

## Regulations and other Acts

Gouvernement du Québec

### O.C. 1448-2021, 17 November 2021

Tax Administration Act  
(chapter A-6.002)

Taxation Act  
(chapter I-3)

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

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

#### 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;

WHEREAS, under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation 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 33.9, 44.2, 47 and 61 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 section 350.63 of the Act, the prescribed manner and prescribed cases and conditions, determine, for the purposes

of sections 433.16 and 433.16.2 of the Act, which amounts are prescribed amounts of tax and which amounts are prescribed amounts, determine, for the purposes of section 442 of the Act, which circumstances are prescribed circumstances, and which conditions and rules are prescribed conditions and rules and prescribe any other measures required for the purposes of the Act;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1) to authorize a service head who carries out duties at the Direction générale des enquêtes, de l'inspection et des poursuites pénales within the Agence du revenu du Québec to communicate information contained in a tax file to a member of a police force, to a government department or to a public body, with the authorization of a judge, if the information may serve to prevent or repress an offence;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) and the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) primarily to give effect to the fiscal measures announced by the Minister of Finance in the Budget Speeches delivered on 28 March 2017 and 25 March 2021 and in the Information Bulletins posted on the website of the Ministère des Finances on 23 September 2016, 28 April 2017, 17 August 2020, 23 December 2020 and 30 June 2021;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) to determine the rate that an employer is to use for 2022 to calculate the deduction at source in relation to an employee's base contribution and first additional contribution to the Québec Pension Plan;

WHEREAS it is expedient, with a view to more efficient application of the Tax Administration Act, the Taxation Act and the Act respecting the Québec sales tax, to amend the Regulation respecting fiscal administration, the Regulation respecting the Taxation Act and the Regulation respecting the Québec sales tax to make technical, terminological and consequential amendments;

WHEREAS it is expedient to amend the Regulation to amend the Regulation respecting the Québec sales tax, made by Order in Council 164-2021 dated 24 February 2021, to modify an application date for provisions introduced in the Regulation concerning the implementation of a sales recording system in the remunerated passenger transportation sector;

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, amend or repeal 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 the first paragraph of section 97 of the Tax Administration Act, every regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein;

WHEREAS, under 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 the first paragraph of 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;

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;

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

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

— Regulation to amend the Regulation respecting fiscal administration;

— 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 amending the Regulation to amend the Regulation respecting the Québec sales tax made by Order in Council 164-2021 dated 24 February 2021.

YVES OUELLET  
*Clerk of the Conseil exécutif*

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## Regulation to amend the Regulation respecting fiscal administration

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

**1.** Section 12.0.3.1R2 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by replacing “based on the percentage change” in the first paragraph by “according to the rate of increase”.

**2.** Section 69.0.0.12R1 of the Regulation is amended by replacing “or assistant senior director” by “, assistant senior director or service head”.

**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 Taxation Act

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

**1.** (1) Section 22R2 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is replaced by the following:

“**22R2.** For the purposes of section 22R1, where the individual is an individual referred to in any of sections 726.42, 726.43 to 726.43.2, 737.16 and 737.18.10 of the Act, the individual’s income earned in Québec, computed for a taxation year under that section 22R1, must be increased by the amount that is included in computing the individual’s taxable income for the year under any of sections 726.43 to 726.43.2 of the Act and reduced by the part, not otherwise deducted in computing the individual’s income earned in Québec, of the amount that is deducted in computing the individual’s taxable income for the year under any of sections 726.42, 737.14, 737.16 and 737.18.10 of the Act, and the individual’s income earned in Québec and elsewhere, determined for the year under that section 22R1, must be increased by the amount that is included in computing the individual’s taxable income for the year and reduced by the amount that is deducted in computing the individual’s taxable income for the year.”

(2) Subsection 1 has effect from 10 March 2020.

