



Part 2

LAWS AND REGULATIONS

11 December 2024 / Volume 156

Summary

Table of Contents
Coming into force of Acts
Regulations and other Acts
Draft Regulations
Treasury Board
Notices

Legal deposit – 1st Quarter 1968
Bibliothèque nationale du Québec
© Éditeur officiel du Québec, 2024

All rights reserved in all countries. No part of this publication may be translated, used or reproduced for commercial purposes by any means, whether electronic or mechanical, including micro-reproduction, without the written authorization of the Québec Official Publisher.

NOTICE TO USERS

The *Gazette officielle du Québec* is the means by which the Québec Government makes its decisions official. It is published in two separate editions under the authority of the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001) and the Regulation respecting the *Gazette officielle du Québec* (chapter M-15.001, r. 0.1).

Partie 1, entitled "Avis juridiques", is published at least every Saturday. If a Saturday is a legal holiday, the Official Publisher is authorized to publish it on the preceding day or on the following Monday.

Partie 2, entitled "Lois et règlements", and the English edition, Part 2 "Laws and Regulations", are published at least every Wednesday. If a Wednesday is a legal holiday, the Official Publisher is authorized to publish them on the preceding day or on the Thursday following such holiday.

Part 2 – LAWS AND REGULATIONS

Internet

The *Gazette officielle du Québec* Part 2 is available to all free of charge and is published at 0:01 a.m. each Wednesday at the following address:

www.publicationsduquebec.gouv.qc.ca

Contents

Regulation respecting the *Gazette officielle du Québec*, section 4

Part 2 shall contain:

- (1) Acts assented to;
- (2) proclamations and Orders in Council for the coming into force of Acts;
- (3) regulations and other statutory instruments whose publication in the *Gazette officielle du Québec* is required by law or by the Government;
- (4) regulations made by courts of justice and quasi-judicial tribunals;
- (5) drafts of the texts referred to in paragraphs (3) and (4) whose publication in the *Gazette officielle du Québec* is required by law before they are made, adopted or issued by the competent authority or before they are approved by the Government, a minister, a group of ministers or a government body; and
- (6) any other document published in the French Edition of Part 2, where the Government orders that the document also be published in English.

Rates*

1. Publication of a document in Partie 1:
\$2.03 per agate line.
2. Publication of a document in Part 2:
\$1.35 per agate line.

A minimum rate of \$295 is applied, however, in the case of a publication of fewer than 220 agate lines.

* **Taxes not included.**

General conditions

The electronic files of the document to be published — a Word version and a PDF with the signature of a person in authority — must be sent by email (gazette.officielle@servicesquebec.gouv.qc.ca) and received **no later than 11:00 a.m. on the Monday** preceding the week of publication. Documents received after the deadline are published in the following edition.

The editorial calendar listing publication deadlines is available on the website of the Publications du Québec.

In the email, please clearly identify the contact information of the person to whom the invoice must be sent (name, address, telephone and email).

For information, please contact us:

Gazette officielle du Québec

Email: gazette.officielle@servicesquebec.gouv.qc.ca

425, rue Jacques-Parizeau, 5^e étage
Québec (Québec) G1R 4Z1

Table of Contents

Page

Coming into force of Acts

1710-2024	Act to make the health and social services system more effective — Coming into force of certain provisions	4271
1734-2024	Act to follow up on the Table Justice-Québec with a view to reducing processing times in criminal and penal matters and to make the administration of justice more efficient — Coming into force of certain provisions	4272

Regulations and other Acts

1653-2024	Rectification of the territorial boundaries of Municipalité de Saint-Stanislas-de-Kostka and Municipalité de la paroisse de Saint-Louis-de-Gonzague and validation of acts performed by those municipalities	4273
1683-2024	Establishment of Parc national Nibiischii	4275
1684-2024	Parks (Amend.)	4276
1696-2024	Various regulations of a fiscal nature (Amend.)	4285
1702-2024	Consumer Protection Act — Regulation (Amend.)	4335
1703-2024	Monetary administrative penalties with respect to the Consumer Protection Act	4337
1712-2024	Individual and Family Assistance (Amend.)	4343
1729-2024	Recovery and reclamation of products by enterprises (Amend.)	4344
1733-2024	Mandatory content of a notice of modification of the lease of a dwelling	4345
1735-2024	Form of statements of offence (Amend.)	4347
1736-2024	Financing of municipal justice services	4348
1737-2024	Supplementary benefits plan for judges covered by the pension plan provided for in Part V.1 of the Courts of Justice Act (Amend.)	4351
1741-2024	Reimbursement of property taxes of certified forest producers	4353
	Mandatory reporting of certain emissions of contaminants into the atmosphere (Amend.)	4359
	Teaching licences (Amend.)	4364

Draft Regulations

	Application of various legislative provisions concerning detection systems — Regulation	4369
	Building service employees in the Montréal region	4371
	Maximum amount of election expenses	4372

Treasury Board

231492	Government and Public Employees Retirement Plan, Act respecting the... — Schedule I (Amend.) — Pension Plan of Management Personnel, Act respecting the... — Schedules II and III (Amend.)	4373
--------	--	------

Notices

	Source deductions tables	4376
--	------------------------------------	------

Gouvernement du Québec

O.C. 1710-2024, 27 November 2024

Act to make the health and social services system more effective — Coming into force of certain provisions

COMING INTO FORCE of certain provisions of the
Act to make the health and social services system more
effective

WHEREAS, under section 1636 of the Act to make the health and social services system more effective (2023, chapter 34), the provisions of the Act come into force on the date that is six months after the date set by the Government, except, in particular, as provided for in subparagraph 17 of the first paragraph of that section, subparagraph 3 of the first paragraph of section 27, sections 76 to 84 and 128, the last sentence of section 255, sections 359 to 371, 382, 589, 607 and 620, paragraph 1 of section 817, sections 840 to 857, 881, 882, 936 to 938, 943, 1041 to 1044, 1046, 1087 to 1089, 1099 to 1104, 1118, 1119, 1460, 1562, 1564, 1565, 1567, 1568 and 1570 to 1573, which come into force on the date or dates to be set by the Government;

WHEREAS it is expedient to set 1 December 2024 as the date of coming into force of section 128, paragraph 1 of sections 852 and 856, sections 881, 882, 936 to 938, 943, 1041 to 1044, 1046, 1087 to 1089, 1099 to 1104, 1118 and 1119 of the Act;

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

THAT 1 December 2024 be set as the date of coming into force of section 128, paragraph 1 of sections 852 and 856, sections 881, 882, 936 to 938, 943, 1041 to 1044, 1046, 1087 to 1089, 1099 to 1104, 1118 and 1119 of the Act to make the health and social services system more effective (2023, chapter 34).

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

107154



Gouvernement du Québec

O.C. 1734-2024, 4 December 2024

Act to follow up on the Table Justice-Québec with a view to reducing processing times in criminal and penal matters and to make the administration of justice more efficient

—Coming into force of certain provisions

COMING INTO FORCE of certain provisions of the Act to follow up on the Table Justice-Québec with a view to reducing processing times in criminal and penal matters and to make the administration of justice more efficient

WHEREAS, under section 44 of the Act to follow up on the Table Justice-Québec with a view to reducing processing times in criminal and penal matters and to make the administration of justice more efficient (2024, chapter 7), the Act comes into force on 28 March 2024, except the provisions of sections 1 to 8, which come into force on the date or dates to be set by the Government;

WHEREAS it is expedient to set 26 December 2024 as the date of coming into force of section 1 of the Act;

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

THAT 26 December 2024 be set as the date of coming into force of section 1 of the Act to follow up on the Table Justice-Québec with a view to reducing processing times in criminal and penal matters and to make the administration of justice more efficient (2024, chapter 7).

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

107163



Gouvernement du Québec

O.C. 1653-2024, 27 November 2024

Rectification of the territorial boundaries of Municipalité de Saint-Stanislas-de-Kostka and Municipalité de la paroisse de Saint-Louis-de-Gonzague and validation of acts performed by those municipalities

WHEREAS the territorial boundary between Municipalité de Saint-Stanislas-de-Kostka and Municipalité de la paroisse de Saint-Louis-de-Gonzague in the sector of Montée des Cèdres is a thoroughfare;

WHEREAS Municipalité de la paroisse de Saint-Louis-de-Gonzague is acting without right in a part of territory situated within the territorial boundaries of Municipalité de Saint-Stanislas-de-Kostka;

WHEREAS the situation has been ongoing since at least 28 June 1967;

WHEREAS, under section 178 of the Act respecting municipal territorial organization (chapter O-9), the Government may, by order, rectify the territorial boundaries of a local municipality in particular where the description thereof is erroneous, where one of the boundaries is a thoroughfare or where a municipality has acted without right in a territory not subject to its jurisdiction;

WHEREAS, under the first paragraph of section 192 of the Act, the Government may, by order, validate any act performed without right by a municipality in respect of a territory not subject to its jurisdiction;

WHEREAS, under the first paragraph of section 188 of the Act, the rectification may have effect retroactively;

WHEREAS, in accordance with sections 179 and 193 of the Act, the Minister of Municipal Affairs sent to Municipalité de Saint-Stanislas-de-Kostka and Municipalité de la paroisse de Saint-Louis-de-Gonzague a notice containing the proposed rectification and validation of acts;

WHEREAS there was no objection to the proposed rectification and validation of acts;

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

THAT the territorial boundaries of Municipalité de Saint-Stanislas-de-Kostka and Municipalité de la paroisse de Saint-Louis-de-Gonzague be rectified and that the acts performed by those municipalities be validated according to the following:

1. The territory of Municipalité de la paroisse de Saint-Louis-de-Gonzague includes the territory described in Schedule A to this Order in Council;
2. The territory of Municipalité de Saint-Stanislas-de-Kostka does not include the territory described in Schedule A to this Order in Council;
3. No illegality may be raised against the acts performed by Municipalité de la paroisse de Saint-Louis-de-Gonzague in respect of the territory described in Schedule A from the fact that it did not have jurisdiction over the territory;
4. No illegality may be raised against the acts performed by Municipalité de Saint-Stanislas-de-Kostka or by any municipality which it succeeded in respect of the territory described in Schedule A from the fact that it did not have jurisdiction over the territory;
5. The rectification has effect from 28 June 1967.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

SCHEDULE A

OFFICIAL DESCRIPTION

Prepared to rectify a part of territory between Paroisse de Saint-Louis-de-Gonzague and Municipalité de Saint-Stanislas-de-Kostka, in Municipalité régionale de comté de Beauharnois-Salaberry

The part of territory that is rectified between Paroisse de Saint-Louis-de-Gonzague and Municipalité de Saint-Stanislas-de-Kostka, in Municipalité régionale de comté de Beauharnois-Salaberry, comprises, on the date of this description, in reference to the cadastre of Québec, all the lots or parts of lots, their successor lots, hydrographic and topographic entities, built-up sites or parts thereof, within the three perimeters described hereafter:

FIRST PERIMETER

Starting from the apex of the northeastern angle of lot 5 583 175, thence, the following lines and demarcations: southeasterly, the northeastern limit of lot 5 583 175; northwesterly, the southwestern limit of lot 5 583 175, being a part of the northeastern limit of the right-of-way of route 201 (lot 5 126 570); northwesterly, the southwestern limit of lot 5 583 175; lastly, northeasterly, the northwestern limit of lot 5 583 175, to the starting point.

SECOND PERIMETER

Starting from the apex of the northeastern angle of lot 5 629 328, thence, the following lines and demarcations: southeasterly, the northeastern limit of lots 5 629 328, 5 126 475 and 5 126 569; westerly, the southern limit of lot 5 126 569, being a part of the northern limit of the right-of-way of chemin de la Rivière (lot 5 126 476); northwesterly, the southwestern limit of lots 5 126 569 and 5 126 475; lastly, southeasterly, the northeastern limit of lots 5 126 475 and 5 629 328, being a part of the southwestern limit of the right-of-way of route 201 (lot 5 126 570), to the starting point.

THIRD PERIMETER

Starting from the apex of the northwestern angle of lot 5 124 360, thence, the following lines and demarcations: easterly, a part of the northern limit of lot 5 124 360, being a part of the southern limit of the right-of-way of chemin de la Rivière (lot 5 126 476), to its intersection with the northeastern limit of lot 5 126 476; southeasterly, the extension of the northeastern limit of lot 5 126 476, in lot 5 124 360, then in rivière Saint-Louis to its intersection with the centre line of the said river; westerly, part of the centre line of rivière Saint-Louis to its intersection with the extension of the southwestern limit of lot 5 124 360; lastly, northwesterly, the said extension, then the southwestern limit of lot 5 124 360, to the starting point.

Such perimeters define the territory to be rectified in favour of Paroisse de Saint-Louis-de-Gonzague, in the Municipalité régionale de comté de Beauharnois-Salaberry.

The whole as it appears on the plan accompanying the official description.

Ministère de l'Énergie et des Ressources naturelles
Office of the Surveyor-General of Québec
Service de l'arpentage et des limites territoriales

Prepared at Québec, on 3 October 2019 and corrected on 17 March 2022

By: Geneviève Tétreault
Land surveyor

BAGQ record: 541210

107143



Gouvernement du Québec

O.C. 1683-2024, 27 November 2024

Parks Act
(chapter P-9)

Establishment of Parc national Nibiischii

Regulation respecting the establishment of Parc national Nibiischii

WHEREAS, under section 2 of the Parks Act (chapter P-9), the Government may, by regulation, establish a park on any part of the lands in the domain of the State it indicates;

WHEREAS, under section 4 of the Act, the Minister of Sustainable Development, the Environment and Parks gave notice, in the *Gazette officielle du Québec* of 26 October 2005 and the newspaper *Le Jamésien* of 28 October 2005, of the Government's intention to establish Parc national Nibiischii, designated in the notice of intention under the name Parc national Albanel-Témiscamie-Othishle, and granted 60 days from the publication of the notice to enable interested persons to submit their objections in writing;

WHEREAS, under section 4 of the Act, the Minister designated Mr. Qussaï Samak to hold a public hearing, which began on 14 January 2006, and whereas Mr. Samak submitted his report on 16 March 2006, which the Minister made public within 30 days after receiving it;

WHEREAS it is expedient to make the Regulation respecting the establishment of Parc national Nibiischii;

IT IS ORDERED, therefore, on the recommendation of the Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks:

THAT the Regulation respecting the establishment of Parc national Nibiischii, attached to this Order in Council, be made.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

Regulation respecting the establishment of Parc national Nibiischii

Parks Act
(chapter P-9, s. 2).

1. The territory, as described in the original document filed in the office of the Surveyor-General of Québec under file number BAGQ 545704, minute 19 of land surveyor Yves Gagnon dated 7 November 2024, and as represented and designated by the territory recorded in the Register of the domain of the State under number PN-31, constitutes Parc national Nibiischii.

2. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

107145



Gouvernement du Québec

O.C. 1684-2024, 27 November 2024

Parks Act
(chapter P-9)

Parks — Amendment

Regulation to amend the Parks Regulation

WHEREAS the Regulation respecting the establishment of Parc national Nibiischii was made by Order in Council 1683-2024 dated 27 November 2024;

WHEREAS, under paragraph *b* of section 9 of the Parks Act (chapter P-9), the Government may make regulations, in respect of a park, to divide it into different zones;

WHEREAS, under subparagraph *b* of the first paragraph of section 9.1 of the Act, the Government may also, by regulation, exempt, in the cases it determines, any person or class or group of persons it identifies from all or part of the obligations imposed by section 6.1 of the Act or those prescribed by such a regulation, on the basis, in particular, of a person's age;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Parks Regulation was published in Part 2 of the *Gazette officielle du Québec* of 24 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 the Environment, the Fight Against Climate Change, Wildlife and Parks:

THAT the Regulation to amend the Parks Regulation, attached to this Order in Council, be made.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

Regulation to amend the Parks Regulation

Parks Act
(chapter P-9, s. 9, par. *b*, and s. 9.1, 1st par., subpar. *b*).

1. The Parks Regulation (chapter P-9, r. 25) is amended in section 3 by adding “Schedule 29: Parc national Nibiischii zoning map” at the end of the second paragraph.

2. Schedule 1 is amended in column II of the table in section 3

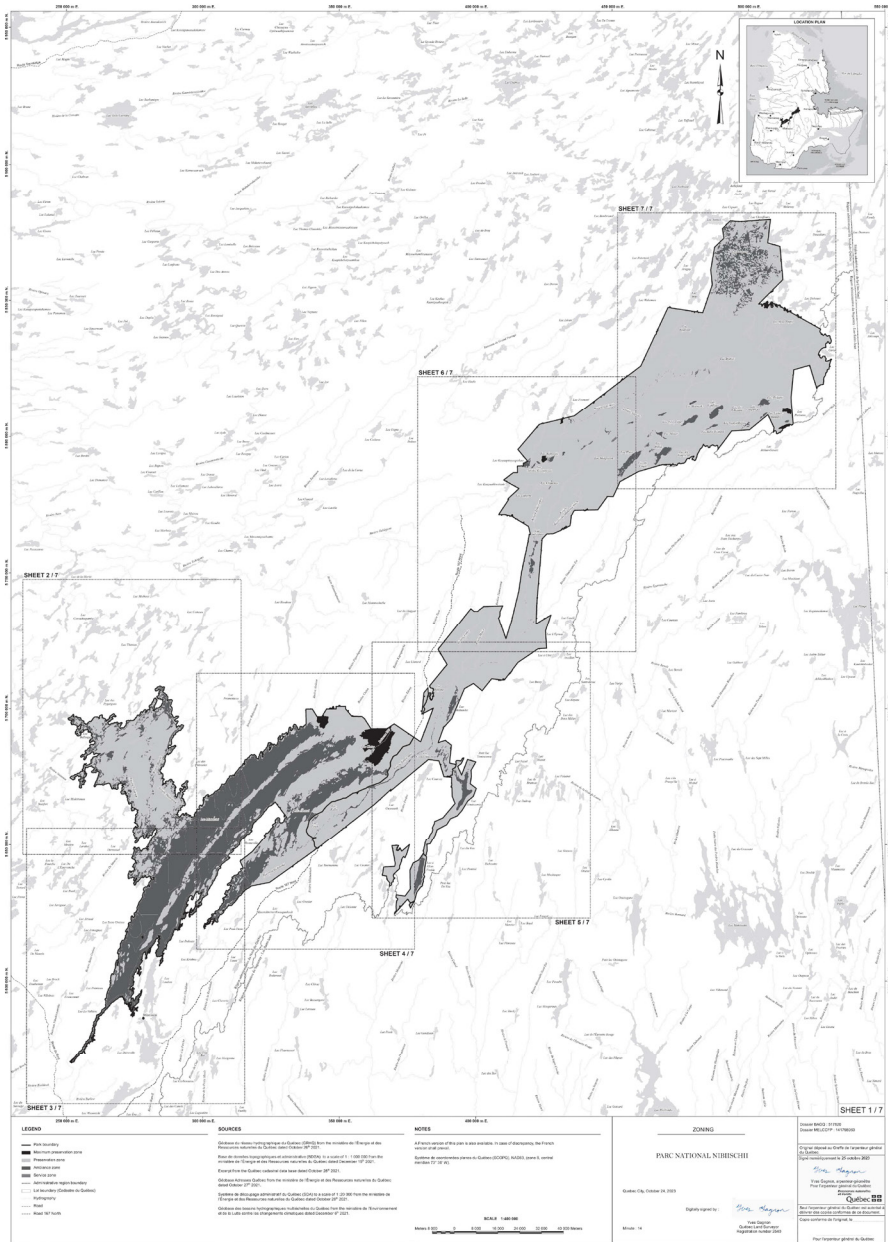
(1) by replacing “Parc national du Mont-Mégantic” by “Parc national de Frontenac, Parc national du Mont-Mégantic”; and

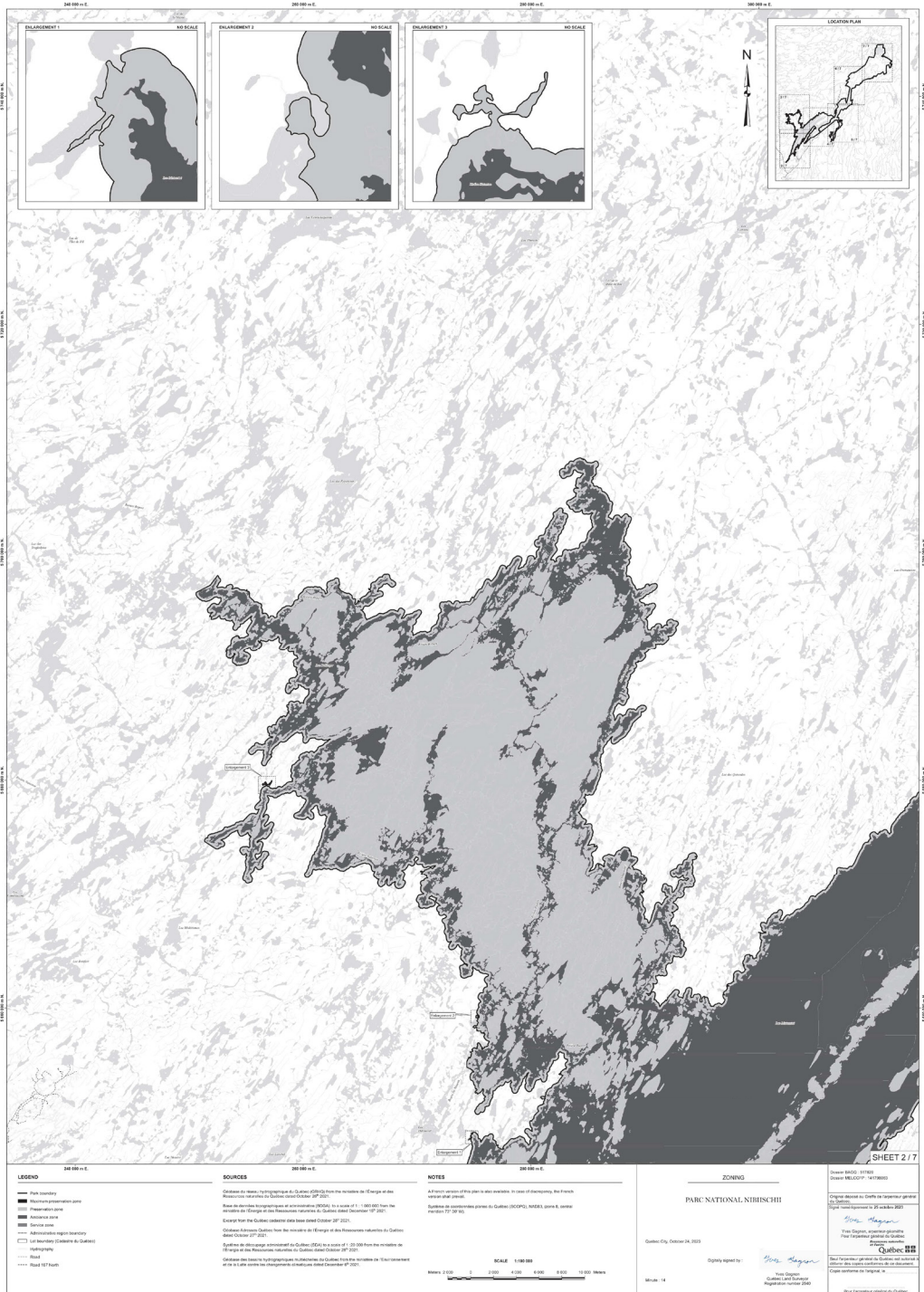
(2) by replacing “Parc national de Miguasha” by “Parc national de la Gaspésie, Parc national de Miguasha”.

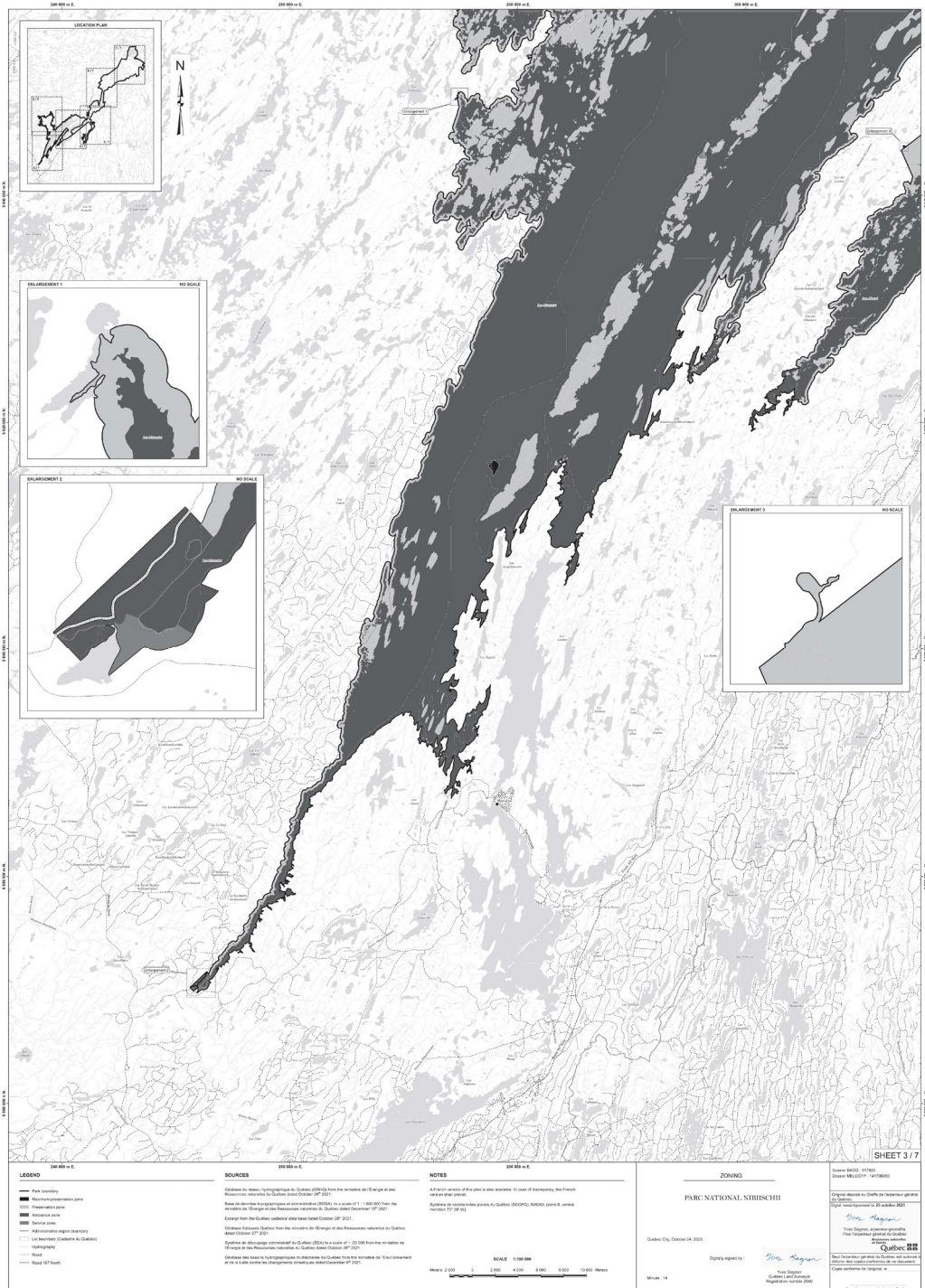
3. The following Schedule is added at the end:

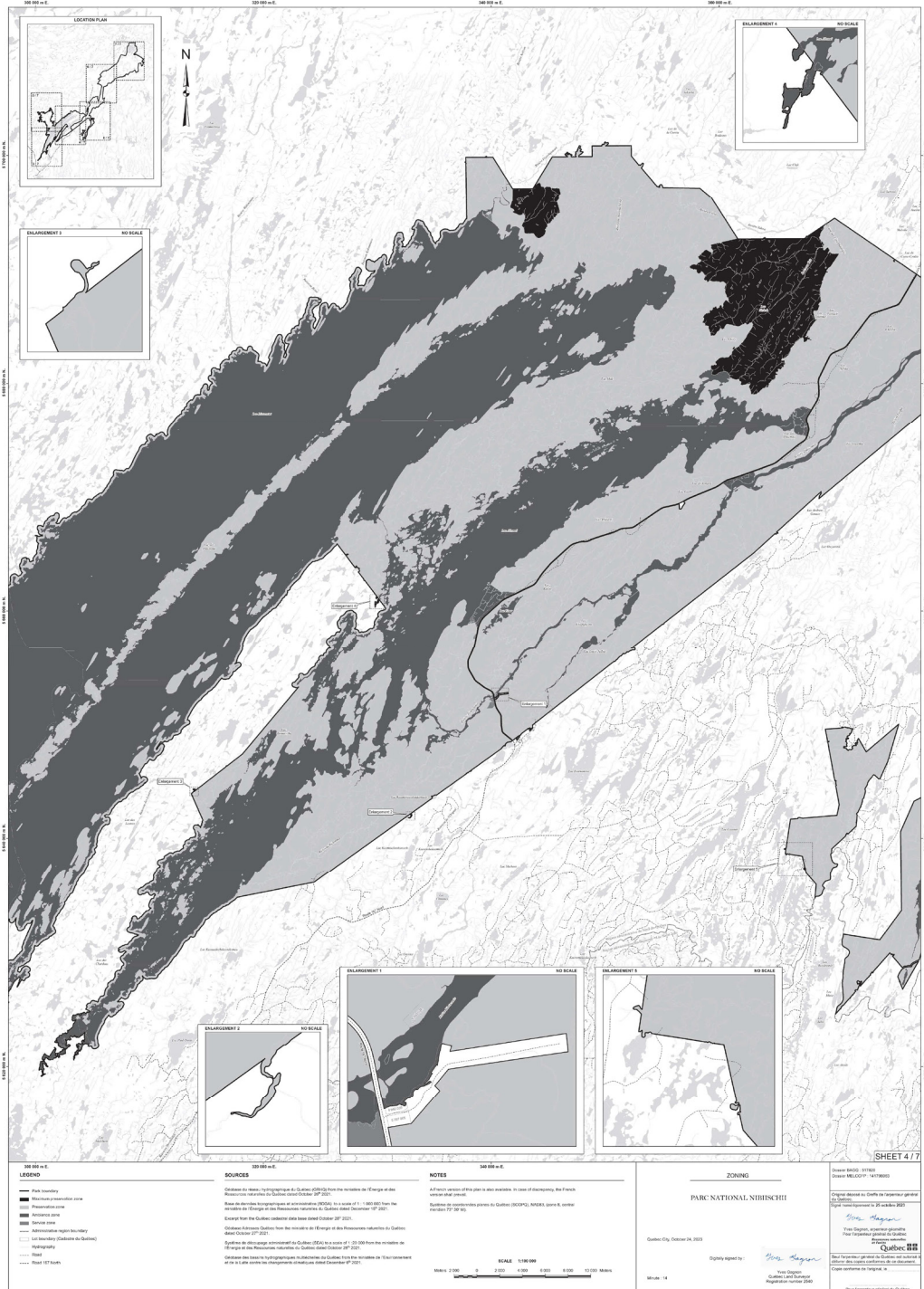
“SCHEDULE 29
(Section 3)

PARC NATIONAL NIBIISCHII ZONING MAP

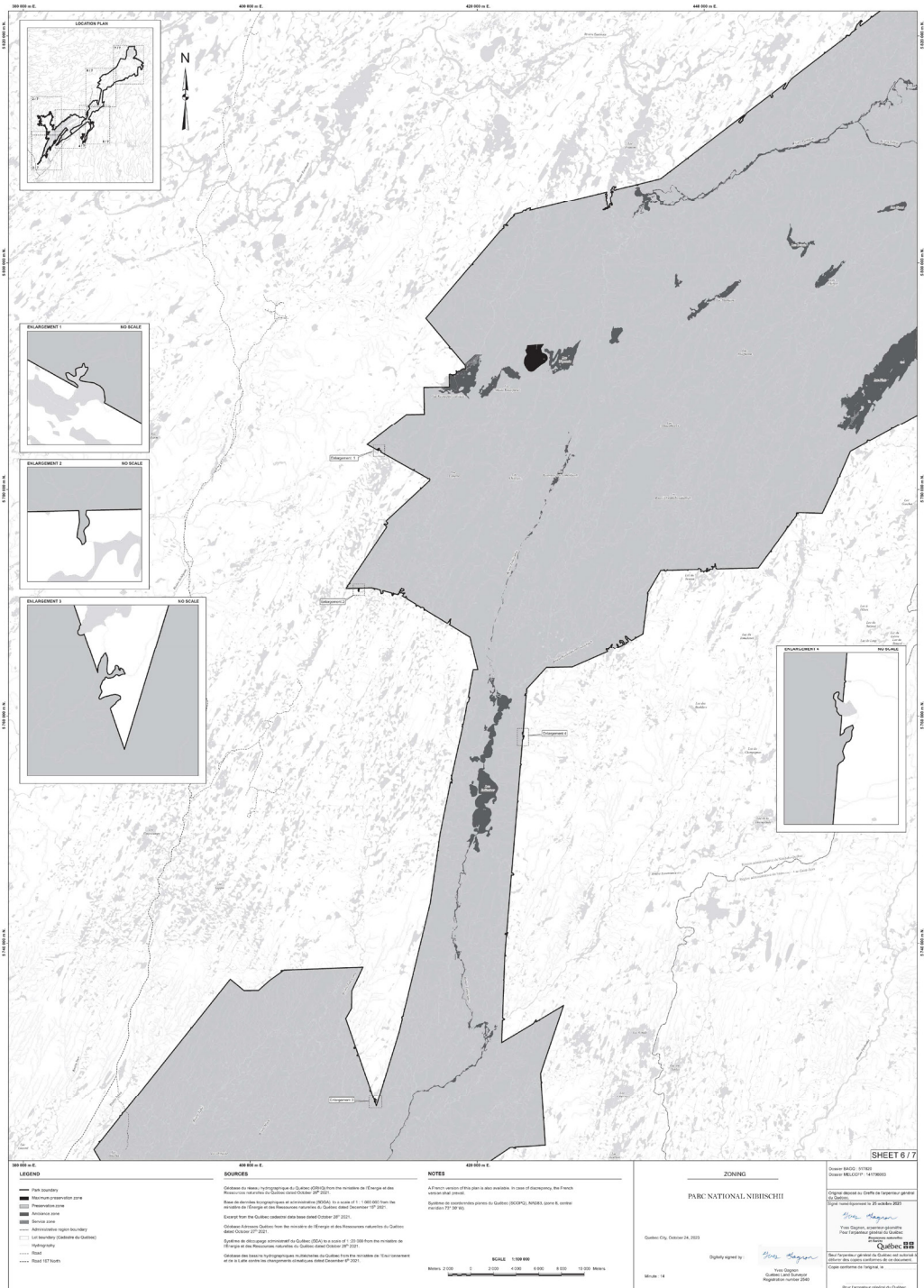














4. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

107146



Gouvernement du Québec

O.C. 1696-2024, 27 November 2024

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)

