one of the following factors:

(1) 0.5, if the property is considered to be available for use in the year and before 1 January 2024, and

(2) 0.25, if the property is considered to be available for use in the year and after 31 December 2023; and

iii. if the property is both accelerated investment incentive property and qualified intellectual property and is considered to be available for use in the year and before 1 January 2024, the amount by which the capital cost of the property exceeds the portion of the amount determined under subparagraph *i* that is in respect of the property; and”.

(2) Subsection 1 has effect from 21 November 2018, except that where section 130R37 of the Regulation applies before 5 December 2018, it is to be read without reference to subparagraph *iii* of paragraph *a*.

8. (1) Sections 130R40 and 130R41 of the Regulation are replaced by the following:

“**130R40.** In respect of property of Class 15 in Schedule B, the taxpayer may deduct the lesser of

(a) an amount equal to,

i. if the property is an accelerated investment incentive property acquired in the taxation year,

(1) the amount obtained by multiplying 1.5 by an amount computed on the basis of a rate of cubic metre of timber cut in the year, if the property is acquired before 1 January 2024, and

(2) the amount obtained by multiplying 1.25 by an amount computed on the basis of a rate of cubic metre of timber cut in the year, if the property is acquired after 31 December 2023, and

ii. in any other case, an amount computed on the basis of a rate per cubic metre of timber cut in the taxation year; and

(b) the undepreciated capital cost to the taxpayer of property of that class at the end of the taxation year, before any deduction under this division.

“**130R41.** The rate referred to in section 130R40, where all the property of the class is used in connection with a timber limit, is the amount determined by dividing the undepreciated capital cost, to the taxpayer, of the property at the end of the taxation year, before any deduction under this Title and computed without reference to subparagraph i of paragraph *a* of section 130R40, by the number of cubic metres of timber in that limit computed by deducting from the quantity shown by the latest cruise, the quantity cut since that cruise up to the beginning of the year.”

(2) Subsection 1 has effect from 21 November 2018.

9. (1) Section 130R44 of the Regulation is amended by replacing the definition of “designated property” by the following:

““designated property” of a class means a property deemed to be such under section 130R124, a property of the class acquired by the taxpayer before 13 November 1981 or a property described in any of subparagraphs 4 to 6 of subparagraph ii of subparagraph *a* of the fourth paragraph of section 130R120;”

(2) Subsection 1 has effect from 21 November 2018.

10. (1) Section 130R63 of the Regulation is amended by replacing subparagraph *a* of the first paragraph by the following:

“(a) the capital cost of the property to the taxpayer multiplied by

i. 50%, in the case of an accelerated investment incentive property acquired in the taxation year and before 1 January 2024;

ii. 16 2/3%, in the case of property acquired in the taxation year, other than accelerated investment incentive property and property described in any of subparagraphs 4 to 6 of subparagraph ii of subparagraph *a* of the fourth paragraph of section 130R120; and

iii. 33 1/3%, in any other case; and”

(2) Subsection 1 has effect from 21 November 2018.

11. Section 130R71 of the Regulation is amended in the definition of “specified leasing property” in the first paragraph

(1) by replacing “tangible depreciable property” in the portion before paragraph *a* by “corporeal depreciable property”;

(2) by replacing “tangible property” in paragraph *c* by “corporeal property”.

12. Section 130R72 of the Regulation is amended by replacing “tangible property” wherever that expression appears by “corporeal property”.

13. Section 130R73 of the Regulation is amended by replacing “tangible property” by “corporeal property”.

14. Section 130R85 of the Regulation is amended in the French text by striking out “, à bail ou non,” in subparagraphs *a* and *b* of the first and second paragraphs.

15. Section 130R86 of the Regulation is amended in the French text by striking out “à bail ou non” in paragraph *a*.

16. Section 130R91 of the Regulation is amended in the French text by striking out “, à bail ou non,” in subparagraphs *a* and *b* of the first and second paragraphs.

17. (1) Section 130R119 of the Regulation is replaced by the following:

“**130R119.** The amount that a taxpayer may deduct for a taxation year under section 130R1 in respect of property of a class in Schedule B is computed as if the undepreciated capital cost to the taxpayer at the end of the year, before any deduction under section 130R1 for the year, of the property were adjusted by adding the positive or negative amount determined in respect of that class at the end of the year under section 130R120.”

(2) Subsection 1 has effect from 21 November 2018.

18. (1) Section 130R120 of the Regulation is amended

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

“ $A \times B - 0.5 \times C$.”;

(2) by replacing subparagraphs *a* and *b* of the second paragraph by the following:

“(a) *A* is, in respect of property of the class that is considered to be available for use by the taxpayer in the year and that is accelerated investment incentive property, one of the following factors:

i. if the property is not described in section 130R62 or in any of subparagraphs ii, v and vi and is not included in any of Classes 12, 13, 14, 15, 43.1, 43.2 and 53, or in Class 43 in the circumstances described in subparagraph vii,

(1) 0.5, for property that is considered to be available for use before 1 January 2024, and

(2) nil, for property that is considered to be available for use after 31 December 2023,

ii. if the property is qualified intellectual property included in Class 14.1,

(1) 19, if the property is considered to be available for use before 1 January 2024,

(2) 9, if the property is considered to be available for use after 31 December 2023 and before 1 January 2026, and

(3) nil, in any other case,

iii. if the property is included in Class 43.1,

(1) 7/3, if the property is considered to be available for use before 1 January 2024,

(2) 3/2, if the property is considered to be available for use after 31 December 2023 and before 1 January 2026, and

(3) 5/6, if the property is considered to be available for use after 31 December 2025,

iv. if the property is included in Class 43.2,

(1) 1, if the property is considered to be available for use before 1 January 2024,

(2) 0.5, if the property is considered to be available for use after 31 December 2023 and before 1 January 2025, and

(3) nil, in any other case,

v. if the property is qualified intellectual property included in Class 44,

(1) 3, if the property is considered to be available for use before 1 January 2024,

(2) 1, if the property is considered to be available for use after 31 December 2023 and before 1 January 2026, and

(3) nil, in any other case,

vi. if the property is included in Class 50, is acquired after 3 December 2018 and is used primarily in Québec in carrying on a business,

(1) 9/11, if the property is considered to be available for use before 1 January 2024, and

(2) nil, in any other case,

vii. if the property is included in Class 53 or, if the property is acquired after 31 December 2025, is included in Class 43 and would have been included in Class 53 if it had been acquired after 31 December 2024 and before 1 January 2026,

(1) 1, if the property is considered to be available for use before 1 January 2024,

(2) 0.5, if the property is considered to be available for use after 31 December 2023 and before 1 January 2026, and

(3) 5/6, if the property is considered to be available for use after 31 December 2025, and

viii. nil, in any other case;

“(b) *B* is the amount determined, in respect of the class, by the following formula:

$D - E$; and”;

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

“(c) *C* is the amount determined, in respect of the class, by the following formula:

$F - G$.”;

(4) by adding the following paragraphs at the end:

“In the formula in subparagraph *b* of the second paragraph,

(a) *D* is the total of all amounts each of which is an amount referred to in subparagraph *i* of subparagraph *e* of the first paragraph of section 93 of the Act in respect of property of the class that is considered to be available for use in the year and that is accelerated investment incentive property; and

(b) *E* is the amount by which the amount determined, in respect of the class, pursuant to subparagraph *b* of the fourth paragraph, exceeds the amount determined, in respect of the class, pursuant to subparagraph *a* of that fourth paragraph.

In the formula in subparagraph *c* of the second paragraph,

(a) *F* is the total of all amounts each of which is an amount that

i. is added to the undepreciated capital cost to the taxpayer of property of the class under

(1) subparagraph *i* of subparagraph *e* of the first paragraph of section 93 of the Act in respect of property, other than accelerated investment incentive property, that was acquired in the year or that is considered to be available for use by the taxpayer in the year, or

(2) subparagraph *ii.1* or *ii.2* of subparagraph *e* of the first paragraph of section 93 of the Act, in respect of an amount that was repaid in the year, and

ii. is not in respect of

(1) property described in any of sections 130R62, 130R161, 130R192, 130R193 and 130R194, in subparagraph *q* or *r* of the second paragraph of Class 10 in Schedule B or in any of subparagraphs *a* to *c*, *e* to *i*, *k*, *l*, *p*, *q* and *s* of the first paragraph of Class 12 in that Schedule or in the third paragraph of that Class 12 or property to which subparagraph *b* of the second paragraph of section 130R19 applies for the year,

(2) property included in any of Classes 13, 14, 15, 23, 24, 27, 29, 34 and 52 in Schedule B,

(3) property included in a separate class pursuant to an election made by the taxpayer in accordance with section 130R198 or 130R199,

(4) where the taxpayer is a corporation described in section 130R92 throughout the year, property that is specified leasing property, within the meaning assigned to that expression by section 130R71, of the taxpayer at the end of the year,

(5) property that is deemed to have been acquired by the taxpayer in a preceding taxation year by reason of paragraph *b* of section 125.1 of the Act in respect of the lease to which the property was subject immediately before the time at which the taxpayer last acquired the property, or

(6) property that is considered to be available for use by the taxpayer by reason of subparagraph *b* of the first paragraph of section 93.7 of the Act or subparagraph *c* of the first paragraph of section 93.8 of the Act; and

(b) *G* is any amount deducted from the undepreciated capital cost to the taxpayer of property of the class under subparagraph *c* or *d* of the second paragraph of section 93 of the Act, in respect of property disposed of in the year, or under subparagraph *g* of that paragraph, in respect of an amount the taxpayer received or was entitled to receive in the year.”

