



NATIONAL ASSEMBLY OF QUÉBEC

FIRST SESSION

FORTY-SECOND LEGISLATURE

Bill 30

**An Act to recover amounts owed to
the State**

Introduction

**Introduced by
Mr. Christian Dubé
Minister Responsible for Government Administration
and Chair of the Conseil du trésor**

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EXPLANATORY NOTES

The purpose of this bill is to group together activities for the recovery of certain amounts owed to the State within the Agence du revenu du Québec.

For that purpose, the Minister of Revenue is entrusted with the recovery of debts owed to the Government, such as debts owed to the Ministère de l'Éducation et de l'Enseignement supérieur, the Ministère de la Justice, the Ministère du Travail, de l'Emploi et de la Solidarité sociale and the Société de l'assurance automobile du Québec that may arise from the application of the Acts identified in Schedule I to the bill.

In order to foster the recovery of those debts owed to the Government, the Minister of Revenue is given the power to enter into payment agreements. With regard to debts exigible, where the time limits for applying for a review of the decision requiring payment or for contesting the review decision have expired and the remedies are exhausted, the Minister may use various recovery measures such as seizures in the hands of third persons and the obtention of judgments on the filing at the office of the competent court of a certificate stating that an amount is owed.

Rules allowing the Minister to allocate certain amounts due to the debtor of a debt owed to the Government to the payment of that debt are set out.

Rules concerning the suspension of recovery measures, the payment of interest, the applicable prescriptive period and the cases in which prescription is suspended or interrupted are provided for. The Government is given the power to impose the payment of recovery charges, and enactment of the Regulation respecting the application of the Act to recover amounts owed to the State is proposed.

The bill provides for the exchange of information between the entities concerned and the Minister of Revenue in relation to the recovery activities carried out within the Agence du revenu du Québec and for the use of information necessary for those activities. The Minister may have recourse to formal demands to obtain information necessary for recovery activities.

A framework is established for the financial aspect of the transfer of debts owed to the Government and, among other things, provision is made for the sums recovered to be paid into the general fund, although a part of the sums may be transferred to the special funds for which they were intended under the Acts giving rise to those debts.

Special Acts coming under the authority of the departments and bodies concerned are amended to take into account the inherent characteristics of each department or body concerned and to ensure consistency between those Acts and the new Act.

Lastly, rules applicable to the transfer to the Agence du revenu du Québec of certain employees of the Ministère du Travail, de l'Emploi et de la Solidarité sociale and the Ministère de l'Éducation et de l'Enseignement supérieur who are assigned recovery duties are specified and transitional provisions are introduced.

LEGISLATION AMENDED BY THIS BILL:

- Act respecting industrial accidents and occupational diseases (chapter A-3.001);
- Tax Administration Act (chapter A-6.002);
- Act respecting the Agence du revenu du Québec (chapter A-7.003);
- Individual and Family Assistance Act (chapter A-13.1.1);
- Act respecting financial assistance for education expenses (chapter A-13.3);
- Automobile Insurance Act (chapter A-25);
- Act respecting parental insurance (chapter A-29.011);
- Highway Safety Code (chapter C-24.2);
- Code of Penal Procedure (chapter C-25.1);
- Act respecting collective agreement decrees (chapter D-2);
- Taxation Act (chapter I-3);
- Act respecting administrative justice (chapter J-3);

- Act respecting labour standards (chapter N-1.1);
- Act respecting the Québec Pension Plan (chapter R-9);
- Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20);
- Act respecting the Société de l'assurance automobile du Québec (chapter S-11.011);
- Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions (2018, chapter 18).

REGULATIONS AMENDED BY THIS BILL:

- Regulation respecting fiscal administration (chapter A-6.002, r. 1);
- Règles relatives à la perception et à l'administration des revenus de l'État (chapter A-6.01, r. 4.1, French only);
- Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1);
- Regulation under the Act respecting parental insurance (chapter A-29.011, r. 2);
- Regulation respecting road vehicle registration (chapter C-24.2, r. 29);
- Model pleadings and other documents established by the Minister of Justice pursuant to articles 136, 146, 235, 271, 393, 546 and 681 of the Code of Civil Procedure (chapter C-25.01, r. 2);
- Regulation respecting certain terms of employment applicable to officers of agencies and health and social services institutions (chapter S-4.2, r. 5.1);
- Regulation respecting certain terms of employment applicable to senior administrators of agencies and of public health and social services institutions (chapter S-4.2, r. 5.2).

REGULATION ENACTED BY THIS BILL:

- Regulation respecting the application of the Act to recover amounts owed to the State (*insert the year and chapter number of this Act and the number of the section in this Act that enacts that regulation*).

Bill 30

AN ACT TO RECOVER AMOUNTS OWED TO THE STATE

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE AND GENERAL

1. The purpose of this Act is the recovery of debts owed to the Government.

To that end, the Minister may exercise, in addition to the measures provided for in this Act, any remedy before a competent court.

2. In this Act and the regulations, unless the context indicates otherwise,

“Agency” means the Agence du revenu du Québec;

“debt owed to the Government” means

(1) an amount payable by a person under an Act listed in Schedule I in respect of which a notice of transfer has been sent to the person; or

(2) an amount payable by a person under a judgment in respect of which a notice of transfer has been sent to the person under article 366.3 of the Code of Penal Procedure (chapter C-25.1);

“fiscal law” means a fiscal law within the meaning of the Tax Administration Act (chapter A-6.002);

“notice of transfer” means a notice sent to a person that an amount the person owes is to be recovered in accordance with this Act;

“person” means a natural person, a legal person, an association, a partnership or a trust.

