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# NATIONAL ASSEMBLY OF QUÉBEC

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FIRST SESSION

FORTY-SECOND LEGISLATURE

Bill 82  
(2021, chapter 15)

**An Act respecting mainly the  
implementation of certain provisions  
of the Budget Speech of  
10 March 2020**

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**Introduced 11 December 2020  
Passed in principle 17 February 2021  
Passed 27 May 2021  
Assented to 2 June 2021**

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## EXPLANATORY NOTES

*This Act amends or enacts various legislative provisions mainly to implement certain measures contained in the Budget Speech delivered on 10 March 2020.*

*In order to fight against tax evasion and abusive tax avoidance in sectors presenting specific problems,*

*(1) the requirements concerning mainly the holding of a certificate from the Agence du revenu du Québec by personnel placement agencies and recruitment agencies for temporary foreign workers are strengthened;*

*(2) the powers of police forces and of the Agence du revenu du Québec with respect to the fight against tobacco smuggling are increased; and*

*(3) additional inspection and examination powers to inspectors in the remunerated passenger transportation sector are granted.*

*The Agence du revenu du Québec is entrusted with the administration of the dues to be paid by customers per trip under the Act respecting remunerated passenger transportation by automobile and the Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile is enacted.*

*The Tax Administration Act is amended to ensure that automated interventions during the recovery of a tax debt may be subject to fees for a first intervention.*

*Certain time limits in taxation matters are suspended or extended.*

*The Individual and Family Assistance Act is amended to entrust the Government with the power to recognize, by regulation, for the purposes of eligibility for enhanced benefits under the Social Solidarity Program, the periods in which a person had a severely limited capacity for employment that in all likelihood prevented the person from acquiring economic self-sufficiency permanently or indefinitely or a handicap requiring exceptional care.*

*The amount taken annually from the proceeds of the tobacco tax to finance the Sports and Physical Activity Development Fund is increased.*

*With respect to corporate transparency, securities issued by business corporations, such as warrants or stock options, are required to be in registered form.*

*The Act respecting the Ministère des Ressources naturelles et de la Faune is amended to ensure that the management and development activities of the land are funded by the Territorial Information Fund and that all the income from such activities is credited to the fund.*

*Certain monetary administrative penalties issued by the Régie des alcools, des courses et des jeux are adjusted.*

*The Act respecting lotteries, publicity contests and amusement machines is amended to relax the rules applicable to international publicity contests that include contestants from Québec.*

*The Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi and the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) are amended to streamline the administrative process concerning prescription of certain formalities and to allow the transfer of investments to a former spouse.*

*The Institut de la statistique du Québec is entrusted, among other things, with the mission to ensure that researchers attached to a public body have better access, for research purposes, to information held by public bodies.*

*The Hydro-Québec Act is amended to defer until after the end of the fiscal year the transmission of information relating to the annual payments of financial assistance under the Financial Assistance for Investment Program.*

*The Act respecting deposits with the Bureau général de dépôts pour le Québec is amended so that a tax refund allocated to stand in lieu of a guarantee required under the Mining Act can be administered by the Bureau général de dépôts pour le Québec.*

*The Civil Code is amended mainly to confer on the Government the power to determine by regulation categories of insurance contracts that may depart from certain applicable rules respecting liability insurance and classes of insureds that may take out such contracts.*

*Various relieving measures applicable from 1 April to 30 September 2020 to persons with student debt under the loans and bursaries system are proposed.*

*The Act respecting the Société de développement et de mise en valeur du Parc olympique is amended in order to subject that body to the new provisions governing the budget estimates of bodies other than budget-funded bodies that come into effect on 1 April 2021.*

*The Deposit Institutions and Deposit Protection Act is amended to confer on the Minister of Finance the power to determine that that Act temporarily applies to a money deposit that would not otherwise be covered and to allow the application of the guarantee of the Autorité des marchés financiers to money deposits in a foreign currency.*

*The Act provides that proceedings for an offence under the Act respecting remunerated passenger transportation by automobile may be instituted before a municipal court and that the related costs belong to the municipality to which the court is attached, except in certain cases.*

*The Financial Administration Act and the Act respecting subsidies for the payment in capital and interest of loans of public or municipal bodies and certain other transfers are amended by striking out the provisions currently limiting the amounts that may be recorded as expenditures by the Government and as revenue by the recipients of the subsidies to those authorized by Parliament.*

*The Insurers Act is amended to provide that life insurance contracts currently in force that include an option to deposit sums into a side account are deemed to provide that those sums may not exceed 125% of the total of the expected premiums payable throughout the term of the contract, including certain costs, and that, where the sums already exceed that percentage, they are deemed not to exceed it.*

*Under certain conditions, home childcare providers recognized by a home childcare coordinating office will not be required to count their school-aged children and those of the persons who assist them or ordinarily live with them among the maximum number of children to whom they may provide home childcare services.*

*The Securities Act is amended to provide specifically for the designation of benchmarks and of the administrators of those benchmarks and to introduce new regulatory powers regarding the obligations of persons who provide data or information for the establishment of benchmarks.*

*Lastly, the Act contains transitional and consequential provisions required for its application.*

**LEGISLATION AMENDED BY THIS ACT:**

- Civil Code of Québec;
- Financial Administration Act (chapter A-6.001);
- Tax Administration Act (chapter A-6.002);
- Individual and Family Assistance Act (chapter A-13.1.1);
- Health Insurance Act (chapter A-29);
- Insurers Act (chapter A-32.1);
- Act respecting deposits with the Bureau général de dépôts pour le Québec (chapter D-5.1);
- Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (chapter F-3.1.2);
- Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1);
- Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003);
- Hydro-Québec Act (chapter H-5);
- Tobacco Tax Act (chapter I-2);
- Taxation Act (chapter I-3);
- Act respecting the Institut de la statistique du Québec (chapter I-13.011);

- Deposit Institutions and Deposit Protection Act (chapter I-13.2.2);
- Act respecting lotteries, publicity contests and amusement machines (chapter L-6);
- Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2);
- Act respecting labour standards (chapter N-1.1);
- Act respecting liquor permits (chapter P-9.1);
- Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund (chapter P-30.1.1);
- Educational Childcare Act (chapter S-4.1.1);
- Act respecting health services and social services (chapter S-4.2);
- Business Corporations Act (chapter S-31.1);
- Act respecting subsidies for the payment in capital and interest of loans of public or municipal bodies and certain other transfers (chapter S-37.01);
- Act respecting the Québec sales tax (chapter T-0.1);
- Act respecting remunerated passenger transportation by automobile (chapter T-11.2);
- Securities Act (chapter V-1.1);
- Act respecting the Société de développement et de mise en valeur du Parc olympique (2020, chapter 10).

**REGULATIONS AMENDED BY THIS ACT:**

- Regulation respecting fiscal administration (chapter A-6.002, r. 1);
- Regulation respecting personnel placement agencies and recruitment agencies for temporary foreign workers (chapter N-1.1, r. 0.1);
- Regulation respecting liquor permits (chapter P-9.1, r. 5);

- Educational Childcare Regulation (chapter S-4.1.1, r. 2);
- Regulation respecting the Québec sales tax (chapter T-0.1, r. 2);
- Regulation respecting remunerated passenger transportation by automobile (chapter T-11.2, r. 4).

**REGULATION ENACTED BY THIS ACT:**

- Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile (2021, chapter 15, section 35).





## **Bill 82**

### **AN ACT RESPECTING MAINLY THE IMPLEMENTATION OF CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 10 MARCH 2020**

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### **CHAPTER I**

FIGHT AGAINST TAX EVASION AND ABUSIVE TAX AVOIDANCE

#### **DIVISION I**

PERSONNEL PLACEMENT AGENCIES AND RECRUITMENT  
AGENCIES FOR TEMPORARY FOREIGN WORKERS

TAX ADMINISTRATION ACT

**1.** Section 69.1 of the Tax Administration Act (chapter A-6.002) is amended by adding the following subparagraph at the end of the second paragraph:

“(z.8) the Commission des normes, de l’équité, de la santé et de la sécurité du travail, in respect of information necessary for the purposes of subdivision 1 of Division VIII.2 of Chapter IV of the Act respecting labour standards (chapter N-1.1).”

TAXATION ACT

**2.** Title II of Book X.3 of Part I of the Taxation Act (chapter I-3), comprising sections 1079.8.25 to 1079.8.34, is repealed.

**3.** Section 1079.8.36 of the Act is amended by striking out “1079.8.30 to 1079.8.32,”.

**4.** Section 1079.8.39 of the Act is amended by striking out “1079.8.30 to 1079.8.32,” in the introductory clause.

**5.** Section 1079.8.41 of the Act is amended by striking out “For the purposes of this Book,” and “in accordance with Title I or II of this Book,”.