**2.** (1) Section 22R18 of the Regulation is amended in the second paragraph by replacing the portion before subparagraph *b* by the following:

“For the purposes of the first paragraph, the income for a taxation year of an individual is the amount by which the aggregate of the individual’s income for the year, as determined under section 28 of the Act without reference to section 1029.8.50 of the Act, and the amount that is included in computing the individual’s taxable income for the year under any of sections 726.43 to 726.43.2 of the Act, exceeds the aggregate of,

(a) where the individual is referred to in any of sections 726.42, 737.16 and 737.18.10 of the Act, the amount that is deducted in computing the individual’s taxable income for the year under any of sections 726.42, 737.14, 737.16 and 737.18.10 of the Act;”

(2) Subsection 1 has effect from 10 March 2020.

**3.** (1) Section 41.1.1R1 of the Regulation is amended

(1) by replacing “28” in paragraph *a* by “27”;

(2) by replacing “25” in paragraph *b* by “24”.

(2) Subsection 1 applies from the taxation year 2021.

**4.** (1) The Regulation is amended by inserting the following after section 47.16R1:

“**47.16R1.1.** For the purposes of paragraph *a* of section 47.16R1, if an employee’s leave of absence is suspended after 14 March 2020, the period of leave prior to the suspension being referred to in this section as the employee’s “first period”, and the employee resumes the leave of absence on or before 30 April 2022, the period of leave so resumed being referred to in this section as the employee’s “second period”, the following rules apply:

(a) the employee’s first period and second period are deemed to be one continuous leave of absence; and

(b) amounts held for the employee’s benefit under the arrangement referred to in that paragraph *a* are to be paid to the employee out of or under the arrangement not later than the end of the first taxation year that commences after the start of the second period.

If the 6-year period referred to in subparagraph *i* of paragraph *a* of section 47.16R1 in respect of an arrangement ends during the period beginning on 15 March 2020 and ending on 30 April 2022, the reference in that subparagraph to “6 years” is to be read as a reference to “8 years”.”

(2) Subsection 1 has effect from 10 June 2021.

**5.** (1) Section 1086R29 of the Regulation is revoked.

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

**6.** (1) Section 1086R30 of the Regulation is amended

(1) by replacing “subparagraphs *a*, *b*, *e* and *f*” in subparagraph *c* of the first paragraph by “subparagraphs *a*, *b* and *f*”;

(2) in the French text, by replacing subparagraph *i* of subparagraph *c* of the second paragraph by the following:

“i. un montant versé à l’égard de frais de garde d’enfants, au sens que donnerait à cette expression l’article 1029.8.67 de la Loi si la définition de cette expression se lisait en remplaçant «ni prescrits, ni» par «pas», engagés par la personne donnée ou une personne qui lui est liée, ou pour le compte de l’une ou l’autre de ces personnes;”

(2) Paragraph 1 of subsection 1 has effect from 2 June 2021.

**7.** (1) Section 1086R57.3 of the Regulation is amended in subparagraph *a* of the third paragraph

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

“i. a succession that is a graduated rate estate;”

(2) by striking out subparagraphs *ii* and *iii*.

(2) Subsection 1 applies to taxation years that end after 30 December 2021.

**8.** (1) Section 1086R65 of the Regulation is amended by striking out “1086R29”.

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

**9.** (1) Section 1086R77 of the Regulation is amended by replacing the first paragraph by the following:

“Where in any taxation year a reporting person, other than a registered investment, claims that a share of its capital stock issued by it, or an interest as a beneficiary under it, is a qualified investment within the meaning of section 890.15 of the Act or within the meaning assigned to that expression for the purposes of section 905.012 of the Act, the reporting person must, for the year and within 90 days after the end of the year, file an information return in prescribed form.”

(2) Subsection 1 has effect from 23 March 2017.

**10.** (1) Section 1086R97.1 of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 2021.

**11.** (1) Section 1088R4 of the Regulation is replaced by the following:

“**1088R4.** In the case of an individual referred to in any of sections 726.43 to 726.43.2 of the Act, the individual’s portion of income for a taxation year from a business that is attributable to an establishment in Québec, that is otherwise determined under this Title, must be increased by the amount included in computing the individual’s taxable income for the year under any of sections 726.43 to 726.43.2 of the Act, as the case may be.”