(2) Subsection 1 has effect from 21 November 2018, except that where section 130R120 of the Regulation applies before 5 December 2018, it is to be read

(1) with the portion of subparagraph *i* of subparagraph *a* of the second paragraph before subparagraph 1 replaced by the following:

“i. if the property is not described in section 130R62 and is not included in any of Classes 12, 13, 14, 15, 43.1, 43.2 and 53, or in Class 43 in the circumstances described in subparagraph *vii.*”; and

(2) without reference to subparagraphs *ii*, *v* and *vi* of subparagraph *a* of the second paragraph.

19. (1) The Regulation is amended by inserting the following after section 130R120:

“**130R120.1.** For the purposes of section 130R120, the following rules apply:

(a) if the taxation year begins in the calendar year 2023 and ends in the calendar year 2024, the factor determined under subparagraph *a* of the second paragraph of section 130R120 is replaced by the factor determined by the following formula:

$$[(A \times B) + (C \times D)] / (B + D); \text{ and}$$

(b) if the taxation year begins in the calendar year 2025 and ends in the calendar year 2026, the factor determined under subparagraph *a* of the second paragraph of section 130R120 is replaced by the factor determined by the following formula:

$$[(E \times F) + (G \times H)] / (F + H).$$

In the formulas in the first paragraph,

(a) A is the factor otherwise determined under subparagraph *a* of the second paragraph of section 130R120 for the calendar year 2023;

(b) B is the amount that would be determined under subparagraph *a* of the third paragraph of section 130R120 if the only property considered to be available for use by the taxpayer in the taxation year were property considered to be available for use in the calendar year 2023;

(c) C is the factor otherwise determined under subparagraph *a* of the second paragraph of section 130R120 for the calendar year 2024;

(d) D is the amount that would be determined under subparagraph *a* of the third paragraph of section 130R120 if the only property considered to be available for use by the taxpayer in the taxation year were property considered to be available for use in the calendar year 2024;

(e) E is the factor otherwise determined under subparagraph *a* of the second paragraph of section 130R120 for the calendar year 2025;

(f) F is the amount that would be determined under subparagraph *a* of the third paragraph of section 130R120 if the only property considered to be available for use by the taxpayer in the taxation year were property considered to be available for use in the calendar year 2025;

(g) G is the factor otherwise determined under subparagraph *a* of the second paragraph of section 130R120 for the calendar year 2026; and

(h) H is the amount that would be determined under subparagraph *a* of the third paragraph of section 130R120 if the only property considered to be available for use by the taxpayer in the taxation year were property considered to be available for use in the calendar year 2026.

“130R120.2. For the purposes of section 130R120, in respect of property of a class in Schedule B that is accelerated investment incentive property of a taxpayer solely because of subparagraph *i* of paragraph *b* of the definition of “accelerated investment incentive property” in the first paragraph of section 130R3, the following rules apply:

(a) no amount is to be included, in respect of the property, under subparagraph *a* of the third paragraph of section 130R120 in respect of the class to the extent that the amount includes expenditures incurred by any person or partnership before 21 November 2018, unless the person or partnership from which the taxpayer acquired the property dealt at arm’s length with the taxpayer and held the property as inventory; and

(b) any amount excluded from the amount determined under subparagraph *a* of the third paragraph of section 130R120 in respect of the class, pursuant to paragraph *a*, is to be included under subparagraph *a* of the fourth paragraph of section 130R120 in respect of the class, unless no amount in respect of the property would be so included if the property were not accelerated investment incentive property of the taxpayer.”

(2) Subsection 1 has effect from 21 November 2018.

20. (1) Section 130R121 of the Regulation is amended by replacing “second” by “fourth”.

(2) Subsection 1 has effect from 21 November 2018.

21. (1) Section 130R124 of the Regulation is amended by replacing “second” in subparagraph *a* of the first paragraph by “fourth”.

(2) Subsection 1 has effect from 21 November 2018.

22. (1) Section 130R125 of the Regulation is amended by replacing “second” by “fourth”.

(2) Subsection 1 has effect from 21 November 2018.

23. Section 130R153 of the Regulation is amended in the French text by striking out “la location à bail ou” in subparagraph *b* of the second paragraph.

24. (1) Sections 130R212 and 130R213 of the Regulation are replaced by the following:

“130R212. If the taxpayer has not been granted an allowance in respect of a timber limit or cutting right in computing income for a previous taxation year, the rate to which section 130R211 refers is equal to the amount determined by the following formula:

$$A \times [B - (C + D)] / E.$$

In the formula in the first paragraph,

(a) A is one of the following factors:

i. 1.5, if the property is an accelerated investment incentive property acquired before 1 January 2024,

ii. 1.25, if the property is an accelerated investment incentive property acquired after 31 December 2023, and

iii. 1, in any other case;

(b) B is the capital cost of the limit or right to the taxpayer;

(c) C is the estimated value of the property if the merchantable timber were removed;

(d) D is the amount expended by the taxpayer after the commencement of the taxpayer's 1949 taxation year for surveys, cruises or preparation of prints, maps or plans for the purpose of obtaining a timber limit or cutting right, if the amount is included in the capital cost to the taxpayer of the limit or cutting right; and

(e) E is the quantity of timber, expressed in cubic metres of timber, in the timber limit or that the taxpayer has obtained a right to cut, as shown by a *bona fide* cruise.

“**130R213.** If the taxpayer has been granted an allowance in respect of a timber limit or cutting right in computing income for a previous taxation year, the rate to which section 130R211 refers is, except where section 130R214 applies,

(a) if section 130R212 applied in the previous taxation year to determine the rate employed to determine the allowance for the last year for which such an allowance was granted, the rate that would have been determined under section 130R212 if subparagraph iii of subparagraph a of the second paragraph of that section applied; or

(b) in any other case, the rate employed to determine the allowance for the last year for which an allowance was granted.”

(2) Subsection 1 has effect from 21 November 2018.

25. (1) Section 130R214 of the Regulation is amended by replacing the first paragraph by the following:

“In the case referred to in section 130R213, where it is established that the quantity of timber in the limit or that the taxpayer has a right to cut is substantially different from the quantity that was employed in determining the rate for the last year for which an allowance was granted, the rate to which section 130R211 refers is the amount equal to the quotient obtained by dividing the amount by which the undepreciated capital cost to the taxpayer of the limit or right at the beginning of the year, determined as if subparagraph iii of subparagraph a of the second paragraph of section 130R212 had applied in

respect of each previous taxation year, exceeds the estimated value of the property if the merchantable timber were removed, by the estimated quantity of timber, expressed in cubic metres, that is in the limit or that could be the subject of a cutting right at the beginning of the year.”

(2) Subsection 1 has effect from 21 November 2018.

26. (1) Sections 130R218 and 130R219 of the Regulation are replaced by the following:

“**130R218.** If the taxpayer has not been granted an allowance in respect of a mine or right in computing income for a previous taxation year, the rate to which section 130R217 refers is the rate determined by the following formula:

$$A \times (B - C) / D.$$

In the formula in the first paragraph,

(a) A is one of the following factors:

i. 1.5, if the property is an accelerated investment incentive property acquired before 1 January 2024,

ii. 1.25, if the property is an accelerated investment incentive property acquired after 31 December 2023, and

iii. 1, in any other case;

(b) B is the capital cost of the mine or right to the taxpayer;

(c) C is the estimated value of the property if the merchantable mineable material were removed; and

(d) D is,

i. if the taxpayer has acquired a right to remove only a specified number of units, the specified number of units of material that the taxpayer has acquired a right to remove, and

ii. in any other case, the number of units of merchantable mineable material estimated as being in the mine when the mine or right was acquired.

