



NATIONAL ASSEMBLY

FIRST SESSION

FORTY-FIRST LEGISLATURE

Bill 699

**An Act to amend the Tax Administration
Act to increase certain eligibility
thresholds for bringing summary
appeals before the Small Claims Division
of the Court of Québec**

Introduction

**Introduced by
Mr. Simon Jolin-Barrette
Member for Borduas**

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EXPLANATORY NOTES

This bill extends to corporations and other entities that are persons within the meaning of a fiscal law the possibility of bringing summary appeals before the Small Claims Division of the Court of Québec following an objection. To be eligible to do so, such entities must have had under their direction or control, at any given time during the 12-month period preceding the summary appeal, a maximum of 10 persons bound to them by an employment contract.

A further purpose of this bill is to increase certain eligibility thresholds for bringing a summary appeal before the Small Claims Division of the Court of Québec instead of an appeal before the Court of Québec.

LEGISLATION AMENDED BY THIS BILL:

- Tax Administration Act (chapter A-6.002).

Bill 699

AN ACT TO AMEND THE TAX ADMINISTRATION ACT TO INCREASE CERTAIN ELIGIBILITY THRESHOLDS FOR BRINGING SUMMARY APPEALS BEFORE THE SMALL CLAIMS DIVISION OF THE COURT OF QUÉBEC

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 93.2 of the Tax Administration Act (chapter A-6.002) is amended

(1) by replacing “\$4,000” in subparagraph ii of paragraph *a* and in paragraphs *b*, *b.1*, *g* and *i* to *k* by “\$15,000”;

(2) by replacing “\$1,500” in paragraphs *c* and *d* by “\$15,000”;

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

“A corporation or any other entity that is a person within the meaning of a fiscal law may bring a summary appeal in accordance with the rules of this chapter provided it had under its direction or control, at any given time during the 12-month period preceding the summary appeal, a maximum of 10 persons bound to it by an employment contract, and provided the object of the summary appeal is one of the objects provided for in subparagraphs *a* to *g* and *i* to *l* of the first paragraph.”

2. Section 93.2.1 of the Act is amended

(1) by replacing “the individual” in the first paragraph by “the appellant”;

(2) by replacing “individual” in the second paragraph by “appellant”.

3. Section 93.6 of the Act is amended by replacing “No individual may” in the first paragraph by “The appellant may not”.

4. Section 93.11 of the Act is amended

(1) by replacing “An individual having objected” in the first paragraph by “A person having objected”;

(2) by replacing “the individual” in the second paragraph by “the person”.

5. Section 93.12 of the Act is amended

(1) by replacing “an individual” in the first paragraph by “a person described in the first paragraph of section 93.11”;

(2) by replacing “the individual demonstrates” in the second paragraph by “the person demonstrates”.

6. Section 93.13 of the Act is amended by replacing “the individual” in the first paragraph by “the appellant”.

7. Section 93.15 of the Act is amended by replacing “the individual” by “the appellant”.

8. Section 93.18 of the Act is amended

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

“Likewise, a corporation or any other entity that is a person within the meaning of a fiscal law may be represented only by an employee or senior officer in its employ who is not an advocate.”;

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

“If the appellant cannot act personally or be represented in accordance with the second paragraph, the summary appeal is automatically entered on the roll of the Court of Québec to be continued in accordance with the procedure provided in Chapter III.2.”

9. Section 93.29 of the Act is amended

(1) by striking out “brought by a person” in the third paragraph;

(2) by replacing “the individual” in the third paragraph by “the appellant”.

10. This Act comes into force on *(insert the date of assent to this Act)*.