

Regulations and other Acts

Gouvernement du Québec

O.C. 90-2023, 25 January 2023

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 second paragraph of section 31 of the Tax Administration Act (chapter A-6.002), the Government may, after obtaining the opinion of the Commission d'accès à l'information, make regulations to determine that a refund owing to a person by reason of the application of a fiscal law may also be allocated to the payment of any amount for which that person is in debt to the State under an Act other than a fiscal law;

WHEREAS the Commission d'accès à l'information has given its opinion on that measure;

WHEREAS, under the first paragraph of section 96 of the Tax Administration Act, the Government may make regulations, in particular to prescribe the measures required to carry out the Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, prescribed international organizations, their head officers and their employees and the members of their families;

WHEREAS, under subparagraphs *e*, *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to establish classes of property for the purposes of section 130 of the Act, to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in

the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of the Act;

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

WHEREAS, under subparagraphs 33.8, 41.0.1, 55.1, 55.1.0.1 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 350.62 of the Act, the prescribed services, prescribed cases and conditions, prescribed manner, prescribed time and prescribed information, determine, for the purposes of section 399.1 of the Act, the prescribed mandataries, determine, for the purposes of section 541.24 of the Act, the prescribed sleeping-accommodation establishments and the prescribed tourist regions, determine, for the purposes of section 541.26.1 of the Act, the prescribed foreign currencies 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 require the liquidator of a succession to provide a copy of the will, certified by the notary, and the minutes of the probate as well as a copy of the certificate of search in the registers of wills maintained by the Chambre des notaires du Québec and by the Barreau du Québec, and 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 keep, in the manner prescribed by the Regulation, the deposit paid by a person as consideration for the return of a vehicle seized;

WHEREAS it is expedient to amend the Regulation so that a tax refund owed to a person may be allocated to the payment of an amount owing by the person under the Act respecting certain measures enabling the enforcement of environmental and dam safety legislation (chapter M-11.6), the Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions (chapter A-33.02), the Natural Heritage Conservation Act (chapter C-61.01), the Act respecting threatened or vulnerable species

(chapter E-12.01), the Pesticides Act (chapter P-9.3), the Watercourses Act (chapter R-13) and the Dam Safety Act (chapter S-3.1.01);

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families (chapter A-6.002, r. 3) to reflect the new agreement between the Government of Québec and the International Civil Aviation Organization relating to tax exemptions granted to the organization and to certain of its employees and members of their families, pursuant to Order in Council 1236-2022 dated 22 June 2022;

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (chapter A-6.002, r. 4) to include the Organization of World Heritage Cities, AIESEC International, ZMQ Global, GODAN, the International Data Organization for Transport and the International Coordinating Council of Aerospace Industries Associations as bodies benefiting from tax exemptions under the Regulation, pursuant to Orders in Council 1192-2021 and 1193-2021 dated 1 September 2021 and Orders in Council 1237-2022, 1238-2022, 1239-2022 and 1240-2022 dated 22 June 2022;

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 fiscal measures announced in Information Bulletins posted on the website of the Ministère des Finances in particular on 16 December 2019, 6 November 2020, 30 June 2021, 25 November 2021, 4 February 2022, 29 April 2022 and 14 July 2022;

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 2023 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, 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

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

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

WHEREAS, under section 82.1 of the Act respecting the Québec Pension Plan, every regulation made in particular under Title III of the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and such a regulation may also, once published and where it so provides, take effect from a date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

WHEREAS, under the second paragraph of section 677 of the Act respecting the Québec sales tax, a regulation made under the Act comes into force on the date of its publication in the *Gazette officielle du Québec*, unless the regulation fixes another date which may in no case be prior to 1 July 1992;

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 tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families;

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

—Regulation to amend the Regulation respecting the Taxation Act;

—Regulation to amend the Regulation respecting contributions to the Québec Pension Plan;

—Regulation to amend the Regulation respecting the Québec sales tax.

YVES OUELLET

Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting fiscal administration

Tax Administration Act
(chapter A-6.002, s. 31, 2nd par., s. 96, 1st par. and s. 97)

1. Section 14R1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended

(1) by replacing paragraph 3 by the following:

“(3) a copy, authentic as the case may be, of the will and, if applicable, every codicil relating thereto or a copy certified by the clerk of the court or by the notary, as the case may be, of the documents mentioned in article 461 of the Code of Civil Procedure (chapter C-25.01);”;

(2) by inserting the following after paragraph 3:

“(3.1) a copy of the certificate of search in the registers of wills maintained by the Chambre des notaires du Québec and by the Barreau du Québec;”;

(3) in the French text, by inserting “une” in paragraphs 7, 8, 11 and 12 before “copie”;

(4) in the French text, by inserting “une” in paragraph 10 before “preuve”.

2. Section 31R1 of the Regulation is amended in the first paragraph

(1) by inserting the following after subparagraph *f*:

“(f.1) the Act respecting certain measures enabling the enforcement of environmental and dam safety legislation (chapter M-11.6);”;

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

“(k) the Pesticides Act (chapter P-9.3);

“(l) the Dam Safety Act (chapter S-3.1.01);

“(m) the Watercourses Act (chapter R-13);

“(n) the Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions (chapter A-33.02);

“(o) the Act respecting threatened or vulnerable species (chapter E-12.01);

“(p) the Natural Heritage Conservation Act (chapter C-61.01).”.