## ACT RESPECTING LABOUR STANDARDS

**6.** The Act respecting labour standards (chapter N-1.1) is amended by inserting the following sections after section 92.7:

**“92.7.1.** To obtain, maintain or renew a licence, a personnel placement agency or a recruitment agency for temporary foreign workers must hold a valid certificate issued by the Agence du revenu du Québec.

The certificate shows that the agency has filed the returns and reports required under fiscal laws and that it has no overdue amount payable to the Minister of Revenue, in particular where recovery of such an amount has been legally suspended or arrangements have been made to ensure payment of the amount and the agency has not defaulted on the payment arrangements.

The certificate is valid until the end of the three-month period following the month in which it was issued.

An application for a certificate must be made in the manner provided for in section 1079.8.19 of the Taxation Act (chapter I-3).

**“92.7.2.** The Agence du revenu du Québec shall send the Commission any information required for the purposes of this subdivision.”

## REGULATION RESPECTING PERSONNEL PLACEMENT AGENCIES AND RECRUITMENT AGENCIES FOR TEMPORARY FOREIGN WORKERS

**7.** Section 8 of the Regulation respecting personnel placement agencies and recruitment agencies for temporary foreign workers (chapter N-1.1, r. 0.1) is amended by replacing paragraph 2 by the following paragraph:

“(2) a valid certificate from Revenu Québec referred to in section 92.7.1 of the Act respecting labour standards (chapter N-1.1); or”.

**8.** Section 15 of the Regulation is amended

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

“A licence holder wishing to renew the licence must apply to the Commission using the form provided by the Commission. The licence holder must also send to the Commission a new declaration reporting any decision, order or de facto situation provided for in sections 10 and 11.”;

(2) by inserting “and that the licence holder holds a valid certificate from Revenu Québec” after “up-to-date” in the second paragraph.

**9.** Section 40 of the Regulation is amended by adding the following paragraph at the end:

“(4) the licence holder fails to comply with the obligation provided for in section 92.7.1 of the Act respecting labour standards (chapter N-1.1).”

## **DIVISION II**

### **TOBACCO SMUGGLING**

#### **TAX ADMINISTRATION ACT**

**10.** Section 40.1 of the Tax Administration Act (chapter A-6.002) is amended

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

“In addition, a member of the Sûreté du Québec or a member of a municipal police force who enters and searches a place under the third paragraph of section 40.1.0.1 may seize and remove, in addition to what is provided for in that paragraph, any thing which the member believes, on reasonable grounds, constitutes evidence of the commission of an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under that Act or is used or has been used in the commission of the offence.”;

(2) by replacing “granted the written authorization provided for in section 40” in the second paragraph by “authorized the search”;

(3) by replacing “with this section” in the third paragraph by “with the first or second paragraph, as the case may be”.

**11.** Section 40.1.1 of the Act is amended

(1) by inserting “in particular concerning its execution,” after “circumstances,” in the sixth paragraph;

(2) by striking out the ninth paragraph.

**12.** Section 40.1.3 of the Act is amended

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

“When the order applied for concerns an inquiry relating to an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under that Act, the application may also be made following an information laid in writing and under oath by a member of the Sûreté du Québec or a member of a municipal police force.”;

(2) by replacing “named in the order” in the second paragraph by “of the Agency, the member of the Sûreté du Québec or the member of a municipal police force named in the order”;

(3) by inserting “, a member of the Sûreté du Québec or a member of a municipal police force” after “Agency” in the fifth paragraph.

**13.** Section 40.5 of the Act is amended by striking out the third and fourth paragraphs.

**14.** Section 40.5.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“Despite section 40.5, where a thing seized is a package of tobacco that is not identified in accordance with section 13.1 of the Tobacco Tax Act (chapter I-2), the Minister may destroy that thing or cause it to be destroyed as of the 30th day following the notification by registered mail or the service of a prior notice to the person from whom the thing was seized and to the persons who claim to have a right in the thing, if their identity is known, unless, before that day, any of those persons applies to a judge of the Court of Québec to establish that right to the possession of the thing and serves on the Minister a prior notice of not less than three clear days of the application.”

#### TOBACCO TAX ACT

**15.** Section 13.3.2 of the Tobacco Tax Act (chapter I-2) is amended

(1) by striking out “road”;

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

“In addition, in the cases covered by the third paragraph of section 13.3 or the second paragraph of section 13.3.1, a member of the Sûreté du Québec, a member of a municipal police force or a person authorized by the Minister for such purposes may also cause a stopped vehicle to be removed and impounded in the nearest suitable place.”

### DIVISION III

#### INSPECTIONS IN THE REMUNERATED PASSENGER TRANSPORTATION SERVICES SECTOR

#### ACT RESPECTING THE QUÉBEC SALES TAX

**16.** Section 350.64 of the Act respecting the Québec sales tax (chapter T-0.1) is amended by replacing “in sections 350.61 to 350.63” by “in any of sections 350.61 to 350.63 and 350.68 to 350.70”.

**17.** The Act is amended by inserting the following sections after section 350.67:

**“350.68.** A person referred to in section 350.62 must display in the prescribed manner, in any vehicle the person uses in the course of carrying on the person’s taxi business, a document showing the registration number that the Minister assigned to that person under section 415 or 415.0.6, in such a manner that the document can be read by a passenger seated in the rear seat.

However, that obligation does not apply if the person supplies only passenger transportation services that are organized or coordinated through an electronic platform or system that allows recipients to read the registration number once the conditions of the trip have been agreed to in writing.

**“350.69.** A person referred to in section 350.62 must enter the prescribed information in a document, sign the document and, where applicable, have it signed by any other driver who uses a vehicle to supply services in the course of carrying on the person’s business and provide a copy to the driver.

Every driver must keep the original or a copy of the document, as the case may be, in the vehicle the driver uses to supply a passenger transportation service.

**“350.70.** Every driver referred to in section 350.69 must, at the request of a person authorized for that purpose by the Minister, either display a report containing the prescribed information on a device that is part of the equipment described in section 350.61 or provide the authorized person with a printed copy of the report or send it to the authorized person by a technological means.

**“350.71.** Where a person authorized for that purpose by the Minister believes that a vehicle is being used to supply services in the course of carrying on a business referred to in section 350.62 or has reasonable grounds to believe that an offence under section 350.78 has been committed, the person may require the driver or the person who has the care or control of the vehicle to produce as identification either of the following documents that the Société de l’assurance automobile du Québec issued to that driver or that person:

(1) the permit referred to in section 18 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2); or

(2) where that driver or that person does not hold the permit mentioned in paragraph 1 and despite the second paragraph of section 61 of the Highway Safety Code (chapter C-24.2), the driver’s or the person’s driver’s licence.

**“350.72.** Where a person authorized for that purpose by the Minister believes that a vehicle is being used to supply services in the course of carrying on a business referred to in section 350.62, the person may require the driver of the vehicle to stop the vehicle, at any place and at any reasonable time, so that an examination can be carried out to determine whether the obligations set out in this division are complied with. The driver must comply with such a requirement without delay.

The authorized person may also order that the vehicle not be moved if, as the case may be,

(1) the driver or the person who has the care or control of the vehicle refuses the examination provided for in the first paragraph;

(2) the document mentioned in the first paragraph of section 350.68 is not displayed in the prescribed manner or in accordance with what is provided for in that paragraph, or, where the second paragraph of that section applies, the electronic platform or system did not allow the recipient to read the registration number;

(3) the driver has not signed the document mentioned in section 350.69, has not kept the original or a copy of the document in the vehicle or refuses to produce it in accordance with section 350.74;

(4) the driver refuses either to display the report mentioned in section 350.70 or to provide a copy of the report or send it in the manner provided for in that section;

(5) the driver or the person who has the care or control of the vehicle refuses to produce identification in accordance with section 350.71;

(6) the driver produces or displays a document or report, required under any of sections 350.68 to 350.78, that contains inaccurate or incomplete information; or

(7) the person has reasonable grounds to believe that an offence under section 350.78 is being or has been committed.

Unless the authorized person decides otherwise, the vehicle must not be moved until the examination, which must be made with all due dispatch, is completed.

**“350.73.** Where a person authorized for that purpose by the Minister has reasonable grounds to believe that an offence under section 350.78 is being or has been committed, the person may require the driver of a vehicle to stop the vehicle, at any place and at any reasonable time, so that an examination can be carried out to determine whether the obligations set out in this division are complied with. The driver must comply with such a requirement without delay.

The authorized person may also, in such a case or in any of the situations described in subparagraphs 1 to 6 of the second paragraph of section 350.72, order that the vehicle not be moved.

