

AM 1
s. 216.1 (Part I, Book V, Title I, Chap. I.0.2.0.1, heading)

Bill 13

**An Act to amend the Taxation Act, the
Act respecting the Québec sales tax
and other legislative provisions**

Section 216.1

AMENDMENT:

Insert after section 216:

216.1. (1) The heading of Chapter I.0.2.0.1 of Title I of Book V of Part I of the Act is replaced by the following heading:

“TAX CREDIT FOR CAREER EXTENSION”.

(2) Subsection 1 has effect from 1 January 2019.

*Adopté
Spe*

Bill 13

**An Act to amend the Taxation Act, the
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Section 218

AMENDMENT:

1. Replace “61 years” in the first paragraph of section 752.0.10.0.3 of the Taxation Act, proposed by subsection 1, by “60 years”.

2. Replace “\$9,000” in subparagraph *i* of subparagraph *b* of the third paragraph of section 752.0.10.0.3 of the Taxation Act, proposed by subsection 1, by “\$10,000”.

3. Replace subparagraphs *c* and *d* of the third paragraph of section 752.0.10.0.3 of the Taxation Act, proposed by subsection 1, by the following subparagraphs:

(*c*) where the individual is 61 to 64 years of age at the end of the year or, if the individual dies in the year, on the date of the individual’s death, the lesser of \$10,000 and the amount by which the individual’s eligible work income for the year that is attributable to the year exceeds \$5,000; or

(*d*) where the individual is 60 years of age at the end of the year or, if the individual dies in the year, on the date of the individual’s death, the lesser of \$10,000 and the amount by which the individual’s eligible work income for the year that is attributable to the period in the year throughout which the individual is 60 years of age exceeds \$5,000.

4. Strike out subparagraphs *e* and *f* of the third paragraph of section 752.0.10.0.3 of the Taxation Act, proposed by subsection 1.

5. Replace subsection 2 by:

(2) Subsection 1 applies from the taxation year 2018. However, where section 752.0.10.0.3 of the Act applies to the taxation year 2018, it is to be read

(1) as if “60 years” in the portion before the formula in the first paragraph were replaced by “61 years”;

(2) as if “\$10,000” in subparagraph *i* of subparagraph *b* of the third paragraph were replaced by “\$9,000”;

(3) as if subparagraphs *c* and *d* of the third paragraph were replaced by the following subparagraphs:

“(c) where the individual is 64 years of age at the end of the year or, if the individual dies in the year, on the date of the individual’s death, the lesser of \$9,000 and the aggregate of

i. the lesser of \$7,000 and the amount by which the individual’s eligible work income for the year that is attributable to the period in the year throughout which the individual is 63 years of age exceeds \$5,000, and

ii. the amount by which the individual’s eligible work income for the year that is attributable to the period in the year throughout which the individual is 64 years of age exceeds the amount by which \$5,000 exceeds the individual’s eligible work income for the year that is attributable to the period in the year throughout which the individual is 63 years of age;

“(d) where the individual is 63 years of age at the end of the year or, if the individual dies in the year, on the date of the individual’s death, the lesser of \$7,000 and the aggregate of

i. the lesser of \$5,000 and the amount by which the individual’s eligible work income for the year that is attributable to the period in the year throughout which the individual is 62 years of age exceeds \$5,000, and

ii. the amount by which the individual’s eligible work income for the year that is attributable to the period in the year throughout which the individual is 63 years of age exceeds the amount by which \$5,000 exceeds the individual’s eligible work income for the year that is attributable to the period in the year throughout which the individual is 62 years of age;”; and

(4) as if the following subparagraphs were added at the end of the third paragraph:

“(e) where the individual is 62 years of age at the end of the year or, if the individual dies in the year, on the date of the individual’s death, the lesser of \$5,000 and the aggregate of

i. the lesser of \$3,000 and the amount by which the individual’s eligible work income for the year that is attributable to the period in the year throughout which the individual is 61 years of age exceeds \$5,000, and

ii. the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 62 years of age exceeds the amount by which \$5,000 exceeds the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 61 years of age; or

“(f) where the individual is 61 years of age at the end of the year or, if the individual dies in the year, on the date of the individual's death, the lesser of \$3,000 and the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 61 years of age exceeds \$5,000.”

Adopté
SP

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Section 232

AMENDMENT:

Replace by:

232. (1) Section 752.0.27 of the Act is amended

(1) by replacing subparagraphs i to iv of subparagraph *b.0.1* of the first paragraph by the following subparagraphs:

“i. the amounts of \$11,000 and \$10,000, wherever they are mentioned in the third paragraph of section 752.0.10.0.3, were replaced, respectively, by the proportion of \$11,000 and \$10,000 that the number of days in that taxation year is of the number of days in the calendar year,

“ii. the amount of \$5,000, wherever it is mentioned in section 752.0.10.0.3, were replaced, for the taxation year that is deemed to begin on the date of the bankruptcy, by an amount equal to the amount by which \$5,000 exceeds the individual’s eligible work income, within the meaning of section 752.0.10.0.2, which is determined for the taxation year that is deemed to end the day before the bankruptcy and which is attributable to a period in that latter year when the individual is 60 years of age or over,

“iii. the particular amount of the reduction threshold, mentioned in subparagraph *c* of the second paragraph of section 752.0.10.0.3, that would otherwise be applicable for such a taxation year, were replaced by the proportion of that particular amount that the number of days in that taxation year is of the number of days in the calendar year, and