3. Section 40.3R2 of the Regulation is amended by replacing “or assistant senior director” by “, assistant senior director or service head”.

4. (1) Section 58.1R2 of the Regulation is amended by adding the following paragraph at the end:

“(d) a trust that is not resident in Québec and does not carry on a business in Québec.”.

(2) Subsection 1 has effect from 26 March 2021.

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

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

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

1. (1) Section 8.2 of the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families (chapter A-6.002, r. 3) is amended in the second paragraph

(1) by striking out subparagraphs 1 and 2;

(2) by replacing subparagraphs 3 and 4 by the following:

“(3) performs a function referred to in Schedule C or in paragraph 1 of any of Schedules E to J and meets the conditions set out in paragraphs 2 and 3 of section 8.3;

“(4) performs a recognized function referred to in Schedule D or in paragraph 2 of any of Schedules E to J and meets the conditions set out in paragraphs 2 and 3 of section 8.3.”

(2) Subsection 1 has effect from 1 July 2022 except in respect of an individual in relation to duties imposed under the Income Tax Act (chapter I-3), in which case it applies from the taxation year 2022.

2. (1) Section 8.3 of the Regulation is amended

(1) in the French text of the portion before paragraph 1 by replacing “*réfère*” by “*fait référence*”;

(2) by striking out paragraphs 1 and 4 to 6.

(2) Subsection 1 has effect from 1 July 2022 except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2022.

3. (1) Section 8.4 of the Regulation is replaced by the following:

“**8.4.** An organization referred to in the first paragraph of section 8.2 is exempt from all duties imposed under the Taxation Act (chapter I-3).”

(2) Subsection 1 applies from the taxation year 2022.

4. (1) Section 8.4.1 of the Regulation is amended

(1) by replacing paragraph 1 by the following:

“(1) the individual’s income from the duties of an office or employment with

(a) the organization with which the individual performs functions; or

(b) a governmental representation established with the organization and with which the individual performs functions;”;

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

“(b) the individual is not performing the duties of an office or employment in Canada other than the individual’s functions with the organization or a governmental representation established with the organization; and”.

(2) Subsection 1 applies from the taxation year 2022.

5. (1) Section 8.4.2 of the Regulation is amended by replacing subparagraph *d* of paragraph 2 by the following:

“(d) immediately before entering upon the individual’s duties with the organization

“i. the individual resided outside Canada; or

“ii. was assuming functions with another prescribed international organization pursuant to subparagraph *b* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002) and resided outside Canada immediately before entering upon the duties with that other organization or, immediately before entering upon the duties with that other organization, met one of the conditions set out in this subparagraph *d*.”

(2) Subsection 1 applies from the taxation year 2022.

6. (1) Section 8.4.3 of the Regulation is amended by striking out “any of paragraphs 2 to 7 of”.

(2) Subsection 1 has effect from 1 January 2022.

7. (1) Section 8.6 of the Regulation is amended

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

“8.6. Subject to the second and fourth paragraphs, an individual referred to in subparagraph 3 of the second paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form.”;

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

“An individual referred to in the first paragraph is not entitled to a rebate or refund of the duties imposed under the Acts listed in that paragraph in respect of a property or service acquired within the scope of professional or commercial activities carried on by the individual in Canada or within the scope of the duties of an office or employment performed by the individual in Canada, other than the individual’s duties of an office or employment with the organization with

(1) the organization with which the individual performs functions; or

(2) a governmental representation established with the organization and with which the individual performs functions.”.

(2) Subsection 1 has effect from 1 July 2022.

8. (1) Section 8.6.1 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 July 2022.

9. (1) Section 8.7 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 July 2022 except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2022.

10. (1) Section 8.7.1 of the Regulation is amended by replacing the portion before paragraph 1 by the following:

“8.7.1. The exemptions provided for in sections 8.4.1 and 8.4.2 also apply to a member of the family of an individual referred to in subparagraph 3 of the second paragraph of section 8.2 or of an individual referred to in subparagraph 4 of that paragraph who meets the conditions referred to in subparagraphs *a* and *d* of paragraph 2 of section 8.4.2 if the member”.

(2) Subsection 1 applies from the taxation year 2022.

11. (1) Section 8.9 of the Regulation is amended by striking out subparagraph 1 of the second paragraph.

(2) Subsection 1 applies from the taxation year 2022.

12. (1) Schedule C to the Regulation is amended

(1) by replacing “subparagraph 1” in the portion of the first paragraph of subsection 1 before subparagraph *a* by “subparagraph 3”;

(2) by striking out subparagraphs *c* to *f* of the first paragraph of subsection 1;

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

“(g) officer who belongs to the categories of administrators D-1, D-2 and higher;

“(h) senior officer at the P-4 level or higher.”;

(4) by replacing “professionals” in the second paragraph of subsection 1 by “administrators”;

(5) by replacing “subparagraph 1” in the portion of the first paragraph of subsection 2 before subparagraph *a* by “subparagraph 3”;

(6) by replacing “assigned” in the second paragraph of subsection 2 by “appointed”.