3. For the purposes of this Act, a debt owed to the Government is, on the date specified in the notice of transfer or, where the notice is sent under the Individual and Family Assistance Act (chapter A-13.1.1) or the Act respecting parental insurance (chapter A-29.011), on the date specified in the notice sent under section 99.1 of the Individual and Family Assistance Act or section 30.1 of the Act respecting parental insurance, as the case may be, deemed to be

exigible and liquid and the time limits for applying for a review of the decision requiring payment and those for contesting the review decision are deemed to have expired and the remedies to be exhausted.

CHAPTER II

RECOVERY

DIVISION I

RECOVERY MEASURES

4. To foster the recovery of a debt owed to the Government or of an amount owed under this Act, the Minister may enter into any agreement to establish the terms and conditions relating to the payment of such amounts.

The Minister may require the filing of any document which establishes the debtor's financial capacity, a report of any steps the debtor has taken to obtain a loan or a security referred to in section 5 from a financial institution or any other information intended to establish the debtor's solvency, where such documents or information are necessary to enter into an agreement referred to in the first paragraph.

5. As part of an agreement referred to in section 4, the Minister may require a real or personal security.

The Minister must accept such a security where the procedure for the repayment of the debt or of the amount owed is accepted in relation to a repayment offer that meets the criteria set out in section 10R5 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1), with the necessary modifications, and the security is a letter of guarantee or a hypothec that meets the requirements prescribed by section 10R2 or 10R3 of that regulation, as the case may be.

The security is given in favour of the State and the Minister may give release for it.

6. The Minister may, by notice served or notified by registered mail, require that a person who, by virtue of an existing obligation, is or will be bound to make a payment to the debtor of a debt owed to the Government or of an amount owed under this Act, pay to the Minister, on behalf of the debtor, all or part of the amount that the person owes or will have to pay to the debtor, such payment to be made at the time the amount becomes payable.

7. The Minister may, by notice served or notified by registered mail, require that a person, other than a financial institution, who is to lend or advance an amount to the debtor of a debt owed to the Government or of an amount owed under this Act or is to pay an amount for or in the name of the debtor, pay to the Minister, on behalf of the debtor, all or part of the amount.

The first paragraph applies only if the debtor is or will be remunerated by the person or, where the person is a corporation, only if the person is not dealing at arm's length with the debtor within the meaning of the Taxation Act (chapter I-3).

8. The Minister must send a copy of the notice provided for in section 6 or 7, as the case may be, to the debtor of a debt owed to the Government or of an amount owed under this Act.

9. A notice from the Minister sent to a person under section 6 or 7 remains valid and binding until release is given.

The receipt given by the Minister to the person who has made a payment under section 6 or 7 is a discharge of the person's obligation up to the amount paid.

Release of the notice is given by the Minister when the obligations relating to the payment of the debt owed to the Government or of the amount owed under this Act are extinguished or when the person has met all obligations toward the person's creditor.

10. Sections 6 and 7 apply despite any inconsistent provision but subject to the provisions on exemption from seizure in the Code of Civil Procedure (chapter C-25.01).

11. Any person who neglects or refuses to comply with a notice from the Minister provided for in section 6 or 7 is bound to pay to the Minister, from the default and on behalf of the debtor referred to in the notice, an amount equal to the amount required by the notice, subject to section 21, up to the amount of the person's obligation.

12. Where the debtor of a debt owed to the Government described in paragraph 1 of the definition of that expression in section 2 or of an amount owed under this Act in relation to such a debt transfers property, directly or indirectly, by means of a trust or otherwise to a person with whom the debtor is not dealing at arm's length within the meaning of the Taxation Act, a person under 18 years of age or a person who is the debtor's spouse or who, after the transfer, becomes the debtor's spouse, that person is bound to pay to the Minister, from the date of the transfer and on behalf of the debtor, the lesser of the following amounts, subject to section 21:

(1) the amount by which the fair market value of the transferred property at the time of the transfer exceeds the fair market value at that time of the consideration given for the property; and

(2) the debt owed to the Government or the amount owed under this Act, as the case may be, at the time of the transfer.

Where the transferred property is a share in undivided property, the fair market value of the share in that undivided property at the time of the transfer is deemed to be equal to the proportion of the fair market value of the undivided property at that time that the share is of the aggregate of the shares in that undivided property.

13. For the purposes of section 12, where the property is transferred by the debtor to his or her spouse pursuant to a decree, order or judgment of a competent court or pursuant to a written separation agreement, the fair market value of the property at the time of the transfer is deemed to be equal to zero if, at that time, the debtor and his or her spouse are living separate and apart because of the breakdown of their union.

14. For the purposes of sections 12 and 13, the rules provided for in section 2.2.1 of the Taxation Act apply, with the necessary modifications.

15. The Minister may send a demand for payment by registered mail or by personal service to a person referred to in section 11 or 12.

The Minister's demand for payment states, among other things, the person's right to object to the demand and contest it before the Court of Québec, in accordance with Division VI.

The Minister must send to the debtor of a debt owed to the Government or of an amount owed under this Act a copy of the demand for payment sent in respect of a transfer referred to in section 12.

16. A notice from the Minister provided for in section 6 or 7 or a demand for payment provided for in section 15 and sent to a person doing business under a name other than the person's own name is deemed to have been sent to that person if it was addressed to the name the person has given himself, herself or itself or by which the person is generally known and the notice or demand is deemed to have been served on the person if it has been handed to a person of full age employed at the head office of the addressee or in one of the addressee's establishments in Québec or has been notified to the addressee by registered mail.

17. The Minister may, at any time, in respect of a debt owed to the Government described in paragraph 1 of the definition of that expression in section 2 or of an amount owed under this Act, issue a certificate attesting the amount owed as well as the exigibility and liquidity of the amount. The certificate is proof of the exigibility and liquidity of the amount specified in the certificate.

Where such a certificate is filed at the office of the competent court, the clerk enters on the back of the certificate the date of its filing and renders judgment in favour of the Agency for the amount specified in the certificate and for legal costs against the debtor of the amount.

