

Gouvernement du Québec

O.C. 1726-2023, 29 November 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, 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 subparagraph *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations 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 14, 15, 22, 33.8 and 41.0.1 of the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), the Government may, by regulation, among other things, determine, for the purposes of section 81 of the Act, which

goods are prescribed goods for the purposes of paragraph 8 of that section, determine, for the purposes of section 117 of the Act, which health care services are prescribed health care services, determine that any beverage of a prescribed class intended for use or consumption in an establishment described in paragraph 18 of section 177 of the Act or outside such establishment, be in a container identified as prescribed by the Minister or of a prescribed size, and sold and delivered in that container, determine, for the purposes of section 350.62 of the Act, the prescribed information and determine, for the purposes of section 399.1 of the Act, the prescribed mandataries;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1) so that a refund owed to a person by reason of the application of a fiscal law may be allocated to the payment of an amount owing by the person under the Act respecting the protection of personal information in the private sector (chapter P-39.1), and the Commission d'accès à l'information has given its opinion on that measure;

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 IFRS Foundation (ISSB) Montréal as a body benefiting from tax exemptions under the Regulation, to give effect to the agreement referred to in Order in Council 150-2023 dated 15 February 2023 and entered into on 14 June 2023;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) primarily to give effect to fiscal measures announced in Information Bulletins posted on the website of the Ministère des Finances, in particular on 30 June 2021, 9 June 2022, 16 December 2022 and 30 January 2023;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) to determine the rules for calculating the deduction at source for an employee's second additional contribution to the Québec Pension Plan and to establish the rate that an employer is to use for 2024 to calculate the deduction at source in relation to the base contribution and first additional contribution to the 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 (chapter T-0.1, r. 2) 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, 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 regulations attached to this Order in Council are designed to 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 particular section 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 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.

DOMINIQUE SAVOIE

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 31R1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by adding the following subparagraph at the end of the first paragraph:

“(q) the Act respecting the protection of personal information in the private sector (chapter P-39.1).”

2. Section 37.1.1R1 of the Regulation, amended by section 138 of chapter 19 of the statutes of 2023, is further amended by striking out paragraph v.

3. 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 by adding the following subparagraph at the end of the second paragraph:

“(16) the individual is an employee of the IFRS Foundation (ISSB) Montréal and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2.”

(2) Subsection 1 applies from the taxation year 2023, 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 cases it applies in respect of duties imposed after 13 June 2023.

2. (1) Section 8.3 of the Regulation is amended by replacing “15” by “16”.

(2) Subsection 1 applies from the taxation year 2023.

3. (1) Section 8.5 of the Regulation is amended by replacing “15” in the portion before subparagraph 1 of the first paragraph by “16”.

(2) Subsection 1 applies in respect of duties imposed after 13 June 2023.

4. (1) Section 8.6 of the Regulation is amended by replacing “15” in the portion before paragraph 1 by “16”.

(2) Subsection 1 applies from the taxation year 2023, except where section 8.6 of the Regulation refers to the rebate or refund provided for in section 8.5 of the Regulation, in which case it applies in respect of duties imposed after 13 June 2023.

5. (1) Schedule B to the Regulation is amended by inserting, in alphabetical order, “IFRS Foundation (ISSB) Montréal”.

(2) Subsection 1 applies from the taxation year 2023, 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 cases it applies in respect of duties imposed after 13 June 2023.

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., subpar. *f* and 2nd par.)

1. (1) Section 41.1.1R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by replacing paragraphs *a* and *b* by the following:

“(a) 33 cents, except where paragraph *b* applies; and

“(b) 30 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 2023.

2. (1) Section 87R4 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) an amount that is a flow-through mining expenditure or a flow-through critical mineral mining expenditure, within the meaning assigned to those expressions by subsection 9 of that section 127.”

(2) Subsection 1 has effect from 7 April 2022.

3. (1) Section 87R5 of the Regulation is amended by replacing subparagraph ii of paragraph *c* by the following:

“ii. an amount that is a flow-through mining expenditure or a flow-through critical mineral mining expenditure, within the meaning assigned to those expressions by subsection 9 of that section 127;”

(2) Subsection 1 has effect from 7 April 2022.