“**130R219.** If the taxpayer has been granted an allowance in respect of a mine or a right in computing income for a previous taxation year, the rate to which section 130R217 refers is, except where section 130R220 applies,

(a) if section 130R218 applied in the previous taxation year to determine the rate employed to determine the allowance for the last year for which such an allowance was granted, the rate that would have been determined under section 130R218 if subparagraph iii of subparagraph *a* of the second paragraph of that section applied; and

(b) in any other case, the rate employed to determine the allowance for the last year for which such an allowance was granted.”

(2) Subsection 1 has effect from 21 November 2018.

27. (1) Section 130R220 of the Regulation is amended by replacing the first paragraph by the following:

“In the case referred to in section 130R219, where it is established that the number of units of material remaining to be mined in the previous taxation year was substantially different from that employed in determining the rate used for the last year for which an allowance was granted, the rate to which section 130R217 refers is the amount equal to the quotient obtained by dividing the amount by which the undepreciated capital cost to the taxpayer of the mine or right at the beginning of the year, determined as if subparagraph iii of subparagraph *a* of the second paragraph of section 130R218 had applied in respect of each previous taxation year, exceeds the estimated value of the property if all merchantable mineable material were removed, by the specified number of units that the taxpayer had a right to remove, at the beginning of the year, or in any other case, the number of units of merchantable mineable material estimated as remaining in the mine at the beginning of the year.”

(2) Subsection 1 has effect from 21 November 2018.

28. (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 \$0.59 by the number of those kilometres, up to and including 5,000;

(b) the product obtained by multiplying \$0.53 by the number of those kilometres in excess of 5,000; and”

(2) Subsection 1 applies in respect of kilometres travelled after 31 December 2019.

29. (1) Section 156.7.6R1 of the Regulation, enacted by section 251 of chapter 16 of the statutes of 2020, is amended

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

“(b) qualified intellectual property, within the meaning of section 130R3.”;

(2) by striking out the second paragraph.

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

30. (1) Section 308.1R1 of the Regulation is amended by replacing “payment of a dividend to a corporation” by “payment of a dividend by a corporation”.

(2) Subsection 1 has effect from 21 April 2015.

31. (1) The Regulation is amended by inserting the following after section 737.22.0.3R1:

“**737.22.0.4.7R1.** For the purposes of subparagraph *b* of the second paragraph of section 737.22.0.4.7 of the Act, an eligible employer is required to certify, in the manner prescribed in section 1086R37.1, a foreign specialist’s eligible income for a taxation year, in relation to the foreign specialist’s employment with the eligible employer.”

(2) Subsection 1 applies from the taxation year 2012.

32. (1) Section 1029.8.67R1 of the Regulation is amended by replacing paragraph *a* by the following:

“(a) as a contribution set by the Reduced Contribution Regulation (chapter S-4.1.1, r. 1);”

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

33. Sections 1079.8.18R1 and 1079.8.19R1 of the Regulation are replaced by the following:

“**1079.8.18R1.** The prescribed manner of verifying the authenticity of a certificate from Revenu Québec is to use the electronic process provided for that purpose on its website, unless it is impossible for a person to use that process, in which case the person may verify the authenticity by telephone or in person.

“**1079.8.19R1.** The prescribed manner of applying for a certificate from Revenu Québec is to use the electronic process provided for that purpose on its website unless it is impossible for a person to use that process, in which case the person may make the application by telephone or in person.”

34. (1) The Regulation is amended by inserting the following after section 1086R37:

“**1086R37.1.** Every eligible employer must file a statement of the amount of wages that is eligible income, in relation to a foreign specialist’s employment with the

eligible employer, paid for a taxation year to the foreign specialist by the eligible employer, and give one copy of the statement to the foreign specialist in person or send the copy to the foreign specialist at the foreign specialist's last known address, on or before the last day of February of each year in respect of the preceding calendar year.

In this section, “eligible employer”, “eligible income” and “foreign specialist” have the meanings assigned by section 737.22.0.4.1 of the Act.”

(2) Subsection 1 applies from the taxation year 2012.

35. Class 8 in Schedule B to the Regulation is amended by replacing “tangible property” in the portion of paragraph *b* before subparagraph *i* by “corporeal property”.

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

(1) by replacing subparagraphs 1 and 2 of subparagraph *i* by the following:

“(1) active solar heating equipment, including such equipment that consists of above ground solar collectors, solar energy conversion equipment, solar water heaters, thermal energy storage equipment, control equipment and equipment designed to interface solar heating equipment with other heating equipment, or

“(2) equipment that is part of a ground source heat pump system that transfers heat to or from the ground or groundwater, but not to or from surface water such as a river, a lake or an ocean, and that, at the time of installation, meets the standards set by the Canadian Standards Association for the design and installation of earth energy systems, including such equipment that consists of piping, including above or below ground piping and the cost of drilling a well, or trenching, for the purpose of installing that piping, energy conversion equipment, thermal energy storage equipment, control equipment and equipment designed to enable the system to interface with other heating or cooling equipment,”;

(2) by replacing subparagraphs *vi* and *vii* by the following:

“*vi.* a fixed location device that is a wind energy conversion system that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy, and that consists of a wind-driven turbine, electrical generating equipment and related equipment, including control and conditioning equipment, support structures, a powerhouse complete with other ancillary equipment, and transmission equipment, but

not including distribution equipment, auxiliary electrical generating equipment, property otherwise included in Class 10 and property that would be included in Class 17 if no reference were made to subparagraph *i* of subparagraph *b* of the first paragraph of that class,

“*vii.* fixed location photovoltaic equipment that is used by the taxpayer, or a lessee of the taxpayer, primarily for the purpose of generating electrical energy from solar energy if the equipment consists of solar cells or modules and related equipment including inverters, control and conditioning equipment, support structures and transmission equipment, but not including a building or a part of a building, other than a solar cell or module that is integrated into a building, distribution equipment, auxiliary electrical generating equipment, property otherwise included in Class 10 and property that would be included in Class 17 if no reference were made to subparagraph *i* of subparagraph *b* of the first paragraph of that class,”;

(3) by replacing subparagraph *xiii* by the following:

“*xiii.* fixed location fuel cell equipment used by the taxpayer, or by a lessee of the taxpayer, that uses hydrogen generated only from ancillary electrolysis equipment or, if the fuel cell is reversible, the fuel cell itself using electricity all or substantially all of which is generated by using kinetic energy of flowing water or wave or tidal energy, otherwise than by diverting or impeding the natural flow of the water or by using physical barriers or dam-like structures, by geothermal, photovoltaic, wind energy conversion or hydro-electric equipment of the taxpayer or the lessee of the taxpayer, and equipment ancillary to the fuel cell equipment, but not including a building or other structure, transmission equipment, distribution equipment, auxiliary electrical generating equipment and property otherwise included in Class 10 or 17,”;

(4) by replacing subparagraph *xv* by the following:

“*xv.* property that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electricity using kinetic energy of flowing water or wave or tidal energy, otherwise than by diverting or impeding the natural flow of the water or by using physical barriers or dam-like structures, including support structures, control and conditioning equipment, submerged cables and transmission equipment, but not including a building, distribution equipment, auxiliary electricity generating equipment, property otherwise included in Class 10 and property that would be included in Class 17 if that class were read without reference to subparagraph *i* of subparagraph *b* of the first paragraph of that class,”;

(5) by adding the following at the end:

“xviii. equipment used by the taxpayer, or by a lessee of the taxpayer, for the purpose of charging an electric vehicle, including a charging station, transformer, distribution and control panel, circuit breaker, conduit and related wiring, if

(1) the equipment is situated on the load side of an electricity meter used for billing purposes by a power utility, or on the generator side of an electricity meter used to measure electricity generated by the taxpayer or the lessee, as the case may be,

(2) more than 75% of the electrical equipment capacity is dedicated to charging an electric vehicle, and

(3) the equipment is an electric vehicle charging station, other than a building, that supplies more than 10 kilowatts of continuous power, or used primarily in connection with one or more electric vehicle charging stations, other than a building, each of which supplies more than 10 kilowatts of continuous power, or

“xix. fixed location energy storage property that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of storing electrical energy, including a battery, compressed air energy storage, flywheels, ancillary equipment, including control and conditioning equipment, and related structures, but not including a building, pumped hydro-electric storage, a hydro-electric dam and reservoir, property used solely for backup electrical energy, a battery used in a motor vehicle, a fuel cell system where the hydrogen is produced via steam reformation of methane, and property otherwise included in Class 10 or 17 and either,

(1) if the electrical energy to be stored is used in connection with property of the taxpayer or a lessee of the taxpayer, as the case may be, is described in subparagraph *c* of the first paragraph or would be if that subparagraph were read without reference to this subparagraph xix, or

(2) meets the condition that the efficiency of the electrical energy storage system that includes the property, computed by reference to the quantity of electrical energy supplied to and discharged from the electrical energy storage system, is greater than 50%.”.