Such judgment is equivalent to a final judgment of that court not subject to appeal, and has all the effects of such a judgment, except in respect of interest on the amount granted, which is computed in accordance with section 28.

18. The execution of a judgment rendered after a certificate is filed under section 17 is to proceed in accordance with the rules provided for in Book VIII of the Code of Civil Procedure, subject to the special rules set out in this Act and the following rules:

(1) the Minister may enter into an agreement with the debtor for the payment of instalments over a period of time, which may exceed one year, that the Minister determines; such an agreement need not be filed with the court office;

(2) the Agency acts as seizing creditor; it prepares the notice of execution and files it with the court office; the notice is valid only for the execution of a judgment effected under this Act and the Tax Administration Act and does not prevent the filing of a notice for the execution of another judgment;

(3) the Agency seizes a sum of money or income in the hands of a third person, but entrusts the administration of subsequent steps, including the receipt and distribution of the sum or income, to the clerk of the court seized; the Agency serves the notice of execution on the defendant and the garnishee, but is not required to inform the defendant's creditors or deal with their claims, or to join in a seizure in the hands of a third person already undertaken previously by a bailiff in another case if the seizure to be made by the Agency is for other sums or income than the sums or income specified in the notice of execution filed by the bailiff; and

(4) the Agency is required to hire the services of a bailiff for the seizure of movable or immovable property, to give the bailiff instructions and to amend the notice of execution accordingly; in such a case, if a notice for the execution of a judgment was filed by a bailiff in another case prior to the Agency's request, the Agency or the bailiff hired by the Agency joins in the seizure already undertaken.

The Agency is not required to pay an advance to cover execution-related costs.

The Agency may ask the court for custody of the seized property.

19. In addition to the other measures provided for in this Act, the execution of a judgment rendered in accordance with Chapter VII of the Code of Penal Procedure, in respect of a debt owed to the Government described in paragraph 2 of the definition of that expression in section 2, may proceed in accordance with section 18. However, a seizure of immovable property in execution cannot be effected in respect of such a judgment.

20. For the purposes of subparagraph 1 of the first paragraph of section 18 and despite article 699 of the Code of Civil Procedure, a debtor whose income consists in earnings as a self-employed worker or is received from an employer not resident in Québec must, to benefit from exemption from seizure for a portion of that income, enter into an instalment payment agreement with the Minister.

21. A recovery measure undertaken in accordance with this division or a remedy introduced before a competent court, in respect of a debt owed to the Government or of an amount owed under this Act, remains valid and binding despite any circumstances that may cause the recoverable amount to change, up to the lesser of the amount to which the recovery measure applies and the new recoverable amount.

Where the new recoverable amount is greater than the amount to which the recovery measure or the remedy applies, the Minister may, in order to recover the excess amount, undertake any recovery measure provided for in this division or introduce any remedy before a competent court.

DIVISION II

ALLOCATION

22. Where the debtor of a debt owed to the Government is also the creditor or beneficiary of an amount payable under the Act giving rise to the debt and that Act provides that all or part of an amount payable (in this section referred to as the “particular amount”) may offset an amount payable, the Minister may allocate the particular amount to the payment of the debt owed to the Government.

Sections 31.1.2 and 31.1.5 to 31.1.7 of the Tax Administration Act apply to that allocation, with the necessary modifications.

23. Where the debtor of a debt owed to the Government or of an amount owed under this Act is also the creditor or beneficiary of an amount payable by a public body referred to in section 31.1.4 of the Tax Administration Act, the Minister may, after having made the allocation provided for in section 22 and, subsequently, that provided for in section 53 of the Act to facilitate the payment of support (chapter P-2.2), if applicable, allocate the amount to the payment of that debt. If there is more than one debt, as well as an amount owed under a fiscal law, if applicable, the amount payable to the debtor is allocated to the payment of the debtor’s debts in the following order:

(1) the debts owed to the Government described in paragraph 2 of the definition of that expression in section 2, taking into account the rules set out in article 345.1 of the Code of Penal Procedure;

(2) the amounts owed under a fiscal law;

(3) the debts owed to the Government that relate to the registration of a road vehicle and the right to operate it or to a licence or permit that the Société de l'assurance automobile du Québec had the mandate to collect;

(4) the debts owed to the Government that are not referred to in subparagraph 1 or 3, in accordance with the rules set out in article 1572 of the Civil Code; and

(5) the amounts owed under this Act, in the order of allocation applicable to the debts owed to the Government to which they relate.

The second paragraph of section 31.1.1 and sections 31.1.2, 31.1.3 and 31.1.5 to 31.1.7 of the Tax Administration Act apply to that allocation, with the necessary modifications.

This section applies despite section 55, except in respect of an amount that the Minister must refund under this Act and that represents the reimbursement of an amount to which section 31.1.3 of the Tax Administration Act would have applied.

DIVISION III

SUSPENSION OF RECOVERY

24. Where a debt owed to the Government is the subject of a notice of transfer under the Individual and Family Assistance Act or the Act respecting parental insurance without a notice having been sent under section 99.1 of the Individual and Family Assistance Act or section 30.1 of the Act respecting parental insurance, the Minister may not, in respect of the debt,

(1) require a person to make a payment under sections 6 and 7;

(2) institute proceedings before a court;

(3) issue a certificate under section 17; or

(4) allocate a refund to which a person is entitled to the payment of that amount, in accordance with section 23 or the second paragraph of section 31 of the Tax Administration Act.

The same applies in respect of an amount owed under this Act where the time limit provided for in section 37 for objecting to the demand for payment and, if applicable, the time limit provided for in section 41 to contest the Minister's decision and the time limit for appealing the judgment of the Court of Québec in relation to the contestation have not expired.