(2) Subsection 1 has effect from 10 March 2020.

**12.** (1) Section 1088R16 of the Regulation is amended by replacing the second paragraph by the following:

“For the purposes of the first paragraph, the income for a taxation year of an individual is the amount by which the aggregate of the individual’s income, computed without reference to section 1029.8.50 of the Act, that would be determined for the year under section 28 of the Act, had the individual been resident in Québec on the last day of the taxation year, and the amount included in computing the individual’s taxable income for the year under any of sections 726.43 to 726.43.2 of the Act, exceeds any amount deducted in computing the individual’s taxable income for the year under any of sections 726.20.2, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.25 and 737.28 of the Act.”

(2) Subsection 1 has effect from 10 March 2020.

**13.** 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

Act respecting the Québec Pension Plan  
(chapter R-9, s. 81, par. *a* and s. 82.1, 1st par.)

**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:

“xxvii. 6.15% for the year 2022;”

(2) Subsection 1 applies from 1 January 2022.

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

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

“(z.1) 6.15% for the year 2022;”

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

“(k) 6.15% for the year 2022.”

(2) Subsection 1 applies from 1 January 2022.

**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

Act respecting the Québec sales tax  
(chapter T-0.1, s. 677, 1st par., subpars. 33.9, 44.2, 47 and 61 and 2nd par.)

**1.** (1) Section 350.62R9 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended

(1) by replacing “document de formation” and “ne pas remettre au client” in subparagraph 17 of the first paragraph by, respectively, “training document” and “do not give to customer”;

(2) by replacing “copie de facture” in subparagraph 18 of the first paragraph by “copy of bill”;

(3) by replacing “problème de communication” in the fourth paragraph by “communication problem”.

(2) Subsection 1 has effect from 1 December 2020.

**2.** (1) Section 350.62R15 of the Regulation is amended by replacing “problème de communication” in the fifth paragraph by “communication problem”.

(2) Subsection 1 has effect from 1 December 2020.

**3.** (1) Section 350.62R18 of the Regulation is amended by replacing “problème de communication” in the fifth paragraph by “communication problem”.

(2) Subsection 1 has effect from 1 December 2020.

**4.** (1) Section 350.63R1 of the Regulation is amended

(1) by replacing “or transmit” by “or send by technological means”;

(2) by striking out “or a duplicate”.

(2) Subsection 1 has effect from 1 December 2020.

**5.** (1) The Regulation is amended by inserting the following after section 350.63R1:

“**350.63R1.1.** For the purposes of the first paragraph of section 350.63 of the Act, the prescribed information a document that is a reproduced invoice must contain is the following:

(1) in the case of a reproduced invoice referred to in section 350.62R9, the information appearing on the invoice already provided to the recipient that is referred to in subparagraphs 1 to 9, 11 to 14, 16 to 18 and 22 of the first paragraph of section 350.62R9 as well as the information relating to the reproduced invoice that is referred to in subparagraphs 15 and 19 to 21 of that first paragraph;

(2) in the case of a reproduced invoice referred to in section 350.62R13, the information appearing on the invoice already provided to the recipient that is referred to in subparagraphs 2, 3, 5 and 8 of the first paragraph of section 350.62R15 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 of the first paragraph of section 350.62R15 and in subparagraphs 15 and 21 of the first paragraph of section 350.62R9;

(3) in the case of a reproduced invoice referred to in section 350.62R16, the information appearing on the invoice already provided to the recipient that is referred to in subparagraphs 2, 3, 5 to 9 and 12 of the first paragraph of section 350.62R18 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 of the first paragraph of section 350.62R18 and in subparagraphs 15 and 21 of the first paragraph of section 350.62R9; and

(4) in the case of a duplicate, mention of the words “duplicate” and “do not give to customer”.