Fuel Tax Act
(chapter T-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 subparagraph *b* of 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 section 96.1 of the Tax Administration Act, the Government may set, by regulation, the tariff of fees payable by users of the service offered by the Agence du revenu du Québec with respect to advance rulings or written opinions;

WHEREAS, under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable,

a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation and 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 3, 7.1, 7.2, 12, 13, 24, 33, 33.7.1, 33.7.4, 33.7.5, 33.8, 33.9, 33.12, 47, 51.1, 51.2, 55.1 and 61 of the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), the Government may, by regulation,

— determine, for the purposes of the definition of “financial service” in section 1 of the Act, which services are prescribed services for the purposes in particular of its paragraph 18.6;

— determine, for the purposes of section 22.30 of the Act, which supply of property or a service is a prescribed supply;

— determine, for the purposes of section 22.31 of the Act, which supply of a service is a prescribed supply;

— determine, for the purposes of sections 76 and 77 of the Act, among other things which provisions are prescribed provisions;

— determine, for the purposes of section 201 of the Act, which information is prescribed information;

— determine, for the purposes of section 346 of the Act, which activities are prescribed activities;

— determine, for the purposes of sections 350.60.4 and 350.60.5 of the Act, among other things the prescribed information, the prescribed manner and the prescribed time;

— determine, for the purposes of section 350.60.8 of the Act, among other things the prescribed information and the prescribed time;

— determine, for the purposes of section 350.60.9 of the Act, among other things the prescribed information and the prescribed cases;

— determine, for the purposes of section 350.62 of the Act, among other things the prescribed cases, prescribed manner, prescribed time and prescribed information;

—determine, for the purposes of section 350.63 of the Act, among other things the prescribed information and prescribed cases;

—determine, for the purposes of section 350.70 of the Act, the prescribed information, the prescribed manner and the prescribed time;

—determine, for the purposes of section 442 of the Act, which circumstances are prescribed circumstances, and which conditions and rules are prescribed conditions and rules;

—determine, for the purposes of section 492.1 of the Act, the prescribed conditions;

—determine, for the purposes of section 492.2 of the Act, the prescribed documents;

—determine, for the purposes of section 541.24 of the Act, among other things the prescribed tourist regions; and

—prescribe any other measures required for the purposes of the Act;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 and the first paragraph of section 9.1 of the Fuel Tax Act (chapter T-1) and section 1.1 of the Tax Administration Act, a tribal council or a band-empowered entity that acquires fuel for its own consumption from a fuel retail outlet operated on a reserve by a retail dealer holding a registration certificate provided for in section 23 of the Fuel Tax Act is exempt from the payment of the tax provided for in section 2 of the Act if the conditions prescribed by regulation of the Government are met in respect of that acquisition;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 and the first paragraph of section 10.2 of the Fuel Tax Act, either First Nations members, bands, tribal councils, or band-empowered entities are entitled, provided they apply therefor, in particular, within the time, on the conditions and according to the modalities prescribed by regulation of the Government, to the reimbursement of the tax they paid on the fuel purchased for their own consumption from a fuel retail outlet operated on a reserve by a retail dealer holding a registration certificate provided for in section 23 of the Act;

WHEREAS, under the third paragraph of section 10.2 of the Act, the Government may make regulations to define in particular the expression “reserve”;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 and section 12.1 of the Fuel Tax Act and section 1.1 of the Tax Administration Act, despite section 12 of the Fuel Tax Act, a retail dealer holding a registration certificate provided for in section 23 of the Act who operates a fuel retail outlet on a reserve and sells fuel to a First Nations member or a band for their own consumption is not required to collect the tax imposed by section 2 of the Act in respect of the sale if the conditions prescribed by regulation of the Government are met in respect of the sale;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 and paragraph *b* of section 17.3 of the Fuel Tax Act and section 1.1 of the Tax Administration Act, a retail dealer who operates a fuel retail outlet on a reserve and sells fuel to a purchaser who is a First Nations member, a band, a tribal council or a band-empowered entity in circumstances in which section 9.1 or 12.1 of the Fuel Tax Act applies shall meet the conditions prescribed by regulation of the Government in respect of each of those sales;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 and section 26.1 of the Act and section 1.1 of the Tax Administration Act, to obtain a registration certificate for the program for administering the consumption tax exemption for First Nations, a First Nations member, a band, a tribal council or a band-empowered entity shall, in particular, provide the prescribed documents;

WHEREAS, under subparagraph *q* of the first paragraph of section 1 and the first paragraph of section 27 of the Fuel Tax Act, every person who, in Québec, is a collection officer, is an importer, is a refiner, is a storer, transports bulk fuel or blends taxable fuel with another non-taxable petroleum product for the purpose of resale, except a person holding a refiner’s permit, must hold a permit issued for that purpose under the Act, unless the person is exempt from that requirement by regulation of the Government;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1) so that a refund owing 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 Money-Services Businesses Act (chapter E-12.000001), 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 governmental organizations and to certain of their employees and members of their families

(chapter A-6.002, r. 3) to reflect the new Agreement between the Government of Québec and the Organisation internationale de la Francophonie (OIF) relating to the establishment in Québec of the Représentation de l'OIF pour les Amériques (REPAM) and to the head office of the Institut de la Francophonie pour le développement durable (IFDD), as regards the exemptions, exonerations and courtesy privileges granted to them, and to their staff members, that Agreement having been ratified by Order in Council 335-2024 dated 28 February 2024;

WHEREAS it is expedient to amend the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation de la Agence du revenu du Québec (chapter A-6.002, r. 4.1) to adjust the fees relating to a request for an advance ruling or a written opinion so that the fees more closely correlate to the cost of the service for which they are collected;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1), the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) and the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) primarily to give effect to the fiscal measures announced by the Minister of Finance in the Budget Speech delivered on 21 March 2023 and in the Information Bulletins posted on the website of the Ministère des Finances on, in particular, 14 June 2019, 30 June 2021, 4 February 2022, 8 December 2022, 16 December 2022, 30 January 2023, 6 April 2023, 27 June 2023, 27 October 2023, 19 December 2023, 19 January 2024 and 21 June 2024;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) to establish the rate that an employer is to use for years subsequent to 2024 to calculate the deduction at source in relation to an employee's base contribution and first additional contribution to the Québec Pension Plan;

WHEREAS it is expedient to amend the Regulation respecting the application of the Fuel Tax Act so that a person whose activity deals exclusively with natural gas or propane gas is exempt from the requirement of holding a permit;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration, the Regulation respecting the Taxation Act, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act 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, in the opinion of the Government, the regulations attached to this Order in Council are designed to establish, amend or revoke norms of a fiscal nature;

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;

WHEREAS, under section 56 of the Fuel Tax 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 may also, once published and where it so provides, take effect on a date prior to its publication but not prior to the date on which the legislative provision under which it is made takes effect;

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

THAT the 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 governmental organizations and to certain of their employees and members of their families;

—Regulation to amend the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation of the Agence du revenu du Québec;

—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;

—Regulation to amend the Regulation respecting the application of the Fuel Tax Act.

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., and s. 97, 1st par.).

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:

“(r) the Money-Services Businesses Act (chapter E-12.000001).”.

2. 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 governmental organizations and to certain of their employees and 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 governmental organizations and to certain of their employees and members of their families (chapter A-6.002, r. 3) is amended by replacing “E to J” in subparagraphs 3 and 4 of the second paragraph by “E to K”.

(2) Subsection 1 has effect from 1 April 2024, except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2024.

2. (1) Schedule B to the Regulation is amended by adding the following paragraph at the end:

“(8) Organisation internationale de la Francophonie (OIF), in relation to the establishment in Quebec of the Représentation de l’Organisation internationale de la Francophonie pour les Amériques (REPAM).”.

(2) Subsection 1 has effect from 1 April 2024, except in respect of the Organisation internationale de la Francophonie (OIF) in relation to

(1) duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2024; and

(2) contributions that may be imposed under the Act to promote workforce skills development and recognition (chapter D-8.3), in which case it has effect from 1 January 2024.

3. (1) Schedule I to the Regulation is amended by replacing paragraphs 1 to 3 by the following:

“(1) For the purposes of subparagraph 3 of the second paragraph of section 8.2, an individual may perform the function of Director with the Institut de la Francophonie pour le développement durable (IFDD).

“(2) For the purposes of subparagraph 4 of the second paragraph of section 8.2, an individual who is a staff member of the Institut de la Francophonie pour le développement durable (IFDD) and who is not referred to in paragraph 1, performs a recognized function.

“(3) For the purposes of paragraph 2, “staff member” means the Director of the Institut de la Francophonie pour le développement durable (IFDD) and any person who is employed by the Institute to work there and who is subject to the applicable staff by-laws of the Institute.”.

(2) Subsection 1 has effect from 1 April 2024, except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2024.

4. (1) The Regulation is amended by adding the following Schedule at the end:

“**SCHEDULE K**
(Section 8.2)

FUNCTIONS WITH THE ORGANISATION
INTERNATIONALE DE LA FRANCOPHONIE (OIF)

(1) For the purposes of subparagraph 3 of the second paragraph of section 8.2, an individual may perform any of the following functions with the Organisation internationale de la Francophonie (OIF):

- (a) Secretary General of the Francophonie;
- (b) administrator of the Organisation internationale de la Francophonie (OIF);
- (c) representative of the Représentation de l’Organisation internationale de la Francophonie pour les Amériques (REPAM).

(2) For the purposes of subparagraph 4 of the second paragraph of section 8.2, an individual who is a staff member of the Organisation internationale de la Francophonie (OIF) and who is not referred to in paragraph 1, performs a recognized function.

(3) For the purposes of paragraph 2, “staff member” means the representative of the Représentation de l’Organisation internationale de la Francophonie pour les Amériques (REPAM) and any person who is employed by the Organisation to work within the Représentation and who is subject to the applicable staff by-laws of the Organization.”.

(2) Subsection 1 has effect from 1 April 2024, except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2024.

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

Regulation to amend the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation of the Agence du revenu du Québec

Tax Administration Act
(chapter A-6.002, ss. 96.1 and 97, 1st par.).

1. (1) Section 2 of the Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation of the Agence du revenu du Québec (chapter A-6.002, r. 4.1) is amended

(1) by replacing “\$153” in the first paragraph by “\$180”;

(2) by replacing “\$365” in the second paragraph by “\$435”.

(2) Subsection 1 applies from 1 January 2025.

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

(1) by replacing “\$153” in the first paragraph by “\$180”;

(2) by replacing “\$365” in the second paragraph by “\$435”.

(2) Subsection 1 applies from 1 January 2025.

3. 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. e.2 and f, and 2nd par.).

1. (1) Section 21.19R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by replacing “Fonds de solidarité des travailleurs du Québec (F.T.Q.)” in subparagraph a of the second paragraph by “Fonds de solidarité des travailleurs et des travailleuses du Québec (FTQ)”.

(2) Subsection 1 has effect from 1 June 2024.

2. Section 92.5R2 of the Regulation is replaced by the following:

“**92.5R2.** For the purposes of this chapter, where a taxpayer has a right in a debt obligation, in this section referred to as the “first right”, under which there is a conversion privilege or an option to extend its term upon maturity, and, at the time the obligation was issued or, if later, at the time the conversion privilege or option was added or modified, circumstances could reasonably be foreseen under which the holder of the obligation would, by exercising the conversion privilege or option, acquire a right in a debt obligation with a principal amount less than its fair market value at the time of acquisition, the subsequent right in any debt obligation acquired by the taxpayer by exercising the conversion privilege or option is a continuation of the first right.”

3. Section 92.5R3 of the Regulation is amended in the first paragraph

(1) by replacing “an interest” in the portion before subparagraph *a* by “a right”;

(2) by replacing “interest therein” in subparagraph *c* by “right therein”.

4. Section 92.5R5 of the Regulation is replaced by the following:

“**92.5R5.** The amount referred to in paragraph *a* of section 92.5R4 for a taxation year is the amount of interest that would be determined in respect of the debt obligation if the interest thereon for that year were computed on a compound interest basis using the maximum of all rates each of which is a rate computed in respect of each possible circumstance under which a right of the taxpayer in the debt obligation could mature or be surrendered or retracted, and using assumptions concerning the interest rate and compounding period that would result in a present value, at the date of purchase of the right, of all the maximum payments thereunder, equal to the cost thereof to the taxpayer.”

5. Section 92.5R6 of the Regulation is amended by replacing “total interest” by “total right”.

6. Section 92.5R7 of the Regulation is amended by replacing the definitions of “specified cost” and “specified interest rate” by the following:

““specified cost” of a taxpayer’s interest in a payment under a debt obligation is its present value at the date of purchase of the right in the debt obligation, computed using the specified interest rate; and

““specified interest rate” is the maximum of all rates each of which is a rate computed in respect of each possible circumstance under which a right of the taxpayer in the debt obligation could mature or be surrendered or retracted, and using assumptions concerning the interest rate and compounding period that would result in a present value, at the date of purchase of the right, of all the maximum payments to the taxpayer in respect of the taxpayer’s total right in the debt obligation, equal to the cost of that right to the taxpayer.”

7. Section 92.5R8 of the Regulation is amended by replacing “an interest of the taxpayer” in paragraph *b* by “a right of the taxpayer”.

8. Section 92.5R9 of the Regulation is replaced by the following:

“**92.5R9.** The amount referred to in paragraph *d* of section 92.5R4 for a taxation year is the amount of interest that would be determined in respect of the year if interest on the debt obligation for that year were computed on a compound interest basis using the maximum of all rates each of which is the compound interest rate that, for a particular assumption with respect to when the taxpayer’s right in the obligation will mature or be surrendered or retracted, results in a present value, at the date the taxpayer acquires the right in the obligation, of all payments under the obligation after the acquisition by the taxpayer of the taxpayer’s right in the obligation equal to the principal amount of the obligation at the date of acquisition.”

9. (1) Section 99R1 of the Regulation is amended in subparagraph *a* of the second paragraph

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

“*v.* \$30,000, if the passenger vehicle was acquired after 31 December 2000 and before 1 January 2022,”;

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

“*vi.* “\$34,000, if the passenger vehicle was acquired after 31 December 2021 and before 1 January 2023,

“*vii.* “\$36,000, if the passenger vehicle was acquired after 31 December 2022 and before 1 January 2024, and

“*viii.* “\$37,000, if the passenger vehicle was acquired after 31 December 2023; and”.

(2) Subsection 1 has effect from 1 January 2022.

10. (1) Section 99R1.1 of the Regulation is amended by replacing subparagraph *a* of the second paragraph by the following:

“(a) A is

i. \$55,000, if the zero-emission passenger vehicle was acquired after 18 March 2019 and before 1 January 2022,

ii. \$59,000, if the zero-emission passenger vehicle was acquired after 31 December 2021 and before 1 January 2023, and

iii. \$61,000, if the zero-emission passenger vehicle was acquired after 31 December 2022; and”.

(2) Subsection 1 has effect from 1 January 2022.

11. Section 125.0.1R1 of the Regulation is amended in the definition of “inflation adjustment period” in the first paragraph

(1) by replacing paragraph *a* by the following:

“(a) where the taxpayer acquires and disposes of a right in the obligation in the same regular adjustment period of the obligation, the period that begins when the taxpayer acquires the right in the obligation and ends when the taxpayer disposes of the right; and”;

(2) by replacing subparagraphs i to iii of paragraph *b* by the following:

“i. the period that begins when the taxpayer acquires a right in the obligation and ends at the end of the regular adjustment period of the obligation in which the taxpayer acquires the right in the obligation,

“ii. each succeeding regular adjustment period of the obligation throughout which the taxpayer holds the right in the obligation, and

“iii. where the taxpayer does not dispose of the right in the obligation at the end of a regular adjustment period of the obligation, the period that begins immediately after the last period referred to in subparagraph i or ii and that ends when the taxpayer disposes of the right in the obligation;”.

12. Section 125.0.1R3 of the Regulation is amended

(1) by replacing the first paragraph by the following:

“For the purposes of paragraph *a* of section 125.0.1 of the Act, where, at any time in a taxation year of a taxpayer, the taxpayer holds a right in an indexed debt obligation, the amount determined in accordance with the second paragraph is deemed to be interest received or receivable by the taxpayer in the year in respect of the obligation.”;

(2) by replacing subparagraph *b* of the second paragraph by the following:

“(b) where the non-indexed debt obligation associated with the indexed debt obligation is an obligation that is described in any of subparagraphs *a* to *d* of the first paragraph of section 92.5R3, the amount of interest that would be determined in accordance with section 92.5R4 to accrue to the taxpayer in respect of the non-indexed debt obligation in the particular period described in the fifth paragraph if, for the purposes of that section 92.5R4, the particular period were a taxation year of the taxpayer and the taxpayer’s right in the indexed debt obligation were a right in the non-indexed debt obligation.”.

13. Section 125.0.1R4 of the Regulation is replaced by the following:

“**125.0.1R4.** For the purposes of paragraph *b* of section 125.0.1 of the Act, where, at any time in a taxation year of a taxpayer, the taxpayer holds a right in an indexed debt obligation, the amount by which the amount determined in accordance with subparagraph *b* of the third paragraph of section 125.0.1R3 in respect of the taxpayer’s right in the obligation exceeds the amount determined in accordance with subparagraph *a* of that paragraph in respect of the taxpayer’s right in the obligation, is deemed to be interest paid or payable in respect of the year by the taxpayer in respect of the obligation.”.

14. Section 130R110 of the Regulation is amended by replacing paragraph *f* by the following:

“(f) the portion of any debt obligation of the taxpayer outstanding at the end of that year that is convertible into an interest in the taxpayer or in a right in the property referred to in section 130R109.”.

15. Section 130R112 of the Regulation is replaced by the following:

“**130R112.** Where a taxpayer has acquired property described in subparagraph *l* of the second paragraph of Class 10 in Schedule B or subparagraph *m* of the first paragraph of Class 12 in that schedule, the deduction in respect of the property otherwise allowed to the taxpayer under this Title in computing the taxpayer’s income for a taxation year may not exceed the amount that could otherwise be deducted under this Title if the capital cost to the taxpayer of the property were reduced by the portion of any debt obligation of the taxpayer outstanding at the end of that year that is convertible into an interest in the taxpayer or a right in the property.”.

16. (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 \$0.70 by the number of those kilometres, up to and including 5,000;

“(b) the product obtained by multiplying \$0.64 by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres travelled after 31 December 2023.

17. Section 143R2 of the Regulation is amended by replacing subparagraph 3 of subparagraph iii of subparagraph *a* of the second paragraph by the following:

“(3) a municipality in the province, in lieu of taxes on property or on any right in property, other than in lieu of taxes on residential property or on any right in residential property; and”.

18. Section 250.2R1 of the Regulation is amended by replacing subparagraph i of paragraph *a* by the following:

“i. immovable property, a right or option in respect of that property,”.

19. Section 360R18 of the Regulation is amended by replacing “interest in or right to” in subparagraph *a* of the second paragraph by “right in or to”.

20. Section 395R3 of the Regulation is amended by replacing “an interest or right to” in paragraph *f* by “a right in or to”.

21. (1) Section 421.5R1 of the Regulation is replaced by the following:

“**421.5R1.** For the purposes of subparagraph *a* of the second paragraph of section 421.5 of the Act, the amount prescribed is the following:

(a) \$300 in respect of an automobile that is

i. a passenger vehicle acquired after 31 August 1989 and before 1 January 1997 or acquired after 31 December 2000 and before 1 January 2024, and

ii. a zero-emission passenger vehicle acquired after 18 March 2019 and before 1 January 2024; and

(b) \$350 in respect of an automobile that is a passenger vehicle or a zero-emission passenger vehicle acquired after 31 December 2023.”.

(2) Subsection 1 has effect from 19 March 2019.

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

(1) by replacing subparagraph vii by the following:

“vii. where the passenger vehicle was leased under a lease entered into after 31 December 2022 and before 1 January 2024, \$950, and”;

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

“viii. where the passenger vehicle was leased under a lease entered into after 31 December 2023, \$1,050; and”.

(2) Subsection 1 has effect from 1 January 2024.

23. (1) Section 421.6R3 of the Regulation is amended in subparagraph *a* of the second paragraph

(1) by replacing subparagraph v by the following:

“v. where the passenger vehicle was leased under a lease entered into after 31 December 2000 and before 1 January 2022, \$30,000,”;

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

“vi. where the passenger vehicle was leased under a lease entered into after 31 December 2021 and before 1 January 2023, \$34,000,

“vii. where the passenger vehicle was leased under a lease entered into after 31 December 2022 and before 1 January 2024, \$36,000, and

“viii. where the passenger vehicle was leased under a lease entered into after 31 December 2023, \$37,000; and”.

(2) Subsection 1 has effect from 1 January 2022.

24. Section 686R1 of the Regulation is amended by replacing “interests” in paragraph *a* by “rights”.

25. (1) Section 985.9R2 of the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**985.9R2.** For the purposes of subparagraphs i and i.1 of subparagraph *b* of the second paragraph of section 985.9 of the Act, the amount prescribed is determined, for a taxation year of a registered charity, in accordance with the following rules:”.

(2) Subsection 1 applies in respect of taxation years that begin after 31 December 2022.

26. Section 985.9R3 of the Regulation is amended in subparagraph *b* of the first paragraph

(1) by replacing subparagraph iii by the following:

“iii. a right in immovable property, the fair market value of that right on that day, less the amount of any debt bearing a reasonable rate of interest incurred by the registered charity in respect of the acquisition of that right and secured by the immovable property or the right therein.”;

(2) by replacing “an interest” in subparagraph *v* by “a right”.

27. (1) Section 998R3 of the Regulation is amended by adding the following paragraph at the end:

“If an amount borrowed by a trust is deemed, under subsection 1.2 of section 4802 of the Income Tax Regulations made under the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), to have been borrowed by a defined benefit provision, within the meaning of section 965.0.1 of the Act, of a registered pension plan, the amount is deemed not to have been borrowed by the trust for the purposes of subparagraph *c* of the first paragraph.”.

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

28. (1) Section 1015R6 of the Regulation is amended by replacing “Fonds de solidarité des travailleurs du Québec (F.T.Q.)” in subparagraph *i* of subparagraph *c* of the first paragraph by “Fonds de solidarité des travailleurs et des travailleuses du Québec (FTQ)”.

(2) Subsection 1 has effect from 1 June 2024.

29. (1) Section 1015R8 of the Regulation is amended by replacing “Fonds de solidarité des travailleurs du Québec (F.T.Q.)” in paragraph *b* by “Fonds de solidarité des travailleurs et des travailleuses du Québec (FTQ)”.

(2) Subsection 1 has effect from 1 June 2024.

30. (1) Section 1015R15 of the Regulation is amended

(1) by replacing “determined in accordance with” in the first paragraph by “under”;

(2) by replacing the second paragraph by the following:

“The amount to which the first paragraph refers is equal to the amount, expressed in dollars, referred to in section 752.0.0.1 of the Act which, with reference to section 750.2 of the Act, is applicable for the particular taxation year.”;

(3) by striking out the third and fourth paragraphs.

(2) Subsection 1 applies from the taxation year 2018.

31. (1) Sections 1015R16 and 1015R17 of the Regulation are amended by replacing “determined in accordance with” in the portion before paragraph *a* by “under”.

(2) Subsection 1 applies from the taxation year 2018.

32. (1) Section 1027R1 of the Regulation is amended by inserting the following before subparagraph *d* of the third paragraph:

“(c.1) a corporation that carried on a recognized business, within the meaning of the first paragraph of section 737.18.17.1 of the Act, or that was a member of a partnership that carried on such a business in the fiscal period that ended in that preceding year; and

“(c.2) a qualified corporation, within the meaning of the first paragraph of section 737.18.17.14 of the Act, or a corporation that was a member of a qualified partnership, within the meaning of that first paragraph, in the fiscal period that ended in that preceding year.”.

(2) Subsection 1, where it enacts subparagraph *c.1* of the third paragraph of section 1027R1 of the Regulation, applies to taxation years that end after 20 November 2012.

(3) Subsection 1, where it enacts subparagraph *c.2* of the third paragraph of section 1027R1 of the Regulation, applies to taxation years that end after 21 March 2023.

33. (1) Section 1029.8.66.14R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of amounts paid after 31 December 2022.

34. (1) Section 1079.1R2 of the Regulation is amended by replacing “Fonds de solidarité des travailleurs du Québec (F.T.Q.)” in subparagraph *d* of the second paragraph by “Fonds de solidarité des travailleurs et des travailleuses du Québec (FTQ)”.

(2) Subsection 1 has effect from 1 June 2024.

35. (1) Section 1086R70 of the Regulation is amended in the fourth paragraph

(1) by inserting “, the RL-2 slip: Retirement and pension income or the RL-3 slip: Investment income” in the portion before subparagraph *a* after “RL-1 slip: Employment and other income”;

(2) by replacing subparagraph i of subparagraph c by the following:

“i. in the case of the RL-1 slip: Employment and other income, the particular person is on extended leave or is no longer an employee of the person, or”.

(2) Subsection 1 applies in respect of information returns required to be filed after 31 December 2021.

36. Class 8 in Schedule B to the Regulation is amended by replacing subparagraph ix of paragraph j by the following:

“ix. land or any right therein.”.

37. (1) Class 43.1 in Schedule B to the Regulation is amended in the second paragraph

(1) by replacing the portion of subparagraph xix of subparagraph a before subparagraph 2 by the following:

“xix. Fixed location energy storage property that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of storing and discharging electrical energy, including a battery, compressed air energy storage, flywheels, ancillary equipment, including control and conditioning equipment, and related structures, but not including a building, pumped hydro-electric storage, a hydro-electric dam and reservoir, property used solely for backup electrical energy, a battery used in a motor vehicle, a fuel cell system where the hydrogen is produced via steam reformation of methane, and property otherwise included in Class 10 or 17 and either,

(1) if the electrical energy to be stored and discharged is generated from other property that is described in subparagraph c of the first paragraph or in any other subparagraph of this subparagraph a, or”;

(2) by inserting “and discharge” in subparagraph xx of subparagraph a after “is to store”;

(3) by inserting “including property described in subparagraph vi or xv of subparagraph a that is installed in the exclusive economic zone of Canada, within the meaning of the Oceans Act (S.C., 1996, c. 31),” in the portion of subparagraph b before subparagraph i after “Canada.”.

(2) Subsection 1 has effect from 20 June 2024.

38. The Regulation is amended by replacing “an interest in” in the following provisions by “a right in”:

(1) section 1086R7;

(2) the first paragraph of section 1086R8;

(3) subparagraphs iii and iv of paragraph e of section 1086R87.

39. 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) Section 6 of the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) is amended by replacing subparagraph xxviii of subparagraph a of the first paragraph by the following:

“xxviii. 6.4% for the year 2023 and each subsequent year; or”.

(2) Subsection 1 applies from 1 January 2025.

2. (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 year 2023 and each subsequent year.”;

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

“(l) 6.4% for the year 2023 and each subsequent year.”.

(2) Subsection 1 applies from 1 January 2025.

3. 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. 3, 7.1, 7.2, 12, 13, 24, 33, 33.7.1, 33.7.4, 33.7.5, 33.8, 33.9, 33.12, 47, 51.1, 51.2, 55.1 and 61, and 2nd par.).

1. (1) The Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by inserting the following after section 1R1.1:

“**1R1.2.** For the purposes of the definition of “financial service” in section 1 of the Act, the following services are prescribed services for the purposes of paragraph 18.6 of that definition:

(1) a service that

(a) is supplied by a payment card network operator in its capacity as the acquirer for a transaction made by payment card; and

(b) is supplied to the person that accepted the payment card used for the transaction or to a payment service provider engaged by that person;

(2) a service that is rendered to the holder of a payment card and that is supplied by a payment card network operator in its capacity as the issuer of the payment card;

(3) a service, in respect of the settlement of a transaction made by payment card, that is supplied

(a) by a payment card network operator, in its capacity as the acquirer for the transaction, to the issuer of the payment card; or

(b) by a payment card network operator, in its capacity as the issuer of the payment card, to the acquirer for the transaction; and

(4) a service, in respect of the settlement of a transaction made by payment card, that is supplied by a payment card network operator to the acquirer for the transaction and that consists of paying to the acquirer the amount charged to the payment card in respect of the transaction, but only if the issuer of the payment card supplies to the payment card network operator a service, in respect of the settlement of the transaction, of paying to the payment card network operator the amount charged to the payment card in respect of the transaction.

For the purposes of the first paragraph, “acquirer”, “issuer”, “payment card”, “payment card network” and “payment card network operator” have the meanings assigned by section 3 of the Payment Card Networks Act (S.C., 2010, c. 12, s. 1834) and “payment service provider” has the meaning assigned by section 2 of the Retail Payment Activities Act (S.C., 2021, c. 23, s. 177).”

(2) Subsection 1 applies to a supply of a service for which

(1) all or part of the consideration becomes due after 28 March 2023 or is paid after that date without having become due; or

(2) all of the consideration became due or was paid before 29 March 2023.

2. Sections 22.30R1 to 22.30R4 of the Regulation are amended by replacing wherever it appears “22.30R5 to 22.30R14” by “22.30R5 to 22.30R15”.

3. (1) The Regulation is amended by inserting the following after section 22.30R15:

“**22.31R1.** For the purposes of section 22.31 of the Act, a service the supply of which is deemed to be made in Canada outside Québec under Part IX of the Excise Tax Act (R.S.C. 1985, c. E-15) is a prescribed service.”

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

4. (1) Section 201R1 of the Regulation is amended by replacing the definition of “intermediary” by the following:

““intermediary” of a person means, in respect of a supply made by the person, a registrant that, acting as a mandatary for the person or under an agreement with the person, causes or facilitates the making of the supply by the person, or that is deemed, under section 41.0.2 of the Act, to have acted as a mandatary for the person in making the supply;”

(2) Subsection 1 has effect from 20 April 2021.

5. (1) Section 201R3 of the Regulation is amended by replacing “\$30” in the portion before paragraph 1 by “\$100”.

(2) Subsection 1 has effect from 20 April 2021.

6. (1) Section 201R4 of the Regulation is amended by replacing “\$30” and “\$150” in the portion before paragraph 1 respectively by “\$100” and “\$500”.

(2) Subsection 1 has effect from 20 April 2021.

7. (1) Section 201R5 of the Regulation is amended by replacing “\$150” in the portion before paragraph 1 by “\$500”.

(2) Subsection 1 has effect from 20 April 2021.

8. (1) Section 346R1 of the Regulation is amended by adding the following paragraph at the end:

“(17) the operation of a pipeline, rail terminal or truck terminal if the pipeline, rail terminal or truck terminal is used for the transportation of oil, natural gas or related or ancillary products.”.

(2) Subsection 1 has effect from 1 July 1992.

9. Section 350.60.4R3 of the Regulation is amended

(1) by replacing “72 to 77, 79” in subparagraph 1 of the first paragraph and in subparagraph *b* of subparagraph 2 of that paragraph by “72 to 76, 77, 79, 80”;

(2) by replacing the third paragraph by the following:

“Despite subparagraph *a* of subparagraph 2 of the first paragraph, the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the transaction corresponding to the production of the original invoice or, if applicable, of the revised original invoice, may be sent to the Minister if the information that relates to the transaction corresponding to the closing receipt or, if applicable, to the corrected closing receipt, is no longer available in the sales recording system.”.

10. Section 350.60.4R4 of the Regulation is amended

(1) by inserting “, without delay after becoming aware of the information,” in the portion before subparagraph 1 of the first paragraph after “the operator must”;

(2) by inserting the following after the first paragraph:

“Despite the first paragraph, if, for a reason beyond the operator’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the operator must send the information referred to in the first paragraph within 48 hours after the time at which the operator attempted to send it in accordance with that first paragraph.”.

11. Section 350.60.4R5 of the Regulation is amended

(1) by inserting “, 80” in subparagraph *iii* of subparagraph *a* of subparagraphs 2 and 3 of the first paragraph after “79”;

(2) by inserting the following after the seventh paragraph:

“Despite the first paragraph, if, for a reason beyond the operator’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the operator must send the information referred to in subparagraph 1, 2 or 3 of the first paragraph, as applicable, within 48 hours after the time at which the operator attempted to send it in accordance with that subparagraph.”.