25. The Minister may delay or suspend the recovery of a debt owed to the Government or of an amount owed under this Act in order to foster the recovery of an amount owed under the Act to facilitate the payment of support.

Where a person is the debtor of more than one debt owed to the Government, the Minister may also delay or suspend the recovery of such a debt or of an amount owed under this Act in relation to the debt in order to foster the recovery of a debt owed to the Government referred to in subparagraph 1 of the first paragraph of section 23 or in subparagraph 3 of that first paragraph, in that order.

26. The Minister may suspend in whole or in part the recovery of a debt owed to the Government or of an amount owed under this Act in the following cases:

- (1) in exceptional circumstances; or
- (2) where a remedy is accepted after the time limit has expired in relation to the determination of the debt owed to the Government or where an application to extend the time limit for objecting to a demand for payment or for contesting a decision on an objection in accordance with Division VI is accepted.

The Minister must suspend the recovery of a debt owed to the Government and of any amount owed under this Act in relation to the debt on being informed of circumstances referred to in the first paragraph of section 45 if those circumstances, as the case may be,

- (1) suspend the recovery of the debt, pursuant to a provision of law; or
- (2) represent exceptional circumstances by reason of which the Minister or the entity that sent the information would have suspended the recovery.

The Minister must cease the recovery of a debt owed to the Government described in paragraph 2 of the definition of that expression in section 2 and of any amount owed under this Act in relation to the debt on sending a notice under section 43 or on receiving a notice sent under the first paragraph of article 366.4 of the Code of Penal Procedure, in respect of the debt.

DIVISION IV

CHARGES AND INTEREST

27. In the cases and subject to the conditions prescribed by regulation, the Government may require the payment of charges relating to the recovery of a debt owed to the Government described in paragraph 1 of the definition of that expression in section 2 or of an amount owed under this Act.

The Tariff of court costs in penal matters (chapter C-25.1, r. 6) applies to the recovery of a debt owed to the Government described in paragraph 2 of the definition of that expression in section 2, with the necessary modifications.

The charges required in accordance with the first paragraph are added to the debt or to the amount owed.

28. A debt owed to the Government continues to bear interest in accordance with the rules provided for in the Act giving rise to the debt.

An amount owed under this Act bears interest at the rate determined under the first paragraph of section 28 of the Tax Administration Act, from the date of the demand for payment provided for in section 15.

A refund owed by the Minister under this Act bears interest at the rate determined under the second paragraph of section 28 of the Tax Administration Act.

29. Despite section 28, where a person elects to have the provisions of the Code of Civil Procedure that relate to voluntary deposit apply, interest is computed at the rate provided for in article 774 of that Code.

30. For the purpose of computing the interest payable, where the debtor of an amount owed under this Act pays to the Minister or to a financial institution all or part of the amount owed, the date of the payment is deemed to be the date of the demand for payment provided for in section 15 if the payment is made within 30 days of the demand.

The same applies where the payment is made by remitting to the Minister a negotiable instrument that becomes due within that time.

31. The interest payable on a refund made under this Act is computed for the period ending on the day the amount is refunded and beginning on the earlier of,

(1) in the case of an amount paid by a person, or allocated to a payment the person was required to make, that exceeds the amount the person was bound to pay, the 31st day after the day on which the amount was paid or allocated; and

(2) in the case of a decision giving entitlement to a full or partial refund of an amount, the day on which the amount was paid.

32. Any interest payable on a refund made by the Minister under this Act is debited from the Tax Administration Fund, established by section 56 of the Act respecting the Agence du revenu du Québec (chapter A-7.003).

33. The Minister may waive, in whole or in part, any interest or charges referred to in this division, except the charges referred to in the second paragraph of section 27.

The Minister may also cancel, in whole or in part, any interest or charges referred to in this division, except the charges referred to in the second paragraph of section 27.

The Minister must table in the National Assembly a statistical summary of the waivers and cancellations that were made during a fiscal year of the Agency, within the same time limit as that provided for in section 76 of the Act respecting the Agence du revenu du Québec for the tabling of documents referred to in that section and relating to that fiscal year.

DIVISION V

PRESCRIPTION

34. The recovery of a debt owed to the Government is prescribed in accordance with the Act giving rise to the debt.

In addition to the other cases of suspension provided for by law, the prescription referred to in the first paragraph is suspended where the debtor is not resident in Québec.

In addition to the other cases of interruption provided for by law, the prescription referred to in the first paragraph is interrupted

(1) where the Minister sends a notice provided for in section 6 or 7;

(2) where the Minister sends a demand for payment in respect of a transfer referred to in section 12; or

(3) where the Minister makes an allocation under section 23 or section 31 of the Tax Administration Act.

35. The recovery of an amount owed under this Act is prescribed by 5 years from, as the case may be, the default referred to in section 11 or from the date on which the Minister became aware of a transfer referred to in section 12, but not later than 15 years after the transfer.

In addition to the other cases of suspension and interruption referred to in the second and third paragraphs of section 34 apply, the prescription provided for in the first paragraph is interrupted where the Minister sends a demand for payment provided for in section 15 in respect of a notice provided for in section 6 or 7.

36. The prescription does not run against the Minister where the Minister cannot, because of the second paragraph of section 24 and sections 25 and 26, recover a debt owed to the Government or an amount owed under this Act.

DIVISION VI

REMEDY

37. A person to whom a demand for payment provided for in section 15 is sent may object to it by sending to the Minister by registered mail, within 90 days after receiving the demand, a notice setting out the grounds for the objection and all relevant facts.

38. Where a person has not objected to a demand for payment within the time limit provided for in section 37 and not more than one year has elapsed since the expiry of that time limit, the person may apply in writing to the Minister for an extension, setting out the reasons why the notice of objection was not filed within the specified time limit.