(2) Subsection 1 has effect from 1 July 2022 except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2022.

13. (1) Schedule D to the Regulation is amended

(1) by replacing “subparagraph 2” in subsection 1 by “subparagraph 4”;

(2) by replacing “professionals” in subsection 2 by “administrators”.

(2) Subsection 1 has effect from 1 July 2022 except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2022.

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

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

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

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

(1) in the French text, by replacing «Fédération internationale des associations de contrôleurs de circulation aérienne (IFATCA)» in subparagraph 2 by «Fédération internationale des associations des contrôleurs de la circulation aérienne»;

(2) by replacing “International Council of Graphic Design Associations (ICOGRADA)” in subparagraph 5 by “International Council of Design”;

(3) by adding the following subparagraphs at the end:

“(10) the individual is an employee of the Organization of World Heritage Cities and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2;

“(11) the individual is an employee of AIESEC International and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2;

“(12) the individual is an employee of ZMQ Global and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2;

“(13) the individual is an employee of the International Data Organization for Transport and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2;

“(14) the individual is an employee of the International Coordinating Council of Aerospace Industries Associations and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2;

“(15) the individual is an employee of GODAN and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2.”

(2) Paragraph 1 of subsection 1 has effect from 19 June 2014.

(3) Paragraph 2 of subsection 1 has effect from 25 November 2015.

(4) Paragraph 3 of subsection 1 applies from the taxation year 2022, except for the purposes of sections 8.5 and 8.6 of the Regulation, where that latter section refers to the rebate or refund provided for in that section 8.5, in which case it applies,

(1) where it enacts subparagraph 10 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 1 June 2022;

(2) where it enacts subparagraph 11 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 12 July 2022;

(3) where it enacts subparagraph 12 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 7 August 2022;

(4) where it enacts subparagraph 13 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 16 August 2022;

(5) where it enacts subparagraph 14 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 22 August 2022;

(6) where it enacts subparagraph 15 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 28 August 2022.

2. (1) Section 8.3 of the Regulation is amended by replacing “9” by “15”.

(2) Subsection 1 applies from the taxation year 2022.

3. (1) Section 8.5 of the Regulation is amended by replacing “9” in the portion before subparagraph 1 of the first paragraph by “15”.

(2) Subsection 1 applies,

(1) where it inserts a reference to subparagraph 10 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 1 June 2022;

(2) where it inserts a reference to subparagraph 11 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 12 July 2022;

(3) where it inserts a reference to subparagraph 12 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 7 August 2022;

(4) where it inserts a reference to subparagraph 13 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 16 August 2022;

(5) where it inserts a reference to subparagraph 14 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 22 August 2022;

(6) where it inserts a reference to subparagraph 15 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 28 August 2022.

4. (1) Section 8.6 of the Regulation is amended by replacing “9” in the portion before paragraph 1 by “15”.

(2) Subsection 1 applies from the taxation year 2022 except in respect of a rebate or refund provided for in section 8.5 of the Regulation, in which case it applies,

(1) where it inserts a reference to subparagraph 10 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 1 June 2022;

(2) where it inserts a reference to subparagraph 11 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 12 July 2022;

(3) where it inserts a reference to subparagraph 12 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 7 August 2022;

(4) where it inserts a reference to subparagraph 13 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 16 August 2022;

(5) where it inserts a reference to subparagraph 14 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 22 August 2022;

(6) where it inserts a reference to subparagraph 15 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 28 August 2022.

5. (1) Schedule B to the Regulation is amended by inserting the following in alphabetical order:

“AIESEC International

“GODAN

“International Coordinating Council of Aerospace Industries Associations

“International Data Organization for Transport

“Organization of World Heritage Cities

“ZMQ Global”.

(2) Subsection 1 applies from the taxation year 2022, except for the purposes of sections 8.4 and 8.5 of the Regulation and section 8.6 of the Regulation where that latter section refers to the rebate or refund provided for in that section 8.5, in which case it applies,

(1) where it amends Schedule B to the Regulation to insert “AIESEC International”, in respect of duties imposed after 12 July 2022;

(2) where it amends Schedule B to the Regulation to insert “International Coordinating Council of Aerospace Industries Associations”, in respect of duties imposed after 22 August 2022;

(3) where it amends Schedule B to the Regulation to insert “GODAN”, in respect of duties imposed after 28 August 2022;

(4) where it amends Schedule B to the Regulation to insert “International Data Organization for Transport”, in respect of duties imposed after 16 August 2022;

(5) where it amends Schedule B to the Regulation to insert “Organization of World Heritage Cities”, in respect of duties imposed after 1 June 2022;

(6) where it amends Schedule B to the Regulation to insert “ZMQ Global”, in respect of duties imposed after 7 August 2022.

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

Regulation to amend the Regulation respecting the Taxation Act

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

1. (1) Section 22R2 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by striking out “737.14.”.

(2) Subsection 1 has effect from 8 June 2022.

2. (1) Section 22R3 of the Regulation is amended by striking out “737.14, 737.16.1,” in the first and second paragraphs.