(2) Subsection 1 applies in respect of property acquired after 21 March 2016 that has not been used or acquired for use before 22 March 2016.

(3) In addition, where Class 43.1 in Schedule B to the Regulation applies in respect of property acquired before 22 March 2017 that has not been used or acquired for

use before 22 March 2016, subparagraph viii of subparagraph *a* of the second paragraph of that class is to be read as follows:

“viii. equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy solely from geothermal energy, including such equipment that consists of piping, including above or below ground piping and the cost of drilling a well, 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, transmission equipment, distribution equipment, property otherwise included in Class 10 and property that would be included in Class 17 if no reference were made to subparagraph *i* of subparagraph *b* of the first paragraph of that class.”.

37. (1) Class 43.2 in Schedule B to the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) otherwise than because of subparagraph *a* of the second paragraph of that Class 43.1, if the expression “6,000 Btu” in subparagraph 2 of subparagraph *i* of subparagraph *c* of the first paragraph of that class were read as “4,750 Btu”; or

“(b) because of subparagraph *a* of the second paragraph of that Class 43.1 if

i. the expression “6,000 Btu” in subparagraph 2 of subparagraph *i* of subparagraph *c* of the first paragraph of that class were read as “4,750 Btu”,

ii. subparagraph 3 of subparagraph xviii of subparagraph *a* of the second paragraph of that class were read as follows:

“(3) the equipment is an electric vehicle charging station, other than a building, that supplies at least 90 kilowatts of continuous power, or is used primarily in connection with one or more electric vehicle charging stations, other than a building, each of which supplies more than 10 kilowatts of continuous power, and in connection with one or more electric vehicle charging stations, other than a building, each of which supplies at least 90 kilowatts of continuous power, or”, and

iii. subparagraph xix of subparagraph *a* of the second paragraph of that class were read without reference to its subparagraph 2.”.

(2) Subsection 1 applies in respect of property acquired after 21 March 2016 that has not been used or acquired for use before 22 March 2016.

38. 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 by adding the following at the end of subparagraph *a* of the first paragraph:

“xxv. 5.7% for the year 2020,

“xxvi. 5.9% for the year 2021; or”.

(2) Subsection 1, where it enacts subparagraph xxv of subparagraph *a* of the first paragraph of section 6 of the Regulation, has effect from 1 January 2020.

(3) Subsection 1, where it enacts subparagraph xxvi of subparagraph *a* of the first paragraph of section 6 of the Regulation, has effect from 1 January 2021.

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

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

“(y) 5.7% for the year 2020;

“(z) 5.9% for the year 2021.”;

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

“(i) 5.7% for the year 2020;

“(j) 5.9% for the year 2021.”.

(2) Subsection 1, where it enacts subparagraph *y* of the first paragraph of section 8 of the Regulation and subparagraph *i* of the third paragraph of that section, has effect from 1 January 2020.

(3) Subsection 1, where it enacts subparagraph *z* of the first paragraph of section 8 of the Regulation and subparagraph *j* of the third paragraph of that section, has effect from 1 January 2021.

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 Québec sales tax

An Act respecting the Québec sales tax (chapter T-0.1, s. 677, 1st par., subpars. 3, 7.1, 33.8, 33.9 and 41.0.1 and 2nd par.)

1. (1) Section 1R1.1 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended

(1) by replacing subparagraph 3 of the first paragraph by the following:

“(3) if the person is a trust governed by a self-directed registered disability savings plan, a self-directed registered education savings plan, a self-directed registered retirement income fund, a self-directed registered retirement savings plan or a self-directed tax-free savings account, the arranging for the issuance, renewal, variation or transfer of ownership of a financial instrument for the person.”;

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

“For the purposes of the first paragraph, “registered disability savings plan”, “registered education savings plan”, “registered retirement income fund”, “registered retirement savings plan” and “tax-free savings account” have the meanings assigned by section 1 of the Taxation Act (chapter I-3).”.

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

2. (1) Section 22.30R5 of the Regulation is amended by inserting “, a contestation” in the second paragraph after “in relation to an objection”.

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

3. (1) The Regulation is amended by inserting the following after section 350.56.1R4:

“REMUNERATED PASSENGER TRANSPORTATION SERVICES

“**350.62R1.** For the purposes of sections 350.62R2 to 350.62R18,

“goods and services tax paid or payable” means tax that has become payable or, if it has not become payable, has been paid under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

“original invoice” means an invoice prepared before payment;

“sales recording system” means a device containing software previously certified by the Minister and the version used is permitted by the Minister;

“tax paid or payable” means tax that has become payable or, if it has not become payable, has been paid.

“**350.62R2.** For the purposes of paragraph 1 of section 350.62 of the Act, the prescribed manner for sending the information required under section 350.62R3 to the Minister is to

(1) use a sales recording system and a digital certificate issued by the Minister; and

(2) send the information by electronic filing via the online services made available for the purpose by the Minister using the sales recording system.

“**350.62R3.** For the purposes of paragraph 1 of section 350.62 of the Act, the prescribed information to be sent by the person to the Minister is the following:

(1) mention that a transaction-type request is involved;

(2) the version identifier of the JSON structure used by the sales recording system for the request;

(3) mention that a current transaction is involved, if applicable;

(4) the sector abbreviation for the transaction;

(5) mention that a batch of transactions recorded but not sent is involved, if applicable;

(6) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;

(7) the name of the driver or, if the person has entered into a contract with a subcontractor to have the service provided, the name of the individual who sends the information required under this section on behalf of the person;

(8) the date, hour, minute, second and Coordinated Universal Time (UTC- including daylight saving or standard time indicator) at which the driver or individual, as applicable, sends the information required under this section to the Minister;

(9) the transaction identification number that satisfies the conditions set out in section 350.62R4;

(10) a sufficiently detailed description of the passenger transportation service;

(11) mention that the tax under the first paragraph of section 16 of the Act and under Subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) applies in respect of the supply;

(12) the value of the consideration paid or payable in respect of the supply;

(13) the registration number assigned to the person pursuant to Subsection 1 or 1.5 of section 241 of the Excise Tax Act;

(14) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;

(15) the total of the goods and services tax paid or payable in respect of the supply;

(16) the total of the tax paid or payable in respect of the supply;

(17) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply;

(18) mention that payment was made with the recipient’s device using software the person supplied to the recipient, if applicable;

(19) mention that the transaction relates to an invoice produced, a cancelled transaction or a transaction for which the recipient left without paying the amount referred to in subparagraph 17, as applicable;

(20) in the case of a reproduced invoice or a duplicate, mention to that effect, and

(a) the information required under subparagraphs 1, 4, 6 to 19, 21, 23 and 26 relating to the initial transaction; and

(b) the information required under subparagraphs 2, 3, 5, 22, 24, 25 and 27 to 33 relating to the reproduced invoice or the duplicate;

(21) where the transaction relates to an invoice produced, mention that the invoice corresponds

(a) to an original invoice; or

(b) to a closing receipt, if the amount referred to in subparagraph 17 was paid to the person or charged to the recipient’s account, or was paid in part to the person, the balance being charged to the recipient’s account;

(22) one of the following:

(a) mention that the invoice, the reproduced invoice or the duplicate is printed or sent by technological means, or is both printed and sent by such means; or

(b) mention that the invoice is not printed or sent by technological means, in the case of a cancelled transaction or a transaction for which the recipient left without paying the amount referred to in subparagraph 17;

(23) mention that the transaction is conducted in operational mode or, in the case of a transaction conducted in connection with a fictitious supply as part of a training activity, in training mode;

(24) the digital signature generated by the sales recording system for the transaction;

(25) the digital signature generated by the sales recording system for the preceding transaction;

(26) the method of payment used by the recipient to pay the amount referred to in subparagraph 17 or mention that the amount referred to in that subparagraph is charged to the recipient's account or was paid in part to the person, the balance being charged to the recipient's account, as applicable;

(27) the digital fingerprint of the digital certificate assigned by the Minister;

(28) the version identifier of the sales recording system assigned by the developer that corresponds to the parent version update;

(29) the version identifier of the parent version of the sales recording system assigned by the developer;

(30) the unique identifier, assigned by the Minister, of the sales recording system used;

(31) the unique identifier, assigned by the Minister, of the version of the sales recording system used;

(32) the code assigned by the Minister at the time the sales recording system is certified; and

(33) the unique identifier, assigned by the Minister, of the developer of the sales recording system.