The Minister must examine such an application, grant or refuse it and notify the Minister's decision to the person by registered mail. The application is granted if the person demonstrates that it was impossible in fact for that person to act and that the application was filed as soon as circumstances permitted.

The person may, within 90 days of notification of a decision rendered under the second paragraph, apply to a judge of the Court of Québec for a review of the decision. The judge must grant the application if, in the judge's opinion, the person meets the conditions set out in the first and second paragraphs, and the judge's decision is a judgment of the Court of Québec that terminates a proceeding within the meaning of the Code of Civil Procedure.

39. The Minister must, within 90 days after the notice of objection is notified or, if applicable, within 90 days after a decision rendered under the second paragraph of section 38 is notified, examine the grounds of the objection, cancel, maintain or amend the demand for payment and notify the Minister's decision by registered mail to the person who sent the notice of objection.

40. Where the Minister has not rendered a decision within the time limit provided for in section 39, interest on the amount to which the notice of objection applies ceases to accrue from the expiry of that time limit until the notification of the Minister's decision.

41. A person may contest a decision of the Minister rendered under section 39 before the Court of Québec within 90 days of notification of the Minister's decision or after the expiry of 90 days following the expiry of the time limit provided for in section 39 where the Minister's decision has not been notified. The rules set out in Chapter III.2 of the Tax Administration Act apply, with the necessary modifications and subject to the special rules provided for in this Act, to such a contestation as well as to an appeal of the judgment of the Court of Québec rendered in relation to the contestation.

DIVISION VII

COMMUNICATION OF INFORMATION

42. The Minister must, where the obligations relating to the payment of a debt owed to the Government in respect of which a notice has been sent under section 573.1 of the Highway Safety Code (chapter C-24.2) are extinguished, so notify the Société de l'assurance automobile du Québec without delay.

The Minister must, where the obligations relating to the payment of a debt owed to the Government that is described in paragraph 2 of the definition of that expression in section 2 and that is the subject of a notice under article 364 of the Code of Penal Procedure are extinguished, so notify the collector without delay.

43. Where a debt owed to the Government described in paragraph 2 of the definition of that expression in section 2 cannot be recovered, in whole or in part, in accordance with this Act, the Minister must so notify the collector to ensure that execution of the judgment proceeds in accordance with the rules set out in Chapter XIII of the Code of Penal Procedure, except for article 366.3 of that Code. A copy of the notice is sent to the debtor.

44. Where the Minister sends a notice to the collector under section 43 or where the Minister receives a notice from the collector under the first paragraph of article 366.4 of the Code of Penal Procedure in respect of a debt owed to the Government, the Minister must send the collector a sworn statement of an employee of the Agency who is entrusted with the appropriate registers and is familiar with the operation of the Agency, attesting the recovery measures undertaken in respect of the debt and the results obtained.

45. A minister or an entity that sends a notice of transfer in respect of a debt owed to the Government must inform the Minister of any circumstances brought to the minister's or the entity's attention that may affect that debt or its recovery.

In addition, a minister or an entity referred to in the first paragraph must, at the Minister's request, provide the Minister with any information necessary for the application of this Act.

CHAPTER III

FORMAL DEMAND

46. To ensure the recovery of a debt owed to the Government or of an amount owed under this Act, the Minister may, by a demand notified by registered mail or by personal service, require that a person file any information or any document by registered mail or by personal service, within such reasonable time as the Minister may specify.

The person to whom the demand is addressed must comply within the time specified, whether or not the person has already filed such information or document or a response to a similar demand made under this Act.

The demand must mention the consequences of a failure to comply as set out in section 48.

47. The Minister may apply to a judge of the Court of Québec, acting in chambers, for authorization to send a person a demand provided for in section 46 concerning one or more unnamed persons, on the conditions that the judge considers reasonable in the circumstances.

The judge may grant the authorization if satisfied that the filing of the information or document is required to ascertain whether the person or persons concerned have complied with an obligation under this Act and that the person or persons are identifiable.

48. Where a person has not provided information or a document as required by a demand made under section 46, the Minister may apply to a judge of the Court of Québec acting in chambers and that judge may order the person to provide the information or document to the Minister, or may make such order as the judge deems proper in order to remedy the failure which is the subject of the application, if the judge is satisfied that

(1) the person was required under section 46 to provide the information or document and did not do so; and

(2) the professional secrecy to which advocates and notaries are bound cannot be invoked.

A notice must be served on the person concerned at least five days before the application is heard.

The order is notified to the person concerned by registered mail or by personal service, unless it is made from the bench in the person's presence.

The order may be appealed to the Court of Appeal, with leave of a judge of that court. However, an appeal does not suspend the enforcement of the order, unless the judge seized of the appeal decides otherwise. The judgment cannot be appealed.

CHAPTER IV

PAYMENT

49. Where a notice of transfer or a demand for payment provided for in section 15 is sent to a person, the amount mentioned in the notice or demand is payable without delay to the Minister.

50. Every amount or negotiable instrument remitted to the Minister as payment in accordance with this Act is presumed to have been received by the Minister on the date specified by an employee of the Agency in a document relating to the payment.

Similarly, every amount or negotiable instrument remitted to a financial institution as payment in accordance with this Act is presumed to have been received by the Minister on the date it was so remitted.

51. The debtor of more than one debt owed to the Government who makes a partial payment may specify to the Minister which debt the debtor intends to pay partially.

In the absence of specification, the Minister must impute a payment made by a debtor to the debtor's debts in the following order:

- (1) the amounts owed under the Act to facilitate the payment of support;
- (2) the debts owed to the Government described in paragraph 2 of the definition of that expression in section 2, taking into account the rules set out in article 345.1 of the Code of Penal Procedure;
- (3) the amounts owed under a fiscal law;
- (4) the debts owed to the Government that relate to the registration of a road vehicle and the right to operate it or to a licence or permit that the Société de l'assurance automobile du Québec had the mandate to collect; and
- (5) the debts owed to the Government that are not referred to in subparagraph 2 or 4, in accordance with the rules set out in article 1572 of the Civil Code.