“iv. the amount of \$4,000, mentioned in the fourth paragraph of section 752.0.10.0.3, were replaced by the proportion of \$4,000 that the number of days in that taxation year is of the number of days in the calendar year; and”;

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

“For the purposes of subparagraphs i, iii and iv of subparagraph *b.0.1* of the first paragraph in respect of each of the taxation years referred to in section 779 that end in the calendar year in which an individual becomes a bankrupt, in computing the proportion described in those subparagraphs, no account is to be taken of the days in that taxation year and that calendar year on which the individual is not at least 60 years of age.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2017. However, where section 752.0.27 of the Act applies to a taxation year that ends in 2018, it is to be read

(1) as if subparagraph i of subparagraph *b.0.1* of the first paragraph were replaced by the following subparagraph:

“i. the amounts of \$11,000, \$9,000, \$7,000 and \$3,000, wherever they are mentioned in the third paragraph of section 752.0.10.0.3, were replaced, respectively, by the proportion of \$11,000, \$9,000, \$7,000 and \$3,000 that the number of days in that taxation year is of the number of days in the calendar year,”;

(2) as if the following subparagraph were inserted after subparagraph i of subparagraph *b.0.1* of the first paragraph:

“i.1. the amount of \$5,000, where it is first mentioned in subparagraph i of subparagraph *d* of the third paragraph of section 752.0.10.0.3 and in the portion of subparagraph *e* of that paragraph before subparagraph i, were replaced by the proportion of \$5,000 that the number of days in that taxation year is of the number of days in the calendar year,”;

(3) as if subparagraph ii of subparagraph *b.0.1* of the first paragraph were replaced by the following subparagraph:

“ii. the amount of \$5,000, wherever it is mentioned in section 752.0.10.0.3 without being referred to in subparagraph i.1, were replaced, for the taxation year that is deemed to begin on the date of the bankruptcy, by an amount equal to the amount by which \$5,000 exceeds the individual’s eligible work income, within the meaning of section 752.0.10.0.2, which is determined for the taxation year that is deemed to end the day before the bankruptcy and which is attributable to a period in that latter year when the individual is 61 years of age or over,”; and

(4) as if the third paragraph were replaced by the following paragraph:

“For the purposes of subparagraphs i, i.1, iii and iv of subparagraph *b.0.1* of the first paragraph in respect of each of the taxation years referred to in section 779 that end in the calendar year in which an individual becomes a

bankrupt, in computing the proportion described in those subparagraphs, no account is to be taken of the days in that taxation year and that calendar year on which the individual is not at least 61 years of age."

Adopté
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Section 5.1

AMENDMENT:

Insert after section 5:

5.1. (1) Section 69.0.0.1 of the Act is amended by striking out the second paragraph.

(2) Subsection 1 applies from *(insert the date of the first day of the first calendar quarter that begins on or after the 180th day after the date of assent to this Act)*.

*Adopté
SP*

Bill 13

**An Act to amend the Taxation Act, the
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Sections 558.1 to 558.5

AMENDMENT:

Insert after section 558:

558.1. (1) Section 541.27.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where a person who is a registrant under this Title operates a digital accommodation platform and collects from a customer or a person other than a customer an amount as or on account of the tax or a particular amount, as the case may be, in excess of the amount the person was required to collect, and renders an account of and remits the amount to the Minister, the person may, within four years after the day the amount was collected, reimburse the excess amount to the customer or the person other than a customer.”

(2) Subsection 1 applies from *(insert the date of the first day of the first calendar quarter that begins on or after the 180th day after the date of assent to this Act)*.

558.2. (1) Sections 541.28 and 541.29 of the Act are replaced by the following sections:

“**541.28.** Every person who is required to remit the tax or the amount referred to in the second paragraph of section 541.25 to the Minister or who operates a digital accommodation platform and receives an amount for the supply of an accommodation unit referred to in section 541.24 is required to register and to hold a registration certificate issued in accordance with section 541.30.

The first paragraph does not apply to an intermediary.

“**541.29.** Every person required to register under section 541.28 who, immediately before the particular day on which the tax provided for in this Title becomes applicable, holds a registration certificate issued under Chapter VIII of

Title I is deemed, for the purposes of this Title, to hold, on the particular day, a registration certificate issued in accordance with section 541.30.”

(2) Subsection 1 applies from *(insert the date of the first day of the first calendar quarter that begins on or after the 180th day after the date of assent to this Act)*.

558.3. (1) Section 541.30 of the Act is amended by replacing the first paragraph by the following paragraph:

“Every person required to register under section 541.28 shall apply to the Minister for registration before the day on which the person is first required to collect the tax, the amount referred to in the second paragraph of section 541.25 or the particular amount, as the case may be.”

(2) Subsection 1 applies from *(insert the date of the first day of the first calendar quarter that begins on or after the 180th day after the date of assent to this Act)*.

558.4. (1) Section 541.30.1 of the Act is repealed.

(2) Subsection 1 applies from *(insert the date of the first day of the first calendar quarter that begins on or after the 180th day after the date of assent to this Act)*.

558.5. (1) Section 541.31.1 of the Act is repealed.

(2) Subsection 1 applies from *(insert the date of the first day of the first calendar quarter that begins on or after the 180th day after the date of assent to this Act)*.

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