(2) Subsection 1 has effect from 8 June 2022.

3. (1) Section 22R18 of the Regulation is amended in the second paragraph

(1) by striking out “737.14,” in subparagraph *a*;

(2) by striking out both occurrences of “737.14, 737.16.1,” in subparagraph *b*.

(2) Subsection 1 has effect from 8 June 2022.

4. (1) Section 41.1.1R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) 29 cents, except where paragraph *b* applies; and

“(b) 26 cents, if the individual referred to in that section 41.1.1 is engaged principally in selling or leasing automobiles and an automobile is made available in the year to the individual or a person related to the individual by the individual’s employer or a person related to the employer.”

(2) Subsection 1 applies from the taxation year 2022.

5. (1) Section 130R3 of the Regulation is amended in the definition of “accelerated investment incentive property” in the first paragraph

(1) by replacing the portion before paragraph *a* by the following:

““accelerated investment incentive property” means property of a taxpayer, other than property included in any of Classes 54 to 56 in Schedule B, that”;

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

“i. the property is not property in respect of which an amount has been deducted under paragraph *a* of section 130 or the second paragraph of section 130.1 of the Act by a person or partnership for a taxation year ending before the time the property was acquired by the taxpayer, or”.

(2) Paragraph 1 of subsection 1 has effect from 2 March 2020.

(3) Paragraph 2 of subsection 1 applies in respect of property acquired after 20 November 2018.

6. (1) The Regulation is amended by inserting the following after section 130R3:

“**130R3.1.** For the purposes of subparagraph *i* of paragraph *b* of the definition of “accelerated investment incentive property” in the first paragraph of

section 130R3, if the capital cost to a taxpayer of a depreciable property, referred to in this section as the “single property”, includes amounts incurred at different times, then amounts deducted under paragraph *a* of section 130 or the second paragraph of section 130.1 of the Act in respect of the single property are deemed to have been deducted in respect of a separate property that is not part of the single property to the extent the deducted amounts can reasonably be considered to be in respect of amounts

(a) incurred before 21 November 2018; or

(b) incurred after 20 November 2018, if any portion of the single property is considered to have become available for use before the time the single property is first used for the purpose of earning income.”

(2) Subsection 1 applies in respect of property acquired after 20 November 2018.

7. (1) Section 130R11.1 of the Regulation is replaced by the following:

“**130R11.1.** For the purposes of the definition of “accelerated investment incentive property” in the first paragraph of section 130R3 and of section 130R120.2, a person or a partnership is deemed not to be dealing at arm’s length with another person or partnership, in respect of the acquisition or ownership of a property, if, in the absence of this section, they would be considered to be dealing at arm’s length with each other and it may reasonably be considered that the principal purpose of any transaction, or series of transactions, is to cause

(a) the property to qualify as accelerated investment incentive property; or

(b) the person or partnership and the other person or partnership to be dealing at arm’s length with each other.”

(2) Subsection 1 applies in respect of property acquired after 30 July 2019.

8. (1) Section 130R15 of the Regulation is amended

(1) by inserting the following definitions in alphabetical order:

““liquid biofuel” means a fuel produced all or substantially all from specified waste material or carbon dioxide and that is a liquid at a temperature of 15.6°C and a pressure of 101 kPa;

“solid biofuel” means a fuel, other than charcoal that is used for cooking or fuels with fossil fuel-derived ignition accelerants, that is produced all or substantially all from specified waste material, that is a solid at a temperature of 15.6°C and a pressure of 101 kPa, and that has undergone

(a) a thermo-chemical conversion process to increase its carbon fraction and densification; or

(b) densification into pellets or briquettes;”;

(2) by replacing the definition of “biogas” by the following:

“biogas” means the gas produced by the anaerobic digestion of specified waste material;”;

(3) by inserting the following definition after the definition of “solution gas”:

“specified waste material” means wood waste, plant residue, municipal waste, sludge from an eligible sewage treatment facility, spent pulping liquor, food and animal waste, manure, pulp and paper by-product and separated organics;”;

(4) by replacing the definition of “producer gas” by the following:

“producer gas” means,

(a) in respect of a property of a taxpayer that becomes available for use by the taxpayer before 1 January 2025, fuel the composition of which, excluding its water content, is all or substantially all non-condensable gases that is generated primarily from eligible waste fuel or specified waste material using a thermo-chemical conversion process and that is not generated from any feedstock other than eligible waste fuel, specified waste material or fossil fuel; and

(b) in respect of a property of a taxpayer that becomes available for use by the taxpayer after 31 December 2024, fuel

i. the composition of which, excluding its water content, is all or substantially all non-condensable gases,

ii. that is generated using a thermo-chemical conversion process,

iii. that is generated from feedstock of which no more than 25% is fossil fuel when measured in terms of energy content, expressed as a higher heating value of the feedstock, and

iv. that is not generated from any feedstock other than eligible waste fuel, specified waste material or fossil fuel;”;

(5) by replacing the definition of “separated organics” by the following:

“separated organics” means organic waste, other than waste that is considered to be toxic or hazardous waste under any law of Canada or a province, that could be disposed of in an eligible waste management facility or eligible landfill site;”;

(6) by replacing the definition of “plant residue” by the following:

“plant residue” means residue of plants, other than wood waste and waste that no longer has the chemical properties of the plants of which it is a residue, that would otherwise be waste material;”.