(2) Subsection 1 has effect from 1 December 2020.

**6.** Section 382.9R1 of the Regulation is revoked.

**7.** (1) Section 433.16R2 of the Regulation is amended by replacing the definition of “specified resource” by the following:

““specified resource” has the meaning assigned by the first paragraph of section 289.2 of the Act;”.

(2) Subsection 1 has effect from 22 July 2016.

**8.** (1) Section 433.16R9 of the Regulation is amended in the second paragraph

(1) by replacing subparagraph *e* of subparagraph 1 by the following:

“(e) all amounts each of which is an amount — in respect of a supply of property or a service made by the financial institution at any time during the particular reporting period to another person that is a selected listed financial institution at that time and to which an election made by the other person under section 433.17 of the Act or under subsection 4 of section 225.2 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) applies — equal to tax payable by the financial institution under any of sections 16, 17, 18 and 18.0.1 of the Act that is included in the cost to the financial institution of supplying the property or service to the other person; and”;

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

“i. the amount of tax specified in a tax adjustment note issued under section 450.0.2 of the Act to the financial institution during the particular reporting period in respect of a specified resource if an amount in respect of a supply of the specified resource or part of it was included, under subparagraph *b* or *b.1* of subparagraph 6 of the second paragraph of section 433.16R10, in the description of  $G_6$  in the formula in the first paragraph of that section 433.16R10, for the particular reporting period or an earlier reporting period of the financial institution; or

“ii. the amount of tax specified in a tax adjustment note issued under section 450.0.5 of the Act to the financial institution during the particular reporting period in respect of employer resources if an amount in respect of supplies of the employer resources was included, under subparagraph *c* or *c.1* of subparagraph 6 of the second paragraph of section 433.16R10, in the description of  $G_6$  in the formula in the first paragraph of that section 433.16R10, for the particular reporting period or an earlier reporting period of the financial institution.”;

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

“i. if the financial institution is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, the total of all amounts that would be included under subparagraph vi of the description of  $G_2$  in the formula in paragraph *a* of section 46 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, determined for the particular reporting period if the financial institution were a selected listed financial institution for the purposes of that Part IX and the reference in that subparagraph vi to “a supply that is made at any time during the particular reporting period to another person that is a selected listed financial institution at that time and an election made under subsection 225.2(4) of the Act by the other person applies to the supply,” were read as “a supply that is made at any time during the particular reporting period to another person that is, at that time, a selected listed financial institution, or a selected listed financial institution for the purposes of the Act respecting the Québec sales tax, R.S.Q., ch. T-0.1, and an election made under subsection 225.2(4) of the Act, or under section 433.17 of the Act respecting the Québec sales tax by the other person applies to the supply;” and”.

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of any supply to which an election that becomes effective after 14 December 2017 applies.

(3) Paragraph 2 of subsection 1 applies in respect of any reporting period of a person that ends after 22 July 2016.

9. (1) Section 433.16R10 of the Regulation is amended in the second paragraph

(1) by replacing subparagraph ii of  $G_8$  in the formula in paragraph *b* of section 46 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, as enacted by subparagraph ii of subparagraph *b* of subparagraph 2, by the following:

“(ii) all amounts each of which would be, in the absence of an election made under section 150 of the Act by the financial institution and another person, an input tax credit of the financial institution for the particular reporting period in respect of a supply made at any time by the financial institution to the other person if the other person is a selected listed financial institution for the purposes of the Act respecting the Québec sales tax, R.S.Q., ch. T-0.1, at that time, if tax under subsection 165(1) of the Act would have been payable in respect of the supply in the absence of that election and if the other person has not made an election under section 433.17 of the Act respecting the Québec sales tax that applies to the supply;”;

(2) by inserting the following after subparagraph *b* of subparagraph 6:

“(b.1) all amounts each of which is the tax referred to in subparagraph 3 of the first paragraph of section 289.5.1 of the Act in respect of a supply that the financial institution was deemed to have received during the particular reporting period under subparagraph *a* of subparagraph 4 of the first paragraph of that section;”;

(3) by inserting the following after subparagraph *c* of subparagraph 6:

“(c.1) all amounts each of which is the tax referred to in subparagraph 3 of the first paragraph of section 289.6.1 of the Act in respect of a supply that the financial institution was deemed to have received during the particular reporting period under subparagraph *a* of subparagraph 4 of the first paragraph of that section;”;

(4) by adding the following at the end of subparagraph 6:

“(e) all amounts each of which is the tax referred to in subparagraph 3 of the first paragraph of section 289.7.1 of the Act in respect of a supply in respect of which the financial institution was deemed to have paid tax during the particular reporting period under subparagraph 4 of the first paragraph of that section.”.

(2) Paragraph 1 of subsection 1 has effect from 14 December 2017.

(3) Paragraphs 2 to 4 of subsection 1 apply in respect of any reporting period of a person that ends after 22 July 2016.

**10.** (1) Section 433.16R11 of the Regulation is amended by replacing subparagraph *c* of subparagraph 1 of the third paragraph by the following:

“(c) all amounts each of which is an amount — in respect of a supply of property or a service that is made during the particular reporting period by another person to the financial institution and to which an election made by the financial institution under subsection 4 of section 225.2 of the Excise Tax Act or under section 433.17 of the Act applies — equal to tax under subsection 1 of section 165 of the Excise Tax Act calculated on the cost to the other person of supplying the property or service to the financial institution excluding any remuneration to employees of the other person, the cost of financial services and tax under Part IX of the Excise Tax Act, multiplied by the specified extent of the property or service in respect of the specified class for the particular reporting period;”.

(2) Subsection 1 applies in respect of any supply to which an election that becomes effective after 14 December 2017 applies.

**11.** (1) Section 442R2 of the Regulation is replaced by the following:

“**442R2.** Sections 442R3 to 442R5 apply in respect of the tax required to be remitted under the second paragraph of section 437 or section 437.3 of the Act or paid under any of sections 17, 18, 18.0.1, 18.0.1.1, 18.0.1.2, 437.2 and 438 of the Act.”.

(2) Subsection 1 applies in respect of any amount that is required to be remitted for a reporting period of a person that ends after 22 July 2016 and in respect of any amount that is required to be paid after that date.

**12.** Schedule II.0.1 to the Regulation is revoked.

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

## Regulation amending the Regulation to amend the Regulation respecting the Québec sales tax

Act respecting the Québec sales tax  
(chapter T-0.1, s. 677, 2nd par.)

**1.** (1) Section 3 of the Regulation to amend the Regulation respecting the Québec sales tax, made by Order in Council 164-2021 dated 24 February 2021, is amended by replacing subsection 2 by the following:

“(2) Subsection 1 has effect from 1 December 2020.”.

(2) Subsection 1 has effect from 10 March 2021.

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

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Gouvernement du Québec

## O.C. 1449-2021, 17 November 2021

Act mainly to allow the establishment  
of target-benefit pension plans  
(2020, chapter 30)

### Measures related to life income funds and voluntary retirement savings plans to reduce the consequences of the public health emergency declared on 13 March 2020 due to the COVID-19 pandemic

Regulation respecting the measures related to life income funds and voluntary retirement savings plans to reduce the consequences of the public health emergency declared on 13 March 2020 due to the COVID-19 pandemic

WHEREAS, under the first paragraph of section 97 of the Act mainly to allow the establishment of target-benefit pension plans (2020, chapter 30), to mitigate the consequences of the public health emergency declared on 13 March 2020 due to the COVID-19 pandemic, Retraite Québec may, by regulation, take measures concerning:

— life income funds referred to in Division III of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6); and

— time limits applicable to the formalities prescribed by the Voluntary Retirement Savings Plans Act (chapter R-17.0.1);