Unless the authorized person decides otherwise, the vehicle must not be moved until a judge rules on the application referred to in section 40 or 40.1.0.1 of the Tax Administration Act (chapter A-6.002). The application must be made with all due dispatch.

**“350.74.** Where a person authorized by the Minister carries out a verification or an examination under any of sections 350.71 to 350.73, the person may require that the driver produce for examination the document or copy mentioned in section 350.69.

**“350.75.** In a case described in section 350.72 or 350.73, the authorized person may cause a vehicle stopped in contravention of Division II of Chapter II of Title VIII of the Highway Safety Code (chapter C-24.2) to be removed and impounded in the nearest suitable place.

In addition, in the case described in the third paragraph of section 350.73, the authorized person may also cause the vehicle to be removed and impounded in the nearest suitable place.

**“350.76.** The following commit an offence and are liable to a fine of not less than \$1,000 nor more than \$10,000:

(1) any person referred to in section 350.62 who

(a) neglects or fails to display, in a vehicle referred to in section 350.68, the document mentioned in the first paragraph of that section, in the prescribed manner or in accordance with what is provided for in that paragraph, or, where the second paragraph of that section applies, to ensure that the electronic platform or system allows recipients to read the registration number, or

(b) neglects or fails to fill out or sign the document mentioned in section 350.69 or to provide a copy of the document to any driver who acts on behalf of the person in the course of carrying on the person’s business;

(2) any driver referred to in section 350.69 who

(a) unless the driver is a person referred to in section 350.62, neglects or fails to sign the document mentioned in section 350.69,

(b) neglects or fails to keep in the vehicle the document or copy mentioned in section 350.69 or refuses to provide it in accordance with section 350.74, or

(c) refuses either to display the report mentioned in section 350.70 or to provide a copy of the report or send it in the manner provided for in that section; and

(3) any driver of a vehicle, or any person who has the care or control of the vehicle, who refuses to produce identification in accordance with section 350.71.

**“350.77.** A person commits an offence and is liable to a fine of not less than \$2,500 nor more than \$250,000, if the person

(1) neglects or fails to obey the signals or orders of an authorized person to whom section 350.72 or 350.73 refers; or

(2) produces or displays a document or report, required under any of sections 350.68 to 350.78, that contains inaccurate or incomplete information.

**“350.78.** The offences referred to in section 350.71, subparagraph 7 of the second paragraph of section 350.72 and the first paragraph of section 350.73 are the following:

(1) an offence under section 60.3 of the Tax Administration Act (chapter A-6.002) where it refers to section 350.63;

(2) an offence under section 60.4 of that Act where it refers to paragraph 2 of section 350.62; and

(3) an offence under section 61.0.0.1 of that Act where it refers to section 350.61 or paragraph 1 of section 350.62.”

**18.** Section 677 of the Act is amended by inserting the following subparagraphs after subparagraph 33.9 of the first paragraph:

“(33.10) determine, for the purposes of the first paragraph of section 350.68, subparagraph 2 of the second paragraph of section 350.72 and subparagraph a of paragraph 1 of section 350.76, the prescribed manner;

“(33.11) determine, for the purposes of sections 350.69 and 350.70, the prescribed information;”.

#### REGULATION RESPECTING THE QUÉBEC SALES TAX

**19.** The Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by inserting the following sections after section 350.63R2:

**“350.68R1.** A document referred to in the first paragraph of section 350.68 of the Act is displayed in the prescribed manner when the registration number shown on the document meets the following conditions:

(1) it is in black type on a white background;

(2) Arial typeface is used and the text, sized at least 48 points, is in bold;

(3) the minimum type height is 12 millimeters and the minimum width is 5 millimeters for the number 1 and 8 millimeters in any other case; and

(4) it is centered horizontally and arranged as follows:

(a) on the first line, the first two digits are followed by a single space and the following eight digits are arranged in two four-digit groups separated by a single space, and

(b) on the next line, the letters “TQ” are followed by the last four digits.



**“350.69RI.** The information that the person referred to in section 350.62 of the Act must enter in a document for the purposes of section 350.69 of the Act is the following:

(1) the name under which the person carries on a taxi 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 that is recorded in the enterprise register;

(2) the registration number assigned to that person under section 415 or 415.0.6 of the Act;

(3) the name of the driver of the vehicle used to supply services in the course of carrying on the person’s taxi business; and

(4) the capacity in which the driver acts, namely as a business operator or on behalf of a business operator.

**“350.70RI.** The following information must be included in the report referred to in section 350.70 of the Act that must be displayed or sent by the driver of a vehicle used in the course of carrying on a taxi business or a copy of which must be provided by the driver:

(1) the name under which the person referred to in section 350.62 of the Act carries on that 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 that is recorded in the enterprise register;

(2) the registration number assigned to that person under subsection 1 or 1.5 of section 241 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(3) the registration number assigned to that person under section 415 or 415.0.6 of the Act;

(4) the name of the driver;

(5) the number identifying the last transaction for which information was transmitted by the sales recording system used by the driver as well as 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;

(6) an indication that the last invoice was printed or sent by a technological means, or was both printed and sent by such a means;

(7) if the invoice was sent by a technological means, either the first four characters of the recipient's email address followed by six asterisks ("\*\*") or six asterisks ("\*\*") followed by the last four digits of the recipient's telephone number;

(8) the date, hour, minute and second, appearing on the invoice, at which the information referred to in paragraph 1 of section 350.62 of the Act was transmitted to the Minister;

(9) the number assigned to the transaction that appears on the invoice;

(10) the date, hour, minute and second at which the Minister processed that last transaction;

(11) the driver's sales summary beginning on 1 January of the year, which includes

(a) an indication of the year concerned,

(b) the total number of transactions,

(c) the number of transactions corresponding to the production of a closing receipt,

(d) the total value of all consideration paid or payable in respect of the supplies,

(e) the total of the goods and services tax paid or payable in respect of the supplies,

(f) the total of the tax paid or payable in respect of the supplies, and

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

(12) the unique identifier, assigned by the Minister, of the device referred to in section 350.70 of the Act;

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

(14) the sales recording system's version identifier that is assigned by the designer and that corresponds to the parent version update;

(15) the date, hour, minute and second at which the driver connected to his user account;

(16) the date, hour, minute and second of the production of the report;

(17) a two-dimensional barcode (QR code format) that must include

(a) the information provided for in subparagraphs 2, 3, 5 and 8, subparagraphs *b* to *g* of subparagraph 11 and subparagraphs 12 to 16,

(b) the digital signature generated by the sales recording system in respect of the report, and

(c) the digital fingerprint of the digital certificate assigned by the Minister.

For the purposes of the first paragraph,

“goods and services tax paid or payable” means the 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);

“sales recording system” means a device that includes software which the Minister certified beforehand and of which the version used is allowed by the Minister;

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

**350.70R2.** Despite section 350.70R1, the information provided for in subparagraphs 9 and 10 of the first paragraph of that section does not need to be provided if, for a reason beyond the driver’s control, the sales recording system was unable to receive that information when the last invoice was produced, in which case the missing information must be replaced by the mention “problème de communication”.

## CHAPTER II

### DUES FOR REMUNERATED PASSENGER TRANSPORTATION

#### DIVISION I

##### AMENDING PROVISIONS

##### TAX ADMINISTRATION ACT

**20.** Section 12.0.3.1 of the Tax Administration Act (chapter A-6.002) is amended by replacing “or section 1015 of the Taxation Act (chapter I-3)” in the second paragraph by “, section 1015 of the Taxation Act (chapter I-3) or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2)”.

**21.** Section 25.1.1 of the Act is amended by inserting “or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2)” after “(chapter T-0.1)”.

**22.** Section 25.1.2 of the Act is amended by replacing “the Act respecting the Québec sales tax (chapter T-0.1) or to a refund to which the particular person may be entitled under that Act” in the second paragraph by “the Act respecting the Québec sales tax (chapter T-0.1) or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), or to a refund to which the particular person may be entitled under that Act or because of the application of that section”.

**23.** The Act is amended by inserting the following section after section 30.6:

“**30.7.** Sections 30.5 and 30.6 apply, with the necessary modifications, in order to make an assessment in respect of an amount for which a person is liable under section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) or to determine a refund because of the application of that section 288, as the case may be.”

**24.** The Act is amended by inserting the following section after section 59.0.0.4:

“**59.0.0.5.** Every person who fails to send the form referred to in section 4 of the Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile (2021, chapter 15, section 35) in the manner set out in section 5 of that Regulation incurs a penalty equal to

(a) \$10 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is less than 51;

(b) \$25 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is greater than 50 but less than 5,001;

(c) \$50 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is greater than 5,000 but less than 10,001; or

(d) \$75 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is greater than 10,000.”