12. Section 350.60.4R6 of the Regulation is amended

(1) by replacing paragraphs 1 and 2 by the following:

“(1) for the purposes of subparagraph 1 of the first or second paragraph of section 350.60.4 of the Act, without delay after becoming aware of information relating to the supply; and

“(2) for the purposes of subparagraph 1 of the fourth paragraph of section 350.60.4 of the Act, without delay after the information is entered or, if a debit note is issued to the operator, without delay after the debit note is received.”;

(2) by striking out paragraph 3;

(3) by adding the following paragraph at the end:

“Despite the first paragraph, in the case referred to in the fourth paragraph of section 350.60.4R8, the operator must send the information referred to in the first paragraph within 48 hours after the time at which the operator attempted to send it in accordance with subparagraph 1 or 2 of that first paragraph, as applicable.”.

13. (1) Section 350.60.4R7 of the Regulation is amended by replacing the second paragraph by the following:

“Despite the first paragraph, in connection with the production of a credit note, the information required under subparagraphs 5 and 19 of the first paragraph of Schedule VI may be entered on the credit note otherwise than by means of a sales recording system.”.

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

14. Section 350.60.4R8 of the Regulation is amended

(1) by replacing “and 32” in subparagraph 1 of the first paragraph and in the second paragraph by “, 33 and 35”;

(2) by inserting “31, 33,” in subparagraph 2 of the first paragraph and in the third paragraph after “27 to”.

15. Section 350.60.4R9 of the Regulation is amended by inserting the following after the third paragraph:

“Despite the second and third paragraphs, if, for a reason beyond the operator’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the operator must send the information referred to in subparagraph 1 of the second paragraph or in the third paragraph, as applicable, within 48 hours after the time at which the operator attempted to send it in accordance with subparagraph 1 of that second paragraph or that third paragraph, as applicable.”

16. Section 350.60.4R10 of the Regulation is amended

(1) by replacing “72 to 77, 79” in the first paragraph and in subparagraph 2 of the third paragraph by “72 to 76, 77, 79, 80”;

(2) by replacing “72 to 76, 79” in the second paragraph by “72 to 75, 76.1, 79.1”.

17. Section 350.60.4R11 of the Regulation is amended

(1) by replacing “subparagraph *a* of subparagraph 1 of the second paragraph of section 350.60.4R9 or subparagraph ii of subparagraph *b* of that subparagraph 1” in the portion of subparagraph 1 of the first paragraph before subparagraph *a* by “subparagraph ii of subparagraph *b* of subparagraph 1 of the second paragraph of section 350.60.4R9”;

(2) by inserting “, 80” in subparagraph *c* of subparagraph 1 of the second paragraph after “79”;

(3) by inserting the following after the fifth paragraph:

“Despite the first and second paragraphs, if, for a reason beyond the operator’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the operator must send the information referred to in the first or second paragraph, as applicable, within 48 hours after the time at which the operator attempted to send it in accordance with that paragraph.”

18. Section 350.60.4R12 of the Regulation is amended by replacing “and 32” in the first and second paragraphs by “, 33 and 35”.

19. Section 350.60.4R13 of the Regulation is amended

(1) by replacing “72 to 77, 79” in subparagraph 1 of the second paragraph by “72 to 76, 77, 79, 80”;

(2) by replacing “and 32” in subparagraph *a* of subparagraph 2 of the second paragraph and in the fourth paragraph by “, 33 and 35”;

(3) by replacing subparagraphs 1 and 2 of the third paragraph by the following:

“(1) subject to subparagraph 2, without delay after becoming aware of information relating to the supply; and

“(2) in the case referred to in the fifth paragraph, without delay after the information is entered.”;

(4) by striking out subparagraph 3 of the third paragraph;

(5) by inserting the following after the seventh paragraph:

“Despite the third paragraph, in the case referred to in the seventh paragraph, the operator must send the information referred to in the third paragraph within 48 hours after the time at which the operator attempted to send it in accordance with subparagraph 1 or 2 of that third paragraph, as applicable.”

20. Section 350.60.4R14 of the Regulation is amended

(1) by inserting “, 80” in subparagraph iii of subparagraph *a* of subparagraph 2 of the first paragraph after “79”;

(2) by inserting the following after the sixth paragraph:

“Despite the first paragraph, if, for a reason beyond the operator’s control, the sales recording system cannot receive the information referred to in subparagraphs 40 and 41 of the first paragraph of Schedule VI, the operator must send the information referred to in subparagraph 1 or 2 of the first paragraph, as applicable, within 48 hours after the time at which the operator attempted to send it in accordance with that subparagraph.”

21. Section 350.60.5R3 of the Regulation is amended

(1) by inserting “, 79, 80” in subparagraph 1 of the first paragraph and in subparagraph *b* of subparagraph 2 of that paragraph after “78”;

(2) by replacing the third paragraph by the following:

“Despite subparagraph *a* of subparagraph 2 of the first paragraph, the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the transaction corresponding to the production of the original invoice or, if applicable, of the

revised original invoice, may be sent to the Minister if the information that relates to the transaction corresponding to the closing receipt or, if applicable, to the corrected closing receipt, is no longer available in the sales recording system.”

22. Section 350.60.5R4 of the Regulation is amended

(1) by inserting “, without delay after becoming aware of the information,” in the portion before subparagraph 1 of the first paragraph after “the person must”;

(2) by inserting the following after the first paragraph:

“Despite the first paragraph, if, for a reason beyond the person’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the person must send the information referred to in the first paragraph within 48 hours after the time at which the person attempted to send it in accordance with that first paragraph.”

23. Section 350.60.5R5 of the Regulation is amended

(1) by inserting “, 80” in subparagraph iii of subparagraph *a* of subparagraphs 2 and 3 of the first paragraph after “79”;

(2) by inserting the following after the seventh paragraph:

“Despite the first paragraph, if, for a reason beyond the person’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the person must send the information referred to in subparagraph 1, 2 or 3 of the first paragraph, as applicable, within 48 hours after the time at which the person attempted to send it in accordance with that subparagraph.”

24. Section 350.60.5R6 of the Regulation is amended

(1) by replacing paragraphs 1 and 2 by the following:

“(1) for the purposes of subparagraph 1 of the first paragraph of section 350.60.5 of the Act, without delay after becoming aware of information relating to the supply; and

“(2) for the purposes of subparagraph 1 of the second paragraph of section 350.60.5 of the Act, without delay after the information is entered or, if a debit note is issued to the person, without delay after the debit note is received.”;

(2) by striking out paragraph 3;

(3) by adding the following paragraph at the end:

“Despite the first paragraph, in the case referred to in the fourth paragraph of section 350.60.5R8, the person must send the information referred to in the first paragraph within 48 hours after the time at which the person attempted to send it in accordance with subparagraph 1 or 2 of that first paragraph, as applicable.”

25. (1) Section 350.60.5R7 of the Regulation is amended by replacing the second paragraph by the following:

“Despite the first paragraph, in connection with the production of a credit note, the information required under subparagraphs 5 and 19 of the first paragraph of Schedule VI may be entered on the credit note otherwise than by means of a sales recording system.”

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

26. Section 350.60.5R8 of the Regulation is amended

(1) by replacing “and 32” in subparagraph 1 of the first paragraph and in the second paragraph by “, 33 and 35”;

(2) by inserting “31, 33,” in subparagraph 2 of the first paragraph and in the third paragraph after “27 to”.

27. Section 350.60.8R2 of the Regulation is amended by inserting “, 80” in the first paragraph after “79”.

28. Section 350.60.8R3 of the Regulation is amended by adding the following paragraph at the end:

“Despite the first paragraph, if, for a reason beyond the operator’s control, the sales recording system cannot receive the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI, the operator must send the information referred to in the first paragraph within 48 hours after the time at which the operator attempted to send it in accordance with that first paragraph.”

29. Section 350.60.9R2 of the Regulation is amended by replacing paragraphs 1 to 4 by the following:

“(1) in the case of a reproduced or duplicate invoice referred to in any of sections 350.60.4R8, 350.60.4R9 and 350.60.4R13, the information relating to the invoice that is required under subparagraphs 1, 3, 4, 7, 9, 10, 13, 15 to 17, 21 to 26, 35 to 37 and 43 of the first paragraph of Schedule VI and the information relating to the reproduction or duplicate that is required under subparagraphs 33, 34 and 38 to 42 of the first paragraph of that Schedule;

“(2) in the case of a reproduced or duplicate invoice referred to in section 350.60.5R8, the information relating to the invoice that is required under subparagraphs 2 to 4, 7, 10, 13, 15 to 17, 21 to 26, 35 to 37 and 43 of the first paragraph of Schedule VI and the information relating to the reproduction or duplicate that is required under subparagraphs 33, 34 and 38 to 42 of the first paragraph of that Schedule;

“(3) in the case of a reproduced or duplicate credit note referred to in section 350.60.4R8, the information relating to the credit note that is required under subparagraphs 1, 3 to 5, 7, 11, 12, 14 to 16, 18, 19, 21, 27 to 31, 35, 37 and 43 of the first paragraph of Schedule VI and the information relating to the reproduction or duplicate that is required under subparagraphs 33, 34 and 38 to 42 of the first paragraph of that Schedule; and

“(4) in the case of a reproduced or duplicate credit note referred to in section 350.60.5R8, the information relating to the credit note that is required under subparagraphs 2 to 5, 7, 12, 14 to 16, 18, 19, 21, 27 to 31, 35, 37 and 43 of the first paragraph of Schedule VI and the information relating to the reproduction or duplicate that is required under subparagraphs 33, 34 and 38 to 42 of the first paragraph of that Schedule.”

30. Section 350.60.9R3 of the Regulation is amended by adding the following paragraph at the end:

“(4) where the invoice referred to in subparagraph 2 of the first or second paragraph of section 350.60.4 of the Act or in subparagraph 2 of the first paragraph of section 350.60.5 of the Act has been provided to the recipient, was produced using a sales recording system within the meaning assigned by section 350.60.4R1, after the production of the invoice the sales recording system was recertified or replaced, and it is no longer possible to reproduce the invoice using such a system.”

31. Section 350.62R1 of the Regulation is amended

(1) by replacing “For the purposes of” in the portion before the definition of “goods and services tax paid or payable” by “For the purposes of this section and”;

(2) by replacing “prepared” in the definition of “original invoice” by “produced”;

(3) by inserting the following definition in alphabetical order:

“closing receipt” means

(1) an invoice produced when the amount determined in subparagraph 19 of the first paragraph of any of sections 350.62R3, 350.62R14 and 350.62R17, if applicable, or in subparagraph 17 of the first paragraph of any of those sections was paid to the person, was charged to the recipient’s account, or was paid in part to the person, the balance being charged to the recipient’s account; or

(2) a transaction executed after the production of an original invoice to indicate the method of payment used by the recipient to pay the amount referred to in paragraph 1 or to indicate that the amount was charged to the recipient’s account or was paid in part to the person, the balance being charged to the recipient’s account;”.

32. Section 350.62R2 of the Regulation is amended by replacing the portion before paragraph 1 by the following:

“**350.62R2.** For the purposes of subparagraph 1 of the first and second paragraphs of section 350.62 of the Act, the prescribed manner for sending the information required under sections 350.62R3 and 350.62R3.1 to the Minister is to”.

33. Section 350.62R3 of the Regulation is replaced by the following:

“**350.62R3.** For the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, the prescribed information to be sent to the Minister by the person is the following:

- (1) mention that a transaction-type request is involved;
- (2) mention that a current transaction is involved, if applicable;
- (3) mention that a batch of transactions recorded offline is involved, if applicable;
- (4) the sector abbreviation for the transaction;
- (5) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;
- (6) the name of the driver or, if the person has entered into a contract with a subcontractor to have the service provided, the name of the individual who sends the information required under this section on behalf of the person;
- (7) the date, hour, minute and second of the time at which the driver or the individual sends the information required under this section to the Minister;

- (8) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information required under subparagraph 7;
- (9) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;
- (10) a sufficiently detailed description of the passenger transportation service;
- (11) the value of the consideration paid or payable in respect of the supply;
- (12) the person's mandatory billing file number;
- (13) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);
- (14) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;
- (15) the total of the goods and services tax paid or payable in respect of the supply;
- (16) the total of the tax paid or payable in respect of the supply;
- (17) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply;
- (18) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 17;
- (19) if applicable, the total of the amounts referred to in subparagraphs 17 and 18 or, if the amount referred to in subparagraph 18 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 17 exceeds the absolute value of the amount referred to in subparagraph 18;
- (20) one of the following:
- (a) the method of payment used by the recipient to pay the amount determined in subparagraph 19, if applicable, or in subparagraph 17;
- (b) mention that the amount referred to in subparagraph *a* was charged to the recipient's account or was paid in part to the person, the balance being charged to the recipient's account, if applicable;
- (c) mention that payment was not made; or
- (d) mention that no payment applies to the transaction;
- (21) either
- (a) mention that payment was made with the recipient's device using software supplied by the person; or
- (b) mention that subparagraph *a* does not apply;
- (22) mention that the transaction corresponds to, as applicable,
- (a) a reproduction;
- (b) a duplicate;
- (c) a cancelled transaction;
- (d) a transaction for which the recipient left without paying the amount determined in subparagraph 19, if applicable, or in subparagraph 17; or
- (e) an invoice or any other transaction not covered by any of subparagraphs *a* to *d*;
- (23) mention that the transaction relates to, as applicable,
- (a) an original invoice; or
- (b) a closing receipt;
- (24) if the transaction corresponds to a reproduction or duplicate of an invoice, the following information:
- (a) the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is required under subparagraphs 1, 4, 5, 7 to 21, 23, 26 and 27; and
- (b) the information relating to the reproduction or duplicate that is required under subparagraphs 2, 3, 6, 22, 25 and 28 to 37;
- (25) in respect of the invoice, reproduction or duplicate, either
- (a) mention that it is printed or sent by a technological means, or is both printed and sent by such means; or
- (b) mention that it is not printed or sent by a technological means;

(26) mention that the transaction is conducted in operational mode;

(27) mention that a transaction relating to an original invoice has been cancelled, if applicable;

(28) the identifier, assigned by the developer, of the version of the sales recording system used to record the transaction and that corresponds to the parent version update;

(29) the identifier, assigned by the developer, of the parent version of the sales recording system used to record the transaction;

(30) the unique identifier, assigned by the Minister, of the version of the sales recording system used to record the transaction;

(31) the code assigned by the Minister at the time of certification of the sales recording system used to record the transaction;

(32) the fingerprint of the digital certificate issued by the Minister to the person who produced the signature referred to in subparagraph 33;

(33) the digital signature of the person in respect of the transaction;

(34) the date, hour, minute and second of the time at which the digital signature referred to in subparagraph 33 is generated;

(35) the digital signature of the person in respect of the previous transaction;

(36) the unique identifier, assigned by the Minister, of the sales recording system; and

(37) the unique identifier, assigned by the Minister, of the developer of the sales recording system.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the following information:

(1) the information required under subparagraphs 13, 14, 36 and 37 of the first paragraph;

(2) the unique identifier, assigned by the Minister, of the device used;

(3) the identifier, assigned by the developer, of the version of the sales recording system used to send the information to the Minister and that corresponds to the parent version update;

(4) the identifier, assigned by the developer, of the parent version of the sales recording system used to send the information to the Minister;

(5) the unique identifier, assigned by the Minister, of the version of the sales recording system used to send the information to the Minister;

(6) the code assigned by the Minister at the time of certification of the sales recording system used to send the information to the Minister;

(7) the fingerprint of the digital certificate issued by the Minister to the person who produced the signature referred to in subparagraph 8;

(8) the digital signature of the request heading generated by the person signing in with the cloud environment designed to receive the information to be sent to the Minister;

(9) mention that the production environment is used to make the request;

(10) mention that the test case number is “000.000”; and

(11) mention that the type of device that initialized the request is a sales recording system.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.”

34. The Regulation is amended by inserting the following after section 350.62R3:

“**350.62R3.1.** For the purposes of subparagraph 1 of the second paragraph of section 350.62 of the Act, the prescribed information to be sent to the Minister by the person is the information required under subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R3 that relates to the transaction corresponding to the closing receipt or, if applicable, to the corrected closing receipt, and the following information that relates to the adjustment, refund or credit:

(1) mention that a transaction-type request is involved;

(2) mention that a current transaction is involved, if applicable;

(3) mention that a batch of transactions recorded offline is involved, if applicable;

- (4) the sector abbreviation for the transaction;
- (5) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;
- (6) the name of the driver or, if the person has entered into a contract with a subcontractor to have the service provided, the name of the individual who sends the information required under this section on behalf of the person;
- (7) the date, hour, minute and second of the time at which the driver or the individual sends the information required under this section to the Minister;
- (8) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information required under subparagraph 7;
- (9) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;
- (10) a sufficiently detailed description of the passenger transportation service;
- (11) the amount of the adjustment, refund or credit in respect of the supply, if applicable, expressed as a negative amount;
- (12) the person's mandatory billing file number;
- (13) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);
- (14) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;
- (15) the amount of the adjustment, refund or credit for the goods and services tax paid or payable, expressed as a negative amount;
- (16) the amount of the adjustment, refund or credit for the tax paid or payable, expressed as a negative amount;
- (17) the total amount of the adjustment, refund or credit, expressed as a negative amount, that consists of the amount of the adjustment, refund or credit for the tax paid or payable and for the goods and services tax paid or payable and the amount of the adjustment, refund or credit in respect of the supply;
- (18) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 17;
- (19) if applicable, the total of the amounts referred to in subparagraphs 17 and 18;
- (20) the refund method used by the person to refund the amount determined in subparagraph 19, if applicable, or in subparagraph 17;
- (21) either
- (a) mention that the payment made by the recipient to pay the amount referred to in subparagraph 19 of the first paragraph of section 350.62R3, if applicable, or in subparagraph 17 of the first paragraph of that section, was made with the recipient's device using software supplied by the person; or
- (b) mention that subparagraph *a* does not apply;
- (22) mention that the transaction corresponds to, as applicable,
- (a) a reproduction;
- (b) a duplicate;
- (c) a cancelled transaction; or
- (d) any other transaction not covered by any of subparagraphs *a* to *c*;
- (23) mention that the transaction relates to a credit note;
- (24) if the transaction executed by the person corresponds to a reproduction or duplicate of a credit note, the following information:
- (a) the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is required under subparagraphs 1, 4, 5, 7 to 21, 23 and 26; and
- (b) the information relating to the reproduction or duplicate that is required under subparagraphs 2, 3, 6, 22, 25 and 27;
- (25) in respect of the credit note, reproduction or duplicate, either
- (a) mention that it is printed or sent by a technological means, or is both printed and sent by such means; or
- (b) mention that it is not printed or sent by a technological means;

(26) mention that the transaction is conducted in operational mode; and

(27) the information required under subparagraphs 28 to 37 of the first paragraph of section 350.62R3.

Despite the first paragraph, the information required under subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R3 that relates to the transaction corresponding to the production of the original invoice or, if applicable, of the revised original invoice, may be sent to the Minister if the information that relates to the transaction corresponding to the closing receipt or, if applicable, to the revised closing receipt, is no longer available in the sales recording system.

The second and third paragraphs of section 350.63R3 apply to this section, with the necessary modifications.”.

35. Section 350.62R4 of the Regulation is amended in the first paragraph

(1) by replacing the portion before subparagraph 1 by the following:

“**350.62R4.** The number referred to in subparagraph 9 of the first paragraph of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 and in subparagraph 4 of the second and fourth paragraphs of section 350.62R14 and of the second paragraph of section 350.62R17 must satisfy the following conditions:”;

(2) by striking out subparagraph 4.

36. Section 350.62R5 of the Regulation is amended

(1) by replacing the first paragraph by the following:

“For the purposes of subparagraph 10 of the first paragraph of section 350.62R3, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) mention of the method of calculation used to set the fare and, for an hourly rate, mention of the number of hours billed;

(2) mention that the service is a drive-you-home or a cost-sharing transportation service, if applicable;

(3) mention that a discount is given in respect of the supply, if applicable, and the value of the discount, expressed as a negative amount;

(4) mention that dues are to be paid pursuant to the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), if applicable, and the amount of the dues;

(5) mention that service charges apply in respect of the supply, if applicable, and the amount of the charges;

(6) the name of the electronic platform or system used to set the fare, if applicable;

(7) mention of each service being supplied and the amount paid or payable by the recipient for each service or, if the service is provided without charge, mention to that effect;

(8) the abbreviation of the subsector involved for each service referred to in subparagraph 7;

(9) the quantity of each service referred to in subparagraph 7; and

(10) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act (R.S.C. 1985, c. E-15) applies in respect of each service referred to in subparagraph 7.”;

(2) by inserting the following after the first paragraph:

“For the purposes of subparagraph 10 of the first paragraph of section 350.62R3.1, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) mention of the method of calculation used to set the fare and, for an hourly rate, mention of the number of hours billed;

(2) mention that the supply in respect of which an amount is adjusted, refunded or credited relates to a drive-you-home or a cost-sharing transportation service, if applicable;

(3) mention that a discount was given in respect of the supply, if applicable, and the value of the discount;

(4) mention that dues paid pursuant to the Act respecting remunerated passenger transportation by automobile are adjusted, refunded or credited, if applicable, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(5) mention that service charges that were applied in respect of the supply are adjusted, refunded or credited, if applicable, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(6) the name of the platform or electronic system used to set the fare, if applicable;

(7) mention of each service supplied and in respect of which an amount is adjusted, refunded or credited, and of that amount;

(8) the abbreviation of the subsector involved for each service referred to in subparagraph 7;

(9) the quantity of each service referred to in subparagraph 7; and

(10) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act applied in respect of each service referred to in subparagraph 7.”;

(3) by replacing “subparagraphs 8, 9 and 12” in the second paragraph by “subparagraphs 7, 9 and 11”.

37. Section 350.62R6 of the Regulation is amended

(1) by replacing the first and second paragraphs by the following:

“If, in connection with a particular transaction, information to be sent under the first paragraph of section 350.62R3 or 350.62R3.1 was omitted, or is described in the second paragraph, the following rules apply:

(1) if the particular transaction corresponds to the production of an original invoice, the person must, without delay after becoming aware of the information,

(a) send the information required under subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R3 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information required under the first paragraph of section 350.62R3 after making the necessary corrections; and

(c) subject to the third paragraph, provide an invoice to the recipient containing the information required under section 350.62R9, if the recipient is present;

(2) if the particular transaction corresponds to a closing receipt,

(a) the person must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R3 that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 4, 5, 10 to 23 and 27 of the first paragraph of section 350.62R3; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 2, 3, 6 to 9, 25, 26 and 28 to 37 of the first paragraph of section 350.62R3 that relates to the new transaction; and

(b) the person must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R3 that is to be sent under subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information required under the first paragraph of section 350.62R3 after making the necessary corrections; and

iii. provide an invoice to the recipient containing the information required under section 350.62R9, if the recipient is present; and

(3) if the particular transaction corresponds to the production of a credit note or relates to the issue of a debit note,

(a) the person must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R3.1 that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 4, 5 and 10 to 23 of the first paragraph of section 350.62R3.1; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 2, 3, 6 to 9 and 25 to 27 of the first paragraph of section 350.62R3.1 that relates to the new transaction; and

(b) the person must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R3.1 that is to be sent under subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information required under the first paragraph of section 350.62R3.1 after making the necessary corrections; and

iii. if applicable, issue a credit note to the recipient containing the information required under section 350.62R9.1.

Information to which the first paragraph refers is

(1) erroneous or incomplete information; or

(2) information referred to in subparagraph *a* or *b* of subparagraph 20 of the first paragraph of section 350.62R3 if, after an original invoice has been produced, the amount determined in subparagraph 19 of that first paragraph, if applicable, or in subparagraph 17 of that first paragraph was paid to the person, was charged to the recipient's account, or was paid in part to the person, the balance being charged to the recipient's account, as applicable.”;

(2) by replacing the fourth paragraph by the following:

“For the purposes of subparagraph ii of subparagraph *a* of subparagraph 2 of the first paragraph, the amounts referred to in subparagraphs 11 and 15 to 19 of the first paragraph of section 350.62R3 must be expressed as negative amounts, except if the amount referred to in subparagraph 18 is negative, in which case it must be expressed as a positive amount.”;

(3) by adding the following paragraphs at the end:

“For the purposes of subparagraph ii of subparagraph *a* of subparagraph 3 of the first paragraph, the amounts referred to in subparagraphs 11 and 15 to 19 of the first paragraph of section 350.62R3.1 must be expressed as positive amounts, except if the amount referred to in subparagraph 18 is positive, in which case it must be expressed as a negative amount.

Subparagraph 2 of the first paragraph does not apply if the information is erroneous information referred to in subparagraph 1 of the second paragraph and relates to an amount charged or collected as or on account of tax in excess of the tax collectible or the tax calculated on the consideration for a supply, or on a portion of the consideration, that is later reduced.

Despite subparagraphs 1 and 2 of the first paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 21 and 22 of the first paragraph of section 350.62R9, the person must send the information referred to in subparagraph 1 of the first paragraph or under subparagraphs *a* and *b* of subparagraph 2 of that paragraph within 48 hours after the time at which the person attempted to send it in accordance with that subparagraph 1 or subparagraphs *a* and *b* of that subparagraph 2, as applicable.

Despite subparagraph 3 of the first paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 22 and 23 of the first paragraph of section 350.62R9.1, the person must send the information referred to in subparagraphs *a* and *b* of subparagraph 3 of the first paragraph within 48 hours after the time at which the person attempted to send it in accordance with subparagraphs *a* and *b* of that subparagraph 3.

The second and third paragraphs of section 350.62R3 apply to this section, with the necessary modifications.”.

38. Sections 350.62R7 to 350.62R10 of the Regulation are replaced by the following:

“**350.62R7.** The prescribed time for sending the information required under the first paragraph of sections 350.62R3 and 350.62R3.1 to the Minister is as follows,

(1) for the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, the time at which the trip ends; and

(2) for the purposes of subparagraph 1 of the second paragraph of section 350.62 of the Act, without delay after the information is entered or, if a debit note is issued to the person, without delay after the debit note is received.

Despite the first paragraph, in the case described in the third paragraph of section 350.62R9 or of section 350.62R9.1, the person must send the information referred to in the first paragraph within 48 hours after the time at which the person attempted to send it in accordance with subparagraph 1 or 2 of the first paragraph, as applicable.

“**350.62R8.** For the purposes of subparagraph 2 of the first and second paragraphs of section 350.62 of the Act, the prescribed manner for a person to produce an invoice or a credit note is to use a sales recording system.

Despite the first paragraph, in connection with the production of a credit note, the information required under subparagraphs 3 and 10 of the first paragraph of section 350.62R9.1 may be entered on the credit note otherwise than by means of a sales recording system.

“**350.62R9.** For the purposes of subparagraph 2 of the first paragraph of section 350.62 of the Act, the prescribed information an invoice must contain is the following:

(1) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;

- (2) the date, hour, minute and second of the time at which the driver, or the individual, referred to in subparagraph 6 of the first paragraph of section 350.62R3, sends the information required under the first paragraph of that section to the Minister;
- (3) the number identifying the relevant transaction;
- (4) a sufficiently detailed description of the passenger transportation service;
- (5) the value of the consideration paid or payable in respect of the supply;
- (6) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);
- (7) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;
- (8) if applicable, either
- (a) mention that no payment applies to the supply or no payment has been made; or
- (b) mention of the method of payment used by the recipient to pay the amount determined in subparagraph 14, if applicable, or in subparagraph 12;
- (9) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 10 to 24;
- (10) the total of the goods and services tax paid or payable in respect of the supply;
- (11) the total of the tax paid or payable in respect of the supply;
- (12) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply;
- (13) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 12;
- (14) if applicable, the total of the amounts referred to in subparagraphs 12 and 13 or, if the amount referred to in subparagraph 13 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 12 exceeds the absolute value of the amount referred to in subparagraph 13;
- (15) in the case of a reproduction, mention to that effect;
- (16) if applicable, one of the following:
- (a) mention that an original invoice is involved;
- (b) mention that a revised original invoice is involved;
- (c) mention that payment was received by the person; or
- (d) mention that the amount determined in subparagraph 14, if applicable, or in subparagraph 12 was charged to the recipient's account;
- (17) in the case of a revised original invoice, mention of the number of previously produced invoices it replaces;
- (18) in the case of a corrected closing receipt, mention to that effect;
- (19) in the case where the document is both printed and sent by a technological means, mention on the document sent by such means that the document is an electronic copy;
- (20) a two-dimensional QR barcode containing a hyperlink described in section 350.62R10 and, if the document is sent by a technological means, the hyperlink must be clickable and appear after the barcode;
- (21) the date, hour, minute and second of the time at which the Minister processes the information sent by the sales recording system and, if the Coordinated Universal Time (UTC) of the sales recording system does not correspond to - 5 h, the mention "UTC - 05:00";
- (22) the number assigned by the Minister to the transaction;
- (23) the unique identifier, assigned by the Minister, of the device used to produce the document;
- (24) a transversal row of equal signs (=) immediately following the information required under subparagraphs 9 to 23;
- (25) in the case of a reproduced invoice, the information appearing on the invoice already provided to the recipient that is required under subparagraphs 1 to 14, 16 to 18, 24 and 26 as well as the information required under subparagraphs 15 and 19 to 23 relating to the reproduced invoice; and
- (26) mention that a transaction relating to an original invoice has been cancelled, if applicable.

For the purposes of subparagraph 4 of the first paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the information referred to in section 350.62R5, other than the information referred to in the second and third paragraphs of that section.

Despite the first paragraph, the information required under subparagraphs 21 and 22 of the first paragraph need not be indicated on the invoice if, for a reason beyond the person's control, the sales recording system cannot receive it, in which case the information missing on the invoice must be replaced by a mention that a communication problem has occurred.

The information required under subparagraphs 9 to 24 of the first paragraph must appear in that order on the invoice.

“**350.62R9.1.** For the purposes of subparagraph 2 of the second paragraph of section 350.62 of the Act, the prescribed information a credit note must contain is

(1) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;

(2) the date, hour, minute and second of the time at which the driver, or the individual, referred to in subparagraph 6 of the first paragraph of section 350.62R3.1, sends the information required under the first paragraph of that section to the Minister;

(3) the date on which the credit note is issued, if the date differs from the date referred to in subparagraph 2;

(4) the number identifying the relevant transaction;

(5) a sufficiently detailed description of the passenger transportation service;

(6) the amount of the adjustment, refund or credit in respect of the supply, if applicable, expressed as a negative amount;

(7) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);

(8) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;

(9) the refund method used by the person to refund the amount determined in subparagraph 16, if applicable, or in subparagraph 14;

(10) the information to be provided under paragraph 3 of section 449R1;

(11) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 12 to 25;

(12) the amount of the adjustment, refund or credit for the goods and services tax paid or payable, expressed as a negative amount;

(13) the amount of the adjustment, refund or credit for the tax paid or payable, expressed as a negative amount;

(14) the total amount of the adjustment, refund or credit, expressed as a negative amount, that consists of the amount of the adjustment, refund or credit for the tax paid or payable and for the goods and services tax paid or payable and the amount of the adjustment, refund or credit in respect of the supply;

(15) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 14;

(16) if applicable, the total of the amounts referred to in subparagraphs 14 and 15;

(17) in the case of a reproduction, mention to that effect;

(18) mention that a credit note is involved;

(19) in the case of a corrected credit note, mention to that effect;

(20) in the case where the document is both printed and sent by a technological means, mention on the document sent by such means that the document is an electronic copy;

(21) a two-dimensional QR barcode containing a hyperlink described in section 350.62R10 and, if the document is sent by a technological means, the hyperlink must be clickable and appear after the barcode;

(22) the date, hour, minute and second of the time at which the Minister processes the information sent by the sales recording system and, if the Coordinated Universal Time (UTC) of the sales recording system does not correspond to - 5 h, the mention “UTC - 05:00”;

(23) the number assigned by the Minister to the transaction;

(24) the unique identifier, assigned by the Minister, of the device used to produce the document;

(25) a transversal row of equal signs (=) immediately following the information required under subparagraphs 11 to 24; and

(26) in the case of a reproduced credit note, the information appearing on the credit note already provided to the recipient that is required under subparagraphs 1 to 16, 18, 19 and 25 as well as the information required under subparagraphs 17 and 20 to 24 relating to the reproduced credit note.

For the purposes of subparagraph 5 of the first paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the information referred to in section 350.62R5, other than the information referred to in the first and third paragraphs of that section.

Despite the first paragraph, the information required under subparagraphs 22 and 23 of the first paragraph need not be indicated on the credit note if, for a reason beyond the person's control, the sales recording system cannot receive it, in which case the information missing on the credit note must be replaced by a mention that a communication problem has occurred.

The information required under subparagraphs 11 to 25 of the first paragraph must appear in that order on the credit note.

350.62R10. The hyperlink to which subparagraph 20 of the first paragraph of section 350.62R9 and subparagraph 21 of the first paragraph of section 350.62R9.1 refer must begin by "<https://qr.mev-web.ca?f=>", and be followed by the following information which must appear concatenated in that order:

(1) in the case of an invoice, the information required under subparagraphs 32, 7, 15 to 17, 19, 13, 14, 22, 26, 33, 35 and 9 of the first paragraph of section 350.62R3; and

(2) in the case of a credit note, the information required under subparagraph 27 of the first paragraph of section 350.62R3.1, when that subparagraph refers to subparagraph 32 of the first paragraph of section 350.62R3, under subparagraphs 7, 15 to 17, 19, 13, 14, 22 and 26 of the first paragraph of section 350.62R3.1, under subparagraph 27 of the first paragraph of section 350.62R3.1, when that subparagraph refers to subparagraphs 33 and 35 of the first paragraph of section 350.62R3, and under subparagraph 9 of the first paragraph of section 350.62R3.1.”.