4. (1) Section 130R3 of the Regulation is amended by replacing, in the definition of “immediate expensing property” in the first paragraph, the portion before paragraph *a* by the following:

““immediate expensing property”, for a taxation year, means a particular property of a class in Schedule B of an eligible person or partnership, other than accelerated investment incentive property that is qualified intellectual property and that became available for use before 1 January 2024, accelerated investment incentive property included in Class 50 in Schedule B that is used primarily in Québec in the course of a business and that became available for use before 1 January 2024, or property included in any of Classes 1 to 6, 14.1, 17, 47, 49 and 51 in that schedule, where the particular property”.

(2) Subsection 1 has effect from 19 April 2021.

5. (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 \$0.68 by the number of those kilometres, up to and including 5,000;

“(b) the product obtained by multiplying \$0.62 by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres driven after 31 December 2022.

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

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

“vi. where the passenger vehicle was leased under a lease entered into after 31 December 2021 and before 1 January 2023, \$900, and”;

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

“vii. where the passenger vehicle was leased under a lease entered into after 31 December 2022, \$950; and”.

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

7. (1) Section 488R1 of the Regulation is amended by replacing paragraph *f* by the following:

“(f) an amount that is specifically exempt from income tax by virtue of a law of Québec or of Canada, other than the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), the Indian Act (R.S.C. 1985, c. I-5), the Naskapi and the Cree-Naskapi Commission Act (S.C. 1984, c. 18), the Cree Nation of Eeyou Istchee Governance Agreement Act (S.C. 2018, c. 4, s. 1), the Foreign Missions and International Organizations Act (S.C. 1991, c. 41) and the Act respecting industrial accidents and occupational diseases (chapter A-3.001), and that is not an amount that is exempt by virtue of a provision of a tax agreement with a country other than Canada;”.

(2) Subsection 1 has effect from 29 March 2018.

8. Section 1015R5 of the Regulation is replaced by the following:

“**1015R5.** For the purposes of this chapter, the amount obtained by subtracting, from the payment of remuneration to an employee, the aggregate determined under the first paragraph of section 1015R6 in respect of the employee is deemed to be the amount of the remuneration paid or to be paid.”.

9. Section 1015R6 of the Regulation, amended by section 176 of chapter 19 of the statutes of 2023, is further amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**1015R6.** The aggregate mentioned in section 1015R5 in respect of remuneration is the aggregate of all amounts each of which is an amount that, except for an amount referred to in any of subparagraphs *f* to *h*, is deducted by an employer from that remuneration and that consists, in respect of an employee, of one of the following amounts:”.

10. (1) Section 1029.8.67R1 of the Regulation is amended

(1) by inserting the following after paragraph *a*:

“(a.1) as the financial contribution referred to in the second paragraph of section 17.1 of the Regulation respecting childcare services provided at school (chapter I-13.3, r. 11);”;

(2) by striking out “section 472 of the Education Act (chapter I-13.3),” in paragraph *b*;

(3) by replacing paragraph *c* by the following:

“(c) in relation to the basic services provided for a child registered in childcare at school for a pedagogical day in respect of which an allocation is granted under the budgetary rules established in accordance with section 472 of the Education Act (chapter I-13.3) or with any of the sections referred to in paragraph *b* or would have been so granted had the child attended childcare on that day, up to the following amount:

i. if the allocation in respect of the pedagogical day is granted or would have been granted under the budgetary rules established in accordance with section 472 of the Education Act, the amount of the maximum daily financial contribution under the second paragraph of section 17.1 of the Regulation respecting childcare services provided at school that, having regard to section 17.7 of

that Regulation, would have been applicable had that day been a school day and had the child been a child referred to in that second paragraph;

ii. if the allocation in respect of the pedagogical day is granted or would have been granted under the budgetary rules established in accordance with any of the sections referred to in paragraph *b*, the amount of the maximum daily financial contribution that, according to the rules, would have been payable had that day been a school day and the child had regularly attended childcare at school.”

(2) Subsection 1 has effect from 7 July 2022.

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

(1) by adding the following subparagraph at the end of subparagraph *i* of subparagraph *a* of the second paragraph:

“(3) equipment that is part of an air-source heat pump system that transfers heat from the outside air, including refrigerant piping, energy conversion equipment, thermal energy storage equipment, control equipment and equipment designed to enable the system to interface with other heating and cooling equipment, and;”;

(2) 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 the building, energy equipment that backs up equipment described in any of subparagraphs 1 to 3 of that subparagraph *i* or equipment that distributes heated or cooled air or water in a building.”