**25.** Section 59.6 of the Act is amended by replacing “, 59.0.0.3 and 59.0.0.4” by “and 59.0.0.3 to 59.0.0.5”.

**26.** The Act is amended by inserting the following section after section 60.4:

“**60.5.** Every person who fails to collect the dues referred to in section 287 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), to keep an account of the dues, to render an account of the dues or to remit the dues to the Minister, in accordance with section 288 of

that Act, is guilty of an offence and is liable to a fine of not less than \$200 for each day during which the failure continues.”

**27.** Section 61.0.1 of the Act is amended by inserting “or section 288.3 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2)” after “(chapter T-0.1)” and “or any person who contravenes section 288.8 of that latter Act” after “requirement”.

**28.** Section 64 of the Act is amended

(1) by inserting “60.5,” after both occurrences of “60.2,”;

(2) by inserting “59.2,” after “59.”.

**29.** Section 69.1 of the Act, amended by section 1, is again amended by adding the following subparagraph at the end of the second paragraph:

“(z.9) the Commission des transports du Québec, solely to the extent that the information is necessary for the exercise of its power to suspend or revoke an authorization it granted under the Act respecting remunerated passenger transportation by automobile (chapter T-11.2).”

**30.** Section 93.2 of the Act is amended by adding the following subparagraph at the end of the first paragraph:

“(p) an assessment pursuant to section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2).”

#### ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

**31.** Section 287 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) is amended

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

“Dues of \$0.90 per trip must be paid by the customer, in addition to the fare. The dues do not apply to trips made as part of a contract referred to in section 148, made under an agreement referred to in section 149 or made in connection with a transportation service exempted under section 166, nor to the carpooling referred to in section 150.

The dues referred to in the first paragraph are allocated to the financing of a financial assistance program established by the Minister of Transport to compensate, to the extent provided for by the program, the persons or groups holding, on 19 March 2019, a taxi owner’s permit issued before 15 November 2000.”;

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

“Anyone who makes available to the public the technological means referred to in section 93 is required to see to it that the means allows the person requesting a trip to be informed of the amount of the dues to be paid before agreeing to the maximum fare for the trip.

For the purposes of this section, a trip begins when the first passenger boards the vehicle and ends when the last passenger leaves the vehicle.”

**32.** Section 288 of the Act is replaced by the following sections:

**“288.** A person carrying on a taxi business within the meaning of section 1 of the Act respecting the Québec sales tax (chapter T-0.1) who is required to be registered in accordance with section 407 or 407.1 of that Act or a person referred to in section 288.1 must, as a mandatary of the Minister of Revenue and in accordance with the conditions determined by government regulation,

(1) collect the dues when collecting the fare and keep an account of the dues; and

(2) render an account to the Minister of the dues that the person has collected or should have collected in a reporting period and, on or before the time at which the person must render an account to the Minister for the period, remit to the Minister the amount of the dues.

A person is required to render an account even if no trip giving rise to dues is made in a reporting period.

The dues collected are credited to the Land Transportation Network Fund, established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28), after deduction of any refunds and collection expenses.

**“288.1.** The person to whom the first paragraph of section 288 refers is a transportation system operator, or a service supplier of such an operator, that collects the fares electronically on behalf of a business operator and that entered into an agreement referred to in section 37.

The system operator or service supplier, as the case may be, that acts on behalf of a person who carries on a taxi business and that person are solidarily liable for the obligations set out in section 288.

**“288.2.** A person who is required to collect the dues under section 288 and who is registered under Division I of Chapter VIII of Title I of the Act respecting the Québec sales tax (chapter T-0.1) is registered by the Minister in relation to that obligation. The Minister must assign a registration number to the person and notify the person of the registration number and the effective date of the registration.

**“288.3.** A service supplier of a transportation system operator referred to in section 288.1 that is not registered under Division I of Chapter VIII of Title I of the Act respecting the Québec sales tax (chapter T-0.1) is required to be registered in relation to the supplier’s obligation to collect dues under section 288.

An application for registration is to be filed with the Minister in the prescribed form containing prescribed information before the day on which a fare is collected electronically by the supplier on behalf of a business operator for the first time.

The Minister may register the supplier applying for registration and, for that purpose, the Minister must assign a registration number to the supplier and notify the supplier of the registration number and the effective date of the registration.

**“288.4.** If the Minister has reason to believe that a service supplier that is not registered under section 288.3 is required to be registered and that the supplier has failed to apply for registration as and when required under that section, the Minister may send a written notice that the Minister intends to register the supplier under section 288.6.

**“288.5.** A service supplier that receives the notice provided for in section 288.4 must apply for registration under section 288.3 or establish to the satisfaction of the Minister that the supplier is not required to be registered.

**“288.6.** The Minister may register a service supplier if, after 30 days after the day on which the notice provided for in section 288.4 was sent, the supplier has not applied for registration and the Minister is not satisfied that the supplier is not required to be registered, in which case the Minister must assign a registration number to the supplier and notify the supplier of the registration number and the effective date of the registration.

**“288.7.** The Minister may cancel the registration of a person if the Minister is satisfied that the registration is not required. Where the Minister cancels a registration, the Minister must notify the person of the cancellation and its effective date.

**“288.8.** A person who carries on a taxi business for which the fare of trips made by that person is no longer being collected on that person’s behalf, in its entirety, by a person referred to in section 288.1 must so inform the Minister in order to be registered in relation to the person’s obligation to collect dues under section 288.

**“288.9.** Any regulation made under section 288 comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date set in the regulation.

Such a regulation may also, once published and if it so provides, take effect from a date prior to its publication but not prior to 1 October 2021.

**“288.10.** The first paragraph of section 287 and sections 288 to 288.9 constitute a fiscal law within the meaning of the Tax Administration Act (chapter A-6.002) and, for the purposes of that Act, the dues provided for in the first paragraph of section 287 are deemed to be duties.”

**33.** Section 307 of the Act is amended by inserting “, except the first paragraph of section 287 and sections 288 to 288.10, the administration of which falls under the responsibility of the Minister of Revenue” at the end.

#### REGULATION RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

**34.** Chapter IX of the Regulation respecting remunerated passenger transportation by automobile (chapter T-11.2, r. 4), comprising sections 85 to 98, is repealed.

### DIVISION II

#### ENACTMENT OF THE REGULATION RESPECTING THE DUES PROVIDED FOR IN SECTION 287 OF THE ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

#### REGULATION RESPECTING THE DUES PROVIDED FOR IN SECTION 287 OF THE ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

**35.** The Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile, the text of which appears below, is enacted.

#### “REGULATION RESPECTING THE DUES PROVIDED FOR IN SECTION 287 OF THE ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

### “DIVISION I

#### “INTERPRETATION

**“1.** In this Regulation,

“Act” means the Act respecting remunerated passenger transportation by automobile (chapter T-11.2);

“dues” means the dues payable under section 287 of the Act.



**“DIVISION II****“COLLECTING, RECORDING AND RENDERING AN ACCOUNT OF THE DUES**

**“2.** Every person required to collect dues under section 288 of the Act must indicate the dues separately from the trip fare on any invoice or other document evidencing the trip as well as in the person’s registers.

The dues must be referred to on the invoice or other document and in the registers by their name, an abbreviation of their name or a similar designation. No other form of reference to the dues may be used.

**“3.** Where a person has charged to, or collected from, a customer an amount as or on account of dues in excess of the dues that were collectible, the person must adjust, refund or credit the excess amount in accordance with the rules set out in sections 447 and 449 of the Act respecting the Québec sales tax (chapter T-0.1), with the necessary modifications.

Where a person refunds or credits to a customer the entire fare paid for a trip, the person must also refund or credit the dues collected in respect of the trip.

**“4.** A person must render an account under section 288 of the Act in the prescribed form containing prescribed information for each reporting period referred to in the third paragraph in respect of that person.

The rendering of account must be made, where the person is a person referred to in section 288.1 of the Act, at the time for communicating information to Revenu Québec, provided for in the agreement to ensure compliance with government requirements regarding taxation entered into pursuant to section 37 of the Act. In any other case, it must be made at the time at which the person must file the return provided for in Division IV of Chapter VIII of Title I of the Act respecting the Québec sales tax (chapter T-0.1).

For the purposes of the first paragraph, a reporting period referred to in respect of a person is,

(1) where the person is referred to in section 288.1 of the Act, the period provided for, in relation to tax obligations, in the agreement to ensure compliance with government requirements regarding taxation entered into pursuant to section 37 of the Act; or

(2) in any other case, the person’s reporting period for the purposes of Title I of the Act respecting the Québec sales tax.