For the purposes of the first paragraph, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“**350.62R4.** The number referred to in subparagraph 9 of the first paragraph of section 350.62R3 must satisfy the following conditions:

(1) it must be solely composed of American Standard Code for Information Interchange (ASCII) characters;

(2) it must be composed of 1 to 10 characters;

(3) the characters must be codes from among the numbers 45, 46, 48 to 57, 65 to 90 and 97 to 122;

(4) the first and last characters cannot be code number 32; and

(5) at least one of the characters must be a code number from 48 to 57, 65 to 90 or 97 to 122.

In addition, it cannot be used more than once on the same day in relation to a transaction.

“**350.62R5.** For the purposes of subparagraph 10 of the first paragraph of section 350.62R3, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) mention of the method of calculation used to set the fare;

(2) mention that the service is a drive-you-home or a cost-sharing transportation service, if applicable;

(3) mention that a discount is given, if applicable;

(4) mention that dues are to be paid pursuant to the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), if applicable, and the amount of the dues; and

(5) mention of each property and service being supplied and the amount paid or payable by the recipient for each property and service or, if the property or service is provided without charge, mention to that effect.

For the purposes of subparagraph 2 of the first paragraph, in the case of cost-sharing transportation where more than one transaction is conducted in connection with the same trip, at the time of a transaction the person must send the Minister the information required under subparagraphs 8, 9 and 12 of the first paragraph of section 350.62R3 for each of the preceding transactions.

For the purposes of this section, cost-sharing transportation means a trip with more than one passenger, each having separately requested the trip to the same destination or to more than one destination along the same route,

provided the trip was organized and coordinated by a platform or electronic system that allows each passenger to agree in writing and in advance to share the cost of the trip.

“**350.62R6.** If, in connection with a particular transaction, information to be sent pursuant to the first paragraph of section 350.62R3 was omitted, or is described in the second paragraph, the following rules apply:

(1) if the particular transaction relates to an original invoice produced, the person must, without delay after becoming aware of the information,

(a) send the information required under subparagraphs 8, 9 and 12 of the first paragraph of section 350.62R3 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information required under the first paragraph of section 350.62R3 after making the necessary corrections; and

(c) subject to the third paragraph, provide an invoice to the recipient containing the information referred to in section 350.62R9 if the recipient is present; and

(2) if the particular transaction relates to a closing receipt produced,

(a) the person must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 8, 9 and 12 of the first paragraph of section 350.62R3 that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 4, 6, 7, 10 to 21, 23 and 26 of the first paragraph of section 350.62R3; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 2, 3, 5, 8, 9, 22, 24, 25 and 27 to 33 of the first paragraph of section 350.62R3 that relates to the new transaction after making the necessary corrections; and

(b) the person must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraphs 8, 9 and 12 of the first paragraph of section 350.62R3 that is required by subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information required under the first paragraph of section 350.62R3 after making the necessary corrections; and

iii. provide an invoice to the recipient containing the information referred to in section 350.62R9 if the recipient is present.

Information to which the first paragraph refers is

(1) erroneous or incomplete information; or

(2) information referred to in subparagraph 26 of the first paragraph of section 350.62R3 if, after an original invoice has been produced, the amount referred to in subparagraph 17 of that first paragraph is paid to the person or charged to the recipient's account, or was paid in part to the person, the balance being charged to the recipient's account.

A person is not required to again provide the recipient with an invoice if subparagraphs *a* and *b* of subparagraph 1 of the first paragraph apply solely because of information referred to in subparagraph 2 of the second paragraph.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 2 of the first paragraph, the amounts referred to in subparagraphs 12 and 15 to 17 of the first paragraph of section 350.62R3 must be expressed as negative amounts.

“**350.62R7.** For the purposes of paragraph 1 of section 350.62 of the Act, the prescribed time to send the information required under the first paragraph of section 350.62R3 to the Minister is,

(1) subject to paragraph 2, the time at which the trip ends; or

(2) in the case described in the fourth paragraph of section 350.62R9, within forty-eight hours after the time referred to in subparagraph 8 of the first paragraph of section 350.62R3.

“**350.62R8.** For the purposes of paragraph 2 of section 350.62 of the Act, the prescribed manner for a person to produce an invoice is to use a sales recording system.

“**350.62R9.** For the purposes of paragraph 2 of section 350.62 of the Act, the prescribed information an invoice must contain is the following:

(1) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;

(2) the date, hour, minute and second of the time at which the driver, or the individual referred to in subparagraph 7 of the first paragraph of section 350.62R3, sends the information required under the first paragraph of that section to the Minister;

(3) the transaction identification number referred to in subparagraph 9 of the first paragraph of section 350.62R3;

(4) a sufficiently detailed description of the passenger transportation service;

(5) mention that the tax under the first paragraph of section 16 of the Act and under Subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) applies in respect of the supply;

(6) the value of the consideration paid or payable in respect of the supply;

(7) the registration number assigned to the person pursuant to Subsection 1 or 1.5 of section 241 of the Excise Tax Act;

(8) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;

(9) in the case of a closing receipt referred to in subparagraph *b* of subparagraph 21 of the first paragraph of section 350.62R3, the method of payment used by the recipient to pay the amount referred in subparagraph 14, as applicable;

(10) in the case of a reproduced invoice, the information appearing on the invoice already provided to the recipient that is required under subparagraphs 1 to 9, 11 to 14, 16 to 18 and 22 as well as the information required under subparagraphs 15 and 19 to 21 relating to the reproduced invoice;

(11) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 12 to 22;

(12) the total of the goods and services tax paid or payable in respect of the supply;

(13) the total of the tax paid or payable in respect of the supply;

(14) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply;

(15) mention that the invoice is an original invoice, a revised invoice of such an invoice, or a reproduced invoice, or mention that the person received payment or charged the fare to the recipient's account, as applicable;

(16) in the case of a revised invoice, mention of the number of previously produced invoices it replaces;

(17) in the case of a fictitious supply as part of a training activity, mention of the words "document de formation" and "ne pas remettre au client";

(18) in the case of an invoice that is both printed and sent by technological means, mention of the words "copie de facture" on the invoice sent by such means;

(19) a two-dimensional QR barcode containing a hyperlink described in section 350.62R10 and, if the invoice is sent by technological means, the barcode must be followed by a clickable hyperlink containing the information described in that section 350.62R10;

(20) the date, hour, minute and second of the time at which the Minister processes the information required pursuant to the first paragraph of section 350.62R3 and sent by the sales recording system;

(21) the number assigned to the transaction; and

(22) a transversal row of equal signs (=) immediately following the information required under subparagraphs 11 to 21.

For the purposes of subparagraph 2 of the first paragraph, Coordinated Universal Time (UTC- including daylight saving or standard time indicator) must be indicated if it corresponds to - 4h.

For the purposes of subparagraph 4 of the first paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the information referred to in section 350.62R5, other than the information referred to in the second paragraph of that section.

Despite the first paragraph, the information required under subparagraphs 20 and 21 of the first paragraph need not be indicated on the invoice if, for a reason beyond the person's control, the sales recording system cannot receive it, in which case the information missing on the invoice must be replaced by mention of the words "problème de communication".

The information required under subparagraphs 11 to 22 of the first paragraph must appear in that order on the invoice.

“350.62R10. The hyperlink to which subparagraph 19 of the first paragraph of section 350.62R9 refers must begin by “https://mev-web.ca?F=”, and be followed by the information required under subparagraphs 27, 8, 15 to 17, 13, 14 and 19 of the first paragraph of section 350.62R3, subparagraph 20 of the first paragraph of that section but only as concerns the mention that a reproduced invoice is involved, and subparagraphs 23 to 25 and 9 of the first paragraph of that section; the information must appear concatenated in that order.

“350.62R11. For the purposes of section 350.62 of the Act, a passenger transportation service provided by a person engaged in a taxi business constitutes a prescribed service if all of the person’s services are provided by another person engaged in such a business under sub-contracting arrangements.

“350.62R12. For the purposes of paragraph 2 of section 350.62 of the Act, a case where a person requests payment of the consideration for the supply of a passenger transportation service from another person who is not the recipient of the supply, is a prescribed case.

In the case described in the first paragraph, the person may provide the invoice to that other person or to the recipient.

In addition, if the person provides the invoice to that other person, sections 350.62R1 to 350.63R2 apply, with the necessary modifications, as if that other person were the recipient of the supply of the service.

“350.62R13. For the purposes of section 350.62 of the Act, a case where, pursuant to an agreement for the supply of a passenger transportation service entered into between the person and the recipient, all or part of the consideration for the supply is payable at a time other than at the end of the trip, is a prescribed case.