39. Section 350.62R12 of the Regulation is amended by replacing “paragraph 2 of section 350.62 of the Act” in the first paragraph by “subparagraph 2 of the first paragraph of section 350.62 of the Act”.

40. Sections 350.62R13 to 350.62R18 of the Regulation are replaced by the following:

350.62R13. For the purposes of the first paragraph of section 350.62 of the Act, a case where, pursuant to an agreement for the supply of a passenger transportation service entered into between the person and the recipient, all or part of the consideration for the supply is payable at a time other than at the end of the trip, is a prescribed case.

In the case described in the first paragraph, the following rules apply:

(1) if section 32.3 of the Act does not apply in respect of the supply of the passenger transportation service,

(a) for the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, if the information required under the first paragraph of section 350.62R15 is known to the person at the time the agreement is entered into and all consideration is paid at that time without having become due under the terms of the agreement, the person must send the information referred to in the first paragraph of section 350.62R14 to the Minister without delay after that time;

(b) for the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, in any other case, the person must

i. send the information referred to in the second paragraph of section 350.62R14 to the Minister without delay after the agreement has been entered into; and

ii. send the information referred to in the first and the third paragraphs of section 350.62R14 to the Minister immediately before the time at which the person provides an invoice to the recipient in accordance with subparagraph c; and

(c) for the purposes of subparagraph 2 of the first paragraph of section 350.62 of the Act, the person must produce an invoice containing the information required under the first paragraph of section 350.62R15 and provide the invoice to the recipient at the time at which

i. all consideration for the supply or, if there are two or more payments, the last payment of the consideration becomes due or is paid without having become due under the terms of the agreement; and

ii. the information required under in the first paragraph of section 350.62R15 is known to the person; and

(2) if section 32.3 of the Act applies in respect of the supply of the passenger transportation service for a billing period,

(a) for the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, if the information required under the first paragraph of section 350.62R15 is known to the person on the first day of the billing period and all consideration for the supply, attributable to the billing period, is paid on that first day without having become due, the person must send the information referred to in the first paragraph of section 350.62R14 to the Minister on that first day;

(b) for the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, in any other case, the person must

i. send the information referred to in the second paragraph of section 350.62R14 to the Minister on the first day of the billing period; and

ii. send the information referred to in the first and the third paragraphs of section 350.62R14 to the Minister immediately before the time at which the person provides an invoice to the recipient in accordance with subparagraph *c*; and

(c) for the purposes of subparagraph 2 of the first paragraph of section 350.62 of the Act, the person must produce an invoice containing the information required under the first paragraph of section 350.62R15 and provide the invoice to the recipient at the time at which

i. all consideration for the supply or, if there are two or more payments, the last payment of the consideration, attributable to the billing period, becomes due or is paid without having become due; and

ii. the information required under the first paragraph of section 350.62R15 is known to the person.

If, in connection with a particular transaction, the information referred to in subparagraph *a* of subparagraphs 23 and 25 of the first paragraph of section 350.62R14 was sent and information referred to in subparagraph *a* or *b* of subparagraph 20 of the first paragraph of that section subsequently becomes known, the person must send, without delay after becoming aware of the information,

(1) the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R14 that relates to the particular transaction and allows the Minister to identify it; and

(2) the information to be sent under subparagraph ii of subparagraph *b* of subparagraph 1 or 2 of the second paragraph.

The first paragraph does not apply in respect of

(1) the supply of an adapted transportation service or a shared transportation service; or

(2) the supply of a passenger transportation service if the transportation is organized or coordinated through an electronic platform or system.

For the purposes of the second paragraph of section 350.62 of the Act, a case where the person adjusts, refunds or credits an amount in favour of, or to, the recipient in respect of the supply referred to in the first paragraph for which a closing receipt has been produced, is a prescribed case.

In the case described in the fifth paragraph, the following rules apply:

(1) for the purposes of subparagraph 1 of the second paragraph of section 350.62 of the Act, the person must send the following information without delay after the information is entered or, if a debit note is issued to the person, without delay after the debit note is received:

(a) the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R14 that relates to the transaction corresponding to the closing receipt or, if applicable, to the corrected closing receipt; and

(b) the information referred to in the fourth paragraph of section 350.62R14 that relates to the adjustment, refund or credit; and

(2) for the purposes of subparagraph 2 of the second paragraph of section 350.62 of the Act, the person must, unless the recipient issues to the person the debit note referred to in paragraph 1 of section 449 of the Act, produce the credit note referred to in that paragraph 1 containing the information required under the second paragraph of section 350.62R15, issue the credit note to the recipient within a reasonable time and keep a copy of it.

Despite subparagraph *a* of subparagraph 1 of the sixth paragraph, the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R14 that relates to the transaction corresponding to the production of the original invoice or, if applicable, of the revised original invoice, may be sent to the Minister if the information that relates to the transaction corresponding to the closing receipt or, if applicable, to the revised closing receipt, is no longer available in the sales recording system.

Despite the eleventh paragraph, when it refers to the first paragraph of section 350.62R8, the information required under subparagraphs 3 and 10 of the second paragraph of section 350.62R15 may be entered on the credit note otherwise than by means of a sales recording system.

Despite the second and third paragraphs, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 21 and 22 of the first paragraph of section 350.62R15, the person must send the information referred to in the second or third paragraph, as applicable, within 48 hours after the time at which the person attempted to send it in accordance with subparagraph *a* or *b* of subparagraph 1 or 2 of the second paragraph or the third paragraph, as applicable.

Despite subparagraph 1 of the sixth paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 22 and 23 of the second paragraph of section 350.62R15, the person must send the information referred to in subparagraph 1 of the sixth paragraph within 48 hours after the time at which the person attempted to send it in accordance with that subparagraph 1.

Section 350.62R2, the second and third paragraphs of section 350.62R3, the first paragraph of section 350.62R8 and sections 350.63R1 and 350.63R2 apply to this section, with the necessary modifications.

“**350.62R14.** The information to which subparagraph *a* of subparagraphs 1 and 2 of the second paragraph of section 350.62R13 and subparagraph ii of subparagraph *b* of subparagraphs 1 and 2 of the second paragraph of that section refer is the following:

- (1) mention that a transaction-type request is involved;
- (2) mention that a current transaction is involved, if applicable;
- (3) mention that a batch of transactions recorded offline is involved, if applicable;
- (4) the sector abbreviation for the transaction;
- (5) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;
- (6) the name of the individual who sends the information referred to in this section to the Minister;

(7) the date, hour, minute and second of the time at which the individual sends the information referred to in this paragraph to the Minister;

(8) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information referred to in subparagraph 7;

(9) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;

(10) a sufficiently detailed description of the passenger transportation service;

(11) the value of the consideration paid or payable in respect of the supply;

(12) the person's mandatory billing file number;

(13) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);

(14) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;

(15) the total of the goods and services tax paid or payable in respect of the supply;

(16) the total of the tax paid or payable in respect of the supply;

(17) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply;

(18) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 17;

(19) if applicable, the total of the amounts referred to in subparagraphs 17 and 18 or, if the amount referred to in subparagraph 18 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 17 exceeds the absolute value of the amount referred to in subparagraph 18;

(20) one of the following:

(*a*) the method of payment used by the recipient to pay the amount determined in subparagraph 19, if applicable, or in subparagraph 17;

(b) mention that the amount referred to in subparagraph *a* was charged to the recipient's account or was paid in part to the person, the balance being charged to the recipient's account, if applicable;

(c) mention that payment was not made;

(d) mention that no payment applies to the transaction;

(21) either

(a) mention that payment was made with the recipient's device using software supplied by the person; or

(b) mention that subparagraph *a* does not apply;

(22) mention that the transaction corresponds to, as applicable,

(a) a reproduction;

(b) a duplicate;

(c) a cancelled transaction;

(d) a transaction for which the recipient avoided paying the amount determined in subparagraph 19, if applicable; or in subparagraph 17; or

(e) an invoice or any other transaction not covered by any of subparagraphs *a* to *d*;

(23) mention that the transaction

(a) relates to an original invoice; or

(b) relates to a closing receipt;

(24) if the transaction corresponds to a reproduction or duplicate of an invoice, the following information:

(a) the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is required under subparagraphs 1, 4, 5, 7 to 21, 23, 26 and 27; and

(b) the information relating to the reproduction or duplicate that is required under subparagraphs 2, 3, 6, 22, 25 and 28;

(25) in respect of the invoice, reproduction or duplicate, either

(a) mention that it is printed or sent by a technological means, or is both printed and sent by such means; or

(b) mention that it is not printed or sent by a technological means;

(26) mention that the transaction is conducted in operational mode;

(27) mention that a transaction relating to an original invoice has been cancelled, if applicable; and

(28) the information required under subparagraphs 28 to 37 of the first paragraph of section 350.62R3.

The information to which subparagraph *i* of subparagraph *b* of subparagraphs 1 and 2 of the second paragraph of section 350.62R13 refers is the following:

(1) the information referred to in subparagraphs 1 to 6, 12 to 14, 22, 26 and 28 of the first paragraph;

(2) the date, hour, minute and second of the time at which the individual sends the information referred to in this paragraph to the Minister;

(3) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information referred to in subparagraph 2;

(4) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;

(5) a sufficiently detailed description of the passenger transportation service;

(6) the value of the consideration paid or payable in respect of the supply or, failing that, an estimate of the value;

(7) the total of the goods and services tax in respect of the supply or, failing that, an estimate of the total;

(8) the total of the tax in respect of the supply or, failing that, an estimate of the total;

(9) the total amount for the supply that consists of the tax, the goods and services tax and the value of the consideration paid or payable, in respect of the supply or, failing that, a reasonable estimate of that amount;

(10) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 9 or, failing that, an estimate of the amount;

(11) if applicable, the total of the amounts referred to in subparagraphs 9 and 10 or, if the amount referred to in subparagraph 10 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 9 exceeds the absolute value of the amount referred to in subparagraph 10;

- (12) mention that no payment applies to the transaction;
- (13) mention that no payment was made with the recipient's device using software supplied by the person;
- (14) either
 - (a) mention that a transaction involving estimated information is involved, if applicable; or
 - (b) in other cases, mention that a transaction conducted before payment of all consideration is involved;
- (15) in respect of the information, either
 - (a) mention that it is printed or sent by a technological means, or is both printed and sent by such means; or
 - (b) mention that it is not printed or sent by a technological means;
- (16) mention that a transaction for which information is estimated has been cancelled, if applicable; and
- (17) mention that a transaction conducted before payment of all consideration has been cancelled, if applicable.

The information to which subparagraph ii of subparagraph *b* of subparagraphs 1 and 2 of the second paragraph of section 350.62R13 refers is the information referred to in subparagraphs 2, 4 and 6 of the second paragraph that relates to the transaction referred to in subparagraph i of subparagraph *b* of subparagraph 1 or 2 of the second paragraph of section 650.62R13 and allows the Minister to identify it.

The information to which subparagraph *b* of subparagraph 1 of the sixth paragraph of section 350.62R13 refers is the following:

- (1) the information referred to in subparagraphs 1 to 6, 12 to 14, 22, 26 and 28 of the first paragraph;
- (2) the date, hour, minute and second of the time at which the individual sends the information referred to in this paragraph to the Minister;
- (3) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information referred to in subparagraph 2;
- (4) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;

- (5) a sufficiently detailed description of the passenger transportation service;
- (6) the amount of the adjustment, refund or credit in respect of the supply, if applicable, expressed as a negative amount;
- (7) the amount of the adjustment, refund or credit for the goods and services tax paid or payable, expressed as a negative amount;
- (8) the amount of the adjustment, refund or credit for the tax paid or payable, expressed as a negative amount;
- (9) the total amount of the adjustment, refund or credit, expressed as a negative amount, that consists of the amount of the adjustment, refund or credit for the tax paid or payable and for the goods and services tax paid or payable and the amount of the adjustment, refund or credit in respect of the supply;
- (10) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 9;
- (11) if applicable, the total of the amounts referred to in subparagraphs 9 and 10;
- (12) the refund method used by the person to refund the amount determined in subparagraph 11, if applicable, or in subparagraph 9;
- (13) either
 - (a) mention that the payment made by the recipient to pay the amount referred to in subparagraph 19 of the first paragraph, if applicable, or in subparagraph 17 of that paragraph, was made with the recipient's device using software supplied by the person; or
 - (b) mention that subparagraph *a* does not apply;
- (14) mention that the transaction relates to a credit note;
- (15) if the transaction corresponds to a reproduction or duplicate of a credit note, the following information:
 - (a) the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is referred to in subparagraph 1, when that subparagraph refers to subparagraphs 1, 4, 5, 12 to 14 and 26 of the first paragraph, and in subparagraphs 2 to 14; and

(b) the information relating to the reproduction or duplicate that is referred to in subparagraph 1, when that subparagraph refers to subparagraphs 2, 3, 6, 22 and 28 of the first paragraph, and in subparagraph 16; and

(16) in respect of the credit note, reproduction or duplicate, either

(a) mention that the document is printed or sent by a technological means, or is both printed and sent by such means; or

(b) mention that the document is not printed or sent by a technological means.

For the purposes of subparagraph 10 of the first paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) mention that the fare is set under the terms of an agreement entered into by the person with the recipient;

(2) the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

(3) the number of trips made or to be made under the agreement or, in the case of a supply referred to in subparagraph 2 of the second paragraph of section 350.62R13, the number of trips made or to be made during the billing period;

(4) the actual or approximate date of the last trip or, in the case of a supply referred to in subparagraph 2 of the second paragraph of section 350.62R13, the actual or approximate date of the last trip during the billing period;

(5) mention that a discount is given in respect of the supply, if applicable, and the value of the discount, expressed as a negative amount;

(6) mention that dues are to be paid pursuant to the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), if applicable, and the amount of the dues;

(7) mention that service charges apply in respect of the supply, if applicable, and the amount of the charges;

(8) mention of each service being supplied and the amount paid or payable by the recipient for each service or, if the service is provided without charge, mention to that effect;

(9) the abbreviation of the subsector involved for each service referred to in subparagraph 8;

(10) the quantity of each service referred to in subparagraph 8; and

(11) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act applies in respect of each service referred to in subparagraph 8.

For the purposes of subparagraph 5 of the second paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) mention that the fare is set under the terms of an agreement entered into by the person with the recipient;

(2) the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

(3) the actual or approximate number of trips to be made or, in the case of a supply referred to in subparagraph 2 of the second paragraph of section 350.62R13, the actual or approximate number of trips to be made during the billing period;

(4) the actual or approximate date of the last trip or, in the case of a supply referred to in subparagraph 2 of the second paragraph of section 350.62R13, the actual or approximate date of the last trip during the billing period;

(5) if applicable, the date on which the last payment of the consideration for the supply becomes payable under the terms of the agreement or the date on which all the consideration becomes payable in that manner;

(6) mention that a discount is given in respect of the supply, if applicable, and the value of the discount expressed as a negative amount or, failing that, an estimate of the value;

(7) mention that dues are to be paid pursuant to the Act respecting remunerated passenger transportation by automobile, if applicable, and the amount of the dues or, failing that, an estimate of the amount;

(8) mention that service charges apply in respect of the supply, if applicable, and the amount of the charges or, failing that, an estimate of the charges;

(9) mention of each service being supplied and the amount paid or payable by the recipient for each service or, failing that, an estimate of the amount, or, if the service being supplied is provided without charge, mention to that effect;

(10) the abbreviation of the subsector involved for each service referred to in subparagraph 9;

(11) the quantity of each service referred to in subparagraph 9 or, failing that, an estimate of the quantity; and

(12) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act applies in respect of each service referred to in subparagraph 9.

For the purposes of subparagraph 5 of the fourth paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the following information:

(1) mention that the fare was set under the terms of an agreement entered into by the person with the recipient;

(2) the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

(3) the number of trips made or to be made under the agreement or, in the case of a supply referred to in subparagraph 2 of the second paragraph of section 350.62R13, the number of trips made or to be made during the billing period;

(4) the actual or approximate date of the last trip or, in the case of a supply referred to in subparagraph 2 of the second paragraph of section 350.62R13, the actual or approximate date of the last trip during the billing period;

(5) the date on which the last payment of the consideration for the supply became payable under the terms of the agreement or the date on which all the consideration became payable in that manner, if that date is different from the date on which the agreement was entered into;

(6) mention that a discount was given in respect of the supply, if applicable, and the value of the discount;

(7) mention that dues paid pursuant to the Act respecting remunerated passenger transportation by automobile are adjusted, refunded or credited, if applicable, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(8) mention that service charges that were applied in respect of the supply are adjusted, refunded or credited, if applicable, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(9) mention of each service supplied and in respect of which an amount is adjusted, refunded or credited, and of that amount;

(10) the abbreviation of the subsector involved for each service referred to in subparagraph 9;

(11) the quantity of each service referred to in subparagraph 9; and

(12) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act applied in respect of each service referred to in subparagraph 9.

“**350.62R14.1.** If, in connection with a particular transaction, information to be sent under the second paragraph of section 350.62R13 is erroneous or incomplete, or was omitted, and the particular transaction does not correspond to a closing receipt, the following rules apply:

(1) in the case of information to be sent under subparagraph *i* of subparagraph *b* of subparagraph 1 or 2 of the second paragraph of section 350.62R13, the person must, without delay after becoming aware of the information,

(a) send the information referred to in subparagraphs 2, 4 and 6 of the second paragraph of section 350.62R14 that relates to the particular transaction and allows the Minister to identify it; and

(b) send the information referred to in the second paragraph of section 350.62R14 after making the necessary corrections; and

(2) in the case of information to be sent under subparagraph *a* of subparagraph 2 of the second paragraph of section 350.62R13 or under subparagraph *ii* of subparagraph *b* of subparagraph 1 or 2 of that second paragraph, the person must, without delay after becoming aware of the information,

(a) send the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R14 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in the first paragraph of section 350.62R14, after making the necessary corrections; and

(c) provide an invoice to the recipient containing the information required under the first paragraph of section 350.62R15.

If, in connection with a particular transaction, information to be sent under the second paragraph of section 350.62R13 is erroneous or incomplete, or was omitted, and the particular transaction corresponds to a closing receipt, the person must,

(1) without delay after becoming aware of the information,

(a) send the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R14 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in subparagraphs 1, 4, 5, 10 to 23 and 27 of the first paragraph of section 350.62R14; the information must be identical to the information already sent at the time of the particular transaction; and

(c) send the information referred to in subparagraphs 2, 3, 6 to 9, 25, 26 and 28 of the first paragraph of section 350.62R14 that relates to the new transaction; and

(2) immediately after the new transaction referred to in subparagraph 1,

(a) send the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R14 that is to be sent under subparagraphs *b* and *c* of subparagraph 1 and allows the Minister to identify the new transaction referred to in that subparagraph 1;

(b) send the information referred to in the first paragraph of section 350.62R14 after making the necessary corrections; and

(c) provide an invoice to the recipient containing the information required under the first paragraph of section 350.62R15.

If, in connection with a particular transaction, information to be sent under subparagraph 1 of the sixth paragraph of section 350.62R13 is erroneous or incomplete, or was omitted, and the particular transaction corresponds to the production of a credit note or relates to the issue of a debit note, the person must,

(1) without delay after becoming aware of the information,

(a) send the information referred to in subparagraphs 2, 4 and 6 of the fourth paragraph of section 350.62R14 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in subparagraph 1 of the fourth paragraph of section 350.62R14, when that subparagraph refers to subparagraphs 1, 4, 5, 12 to 14 and 22 of the first paragraph of that section, and in subparagraphs 5 to 14 of the fourth paragraph of that section; the information must be identical to the information already sent at the time of the particular transaction; and

(c) send the information referred to in subparagraph 1 of the fourth paragraph of section 350.62R14, when that subparagraph refers to subparagraphs 2, 3, 6, 26 and 28 of the first paragraph of that section, and in subparagraphs 2 to 4 and 16 of the fourth paragraph of that section, that relates to the new transaction; and

(2) immediately after the new transaction referred to in subparagraph 1,

(a) send the information referred to in subparagraphs 2, 4 and 6 of the fourth paragraph of section 350.62R14 that is to be sent under subparagraphs *b* and *c* of subparagraph 1 and allows the Minister to identify the new transaction referred to in that subparagraph 1;

(b) send the information referred to in the fourth paragraph of section 350.62R14 after making the necessary corrections; and

(c) if applicable, issue a credit note to the recipient containing the information required under the second paragraph of section 350.62R15.

For the purposes of subparagraph *b* of subparagraph 1 of the second paragraph, the amounts referred to in subparagraphs 11 and 15 to 19 of the first paragraph of section 350.62R14 must be expressed as negative amounts, except if the amount referred to in subparagraph 18 is negative, in which case it must be expressed as a positive amount.

For the purposes of subparagraph *b* of subparagraph 1 of the third paragraph, the amounts referred to in subparagraphs 6 to 11 of the fourth paragraph of section 350.62R14 must be expressed as positive amounts, except if the amount referred to in subparagraph 10 is positive, in which case it must be expressed as a negative amount.

The second paragraph does not apply if the information referred to in the second paragraph of section 350.62R13 is erroneous information and relates to an amount charged or collected as or on account of tax in excess of the tax collectible or the tax calculated on the consideration for a supply, or on a portion of the consideration, that is later reduced.

Despite the first and second paragraphs, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 21 and 22 of the first paragraph of section 350.62R15, the person must send the information referred to in the first or second paragraph

within 48 hours after the time at which the person attempted to send it in accordance with that first or second paragraph, as applicable.

Despite the third paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 22 and 23 of the second paragraph of section 350.62R15, the person must send the information referred to in the third paragraph within 48 hours after the time at which the person attempted to send it in accordance with that third paragraph.

Section 350.62R2, the second and third paragraphs of section 350.62R3, the first paragraph of section 350.62R8, the eighth paragraph of section 350.62R13 and sections 350.63R1 and 350.63R2 apply to this section, with the necessary modifications.

“**350.62R15.** For the purposes of subparagraph *c* of subparagraphs 1 and 2 of the second paragraph of section 350.62R13, the information an invoice must contain is the following:

(1) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;

(2) the date, hour, minute and second of the time at which the individual, referred to in subparagraph 6 of the first paragraph of section 350.62R14, sends to the Minister the information that is to be sent under subparagraph *a* of subparagraph 1 or 2 of the second paragraph of section 350.62R13 or under subparagraph *ii* of subparagraph *b* of subparagraph 1 or 2 of the second paragraph of that section, as applicable;

(3) the number identifying the relevant transaction;

(4) a sufficiently detailed description of the passenger transportation service;

(5) the value of the consideration paid or payable in respect of the supply;

(6) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);

(7) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;

(8) if applicable, either

(a) mention that no payment has been made; or

(b) mention of the method of payment used by the recipient to pay the amount determined in subparagraph 14, if applicable, or in subparagraph 12;

(9) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 10 to 24;

(10) the total of the goods and services tax paid or payable in respect of the supply;

(11) the total of the tax paid or payable in respect of the supply;

(12) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply;

(13) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 12;

(14) if applicable, the total of the amounts referred to in subparagraphs 12 and 13 or, if the amount referred to in subparagraph 13 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 12 exceeds the absolute value of the amount referred to in subparagraph 13;

(15) in the case of a reproduction, mention to that effect;

(16) if applicable, one of the following:

(a) mention that an original invoice is involved;

(b) mention that a revised original invoice is involved;

(c) mention that payment was received by the person; or

(d) mention that the amount determined in subparagraph 14, if applicable, or in subparagraph 12 was charged to the recipient's account;

(17) in the case of a revised original invoice, mention of the number of previously produced invoices it replaces;

(18) in the case of a corrected closing receipt, mention to that effect;

(19) in the case where the document is both printed and sent by a technological means, mention on the document sent by such means that the document is an electronic copy;

(20) a two-dimensional QR barcode containing a hyperlink described in the fifth paragraph and, if the document is sent by a technological means, the hyperlink must be clickable and appear after the barcode;

(21) the date, hour, minute and second of the time at which the Minister processes the information sent by the sales recording system and, if the Coordinated Universal Time (UTC) of the sales recording system does not correspond to – 5 h, the mention “UTC – 05:00”;

(22) the number assigned by the Minister to the transaction;

(23) the unique identifier, assigned by the Minister, of the device used to produce the document;

(24) a transversal row of equal signs (=) immediately following the information required under subparagraphs 9 to 23;

(25) in the case of a reproduced invoice, the information appearing on the invoice already provided to the recipient that is required under subparagraphs 1 to 14, 16 to 18, 24 and 26 as well as the information required under subparagraphs 15 and 19 to 23 relating to the reproduced invoice; and

(26) mention that a transaction relating to an original invoice has been cancelled, if applicable.

For the purposes of subparagraph 2 of the sixth paragraph of section 350.62R13, the information a credit note must contain is

(1) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises, correspond to the name recorded in the enterprise register;

(2) the date, hour, minute and second of the time at which the individual, referred to in subparagraph 1 of the fourth paragraph of section 350.62R14, when that subparagraph refers to subparagraph 6 of the first paragraph of that section, sends the information that is to be sent under subparagraph 1 of the sixth paragraph of section 350.62R13 to the Minister;

(3) the date on which the credit note is issued, if the date differs from the date referred to in subparagraph 2;

(4) the number identifying the relevant transaction;

(5) a sufficiently detailed description of the passenger transportation service;

(6) the amount of the adjustment, refund or credit in respect of the supply, if applicable, expressed as a negative amount;

(7) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act;

(8) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;

(9) the refund method used by the person to refund the amount determined in subparagraph 16, if applicable, or in subparagraph 14;

(10) the information to be provided under paragraph 3 of section 449R1;

(11) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 12 to 25;

(12) the amount of the adjustment, refund or credit for the goods and services tax paid or payable, expressed as a negative amount;

(13) the amount of the adjustment, refund or credit for the tax paid or payable, expressed as a negative amount;

(14) the total amount of the adjustment, refund or credit, expressed as a negative amount, that consists of the amount of the adjustment, refund or credit for the tax paid or payable and for the goods and services tax paid or payable and the amount of the adjustment, refund or credit in respect of the supply;

(15) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 14;

(16) if applicable, the total of the amounts referred to in subparagraphs 14 and 15;

(17) in the case of a reproduction, mention to that effect;

(18) mention that a credit note is involved;

(19) in the case of a corrected credit note, mention to that effect;

(20) in the case where the document is both printed and sent by a technological means, mention on the document sent by such means that the document is an electronic copy;

(21) a two-dimensional QR barcode containing a hyperlink described in the sixth paragraph and, if the document is sent by a technological means, the hyperlink must be clickable and appear after the barcode;

(22) the date, hour, minute and second of the time at which the Minister processes the information sent by the sales recording system and, if the Coordinated Universal Time (UTC) of the sales recording system does not correspond to - 5 h, the mention "UTC - 05:00";

(23) the number assigned by the Minister to the transaction;

(24) the unique identifier, assigned by the Minister, of the device used to produce the document;

(25) a transversal row of equal signs (=) immediately following the information required under subparagraphs 11 to 24; and

(26) in the case of a reproduced credit note, the information appearing on the credit note already issued to the recipient that is required under subparagraphs 1 to 16, 18, 19 and 25 as well as the information required under subparagraphs 17 and 20 to 24 relating to the reproduced credit note.

For the purposes of subparagraph 4 of the first paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the information referred to in the fifth paragraph of section 350.62R14.

For the purposes of subparagraph 5 of the second paragraph, the description of a passenger transportation service is sufficiently detailed if it contains the information referred to in the seventh paragraph of section 350.62R14.

The hyperlink to which subparagraph 20 of the first paragraph refers must begin by "https://qr.mev-web.ca?f=", and be followed by the information referred to in subparagraph 28 of the first paragraph of section 350.62R14, when that subparagraph refers to subparagraph 31 of the first paragraph of section 350.62R3, in subparagraphs 7, 15 to 17, 19, 13, 14, 22, 26 and 28 of the first paragraph of section 350.62R14, when that subparagraph 28 refers to subparagraphs 32 and 34 of the first paragraph of section 350.62R3, and in subparagraph 9 of the first paragraph of section 350.62R14; the information must appear concatenated in that order.

The hyperlink to which subparagraph 21 of the second paragraph refers must begin by "https://qr.mev-web.ca?f=", and be followed by the information referred to in subparagraph 1 of the fourth paragraph of section 350.62R14, when that subparagraph refers to subparagraph 28 of the first paragraph of that section, but only as relates to subparagraph 31 of the first paragraph of section 350.62R3, in subparagraphs 2, 7 to 9 and 11 of the fourth paragraph of section 350.62R14, in subparagraph 1 of the fourth paragraph of section 350.62R14, when that subparagraph refers to subparagraphs 13, 14, 22, 26 and 28 of the first paragraph of that section, except, in the case of that subparagraph 28, only as relates to subparagraphs 32 and 34 of the first paragraph of section 350.62R3, and in subparagraph 4 of the fourth paragraph of section 350.62R14; the information must appear concatenated in that order.

Despite the first and second paragraphs, the information required under subparagraphs 21 and 22 of the first paragraph or under subparagraphs 22 and 23 of the second paragraph, as applicable, need not be indicated on the invoice or the credit note if, for a reason beyond the person's control, the sales recording system cannot receive it, in which case the information missing on the invoice or the credit note must be replaced by a mention that a communication problem has occurred.

The information required under subparagraphs 9 to 24 of the first paragraph must appear in that order on the invoice and the information required under subparagraphs 11 to 25 of the second paragraph must appear in that order on the credit note.

"350.62R16. For the purposes of the first paragraph of section 350.62 of the Act, a case where the person, during a particular period, makes a supply of a shared transportation service referred to in section 149 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) or a supply of an adapted transportation service, is a prescribed case.

In the case described in the first paragraph, the following rules apply:

(1) for the purposes of subparagraph 1 of the first paragraph of section 350.62 of the Act, the person must send to the Minister, immediately before the time at which the person provides an invoice to the recipient in accordance with subparagraph 2, the information referred to in the first paragraph of section 350.62R17 in respect of all the supplies referred to in the first paragraph made by the person to the recipient during the particular period; and

(2) for the purposes of subparagraph 2 of the first paragraph of section 350.62 of the Act, the person must produce an invoice containing the information required under the first paragraph of section 350.62R18 in respect of all the supplies referred to in the first paragraph made by the person during the particular period and provide the invoice to the recipient at the time the person requests payment of the consideration.

If, in connection with a particular transaction, the information referred to in subparagraph *a* of subparagraphs 23 and 25 of the first paragraph of section 350.62R17 was sent and information referred to in subparagraph *a* or *b* of subparagraph 20 of the first paragraph of that section subsequently becomes known, the person must send, without delay after becoming aware of the information,

(1) the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R17 that relates to the particular transaction and allows the Minister to identify it; and

(2) the information referred to in the first paragraph of section 350.62R17.

For the purposes of the second paragraph of section 350.62 of the Act, a case where the person adjusts, refunds or credits an amount in favour of, or to, the recipient in respect of the supply referred to in the first paragraph for which a closing receipt has been produced, is a prescribed case.

In the case described in the fourth paragraph, the following rules apply:

(1) for the purposes of subparagraph 1 of the second paragraph of section 350.62 of the Act, the person must send the following information without delay after the information is entered or, if a debit note is issued to the person, without delay after the debit note is received:

(a) the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R17 that relates to the transaction corresponding to the closing receipt or, if applicable, to the corrected closing receipt; and

(b) the information referred to in the second paragraph of section 350.62R17 that relates to the adjustment, refund or credit; and

(2) for the purposes of subparagraph 2 of the second paragraph of section 350.62 of the Act, the person must, unless the recipient issues to the person the debit note referred to in paragraph 1 of section 49 of the Act, produce the credit note referred to in that paragraph 1 containing the information required under the second paragraph of section 350.62R18, issue the credit note to the recipient within a reasonable time and keep a copy of it.

Despite subparagraph *a* of subparagraph 1 of the fifth paragraph, the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R17 that relates to the transaction corresponding to the production of the original invoice or, if applicable, of the revised original invoice, may be sent to the Minister if the information that relates to the transaction corresponding to the closing receipt or, if applicable, to the revised closing receipt, is no longer available in the sales recording system.

Despite the tenth paragraph, when it refers to the first paragraph of section 350.62R8, the information required under subparagraphs 3 and 10 of the second paragraph of section 350.62R18 may be entered on the credit note otherwise than by means of a sales recording system.

Despite the second and third paragraphs, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 21 and 22 of the first paragraph of section 350.62R18, the person must send the information referred to in the second or third paragraph within 48 hours after the time at which the person attempted to send it in accordance with subparagraph 1 of the second paragraph or the third paragraph, as applicable.

Despite subparagraph 1 of the fifth paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 22 and 23 of the second paragraph of section 350.62R18, the person must send the information referred to in subparagraph 1 of the fifth paragraph within 48 hours after the time at which the person attempted to send it in accordance with that subparagraph 1.

Section 350.62R2, the second and third paragraphs of section 350.62R3, the first paragraph of section 350.62R8 and sections 350.63R1 and 350.63R2 apply to this section, with the necessary modifications.

