

## Draft Regulation

Act respecting municipal taxation  
(chapter F-2.1)

### **Municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies** —Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation maintains the method used for the fiscal years 2022 to 2024 to compute the amount to stand in lieu of any tax or compensation that the Government must pay to local municipalities under the Regulation.

Further information on the draft Regulation may be obtained by contacting Véronique Brisson Duchesne, Director, Direction de la politique fiscale et des revenus municipaux, Ministère des Affaires municipales et de l'Habitation, 10, rue Pierre-Olivier-Chauveau, aile Chauveau, 2<sup>e</sup> étage, Québec (Québec) G1R 4J3; telephone: 418 691-2015, extension 83834; email: veronique.brissonduchesne@mamh.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Véronique Brisson Duchesne at the above contact information.

ANDRÉE LAFOREST  
*Minister of Municipal Affairs*

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## **Regulation to amend the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies**

Act respecting municipal taxation  
(chapter F-2.1, s. 210, 2nd par.)

**1.** The Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies (chapter F-2.1, r. 12) is amended by replacing section 6 by the following:

“6. For every recognized immovable under section 5 of which a foreign government, only for the residence of the head of its permanent representation established at the International Civil Aviation Organization, a government of a Canadian province, a political division of a foreign State or a non-governmental international organization is the owner, lessee or occupant, the Government pays

(1) to any school service centre or school board a sum equal to the amount of any tax or compensation of which it is deprived by reason of an exemption covered by Division I;

(2) to any local municipality a sum equal to the amount of the product obtained by multiplying an immovable's non-taxable value for the preceding fiscal year by 370% of a local municipality's aggregate taxation rate established under Division 2 of the Regulation respecting compensations in lieu of taxes (chapter F-2.1, r. 2).”.

**2.** This Regulation comes into force on 1 January 2025.

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