**“5.** A person referred to in section 288.1 of the Act must send to the Minister by way of electronic filing, according to the terms and conditions determined by the Minister, the form provided for in section 4.”

### DIVISION III

#### TRANSITIONAL PROVISIONS

**36.** An amount of dues outstanding on 1 October 2021, in relation to a report that was made to the Minister of Transport in accordance with section 89 of the Regulation respecting remunerated passenger transportation by automobile (chapter T-11.2, r. 4), becomes, on that date, an amount owed to the Minister of Revenue under a fiscal law.

**37.** Where section 288.3 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) applies in respect of a service supplier of a transportation system operator that entered into an agreement referred to in section 37 of that Act before 1 October 2021, that section 288.3 is to be read as if “the day on which a fare is collected electronically by the supplier on behalf of a business operator for the first time” in the second paragraph were replaced by “1 November 2021”.

**38.** From 2 June 2021 to 30 September 2021, the Regulation respecting remunerated passenger transportation by automobile is to be read as if the first paragraph of section 90 were replaced by the following paragraph:

“When a business operator charges to or collects from a customer an amount of dues in excess of the dues that were collectible, the business operator must adjust, refund or credit that excess in accordance with the rules provided for in sections 447 and 449 of the Act respecting the Québec sales tax (chapter T-0.1), with the necessary modifications.”

### CHAPTER III

#### RECOVERY FEES FOR A FIRST INTERVENTION IN RELATION TO THE COLLECTION OF A TAX DEBT

##### TAX ADMINISTRATION ACT

**39.** Section 12.0.3.1 of the Tax Administration Act (chapter A-6.002), amended by section 20, is again amended by striking out “of an employee of the Agency” in subparagraph *a* of the first paragraph.

##### REGULATION RESPECTING FISCAL ADMINISTRATION

**40.** Section 12.0.3.1R1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by replacing paragraph 1 by the following paragraph:

“(1) \$48, if a first intervention referred to in that section is made in respect of the person;”.

## CHAPTER IV

### SUSPENSION AND EXTENSION OF CERTAIN TIME LIMITS IN TAXATION MATTERS

**41.** The following time limits, in taxation matters, are suspended from 13 March 2020 until 31 August 2021:

(1) the prescription periods applicable to an assessment or a determination under a fiscal law and to the recovery of a tax debt; and

(2) the time limit leading to the forfeit of a right provided for in section 1079.8.11 of the Taxation Act (chapter I-3).

**42.** The time limit to apply for an extension under section 93.1.3 of the Tax Administration Act (chapter A-6.002), which would have expired in the period beginning on 13 March 2020 and ending on 30 December 2020, is extended by six months or until 31 December 2020, if that date precedes the date of expiry of the time limit extended by six months.

## CHAPTER V

### ELIGIBILITY FOR ENHANCED BENEFITS OF THE SOCIAL SOLIDARITY PROGRAM

#### DIVISION I

##### AMENDING PROVISIONS

##### INDIVIDUAL AND FAMILY ASSISTANCE ACT

**43.** Section 72 of the Individual and Family Assistance Act (chapter A-13.1.1) is amended by inserting the following paragraph after the first paragraph:

“For the purpose of calculating the elapsed time, the regulation may provide that the periods in which a person had a severely limited capacity for employment that in all likelihood prevented the person from acquiring economic self-sufficiency permanently or indefinitely or a handicap requiring exceptional care are considered, in the cases and on the conditions determined in the regulation.”

**44.** Section 133 of the Act is amended

(1) by inserting the following paragraph after paragraph 2:

“(2.1) prescribing, for persons referred to in the second paragraph of section 72, the periods that may be considered in calculating the time provided for in the first paragraph of that section and determining the cases in which and the conditions under which such periods are considered; and”;

(2) by replacing “second” in paragraph 3 by “third”.

## **DIVISION II**

### **TRANSITIONAL PROVISION**

**45.** For the sole purposes of the second paragraph of section 72 of the Individual and Family Assistance Act (chapter A-13.1.1), as amended by section 43 of this Act, the first regulation made under paragraph 2.1 of section 133 of the Individual and Family Assistance Act, as enacted by section 44 of this Act, may have retroactive effect from 1 October 2021.

## **CHAPTER VI**

### **SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND**

#### **ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND**

**46.** Section 5 of the Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003) is amended

(1) by replacing “fiscal year 2019–2020 and \$80,000,000 for each of the four subsequent fiscal years” in the first paragraph by “2019–2020 fiscal year, \$80,000,000 for the 2020–2021 fiscal year and \$90,000,000 for each of the three subsequent fiscal years”;

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

“For the 2024–2025 fiscal year, the amount is \$89,000,000, for the 2025–2026 fiscal year, it is \$88,000,000, and for the 2026–2027 to 2029–2030 fiscal years, it is \$10,000,000.”

## **CHAPTER VII**

### **ISSUE OF INSTRUMENTS IN REGISTERED FORM**

## **DIVISION I**

### **AMENDING PROVISION**

#### **BUSINESS CORPORATIONS ACT**

**47.** Section 56 of the Business Corporations Act (chapter S-31.1) is amended by adding the following sentence at the end: “Those evidences must be in registered form.”

## **DIVISION II**

### **TRANSITIONAL PROVISION**

**48.** A person who, before the coming into force of section 47, holds an instrument, certificate or other bearer document evidencing an exchange right, option or right to acquire shares that was issued by a business corporation governed by the Business Corporations Act (chapter S-31.1) may request that the corporation replace such a document by a document evidencing an exchange right, option or right to acquire shares that is in registered form; in such a case, the corporation must issue a document in registered form.

## **CHAPTER VIII**

### **MANAGEMENT AND DEVELOPMENT OF PUBLIC LAND**

#### **ACT RESPECTING THE MINISTÈRE DES RESSOURCES NATURELLES ET DE LA FAUNE**

**49.** Section 17.3 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2) is amended by inserting the following paragraph after paragraph 1:

“(1.1) the sums collected under the Act respecting the lands in the domain of the State (chapter T-8.1) and programs for the development of lands in the domain of the State, other than the portion of those sums that a delegatee may keep under a management delegation agreement entered into under section 17.22;”.

**50.** Section 17.4 of the Act, amended by section 87 of chapter 17 of the statutes of 2020, is again amended, in the first paragraph,

(1) by inserting “2, 6, 6.1,” after “subparagraphs”;

(2) by striking out “and to finance the costs related to preparing programs for the development of lands in the domain of the State and to planning and drawing up land-use guidelines” at the end.

## **CHAPTER IX**

### **MONETARY ADMINISTRATIVE PENALTIES FOR LIQUOR PERMIT HOLDERS**

#### **ACT RESPECTING LIQUOR PERMITS**

**51.** Section 85.1 of the Act respecting liquor permits (chapter P-9.1) is amended by replacing “3 litres” in paragraph 1 by “4 litres”.

## REGULATION RESPECTING LIQUOR PERMITS

**52.** Section 32.1 of the Regulation respecting liquor permits (chapter P-9.1, r. 5) is amended

(1) by replacing “3 litres” in the introductory clause by “4 litres”;

(2) by replacing paragraph 1 by the following paragraphs:

“(1) \$300 if the quantity of alcoholic beverages is

(a) 1 litre or less of spirits;

(b) 1 litre or less of wine;

(c) 1.5 litres or less of beer;

“(1.1) \$500 if the quantity of alcoholic beverages is

(a) greater than 1 litre of spirits, but not exceeding 2 litres;

(b) greater than 1 litre of wine, but not exceeding 2 litres;

(c) greater than 1.5 litres of beer, but not exceeding 3 litres;”;

(3) by replacing “1 litre” and “2 litres” in subparagraph *a* of paragraph 2 by “2 litres” and “3 litres”, respectively;

(4) by replacing “2 litres” and “3 litres” in subparagraph *a* of paragraph 3 by “3 litres” and “4 litres”, respectively.

**53.** Section 32.5 of the Regulation is amended by replacing paragraph 1 by the following paragraphs:

“(1) \$300 if the quantity of alcoholic beverages is 1 litre or less;

“(1.1) \$500 if the quantity of alcoholic beverages is greater than 1 litre, but not exceeding 2 litres;”.

## CHAPTER X

### PUBLICITY CONTESTS

#### ACT RESPECTING LOTTERIES, PUBLICITY CONTESTS AND AMUSEMENT MACHINES

**54.** Section 58 of the Act respecting lotteries, publicity contests and amusement machines (chapter L-6) is amended by striking out paragraph *c*.

**55.** Section 63 of the Act is amended by inserting “to a publicity contest in which the prizes are offered to a group of contestants including contestants from outside of Canada, even if the group also includes contestants from Québec, nor” after “does not apply”.