52. The amounts recovered in accordance with sections 6 to 15, in relation to a debtor's debts owed to the Government, are to be allocated by the Minister to the payment of those debts in the following order:

- (1) the debts owed to the Government described in paragraph 2 of the definition of that expression in section 2, taking into account the rules set out in article 345.1 of the Code of Penal Procedure;
- (2) the debts owed to the Government that relate to the registration of a road vehicle and the right to operate it or to a licence or permit that the Société de l'assurance automobile du Québec had the mandate to collect; and
- (3) the debts owed to the Government that are not referred to in subparagraph 1 or 2, in accordance with the rules set out in article 1572 of the Civil Code.

CHAPTER V

RELEASE

53. In exceptional circumstances, the Minister may, on the conditions determined by the Minister, grant a full or partial release to the debtor of an amount owed under this Act.

The Minister must table in the National Assembly a detailed statement of the releases that were granted during a fiscal year of the Agency within the same time limit as that provided for in section 76 of the Act respecting the Agence du revenu du Québec for the tabling of documents referred to in that section and relating to that fiscal year.

CHAPTER VI

REFUND BY THE MINISTER

54. Where an amount has been paid to the Minister by a debtor and that amount exceeds the amount the debtor was required to pay or the debtor is entitled to a refund of all or part of that amount, the Minister must refund the amount to which the debtor is entitled.

55. An amount that the Minister must refund under this Act is inalienable and unseizable.

CHAPTER VII

PROCEDURE AND EVIDENCE

56. Despite any inconsistent provision, proceedings or actions in relation to the application of this Act are instituted by the Agency, under the designation “Agence du revenu du Québec”.

Despite any inconsistent provision, any person having a remedy against the Minister, the Agency or the State in relation to the application of this Act must direct it against the Agency, under the designation “Agence du revenu du Québec”.

Any proceeding to which the Agency is a party must be notified in accordance with the applicable rules of procedure to the Agency at the Montréal or Québec office of its legal department, by leaving a copy of the proceeding with a person in charge of that office.

57. The Agency is to be represented, for all purposes, by the advocate filing a representation statement in its name and the latter need not prove his or her quality.

58. Sections 79, 80, 82 and 84 of the Tax Administration Act apply to this Act, with the necessary modifications.

59. A sworn statement by a public servant or an employee of a department or entity, certifying that the public servant or employee is entrusted with the appropriate registers and is familiar with the operation of the department or entity concerned and with the facts relating to a notice of transfer or a notice sent under section 99.1 of the Individual and Family Assistance Act or section 30.1 of the Act respecting parental insurance, that an examination of the registers shows that a notice of transfer or a notice referred to in that section 99.1 or 30.1 has been sent on a particular date and, if applicable, that after making a careful examination of the registers and having made a search therein, the public servant or employee was unable to ascertain that an application for review, a contestation or an appeal in relation to the amount specified in the notice of transfer has been received within the time limit prescribed by law, is proof of the statements contained therein.

60. A sworn statement by an employee of the Agency, certifying that the employee is entrusted with the appropriate registers and is familiar with the operation of the Agency, that an examination of the registers shows that a demand for payment provided for in section 15 has been sent to a person on a particular date and that after making a careful examination of the registers and having made a search therein, the employee was unable to ascertain that a notice of objection, a contestation or an appeal concerning the demand for payment has been received within the time limit prescribed by law, is proof of the statements contained therein.

61. A sworn statement by an employee of the Agency, certifying that an amount owed under this Act is exigible and liquid, that the time limits for objecting to the demand for payment, for contesting the decision on an objection or for appealing a judgment of the Court of Québec in relation to the contestation have expired and that the remedies are exhausted, is proof of the statements contained therein.

CHAPTER VIII

FINANCIAL PROVISIONS

62. A debt owed to the Government that, on the date specified in the notice of transfer, is not an amount to be collected by a minister or a budget-funded body listed in Schedule 1 to the Financial Administration Act (chapter A-6.001) is transferred to the Minister on the date specified in the notice in accordance with the conditions and the procedure agreed on by the Minister and the entity transferring the debt.

The same applies, despite the exclusion provided for in the first paragraph, to the debt owed to the Government that is an amount to be collected under the Act respecting parental insurance.

63. The amounts that may be recovered under this Act are amounts owed to the State.

Despite any inconsistent provision, the amounts recovered are credited to the general fund.

64. Each year, the Agency transfers to a special fund referred to in the second paragraph, out of the sums credited to the general fund, an amount approved by the Minister of Finance determined according to the estimated value of the sums recovered during the preceding year that should have been credited to that fund, had it not been for the application of section 63.

The first paragraph applies in respect of any special fund for which an Act determines which sums, among the sums to be credited to the fund, became debts owed to the Government, other than those transferred under section 62.

Each transfer provided for in the first paragraph is made in accordance with the conditions and procedure agreed on by the Agency and the Minister or the body responsible for the special fund concerned.

65. Despite section 64, not later than 30 April each year, the Agency transfers to the labour market development fund established under 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), out of the sums credited to the general fund, an amount corresponding to the sums to be credited to the fund and that were recovered under this Act during the preceding fiscal year, minus the recovery charges incurred by the Agency in respect of the debts relating to those sums.

CHAPTER IX

MISCELLANEOUS PROVISIONS

66. Despite any inconsistent provision, the Minister may decide not to require the payment of an amount of less than \$2 and is not bound to refund such an amount.