“**350.62R17.** The information to which subparagraph 1 of the second paragraph of section 350.62R16 refers is the following:

- (1) mention that a transaction-type request is involved;
- (2) mention that a current transaction is involved, if applicable;
- (3) mention that a batch of transactions recorded offline is involved, if applicable;
- (4) the sector abbreviation for the transaction;

- (5) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;
- (6) the name of the individual who sends the information referred to in this section to the Minister;
- (7) the date, hour, minute and second of the time at which the individual sends the information referred to in this paragraph to the Minister;
- (8) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information referred to in subparagraph 7;
- (9) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;
- (10) a sufficiently detailed description of all the shared transportation or adapted transportation services;
- (11) the total value of all consideration payable in respect of the supplies made during the particular period;
- (12) the person's mandatory billing file number;
- (13) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);
- (14) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;
- (15) the tax under subsection 1 of section 165 of the Excise Tax Act calculated on the total value of all consideration;
- (16) the tax calculated on the total value of all consideration;
- (17) the total amount for the supplies that consists of the tax, the tax under subsection 1 of section 165 of the Excise Tax Act and the value of all consideration payable in respect of the supplies;
- (18) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 17;
- (19) if applicable, the total of the amounts referred to in subparagraphs 17 and 18 or, if the amount referred to in subparagraph 18 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 17 exceeds the absolute value of the amount referred to in subparagraph 18;
- (20) one of the following:
- (a) the method of payment used by the recipient to pay the amount determined in subparagraph 19, if applicable, or in subparagraph 17;
- (b) mention that the amount referred to in subparagraph *a* was charged to the recipient's account or was paid in part to the person, the balance being charged to the recipient's account, if applicable;
- (c) mention that payment was not made; or
- (d) mention that no payment applies to the transaction;
- (21) either
- (a) mention that the payment was made with the recipient's device using software supplied by the person; or
- (b) mention that subparagraph *a* does not apply;
- (22) mention that the transaction corresponds to, as applicable,
- (a) a reproduction;
- (b) a duplicate;
- (c) a cancelled transaction; or
- (d) an invoice or any other transaction not covered by any of subparagraphs *a* to *c*;
- (23) mention that the transaction relates to, as applicable,
- (a) an original invoice; or
- (b) a closing receipt;
- (24) if the transaction corresponds to a reproduction or duplicate of an invoice, the following information:
- (a) the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is referred to in subparagraphs 1, 4, 5, 7 to 21, 23, 26 and 27; and
- (b) the information relating to the reproduction or duplicate that is referred to in subparagraphs 2, 3, 6, 22, 25 and 28;

(25) in respect of the invoice, reproduction or duplicate, either

(a) mention that it is printed or sent by a technological means, or is both printed and sent by such means; or

(b) mention that it is not printed or sent by a technological means;

(26) mention that the transaction is conducted in operational mode;

(27) mention that a transaction relating to an original invoice has been cancelled, if applicable; and

(28) the information required under subparagraphs 28 to 37 of the first paragraph of section 350.62R3.

The information to which subparagraph *b* of subparagraph 1 of the fifth paragraph of section 350.62R16 refers is the following:

(1) the information referred to in subparagraphs 1 to 6, 12 to 14, 22, 26 and 28 of the first paragraph;

(2) the date, hour, minute and second of the time at which the individual sends the information referred to in this paragraph to the Minister;

(3) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information referred to in subparagraph 2;

(4) the number that identifies the transaction and satisfies the conditions set out in section 350.62R4;

(5) a sufficiently detailed description of all the shared transportation or adapted transportation services;

(6) the amount of the adjustment, refund or credit in respect of supplies made during the particular period, if applicable, expressed as a negative amount;

(7) the amount of the adjustment, refund or credit for the goods and services tax paid or payable, expressed as a negative amount;

(8) the amount of the adjustment, refund or credit for the tax paid or payable, expressed as a negative amount;

(9) the total amount of the adjustment, refund or credit, expressed as a negative amount, that consists of the amount of the adjustment, refund or credit for the tax paid or payable and for the goods and services tax paid or payable and the amount of the adjustment, refund or credit in respect of the supplies;

(10) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 9;

(11) if applicable, the total of the amounts referred to in subparagraphs 9 and 10;

(12) the refund method used by the person to refund the amount determined in subparagraph 11, if applicable, or in subparagraph 9;

(13) either

(a) mention that the payment made by the recipient to pay the amount referred to in subparagraph 19 of the first paragraph, if applicable, or in subparagraph 17 of that paragraph, was made with the recipient's device using software supplied by the person; or

(b) mention that subparagraph *a* does not apply;

(14) mention that the transaction relates to a credit note;

(15) if the transaction corresponds to a reproduction or duplicate of a credit note, the following information:

(a) the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is referred to in subparagraph 1, when that subparagraph refers to subparagraphs 1, 4, 5, 12 to 14 and 26 of the first paragraph, and in subparagraphs 2 to 14; and

(b) the information relating to the reproduction or duplicate that is referred to in subparagraph 1, when that subparagraph refers to subparagraphs 2, 3, 6, 22 and 28 of the first paragraph, and in subparagraph 16; and

(16) in respect of the credit note, reproduction or duplicate, either

(a) mention that it is printed or sent by a technological means, or is both printed and sent by such means; or

(b) mention that it is not printed or sent by a technological means.

For the purposes of subparagraph 10 of the first paragraph, the description of all passenger transportation services is sufficiently detailed if it contains the following information:

(1) mention that the transportation is adapted transportation or shared transportation;

(2) the number of trips made during the particular period;

(3) the dates of the first and last trips made during the particular period;

(4) mention that a discount is given in respect of one or more supplies, if applicable, and the value of the discount, expressed as a negative amount;

(5) mention that dues are to be paid pursuant to the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), if applicable, and the amount of the dues;

(6) mention that service charges apply in respect of one or more supplies, if applicable, and the amount of the charges; and

(7) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act applies to all the supplies.

For the purposes of subparagraph 5 of the second paragraph, the description of all passenger transportation services is sufficiently detailed if it contains the following information:

(1) mention that the transportation is adapted transportation or shared transportation;

(2) the number of trips made during the particular period;

(3) the dates of the first and last trips made during the particular period;

(4) mention that a discount was given in respect of one or more supplies, if applicable, and the value of the discount;

(5) mention that dues paid pursuant to the Act respecting remunerated passenger transportation by automobile are adjusted, refunded or credited, if applicable, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(6) mention that service charges that were applied in respect of one or more supplies are adjusted, refunded or credited, if applicable, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(7) mention of each service supplied and in respect of which an amount is adjusted, refunded or credited, and of that amount; and

(8) mention that the tax and the tax under subsection 1 of section 165 of the Excise Tax Act applied in respect of each service referred to in subparagraph 7.

“**350.62R17.1.** If, in connection with a particular transaction, information to be sent under subparagraph 1 of the second paragraph of section 350.62R16 is erroneous or incomplete, or was omitted, the following rules apply:

(1) if the particular transaction corresponds to the production of an original invoice, the person must, without delay after becoming aware of the information,

(a) send the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R17 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in the first paragraph of section 350.62R17 after making the necessary corrections; and

(c) provide an invoice to the recipient containing the information required under the first paragraph of section 350.62R18; and

(2) if the particular transaction corresponds to a closing receipt,

(a) the person must, without delay after becoming aware of the information,

i. send the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R17 that relates to the particular transaction and allows the Minister to identify it;

ii. send the information referred to in subparagraphs 1, 4, 5, 10 to 23 and 27 of the first paragraph of section 350.62R17; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information referred to in subparagraphs 2, 3, 6 to 9, 25, 26 and 28 of the first paragraph of section 350.62R17 that relates to the new transaction; and

(b) the person must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information referred to in subparagraphs 7, 9 and 11 of the first paragraph of section 350.62R17 that is to be sent under subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information referred to in the first paragraph of section 350.62R17 after making the necessary corrections; and

iii. provide an invoice to the recipient containing the information required under the first paragraph of section 350.62R18.

If, in connection with a particular transaction, information to be sent under subparagraph 1 of the fifth paragraph of section 350.62R16 is erroneous or incomplete, or was omitted, and the particular transaction corresponds to the production of a credit note or relates to the issue of a debit note, the person must,

(1) without delay after becoming aware of the information,

(a) send the information referred to in subparagraphs 2, 4 and 6 of the second paragraph of section 350.62R17 that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in subparagraph 1 of the second paragraph of section 350.62R17, when that subparagraph refers to subparagraphs 1, 4, 5, 12 to 14 and 22 of the first paragraph of that section, and in subparagraphs 5 to 14 of the second paragraph of that section; the information must be identical to the information already sent at the time of the particular transaction; and

(c) send the information referred to in subparagraph 1 of the second paragraph of section 350.62R17, when that subparagraph refers to subparagraphs 2, 3, 6, 26 and 28 of the first paragraph of that section, and in subparagraphs 2 to 4 and 16 of the second paragraph of that section, that relates to the new transaction; and

(2) immediately after the new transaction referred to in subparagraph 1,

(a) send the information referred to in subparagraphs 2, 4 and 6 of the second paragraph of section 350.62R17 that is to be sent under subparagraphs *b* and *c* of subparagraph 1 and allows the Minister to identify the new transaction referred to in that subparagraph 1;

(b) send the information referred to in the second paragraph of section 350.62R17 after making the necessary corrections; and

(c) if applicable, issue a credit note to the recipient containing the information required under the second paragraph of section 350.62R18.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 2 of the first paragraph, the amounts referred to in subparagraphs 11 and 15 to 19 of the first paragraph of section 350.62R17 must be expressed as negative amounts, except if the amount referred to in subparagraph 18 is negative, in which case it must be expressed as a positive amount.

For the purposes of subparagraph *b* of subparagraph 1 of the second paragraph, the amounts referred to in subparagraphs 6 to 11 of the second paragraph of section 350.62R17 must be expressed as positive amounts, except if the amount referred to in subparagraph 10 is positive, in which case it must be expressed as a negative amount.

Subparagraph 2 of the first paragraph does not apply if the information referred to in the second paragraph of section 350.62R16 is erroneous information and relates to an amount charged or collected as or on account of tax in excess of the tax collectible or the tax calculated on the consideration for a supply, or on a portion of the consideration, that is later reduced.

Despite the first paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 21 and 22 of the first paragraph of section 350.62R18, the person must send the information referred to in the first paragraph within 48 hours after the time at which the person attempted to send it in accordance with that first paragraph.

Despite the second paragraph, if, for a reason beyond the person's control, the sales recording system cannot receive the information required under subparagraphs 22 and 23 of the second paragraph of section 350.62R18, the person must send the information referred to in the second paragraph within 48 hours after the time at which the person attempted to send it in accordance with that second paragraph.

Section 350.62R2, the second and third paragraphs of section 350.62R3, the first paragraph of section 350.62R8, the seventh paragraph of section 350.62R16 and sections 350.63R1 and 350.63R2 apply to this section, with the necessary modifications.

350.62R18. For the purposes of subparagraph 2 of the second paragraph of section 350.62R16, the information an invoice must contain is the following:

(1) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;

- (2) the date, hour, minute and second of the time at which the individual, referred to in subparagraph 6 of the first paragraph of section 350.62R17, sends the information that is to be sent under subparagraph 1 of the second paragraph of section 350.62R16 to the Minister;
- (3) the number identifying the relevant transaction;
- (4) a sufficiently detailed description of all the shared transportation or adapted transportation services;
- (5) the total value of all consideration payable in respect of the supplies made during the particular period;
- (6) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);
- (7) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;
- (8) if applicable, either
- (a) mention that no payment applies to the supplies; or
- (b) the method of payment used by the recipient to pay the amount determined in subparagraph 14, if applicable, or in subparagraph 12;
- (9) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 10 to 24;
- (10) the tax under subsection 1 of section 165 of the Excise Tax Act calculated on the total value of all consideration;
- (11) the tax calculated on the total value of all consideration;
- (12) the total amount for the supplies that consists of the tax, the tax under subsection 1 of section 165 of the Excise Tax Act and the value of all consideration payable in respect of the supplies;
- (13) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 12;
- (14) if applicable, the total of the amounts referred to in subparagraphs 12 and 13 or, if the amount referred to in subparagraph 13 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 12 exceeds the absolute value of the amount referred to in subparagraph 13;
- (15) in the case of a reproduction, mention to that effect;
- (16) if applicable, one of the following:
- (a) mention that an original invoice is involved;
- (b) mention that a revised original invoice is involved;
- (c) mention that payment was received by the person; or
- (d) mention that the amount determined in subparagraph 14, if applicable, or in subparagraph 12 was charged to the recipient's account;
- (17) in the case of a revised original invoice, mention of the number of previously produced invoices it replaces;
- (18) in the case of a corrected closing receipt, mention to that effect;
- (19) in the case where the document is both printed and sent by a technological means, mention on the document sent by such means that the document is an electronic copy;
- (20) a two-dimensional QR barcode containing a hyperlink described in the fifth paragraph and, if the document is sent by a technological means, the hyperlink must be clickable and appear after the barcode;
- (21) the date, hour, minute and second of the time at which the Minister processes the information sent by the sales recording system and, if the Coordinated Universal Time (UTC) of the sales recording system does not correspond to - 5 h, the mention "UTC - 05:00";
- (22) the number assigned by the Minister to the transaction;
- (23) the unique identifier, assigned by the Minister, of the device used to produce the document;
- (24) a transversal row of equal signs (=) immediately following the information required under subparagraphs 9 to 23;
- (25) in the case of a reproduced invoice, the information appearing on the invoice already provided to the recipient that is required under subparagraphs 1 to 14, 16 to 18, 24 and 26 as well as the information required under subparagraphs 15 and 19 to 23 relating to the reproduced invoice; and
- (26) mention that a transaction relating to an original invoice has been cancelled, if applicable.

For the purposes of subparagraph 2 of the fifth paragraph of section 350.62R16, the information a credit note must contain is

(1) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises, correspond to the name recorded in the enterprise register;

(2) the date, hour, minute and second of the time at which the individual, referred to in subparagraph 1 of the second paragraph of section 350.62R17, when that subparagraph refers to subparagraph 6 of the first paragraph of that section, sends the information required under subparagraph 1 of the fifth paragraph of section 350.62R16 to the Minister;

(3) the date on which the credit note is issued, if the date differs from the date referred to in subparagraph 2;

(4) the number identifying the relevant transaction;

(5) a sufficiently detailed description of all the shared passenger transportation or adapted transportation services;

(6) the amount of the adjustment, refund or credit in respect of supplies made during the particular period, if applicable, expressed as a negative amount;

(7) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act;

(8) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;

(9) the refund method used by the person to refund the amount determined in subparagraph 16, if applicable, or in subparagraph 14;

(10) the information to be provided under paragraph 3 of section 449R1;

(11) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 12 to 25;

(12) the amount of the adjustment, refund or credit for the goods and services tax paid or payable, expressed as a negative amount;

(13) the amount of the adjustment, refund or credit for the tax paid or payable, expressed as a negative amount;

(14) the total amount of the adjustment, refund or credit, expressed as a negative amount, that consists of the amount of the adjustment, refund or credit for the tax paid or payable and for the goods and services tax paid or payable and the amount of the adjustment, refund or credit in respect of supplies;

(15) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 14;

(16) if applicable, the total of the amounts referred to in subparagraphs 14 and 15;

(17) in the case of a reproduction, mention to that effect;

(18) mention that a credit note is involved;

(19) in the case of a corrected credit note, mention to that effect;

(20) in the case where the document is both printed and sent by a technological means, mention on the document sent by such means that the document is an electronic copy;

(21) a two-dimensional QR barcode containing a hyperlink described in the sixth paragraph and, if the document is sent by a technological means, the hyperlink must be clickable and appear after the barcode;

(22) the date, hour, minute and second of the time at which the Minister processes the information sent by the sales recording system and, if the Coordinated Universal Time (UTC) of the sales recording system does not correspond to – 5 h, the mention “UTC – 05:00”;

(23) the number assigned by the Minister to the transaction;

(24) the unique identifier, assigned by the Minister, of the device used to produce the document;

(25) a transversal row of equal signs (=) immediately following the information required under subparagraphs 11 to 24; and

(26) in the case of a reproduced credit note, the information appearing on the credit note already issued to the recipient that is required under subparagraphs 1 to 16, 18, 19 and 25 as well as the information required under subparagraphs 17 and 20 to 24 relating to the reproduced credit note.

For the purposes of subparagraph 4 of the first paragraph, the description of all the passenger transportation services is sufficiently detailed if it contains the information referred to in the third paragraph of section 350.62R17.

For the purposes of subparagraph 5 of the second paragraph, the description of all the passenger transportation services is sufficiently detailed if it contains the information referred to in the fourth paragraph of section 350.62R17.

The hyperlink to which subparagraph 20 of the first paragraph refers must begin by “<https://qr.mev-web.ca?f=>”, and be followed by the information referred to in subparagraph 28 of the first paragraph of section 350.62R17, when that subparagraph refers to subparagraph 31 of the first paragraph of section 350.62R3, in subparagraphs 7, 15 to 17, 19, 13, 14, 22, 26 and 28 of the first paragraph of section 350.62R17, when that subparagraph 28 refers to subparagraphs 32 and 34 of the first paragraph of section 350.62R3, and in subparagraph 9 of the first paragraph of section 350.62R17; the information must appear concatenated in that order.

The hyperlink to which subparagraph 21 of the second paragraph refers must begin by “<https://qr.mev-web.ca?f=>”, and be followed by the information referred to in subparagraph 1 of the second paragraph of section 350.62R17, when that subparagraph refers to subparagraph 28 of the first paragraph of that section, but only as relates to subparagraph 31 of the first paragraph of section 350.62R3, in subparagraphs 2, 7 to 9 and 11 of the second paragraph of section 350.62R17, in subparagraph 1 of the second paragraph of that section, when that subparagraph refers to subparagraphs 13, 14, 22, 26 and 28 of the first paragraph of that section, except, in the case of subparagraph 28, only as relates to subparagraphs 32 and 34 of the first paragraph of section 350.62R3, and in subparagraph 4 of the second paragraph of section 350.62R17; the information must appear concatenated in that order.

Despite the first and second paragraphs, the information required under subparagraphs 21 and 22 of the first paragraph or under subparagraphs 22 and 23 of the second paragraph, as applicable, need not be indicated on the invoice or the credit note if, for a reason beyond the person’s control, the sales recording system cannot receive it, in which case the information missing on the invoice or the credit note must be replaced by a mention that a communication problem has occurred.

The information required under subparagraphs 9 to 24 of the first paragraph must appear in that order on the invoice and the information required under subparagraphs 11 to 25 of the second paragraph must appear in that order on the credit note.”.

41. Section 350.63R1 of the Regulation is amended

(1) by replacing “generate” by “print”;

(2) by replacing “a reproduced invoice for another purpose” by “, for another purpose, a reproduced invoice or credit note, or a duplicate.”.

42. Section 350.63R1.1 of the Regulation is replaced by the following:

“**350.63R1.1.** For the purposes of the first paragraph of section 350.63 of the Act, the prescribed information a document that is a reproduction or a duplicate must contain is the following:

(1) in the case of a reproduced invoice referred to in any of sections 350.62R9, 350.62R13 and 350.62R16, the information relating to the invoice that is required under subparagraphs 1 to 14, 16 to 18, 24 and 26 of the first paragraph of section 350.62R9, 350.62R15 or 350.62R18, as applicable, and the information relating to the reproduction that is required under subparagraphs 15 and 19 to 23 of that first paragraph;

(2) in the case of a reproduced credit note referred to in any of sections 350.62R9.1, 350.62R13 and 350.62R16, the information relating to the credit note that is required under subparagraphs 1 to 16, 18, 19 and 25 of the first paragraph of section 350.62R9.1 or of the second paragraph of section 350.62R15 or 350.62R18, as applicable, and the information relating to the reproduction that is required under subparagraphs 17 and 20 to 24 of the first paragraph of section 350.62R9.1 or of the second paragraph of section 350.62R15 or 350.62R18, as applicable;

(3) in the case of a duplicate of an invoice referred to in any of sections 350.62R9, 350.62R13 and 350.62R16, the information relating to the invoice that is required under subparagraphs 1 to 14, 16 to 18, 24 and 26 of the first paragraph of section 350.62R9, 350.62R15 or 350.62R18, as applicable, and the following information relating to the duplicate:

(a) mention that a duplicate is involved;

(b) mention that the document is not to be provided to a recipient; and

(c) the information required under subparagraphs 19 to 23 of the first paragraph of section 350.62R9, 350.62R15 or 350.62R18, as applicable; and

(4) in the case of a duplicate of a credit note referred to in any of sections 350.62R9.1, 350.62R13 and 350.62R16, the information relating to the credit note that is required under subparagraphs 1 to 16, 18, 19 and 25 of the first paragraph of section 350.62R9.1 or of the second paragraph of section 350.62R15 or 350.62R18, as applicable, and the following information relating to the duplicate:

- (a) mention that a duplicate is involved;
- (b) mention that the document is not to be provided to a recipient; and
- (c) the information required under subparagraphs 20 to 24 of the first paragraph of section 350.62R9.1 or of the second paragraph of section 350.62R15 or 350.62R18, as applicable.”.

43. Section 350.63R2 of the Regulation is amended

(1) by replacing “paragraph 2 of section 350.62” in paragraph 1 by “subparagraph 2 of the first paragraph of section 350.62”;

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

“(4) where the invoice referred to in subparagraph 2 of the first paragraph of section 350.62 of the Act has been provided to the recipient, was produced using a sales recording system within the meaning assigned by section 350.62R1, after the production of the invoice the sales recording system was recertified or replaced, and it is no longer possible to reproduce the invoice using such a system.”.

44. The Regulation is amended by inserting the following after section 350.69R1:

“**350.70R0.1.** For the purposes of sections 350.70R1 to 350.70R5, “closing receipt”, “goods and services tax paid or payable”, “sales recording system” and “tax paid or payable” have the meanings assigned by section 350.62R1.”.

45. Section 350.70R1 of the Regulation is amended

(1) by replacing the first paragraph by the following:

“The information to be contained in the report referred to in section 350.70 of the Act that must be displayed or sent by the driver of a vehicle used in the course of carrying on a taxi business or by the person referred to in section 350.62 of the Act, or a copy of which must be provided by that driver or person, is the following:

(1) the name under which the person referred to in section 350.62 of the Act carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;

(2) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);

(3) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;

(4) the name of the driver or the person referred to in section 350.62 of the Act, as applicable, who produces the report and that corresponds to the user account name;

(5) the mention “dernier document”, followed by the following information relating to the last document produced by the person:

(a) the number identifying the transaction and appearing on the last document;

(b) either of the following appearing on the last document, as applicable:

i. the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply; or

ii. the total amount of the adjustment, refund or credit, expressed as a negative amount, that consists of the amount of the adjustment, refund or credit for the tax paid or payable and for the goods and services tax paid or payable and the amount of the adjustment, refund or credit in respect of the supply;

(c) mention that the last document was printed or sent by a technological means, or was both printed and sent by such means;

(d) if the last document was sent by a technological means, either the first four characters of the recipient’s email address followed by six asterisks (*), or six asterisks (*) followed by the last four digits of the recipient’s telephone number;

(e) the date, hour, minute and second, appearing on the last document, at which the information referred to in subparagraph 1 of the first or second paragraph of section 350.62 of the Act was sent to the Minister;

(f) the date, hour, minute and second of the time at which the Minister processed the transaction relating to the last document; and

(g) the number assigned by the Minister to the transaction and that appears on the last document;

(6) the mention “appareil”, followed by the following information relating to the device and the sales recording system used:

(a) the unique identifier, assigned by the Minister, of the device referred to in section 350.70 of the Act;

(b) the unique identifier, assigned by the Minister, of the sales recording system used; and

(c) the identifier, assigned by the developer, of the version of the sales recording system that corresponds to the parent version update;

(7) the mention “dates”, followed by the following information relating to production of the report:

(a) the date, hour, minute and second of the time at which the user account was accessed by the driver or the person referred to in paragraph 4; and

(b) the date, hour, minute and second of the time at which the report was produced; and

(8) a two-dimensional QR barcode that must contain the following information:

(a) the information required under paragraphs 2, 3 and 4, subparagraphs *a*, *b* and *e* of paragraph 5, subparagraphs *a* to *c* of paragraph 6 and subparagraphs *a* and *b* of paragraph 7;

(b) the digital signature generated by the sales recording system in respect of the report; and

(c) the fingerprint of the digital certificate issued by the Minister to the person who produced the signature referred to in subparagraph *b*.”;

(2) by striking out the second paragraph.

46. Section 350.70R2 of the Regulation is replaced by the following:

“**350.70R2.** Despite section 350.70R1, the information required under subparagraphs *f* and *g* of paragraph 5 of that section need not be provided if, for a reason beyond the driver’s control or that of the person referred to in

section 350.62 of the Act, the sales recording system was unable to receive it at the time the last document was produced, in which case the missing information must be replaced by a mention that a communication problem has occurred.”.

47. The Regulation is amended by inserting the following after section 350.70R2:

“**350.70R3.** For the purposes of section 350.70 of the Act, the prescribed manner for sending the information referred to in section 350.70R4 to the Minister is the manner set out in section 350.62R2.

“**350.70R4.** For the purposes of section 350.70 of the Act, the prescribed information to be sent to the Minister by the driver or the person referred to in section 350.62 of the Act, as applicable, is the following:

(1) mention that a document-type request is involved;

(2) mention that the request corresponds to the report referred to in section 350.70 of the Act;

(3) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (R.S.C. 1985, c. E-15);

(4) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;

(5) the name of the driver or the person referred to in section 350.62 of the Act who sends the information and that corresponds to the user account name;

(6) the date, hour, minute and second appearing on the last document produced by the person;

(7) the number identifying the transaction and appearing on the document referred to in subparagraph 6;

(8) either of the following, as applicable, appearing on the document referred to in subparagraph 6:

(a) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply; or

(b) the total amount of the adjustment, refund or credit, expressed as a negative amount, that consists of the amount of the adjustment, refund or credit for the tax paid or payable and for the goods and services tax paid or payable and the amount of the adjustment, refund or credit in respect of the supply;

- (9) mention of the year covered by the report;
- (10) the total number of transactions recorded by the sales recording system or systems used by driver or the person referred to in subparagraph 5 during the period covered by the report;
- (11) the total number of transactions in respect of which the following conditions are met:
- (a) the transaction relates to a closing receipt, a corrected closing receipt, a credit note or a corrected credit note;
- (b) the transaction is conducted in operational mode;
- (c) the transaction does not correspond to a cancelled transaction or to a transaction for which the recipient left without paying or avoided paying; and
- (d) the amount referred to in subparagraph 17 of the first paragraph of any of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 or in subparagraph 9 of the fourth paragraph of section 350.62R14 or of the second paragraph of section 350.62R17, that relates to the transaction, is not equal to zero;
- (12) the total of the amounts referred to in subparagraph 11 of the first paragraph of any of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 and in subparagraph 6 of the fourth paragraph of section 350.62R14 and of the second paragraph of section 350.62R17, in relation to the transactions referred to in subparagraph 11;
- (13) the total of the amounts referred to in subparagraph 15 of the first paragraph of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 and in subparagraph 7 of the fourth paragraph of section 350.62R14 and of the second paragraph of section 350.62R17, in relation to the transactions referred to in subparagraph 11;
- (14) the total of the amounts referred to in subparagraph 16 of the first paragraph of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 and in subparagraph 8 of the fourth paragraph of section 350.62R14 and of the second paragraph of section 350.62R17, in relation to the transactions referred to in subparagraph 11;
- (15) the total of the amounts referred to in subparagraph 17 of the first paragraph of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 and in subparagraph 9 of the fourth paragraph of section 350.62R14 and of the second paragraph of section 350.62R17, in relation to the transactions referred to in subparagraph 11;
- (16) the total of the amounts referred to in subparagraph 18 of the first paragraph of sections 350.62R3, 350.62R3.1, 350.62R14 and 350.62R17 and in subparagraph 10 of the fourth paragraph of section 350.62R14 and of the second paragraph of section 350.62R17, in relation to the transactions referred to in subparagraph 11;
- (17) the total of the amounts referred to in subparagraphs 15 and 16 or, if the amount in subparagraph 16 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 15 exceeds the absolute value of the amount referred to in subparagraph 16;
- (18) either of the following in relation to the information referred to in subparagraphs 9 to 17:
- (a) mention that the information relates to only one sales recording system; or
- (b) mention that the information relates to all the sales recording systems used by the person referred to in section 350.62 of the Act;
- (19) either,
- (a) if the information referred to in subparagraphs 9 to 17 relates to only one sales recording system, the identifier of the device in respect of which the report is produced; or
- (b) if the information referred to in subparagraphs 9 to 17 relates to all the sales recording systems used by the person referred to in section 350.62 of the Act, the person's mandatory billing file number;
- (20) either of the following in relation to the information referred to in subparagraphs 9 to 17:
- (a) mention that the information relates to only one user account; or
- (b) mention that the information relates to all the user accounts of the person referred to in section 350.62 of the Act;
- (21) the unique identifier, assigned by the Minister, of the device used;
- (22) the unique identifier, assigned by the Minister, of the sales recording system;
- (23) the identifier, assigned by the developer, of the version of the sales recording system used to record the request and that corresponds to the parent version update;

(24) the date, hour, minute and second of the time at which the user account was accessed by the driver or the person referred to in subparagraph 5;

(25) the date, hour, minute and second of the time at which the report was produced;

(26) the digital signature of the person referred to in section 350.62 of the Act in respect of the request; and

(27) the fingerprint of the digital certificate issued by the Minister to the person who produced the signature referred to in subparagraph 26.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the following information:

(1) the information to be sent under subparagraphs 3, 4, 21 and 22 of the first paragraph;

(2) the unique identifier, assigned by the Minister, of the developer of the sales recording system;

(3) the identifier, assigned by the developer, of the version of the sales recording system used to send the information to the Minister and that corresponds to the parent version update;

(4) the identifier, assigned by the developer, of the parent version of the sales recording system used to send the information to the Minister;

(5) the unique identifier, assigned by the Minister, of the version of the sales recording system used to send the information to the Minister;

(6) the code assigned by the Minister at the time of certification of the sales recording system used to send the information to the Minister;

(7) mention that the production environment is used to make the request;

(8) mention that the test case number is “000.000”; and

(9) mention that the type of device that initialized the request is a sales recording system.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“**350.70R5.** The prescribed time for sending the information required under section 350.70R4 to the Minister is as follows:

(1) for the purposes of the first paragraph of section 350.70 of the Act, the time immediately following receipt of the request of the person authorized for that purpose by the Minister to send the prescribed information; and

(2) for the purposes of the second paragraph of section 350.70 of the Act, the time immediately following receipt of the request of the person authorized for that purpose by the Minister to display the report referred to in that section or to provide the authorized person with a printed copy of the report or send it to the authorized person by a technological means.”.

48. (1) Section 442R2 of the Regulation is amended by striking out “, 437.2”.

(2) Subsection 1 has effect from 22 July 2016.

49. (1) The Regulation is amended by inserting the following after section 489.1R6:

“PROGRAM FOR ADMINISTERING THE CONSUMPTION TAX EXEMPTION FOR FIRST NATIONS”

“**492.1R1.** For the purposes of section 492.1 of the Act, the following conditions, in respect of a sale of an alcoholic beverage to a First Nations member, are prescribed conditions:

(1) the First Nations member must present to the retail dealer, at the time of the sale, his or her Certificate of Indian Status issued by the Government of Canada;

(2) the retail dealer must verify,

(a) using the most recent list provided by Revenu Québec, the validity of the registration certificate referred to in section 492.2 of the Act that must be presented to the retail dealer by the First Nations member in accordance with section 492.1 of the Act; and

(b) the identity of the First Nations member using the Certificate of Indian Status issued by the Government of Canada that must be presented to the retail dealer by the First Nations member in accordance with paragraph 1; and

(3) the retail dealer must ensure that the registration certificate so presented is that of the First Nations member.

“**492.2R1.** For the purposes of section 492.2 of the Act, the Certificate of Indian Status issued by the Government of Canada is a prescribed document.”

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

50. (1) Schedule II to the Regulation is amended by inserting the line “Sections 458.0.1, 458.0.2 and 458.0.3 to 458.0.5 of the Act” after the line “Sections 447 to 454 of the Act”.

(2) Subsection 1 has effect from 1 January 2013.

51. (1) Schedule II.2 to the Regulation is amended

(1) in the part relating to the Cantons-de-l’Est tourist region, by striking out “Courcelles;”;

(2) in the part relating to the Chaudière-Appalaches tourist region,

(a) by inserting “Courcelles–Saint-Évariste;” in alphabetical order;

(b) by striking out “Saint-Évariste-de-Forsyth;”.

(2) Subsection 1 has effect from 12 September 2024.