(2) Paragraphs 1, 3, 5 and 6 of subsection 1 have effect from 19 April 2021.

(3) Paragraphs 2 and 4 of subsection 1 apply in respect of property acquired after 18 April 2021 that was not used or acquired for use before 19 April 2021.

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

“(a) the property is included in Class 43.1 in that Schedule because of subparagraph i of subparagraph c of the first paragraph of that class or is described in any of subparagraphs viii to x, xii, xiv, xv, xvii, xviii and xx to xxiii of subparagraph a of the second paragraph of Class 43.1 in that Schedule or in paragraph a of Class 43.2 in that Schedule; and”.

(2) Subsection 1 applies in respect of property acquired after 18 April 2021 that was not used or acquired for use before 19 April 2021.

10. (1) Section 130R22 of the Regulation is amended by adding the following paragraph at the end:

“(z.20) Class 56: 30%.”.

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

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

(1) by replacing the portion of subparagraph a of the second paragraph before subparagraph 1 of subparagraph i by the following:

“(a) A is, in respect of property of the class that is considered to be available for use by the taxpayer in the year and that is accelerated investment incentive property or property included in any of Classes 54 to 56 in Schedule B, one of the following factors:

i. if the property is not described in section 130R62 or in any of subparagraphs ii, v and vi and is not included in any of Classes 12, 13, 14, 15, 43.1, 43.2, 53, 54, 55 and 56, or in Class 43 in the circumstances described in subparagraph vii.”;

(2) by replacing subparagraphs 2 and 3 of subparagraph iv of subparagraph *a* of the second paragraph by the following:

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

“(3) 0.1, if the property is considered to be available for use after 31 December 2025.”;

(3) by replacing subparagraph 3 of subparagraph vii of subparagraph *a* of the second paragraph by the following:

“(3) 5/6, if the property is included in Class 43 and is considered to be available for use after 31 December 2025.”;

(4) by adding the following subparagraph at the end of subparagraph vii of subparagraph *a* of the second paragraph:

“(4) 0.1, if the property is included in Class 53 and is considered to be available for use after 31 December 2025.”;

(5) by replacing the portion of subparagraph vii.1 of subparagraph *a* of the second paragraph before subparagraph 1 by the following:

“vii.1. if the property is included in Class 54 or 56.”;

(6) by replacing subparagraph *a* of the third paragraph by the following:

“(a) D is the total of all amounts each of which is an amount referred to in subparagraph i of subparagraph *e* of the first paragraph of section 93 of the Act in respect of property of the class that is considered to be available for use in the year and that is accelerated investment incentive property or property included in any of Classes 54 to 56 in Schedule B; and”;

(7) by replacing subparagraph 2 of subparagraph ii of subparagraph *a* of the fourth paragraph by the following:

“(2) property included in any of Classes 13, 14, 15, 23, 24, 27, 29, 34, 52 and 54 to 56 in Schedule B.”.

(2) Paragraphs 1 and 5 to 7 of subsection 1 have effect from 2 March 2020.

(3) Paragraphs 2 to 4 of subsection 1 apply in respect of property acquired after 20 November 2018.

12. (1) Section 130R120.2 of the Regulation is amended by replacing paragraph *a* by the following:

“(a) the following amounts incurred by any person or partnership, in respect of the property, are not to be included under subparagraph *a* of the third paragraph of section 130R120 in respect of the class:

i. amounts incurred before 21 November 2018, unless

(1) the property was acquired after 20 November 2018 by a person or partnership, referred to in this subparagraph *i* as the “transferee”, from another person or partnership, referred to in this subparagraph *i* as the “transferor”,

(2) the transferee was either the taxpayer, or a person or partnership that does not deal at arm’s length with the taxpayer, and

(3) the transferor dealt at arm’s length with the transferee and held the property as inventory, and

ii. amounts incurred after 20 November 2018, if amounts are deemed under section 130R3.1 to have been deducted under paragraph *a* of section 130 or the second paragraph of section 130.1 of the Act, in respect of those amounts incurred; and”.

(2) Subsection 1 applies in respect of property acquired after 20 November 2018.

13. (1) Section 130R134.1 of the Regulation is replaced by the following:

“**130R134.1.** A taxpayer may elect not to include a property in any of Classes 54 to 56 in Schedule B, as the case may be, provided the election is made in the taxpayer’s fiscal return for the taxation year in which the property was acquired by the taxpayer, on or before the taxpayer’s filing-due date for that year.”.

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

14. (1) Section 130R150.3 of the Regulation is replaced by the following:

“**130R150.3.** Section 130R148 does not apply to an acquisition of property referred to therein by a taxpayer from a person in respect of which the property is a zero-emission vehicle included in any of Classes 54 to 56 in Schedule B.”.

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

15. (1) Section 133.2.1R1 of the Regulation is amended by replacing paragraphs a and b by the following:

“(a) the product obtained by multiplying \$0.61 by the number of those kilometres, up to and including 5,000;

“(b) the product obtained by multiplying \$0.55 by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres travelled after 31 December 2021.