## CHAPTER XI

### WORKERS’ FUND

#### ACT TO ESTABLISH FONDACTION, LE FONDS DE DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS NATIONAUX POUR LA COOPÉRATION ET L’EMPLOI

**56.** Sections 10.1 and 10.2 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (chapter F-3.1.2) are amended by replacing all occurrences of “the spouse” by “the spouse or former spouse”.

**57.** Section 11 of the Act is amended by replacing “by a resolution adopted by the board of directors of the Fund” in paragraph 5 by “by the Fund”.

**58.** Section 14.1 of the Act is amended

(1) by inserting “, a request for transfer made under section 10.1 or 10.2” after “section 9”;

(2) by replacing “by a resolution adopted by the board of directors of the Fund” by “by the Fund”.

**59.** Section 15 of the Act is amended by replacing “by by-law of the Fund” in the second paragraph by “by the Fund”.

**60.** Section 40 of the Act is amended by replacing “by a resolution adopted by the board of directors of the Fund” by “by the Fund”.

#### ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

**61.** Sections 9.1 and 9.2 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1) are amended by replacing all occurrences of “the spouse” by “the spouse or former spouse”.

**62.** Section 10 of the Act is amended by replacing “by a resolution adopted by the board of directors of the Fund” in paragraph 5 by “by the Fund”.

**63.** Section 11.1 of the Act is amended

(1) by inserting “, a request for transfer made under section 9.1 or 9.2” after “section 8”;

(2) by replacing “by a resolution adopted by the board of directors of the Fund” by “by the Fund”.

**64.** Section 12 of the Act is amended by replacing “by by-law of the Fund” in the second paragraph by “by the Fund”.

**65.** Section 32 of the Act is amended by replacing “by a resolution adopted by the board of directors of the Fund” by “by the Fund”.

#### TAXATION ACT

**66.** Section 776.1.4 of the Taxation Act (chapter I-3) is amended by inserting “or former spouse” after every occurrence of “spouse” in subparagraphs *a.1* and *b.1* of the first paragraph.

**67.** Section 776.1.4.1 of the Act is amended by inserting “or former spouse” after every occurrence of “spouse”.

### CHAPTER XII

#### ACCESS TO STATISTICAL DATA FOR RESEARCH PURPOSES

#### DIVISION I

#### AMENDING PROVISIONS

#### ACT RESPECTING THE INSTITUT DE LA STATISTIQUE DU QUÉBEC

**68.** The Act respecting the Institut de la statistique du Québec (chapter I-13.011) is amended by inserting the following sections after section 2:

“**2.1.** The Institut’s mission is also to ensure the communication, for research purposes, of information held by public bodies to researchers attached to a public body, in accordance with Chapter I.2.

“**2.2.** For the purposes of this Act,

(1) a public body is a body referred to in section 3 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1); and

(2) a researcher is attached to a public body

(a) where the researcher conducts research for that public body under a contract of employment or a service contract entered into with the public body,



(b) where the public body is an institution to which the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5) applies and the researcher is a physician, dentist or pharmacist practising in a centre operated by that institution, or

(c) in any other case the Minister may determine by regulation.”

**69.** The Act is amended by inserting the following sections after section 8:

“**8.1.** A public body may communicate information for statistical purposes to a statistics body only under an agreement to which the Institut is a party.

The public body must, at the Institut’s request, communicate to the Institut the information covered by the agreement, on the terms and conditions stipulated in the agreement.

“**8.2.** A public body that obtains information for statistical purposes from a statistics body must inform the Institut of that fact in writing.”

**70.** Section 9 of the Act is amended by replacing the first paragraph by the following paragraphs:

“In the pursuit of its mission, the Institut may enter into an agreement with a public body to allow for the collection, exchange, transmission, analysis and distribution of information.

Any public body may communicate to the Institut the personal information necessary for the enforcement of such an agreement. The information is then communicated in accordance with the provisions of the agreement entered into with each public body concerned.”

**71.** The Act is amended by inserting the following chapters after section 13:

#### “CHAPTER I.1

##### “DESIGNATED INFORMATION

“**13.1.** In addition to the provisions of this Act allowing the Institut to obtain information from a public body, the Government may designate information held by a public body so that it may, in accordance with this Act, be used by the Institut and communicated, for research purposes, to researchers attached to a public body, unless, in the latter case, the Government provides otherwise.

The information is designated by the Government on the joint recommendation of the Minister and the minister responsible for the public body holding the information. The Government shall identify the public body and may specify

the conditions, terms and limits applicable to the use and communication of certain designated information by the Institut, in particular to ensure the protection of personal information.

The Institut shall, as soon as possible, send a copy of the designation document to the Commission d'accès à l'information.

**“13.2.** At the request of the Institut, a public body must communicate to the Institut the designated information that it holds and that is necessary for the purposes of this Act.

The Institut and the public body may enter into an agreement to that end.

## “CHAPTER 1.2

### “COMMUNICATION, FOR RESEARCH PURPOSES, OF DESIGNATED INFORMATION TO RESEARCHERS ATTACHED TO A PUBLIC BODY

#### “DIVISION I

##### “GENERAL PROVISIONS

**“13.3.** This chapter applies to designated information that may be communicated for research purposes by the Institut to a researcher attached to a public body.

**“13.4.** The Institut shall publish on its website a list of the information to which this chapter applies, coupled with each public body holding such information.

**“13.5.** Designated information is communicated for research purposes by the Institut to a researcher attached to a public body, without it being necessary for the researcher to obtain an authorization from the Commission d'accès à l'information.

This section applies despite section 125 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

**“13.6.** Despite the first paragraph of section 13.5, a researcher attached to a public body is not required to obtain from the Institut communication of information to which this chapter applies

(1) where personal information is required as part of a research project requiring a survey with the persons concerned;

(2) where the information is held by a public body to which the researcher is attached; or

(3) in any other case the Minister may determine by regulation.

**“DIVISION II****“COMMUNICATION REQUEST**

**“13.7.** Any researcher attached to a public body who intends to obtain from the Institut communication of designated information for research purposes must request it in writing, in the form determined by the Institut.

Where the information includes personal information, the researcher must show in the request that

(1) the objective of the research project can only be achieved if that personal information is communicated;

(2) it is unreasonable to require that the researcher obtain the consent of the persons concerned;

(3) the communication and use of personal information as part of the researcher’s research project are not prejudicial to the persons concerned and that the research project’s expected benefits are in the public interest;

(4) the personal information will be used in a manner that will ensure its confidentiality; and

(5) only the personal information necessary for the research project is requested.

**“13.8.** The following documents must be submitted with the communication request provided for in section 13.7:

(1) a document establishing that the researcher is attached to a public body;

(2) a detailed presentation of the research activities;

(3) if applicable, the decision of a research ethics committee relating to the research project concerned; and

(4) any other document the Minister may determine by regulation.

**“DIVISION III****“COMMUNICATION AGREEMENT**

**“13.9.** Once a researcher attached to a public body has provided the documents required under this Act and has shown, in the Institut’s opinion, if applicable, that the conditions of the second paragraph of section 13.7 are met, the researcher may enter into a communication agreement with the Institut.

**“13.10.** The communication agreement must, in particular,

- (1) provide for measures that ensure the protection of the information;
- (2) determine the retention period that applies to information;
- (3) provide for the destruction of the information at the expiry of the retention period;
- (4) provide that the Institut and the Commission d'accès à l'information must be informed without delay
  - (a) of non-compliance with any condition set out in the agreement,
  - (b) of any failure to comply with the protection measures provided for in the agreement, and
  - (c) of any event that could breach the confidentiality of the information; and
- (5) provide for the transmission to the Institut of information needed to maintain the register provided for in section 13.16.

Where the agreement concerns personal information, it must also stipulate that the information

- (1) may be made accessible only to persons who need it to exercise their functions and who have signed a confidentiality agreement;
- (2) may not be used for purposes other than those specified in the detailed presentation of the research activities;
- (3) may not be compared, combined or paired with any other information that has not been provided for in the detailed presentation of the research activities; and
- (4) may not be communicated, published or otherwise distributed in a form allowing the persons concerned to be identified.

**“13.11.** The Institut shall send a copy of any communication agreement to the Commission d'accès à l'information and to the public body that communicated to the Institut the information that is covered by the agreement within 30 days after the agreement is entered into.

**“DIVISION IV****“COMMUNICATION OF DESIGNATED INFORMATION**

**“13.12.** The Institut shall communicate the requested designated information to a researcher attached to a public body with whom a communication agreement was entered into and who, where the information had to be compared, combined or paired by the Institut, paid the fees payable for the creation of an information file.

**“13.13.** Information is to be communicated by appropriate means to ensure the protection of personal information that are determined by the Institut.