52. Schedule V to the Regulation is amended in the first paragraph

(1) by replacing subparagraph *j* of subparagraph 22 by the following:

“(j) mention that a transaction relating to an original invoice has been cancelled, if applicable;”;

(2) by replacing subparagraph *j* of subparagraph 39 by the following:

“(j) mention that a transaction for which information is estimated has been cancelled, if applicable;”;

(3) by replacing subparagraphs *a* and *b* of subparagraph 60 by the following:

“(a) if the document is an invoice, a reproduction or a duplicate, the amount referred to in subparagraph 26; or

“(b) if the document is a credit note, a reproduction or a duplicate, the amount referred to in subparagraph 36;”;

(4) by replacing “the person referred to in subparagraph 8” in subparagraph 62 by “the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable;”;

(5) by replacing “meeting the following conditions” in the portion of subparagraph 63 before subparagraph *a* by “in respect of which the following conditions are met”;

(6) by inserting the following after subparagraph 69:

“(69.1) either of the following in relation to the information referred to in subparagraphs 61 to 69:

(a) mention that the information relates to only one sales recording system; or

(b) mention that the information relates to all the sales recording systems used by the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable;

“(69.2) either,

(a) if the information referred to in subparagraphs 61 to 69 relates to only one sales recording system, the identifier of the device in respect of which the report is produced; or

(b) if the information referred to in subparagraphs 61 to 69 relates to all the sales recording systems used by the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable, the person’s mandatory billing file number;

“(69.3) either of the following in relation to the information referred to in subparagraphs 61 to 69:

(a) mention that the information relates to only one user account; or

(b) mention that the information relates to all the user accounts of the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable;”;

(7) by striking out subparagraph *b* of subparagraph 76;

(8) by inserting the following after subparagraph 76:

“(76.1) either

(a) mention that a transaction involving estimated information is involved, if applicable; or

(b) in other cases, mention that a transaction conducted before payment of all consideration is involved;”;

(9) in subparagraphs 77 and 78

(a) by replacing the portion of subparagraph *a* before subparagraph *i* by the following:

“(a) if the reproduction or duplicate is of an invoice,”;

(b) by replacing the portion of subparagraph *b* before subparagraph *i* by the following:

“(b) if the reproduction or duplicate is of a credit note,”;

(10) by inserting the following after subparagraph 79:

“(79.1) in respect of the information, either

(a) mention that it is printed or sent by a technological means, or is both printed and sent by such means; or

(b) mention that it is not printed or sent by a technological means;”;

(11) by striking out “or, in the case of a transaction conducted in connection with a fictitious supply relating to a training activity, in training mode” in subparagraph 80;

(12) by inserting “or the request” in subparagraph 81 after “transaction”;

(13) by replacing “technological environment designed to receive information that must be sent to the Minister” in subparagraph 98 by “cloud environment designed to receive the information to be sent to the Minister”.

53. (1) Schedule VI to the Regulation is amended in the first paragraph

(1) by striking out subparagraph 32;

(2) by replacing subparagraph 34 by the following:

“(34) if the document is a duplicate, mention that it must not be provided to a recipient;”;

(3) by replacing the portion of subparagraph 35 before subparagraph *a* by the following:

“(35) if applicable, one of the following;”;

(4) by striking out “referred to in section 350.60.4 or 350.60.5 of the Act, as applicable,” in subparagraph 45;

(5) by replacing subparagraphs *i* and *ii* of subparagraph *b* of subparagraph 46 by the following:

“i. if the last document is an invoice, a reproduction or a duplicate, the amount referred to in subparagraph 24; or

“ii. if the last document is a credit note, a reproduction or a duplicate, the amount referred to in subparagraph 29;”;

(6) by striking out subparagraph 47;

(7) in subparagraph 50,

(a) by striking out “, which must appear concatenated in that order” in the portion before subparagraph *a*;

(b) by striking out “subparagraphs *a* to *i* of subparagraph 47,” in subparagraph *a*.

(2) Paragraphs 6 and 7 of subsection 1 have effect from 1 November 2023.

TRANSITIONAL AND FINAL PROVISIONS

54. Where the first paragraph of section 350.70R1 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) applies after 31 October 2023 and before 1 January 2026, it is to be read without reference to subparagraph 11 and by replacing “and 8, subparagraphs *b* to *g* of subparagraph 11 and subparagraphs 12 to 16” in subparagraph *a* of subparagraph 17 by “, 8 and 12 to 16”.

55. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*, except the provisions of sections 31 to 40, of paragraph 2 of section 41 and of sections 42 to 47, which come into force on 1 January 2026.

Regulation to amend the Regulation respecting the application of the Fuel Tax Act

Fuel Tax Act

(chapter T-1, s. 9.1, 1st par., s. 10.2, s. 12.1, s. 17.3, par. *b*, s. 26.1, s. 27, 1st par., and s. 56).

1. (1) Section 9.1R1 of the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1) is amended by replacing paragraph *b* by the following:

“(b) except if the computing solution is used, the person mentioned in paragraph *a* signs, in relation to that acquisition of fuel, the register referred to in section 17.3 of the Act; and”.

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

2. (1) Section 10.2R1 of the Regulation is amended

(1) by striking out paragraph *b*;

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

“(c) “reserve” means a tract of land, the legal title to which is vested in His Majesty, that has been set apart by His Majesty for the use and benefit of First Nations members, and the name of which appears in Schedule I; the expression also includes an establishment mentioned in that Schedule and an Indian settlement within the meaning of section 1 of the Indians and Bands on certain Indian Settlements Remission Order (1997) made by Order in Council P.C. 1997-1529 dated 23 October 1997 under the Financial Administration Act, located in Québec.”.

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

3. (1) Section 10.2R2 of the Regulation is amended in the first paragraph

(1) by replacing subparagraph iii of subparagraph *a* by the following:

“iii. the name of the First Nations member and the registration number appearing on the member’s Certificate of Indian Status issued by the Government of Canada or the name of the band, tribal council or band-empowered entity and the name of the person representing the band, tribal council or band-empowered entity, if any;”.

(2) by replacing “an Indian” in subparagraph *b* by “a First Nations member”.

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

4. (1) Section 12.1R1 of the Regulation is amended by replacing the portion before paragraph *c* by the following:

“**12.1R1.** For the purposes of section 12.1 of the Act, the following conditions in respect of a sale of fuel to a First Nations member or a band are prescribed conditions:

(a) the First Nations member or the person who acquires the fuel on behalf of the band presents to the retail dealer, at the time of the sale, the registration certificate referred to in section 26.1 of the Act and, in the case of a sale of fuel to a First Nations member, the member’s Certificate of Indian Status issued by the Government of Canada;

(b) except if the computing solution is used, the First Nations member or the person mentioned in paragraph *a* signs, in relation to that sale of fuel, the register referred to in section 17.3 of the Act; and”.

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

5. (1) The heading of Division II.1 of the Regulation is replaced by the following:

“OBLIGATIONS OF A RETAIL DEALER AS REGARDS THE PROGRAM FOR ADMINISTERING THE CONSUMPTION TAX EXEMPTION FOR FIRST NATIONS”.

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

6. (1) Section 17.3R1 of the Regulation is amended

(1) by replacing “an Indian” in the portion before paragraph *a* by “a First Nations member”;

(2) by replacing subparagraphs i and ii of paragraph *a* by the following:

“i. using the most recent list provided by Revenu Québec, the validity of the registration certificate referred to in section 26.1 of the Act that must be presented to the dealer by the First Nations member or by the person who acquires the fuel on behalf of the band, the tribal council or the band-empowered entity, as the case may be, in accordance with paragraph *a* of section 9.1R1 or of section 12.1R1, as the case may be, and

“ii. where the purchaser is a First Nations member, the purchaser’s identity attested by the Certificate of Indian Status issued by the Government of Canada that must be presented to the dealer by the purchaser in accordance with paragraph *a* of section 12.1R1; and”.

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

7. (1) The heading of Division III.2 of the Regulation is replaced by the following:

“REGISTRATION CERTIFICATE FOR THE PROGRAM FOR ADMINISTERING THE CONSUMPTION TAX EXEMPTION FOR FIRST NATIONS”.

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

8. (1) Section 26.1R1 of the Regulation is amended by replacing paragraph *a* by the following:

“(a) if the applicant to which that section applies is a First Nations member, the applicant’s Certificate of Indian Status issued by the Government of Canada;”.

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

9. Section 27R1 of the Regulation is amended

(1) by striking out subparagraph *c* of the first paragraph;

(2) by inserting the following after the third paragraph:

“A person whose activity deals exclusively with natural gas or propane gas shall be exempt from the requirement of holding a permit required under the Act.”.

10. (1) Schedule II to the Regulation is amended by replacing “an Indian” by “a First Nations member”.

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

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

107151



Gouvernement du Québec

O.C. 1702-2024, 27 November 2024

Consumer Protection Act
(chapter P-40.1)

Regulation
— **Amendment**

Regulation to amend the Regulation respecting the application of the Consumer Protection Act

WHEREAS, under paragraph z.7 of section 350 of the Consumer Protection Act (chapter P-40.1), the Government may make regulations determining the objectively observable failures to comply with a provision of the Act or of a regulation, or with a voluntary undertaking made under section 314 of the Act or whose application has been extended by an order made under section 315.1 of the Act which may give rise to the imposition of a monetary administrative penalty, setting out the conditions for applying the penalty and determining the amounts or the methods for calculating them. The amounts may vary according to the seriousness of the failure to comply, without exceeding the amounts provided for in section 276.1 of the Act;

WHEREAS, under paragraph z.8 of section 350 of the Act, the Government may make regulations determining among the provisions of a regulation those whose contravention constitutes an offence and setting for each offence the minimum and maximum amounts of the fines to which the offender is liable, which may not exceed those referred to in section 279 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 application of the Consumer Protection Act was published in Part 2 of the *Gazette officielle du Québec* of 21 August 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 Justice:

THAT the Regulation to amend the Regulation respecting the application of the Consumer Protection Act, attached to this Order in Council, be made.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the application of the Consumer Protection Act

Consumer Protection Act
(chapter P-40.1, s. 350, pars. z.7 and z.8).

1. The Regulation respecting the application of the Consumer Protection Act (chapter P-40.1, r. 3) is amended by adding the following after section 178:

“CHAPTER XI
MONETARY ADMINISTRATIVE PENALTIES

DIVISION I
STIPULATIONS PROHIBITED IN A CONTRACT

179. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to anyone who contravenes any of the provisions of Chapter II.1.

DIVISION II
FORM OF WRITINGS

180. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to anyone who contravenes a provision of any of the third paragraph of section 26 and sections 27 and 28.

DIVISION III
COMPULSORY CLAUSES

181. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes a provision of any of sections 29, 32 and 43 to 45.1.

DIVISION IV
PRESENTATION STANDARDS

182. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes section 50.1.

DIVISION V
CONTRACTS OF CREDIT

183. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes section 61.0.9.

184. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes a provision of any of sections 57, 58, 60, 61 and 62 to 64.

DIVISION VI
LONG-TERM CONTRACTS OF LEASE

185. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes section 69.4.

DIVISION VII
AUTOMOBILES, MOTORCYCLES AND
HOUSEHOLD APPLIANCES

186. A monetary administrative penalty of \$300 in the case of a natural person and \$600 in other cases may be imposed to a merchant who contravenes section 76.

DIVISION VIII
CONTRACTS RELATING TO A LOYALTY
PROGRAM

187. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes a provision of any of sections 79.6.5 and 79.6.6.

DIVISION IX
CONTRACTS MADE BY A DEBT SETTLEMENT
SERVICE MERCHANT

188. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes section 79.15.

DIVISION X
SECURITY AND DUTIES

189. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed

(1) to a permit holder who contravenes section 106;

(2) to a merchant who contravenes a provision of any of the first and second paragraphs of section 123.

DIVISION XI
EXEMPTION FROM THE RULES RELATING TO
CERTAIN AMOUNTS TRANSFERRED TO
A TRUST

190. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes section 165.

DIVISION XII
ADDITIONAL WARRANTY

191. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes a provision of any of the first paragraph of section 168.1 and sections 171 and 173.1 to 175.

CHAPTER XII
PENAL PROVISIONS

192. Every person who contravenes section 25.4 to 25.10, 57, 58, 60, 61, 62 to 64, 69.4, 79.6.5 to 79.6.7, 79.15, 106, 123, 165, 168.1, 171, 173.1, 174 or 175 is liable

(a) to a minimum fine of \$2,500 in the case of a natural person and \$5,000 in any other case; or

(b) to a maximum fine of \$62,500 in the case of a natural person and \$125,000 in any other case, or of an amount equal to 5% of worldwide turnover for the preceding fiscal year, whichever is greater, without exceeding the amount of \$175,000.

193. Every person who contravenes section 26 to 29, 32, 43 to 45.1, 50.1 or 61.0.9 is liable, in the case of a natural person, to a fine of \$1,500 to \$37,500 and, in any other case, to a fine of \$3,000 to \$75,000.

194. Every person who contravenes a provision of this Regulation not referred to in sections 179 and 180 is liable, in the case of a natural person, to a fine of \$600 to \$15,000 and, in any other case, to a fine of \$1,200 to \$30,000.”

2. This Regulation comes into force on 5 January 2025.

107152



Gouvernement du Québec

O.C. 1703-2024, 27 November 2024

Consumer Protection Act
(chapter P-40.1)

**Monetary administrative penalties with respect
to the Consumer Protection Act**

Regulation respecting monetary administrative
penalties with respect to the Consumer Protection Act

WHEREAS, under paragraph *z.7* of section 350 of the Consumer Protection Act (chapter P-40.1), the Government may make regulations determining the objectively observable failures to comply with a provision of the Act or of a regulation, or with a voluntary undertaking made under section 314 of the Act or whose application has been extended by an order made under section 315.1 of the Act which may give rise to the imposition of a monetary administrative penalty, setting out the conditions for applying the penalty and determining the amounts or the methods for calculating them. The amounts may vary according to the seriousness of the failure to comply, without exceeding the amounts provided for in section 276.1 of the Act;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation respecting monetary administrative penalties with respect to the Consumer Protection Act was published in Part 2 of the *Gazette officielle du Québec* of 21 August 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 Justice:

THAT the Regulation respecting monetary administrative penalties with respect to the Consumer Protection Act, attached to this Order in Council, be made.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

**Regulation respecting monetary
administrative penalties with respect
to the Consumer Protection Act**

Consumer Protection Act
(chapter P-40.1, s. 350, par. *z.7*).

CHAPTER I

FAILURES TO COMPLY WITH a PROVISION OF
THE CONSUMER PROTECTION ACT

DIVISION I

CONTRACTS REgarding GOODS AND SERVICES

§1. General

1. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to anyone who contravenes a provision of any of sections 10 and 11, the first paragraph of section 11.1, the first and second paragraphs of section 11.2, the first paragraph of section 11.3, sections 11.4 and 12, the first paragraph of section 13 and section 19 of the Consumer Protection Act (chapter P-40.1).

*§2. Rules governing the making of certain contracts
in respect of which title I requires a writing*

2. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes a provision of any of the first and fourth paragraphs of section 26 and section 28 of the Act.

§3. Warranties

3. A monetary administrative penalty of \$300 in the case of a natural person and \$600 in other cases may be imposed to a merchant or a manufacturer who contravenes a provision of any of sections 48, 49 and 52.1 of the Act.

4. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed

(1) to a merchant or a manufacturer who

(a) contravenes a provision of any of paragraph *b* of section 38.5, section 39.6, made by section 4 of the Act to protect consumers from planned obsolescence and to promote the durability, reparability and maintenance of goods (2023, chapter 21), and section 41 of the Act;

(b) in contravention of section 39.3 of the Act, made by section 4 of the Act to protect consumers from planned obsolescence and to promote the durability, repairability and maintenance of goods, omits to make available free of charge information necessary to maintain or repair goods, other than automobile data referred to in section 39.4, made by section 4 of the Act to protect consumers from planned obsolescence and to promote the durability, repairability and maintenance of goods, when it is accessible on a technological medium;

(2) to a manufacturer who contravenes section 39.1 of the Act, made by section 4 of the Act to protect consumers from planned obsolescence and to promote the durability, repairability and maintenance of goods;

(3) to a merchant who contravenes a provision of any of sections 38.9, and section 39.2 of the Act, made by section 4 of the Act to protect consumers from planned obsolescence and to promote the durability, repairability and maintenance of goods;

(4) to anyone who

(a) contravenes a provision of any of sections 40 and 46 of the Act;

(b) in contravention of section 44 of the Act, provides for an exclusion in a conventional warranty when the exclusions are not indicated in separate and successive clauses;

(c) fails to indicate in a writing evidencing a warranty information prescribed by section 45 of the Act.

§4. *Distance contracts*

5. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who

(1) contravenes a provision of any of section 54.3, the first paragraph of section 54.4 and sections 54.5 and 54.6 of the Act;

(2) fails to send a copy of the contract to the consumer within 15 days after the contract is entered into, in contravention of section 54.7 of the Act.

6. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed

(1) to a merchant who contravenes the first paragraph of section 54.13 of the Act;

(2) to a credit card issuer who contravenes section 54.16 of the Act.

§5. *Contracts entered into by itinerant merchants*

7. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed

(1) to a merchant who contravenes a provision of any of the first paragraph of section 58 and section 60 of the Act;

(2) to anyone who contravenes the third paragraph of section 62 of the Act.

8. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes a provision of any of the first and third paragraphs of section 63 and section 64 of the Act.

§6. *Contracts of credit*

9. A monetary administrative penalty of \$300 in the case of a natural person and \$600 in other cases may be imposed to a merchant who

(1) fails to assume the costs of restitution, in contravention of section 77 of the Act;

(2) contravenes a provision of any of sections 84, 86, 87 and 96 of the Act.

10. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed

(1) to a merchant who contravenes a provision of any of sections 71, 80, 81 and 94, the first paragraph of section 98, section 99, the first and second paragraphs of section 100.2, sections 101, 103.4, 105 and 111, the first paragraph of section 112, sections 113 to 115, 115.2, 119.1 and 120, the second paragraph of section 121, sections 122, 125 and 125.2, the first paragraph of section 126, section 126.3, the first paragraph of section 127, the second paragraph of section 128, the first paragraph of section 128.1, the second paragraph of section 129, sections 130, 134, 139, 142, 147, 148 and 150 of the Act;

(2) to anyone who contravenes section 102 of the Act.

11. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed

(1) to a merchant who contravenes a provision of any of sections 73, 78, 83, 90, 91, 92 and 97, the second paragraph of section 122.1, the third paragraph of section 123, the second paragraph of section 124, the first paragraph of section 126.1, the first paragraph of section 127.1, sections 128.3, 136 and 138 and the second paragraph of section 140 of the Act;

(2) to a credit card issuer who contravenes the third paragraph of section 124 of the Act.

§7. Long-term contracts of lease of goods

12. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes a provision of any of sections 150.4 to 150.7, 150.13, 150.14, 150.17.1, 150.20, 150.22 and 150.25, the first paragraph of section 150.30 and the first paragraph of section 150.32 of the Act.

13. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who

(1) contravenes a provision of any of sections 150.9, 150.9.1, 150.21 and 150.26 of the Act;

(2) imposes costs or a penalty for the cancellation of a contract, in contravention of section 150.23 of the Act.

§8. Contracts relating to automobiles and motorcycles

14. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed

(1) to a merchant or a manufacturer who contravenes paragraph *b* of section 151 of the Act;

(2) to a merchant who

(a) contravenes a provision of any of section 155, the first paragraph of section 156, section 158, the first paragraph of section 162 and sections 168 and 170 to 173 of the Act;

(b) fails to post in the establishment the sign prescribed by section 180 of the Act.

15. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes section 179 of the Act.

§9. Repair of household appliances

16. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes a provision of any of the first and third paragraphs of section 183 and sections 184 and 185 of the Act.

§10. Contracts for the sale of prepaid cards

17. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes section 187.2 of the Act.

18. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes a provision of any of sections 187.3 to 187.5 of the Act.

§11. Contracts relating to loyalty programs

19. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes section 187.7 of the Act.

20. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes section 187.8 of the Act.

§12. Contracts relating to timeshare accommodation rights

21. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes a provision of any of the first and second paragraphs of section 187.14, sections 187.16, 187.17 and 187.19, the first and second paragraphs of section 187.20, the third paragraph of section 187.24 and section 187.27 of the Act.

22. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who

(1) contravenes a provision of any of sections 187.15 and 187.18 and the first and third paragraphs of section 187.25 of the Act;

(2) imposes costs or a penalty for the resiliation of a contract, in contravention of section 187.26 of the Act.

§13. Service contracts involving sequential performance for instruction, training or assistance

23. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes a provision of any of sections 190 to 192, 199 to 201, 203, 205, 206 and section 208 of the Act.

24. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who

(1) imposes costs or a penalty for the cancellation of a contract, in contravention of sections 194 and 202 of the Act;

(2) contravenes a provision of any of sections 195, 196 and 211 of the Act.

§14. Contracts involving sequential performance for a service provided at a distance

25. A monetary administrative penalty of \$300 in the case of a natural person and \$600 in other cases may be imposed to a merchant who contravenes section 214.5 of the Act.

26. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes a provision of any of section 214.2, the first paragraph of section 214.4 and sections 214.9 to 214.11 of the Act.

27. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes a provision of any of sections 214.3, 214.7 and 214.8 of the Act.

§15. Contracts entered into by debt settlement service merchants

28. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes a provision of any of sections 214.15, 214.16 and 214.25 of the Act.

29. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes a provision of any of section 214.14, the first and third paragraphs of section 214.20, section 214.21, the third paragraph of section 214.23, the first, second and fourth paragraphs of section 214.26, the first paragraph of section 214.27 and section 214.28 of the Act.

DIVISION II
BUSINESS PRACTICES

30. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to anyone who contravenes section 241 of the Act.

31. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed

(1) to a merchant, a manufacturer or an advertiser who

(a) makes false representations to a consumer, in contravention of section 219 of the Act;

(b) contravenes a provision of any of paragraph *c* of section 220, section 221, paragraphs *a*, *d*, *f* and *g* of section 222, subparagraphs *b* and *c* of the first paragraph of section 224, paragraph *c* of section 230, section 238 and paragraph *b* of section 239 of the Act;

(2) to a merchant who

(a) omits to indicate the sale price of goods, in contravention of section 223 of the Act;

(b) contravenes a provision of any of section 227.0.2, the second paragraph of section 228.3, the first paragraph of section 236.1 and sections 242, 244.3 and 244.5 of the Act;

(c) omits to inform the consumer in writing of the existence and nature of the warranty provided for in sections 37 and 38, in contravention of the first paragraph of section 228.1 of the Act;

(d) makes representations to directly promote time-share accommodation rights without indicating that the merchant is engaged in such business, in contravention of section 229.2 of the Act;

(e) at the time of the entering into of a debt settlement service contract with a consumer or at the time of the performance of such a contract, offers to enter into or enters into a credit contract with the consumer, in contravention of section 244.4 of the Act;

(3) to a merchant or a manufacturer who contravenes a provision of any of sections 226 and 243 of the Act;

(4) to a manufacturer who contravenes section 227.0.1 of the Act;

(5) to anyone who

(a) makes false representations concerning the existence, charge, amount or rate of duties payable under a federal or provincial statute, in contravention of section 227.1 of the Act;

(b) contravenes a provision of any of sections 232.1, 234, 236.2 to 236.4, 237.1, 244 and 245.1, subparagraph *a* of the first paragraph of section 246, sections 247, 247.1, 250 and 251, the first paragraph of section 251.1 and section 251.2 of the Act;

(c) makes, directly, in a contract made with a consumer, the grant of a rebate, payment or other benefit dependent upon the making of a contract of the same nature between that person or consumer and another person, in contravention of section 235 of the Act;

(d) in any advertisement concerning credit, illustrates goods or services, in contravention of section 245 of the Act;

(6) to a credit broker who contravenes the first paragraph of section 230.1 of the Act.

DIVISION III SUMS TRANSFERRED IN TRUST

32. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes a provision of any of sections 254 to 258 of the Act.

DIVISION IV ADMINISTRATION OF SUMS COLLECTED IN RESPECT OF ADDITIONAL WARRANTIES

33. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed

(1) to a merchant who

(a) contravenes a provision of any of section 260.7, the first paragraph of section 260.8, sections 260.9 to 260.11 and the first paragraph of section 260.24 of the Act;

(b) in contravention of section 260.13 of the Act, omits to keep separate accounting records of all operations affecting the reserve account or keep and update a register of all consumers having entered into a contract of additional warranty with the merchant, stating in respect of each contract the date of signing, the date of expiry and the price, the sum deposited in trust, and any amount used or withdrawn;

(2) to a trust company who contravenes section 260.12 of the Act;

(3) to anyone who contravenes a provision of any of sections 260.21 and 260.22 of the Act.

DIVISION V SPECIAL PROVISIONS RESPECTING ROAD VEHICLE DEALERS AND RECYCLERS

34. A monetary administrative penalty of \$300 in the case of a natural person and \$600 in other cases may be imposed to a holder of a road vehicle dealer's or recycler's permit who fails to keep the permit posted in the establishment, in contravention of section 260.30 of the Act.

35. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed

(1) to a road vehicle dealer or recycler who contravenes a provision of any of the first paragraph of section 260.27 and section 260.28 of the Act;

(2) to a holder of a road vehicle dealer's or recycler's permit who contravenes section 260.29 of the Act.

DIVISION VI PROOF AND PROCEDURE

36. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who contravenes section 268 of the Act.

DIVISION VII ADMINISTRATION

§1. Powers of the president

37. A monetary administrative penalty of \$1,750 in the case of a natural person and \$3,500 in other cases may be imposed to anyone who,

(1) in contravention of section 307 of the Act, refuses to give the president or a person authorized by the president any information or document which the president or person is entitled to obtain under any Act or regulation the application of which is under the supervision of the Office;

(2) does not comply with a voluntary undertaking made under section 314 or the application of which has been extended by order made under section 315.1 of the Act.

§2. Permits

38. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed

(1) to a road vehicle dealer or recycler who contravenes the first paragraph of section 329.3 of the Act;

(2) to a permit holder who contravenes a provision of any of the first paragraph of section 330 and section 331 of the Act.

39. A monetary administrative penalty of \$1,750 in the case of a natural person and \$3,500 in other cases may be imposed to a merchant who contravenes the first paragraph of section 321 of the Act.

CHAPTER II

FAILURES TO COMPLY WITH A PROVISION OF THE ORDER IN COUNCIL RESPECTING THE POLICY ON ACCURATE PRICING FOR MERCHANTS WHO USE OPTICAL SCANNER TECHNOLOGY

40. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who

(1) contravenes a provision of any of sections 1, 3 and 4 of the Order in Council respecting the Policy on accurate pricing for merchants who use optical scanner technology (chapter P-40.1, r. 2);

(2) in contravention of section 2 of the Order, omits to post in the establishment the accurate pricing policy in dark letters on the white background of a sign measuring at least 387 cm² and on which only the policy appears, or where the area of the establishment open to the consumers is 697 m² or more, omits to post the policy in the establishment in dark letters on the white background of a sign measuring at least 0.56 m² and on which only the policy appears.

CHAPTER III

FAILURES TO COMPLY WITH A PROVISION OF THE ORDER IN COUNCIL RESPECTING THE APPLICATION OF RULES OF CONDUCT TO USED AUTOMOBILE MERCHANTS

41. A monetary administrative penalty of \$750 in the case of a natural person and \$1,500 in other cases may be imposed to a merchant who

(1) contravenes a provision of any of sections 1, 2, 6, 7 and 15 of the Schedule to the Order in council respecting the application of rules of conduct to used automobile merchants (chapter P-40.1, r. 4);

(2) omits to state, in all advertising of a used automobile, the selling price or retail value, excluding the Québec Sales Tax (QST) and the Goods and Services Tax (GST), and the number of kilometres actually travelled, in contravention of section 3 of the Schedule to the Order;

(3) omits to state, if the merchant advertises used automobiles for sale or long-term lease by lot, the highest asking price, excluding the Québec Sales Tax (QST) and the Goods and Services Tax (GST), or, as applicable, the highest asking retail value among all the automobiles in the lot, in contravention of section 4 of the Schedule to the Order;

(4) omits to state the highest number of kilometres actually travelled among all the automobiles in a lot, if the merchant advertises used automobiles for sale or long-term lease by lot, in contravention of section 5 of the Schedule to the Order.

42. A monetary administrative penalty of \$1,250 in the case of a natural person and \$2,500 in other cases may be imposed to a merchant who contravenes section 16 of the Schedule to the Order.

CHAPTER IV FINAL

43. This Regulation comes into force on 5 January 2025, except

(1) the provisions of section 4, to the extent that they refer to sections 39.1 to 39.3 and 39.6 of the Consumer Protection Act (chapter P-40.1), made by section 4 of the Act to protect consumers from planned obsolescence and to promote the durability, reparability and maintenance of goods (2023, chapter 21), which come into force on 5 October 2025;

(2) the provisions of section 4, to the extent that they refer to sections 38.5 and 38.9 of the Consumer Protection Act, and the provisions of section 31, to the extent that they refer to sections 227.0.1 and 227.0.2, and the second sentence of the second paragraph of section 228.3 of the Act, which come into force on 5 October 2026.

107153

Gouvernement du Québec

O.C. 1712-2024, 27 November 2024

Individual and Family Assistance Act
(chapter A-13.1.1)

**Individual and Family Assistance
— Amendment**

Regulation to amend the Individual and Family Assistance Regulation

WHEREAS, under paragraph 15.1 of section 132 of the Individual and Family Assistance Act (chapter A-13.1.1), for the purposes of the Social Assistance Program, the Government may make regulations prescribing the method for calculating the amount of the work income supplement, and determining the cases in which and the conditions under which it is granted;

WHEREAS, under paragraph 6 of section 133.1 of the Act, for the purposes of the Aim for Employment Program, the Government may make regulations prescribing, for the purposes of section 83.5, a method for calculating the Aim for Employment benefit;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Individual and Family Assistance Regulation was published in Part 2 of the *Gazette officielle du Québec* of 3 July 2024 with a notice that it can 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 Social Solidarity and Community Action:

THAT the Regulation to amend the Individual and Family Assistance Regulation, attached to this Order in Council, be made.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

Regulation to amend the Individual and Family Assistance Regulation

Individual and Family Assistance Act
(chapter A-13.1.1, s. 132, par. 15.1, s. 133.1, par. 6).

1. The Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1) is amended by adding the following after section 154:

**“DIVISION IV
SUPPLEMENT THAT MAY INCREASE THE
BENEFIT**

154.1. In the case provided for in the second paragraph of section 55 of the Individual and Family Assistance Act (chapter A-13.1.1), the benefit granted to the independent adult or to the family is increased by a supplement whose amount corresponds to 25% of the portion of the work income in excess of the amount of the exclusion applicable in their situation under the first paragraph of section 114.

For the purposes of granting such a supplement, the income referred to in the third paragraph of section 114 is not work income.”

2. Section 177.28 is amended in the first paragraph

(1) by replacing “20%” by “25%”;

(2) by replacing “the participant’s work income” by “the work income of the participant or the participant’s family”.

3. This Regulation comes into force on 1 January 2025.

107155



Gouvernement du Québec

O.C. 1729-2024, 4 December 2024

Environment Quality Act
(chapter Q-2)

Recovery and reclamation of products by enterprises — Amendment

Regulation to amend the Regulation respecting the recovery and reclamation of products by enterprises

WHEREAS, under subparagraph *b* of subparagraph 6 of the first paragraph of section 53.30 of the Environment Quality Act (chapter Q-2), the Government may, by regulation, regulate the recovery and reclamation of residual materials in all or part of the territory of Québec and those regulations may in particular require any person, in particular any person operating an industrial or commercial establishment, who manufactures, markets or otherwise distributes containers, packaging or packaging materials, printed matter or other products, who markets products in containers or packaging acquired for that purpose or, more generally, whose activities generate residual materials to develop, implement and contribute financially to, on the terms and conditions fixed, programs or measures to reduce, recover or reclaim residual materials generated by the containers, packaging, packaging materials, printed matter or other products, or generated by their activities, with the goal of extended responsibility of these persons, all while taking into account basic principles of the circular economy and taking into account the social economy within the meaning of the Social Economy Act (chapter E-1.1.1);

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 recovery and reclamation of products by enterprises was published in Part 2 of the *Gazette officielle du Québec* of 25 September 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 the Environment, the Fight Against Climate Change, Wildlife and Parks:

THAT the Regulation to amend the Regulation respecting the recovery and reclamation of products by enterprises, attached to this Order in Council, be made.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the recovery and reclamation of products by enterprises

Environment Quality Act
(chapter Q-2, s. 53.30, 1st par., subpar. 6).

1. The Regulation respecting the recovery and reclamation of products by enterprises (chapter Q-2, r. 40.1) is amended in section 53.0.6 by replacing “2024” in subparagraph 1 of the first paragraph by “2026”.

2. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

107161



Gouvernement du Québec

O.C. 1733-2024, 4 December 2024

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

Civil Code of Québec
(Civil Code)

Act to limit lessors' right of eviction and to enhance the
protection of senior lessees
(2024, chapter 23)

Mandatory content of a notice of modification of the lease of a dwelling

Regulation respecting the mandatory content of a notice
of modification of the lease of a dwelling

WHEREAS, under subparagraph 6 of the first paragraph
of section 108 of the Act respecting the Administrative
Housing Tribunal (chapter T-15.01), 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;

WHEREAS, under the first paragraph of section 1943
of the Civil Code, as amended by section 4 of the Act to
limit lessors' right of eviction and to enhance the protec-
tion of senior lessees (2024, chapter 23), every notice of
modification must inform the lessee of the lessee's rights
and remedies set out in articles 1945 and 1947 of that code
and must contain any particular prescribed by regulation;

WHEREAS, in accordance with sections 10 and 11 of
the Regulations Act (chapter R-18.1), a draft Regulation
respecting the mandatory content of a notice of modifica-
tion of the lease of a dwelling was published in Part 2 of
the *Gazette officielle du Québec* of 11 September 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 with
amendments;

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

THAT the Regulation respecting the mandatory con-
tent of a notice of modification of the lease of a dwelling,
attached to this Order in Council, be made.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

Regulation respecting the mandatory content of a notice of modification of the lease of a dwelling

Act respecting the Administrative Housing Tribunal
(chapter T-15.01, s. 108, 1st par., subpar. 6).