16. (1) Section 421.6R1 of the Regulation is amended in subparagraph a of the second paragraph

(1) by replacing subparagraph v by the following:

“v. where the passenger vehicle was leased under a lease entered into after 31 December 2000 and before 1 January 2022, \$800, and”;

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

“vi. where the passenger vehicle was leased under a lease entered into after 31 December 2021, \$900; and”.

(2) Subsection 1 has effect from 1 January 2022.

17. (1) Section 503.0.1R1 of the Regulation is revoked.

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

18. (1) Section 771R12 of the Regulation is revoked.

(2) Subsection 1 has effect from 8 June 2022.

19. (1) Section 1015R6 of the Regulation is amended in the first paragraph

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

“(f) the employee’s remuneration or part of remuneration referred to in section 63 of the Act respecting international financial centres (chapter C-8.3), from the employee’s employment with a corporation operating an international financial centre;”;

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

“(i) the amount that may be deducted by the employee as a contribution under subparagraph iii of paragraph *j* of section 339 of the Act.”.

(2) Paragraph 1 of subsection 1 applies from 8 June 2022.

(3) Paragraph 2 of subsection 1 applies from 1 January 2023.

20. (1) Section 1027R1 of the Regulation is amended in the third paragraph

(1) by striking out subparagraphs *a* to *c*;

(2) by replacing subparagraph *e* by the following:

“(e) a corporation that operated an international financial centre in the fiscal period that ended in that preceding year.”.

(2) Subsection 1 has effect from 8 June 2022.

21. Section 1029.8.9.0.1R1 of the Regulation is revoked.

22. (1) Section 1086R92 of the Regulation is amended

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

“Every person who, in a calendar year, provides day care in Québec for remuneration must file an information return in prescribed form in respect of the amounts paid to the person as or on account of child care expenses, within the meaning of section 1029.8.67 of the Act, for services provided in that year.”;

(2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of amounts paid for services provided as of the taxation year 2022.

23. Section 1086R97 of the Regulation is amended by replacing “paragraph a” by “subparagraph a of the first paragraph”.

24. (1) Section 1088R3 of the Regulation is revoked.

(2) Subsection 1 has effect from 8 June 2022.

25. (1) Section 1088R16 of the Regulation is amended by striking out “737.14,” “737.16.1,” and “737.18.34,” in the second paragraph.

(2) Subsection 1 has effect from 8 June 2022.

26. (1) Class 43.1 in Schedule B to the Regulation is amended

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

“i. is part of a system that

(1) is used by the taxpayer, or by a lessee of the taxpayer, to generate electrical energy, or both electrical and heat energy, using only fuel that is eligible waste fuel, fossil fuel, producer gas, spent pulping liquor or any combination of those fuels,

(2) if the system is rated to generate more than three megawatts of electrical energy, the result obtained using the following formula is, on an annual basis, less than or equal to 11,000 BTU per kilowatt-hour:

$(2 \times A + B) / (C + D / 3412)$; and

(3) uses fuel of which no more than 25% of the energy content, expressed as the higher heating value of the fuel, is from fossil fuel, as determined on an annual basis, or”;

(2) by striking out subparagraph ii of subparagraph c of the first paragraph;

(3) by replacing subparagraph v of subparagraph a of the second paragraph by the following:

“v. heat recovery equipment, including heat exchange equipment, compressors used to upgrade low pressure steam, vapour or gas, waste heat boilers and other ancillary equipment such as control panels, fans, measuring instruments or pumps, but not including property that is employed in re-using the recovered heat, such as property that is part of the internal heating or cooling system of a building or electrical generating equipment, or is a building, used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of conserving energy, reducing the requirement to acquire energy or extracting heat for sale, by extracting for reuse thermal waste that is generated directly in an industrial process that does not generate or process electrical energy,”;

(4) by replacing subparagraph viii of subparagraph a of the second paragraph by the following:

“viii. equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy or heat energy, or both electrical and heat energy, solely from geothermal energy, including such equipment that consists of piping, including above or below ground piping and the cost of completing a well, including the well-head and production string, or

trenching, for the purpose of installing that piping, of pumps, heat exchangers, steam separators, electrical generating equipment and ancillary equipment used to collect the geothermal heat, but not including buildings, distribution equipment, equipment described in subparagraph 2 of subparagraph i, property otherwise included in Class 10 and property that would be included in Class 17 if no reference were made to subparagraph b of the first paragraph of that class,”;

(5) by replacing subparagraph x of subparagraph a of the second paragraph by the following:

“x. equipment that is used by the taxpayer, or by a lessee of the taxpayer, for the sole purpose of generating heat energy, not using any fuel other than eligible waste fuel, fossil fuel, producer gas or a combination of those fuels, that uses fuel of which no more than 25% of the energy content, expressed as the higher heating value of the fuel, is from fossil fuel, as determined on an annual basis, that may include handling equipment used to upgrade the combustible portion of the fuel, control, feed-water and condensate systems, and other ancillary equipment, but not including equipment used for the purpose of producing heat energy to operate electrical generating equipment, buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, fuel storage facilities, other fuel handling equipment and property otherwise included in Class 10 or 17,”;