In the case described in the first paragraph, the following rules apply:

(1) where section 32.3 of the Act does not apply in respect of the supply of the passenger transportation service,

(a) for the purposes of paragraph 1 of section 350.62 of the Act, if the information referred to in section 350.62R15 is known to the person at the time the agreement is entered into and all consideration is paid without having become due under the terms of the agreement at that time, the person must send the information referred to in the first paragraph of section 350.62R14 to the Minister without delay after that time;

(b) for the purposes of paragraph 1 of section 350.62 of the Act, in any other case, the person must

i. send the information referred to in the second paragraph of section 350.62R14 to the Minister without delay after the agreement has been entered into; and

ii. send the information referred to in the first paragraph of section 350.62R14 to the Minister immediately before the time at which the person provides an invoice to the recipient in accordance with subparagraph c; and

(c) for the purposes of paragraph 2 of section 350.62 of the Act, the person must produce an invoice containing the information referred to in section 350.62R15 and provide the invoice to the recipient at the time at which

i. all consideration for the supply or, if there are two or more payments, the last payment of the consideration becomes due or is paid without having become due under the terms of the agreement; and

ii. the information referred to in section 350.62R15 is known to the person; and

(2) where section 32.3 of the Act applies in respect of the supply of the passenger transportation service for a billing period,

(a) for the purposes of paragraph 1 of section 350.62 of the Act, if the information referred to in section 350.62R15 is known to the person on the first day of the billing period and all consideration for the supply, attributable to the billing period, is paid without having become due on that first day, the person must send the information referred to in the first paragraph of section 350.62R14 to the Minister on that first day;

(b) for the purposes of paragraph 1 of section 350.62 of the Act, in any other case, the person must

i. send the information referred to in the second paragraph of section 350.62R14 to the Minister on the first day of the billing period; and

ii. send the information referred to in the first paragraph of section 350.62R14 to the Minister immediately before the time at which the person provides an invoice to the recipient in accordance with subparagraph c; and

(c) for the purposes of paragraph 2 of section 350.62 of the Act, the person must produce an invoice containing the information referred to in section 350.62R15 and provide the invoice to the recipient at the time at which

i. all consideration for the supply or, if there are two or more payments, the last payment of the consideration, attributable to the billing period, becomes due or is paid without having become due; and

ii. the information referred to in section 350.62R15 is known to the person.

If, in connection with a particular transaction, information referred to in the second paragraph is erroneous or incomplete, or such information was omitted and the particular transaction does not relate to a closing receipt produced, the following rules apply:

(1) in the case of information to be sent as required by subparagraph *a* of subparagraph 1 or 2 of the second paragraph or by subparagraph ii of subparagraph *b* of subparagraph 1 or 2 of that paragraph, the person must, without delay after becoming aware of the information,

(a) send the information required under subparagraphs 9 and 12 of the first paragraph of section 350.62R3 and the information referred to in subparagraph 3 of the first paragraph of section 350.62R14 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in the second paragraph after making the necessary corrections; and

(c) provide an invoice to the recipient containing the information referred to in section 350.62R15; and

(2) in the case of information to be sent as required by subparagraph i of subparagraph *b* of subparagraph 1 or 2 of the second paragraph, the person must, without delay after becoming aware of the information,

(a) send the information required under subparagraph 9 of the first paragraph of section 350.62R3 as well as the information referred to in subparagraph 3 of the first paragraph of section 350.62R14 and in subparagraph 4 of the second paragraph of that section that relates to the particular transaction and allows the Minister to identify it; and

(b) send the information referred to in the second paragraph after making the necessary corrections.

If, in connection with a particular transaction, information referred to in the second paragraph is erroneous or incomplete, or such information was omitted and the particular transaction relates to a closing receipt produced, the following rules apply:

(1) the person must, without delay after becoming aware of the information,

(a) send the information required under subparagraphs 9 and 12 of the first paragraph of section 350.62R3 and the information referred to in subparagraph 3 of the first paragraph of section 350.62R14 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information required under subparagraphs 1, 4, 6, 11 to 19, 21, 23 and 26 of the first paragraph of section 350.62R3 and the information referred to in subparagraphs 2, 4 and 5 of the first paragraph of section 350.62R14; the information must be identical to the information already sent at the time of the particular transaction; and

(c) send the information required under subparagraphs 2, 3, 5, 9, 22, 24, 25 and 27 to 33 of the first paragraph of section 350.62R3 and the information referred to in subparagraph 3 of the first paragraph of section 350.62R14 that relates to the new transaction after making the necessary corrections; and

(2) the person must, immediately after the new transaction referred to in subparagraph 1,

(a) send the information required under subparagraphs 9 and 12 of the first paragraph of section 350.62R3 and the information referred to in subparagraph 3 of the first paragraph of section 350.62R14 that is required by subparagraphs *b* and *c* of subparagraph 1 and allows the Minister to identify the new transaction referred to in that subparagraph 1;

(b) send the information referred to in the first paragraph of section 350.62R14 after making the necessary corrections; and

(c) provide an invoice to the recipient containing the information referred to in section 350.62R15.

For the purposes of subparagraph *b* of subparagraph 1 of the fourth paragraph, the amounts referred to in subparagraphs 12, 15, 16 and 17 of the first paragraph of section 350.62R3 must be expressed as negative amounts.

If, in connection with a particular transaction, the information referred to in subparagraph *a* of subparagraph 21 of the first paragraph of section 350.62R3 was sent and information under subparagraph 26 of the first paragraph of that section subsequently becomes known, the person must, without delay after becoming aware of the information,

(1) send the information required under subparagraphs 9 and 12 of the first paragraph of section 350.62R3 and the information referred to in subparagraph 3 of the

first paragraph of section 350.62R14 that relates to the particular transaction and allows the Minister to identify it; and

(2) send the information referred to in subparagraph *a* of subparagraph 1 or 2 of the second paragraph or in subparagraph *ii* of subparagraph *b* of subparagraph 1 or 2 of that paragraph, as applicable.

The first paragraph does not apply in respect of

(1) the supply of an adapted transportation service or a shared transportation service; or

(2) the supply of a passenger transportation service if the transportation is organized or coordinated through an electronic platform or system.

Section 350.62R2, the second paragraph of section 350.62R3 and sections 350.62R8, 350.63R1 and 350.63R2 apply to this section, with the necessary modifications.

“**350.62R14.** The information to which subparagraph *a* of subparagraphs 1 and 2 of the second paragraph of section 350.62R13 and subparagraph *ii* of subparagraph *b* of subparagraphs 1 and 2 of the second paragraph of that section refer is the following:

(1) the information required under subparagraphs 1 to 6, 9, 11 to 19 and 21 to 33 of the first paragraph of section 350.62R3;

(2) the name of the individual who sends the information referred to in this section to the Minister;

(3) the date, hour, minute, second and Coordinated Universal Time (UTC- including daylight saving or standard time indicator) at which the individual sends the information to the Minister;

(4) in the case of a reproduced invoice or a duplicate, mention to that effect, and

(a) the information relating to the initial transaction required under subparagraphs 2, 3 and 5 and subparagraphs 1, 4, 6, 9, 11 to 19, 21, 23 and 26 of the first paragraph of section 350.62R3; and

(b) the information relating to the reproduced invoice or the duplicate required under subparagraphs 2, 3, 5, 22, 24, 25 and 27 to 33 of the first paragraph of section 350.62R3; and

(5) a sufficiently detailed description of the passenger transportation service.

The information to which subparagraph *i* of subparagraph *b* of subparagraphs 1 and 2 of the second paragraph of section 350.62R13 refers is the following:

(1) the information referred to in subparagraphs 2 and 3 of the first paragraph;

(2) the information required under subparagraphs 1 to 6, 9, 11, 13, 14, 23 to 25 and 27 to 33 of the first paragraph of section 350.62R3;

(3) a sufficiently detailed description of the passenger transportation service;

(4) the value of the consideration paid or payable in respect of the supply or, failing that, a reasonable estimate of the value;

(5) the total of the goods and services tax in respect of the supply or, failing that, an estimate of the total;

(6) the total of the tax in respect of the supply or, failing that, an estimate of the total;

(7) the total amount for the supply that consists of the tax, the goods and services tax and the value of the consideration paid or payable, in respect of the supply or, failing that, a reasonable estimate of the amount;

(8) mention that an estimate is involved;

(9) mention that an estimated transaction or a cancelled transaction is involved; and

(10) one of the following:

(a) mention that the estimate is printed or sent by technological means, or that it is both printed and sent by such means; or

(b) mention that the estimate is not printed or sent by technological means.

