



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 123
(2005, chapter 46)

**An Act respecting tax-exempt status for
certain payments made in accordance
with the Partnership Agreement on
Economic and Community Development
in Nunavik**

**Introduced 19 October 2005
Passage in principle 8 November 2005
Passage 13 December 2005
Assented to 16 December 2005**

**Québec Official Publisher
2005**

EXPLANATORY NOTES

This bill amends the Act respecting the Makivik Corporation and the Act respecting Northern villages and the Kativik Regional Government to exempt payments made by the Government to the Makivik Corporation and the Kativik Regional Government in accordance with the Partnership Agreement on Economic and Community Development in Nunavik signed on 9 April 2002 from any form of taxation, fee or levy.

LEGISLATION AMENDED BY THIS BILL:

- Act respecting the Makivik Corporation (R.S.Q., chapter S-18.1);
- Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1).

Bill 123

AN ACT RESPECTING TAX-EXEMPT STATUS FOR CERTAIN PAYMENTS MADE IN ACCORDANCE WITH THE PARTNERSHIP AGREEMENT ON ECONOMIC AND COMMUNITY DEVELOPMENT IN NUNAVIK

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE MAKIVIK CORPORATION

1. The Act respecting the Makivik Corporation (R.S.Q., chapter S-18.1) is amended by inserting the following section after section 41:

“**41.1.** The payments made to the Corporation by the Gouvernement du Québec in accordance with sections 2.2.3 and 2.5.1 of the Partnership Agreement on Economic and Community Development in Nunavik entered into on 9 April 2002 by the Gouvernement du Québec, the Makivik Corporation and the Kativik Regional Government, approved by Order in Council 645-2002 (2002, G.O. 2, 4231, in French), are not subject to any form of taxation, fee or levy.”

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

2. The Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1) is amended by inserting the following section after section 408:

“**408.1.** The payments made to the Regional Government by the Gouvernement du Québec in accordance with section 2.5.1 of the Partnership Agreement on Economic and Community Development in Nunavik entered into on 9 April 2002 by the Gouvernement du Québec, the Makivik Corporation and the Kativik Regional Government, approved by Order in Council 645-2002 (2002, G.O. 2, 4231, in French), are not subject to any form of taxation, fee or levy.”

3. This Act comes into force on 16 December 2005 but has effect from 10 May 2002.