(6) by replacing subparagraphs xii and xiii of subparagraph a of the second paragraph by the following:

“xii. equipment all or substantially all of the use of which by the taxpayer, or by a lessee of the taxpayer, is to produce liquid biofuel, including storage, materials handling and ash-handling equipment and equipment used to remove non-combustibles and contaminants from the fuels produced, but not including equipment used to produce spent pulping liquor, equipment used for the collection or transportation of specified waste material or carbon dioxide, equipment used for the transmission or distribution of liquid biofuel, property that would otherwise be included in Class 17, automotive vehicles, and buildings or other structures,”;

“xiii. fixed location fuel cell equipment used by the taxpayer, or by a lessee of the taxpayer, that uses hydrogen generated only from ancillary electrolysis equipment or, if the fuel cell is reversible, the fuel cell itself using electricity all or substantially all of which is generated by using kinetic energy of flowing water or wave or tidal energy, by geothermal, photovoltaic, wind energy conversion or hydro-electric equipment of the taxpayer or the lessee of the taxpayer, and equipment ancillary to the fuel cell equipment, but not including a building or other structure,

transmission equipment, distribution equipment, auxiliary electrical generating equipment and property otherwise included in Class 10 or 17”;

(7) by replacing subparagraph xv of subparagraph *a* of the second paragraph by the following:

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

(8) by replacing subparagraph xvii of subparagraph *a* of the second paragraph by the following:

“xvii. equipment that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating producer gas, other than producer gas that is to be converted into liquid fuels or chemicals, that uses feedstock of which no more than 25% of the energy content, expressed as the higher heating value of the feedstock, is from fossil fuel, as determined on an annual basis, that may include related piping, including fans and compressors, air separation equipment, storage equipment, equipment used for drying or shredding feedstock, ash-handling equipment, equipment used to upgrade the producer gas into biomethane and equipment used to remove non-combustibles and contaminants from the producer gas, but does not include buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, equipment used to convert producer gas into liquid fuels or chemicals, and property otherwise included in Class 10 or 17”;

(9) by adding the following subparagraphs at the end of subparagraph *a* of the second paragraph:

“xx. a pumped hydroelectric energy storage installation all or substantially all of the use of which by the taxpayer, or by a lessee of the taxpayer, is to store electrical energy including reversing turbines, transmission equipment, dams, reservoirs and related structures, and that meets a condition of subparagraph 1 or 2 of subparagraph xix, but not including property used solely for backup electrical energy, and buildings,

“xxi. equipment all or substantially all of the use of which by the taxpayer, or by a lessee of the taxpayer, is to produce solid biofuel, including storage, materials

handling and ash-handling equipment, but not including equipment used to make wood chips, hog fuel or black liquor, property that would otherwise be included in Class 17, automotive vehicles, and buildings and other structures,

“xxii. equipment used by the taxpayer, or by a lessee of the taxpayer, to dispense hydrogen for use in automotive equipment powered by hydrogen, including vaporization, compression, cooling and storage equipment, but not including equipment used for the production or transmission of hydrogen, equipment used for the transmission or distribution of electricity, automotive vehicles, auxiliary electrical generating equipment, and buildings and other structures, or

“xxiii. equipment all or substantially all of the use of which by the taxpayer, or by a lessee of the taxpayer, is to produce hydrogen through electrolysis of water, including electrolyzers, rectifiers and other ancillary electrical equipment, water treatment and conditioning equipment and equipment used for hydrogen compression and storage, but not including equipment used for the transmission or distribution of hydrogen, equipment used for the transmission or distribution of electricity, automotive vehicles, auxiliary electrical generating equipment, and buildings and other structures.”;

(10) by replacing the fifth paragraph by the following:

“The property described in subparagraph i of subparagraph *a* of the second paragraph does not include a building, a part of a building, other than a solar collector that is not a window and that is integrated into a building, energy equipment that backs up equipment described in subparagraph 1 or 2 of subparagraph i of subparagraph *a* of the second paragraph or equipment that distributes heated or cooled air or water in a building.”;

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

“In the formula in subparagraph 2 of subparagraph i of subparagraph *c* of the first paragraph,

(*a*) *A* is the energy content of fossil fuel other than solution gas consumed by the system, expressed as the higher heating value of the fuel and in BTU;

(*b*) *B* is the energy content of the eligible waste fuel, producer gas and spent pulping liquor consumed by the system, expressed as their higher heating value and in BTU;

(*c*) *C* is the gross electrical energy produced by the system in kilowatt-hours; and

(d) D is the net useful energy in the form of heat exported from the system to a thermal host, expressed in BTU.”