For the purposes of subparagraph 5 of the first paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) the information referred to in subparagraphs 3 and 4 of the first paragraph of section 350.62R5;

(2) mention that the fare is set under the terms of an agreement entered into by the person with the recipient;

(3) a reference number entered on the written agreement by the person or, in the case of a verbal agreement, the name of the recipient;

(4) the number of trips made or to be made under the agreement or, in the case of a supply to which subparagraph *a* of subparagraph 2 of the second paragraph of section 350.62R13 or subparagraph ii of subparagraph *b* of subparagraph 2 of the second paragraph of that section applies, the number of trips made or to be made during the billing period; and

(5) the actual or approximate date of the last trip or, in the case of a supply to which subparagraph *a* of subparagraph 2 of the second paragraph of section 350.62R13 or subparagraph ii of subparagraph *b* of subparagraph 2 of the second paragraph of that section applies, the actual or approximate date of the last trip during the billing period.

For the purposes of subparagraph 3 of the second paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) the information referred to in subparagraph 3 of the first paragraph of section 350.62R5;

(2) the information referred to in subparagraphs 2 and 3 of the third paragraph;

(3) the actual or approximate number of trips to be made or, in the case of a supply to which subparagraph i of subparagraph *b* of subparagraph 2 of the second paragraph of section 350.62R13 applies, the actual or approximate number of trips to be made during the billing period;

(4) the actual or approximate date of the last trip or, in the case of a supply to which subparagraph i of subparagraph *b* of subparagraph 2 of the second paragraph of section 350.62R13 applies, the actual or approximate date of the last trip during the billing period; and

(5) mention that dues are to be paid pursuant to the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), if applicable, and the actual or approximate amount of the dues.

“**350.62R15.** For the purposes of subparagraph *c* of subparagraph 1 or 2 of the second paragraph of section 350.62R13, the information an invoice must contain is the following:

(1) the information referred to in subparagraphs 1, 3, 5 to 9, 12 to 18 and 21 of the first paragraph of section 350.62R9;

(2) the date, hour, minute and second of the time at which the individual referred to in subparagraph 2 of the first paragraph of section 350.62R14 sends to the Minister the information required by subparagraph *a* of subparagraph 1

or 2 of the second paragraph of section 350.62R13, as applicable, or by subparagraph ii of subparagraph *b* of subparagraph 1 or 2 of the second paragraph of that section, as applicable;

(3) a sufficiently detailed description of the passenger transportation service;

(4) in the case of a reproduced invoice, the information appearing on the invoice already provided to the recipient that is referred to in subparagraphs 2, 3, 5 and 8 and in subparagraphs 1, 3, 5 to 9, 12 to 14 and 16 to 18 of the first paragraph of section 350.62R9 as well as the information relating to the reproduced invoice that is referred to in subparagraphs 6 and 7 and in subparagraphs 15 and 21 of the first paragraph of section 350.62R9;

(5) a transversal row of equal signs (=) immediately preceding the information referred to in subparagraphs 12 to 18 of the first paragraph of section 350.62R9, in subparagraphs 6 and 7, in subparagraph 21 of the first paragraph of section 350.62R9 and in subparagraph 8;

(6) a two-dimensional QR barcode containing a hyperlink described in the fourth paragraph that, if the invoice is sent by technological means, must be followed by a clickable hyperlink containing the information described in that paragraph;

(7) the date, hour, minute and second of the time at which the Minister processes the information referred to in subparagraph *a* of subparagraph 1 or 2 of the second paragraph of section 350.62R13, as applicable, or in subparagraph ii of subparagraph *b* of subparagraph 1 or 2 of the second paragraph of that section, as applicable, and sent by the sales recording system; and

(8) a transversal row of equal signs (=) immediately following the information referred to in subparagraph 5, in subparagraphs 12 to 18 of the first paragraph of section 350.62R9, in subparagraphs 6 and 7 and in subparagraph 21 of the first paragraph of section 350.62R9.

For the purposes of subparagraph 2 of the first paragraph, Coordinated Universal Time (UTC- including daylight saving or standard time indicator) must be indicated if it corresponds to – 4h.

For the purposes of subparagraph 3 of the first paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) the information referred to in subparagraphs 3 and 4 of the first paragraph of section 350.62R5;

(2) the information referred to in subparagraphs 3 to 5 of the third paragraph of section 350.62R14; and

(3) mention that the fare is set under the terms of an agreement entered into by the person with the recipient.

The hyperlink to which subparagraph 6 of the first paragraph refers must begin by “https://mev-web.ca?F=”, and be followed by the information referred to in subparagraph 27 of the first paragraph of section 350.62R3, in subparagraph 3 of the first paragraph of section 350.62R14, in subparagraphs 15 to 17, 13, 14 and 19 of the first paragraph of section 350.62R3, in subparagraph 4 of the first paragraph of section 350.62R14 but only as concerns the mention that a reproduced invoice is involved, and in subparagraphs 23 to 25 and 9 of the first paragraph of section 350.62R3; the information must appear concatenated in that order.

Despite the first paragraph, the information referred to in subparagraph 7 of the first paragraph and in subparagraph 21 of the first paragraph of section 350.62R9 need not be indicated on the invoice if, for a reason beyond the person’s control, the sales recording system cannot receive it, in which case the information missing on the invoice must be replaced by mention of the words “problème de communication” and the information must be sent to the Minister within forty-eight hours after the time referred to in subparagraph 3 of the first paragraph of section 350.62R14.

The information referred to in subparagraph 5 of the first paragraph, in subparagraphs 12 to 18 of the first paragraph of section 350.62R9, in subparagraphs 6 and 7 of the first paragraph, in subparagraph 21 of the first paragraph of section 350.62R9 and in subparagraph 8 of the first paragraph must appear in that order on the invoice.

“350.62R16. For the purposes of section 350.62 of the Act, a case where a person, during a particular period, makes a supply of a shared transportation service referred to in section 149 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) or a supply of an adapted transportation service, is a prescribed case.

In the case described in the first paragraph, the following rules apply:

(1) for the purposes of paragraph 1 of section 350.62 of the Act, the person must send to the Minister, immediately before the time at which the person provides an invoice to the recipient in accordance with subparagraph 2, the information referred to in section 350.62R17 in respect of all the supplies referred to in the first paragraph made by the person during the particular period; and

(2) for the purposes of paragraph 2 of section 350.62 of the Act, the person must produce an invoice containing the information referred to in section 350.62R18 in respect of all the supplies referred to in the first paragraph made by the person during the particular period and provide the invoice to the recipient at the time the person requests payment of the consideration.

If, in connection with a particular transaction, information referred to in subparagraph 1 of the second paragraph is erroneous or incomplete, or such information was omitted, the following rules apply:

(1) where the particular transaction relates to an original invoice produced, the person must, without delay after becoming aware of the information,

(a) send the information required under subparagraph 9 of the first paragraph of section 350.62R3 and the information referred to in subparagraphs 3 and 6 of the first paragraph of section 350.62R17 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information required by subparagraph 1 of the second paragraph after making the necessary corrections; and

(c) provide an invoice to the recipient containing the information referred to in section 350.62R18; and

(2) where the particular transaction relates to a closing receipt produced,

(a) the person must, without delay after becoming aware of the information,

i. send the information required under subparagraph 9 of the first paragraph of section 350.62R3 and the information referred to in subparagraphs 3 and 6 of the first paragraph of section 350.62R17 that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 4, 6, 11, 13, 14, 18, 19, 21, 23 and 26 of the first paragraph of section 350.62R3 and the information referred to in subparagraphs 2 and 4 to 9 of the first paragraph of section 350.62R17; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 2, 3, 5, 9, 22, 24, 25 and 27 to 33 of the first paragraph of section 350.62R3 and the information referred to in subparagraph 3 of the first paragraph of section 350.62R17 that relates to the new transaction after making the necessary corrections; and

(b) the person must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraph 9 of the first paragraph of section 350.62R3 and the information referred to in subparagraphs 3 and 6 of the first paragraph of section 350.62R17 that is required by subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information required by subparagraph 1 of the second paragraph after making the necessary corrections; and

iii. provide an invoice to the recipient containing the information referred to in section 350.62R18.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 2 of the third paragraph, the amounts referred to in subparagraphs 6 to 9 of the first paragraph of section 350.62R17 must be expressed as negative amounts.

If, in connection with a particular transaction, information referred to in subparagraph *a* of subparagraph 21 of the first paragraph of section 350.62R3 was sent and information under subparagraph 26 of the first paragraph of that section subsequently becomes known, the person must, without delay after becoming aware of the information,

(1) send the information required under subparagraph 9 of the first paragraph of section 350.62R3 and the information referred to in subparagraphs 3 and 6 of the first paragraph of section 350.62R17 that relates to the particular transaction and allows the Minister to identify it; and

(2) send the information required by subparagraph 1 of the second paragraph.