67. The Minister of Revenue is responsible for the administration of this Act.

CHAPTER X

AMENDING PROVISIONS

ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES

68. Section 144 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) is amended, in the second paragraph,

(1) by replacing “amount repayable” by “amount owed”;

(2) by replacing the last sentence by the following sentence: “The Commission shall remit the amount thus deducted to the Minister of Revenue to ensure that the amount is allocated, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), to the repayment of the amount owed and, for that purpose, the amount deducted is deemed to be a particular amount referred to in that section.”

TAX ADMINISTRATION ACT

69. Section 11 of the Tax Administration Act (chapter A-6.002) is repealed.

70. Section 12 of the Act is amended by adding the following paragraph at the end:

“The Minister may also impute or allocate, as the case may be, a payment made by a debtor with no specification or an amount the Minister could allocate under the first paragraph of section 31 or 31.1.1 to an amount owed by the debtor under the Act to facilitate the payment of support.”

71. Section 13.1 of the Act is amended by inserting “and the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*)” after “this Act” in subparagraph *b* of the first paragraph.

72. Section 30.3 of the Act is amended by replacing “under an Act covered by a regulation made under the second paragraph” in the third paragraph by “in accordance with the second or third paragraph”.

73. Section 31 of the Act is amended

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

“Where a person entitled to a refund referred to in the first paragraph is also the debtor of a debt owed to the Government, within the meaning assigned by section 2 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), or of an amount owed under that Act, the Minister may, after having made the allocation provided for in the first paragraph, if applicable, apply the refund to the payment of the person’s debt, up to the amount of such debt, and give the person notice of it. If there is more than one debt, the refund is allocated to the payment of the debts in the following order:

(1) the debts owed to the Government described in paragraph 2 of the definition of that expression in section 2 of the Act to recover amounts owed to the State, taking into account the rules set out in article 345.1 of the Code of Penal Procedure (chapter C-25.1);

(2) the debts owed to the Government that relate to the registration of a road vehicle and the right to operate it or to a licence or permit that the Société de l'assurance automobile du Québec had the mandate to collect;

(3) the debts owed to the Government that are not referred to in subparagraph 1 or 2, in accordance with the rules set out in article 1572 of the Civil Code; and

(4) the amounts owed under the Act to recover amounts owed to the State in the order of allocation applicable to the debts owed to the Government to which they relate.”;

(2) by inserting “, after the allocation provided for in the first or second paragraph, if applicable,” after “a fiscal law may also” in the second paragraph;

(3) in the third paragraph,

(a) by striking out subparagraph *a*;

(b) by striking out “then,” in subparagraph *b*;

(4) by replacing “second” and “third” in the fourth paragraph by “third” and “fourth”, respectively;

(5) in the sixth paragraph,

(a) by replacing “Subject to the third paragraph, where” by “Where”;

(b) by inserting “, after having made the allocation provided for in any of the first, second and third paragraphs, if applicable,” after “the Minister may”.

74. Section 31.1.1 of the Act is amended by inserting “, subject to section 23 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*),” after “the Minister may” in the first paragraph.

75. Section 69.0.0.7 of the Act is amended by adding the following subparagraph at the end of subparagraph *b* of the first paragraph:

“vii. the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*);”.

ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

76. The Act respecting the Agence du revenu du Québec (chapter A-7.003) is amended by inserting the following section after section 50:

“**50.1.** Every employee of the Agency whom the Minister authorizes for that purpose may, in the exercise of his or her functions, administer the same oath as a commissioner for oaths appointed under the Courts of Justice Act (chapter T-16).”

77. Section 55 of the Act is amended by inserting the following paragraph after paragraph 3.1:

“(3.2) the charges provided for in section 27 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*); and”.

78. Section 56 of the Act is amended by inserting “, and in particular to provide for those resulting from the transfer of debts provided for in section 62 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*)” at the end of the second paragraph.

79. Section 57 of the Act is amended by inserting “and in the third paragraph of section 28 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), and any sum required to repay the sums transferred by the Minister of Finance under section 53 of the Financial Administration Act (chapter A-6.001)” at the end of the second paragraph.

80. The Act is amended by inserting the following section after section 57:

“**57.1.** In addition to the sums referred to in section 57, the sums transferred by the Minister of Finance under section 53 of the Financial Administration Act (chapter A-6.001) are credited to the Fund.”

81. Section 58 of the Act is amended by inserting “and in the third paragraph of section 28 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), nor to the payment of the sums necessary to provide for the obligations of the Minister referred to in the second paragraph of section 56 and to repay the sums transferred by the Minister of Finance under section 53 of the Financial Administration Act (chapter A-6.001)” at the end of the second paragraph.

82. Section 69 of the Act is amended by inserting “or of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*)” after “(chapter A-6.002),” and by replacing “that fiscal law” by “that law or Act”.

INDIVIDUAL AND FAMILY ASSISTANCE ACT

83. Section 97 of the Individual and Family Assistance Act (chapter A-13.1.1) is amended

(1) in the first paragraph,

(a) by replacing “amount recoverable” by “amount owed”;

(b) by inserting “at the last address declared to the Minister by the debtor” after “this Act”;

(c) by replacing “on the recovery procedure, in particular on the issue and effects of the certificate” by “on the procedure for the repayment of the amount and on the application of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*)”;

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

“The recovery of an amount owed is made in accordance with the Act to recover amounts owed to the State and the formal notice referred to in the first paragraph is deemed to be a notice of transfer within the meaning assigned by section 2 of that Act. A copy of the formal notice is sent to the Minister of Revenue.”

84. Section 98 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “However, an” in the second paragraph by “An” and by striking out “to the Minister” in that paragraph.

85. The Act is amended by inserting the following section after section 99:

“99.1. On the expiry of the time limit for applying for a review of a decision of the Minister requiring payment of an amount owed or for contesting the review decision and, if applicable, on the expiry of a 30-day time limit following a decision of the Administrative Tribunal of Québec confirming all or part of the Minister’s decision, the Minister must send to the Minister of Revenue a notice informing the latter of the expiry of those time limits and of the decision. A copy of the notice is sent to the debtor.