(2) Subsection 1 applies in respect of property acquired after 6 April 2022 that was not used or acquired to be used before 7 April 2022.

12. 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) The Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) is amended by inserting the following heading after the heading of Division III:

“**§1. Base contribution and first additional contribution**”.

(2) Subsection 1 applies from 1 January 2024.

2. (1) Section 6 of the Regulation is amended by replacing subparagraph xxviii of subparagraph *a* of the first paragraph by the following:

“xxviii. 6.4% for the years 2023 and 2024, or”.

(2) Subsection 1 applies from 1 January 2024.

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

(1) by replacing subparagraph *z.2* of the first paragraph by the following:

“(z.2) 6.4% for the years 2023 and 2024.”;

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

“(l) 6.4% for the years 2023 and 2024.”.

(2) Subsection 1 applies from 1 January 2024.

4. (1) The Regulation is amended by inserting the following after section 8:

“**§2. Second additional contribution**

“**8.1.** The employer must deduct from the salary and wages described in the fourth paragraph of section 50 of the Act, referred to in this section as “subject salary and wages”, paid by the employer to an employee at a particular time in a year that is subsequent to the year 2023, either of the following amounts as the employee’s second additional contribution:

(a) the product obtained by multiplying the amount determined under the second paragraph by 4%; or

(b) the amount established in Schedule C drawn up by the Minister of Revenue under section 59 of the Act that applies in the circumstances.

The amount to which subparagraph *a* of the first paragraph refers is equal to the amount by which the aggregate of the subject salary and wages paid by the employer to the employee at that particular time and the total of all amounts each of which is a subject salary and wages paid by the employer to the employee in the year and before the particular time exceeds the greater of

(a) the total of all amounts each of which is a subject salary and wages paid by the employer to the employee in the year and before the particular time; and

(b) the employee's maximum pensionable earnings for the year determined as provided in section 41 of the Act.

“8.2. Where the result obtained under subparagraph *a* of the first paragraph of section 8.1 is an amount containing a fraction of a cent, that fraction is disregarded if it is less than one-half of a cent and is counted as 1 cent if it is half a cent or more.

“8.3. The amount deducted under section 8.1 by an employer from the salary and wages referred to in that section paid to an employee at a particular time in a year that is subsequent to the year 2023 must not exceed the amount obtained by subtracting the total of the amounts deducted by the employer, as the employee's second additional contribution, from the employee's remuneration since the beginning of the year, or that should have been deducted, under this Regulation and, where applicable, the amount determined under the second paragraph, from the amount obtained by multiplying the employee's additional maximum contributory earnings for the year within the meaning of the second paragraph of section 44 of the Act by 4%.

The amount to which the first paragraph refers is the amount obtained by multiplying the total of the amounts deducted by the employer, as the employee's second additional contribution, from the employee's remuneration since the beginning of the year, or that should have been deducted, under a similar plan by the proportion that the rate set out in the first paragraph is of the second rate of additional contribution for employees for the year under that plan.

Despite the foregoing, where, during a year that is subsequent to the year 2023, an employer immediately succeeds another employer as a consequence of the formation or dissolution of a legal person or of the acquisition of a major portion of the property of an undertaking or of a separate part of an undertaking, without there being an interruption of the services furnished by an employee, the aggregate of the amounts that the new employer is required to deduct, as the employee's second additional contribution, for the year under section 8.1 in respect of the employee must not be greater than the amount obtained by subtracting the total of the amounts paid by the previous employer, as the employee's second additional contribution, for the year in respect of the employee under this Regulation and, where applicable, the amount determined under the fourth paragraph, to the extent that the employer was not reimbursed and is not entitled to be so reimbursed, from the amount obtained by multiplying the employee's maximum contributory earnings for the year within the meaning of the second paragraph of section 44 of the Act by 4%.

The amount to which the third paragraph refers is the amount obtained by multiplying the total of the amounts paid by the previous employer, as the employee's second additional contribution, for the year in respect of the employee under a similar plan by the proportion that the rate set out in the third paragraph is of the second rate of additional contribution for employees for the year under that plan.

“§3. Employee transfer”.

(2) Subsection 1 applies from 1 January 2024.

5. (1) Section 10 of the Regulation is replaced by the following:

“10. When an employee is transferred from one employer to another employer in the cases and circumstances referred to in paragraph *h* of section 81 of the Act, the new employer may, for the purposes of sections 8 and 8.3, take into account the amounts that should have been deducted, as the employee's base contribution and first additional contribution or as the employee's second additional contribution, as the case may be, from the remuneration paid to the employee by the previous employer during the year.”.