**“13.14.** The information may only be communicated in a form that does not allow the persons concerned to be identified directly.

**“13.15.** When notified that a case described in any of subparagraphs *a* to *c* of subparagraph 4 of the first paragraph of section 13.10 has occurred, the Institut shall, without delay, so notify the public body that communicated the information concerned to the Institut.

**“DIVISION V****“REGISTER OF PUBLICATIONS**

**“13.16.** The Institut shall keep on its website a register of result publications regarding research projects for which designated information was communicated in accordance with this chapter. The register must contain the following information for each publication:

- (1) the title and date of the publication;
- (2) the name of the researcher attached to a public body;
- (3) the name of each public body to which the researcher is attached; and
- (4) any other information considered relevant by the Institut.”

**72.** Section 26 of the Act is amended, in the second paragraph,

- (1) by replacing “section 10” in subparagraph 1 by “section 10 or 13.9”;
- (2) by replacing “director general” in subparagraph 3 by “Chief Statistician”.

**73.** The Act is amended by inserting the following after section 30:

**“CHAPTER III.1**

**“REQUESTS FOR, USE OF AND RETENTION OF INFORMATION**

**“30.1.** The Institut may request information in accordance with sections 8.1 and 13.2 and use such information as part of its mission and to the extent provided by this Act, only if it is necessary for the purposes of

- (1) an agreement entered into with a government department or body;
- (2) a communication agreement entered into under section 13.9 with a researcher attached to a public body;
- (3) any other agreement that may be entered into by the Institut, under which the public body that communicated to the Institut the information covered by the agreement must authorize its use; or
- (4) the carrying out of a mandate referred to in section 13.

Before entering into an agreement referred to in subparagraph 1 of the first paragraph, the Institut must send it, for information purposes, to every public body having communicated information covered by the agreement.

**“30.2.** The Institut shall destroy personal information communicated to it in accordance with sections 8.1 and 13.2 as soon as it is no longer necessary for the purposes of the agreement or mandate for which it was requested.

**“30.3.** The Institut shall establish governance rules regarding designated personal information it holds for the purpose of communicating it to researchers attached to a public body and have them approved by the Commission d'accès à l'information. The rules must, in particular, provide a framework for the protection, retention and destruction of the information and provide for the roles and responsibilities of the members of the personnel of the Institut throughout the life cycle of such information.

The rules must be submitted again to the Commission for approval every three years.

The Institut shall publish the rules on its website, except those that could hinder the protection measures applied to ensure the confidentiality and integrity of the information.

**“CHAPTER III.2****“OVERSIGHT BY THE COMMISSION D’ACCÈS À L’INFORMATION**

**“30.4.** The Commission d’accès à l’information shall oversee the application by the Institut of its governance rules with respect to the designated personal information held by the Institut for the purpose of communicating it to researchers attached to a public body.

**“30.5.** The Institut shall, at the request of the Commission d’accès à l’information, provide it with such information as it may require on the application of the rules referred to in section 30.4.

**“30.6.** After giving the Institut an opportunity to submit written observations, the Commission d’accès à l’information may make a recommendation to the Institut or order it to take the measures the Commission considers appropriate for the application of the rules.

**“30.7.** Sections 123.1 to 123.3, 133 and 134 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) apply for purposes of oversight by the Commission d’accès à l’information.”

**74.** Section 41 of the Act is amended by inserting the following paragraphs after paragraph 1:

“(1.1) contravenes a stipulation of a communication agreement referred to in section 13.9 to which the person is a party;

“(1.2) contravenes a confidentiality agreement that the person signed in accordance with subparagraph 1 of the second paragraph of section 13.10;”.

**75.** The Act is amended by inserting the following section after section 42:

**“42.1.** On an application made by the prosecutor and submitted with the statement of offence, the judge may impose on the offender, in addition to any other penalty, a further fine not exceeding the financial benefit realized by the offender as a result of the offence, even if the maximum fine has been imposed.”

**76.** The Act is amended by replacing all occurrences of “director general” and “director general’s” by “Chief Statistician” and “Chief Statistician’s”, respectively.

**HEALTH INSURANCE ACT**

**77.** Section 67 of the Health Insurance Act (chapter A-29) is amended by replacing “functions,” in the fifth paragraph by “functions. Unless the information is designated in accordance with section 13.1 of that Act, the information is disclosed”.

## ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

**78.** Section 19.2 of the Act respecting health services and social services (chapter S-4.2) is amended

(1) in the first paragraph,

(a) by inserting “or a researcher attached to a public body” after “a professional”;

(b) by inserting “or obtain communication of all or part of such a record” after “to examine the record of a user”;

(2) by replacing “the professional’s project” in the second paragraph by “the project of the professional or of the researcher attached to a public body”;

(3) by inserting “or the authorized researcher attached to a public body” after “authorized professional” in the third paragraph;

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

“For the purposes of this Act, a researcher is attached to a public body in the cases described in paragraph 2 of section 2.2 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011).”

**79.** The Act is amended by inserting the following section after section 19.2:

**19.3.** When information obtained by a researcher attached to a public body in accordance with section 19.1 or 19.2 must, for the purposes of the researcher’s research project, be compared, combined or paired, including, if applicable, with information communicated to the researcher in accordance with Chapter I.2 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011), the researcher may communicate it to the Institut de la statistique du Québec to have the Institut compare, combine or pair it.

The information so communicated to the Institut may only be used for the purposes of that research project and must be destroyed once the project is completed.”

## DIVISION II

### TRANSITIONAL PROVISION

**80.** Unless the context indicates otherwise, in any Act, regulation or other document, a reference to the director general of the Institut de la statistique du Québec is a reference to the Chief Statistician of the Institut de la statistique du Québec.



### CHAPTER XIII

#### INFORMATION RELATING TO AMOUNTS TO BE PAID INTO THE SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND

##### HYDRO-QUÉBEC ACT

**81.** Section 15.1.2 of the Hydro-Québec Act (chapter H-5) is amended by replacing “must be submitted with the financial data referred to in section 15.1” in the second paragraph by “in respect of each of the Government’s fiscal years must be sent to the Minister of Finance by the Company not later than 10 April following the end of the fiscal year concerned”.

#### ACT RESPECTING THE FINANCIAL ASSISTANCE FOR INVESTMENT PROGRAM AND ESTABLISHING THE SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND

**82.** Section 25 of the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund (chapter P-30.1.1) is amended by replacing “must be submitted with the financial data referred to in section 15.1” in the second paragraph of section 15.1.2 of the Hydro-Québec Act (chapter H-5) that it replaces by “in respect of each of the Government’s fiscal years must be sent to the Minister of Finance by the Company not later than 10 April following the end of the fiscal year concerned”.

### CHAPTER XIV

#### ALLOCATION OF A TAX REFUND

##### ACT RESPECTING DEPOSITS WITH THE BUREAU GÉNÉRAL DE DÉPÔTS POUR LE QUÉBEC

**83.** Section 1 of the Act respecting deposits with the Bureau général de dépôts pour le Québec (chapter D-5.1) is amended by inserting “or allocated by the Minister of Revenue in accordance with section 31.1.0.1 of the Tax Administration Act (chapter A-6.002)” after “(chapter A-6.001)” in subparagraph 2 of the second paragraph.

## CHAPTER XV

### DEPARTURE FROM CERTAIN APPLICABLE RULES RESPECTING LIABILITY INSURANCE

#### CIVIL CODE OF QUÉBEC

**84.** Article 2503 of the Civil Code of Québec is amended by adding the following paragraph at the end:

“However, the Government may, by regulation, determine categories of insurance contracts that may depart from those rules and from the rule set out in article 2500, as well as classes of insureds that may be covered by such contracts. The Government may also prescribe any standard applicable to those contracts.”

## CHAPTER XVI

### REIMBURSEMENT OF FINANCIAL ASSISTANCE FOR EDUCATION EXPENSES

**85.** Despite any inconsistent provision, the rate of interest prescribed in section 73 of the Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1) applicable to the payment of interest by the person referred to in section 42.1 of the Act respecting financial assistance for education expenses (chapter A-13.3), the rate of interest to be paid by the borrower in default referred to in section 80 of that Regulation and the rate of interest to be paid by the person to whom section 101 of that Regulation applies are 0% for the period from 1 April to 30 September 2020.

In addition, the rate of interest to be applied in respect of an amount of financial assistance for education expenses received, without entitlement, before 1 May 2004, that a person must repay to the Minister of Higher Education, Research, Science and Technology is also 0% for the period referred to in the first paragraph.