Section 350.62R2, the second paragraph of section 350.62R3 and sections 350.62R8, 350.63R1 and 350.63R2 apply to this section, with the necessary modifications.

“**350.62R17.** The information to which subparagraph 1 of the second paragraph of section 350.62R16 refers is the following:

(1) the information required under subparagraphs 1 to 6, 9, 11, 13, 14, 18, 19 and 21 to 33 of the first paragraph of section 350.62R3;

(2) the name of the individual who sends the information referred to in this section to the Minister;

(3) the date, hour, minute, second and Coordinated Universal Time (UTC- including daylight saving or standard time indicator) at which the individual sends the information to the Minister;

(4) in the case of a reproduced invoice or a duplicate, mention to that effect, and

(a) the information relating to the initial transaction required under subparagraphs 2, 3 and 5 to 9 and subparagraphs 1, 4, 6, 9, 11, 13, 14, 18, 19, 21, 23 and 26 of the first paragraph of section 350.62R3; and

(b) the information relating to the reproduced invoice or the duplicate required under subparagraphs 2, 3, 5, 22, 24, 25 and 27 to 33 of the first paragraph of section 350.62R3;

(5) a sufficiently detailed description of all the shared transportation or adapted transportation services;

(6) the total value of all consideration payable in respect of the supplies made during the particular period;

(7) the tax under Subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) computed on the total value of all consideration;

(8) the tax computed on the total value of all consideration; and

(9) the total amount for the supplies that consists of the tax, the tax under Subsection 1 of section 165 of the Excise Tax Act and the value of all consideration payable in respect of the supplies.

For the purposes of subparagraph 5 of the first paragraph, the description of all the transportation services is sufficiently detailed if it contains the following information:

(1) the information referred to in subparagraphs 3 and 4 of the first paragraph of section 350.62R5;

(2) mention that the transportation is adapted transportation or shared transportation;

(3) if the recipient is a person other than an individual, the name recorded in the enterprise register under which the person carries on business;

(4) the registration number assigned to the recipient pursuant to section 415 or 415.0.6 of the Act, as applicable;

(5) the number of trips made during the particular period; and

(6) the dates of the first and last trips made during the particular period.

“**350.62R18.** For the purposes of subparagraph 2 of the second paragraph of section 350.62R16, the information an invoice must contain is the following:

(1) the information referred to in subparagraphs 1, 3, 5, 7 to 9, 15 to 18 and 21 of the first paragraph of section 350.62R9;

(2) the date, hour, minute and second of the time at which the individual referred to in subparagraph 2 of the first paragraph of section 350.62R17 sends the information required under subparagraph 1 of the second paragraph of section 350.62R16 to the Minister;

(3) a sufficiently detailed description of all the shared transportation or adapted transportation services;

(4) in the case of a reproduced invoice, the information appearing on the invoice already provided to the recipient that is referred to in subparagraphs 2, 3, 5 to 9 and 12 and in subparagraphs 1, 3, 5, 7 to 9 and 16 to 18 of the first paragraph of section 350.62R9 as well as the information relating to the reproduced invoice that is referred to in subparagraphs 10 and 11 and in subparagraphs 15 and 21 of the first paragraph of section 350.62R9;

(5) a transversal row of equal signs (=) immediately preceding the information referred to in subparagraphs 7 to 9, in subparagraphs 15 to 18 of the first paragraph of section 350.62R9, in subparagraphs 10 and 11, in subparagraph 21 of the first paragraph of section 350.62R9 and in subparagraph 12;

(6) the total value of all consideration payable in respect of the supplies made during the particular period;

(7) the tax under Subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) computed on the total value of all consideration;

(8) the tax computed on the total value of all consideration;

(9) the total amount for the supplies that consists of the tax, the tax under Subsection 1 of section 165 of the Excise Tax Act and the value of all consideration payable in respect of the supplies;

(10) a two-dimensional QR barcode containing a hyperlink described in the fourth paragraph that, if the invoice is sent by technological means, must be followed by a clickable hyperlink containing the information described in that paragraph;

(11) the date, hour, minute and second of the time at which the Minister processes the information required under subparagraph 1 of the second paragraph of section 350.62R16 and sent by the sales recording system; and

(12) a transversal row of equal signs (=) immediately following the information referred to in subparagraphs 5 and 7 to 9, in subparagraphs 15 to 18 of the first paragraph of section 350.62R9, in subparagraphs 10 and 11 and in subparagraph 21 of the first paragraph of section 350.62R9.

For the purposes of subparagraph 2 of the first paragraph, Coordinated Universal Time (UTC- including daylight saving or standard time indicator) must be indicated if it corresponds to – 4h.

For the purposes of subparagraph 3 of the first paragraph, the description of all the transportation services is sufficiently detailed if it contains the information referred to in the second paragraph of section 350.62R17.

The hyperlink to which subparagraph 10 of the first paragraph refers must begin by “<https://mev-web.ca?F=>”, and be followed by the information referred to in subparagraph 27 of the first paragraph of section 350.62R3, in subparagraphs 3 and 7 to 9 of the first paragraph of section 350.62R17, in subparagraphs 13, 14 and 19 of the first paragraph of section 350.62R3, in subparagraph 4 of the first paragraph of section 350.62R17 but only as concerns the mention that a reproduced invoice is involved, and in subparagraphs 23 to 25 and 9 of the first paragraph of section 350.62R3; the information must appear concatenated in that order.

Despite the first paragraph, the information referred to in subparagraph 11 of the first paragraph and in subparagraph 21 of the first paragraph of section 350.62R9 need not be indicated on the invoice if, for a reason beyond the person’s control, the sales recording system cannot receive it, in which case the information missing on the invoice must be replaced by mention of the words “problème de communication” and the information must be sent to the Minister within forty-eight hours after the time referred to in subparagraph 3 of the first paragraph of section 350.62R17.

The information referred to in subparagraphs 5 and 7 to 9 of the first paragraph, in subparagraphs 15 to 18 of the first paragraph of section 350.62R9, in subparagraphs 10 and 11 of the first paragraph, in subparagraph 21 of the first paragraph of section 350.62R9 and in subparagraph 12 of the first paragraph must appear in that order on the invoice.

“**350.63R1.** For the purposes of the first paragraph of section 350.63 of the Act, the prescribed manner for a person engaged in a taxi business, or a person acting on that person’s behalf, to generate or transmit a reproduced invoice or a duplicate for another purpose is to use the sales recording system within the meaning assigned to that expression by section 350.62R1.

“**350.63R2.** For the purposes of the second paragraph of section 350.63 of the Act, the prescribed cases in respect of which any other document may be provided to the recipient are the following:

(1) where the invoice referred to in paragraph 2 of section 350.62 of the Act has already been provided to the recipient, the other document merely completes the invoice and contains a reference to the invoice provided;

(2) where the purpose of the other document is to indicate payment of all or part of the consideration for a supply before the recipient is provided with the invoice referred to in paragraph 1; and

(3) where the other document is the original of a written agreement relating to the supply of a passenger transportation service or a copy of the agreement.”

(2) Subsection 1 applies from 1 June 2021 or, if earlier than 1 June 2021, from the date on which a person engaged in a taxi business sends to the Minister for the first time, after 30 November 2020, the information referred to in section 350.62 of the Act respecting the Québec sales tax (chapter T-0.1) using 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 (2018, chapter 18).

4. (1) Schedule III to the Regulation, amended by section 28 of chapter 19 of the statutes of 2020, is again amended by replacing “Secrétariat à la politique linguistique” by “Secrétariat à la promotion et à la valorisation de la langue française”.

(2) Subsection 1 has effect from 27 September 2018.

5. 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. *q*, s. 18, 2nd par. and s. 56)

1. (1) Section 18R11 of the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) is amended

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

“iii. the amount paid by the Minister for the number of litres of fuel oil corrected to the reference temperature of 15° C included in the mixture obtained by the refiner or importer during the quarter; or”;

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

“iv. the tax imposed on the Minister under section 23 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) on the number of litres of the mixture obtained by the refiner or importer during the quarter; or”;

(3) by inserting the following after the first paragraph:

“For the purposes of subparagraph iii of subparagraph *a* of the first paragraph, the litres of fuel oil are deemed to be included in the mixture obtained during a particular quarter in the order in which they were acquired by the Minister.”

(2) Paragraphs 1 and 3 of subsection 1 have effect as of the quarter that follows the quarter ending on 31 May 2020.

(3) Paragraph 2 of subsection 1 applies as of the quarter that follows the date of coming into force of this Regulation.

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

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