Civil Code of Québec
(Civil Code, art. 1943, 1st par.).

Act to limit lessors' right of eviction and to enhance the
protection of senior lessees
(2024, chapter 23, s. 4).

1. A notice of modification of the conditions of the
lease of a dwelling must, in addition to the particulars
prescribed by article 1943 of the Civil Code, amended
by section 4 of the Act to limit lessors' right of eviction
and to enhance the protection of senior lessees (2024,
chapter 23), reproduce the text contained in the schedule I
to this Regulation.

2. This Regulation comes into force on the fifteenth
day following the date of its publication in the *Gazette
officielle du Québec*.

SCHEDULE I (Section 1)

1. A lessee who receives this notice has three options:

(1) I accept the renewal of the lease with its
modifications;

(2) I object to the proposed modifications and I renew
my lease;

(3) I do not renew my lease and I will vacate upon
termination of the lease.

A lessee who objects to the modifications or intends to
vacate upon termination of the lease must notify the lessor
within one month after receiving the notice of modifica-
tion of the lease. If the lessee fails to do so, the lessee is
deemed to have accepted the renewal of the lease on the
conditions proposed by the lessor.

2. Objection to the proposed modifications requires
the lessee to vacate the dwelling upon termination of the
lease in the following cases (arts. 1945 and 1955 C.C.Q):

(1) the section of the lease related to the restrictions
of the right to fix the rent and the modification of the
lease indicates that the dwelling is situated in a housing
cooperative of which the lessee is a member;

(2) the section of the lease related to the restrictions of the right to fix the rent and the modification of the lease indicates that the dwelling is situated in an immovable constructed or whose destination has changed in the past 5 years or less.

In the latter case, if the lease is entered into after 20 February 2024 and the immovable is ready for its intended use after that date, the lessor must also, to set up the restriction of the right to fix the rent against the lessee, indicate in the lease the maximum rent the lessor may impose in the 5 years following the date on which the immovable is ready for habitation.

3. If the lessee objects to the proposed modifications, such as a rent increase, the lessor may apply to the Administrative Housing Tribunal, within one month after receiving the notice of objection, to have the rent fixed or for a ruling on any other modification of the lease.

The lessee and the lessor must then comply with the decision of the Tribunal. If the lessor does not apply to the Tribunal within the month following the objection, the lease is renewed at the same rent and on the same other conditions.

The costs related to the lessor's application are borne by the lessor. The Tribunal has the discretion to order the lessee to reimburse the costs, in particular if the Tribunal grants a rent increase at least equal to that requested by the lessor in the notice of modification of the lease and the lessor had, before filing the proceeding, allowed the lessee to have access to the relevant data in order to make an informed decision on the increase.

107162



Gouvernement du Québec

O.C. 1735-2024, 4 December 2024

Code of Penal Procedure
(chapitre C-25.1)

Form of statements of offence — Amendment

Regulation to amend the Regulation respecting the form of statements of offence

WHEREAS, under paragraph 1 of article 367 of the Code of Penal Procedure (c. C-25.1), the Government may, by regulation, prescribe the form of statements of offence;

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 form of statements of offence was published in Part 2 of the *Gazette officielle du Québec* of 18 september 2024 with a notice that it may 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 Justice;

THAT the Regulation to amend the Regulation respecting the form of statements of offence, attached to this Order in Council, be made.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the form of statements of offence

Code of Penal Procedure
(chapter C-25.1, a. 367, par. 1).

1. The Regulation respecting the form of statements of offence (*chapter C-25.1, r. 1*) is amended in Schedules I to IV by replacing “the first \$10 shall be credited to the fund dedicated to assistance for persons who are victims of criminal offences established under the Act to assist persons who are victims of criminal offences and to facilitate their recovery (*chapter P-9.2.1*), and the following \$8 shall be credited” wherever it appears by “an amount will be credited to the fund dedicated to

assistance for persons who are victims of criminal offences established under the Act to assist persons who are victims of criminal offences and to facilitate their recovery (chapter P-9.2.1) and another amount will be credited”.

2. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

107164



Gouvernement du Québec

O.C. 1736-2024, 4 December 2024

Act respecting municipal courts
(chapter C-72.01)

Courts of Justice Act
(chapter T-16)

Financing of municipal justice services

Regulation respecting the financing of municipal justice services

WHEREAS, under the first paragraph of section 86.1 of the Act respecting municipal courts (chapter C-72.01), all the amounts required for municipal judges' assignment to municipal courts and management, and for the exercise of their functions that are prescribed by government regulation must be assumed by the municipalities, in accordance with the terms prescribed in that regulation;

WHEREAS, under the second paragraph of section 122.3 of the Courts of Justice Act (chapter T-16), the cost of the supplementary benefits plan established under the second paragraph of section 122 of the Act must be borne, in respect of judges of the Court of Québec and presiding justices of the peace, by the Government and, in respect of municipal judges to whom the pension plan provided for in Part V.1 or Part VI of the Act applies, by the municipalities, in accordance with the regulation made under section 86.1 of the Act respecting municipal courts;

WHEREAS, under the fourth paragraph of section 122.3 of the Courts of Justice Act, each municipality must pay its contribution to the supplementary benefits plan according to the rules, terms and conditions determined by the order establishing the plan; such rules, terms and conditions may fix the interest payable on late payments;

WHEREAS, under the second paragraph of section 246.26.1 of the Act, each municipality must pay its contribution to the benefits plan provided for in Part V.1 and to the pension plan provided for in Part VI of the Act according to the rules, terms and conditions which the Government determines by regulation. Such rules may fix the interest payable on late payments;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation respecting the financing of municipal justice services 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 with amendments;

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

THAT the Regulation respecting the financing of municipal justice services, attached to this Order in Council, be made.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

Regulation respecting the financing of municipal justice services

Act respecting municipal courts
(chapter C-72.01, s. 86.1, 1st par.).

Courts of Justice Act
(chapter T-16, s. 122.3, 2nd and 4th pars. and s. 246.26.1, 2nd par.).

1. The amounts required to ensure the assignment and management of municipal judges in municipal courts as well as the exercise of their functions are assumed by the municipalities that have established a municipal court.

Those amounts include

- (1) the salaries of the municipal judges;
- (2) the additional remuneration attached to the office of chief municipal judge, coordinating judge and associate coordinating judge, where applicable;
- (3) the expenses related to the pension plans of municipal judges;
- (4) the expenses related to the group insurance plan and other social benefits of municipal judges;
- (5) the expenses related to the costs of exercising the function of municipal judge;
- (6) the expenses related to the office of the chief municipal judge and the coordinating judges or associate coordinating judges; and

(7) the expenses of the Minister of Justice related to the application of this Regulation and the administration of the salary, allowances and social benefits of municipal judges.

2. The cost of a sitting is established by dividing the total of the amounts provided for in section 1 for a given year by the number of sittings held in all the municipal courts during that period.

For the purposes of this Regulation, a sitting is the period during which a municipal judge sits on the bench in the morning, in the afternoon or after 6 p.m., regardless of the duration of that period.

3. Each municipality that has established a municipal court reimburses to the Minister of Justice, for each sitting held in that court, the cost of a sitting established under the first paragraph of section 2.

In the case of a common municipal court, the cost of each sitting is charged to the group of municipalities that established the court, which municipalities are solidary debtors.

4. Not later than 1 September, the Minister of Justice transmits to each municipality having established a municipal court a notice that details the estimated annual amount for the following year.

Not later than 31 March, 30 June, 30 September and 31 December, the municipality transmits to the Minister of Justice a payment that corresponds to a quarter of the amount provided for in the first paragraph.

The Minister of Justice confirms the annual amount that each municipality must pay for the preceding calendar year in a notice that is sent to the municipality not later than 1 February. The notice specifies the balance owed by the municipality or the reimbursement to be made to the municipality by the Minister of Justice. Where applicable, the municipality must make the payment not later than 20 February.

In the case of a common municipal court, the notices provided for in this section are transmitted to the municipality in the territory of which the chief-place is situated.

5. Not later than 1 March, the Minister of Justice informs Retraite Québec of the share of the payment of municipalities for the preceding year that corresponds to their contributions to the pension plans and the supplementary benefits plan of municipal judges.

Retraite Québec then confirms to the Minister of Justice whether the contributions of municipalities are sufficient. Where contributions are insufficient, the Minister of Justice transmits to each municipality a notice to pay the amount corresponding to its share of the amount owed and the municipality must make its payment not later than on the 30th day following receipt of the notice. In the event of an overpayment, the Minister of Justice reimburses the municipalities.

The Minister of Justice informs Retraite Québec of any collection or reimbursement made under the second paragraph.

6. Any amount owed by a municipality that is not paid by the date provided for in section 4 or section 5 bears interest as of that date at the rate fixed under section 28 of the Tax Administration Act (chapter A-6.002).

However, the amount owed under the third paragraph of section 4 bears interest as of the 1 April that follows the date fixed therein.

Interest is capitalized monthly.

7. Not later than on the 20th day that follows 30 June, 30 September and 31 December of each year, each municipality having established a municipal court transmits to the Minister of Justice the number of sittings presided over by a municipal judge and held by the municipal court in the period of year that precedes each of those dates.

In the case of a common municipal court, the municipality designated by the group of municipalities party to the agreement regarding the establishment of that court provides the information requested under this section.

8. Sections 17 and 18 of the Supplementary benefits plan for judges covered by the pension plan provided for in Part V.1 of the Courts of Justice Act (chapter T-16, r. 6) are revoked.

9. The Regulation respecting the rules, terms and conditions of payment of the contribution of a municipality to the pension plans provided for in Parts V.1 and VI of the Courts of Justice Act (chapter T-16, r. 8) is revoked.

10. Notwithstanding section 6, no interest is applied on an amount owed by a municipality for the year 2024.

11. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

107165



Gouvernement du Québec

O.C. 1737-2024, 4 December 2024

Courts of Justice Act
(chapter T-16),

**Supplementary benefits plan for judges covered
by the pension plan provided for in Part V.1 of the
Courts of Justice Act
— Amendment**

Regulation to amend the Supplementary benefits plan for judges covered by the pension plan provided for in Part V.1 of the Courts of Justice Act

WHEREAS, under the second paragraph of section 122 of the Courts of Justice Act (chapter T-16), the Government may, by order, establish, in respect of judges to whom the pension plan established under Part V.1 of the Act applies, a plan providing for supplementary benefits payable from the date on which benefits become payable under the pension plan, and determine, in particular, within the plan a fund into which the judges' contributions to the plan are to be paid;

WHEREAS, under section 122.1 of the Act, the Government may enact special rules concerning the determination and evaluation of the supplementary benefits;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Supplementary benefits plan for judges covered by the pension plan provided for in Part V.1 of the Courts of Justice Act was published in Part 2 of the *Gazette officielle du Québec* of 26 June 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 Justice:

THAT the Regulation to amend the Supplementary benefits plan for judges covered by the pension plan provided for in Part V.1 of the Courts of Justice Act, attached to this Order in Council, be made.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

**Regulation to amend the Supplementary
benefits plan for judges covered by the
pension plan provided for in Part V.1 of
the Courts of Justice Act**

Courts of Justice Act
(chapter T-16, s. 122, 2nd par., and s. 122.1).

1. The Supplementary benefits plan for judges covered by the pension plan provided for in Part V.1 of the Courts of Justice Act (chapter T-16, r. 6) is amended in section 3 by adding the following paragraph at the end:

“The years of service considered for the purposes of the first paragraph also include, where applicable, the years thus accumulated as at 31 March 2024 for the calculation of special supplementary benefits under the supplementary benefits plan equivalent to this Plan in effect in Ville de Montréal on that date.”

2. The Plan is amended by inserting the following before section 13:

“**12.1.** The sums required for the payment of supplementary benefits are taken in a proportion of 90% out of the Consolidated Revenue Fund and in a proportion of 10% out of the retirement compensation arrangement trust provided for in the fifth paragraph of section 10.

The same applies to the sums required for the partition of the benefits accumulated by a judge or a former judge under the pension plan provided for in Part V.1 of the Act.

Despite the first and second paragraphs, in the case of a judge who has not made any contributions to the retirement compensation arrangement trust at the time of the payment of the supplementary benefits or on the date of assessment of the benefits because of the partition or the assignment of the accumulated benefits, the required sums are taken in total from the Consolidated Revenue Fund.

Notwithstanding the foregoing, in the case of a judge who has not made any contributions to the retirement compensation arrangement trust because of an exemption from doing so, the sums required for the purposes of the first and second paragraphs are taken in accordance with the first paragraph.”

- 3.** Section 13.1 of this Plan is revoked.
- 4.** Sections 1 and 3 have effect from 1 April 2024.
- 5.** This Regulation comes into force on 1 January 2025.

107166



Gouvernement du Québec

O.C. 1741-2024, 4 December 2024

Sustainable Forest Development Act
(chapter A-18.1)

Reimbursement of property taxes of certified forest producers
— **Amendment**

Regulation to amend the Regulation respecting the reimbursement of property taxes of certified forest producers

WHEREAS, under paragraph 5 of section 173 of the Sustainable Forest Development Act (chapter A-18.1), the Government may, by regulation, define the content of the report described in paragraph 3 of section 131 of the Act and specify, for the purposes of that paragraph, the eligible protection or development expenses, prescribing exclusions, ceilings and deductions;

WHEREAS, under paragraph 6 of section 173 of the Act, the Government may, by regulation, establish rules for the calculation and substantiation of eligible development expenses, including authorizing carry-forwards of those expenses and prescribing the use of values assessed by the timber marketing board;

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 reimbursement of property taxes of certified forest producers was published in Part 2 of the *Gazette officielle du Québec* of 28 August 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 with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Natural Resources and Forests:

THAT the Regulation to amend the Regulation respecting the reimbursement of property taxes of certified forest producers, attached to this Order in Council, be made.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the reimbursement of property taxes of certified forest producers

Sustainable Forest Development Act
(chapter A-18.1, s. 173, pars. 5 and 6).

1. The Regulation respecting the reimbursement of property taxes of certified forest producers (chapter A-18.1, r. 12.1) is amended in section 2 by replacing “applicable municipal by-laws” in paragraph 2 by “Québec laws and regulations, including municipal by-laws”.

2. Section 3 is replaced by the following:

“**3.** The total amount of eligible development expenses is obtained by adding the values of each eligible development expense incurred in a calendar year or fiscal year, as applicable.

The value of each eligible development expense is calculated using the following formula:

$A \times (B + C)$ where

(1) “A” is the number of units corresponding to the development expense referred to in Schedule 1;

(2) “B” is the value of the development expense referred to in Schedule 1 for the technical component;

(3) “C” is the value of the development expense referred to in Schedule 1 for the execution component.

On 1 April of each calendar year, the Minister publishes on the department’s website the grid of values assessed by the timber marketing board to be used to calculate the total amount of eligible development expenses incurred in the calendar year of the publication or in the fiscal year beginning during the calendar year of the publication, as applicable.”.

3. Section 5.1 is revoked.

4. Schedule 1 is replaced by the following:

“SCHEDULE 1
(Sections 2 and 3)

DEVELOPMENT EXPENSES ELIGIBLE FOR THE
REIMBURSEMENT OF PROPERTY TAXES OF
CERTIFIED FOREST PRODUCERS

DIVISION I
GENERAL

1. The value of a development expense described in this Schedule comprises two components:

(1) a technical component that includes planning, monitoring and operational supervision costs; and

(2) an execution component that includes implementation costs.

2. For the purposes of this Schedule, “silvicultural treatment” means a forest development activity that is part of a silvicultural scenario to be applied to a stand or combination of stands during a given period based on management objectives. It must be applied in compliance with the scientific foundations presented in the Guide sylvicole du Québec.

DIVISION II
RETURN TO PRODUCTION

§1. Site preparation

3. Site preparation is a silvicultural treatment that involves working the forest soil to make the physical environment suitable for germination or for the survival and the growth of seedlings of a desired species. Site preparation must create a sufficient number of microsites suitable for natural or artificial regeneration.

Eligible silvicultural site preparation activities are the following:

(1) mechanical site clearing: windrowing or piling logging residue in order to facilitate replanting, scarification or stand tending;

(2) shear-blading with a shear-blade-equipped tractor: brush-cutting and windrowing in a single operation;

(3) site clearing with a “stone-fork” excavator: windrowing or piling logging residue in order to facilitate replanting;

(4) bush clearing and site clearing: elimination and removal of brush and non-merchantable timber, which may be carried out in a context of

(a) high competition: an operation carried out where the coverage of brush two metres or more in height exceeds 50%; or

(b) low competition: an operation carried out where the coverage of brush one metre or more in height exceeds 25%;

(5) salvage, bush clearing and site clearing: the harvesting of all mature merchantable timber or deteriorating timber in a low-value stand followed by bush clearing and mechanical site clearing;

(6) chipping: the removal and chipping of brush and non-merchantable timber in a single operation;

(7) forest harrowing: brush removal and soil scarification using a forest harrow;

(8) agricultural ploughing and harrowing: loosening of the soil using a plough and harrow to facilitate the planting of seedlings;

(9) forest ploughing and harrowing: brush removal and loosening of the soil using a forest plough and harrow;

(10) scarification: disturbing the humus layer and low-growing competing vegetation to expose and loosen the mineral soil and mix it with organic matter; scarification can be carried out in one of the following ways:

(a) light scarification: using TTS-type disc trenchers;

(b) medium scarification: using TTS-type trenchers with hydraulic discs, Donaren, Equisyl, etc.;

(c) manual scarification: using manual tools;

(11) mounding scarification: mounding of soil using an excavator or feller to create at least 800 microsites per hectare in order to perform intensive silviculture or reforestation with hardwood, white pine or red pine;

§2. Planting

4. Planting is a silvicultural treatment that involves burying the root system of artificial seedlings in a mineral soil or a mixture of mineral and organic soil.

Eligible silvicultural planting treatments are the following:

(1) planting: an artificial regeneration treatment involving placing seeds or seedlings in the ground, with regular spacing, to create a stand;

(2) infill planting in plantations or naturally-regenerated areas: an artificial regeneration treatment that involves planting trees of a commercial species to fill gaps in areas where the regeneration, whether natural or artificial, has not achieved a suitable density or distribution coefficient. Infill planting takes place in a natural stand or a plantation containing trees of similar dimension to the seedling in order to achieve full stocking of the area;

(3) enrichment planting: an artificial regeneration treatment that involves planting trees in a stand to introduce or re-introduce a species that is in decline or has greater value, or to increase the abundance of that species. Enrichment planting may take place in the understorey of a stand to maintain or improve biodiversity or increase the value of the stand.

DIVISION III TENDING OF REGENERATION

5. Tending of regeneration is a silvicultural tending treatment that involves eliminating competing vegetation, mainly using mechanical or manual methods, to release regeneration of the desired species or to create an environment suitable for the establishment of regeneration.

Eligible silvicultural tending treatments are the following:

(1) cleaning (1st, 2nd or 3rd): cutting back competing trees and shrubs;

(2) weeding: controlling competing herbaceous vegetation, either by mowing or harrowing or by straightening seedlings;

(3) mulching: controlling competing trees and shrubs by mulching;

(4) fertilization and amendment: applying chemical or organic fertilizers to improve timber production in stands of quick-growth species and in maple stands used for forestry or syrup production under a silvicultural diagnosis by a forest engineer;

(5) artificial pruning: systematically removing dead or living branches from the lower part of a tree stem to produce knot-free timber. The treatment aims to increase the value of the butt log in the production of high-quality timber for sawing or rotary cutting;

(6) phytosanitary pruning of white pine or red pine: removing parts of a tree, generally branches or twigs, that are dead, damaged or affected by pathogens. The treatment aims to prevent the spread of parasites and pathogens;

(7) protective treatment: a treatment to combat insects, disease, invasive alien species or animals to stop their spread or minimize damage to trees.

DIVISION IV NON-COMMERCIAL TREATMENT

6. Precommercial thinning is a silvicultural tending treatment that involves cutting trees with non-merchantable dimensions to reduce the competition for final crop trees and trees of a desired species and improve their growth.

Eligible silvicultural tending treatments are the following:

(1) systematic precommercial thinning: removal of trees and shrubs that compete with the selected crop trees, using a defined spacing that ensures that the crop trees make up the entire cover in the stand;

(2) precommercial thinning with light opening: removal of competing trees and shrubs within a defined radius around a number of selected crop trees to ensure that they form a predominant portion of the stand. Precommercial thinning by light opening retains the trainer trees.

DIVISION V COMMERCIAL TREATMENTS

7. Commercial treatments are all silvicultural treatments involving the partial or total harvesting of the merchantable stems in a stand.

Eligible commercial silvicultural treatments are the following:

(1) commercial thinning: harvesting some merchantable stems in an even-aged stand prior to maturity;

(2) shelterwood cutting: harvesting the stand in a series of partial cuts spaced at about one-fifth of the rotation, to establish one or more regeneration cohorts under the protection of mature forest cover containing seed trees;

(3) selection cutting: periodic harvesting of trees in an uneven-aged or “gardened” stand to promote regeneration;

(4) salvage cutting: harvesting merchantable stems in a deteriorating stand, to safeguard or replace the regeneration of commercial species damaged by windthrow, insect epidemic, ice storm or fire;

(5) succession cutting: harvesting of overstorey trees while retaining the regeneration of desired species established in the understorey in order to improve stand composition;

(6) sanitation cutting: removal of trees killed or weakened by diseases or insects to avoid their spread to the remainder of the stand;

(7) improvement cutting: removal of undesired species or poorly-formed trees in a stand that is beyond the sapling stage, in order to improve stand composition, structure and condition;

(8) technical assistance for timber development: assistance provided to a forest producer to plan silvicultural work and technical advice on the implementation of treatments, which may cover silvicultural prescriptions, performance reports, marking, permit applications, compliance with Québec laws and regulations, including municipal by-laws, as well as timber marketing;

(9) marking: marking trees, generally using spray paint, either to be felled, in the case of negative marking, or to be left standing, in the case of positive marking, during a planned selection cut. Marking may be used for commercial thinning, shelterwood cutting, selection cutting, partial salvage cutting, sanitation cutting or improvement cutting.

DIVISION VI

OTHER ACTIVITIES

8. Other eligible activities are the following:

(1) forest roads: the construction or improvement of access roads, bridges and culverts to facilitate forest development activities;

(2) forest development plan: the drafting of an information and planning tool by a forest engineer for the benefit of a forest producer, in order to protect and develop a forest property;

(3) supplemental forest development plan: the inclusion of extra information in the forest development plan, including an ecological description and mitigation measures in silvicultural treatments, concerning at least one category of sensitive elements, whose presence on a forested property has been confirmed by cartographic data from a recognized source or the gathering of ecological data. The eligible sensitive elements are

(a) wetlands and bodies of water within the meaning of section 46.0.2 of the Environment Quality Act (chapter Q-2);

(b) occurrences or potential habitats of a designated threatened or vulnerable species or a species likely to be designated threatened or vulnerable;

(c) exceptional forest ecosystems; and

(d) sensitive forest ecosystems, or forest ecosystems that are vulnerable to climate change, as well as ecological hubs and corridors;

(4) delimitation of sensitive areas: on-site delimitation of a sensitive element described in point 3 for conservation purposes, prior to the implementation of a planned forest development activity;

(5) multi-resource component provided for in the forest development plan: the drafting of an information tool for potential multi-resources based on a multi-resource data collection; the component is added to the forest development plan referred to in paragraph 2;

(6) forest-fauna work: forest development activities provided for in this Regulation, if they are implemented to conserve or improve a wildlife habitat, result from an analysis of the wildlife potential and are provided for in the forest development plan or the silvicultural prescription of a forest engineer. The value of the development expense for the technical component or execution component is increased by 10%;

(7) advisory visit: on-site analysis conducted under the responsibility and supervision of a forest engineer to follow up on the forest development plan with the owner, or to advise the owner on the implementation of development work on the owner’s forested land. Maximum number of advisory visits per forest development plan per year: 1;

(8) forest certification: work to obtain or maintain internationally recognized forest certification.”

5. Schedule 2 is replaced by the following:

“**SCHEDULE 2**
(section 5)

REPORT PREPARED BY A FOREST ENGINEER CONTAINING A STATEMENT OF EXPENSES FOR A CALENDAR YEAR OR FISCAL YEAR FOR THE REIMBURSEMENT OF PROPERTY TAXES OF CERTIFIED FOREST PRODUCERS

Part 1 - Forest producer <i>(The information relating to the permanent code and the date of expiry of the forest producer's certificate appears in the forest producer's certificate)</i>		
Forest producer's name and address:	Permanent code: 	Expiry date of the forest producer's certificate: D D M M Y Y Y Y
	Calendar year or fiscal year in which the eligible development expenses entered in this report were incurred: Calendar year: or Fiscal year: -	

Part 2 - Eligible development expenses <i>(The development expenses must have been incurred in the calendar year or the fiscal year, as applicable, indicated in this report)</i>				
Assessment unit on which the development expense was incurred (file number)			Expiry date of the forest development plan D D M M Y Y Y Y	
Identification of eligible development expense	Number of units	Value for technical component (\$/unit)	Value for execution component (\$/unit)	Total Value (\$)
				\$
				+ \$
				+ \$
				+ \$
				+ \$
TOTAL AMOUNT OF ELIGIBLE DEVELOPMENT EXPENSES ¹				= \$

¹ The total amount of eligible development expenses is calculated according to the formula in section 3 of the Regulation respecting the reimbursement of property taxes of certified forest producers (chapter A-18.1, r. 12.1)

Part 3 – Forest engineer's statement

I hereby certify that

- the development expenses declared in this report were incurred in such a way as to have an impact on the establishment, maintenance or improvement of a forest stand;
- the development expenses declared in this report are described in Schedule 1 of the Regulation respecting the reimbursement of property taxes of certified forest producers;
- the development expenses declared in this report were incurred in compliance with Québec laws and regulations, including municipal by-laws;
- I am a member in good standing of the Ordre des ingénieurs forestiers du Québec.

Name: _____

Permit No.: _____

Signature: _____ Date: _____

Forest engineer

Part 4 – Forest producer's statement

I hereby certify that

- all the information in my forest producer's certificate is up to date;
- the development expenses declared in this report were incurred for a registered forest area for which a forest management plan is in force;
- the development expenses declared in this report were incurred in compliance with Québec laws and regulations, including municipal by-laws;
- the development expenses declared in this report have never been declared for the purposes of a reimbursement of property taxes with a department or public body;
- no financial assistance has been received for the development expenses declared in this report under the assistance program for the development of private forests.

In addition, I agree to provide any vouchers that the Minister of Revenue or the Minister of Natural Resources and Forests may require.

Name: _____

Signature: _____ Date: _____

Forest producer or authorized representative

”

6. This Regulation comes into force on 1 January 2025.

107167



M.O., 2024**Order number 2024-0011 of the Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks dated 20 November 2024**

Regulation to amend the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere

THE MINISTER OF THE ENVIRONMENT, THE FIGHT AGAINST CLIMATE CHANGE, WILDLIFE AND PARKS,

CONSIDERING the first paragraph of section 2.2 of the Environment Quality Act (chapter Q-2), according to which the Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks may make regulations determining what information, other than personal information, a person is required to provide regarding an enterprise, a facility or an establishment that the person operates, as well as how, when and how often this information must be provided;

CONSIDERING the first paragraph of section 46.2 of the Act, which also allows the Minister to make regulations determining in particular the emitters that are required to report their greenhouse gas emissions and the information or documents that must be provided to the Minister to determine the emissions;

CONSIDERING that, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere was published in Part 2 of the *Gazette officielle du Québec* of 11 September 2024 with a notice that it could be made by the Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks on the expiry of 45 days following that publication;

CONSIDERING that it is expedient to make the Regulation with amendments;

ORDERS AS FOLLOWS:

The Regulation to amend the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere, attached to this Order, is hereby made.

Québec, November 20, 2024

BENOIT CHARETTE

Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks

Regulation to amend the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere

Environment Quality Act
(chapter Q-2, s. 2.2, 1st par., and s. 46.2, 1st par.).

1. The Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15) is amended in section 1 by inserting “or transfers” after “listed in Schedule A.1” in the first paragraph.

2. Section 3 is amended by inserting the following after subparagraph 0.2 of the first paragraph:

“(0.2.1) “biomethane” means a gaseous fuel whose properties are similar to those of natural gas, that is produced from biomass and that is free of fossil carbon;”.

3. Section 6.1.2 is amended by inserting “transferred or” after “listed in Schedule A.1, or” in the first paragraph.

4. Section 6.2 is amended

(1) by inserting the following after subparagraph 4.2 of the first paragraph:

“(4.3) the quantity and description of each type of biomass fuel used;”;

(2) by inserting “be accompanied by the documents provided for in Schedule A.2, if applicable, and” after “in the first paragraph must” in the third paragraph.

5. The following is inserted after section 6.2:

“**6.2.1.** For the purposes of the emissions report referred to in section 6.2, an emitter who acquires from a natural gas distributor within the meaning of section 2 of the Act respecting the Régie de l'énergie (chapter R-6.01) or from another supplier quantities of biomethane as a substitute for natural gas may report, instead of the quantities of natural gas used during the report year, equivalent quantities of biomethane acquired for the year concerned, if the emitter demonstrates that the biomethane acquired meets the criteria in protocol QC.35 and provides all the information and documents specified in that respect. The emitter then reports the quantities of biomethane acquired as if they had been used and the emissions attributable to their combustion or their use in accordance with this Regulation.

An emitter who operates an enterprise that distributes biomethane must also demonstrate, in the report, that the biomethane distributed meets the criteria in protocol QC.35 and provide all the information and documents specified in that respect. Failing that, the quantities of biomethane distributed and the emissions attributable to their combustion or their use must be reported as being respectively quantities of natural gas and emissions attributable to the combustion or use of the natural gas.

The Minister may request any additional information or document the Minister deems necessary to verify that the biomethane reported meets the criteria in protocol QC.35. If the biomethane reported does not meet one of the criteria, the Minister informs the emitter who must file a notice of correction of the report in accordance with section 6.5 to report the quantities of biomethane concerned and the emissions attributable to their combustion or their use as being respectively quantities of natural gas and emissions attributable to the combustion or use of the natural gas.”

6. Section 6.7 is amended

(1) by replacing “include a” in the first paragraph by “send to the Minister, not later than 60 days after the notice, a”;

(2) by adding “within the time period specified in the first paragraph” at the end of the second paragraph.

7. Section 6.8 is amended by adding “and, in the first case, the quantity of greenhouse gases attributable to those changes represent at least 25% of the emissions referred to in subparagraph 2.3 of the first paragraph of section 6.2 of the report of the preceding year” at the end of subparagraph *e* of the second paragraph.

8. Schedule A.2 is amended

(1) in protocol QC.1,

(a) in QC.1.3,

i. by inserting “or biomethane” after “natural gas” in subparagraph *a* of subparagraph 2 of the first paragraph of QC.1.3.1;

ii. by inserting “biomethane,” after “natural gas,” in subparagraph 3 of the second paragraph of QC.1.3.4;

(b) in QC.1.4, by inserting “or biomethane” after “natural gas” in subparagraph *a* of subparagraph 2 of the first paragraph of QC.1.4.1;

(2) in protocol QC.2, by inserting “, biomethane” after “natural gas” in subparagraph *a* of subparagraph 3 of the first paragraph of QC.2.3.4;

(3) in protocol QC.6,

(a) by inserting “and biomethane” after “natural gas” in subparagraph i of subparagraph *a* of paragraph 2 of QC.6.4;

(b) by inserting “or biomethane” after “natural gas” in subparagraph ii of subparagraph *a* of paragraph 2 of QC.6.4;

(4) in protocol QC.16,

(a) in QC.16.3,

i. by inserting “biomethane,” after “natural gas,” in the second paragraph;

ii. by inserting “or biomethane” after “natural gas” in paragraph 1 of QC.16.3.2;

(b) in QC.16.4, by inserting “biomethane,” after “natural gas,” in the second paragraph;

(5) by replacing Table 17-1 of QC.17.4 in protocol QC.17 by the following:

“Table 17-1. Default greenhouse gas emission factors for Canadian provinces and certain North American markets, in metric tons CO₂ equivalent per megawatt-hour

Canadian provinces and North American markets	Default emission factor (metric ton GHG /MWh)
Newfoundland and Labrador	0.017
Nova Scotia	0.663
New Brunswick	0.332
Québec	0.001
Ontario	0.036
Manitoba	0.001
Vermont	0.006

Canadian provinces and North American markets	Default emission factor (metric ton GHG /MWh)	Canadian provinces and North American markets	Default emission factor (metric ton GHG /MWh)
New England Independent System Operator (NE-ISO), including all or part of the following states:	0.267	- Minnesota	0.465
- Connecticut		- Iowa	
- Massachusetts		- Missouri	
- Maine		- Wisconsin	
- Rhode Island		- Illinois	
- Vermont		- Michigan	
- New Hampshire	0.246	- Indiana	- Montana
New York Independent System Operator (NY-ISO)		- Kentucky	- Texas
Pennsylvania Jersey Maryland Interconnection Regional Transmission Organization (PJM-RTO), including all or part of the following states:	0.428	- Louisiana	- Mississippi
- North Carolina		- Manitoba	Southwest Power Pool (SPP), including all or part of the following states:
- Delaware		- Kansas	- Oklahoma
- Indiana		- Colorado	- Nebraska
- Illinois		- New Mexico	- Texas
- Kentucky		- Louisiana	0.453
- Maryland		- Missouri	- Arkansas
- Michigan		- Iowa	- Minnesota
- New Jersey		- Montana	- North Dakota
- Ohio		- South Dakota	- Wyoming
- Pennsylvania		Midwest Independent Transmission System Operator (MISO-RTO), including all or part of the following states:	- Arkansas
- Tennessee		- North Dakota	- South Dakota
- Virginia	- South Dakota		
- West Virginia			
- District of Columbia			

(6) in protocol QC.30,

(a) by inserting the following after paragraph 4 of QC.30.2:

“(5) in the case of an emitter who distributes biomethane,

(a) the annual CO₂ emissions attributable to the use of biomethane acquired for distribution for the purposes of consumption in Québec, excluding biomethane, other than that destined to be used for the purposes of transportation, destined to be used by an emitter referred to in the first paragraph or subparagraph 3 of the second paragraph of section 2 or section 2.1 of the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1), and who is required to cover its greenhouse gas emissions under that Regulation;

(b) the total annual quantity of biomethane acquired from suppliers;

(c) the total annual quantity of biomethane acquired not distributed;

(d) the reasons for the difference between the quantity of biomethane reported in accordance with subparagraph *b* and the sum of the quantities of biomethane reported in accordance with subparagraph *c* and subparagraphs 2 and 3.1 of the first paragraph, if applicable.”;

(b) in QC.30.3,

i. by adding “and, in the case of biomethane, CO₂ emissions attributable to its use must be calculated using equation 30-3” at the end of the first paragraph;

ii. by inserting the following after equation 30-2:

“Equation 30-3

$$\text{CO}_2 = Q_{\text{ba}} \times \text{EF}$$

Where:

CO₂ = Annual CO₂ emissions attributable to the use of biomethane, in metric tons;

Q_{ba} = Total annual quantity of biomethane acquired for distribution for the purposes of consumption in Québec, in thousands of cubic metres at standard conditions;

EF = CO₂ emission factor for biomethane, that is, 1.878 metric ton of CO₂ per thousand of cubic metres.”;

(7) by inserting the following after protocol QC.34:

“QC.35. SUBSTITUTION OF NATURAL GAS BY BIOMETHANE

QC.35.1. Scope

This protocol applies to an emitter who acquires from a natural gas distributor within the meaning of section 2 of the Act respecting the Régie de l'énergie (chapter R-6.01) or from another supplier quantities of biomethane as a substitute for natural gas and who wishes to report those quantities and the emissions attributable to their combustion or their use in accordance with the first paragraph of section 6.2.1.