**86.** The Minister of Higher Education, Research, Science and Technology shall pay to the financial institution, on behalf of the borrower, the interest, accrued from 1 April to 30 September 2020, on the balance, including capitalized interest, of the loan made to the borrower under the Act respecting financial assistance for education expenses and in accordance with the terms and conditions determined by the Regulation respecting financial assistance for education expenses, enacted by Order in Council 844-90 dated 20 June 1990 (1990, G.O. 2, 1685), as amended from time to time, at the rate determined under section 68 of that Regulation.

**87.** The Minister of Higher Education, Research, Science and Technology shall waive the payment of the interest to be paid by the borrower, accrued from 1 April to 30 September 2020, on the balance, including capitalized interest, of a loan made to the borrower under the Student Loans and Scholarships Act (chapter P-21) or under the Act respecting financial assistance for education expenses and in accordance with the terms and conditions determined by the Regulation respecting financial assistance for education expenses, enacted by Order in Council 844-90 dated 20 June 1990 (1990, G.O. 2, 1685), as amended from time to time, and in respect of which judicial proceedings were instituted and ended with a judgment or agreement confirming the exigibility of the balance.

**88.** Any payment that is either provided for in an agreement entered into for the repayment of amounts owed to a financial institution or the Minister of Higher Education, Research, Science and Technology or agreed to following a judgment and to which the interest referred to in sections 85 to 87 applies is suspended from 1 April to 30 September 2020.

## CHAPTER XVII

### BUDGET ESTIMATES OF THE SOCIÉTÉ DE DÉVELOPPEMENT ET DE MISE EN VALEUR DU PARC OLYMPIQUE

#### ACT RESPECTING THE SOCIÉTÉ DE DÉVELOPPEMENT ET DE MISE EN VALEUR DU PARC OLYMPIQUE

**89.** Section 36 of the Act respecting the Société de développement et de mise en valeur du Parc olympique (2020, chapter 10) is repealed.

## CHAPTER XVIII

### DEPOSIT INSURANCE

#### DEPOSIT INSTITUTIONS AND DEPOSIT PROTECTION ACT

**90.** Section 1.1 of the Deposit Institutions and Deposit Protection Act (chapter I-13.2.2) is amended by adding the following paragraph at the end:

“Despite the preceding paragraphs, the Minister may, exceptionally and for a period determined by the Minister but not exceeding two years, determine that this Act applies to a deposit to which it does not otherwise apply.”

**91.** Section 33.1 of the Act is amended by striking out the second sentence of the second paragraph.

**CHAPTER XIX**

## ADDITIONAL JURISDICTION OF THE MUNICIPAL COURT

ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION  
BY AUTOMOBILE

**92.** Section 215 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) is amended by inserting the following paragraph after the second paragraph:

“Proceedings referred to in the first paragraph may be instituted before any municipal court having jurisdiction in the territory in which the offence was committed. The costs relating to proceedings instituted before a municipal court belong to the municipality to which the court is attached, except any part of the costs remitted by the collector to another prosecuting party under article 345.2 of the Code of Penal Procedure (chapter C-25.1) and any costs remitted to the defendant under article 223 of that Code.”

**93.** Penal proceedings instituted under section 215 of the Act respecting remunerated passenger transportation by automobile and in progress on 2 June 2021 are continued before the Court of Québec.

**CHAPTER XX**

## ACCOUNTING FOR MULTI-YEAR TRANSFERS

## FINANCIAL ADMINISTRATION ACT

**94.** Section 24.1 of the Financial Administration Act (chapter A-6.001) is repealed.

ACT RESPECTING SUBSIDIES FOR THE PAYMENT IN CAPITAL AND  
INTEREST OF LOANS OF PUBLIC OR MUNICIPAL BODIES AND  
CERTAIN OTHER TRANSFERS

**95.** The title of the Act respecting subsidies for the payment in capital and interest of loans of public or municipal bodies and certain other transfers (chapter S-37.01) is amended by striking out “AND CERTAIN OTHER TRANSFERS”.

**96.** Section 1.1 of the Act is repealed.

**CHAPTER XXI****PAYMENT OF SUMS INTO A SIDE ACCOUNT DETERMINED BY AN INSURANCE CONTRACT****INSURERS ACT**

**97.** The Insurers Act (chapter A-32.1) is amended by inserting the following chapter after section 549:

**“CHAPTER IV****“PROVISIONS APPLICABLE TO A CONTRACT THAT INCLUDES AN OPTION TO PAY SUMS INTO A SIDE ACCOUNT**

**“549.1.** An individual life insurance contract entered into before 2 June 2021 that includes an option to pay sums into a side account determined by the contract is deemed to provide that the total amount of those sums may not exceed 125% of the total of the premiums payable throughout the term of the contract, including taxes, fees or other costs, and determined based on the information obtained from the insured in establishing the premiums for the purpose of entering into the contract. Where applicable, the total of the sums deposited on that date is deemed not to have exceeded that percentage.”

**CHAPTER XXII****HOME CHILDCARE****EDUCATIONAL CHILDCARE ACT**

**98.** Section 52 of the Educational Childcare Act (chapter S-4.1.1) is amended by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) to up to six children of whom not more than two are under the age of 18 months, or

“(2) to up to six children of whom not more than four are under the age of 18 months, if the person is assisted by another adult.”.

**99.** Section 53 of the Act is amended by replacing the second paragraph by the following paragraph:

“The person may not provide childcare to more than four children under the age of 18 months.”

**100.** The Act is amended by inserting the following section after section 53:

**“53.1.** For the purpose of calculating the number of children to whom childcare may be provided according to sections 52 and 53, the home childcare provider must count, if they are present while the childcare is provided, the home childcare provider’s own children under nine years of age and, if applicable, those of the adult assistant as well as the children under nine who ordinarily live with them, except, during the school calendar, if they are admitted to preschool education services or elementary school instructional services within the meaning of the Education Act (chapter I-13.3) and are present, while the childcare is provided, only in the morning before school, at lunch time and in the afternoon after school.

If the childcare is provided on a day outside the school calendar, those same children must be counted, unless they participate, outside of the residence, in an activity beginning in the morning and continuing in the afternoon and they are present, while the childcare is provided, only during the times specified in the previous paragraph, with the necessary modifications.”

**101.** Section 109 of the Act is amended by replacing “or 53” by “, 53 or 53.1”.

#### EDUCATIONAL CHILDCARE REGULATION

**102.** Section 75 of the Educational Childcare Regulation (chapter S-4.1.1, r. 2) is amended by inserting “, 53.1” after “53” in paragraph 1.

#### CHAPTER XXIII

##### PERSON WHO PROVIDES INFORMATION OR DATA APPLIED TO ESTABLISH A BENCHMARK

##### SECURITIES ACT

**103.** Section 186.1 of the Securities Act (chapter V-1.1) is amended by striking out the second and third paragraphs.

**104.** The Act is amended by inserting the following section after section 186.2:

**“186.2.0.1.** The Authority may, in accordance with the criteria and conditions determined by regulation, designate a benchmark and the administrator of that benchmark as being subject to this Act.

In addition, it may, by regulation, prescribe requirements in respect of a person who provides information or data applied to establish a designated benchmark.

Where the Authority’s decision concerns the designation of a benchmark, section 318 applies to the administrator of that benchmark.”

**105.** Sections 186.2.1 to 186.4 and 186.6 of the Act are amended by replacing all occurrences of “benchmark administrator subject to this Act” by “designated benchmark administrator”.

**106.** Section 237 of the Act is amended by replacing “a benchmark administrator subject to this Act, a person whose activities are governed by an Act listed in Schedule 1 to the Act respecting the regulation of the financial sector (chapter E-6.1) or by an equivalent Act of another legislative authority in Canada and” in subparagraph 11 of the first paragraph by “a designated benchmark administrator, a person”.

**107.** Section 331.1 of the Act is amended

(1) by replacing “make this Act applicable to a benchmark” in paragraph 9.2.1 by “designate a benchmark and the administrator of that benchmark”;

(2) by replacing “benchmark administrators subject to this Act” in paragraph 9.3 by “designated benchmark administrators”;

(3) by replacing “under section 186.2.1 in respect of a benchmark administrator subject to this Act” in paragraph 9.5 by “in respect of a designated benchmark administrator or a person who provides information or data applied to establish a designated benchmark”.

## CHAPTER XXIV

### FINAL PROVISIONS

**108.** The provisions of sections 94 to 96 have effect from 1 April 2020. The provisions of Chapter VIII, comprising sections 49 and 50, and those of section 89 have effect from 1 April 2021.

**109.** The provisions of this Act come into force on 2 June 2021, except

(1) Chapter III, comprising sections 39 and 40, which comes into force on 1 July 2021;

(2) Division I of Chapter I, comprising sections 1 to 9, which comes into force on 1 September 2021; and

(3) sections 20 to 37, which come into force on 1 October 2021.