

Gouvernement du Québec

**O.C. 1510-2024, 16 October 2024**

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**

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

WHEREAS, under the second paragraph of section 210 of the Act respecting municipal taxation (chapter F-2.1), the Government may, by regulation, to the extent and on the conditions it determines, undertake to pay to the local municipality, school service centre or school board an amount to stand in lieu of any tax or compensation from which the Government has exempted an immovable, a government or body under the first paragraph of section 210 of the Act;

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 municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies was published in Part 2 of the *Gazette officielle du Québec* of 10 July 2024 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Municipal Affairs:

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, attached to this Order in Council, be made.

DOMINIQUE SAVOIE  
*Clerk of the Conseil exécutif*

**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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