It also applies to an emitter who operates an enterprise that distributes biomethane and who reports the quantities of biomethane distributed and the emissions attributable to their combustion or their use in accordance with the second paragraph of section 6.2.1.

QC.35.2 Reporting requirements and documents to be sent concerning biomethane

In accordance with section 6.2.1, the greenhouse gas emissions report referred to in section 6.2 must include the information and documents making it possible to demonstrate that the biomethane reported is free of fossil carbon, that it is injected in the North American natural gas pipeline network and that the quantities reported are substituted for natural gas only once.

For that purpose, the report must include the following information and documents:

(1) in the case of an emitter referred to in the first paragraph of section 6.2.1 who acquires quantities of biomethane directly from a supplier other than a natural gas distributor within the meaning of section 2 of the Act respecting the Régie de l'énergie (chapter R-6.01),

(a) the name and contact information of each production site of the quantities of biomethane acquired and the annual quantity of biomethane acquired from each site, in thousands of cubic metres;

(b) the contact information of each injection station in the North American natural gas network of the quantities of biomethane acquired, the name of the entity responsible for the station and the contact information of the delivery site at the emitter's establishment;

(c) a copy of any biomethane acquisition contract and any amendment as well as any document pertinent to the contracts that demonstrates that the quantities of biomethane acquired are produced from biomass and are free of fossil carbon;

(d) any document indicating that the acquirer is the sole owner of the quantities of biomethane acquired;

(2) in the case of an emitter referred to in the first paragraph of section 6.2.1 who acquires quantities of biomethane from a natural gas distributor within the meaning of section 2 of the Act respecting the Régie de l'énergie, the information and documents referred to in subparagraphs *a* to *d* of paragraph 1 or a copy of the monthly invoices issued by the distributor;

(3) in the case of an emitter referred to in the second paragraph of section 6.2.1:

(a) the name and contact information of each production site of the biomethane acquired for distribution and the annual quantity of biomethane acquired for distribution from each site, in thousands of cubic metres;

(b) the contact information of each injection station in the North American natural gas network of the biomethane acquired for distribution, the name of the entity responsible for the station and the contact information of each delivery site of the biomethane to the distributor;

(c) a copy of any biomethane acquisition contract and any amendment as well as any document pertinent to the contracts that demonstrates that the biomethane acquired for distribution is produced from biomass and is free of fossil carbon;

(d) any document indicating that the emitter to which was distributed the biomethane acquired for distribution is the sole owner of the quantities of biomethane distributed.”.

9. This Regulation comes into force on 1 January 2025.

107139



M.O., 2024**Order 2024-04 of the Minister of Education dated
26 November 2024**

Education Act
(chapter I-13.3)

Regulation to amend the Regulation respecting
teaching licences

THE MINISTER OF EDUCATION,

CONSIDERING that, under section 456 of the Education Act (chapter I-13.3), the Minister of Education may, by regulation, establish a classification of teaching licences, the nature and term of such licences, and the requirements and procedure applicable to their issuance or renewal, as the case may be, including the documents and information to be furnished, as well as the standards for evaluating the formal training of teachers for the determination of their qualifications;

CONSIDERING that, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting teaching licences was published in Part 2 of the *Gazette officielle du Québec* of 4 September 2024 with a notice that it could be made by the Minister on the expiry of 45 days following that publication;

CONSIDERING that it is expedient to make the draft Regulation with amendments;

ORDERS AS FOLLOWS:

The Regulation to amend the Regulation respecting teaching licences, attached to this Order, is hereby made.

Québec, 26 November 2024

BERNARD DRAINVILLE
Minister of Education

**Regulation to amend the Regulation
respecting teaching licences**

Education Act
(chapter I-13.3, s. 456).

1. The Regulation respecting teaching licences is amended in section 27

(1) by replacing “competence and professional qualifications” in the first paragraph by “professional competencies”;

(2) by replacing the second paragraph by the following:

“The probationary period focuses primarily on

(1) the ability to adopt a cultural approach to teaching and to master the language of instruction;

(2) the ability to plan and implement teaching and learning situations, assess learning, manage the functioning of a class or a group of students, take into account the heterogeneity of students and support their enjoyment of learning;

(3) the ability to actively engage with members of the school staff and to work together with families and community partners;

(4) the ability to engage in continuing professional development and in the life of the profession;

(5) the ability to use digital technology for educational purposes;

(6) the ability to act in accordance with the ethical principles of the profession.”

2. Section 30 is amended by replacing “competence and professional qualifications” in the second paragraph by “professional competencies”.

3. Section 31 is amended by replacing “competence and professional qualifications” in the first paragraph by “professional competencies”.

4. Section 33 is amended by replacing “competence and professional qualifications” in the second paragraph by “professional competencies”.

5. Section 34 is amended

(1) by replacing “the certificate or notice” in the first paragraph by “the certificate of achievement or the notice of failure”; and

(2) by replacing “final report” wherever it appears by “final evaluation report”.

6. Section 42 is amended

(1) by replacing “either” in subparagraph 1 in the English text by “one”; and

(2) by adding the following subparagraph at the end of subparagraph 1 of the first paragraph:

“(c) is enrolled in another teacher training program in general education accredited since 2024 and provided for in Schedule IV, and proves that at least 15 university-level credits have been earned in mathematics, French studies, English studies, Hispanic studies, ethics and religious culture, physical education, drama, visual arts, music, dance, science and technology in the fields of physics, chemistry and biology, or in social sciences in the fields of geography and history and citizenship education.”.

7. Section 52 is amended

(1) by replacing “note” in the first paragraph in the French text by “notes”; and

(2) by inserting the following after the first paragraph:

“A copy of a document may also be provided if it meets the conditions set out in the first paragraph.”.

8. Section 62.1 is revoked.

9. Section 62.2 is amended by replacing “2027” in the portion before subparagraph 1 of the first paragraph by “2029”.

10. Section 63 is revoked.

11. Section 63.1 is amended

(1) by replacing “2025” in the first paragraph by “2029”;

(2) by replacing “subparagraph iii of subparagraph *a* or in subparagraph ii of subparagraph *b* of paragraph 1.” in the first paragraph by “subparagraph ii or iii of subparagraph *a* or in subparagraph ii of subparagraph *b* of paragraph 1.”;

(3) by striking out the second paragraph.

12. The following is added after section 63.1:

“**63.1.1.** Until 30 June 2029, subparagraph *c* of section 42 must read as follows:

“(c) is enrolled in another teacher training program in general education accredited since 2024 and provided for in Schedule IV.”.

13. Section 63.5 is amended by replacing “2025” by “2029”.

14. Section 63.6 is amended by replacing “2025” in the first paragraph by “2029”.

15. Section 63.7 is amended

(1) in the first paragraph

(a) by replacing “2027” in the portion before subparagraph 1 by “2029”;

(b) by replacing “the training path for teaching staff members without legal qualifications in preschool and primary school education” in subparagraph 4 by “the post-graduate diploma in preschool education and primary school instruction”;

(2) by replacing the second paragraph by the following:

“Despite section 1 of Chapter 5, a provisional teaching licence may be issued to a person enrolled in one of the programs referred to in the first paragraph who has a promise of employment from an employer referred to in section 29 certifying that, within the school year in progress, the person is to be given a general education teaching position directly related to one of the programs listed in the first paragraph for which a teaching licence is required and that the position cannot be filled by the holder of a teaching licence.”

16. Schedule I is amended in the section TEACHER TRAINING PROGRAMS IN GENERAL EDUCATION ACCREDITED SINCE SEPTEMBER 2001

(1) by inserting under UNIVERSITÉ LAVAL programs, at the end,

“Maîtrise en éducation préscolaire et en enseignement primaire 60”;

(2) by inserting under UNIVERSITÉ DE MONTRÉAL programs, at the end,

“Baccalauréat en enseignement secondaire (spécialités offertes: français, langue d’enseignement; mathématique; science et technologie; univers social; culture et citoyenneté québécoise) 120”;

«Maîtrise en éducation préscolaire et en enseignement primaire 60”;

(3) by inserting under UNIVERSITÉ DE SHERBROOKE programs, at the end,

“Maîtrise en enseignement des langues secondes (français, langue seconde; anglais, langue seconde) 45”;

“Maîtrise en enseignement secondaire (français, langue d’enseignement; mathématique; science et technologie; univers social) 45”;

(4) by striking out under UNIVERSITÉ DU QUÉBEC EN OUTAOUAIS programs

“Baccalauréat en enseignement des arts, concentration Musique 120”.

17. Schedule II is amended in the section TEACHER TRAINING PROGRAMS IN VOCATIONAL TRAINING ACCREDITED SINCE 2002 by replacing “UNIVERSITÉ DU QUÉBEC SHERBROOKE” by “UNIVERSITÉ DE SHERBROOKE”.

18. Schedule IV is replaced by the following:

SCHEDULE IV
(ss. 10, 40 and 42)

TEACHER TRAINING PROGRAMS IN GENERAL
EDUCATION ACCREDITED BEFORE 1994

University	Program name	Credits
CONCORDIA UNIVERSITY	Bachelor of Arts, Specialization in Early Childhood Education	90
	Bachelor of Education (Teaching of English as a Second Language)	90
UNIVERSITÉ LAVAL	Baccalauréat en enseignement au préscolaire et au primaire	90
	Baccalauréat en enseignement secondaire	90
	Baccalauréat en enseignement des arts Plastiques	90
	Baccalauréat en éducation musicale	96
	Baccalauréat en éducation physique	96
	Baccalauréat en enseignement de l’anglais, langue seconde	90
McGILL UNIVERSITY	Bachelor of Education (Major Program)	90
	Bachelor of Education (Major in Physical Education)	90
	Bachelor of Education (Major Program) (Teaching of French as a Second Language)	90
UNIVERSITÉ DE MONTREAL	Baccalauréat ès sciences avec majeure en éducation et mineure en éducation préscolaire et enseignement primaire	93
	Baccalauréat ès sciences en éducation Physique	101
	Baccalauréat ès sciences avec majeure en éducation et mineure en orthopédagogie	93
UNIVERSITÉ DE SHERBROOKE	Baccalauréat en activité physique	90
	Baccalauréat en enseignement au préscolaire et au primaire	90
	Baccalauréat avec majeure et mineure en pédagogie	90
UNIVERSITÉ DU QUÉBEC EN ABITIBI- TÉMISCAMINGUE	Baccalauréat en information et orientation professionnelle	90
	Baccalauréat en adaptation scolaire	90
	Baccalauréat d’éducation au préscolaire et d’enseignement au primaire	90
UNIVERSITÉ DU QUÉBEC EN ABITIBI- TÉMISCAMINGUE	Baccalauréat d’enseignement secondaire	90
	Baccalauréat d’enseignement à l’enfance inadaptée	90
UNIVERSITÉ DU QUÉBEC EN ABITIBI- TÉMISCAMINGUE	Baccalauréat d’enseignement en études anglaises	90

REGULATIONS AND OTHER ACTS

University	Program name	Credits	University	Program name	Credits
UNIVERSITÉ DU QUÉBEC À CHICOUTIMI	Baccalauréat d'éducation au préscolaire et d'enseignement au primaire	90		Baccalauréat en enseignement des langues secondes	90
	Baccalauréat d'enseignement en biologie	90		Baccalauréat d'enseignement moral et religieux	90
	Baccalauréat d'enseignement en chimie	90		Baccalauréat d'enseignement en histoire	90
	Baccalauréat d'enseignement en histoire	90		Baccalauréat d'enseignement en mathématiques	90
	Baccalauréat d'enseignement en mathématiques	90		Baccalauréat d'enseignement en adaptation scolaire et sociale (7858 et 7856)	90
	Baccalauréat d'enseignement en études françaises	90		Baccalauréat d'enseignement en sciences	90
	Baccalauréat d'enseignement en arts	90		Baccalauréat en information scolaire et professionnelle	90
	Baccalauréat d'enseignement en éducation physique	90		Baccalauréat en arts visuels, concentration enseignement	90
	Baccalauréat d'enseignement en anglais, langue seconde	90		Baccalauréat en danse	90
	Baccalauréat d'enseignement en adaptation scolaire	90		Baccalauréat en art dramatique, option enseignement	90
	Baccalauréat d'enseignement en sciences religieuses	90		Baccalauréat d'enseignement en activité physique	90
	Baccalauréat d'enseignement en géographie	90		Baccalauréat en musique	90
	Baccalauréat d'enseignement en physique	90		Baccalauréat d'enseignement en géographie	90
					Baccalauréat d'enseignement en arts plastiques
UNIVERSITÉ DU QUÉBEC À HULL	Baccalauréat d'éducation au préscolaire et d'enseignement au primaire	90		Baccalauréat en sexologie, option éducation	90
	Baccalauréat en orthopédagogie	90	UNIVERSITÉ DU QUÉBEC À RIMOUSKI	Baccalauréat d'éducation au préscolaire et d'enseignement au primaire	90
	Baccalauréat d'enseignement en géographie	90		Baccalauréat d'enseignement en français au secondaire	90
	Baccalauréat d'enseignement en histoire	90		Baccalauréat d'enseignement en géographie	90
	Baccalauréat d'enseignement en études françaises	90		Baccalauréat d'enseignement en mathématiques	90
				Baccalauréat d'enseignement en adaptation scolaire et sociale	90
UNIVERSITÉ DU QUÉBEC À MONTRÉAL	Baccalauréat d'éducation au préscolaire et d'enseignement au primaire (formation initiale)	90		Baccalauréat d'enseignement en biologie	90
	Baccalauréat en enseignement du français, langue première	90			

University	Program name	Credits
	Baccalauréat d'enseignement en chimie	90
	Baccalauréat d'enseignement en histoire	90
	Baccalauréat d'enseignement en physique	90
	Baccalauréat d'enseignement en études anglaises	90
	Baccalauréat d'enseignement en sciences religieuses	90
UNIVERSITÉ DU QUÉBEC À TROIS-RIVIÈRES	Baccalauréat d'éducation au préscolaire et d'enseignement au primaire	90
	Baccalauréat d'enseignement en études françaises	90
	Baccalauréat d'enseignement secondaire	90
	Baccalauréat d'enseignement en arts plastiques	90
	Baccalauréat en éducation musicale	90
	Baccalauréat d'enseignement en études anglaises	90
	Baccalauréat d'enseignement de la morale et de la religion catholiques au secondaire	90
	Baccalauréat en théologie	90
	Baccalauréat d'enseignement en activité physique	90
	Baccalauréat d'enseignement en adaptation scolaire	90
	Baccalauréat d'enseignement en biologie	90
	Baccalauréat d'enseignement en chimie	90
	Baccalauréat d'enseignement en géographie	90
	Baccalauréat d'enseignement en histoire	90
	Baccalauréat d'enseignement en mathématiques	90
	Baccalauréat d'enseignement en physique	90

OTHER TEACHER TRAINING PROGRAMS IN GENERAL EDUCATION ACCREDITED SINCE 2024

University	Program name	Credits
CONCORDIA UNIVERSITY	Bachelor of Arts, Specialization in Early Childhood and Elementary Education	30

19. Schedule VII is amended in the section EQUIVALENT TRAINING RECOGNIZED FOR THE PROVISIONAL TEACHING LICENCE TO PROVIDE PRESCHOOL EDUCATION SERVICES by striking out the third m-dash along with the two n-dashes that follow.

20. The word “Crie” is replaced wherever it appears in the French text of the Regulation, by “crie”, with the necessary modifications.

21. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

107141



Draft Regulation

Highway Safety Code
(chapter C-24.2)

Regulation

— 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 application of various legislative provisions concerning detection systems, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation determines the criteria according to which a public highway or a part of a public highway may be designated under subparagraph 3 of the first paragraph of section 519.80 of the Highway Safety Code (chapter C-24.2).

The draft Regulation has no impact on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Jordi Cirera, Acting Director, Direction de l'ingénierie et de l'exploitation du contrôle automatisé, Direction générale de la sécurité et du camionnage, Ministère des Transports et de la Mobilité durable, 700, boulevard René Lévesque Est, 16^e étage, Québec (Québec) G1R 5H1; email: jordi.cirera@transportsgouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Transport and Sustainable Mobility, 700, boulevard René-Lévesque Est, 29^e étage, Québec (Québec) G1R 5H1; email: Projet.reglement@transportsgouv.qc.ca.

GENEVIÈVE GUILBAULT

Minister of Transport and Sustainable Mobility

Regulation to amend the Regulation respecting the application of various legislative provisions concerning detection systems

Highway Safety Code
(chapter C-24.2, s. 519.80, 2nd par., and s. 620.1, par. 2).

1. The Regulation respecting the application of various legislative provisions concerning detection systems, enacted by section 42 of the Act to amend mainly the Highway Safety Code to introduce provisions relating to detection systems and other highway safety-related provisions (2024, chapter 10), is amended by inserting the following Chapter after section 1:

“CHAPTER 1.1 CRITERIA FOR DESIGNATING A PUBLIC HIGHWAY OR PART OF A PUBLIC HIGHWAY

1.1. The designation of a public highway by the Minister under subparagraph 3 of the first paragraph of section 519.80 of the Highway Safety Code is made taking into account the following criteria:

- (1) the number of accidents that occurred on that public highway compared with the average number of accidents that occurred on public highways of its reference family;
- (2) the severity index of the accidents that occurred on that public highway compared with the average severity index of the accidents that occurred on public highways of its reference family;
- (3) the average annual daily flow of that public highway compared with the average annual daily flow of public highways of its reference family;
- (4) the factors likely to increase the concentration of vulnerable users in the vicinity of that public highway, in particular the presence of schools, sports or cultural facilities, parks or bicycle paths;
- (5) an issue of non-compliance with the speed limit has been noted on that public highway;
- (6) the characteristics of the public highway make traffic monitoring by officers of the peace difficult.

1.2. For the purposes of section 1.1,

- (1) “reference family” means a set of public highways grouped together on the basis of similar characteristics having an impact on accident rates, in particular the speed limit, number of lanes and geometric configuration;

(2) “severity index” means an index determined according to the following formula:

$$[9.5 \times (F + SI) + 3.5 \times MI + MDO] / N$$

Where

F is the number of fatal accidents;

SI is the number of accidents involving serious injuries;

MI is the number of accidents involving minor injuries;

MDO is the number of accidents involving material damage only;

N is the total number of accidents;

(3) “average annual daily flow” means the number of road vehicles operated on a public highway in a year, divided by the number of days in the year.

For the purposes of this Chapter, the expression “public highway” includes a part of a public highway.”.

2. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

107156



Draft Regulation

Act respecting collective agreement decrees
(chapter D-2)

Building service employees in the Montréal region — Amendment

Notice is hereby given, in accordance with section 5 of the Act respecting collective agreement decrees (chapter D-2), that the Minister has received an application from the Comité paritaire de l'entretien d'édifices publics, région de Montréal, to amend the Decree respecting building service employees in the Montréal region (chapter D-2, r. 15) and that, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the Decree to amend the Decree respecting building service employees in the Montréal region, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Decree requires professional employers to send the date of birth of their employees to the Parity Committee in order for it to administer the group RRSP provided for by the Decree.

An analysis of the regulatory impact shows that the amendments will have no economic impact on the enterprises subject to the Decree, including small and medium-sized businesses.

Further information on the draft Decree may be obtained by contacting Alexis Massicotte, Policy Development Advisor, Direction des politiques du travail, Ministère du Travail, 425, rue Jacques-Parizeau, 5^e étage, Québec (Québec) G1R 4Z1; telephone: 418 528-9135, extension 80042, or 1 833-705-0399, extension 80042 (toll free); email: alexis.massicotte@travail.gouv.qc.ca.

Any person wishing to comment on the draft Decree is requested to submit written comments within the 45-day period to the Minister of Labour, 200, chemin Sainte-Foy, 6^e étage, Québec (Québec) G1R 5S1; email: ministre@travail.gouv.qc.ca.

JEAN BOULET
Minister of Labour

Decree to amend the Decree respecting building service employees in the Montréal region

Act respecting collective agreement decrees
(chapter D-2, s. 4, 1st par., s. 6, 1st par. and s. 6.1, 1st par.).

1. The following is added after section 6.105:

“**6.106.** The employer must send to the Parity Committee, in writing, the date of birth of each employee in his employ within the prescribed deadline for the production of the monthly report in which the employee appears for the first time.”

2. Despite section 1, the employer has until (*insert the date that occurs six months after the date of publication of this Decree in the Gazette officielle du Québec*) to send to the Parity Committee the date of birth of the employees already in his employ and for whom the employer has not yet provided that information.

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

107158



Draft Regulation

Act respecting elections and referendums in municipalities
(chapter E-2.2)

Maximum amount of election expenses

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the maximum amount of election expenses, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation prescribes the formula for adjusting the amount of election expenses that must not be exceeded by a party or an authorized independent candidate during a municipal election.

Further information on the draft Regulation may be obtained by contacting Julie Vézina, coordinator, municipal democracy, Direction de la démocratie, de l'éthique et de la gestion contractuelle municipales, Ministère des Affaires municipales et de l'Habitation, 10, rue Pierre-Olivier-Chauveau, 3^e étage, Québec (Québec) G1R 4J3; telephone: 418 691-2015, extension 83833; email: julie.vezina@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 Julie Vézina at the above contact information.

ANDRÉE LAFOREST
Minister of Municipal Affairs

Regulation respecting the maximum amount of election expenses

Act respecting elections and referendums in municipalities
(chapter E-2.2, s. 465, 4th par.).

1. Each amount provided for in section 465 of the Act respecting elections and referendums in municipalities is adjusted on 1 April of each year according to the change in the average Consumer Price Index for the preceding year, based on the index established for the whole of Québec by Statistics Canada.

Any amount adjusted in accordance with the first paragraph is rounded off to the nearest dollar in the case of the base amount, or to the nearest cent in the case of the amount by which the base amount is increased. An equidistant result is rounded up to the nearest dollar or cent.

2. On the coming into force of this Regulation, the amount of election expenses that must not be exceeded by a party or an authorized independent candidate during an election, provided for in section 465 of the Act respecting elections and referendums in municipalities (chapter E-2.2), is adjusted as follows:

(1) for an election to the office of mayor or borough mayor, the amount of \$4,294, increased by

(a) \$0.34 per person entered on the list of electors of the municipality up to 20,000 electors;

(b) \$0.58 per person entered on that list above 20,000 but not above 100,000 electors;

(c) \$0.43 per person entered on that list above 100,000 electors;

(2) for an election to the office of councillor, the amount of \$2,147, increased by \$0.34 per person entered on the list of electors of the electoral district.

3. This Regulation comes into force on 19 September 2025.

107144



Gouvernement du Québec

T.B. 231492, 26 November 2024

Act respecting the Government and Public Employees Retirement Plan
(chapter R-10)

Act respecting the Pension Plan of Management Personnel
(chapter R-12.1)

Amendments to Schedule I to the Act respecting the Government and Public Employees Retirement Plan and Schedules II and III to the Act respecting the Pension Plan of Management Personnel

Amendments to Schedule I to the Act respecting the Government and Public Employees Retirement Plan and Schedules II and III to the Act respecting the Pension Plan of Management Personnel

WHEREAS, under section 1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the retirement plan applies to employees and persons designated in Schedule I, and employees and persons designated in Schedule II who were not members of a retirement plan on 30 June 1973 or who were appointed or engaged after 30 June 1973;

WHEREAS, under section 220 of the Act, the Government may, by order, amend Schedules I, II, II.1, II.1.1 and II.2 and, where the Government amends Schedule I or II, it must also amend to the same effect Schedule II to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1). Any such order may have effect 12 months or less before it is made;

WHEREAS the Regulation under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 2) determines, pursuant to subparagraph 25 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan, the conditions that permit a body, according to the category determined by regulation, to be designated by order in Schedule I or II.1 to the Act;

WHEREAS, under the first paragraph of section 1 of the Act respecting the Pension Plan of Management Personnel, the Pension Plan of Management Personnel applies, to the extent provided for in Chapter I of the Act, to employees and persons appointed or engaged on or after 1 January 2001 to hold, with the corresponding classification, non-unionizable employment designated in Schedule I and referred to in Schedule II;

WHEREAS, under the sixth paragraph of section 2 of the Act, the Pension Plan of Management Personnel also applies, to the extent provided for in Chapter I of the Act, to an employee appointed or engaged to hold, with the corresponding classification, non-unionizable employment designated in Schedule I, who is released without pay by an employer and who, while released without pay, holds non-unionizable employment designated in section 5 of Schedule I with an organization designated in Schedule III;

WHEREAS, under subparagraph 25 of the first paragraph of section 196 of the Act, the Government may determine the conditions which permit a body, according to the class determined by regulation, to be designated by order in Schedule III;

WHEREAS, under the first paragraph of section 416 of the Act, the regulations and orders made under the provisions of the Act respecting the Government and Public Employees Retirement Plan that are in force on 20 June 2001 will be considered, for the purposes of the Act respecting the Pension Plan of Management Personnel, as the regulations and orders made under the corresponding provisions of that Act, and they will apply, with the necessary modifications, until they are replaced by regulations and orders made under such corresponding provisions;

WHEREAS section 53.1 of the Regulation under the Act respecting the Government and Public Employees Retirement Plan has not thus been replaced and must be considered, for the purposes of the Act respecting the Pension Plan of Management Personnel, as a regulation made under subparagraph 25 of the first paragraph of section 196 of that Act;

WHEREAS, under the first paragraph of section 207 of the Act respecting the Pension Plan of Management Personnel, the Government may, by order, amend Schedules I, III and IV and may also amend Schedule II, but only to the extent provided for in section 220 of the Act respecting the Government and Public Employees Retirement Plan. Any such order may have effect 12 months or less before it is made;

WHEREAS, under section 40 of the Public Administration Act (chapter A-6.01), the Conseil du trésor exercises, after consulting the Minister of Finance, the powers conferred on the Government by an Act that establishes a pension plan applicable to personnel of the public and parapublic sectors, except certain powers;

WHEREAS the consultation has taken place;

WHEREAS the Centre d'hébergement et de soins de longue durée du Groupe-Santé-Arbec Inc., Centre d'hébergement et de soins de longue durée Louise-Faubert Inc., Centre d'hébergement et de soins de longue durée Marguerite-Rochelleau Inc. and Centre d'hébergement et de soins de longue durée Michèle-Bohec Inc. meet the conditions set out in section 51 of the Regulation under the Act respecting the Government and Public Employees Retirement Plan in order to be designated in Schedule I to the Act respecting the Government and Public Employees Retirement Plan and in Schedule II to the Act respecting the Pension Plan of Management Personnel;

WHEREAS the Coalition de l'encadrement en matière de retraite et d'assurance (CERA) and Le Regroupement des associations de cadres en matière d'assurance et de retraite (R.A.C.A.R.) meet the conditions set out in section 53 of the Regulation under the Act respecting the Government and Public Employees Retirement Plan in order to be designated in Schedule I to the Act respecting the Government and Public Employees Retirement Plan and in Schedule II to the Act respecting the Pension Plan of Management Personnel;

WHEREAS the Coalition de l'encadrement en matière de retraite et d'assurance (CERA) and Le Regroupement des associations de cadres en matière d'assurance et de retraite (R.A.C.A.R.) also meet the conditions set out in section 53.1 of the Regulation under the Act respecting the Government and Public Employees Retirement Plan in order to be designated in Schedule III to the Act respecting the Pension Plan of Management Personnel;

THE CONSEIL DU TRÉSOR DECIDES:

THAT the amendments to Schedule I to the Act respecting the Government and Public Employees Retirement Plan and Schedules II and III to the Act respecting the Pension Plan of Management Personnel, attached to this decision, be made.

Le greffier du Conseil du trésor,
LOUIS TREMBLAY

Amendments to Schedule I to the Act respecting the Government and Public Employees Retirement Plan and Schedules II and III to the Act respecting the Pension Plan of Management Personnel

Act respecting the Government and Public Employees Retirement Plan
(chapter R-10, s. 220).

Act respecting the Pension Plan of Management Personnel
(chapter R-12.1, s. 207, 1st par.).

1. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended in paragraph 1

(1) by inserting, in alphabetical order, "Centre d'hébergement et de soins de longue durée du Groupe-Santé-Arbec Inc.";

(2) by inserting, in alphabetical order, "Centre d'hébergement et de soins de longue durée Louise-Faubert Inc.";

(3) by inserting, in alphabetical order, "Centre d'hébergement et de soins de longue durée Marguerite-Rochelleau Inc.";

(4) by inserting, in alphabetical order, "Centre d'hébergement et de soins de longue durée Michèle-Bohec Inc.";

(5) by inserting, in alphabetical order, "Coalition de l'encadrement en matière de retraite et d'assurance (CERA)";

(6) by inserting, in alphabetical order, "Le Regroupement des associations de cadres en matière d'assurance et de retraite (R.A.C.A.R.)".

2. Schedule II to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended in paragraph 1

(1) by inserting, in alphabetical order, "Centre d'hébergement et de soins de longue durée du Groupe-Santé-Arbec Inc.";

(2) by inserting, in alphabetical order, "Centre d'hébergement et de soins de longue durée Louise-Faubert Inc.";

(3) by inserting, in alphabetical order, “Centre d’hébergement et de soins de longue durée Marguerite-Rocheleau Inc.”;

(4) by inserting, in alphabetical order, “Centre d’hébergement et de soins de longue durée Michèle-Bohec Inc.”;

(5) by inserting, in alphabetical order, “Coalition de l’encadrement en matière de retraite et d’assurance (CERA)”;

(6) by inserting, in alphabetical order, “Le Regroupement des associations de cadres en matière d’assurance et de retraite (R.A.C.A.R.)”.

3. Schedule III to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended

(1) by inserting, in alphabetical order, “Coalition de l’encadrement en matière de retraite et d’assurance (CERA)”;

(2) by inserting, in alphabetical order, “Le Regroupement des associations de cadres en matière d’assurance et de retraite (R.A.C.A.R.)”.

4. These amendments have the following effective dates:

(1) the amendments of paragraphs 1 to 3 of section 1 and those of paragraphs 1 to 3 of section 2 are effective since 16 June 2024;

(2) the amendments of paragraph 4 of section 1 and those of paragraph 4 of section 2 are effective since 24 March 2024;

(3) the amendments of paragraphs 5 and 6 of section 1, those of paragraphs 5 and 6 of section 2, and those of section 3 are effective since 16 April 2024.

107142



Notice

Act respecting parental insurance
(chapter A-29.011)

Taxation Act
(chapter I-3)

Act respecting the Québec Pension Plan
(chapter R-9)

Source deductions tables

Notice is hereby given, in accordance with the fourth paragraph of section 60 of the Act respecting parental insurance (chapter A-29.011), the eleventh paragraph of section 1015 of the Taxation Act (chapter I-3) and the fourth paragraph of section 59 of the Act respecting the Québec Pension Plan (chapter R-9), that the tables determining the amount that an employer must deduct, under section 60 of the Act respecting parental insurance and section 59 of the Act respecting the Québec Pension Plan, from the remuneration it pays to its employee, and the amount that a person must deduct or withhold in accordance with section 1015 of the Taxation Act will come into force on 1 January 2025 and be published on the Revenu Québec website at the following address: revenuquebec.ca.

Québec, 28 November 2024

ERIC GIRARD
Minister of Finance

107159