(2) Paragraphs 1, 2, 5 and 8 of subsection 1 apply in respect of property of a taxpayer that becomes available for use by the taxpayer after 31 December 2024. In addition, where Class 43.1 in Schedule B to the Regulation applies in respect of property acquired after 18 April 2021, that was not used or acquired to be used before 19 April 2021 and becomes available for use by the taxpayer before 1 January 2025, subparagraph xvii of subparagraph *a* of the second paragraph of that Class is to be read as follows:

“xvii. equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating producer gas, other than producer gas that is to be converted into liquid fuels or chemicals, including related piping, including fans and compressors, air separation equipment, storage equipment, equipment used for drying or shredding feedstock, ash-handling equipment, equipment used to upgrade the producer gas into biomethane and equipment used to remove non-combustibles and contaminants from the producer gas, but not including buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, equipment used to convert producer gas into liquid fuels or chemicals and property otherwise included in Class 10 or 17.”

(3) Paragraphs 3, 4, 6, 7 and 9 to 11 of subsection 1 apply in respect of property acquired after 18 April 2021 that was not used or acquired to be used before 19 April 2021.

27. (1) Class 43.2 in Schedule B to the Regulation is amended

(1) by replacing paragraph *a* by the following:

“(a) otherwise than because of subparagraph *a* of the second paragraph of that Class 43.1; or”;

(b) by striking out subparagraph *i* of paragraph *b*.

(2) Subsection 1 applies in respect of property of a taxpayer that becomes available for use by the taxpayer after 31 December 2024.

28. (1) Schedule B to the Regulation is amended by adding the following class at the end:

“CLASS 56

(30%)

(ss. 130R22, 130R120, 130R134.1, 130R150.3)

“Property that is acquired by a taxpayer after 1 March 2020 and before 1 January 2028, and becomes available for use by the taxpayer during that period, if the property

(a) is automotive equipment, other than a motor vehicle, that is fully electric or powered by hydrogen, or an addition or alteration made by the taxpayer to automotive equipment, other than a motor vehicle, to the extent the addition or alteration causes the automotive equipment to become fully electric or powered by hydrogen; and

(b) would qualify as accelerated investment incentive property of the taxpayer if the definition of that expression in the first paragraph of section 130R3 were read without its exclusion for property included in Class 56.”

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

29. 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 subparagraph at the end of subparagraph *a* of the first paragraph:

“xxviii. 6.4% for the year 2023;”

(2) Subsection 1 has effect from 1 January 2023.

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

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

“(z.2) 6.4% for the year 2023.”;

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

“(l) 6.4% for the year 2023.”

(2) Subsection 1 has effect from 1 January 2023.

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. 33.8, 41.0.1, 55.1, 55.1.0.1 and 61, and 2nd par.)

1. Section 350.62R17 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by striking out subparagraphs 3 and 4 of the second paragraph.

2. (1) Section 402.23R1 of the Regulation is amended by replacing “stratified investment plan with one or more provincial series” in subparagraph 1 of the first paragraph by “provincial stratified investment plan”.

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

3. (1) Section 518R5 of the Regulation is amended by replacing “sections 771R12 and” by “section”.

(2) Subsection 1 has effect from 8 June 2022.

4. (1) Section 541.24R1 of the Regulation is replaced by the following:

“**541.24R1.** For the purposes of section 541.24 of the Act, accommodation establishments that are establishments in the following classes, within the meaning assigned to the classes by section 1 of the Tourist Accommodation Regulation made by Order in Council 1252-2022 (2022, G.O. 2, 2477), are prescribed sleeping-accommodation establishments:

- (1) principal residence establishments;
- (2) general tourist accommodation establishments.”.

(2) Subsection 1 has effect from 1 September 2022.

5. (1) The Regulation is amended by inserting the following after section 541.24R2:

“PRESCRIBED FOREIGN CURRENCIES

“**541.26.1R1.** For the purposes of section 541.26.1 of the Act, the following currencies are prescribed foreign currencies:

- (1) the American dollar;
- (2) the Euro.”.

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

6. (1) Schedule III to the Regulation is amended

(1) by striking out «Infrastructures technologiques Québec»;

(2) by striking out «Secrétariat à la promotion et à la valorisation de la langue française».

(2) Paragraph 1 of subsection 1 has effect from 1 January 2022.

(3) Paragraph 2 of subsection 1 has effect from 23 June 2020.

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

106119

Gouvernement du Québec

O.C. 101-2023, 25 January 2023

Act respecting collective agreement decrees (chapter D-2)

Entretien d'édifices publics, région de Montréal — Levy of the Comité paritaire — Amendment

Regulation to amend the Levy Regulation of the Comité paritaire de l'entretien d'édifices publics, région de Montréal

WHEREAS, under the first paragraph of section 16 of the Act respecting collective agreement decrees (chapter D-2), the Comité paritaire de l'entretien d'édifices publics, région de Montréal was formed for the purpose of overseeing and ascertaining compliance with the Decree respecting building service employees in the Montréal region (chapter D-2, r. 15);

WHEREAS, under subparagraph *i* of the second paragraph of section 22 of the Act, from the mere fact of its formation, the parity committee may, as of right, by a regulation approved by the Government and published in the *Gazette officielle du Québec*, levy upon the professional employer alone or upon both the professional employer and the employee, or upon the employee alone, the sums required for the carrying out of the decree; such levying to be subject to the following conditions:

— such levy must not exceed the 1/2% of the employee's remuneration, and the 1/2% of the professional employer's pay-list;