

(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*.

105383

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);

WHEREAS, in accordance with section 10 of the Regulations Act (chapter R-18.1), a draft 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 was published in Part 2 of the *Gazette officielle du Québec* of 1 September 2021, with a notice that it could be submitted to the Government for approval on the expiry of 10 days following that publication;

WHEREAS, under the second and third paragraphs of section 97 of the Act mainly to allow the establishment of target-benefit pension plans, a regulation made by Retraite Québec under that section may take effect on any date not prior to 13 March 2020 and is not subject to the requirement of section 17 of the Regulations Act as regards its date of coming into force;

WHEREAS, on 27 May 2021, Retraite Québec made the 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 section 98 of the Act mainly to allow the establishment of target-benefit pension plans, a regulation made by Retraite Québec under section 97 of the Act must be submitted to the Government for approval;

WHEREAS it is expedient to approve the Regulation without amendment;

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

THAT the 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 be approved.

YVES OUELLET
Clerk of the Conseil exécutif

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

Act mainly to allow the establishment of target-benefit pension plans (2020, chapter 30, s. 97)

DIVISION I LIFE INCOME FUND

1. Despite subparagraph 2 of the first paragraph of section 19.1 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6) and section 19.2, for the 2020 and 2021 fiscal years of the life income fund, sections 19.1, 20.3 and 20.4 apply in respect of an application for temporary income of a purchaser who, on 31 December of the year preceding the application, meets the following requirements:

(1) was at least 54 years of age; or

(2) was at least 65 years of age but under 70 years of age.

2. For the purposes of section 22.2 of the Regulation respecting supplemental pension plans, a purchaser who meets the requirements provided for in paragraph 1 or paragraph 2 of section 1 of this Regulation must send to the financial institution that manages the life income fund to which the sums are transferred a declaration in conformity with the one provided for in Schedule 0.9 to the Regulation respecting supplemental pension plans.

3. For the purposes of Schedule 0.7 to the Regulation respecting supplemental pension plans, the factor with respect to a purchaser who is at least 65 years of age but under 70 years of age at the end of the year preceding the one covered by the fiscal year is the following:

Age	
65	10.753
66	10.638
67	10.526
68	10.417
69	10.204

DIVISION II VOLUNTARY RETIREMENT SAVINGS PLAN

4. The six-month period after the end of each fiscal year provided for in the first and second paragraphs of section 24 of the Voluntary Retirement Savings Plans Act (chapter R-17.0.1), in which the administrator must:

— transmit to Retraite Québec an annual statement, drawn up on the form it provides, along with the certificates and documents required by the form, accompanied by the fees prescribed by regulation,

— cause to be prepared a financial report containing a statement of the financial situation and a statement of changes in the net assets available for the provision of benefits presenting the information determined by regulation for the fiscal year just ended and which must be audited by an accountant who is a member of the Ordre des comptables professionnels agréés du Québec,

that expires after 12 March 2020, but before 1 January 2021, has been extended by three months.

5. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*. Despite the foregoing, it has effect from 13 March 2020.

105384

Gouvernement du Québec

O.C. 1471-2021, 24 November 2021

Hydro-Québec Act
(chapter H-5)

Rates for using the public fast-charging service for electric vehicles — Amendment

Regulation to amend the Regulation respecting the rates for using the public fast-charging service for electric vehicles

WHEREAS, under section 22.0.2 of the Hydro-Québec Act (chapter H-5), the Government fixes, by regulation, the rates for using a public fastcharging service for electric vehicles established by HydroQuébec;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting the rates for using the public fast-charging service for electric vehicles was

published in Part 2 of the *Gazette officielle du Québec* of 21 July 2021 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Energy and Natural Resources:

THAT the Regulation to amend the Regulation respecting the rates for using the public fastcharging service for electric vehicles, attached to this Order in Council, be made.

YVES OUELLET
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the rates for using the public fastcharging service for electric vehicles

Hydro-Québec Act
(chapter H-5, s. 22.0.2)

1. The Regulation respecting the rates for using the public fast-charging service for electric vehicles (chapter H-5, r. 1) is amended by replacing section 1 by the following:

“1. The rates for using the public fast-charging service for electric vehicles are those provided for in Schedule I. The rates are fixed on an hourly basis and vary according to the power of the station used and, for certain stations, according to the other parameters in the tables in Schedule I.”

2. Section 2 is amended

(1) by adding “That rate may not be less than zero.” at the end of the first paragraph;

(2) by striking out the second, third and fourth paragraphs;

(3) by inserting “, which must be rounded to the nearest whole cent,” after “adjustment” in the fifth paragraph.