

Gouvernement du Québec

O.C. 1041-2023, 21 June 2023

Tax Administration Act
(chapter A-6.002)

Remission of tax relative to the Social Solidarity Program and the Basic Income Program for the taxation year 2022

Regulation respecting a remission of tax relative to the Social Solidarity Program and the Basic Income Program for the taxation year 2022

WHEREAS, under the first paragraph of section 94 of the Tax Administration Act (chapter A-6.002), the Government, whenever it considers it in the public interest, and to save the public from serious inconvenience or individuals from hardship or injustice, may among other things remit any amount payable or refund any amount paid to the State relating to any matter within the powers of the Parliament;

WHEREAS, under the second paragraph of that section, such a remission may be made in particular by general regulation;

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 revoke 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 revokes 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 Regulation respecting a remission of tax relative to the Social Solidarity Program and the Basic Income Program for the taxation year 2022, attached to this Order in Council, establishes, amends or revokes norms of a fiscal nature;

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;

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

THAT the Regulation respecting a remission of tax relative to the Social Solidarity Program and the Basic Income Program for the taxation year 2022, attached to this Order in Council, be made.

YVES OUELLET

Clerk of the Conseil exécutif

Regulation respecting a remission of tax relative to the Social Solidarity Program and the Basic Income Program for the taxation year 2022

Tax Administration Act
(chapter A-6.002, s. 94, 1st par. and 2nd par.
and s. 97, 1st par.)

I. For the purposes of this Regulation

“eligible person” means a person who meets the following conditions:

(a) the person received, in the taxation year 2022, a benefit under the Social Solidarity Program established under Chapter II of Title II of the Individual and Family Assistance Act (chapter A-13.1.1);

(b) the person has no eligible spouse, within the meaning of section 776.41.1 of the Taxation Act (chapter I-3), for the taxation year 2022;

(c) the person filed a fiscal return for the taxation year 2022 pursuant to section 1000 of the Taxation Act on or before 30 September 2023;

(d) the person did not claim the tax credit for persons living alone or the tax credit for severe and prolonged impairment in mental or physical functions in computing tax payable under Part I of the Taxation Act for the taxation year 2022; (*personne admissible*)

“taxation year” has the meaning assigned by Part I of the Taxation Act; (*année d'imposition*)

“tax credit for persons living alone” means the portion of the tax credit provided for in section 752.0.7.4 of the Taxation Act that is attributable to the amount to which subparagraph i of subparagraph *a* of the first paragraph of that section refers; (*crédit d’impôt pour personne vivant seule*)

“tax credit for severe and prolonged impairment in mental or physical functions” means the tax credit provided for in section 752.0.14 of the Taxation Act. (*crédit d’impôt pour déficience grave et prolongée des fonctions mentales ou physiques*)

2. A remission of tax is granted to an eligible person, for the taxation year 2022, in an amount equal to the aggregate of

(a) the lesser of

(i) the person’s tax payable under Part I of the Taxation Act for the taxation year 2022;

(ii) 15% of the amount by which all benefits received by the person under the Individual and Family Assistance Act and that are required to be included in computing the person’s income for the taxation year 2022 under section 311.1 of the Taxation Act exceeds \$16,143; and

(iii) \$277.50; and

(b) the amount of interest and penalties, if applicable, paid or payable by the eligible person in respect of the amount referred to in paragraph *a*.

3. Where a redetermination of tax, interest and penalties payable by an eligible person under Part I of the Taxation Act is made, for the taxation year 2022, by the Minister of Revenue after the time at which the remission of tax referred to in section 2 has been made to the eligible person, the redetermination cannot operate to modify the amount of the remission.

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

106359

Gouvernement du Québec

O.C. 1045-2023, 21 June 2023

Act respecting the Administrative Housing Tribunal
(chapter T-15.01)

Criteria for the fixing of rent —Amendment

Regulation to amend the Regulation respecting the criteria for the fixing of rent

WHEREAS, under subparagraph 3 of the first paragraph of section 108 of the Act respecting the Administrative Housing Tribunal (chapter T-15.01) the Government may make regulations for the application of articles 1952 and 1953 of the Civil Code of Québec, establishing, for such categories of persons, of leases, of dwellings or of land intended for the installation of a mobile home as it may determine, the criteria for the fixing of rent or for the revision of rent and the rules of implementation of these criteria;

WHEREAS, under subparagraph 6 of the first paragraph of section 108 of the Act respecting the Administrative Housing Tribunal the Government may make regulations prescribing, subject to section 85 of the Act, what must be prescribed by regulation under the Act and articles 1892 to 2000 of the Civil Code of Québec;

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 criteria for the fixing of rent was published in Part 2 of the *Gazette officielle du Québec* of 25 January 2023 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 with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister Responsible for Housing, the Minister Responsible for Seniors and the Minister of Health:

THAT the Regulation to amend the Regulation respecting the criteria for the fixing of rent, attached to this Order in Council, be made.

YVES OUELLET
Clerk of the Conseil exécutif