(2) Subsection 1 applies from 1 January 2024.

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 Québec sales tax

Act respecting the Québec sales tax
(chapter T-0.1, s. 677, 1st par., subpars. 14, 15, 22, 33.8 and 41.0.1 and 2nd par.)

1. Section 81R1 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by replacing paragraph 1 by the following:

“(1) excisable goods;”.

2. Section 117R1 of the Regulation is amended by replacing “health care facility” in paragraph 1 by “health care institution”.

3. Section 350.62R3 of the Regulation is amended by replacing subparagraph 2 of the first paragraph by the following:

“(2) the version identifier of the JSON structure used by the sales recording system for the request, if the sales recording system was certified before 1 January 2023;”.

4. (1) Section 677R1 of the Regulation is amended by adding the following paragraph at the end:

“In the case of a holder of a restaurant permit with a “caterer” option, issued under the Act respecting liquor permits (chapter P-9.1), “establishment” includes the place where the holder serves alcoholic beverages sold as an accompaniment to food prepared by the holder.”

(2) Subsection 1 has effect from 5 August 2021.

5. (1) Section 677R3 of the Regulation, amended by section 73 of chapter 24 of the statutes of 2023, is further amended by replacing “an establishment that primarily and ordinarily prepares and sells food for consumption on the premises” and “the establishment” in the second paragraph respectively by “the holder of a permit authorizing the sale of alcoholic beverages for consumption on the premises issued under the Act respecting liquor permits (chapter P-9.1)” and “the holder”.

(2) Subsection 1 has effect from 5 August 2021.

6. (1) Section 677R6 of the Regulation, amended by section 74 of chapter 24 of the statutes of 2023, is further amended by replacing “an establishment that primarily and ordinarily prepares and sells food for consumption on the premises” and “the establishment” in the second paragraph respectively by “the holder of a permit authorizing the sale of alcoholic beverages for consumption on the premises issued under the Act respecting liquor permits (chapter P-9.1)” and “the holder”.

(2) Subsection 1 has effect from 5 August 2021.

7. (1) Section 677R9.1.1 of the Regulation, amended by section 77 of chapter 24 of the statutes of 2023, is further amended

(1) by replacing “an establishment that primarily and ordinarily prepares and sells food for consumption on the premises” and “the establishment” in the first paragraph respectively by “the holder of a permit authorizing the sale of alcoholic beverages for consumption on the premises issued under the Act respecting liquor permits (chapter P-9.1)” and “the holder”;

(2) by replacing “in the establishment” in the second paragraph by “in the holder’s establishment”.

(2) Paragraph 1 of subsection 1 has effect from 5 August 2021.

(3) Paragraph 2 of subsection 1 has effect from 27 October 2023.

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

(1) by inserting, in alphabetical order, “French Language Commissioner” and “National Student Ombudsman”;

(2) by striking out “Commission de toponymie” and “Conseil supérieur de la langue française”.

(2) Paragraph 1 of subsection 1 has effect from

(1) 1 June 2022, where it inserts “French Language Commissioner” into Schedule III to the Regulation;

(2) 29 June 2022, where it inserts “National Student Ombudsman” into Schedule III to the Regulation.

(3) Paragraph 2 of subsection 1 has effect from

(1) 1 January 2022, where it strikes out “Commission de toponymie” in Schedule III to the Regulation;

(2) 31 May 2022, where it strikes out “Conseil supérieur de la langue française” in Schedule III to the Regulation.

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

106593

Gouvernement du Québec

O.C. 1734-2023, 29 November 2023

Court Bailiffs Act
(chapter H-4.1)

Tariff of fees of court bailiffs — Amendment

Regulation to amend the Tariff of fees of court bailiffs

WHEREAS, under section 13 of the Court Bailiffs Act (chapter H-4.1), a bailiff may not charge, for acts described in section 8 of the Act, including for the administration of sums of money, income and other property seized and for the management of instalment payments, fees or costs other than those fixed in the tariff established by regulation of the Government;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Tariff of fees of court bailiffs was published in Part 2 of the *Gazette officielle du Québec* of 5 July 2023 with a notice that it could be made by the Government on the expiry of 45 days following that publication;