Such notice interrupts prescription.”

86. Section 100 of the Act is repealed.

87. Section 101 of the Act is amended by replacing the first paragraph by the following paragraph:

“After the expiry of the time limits referred to in section 99.1, the Minister may withhold part of any amount granted under this Act to a debtor and, if applicable, to the debtor’s family, in the manner prescribed by regulation; the amount so withheld is allocated by the Minister of Revenue to the repayment of an amount owed, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*).”

88. Sections 103 and 103.1 of the Act are repealed.

89. Section 104 of the Act is amended

(1) by replacing “suspend in whole or in part the recovery of an amount owed” by “suspend or reduce a withholding made under section 101”;

(2) by replacing “discharge to a debtor” by “release to the debtor”;

(3) by replacing “, even after the filing of the certificate” by “of an amount owed”;

(4) by adding the following sentence at the end: “Where the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*) applies in respect of that amount, the Minister and the Minister of Revenue determine the conditions and the procedure that apply to give effect to the release granted by the Minister.”

ACT RESPECTING FINANCIAL ASSISTANCE FOR EDUCATION EXPENSES

90. The Act respecting financial assistance for education expenses (chapter A-13.3) is amended by inserting the following before section 30:

“§5.—*Recovery*”.

91. Section 30 of the Act is amended, in the first paragraph in the French text,

(1) by replacing “d’une somme due” by “d’un montant dû”;

(2) by replacing “elle devient” by “il devient”.

92. Section 31 of the Act is amended by replacing the first paragraph by the following paragraph:

“The Minister shall send a formal demand to the debtor of an amount owed under this Act by way of a notice stating the amount of and the reasons for the exigibility of the debt. The notice must state that the formal demand is a decision that may be the subject of an application for review in accordance with section 31.0.0.1. The notice must also contain information on the procedure for the repayment of the amount and on the application of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), if the debtor fails to repay the amount.”

93. The Act is amended by inserting the following sections after section 31:

“31.0.0.1. A debtor to whom a formal demand has been sent by the Minister under section 31 may, within 90 days after the date of the formal demand, apply for a review of the decision.

The application must be made in writing and state the grounds on which it is based.

The Minister may allow a person to act after the expiry of the 90-day time limit if the person was unable, for serious and valid reasons, to act sooner.

“31.0.0.2. The review decision must be rendered within 60 days of receipt of the application. The decision must be in writing and drafted in clear and concise terms, contain reasons and be notified to the debtor. It must state that the debtor may contest the decision before the Administrative Tribunal of Québec.

After the expiry of the 60-day time limit, interest on the amount owed by the debtor and that is the subject of the application for review ceases to accrue until the notification of the review decision.

“31.0.0.3. A debtor who feels wronged by a review decision may contest it before the Administrative Tribunal of Québec within 60 days of notification of the decision.

“31.0.0.4. At any time before the sending of the notice provided for in the second paragraph of section 31.0.0.5, the Minister may enter into an agreement with a debtor to determine the procedure for the repayment of an amount owed.

“31.0.0.5. Where a debtor fails to repay an amount owed, the time limit for applying for a review of the decision requiring payment and, if applicable, that for contesting the review decision has expired and, in the latter case, a 30-day time limit following the decision of the Administrative Tribunal of Québec has expired, the recovery of the amount continues in accordance with the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*).

The Minister sends a notice to that effect to the last address declared to the Minister by the debtor or to any address of which the Minister has been informed, stating the amount owed on the date of the notice and containing information on the application of the Act to recover amounts owed to the State. A copy of the notice is sent to the Minister of Revenue.

Such notice interrupts prescription.”

94. Section 31.0.1 of the Act is repealed.

95. Section 31.1 of the Act is amended

(1) in the first paragraph,

(a) by replacing “d’une somme due” in the French text by “d’un montant dû”;

(b) by adding the following sentence at the end: “Where the recovery of the amount owed is made in accordance with the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), the Minister and the Minister of Revenue determine the conditions and the procedure that apply to give effect to the release granted by the Minister.”;

(2) by replacing “ces sommes sont liées” in the second paragraph in the French text by “ce montant est lié”.

96. Section 39 of the Act is amended by replacing “with reasonable dispatch” in paragraph 1 by “, within 45 days,”.

97. Section 42 of the Act is amended by replacing “and 31” in the third paragraph by “and 31 to 31.0.0.5”.

98. Section 42.1 of the Act is amended by replacing “and 31” in the fourth paragraph by “and 31 to 31.0.0.5”.

99. The Act is amended by inserting the following section after section 42.1:

“42.2. Where a notice has been sent in respect of an amount owed in accordance with the second paragraph of section 31.0.0.5 and the Minister recovers an amount out of any financial assistance granted to a debtor, the amount recovered is allocated by the Minister of Revenue to the repayment of the amount owed, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), and, for that purpose, the amount recovered is deemed to be a particular amount referred to in that section.”

100. Section 43 of the Act is amended by adding the following paragraph at the end:

“Where the recovery of an amount referred to in subparagraph 1 or 2 of the first paragraph is made under the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), the Minister informs the Minister of Revenue of the repayment terms and conditions agreed to and any payment, in relation to the repayment of the amount, must be made to the Minister of Revenue.”

101. Section 43.1 of the Act is amended by inserting “, in writing and within 120 days after the date of the decision,” after “assistance may”.

AUTOMOBILE INSURANCE ACT

102. Section 83.28 of the Automobile Insurance Act (chapter A-25) is amended

(1) by replacing “amount repayable” in the third paragraph by “amount owed”;

(2) by replacing “deducted amount to the Minister of Employment and Social Solidarity” in the fourth paragraph by “amount thus deducted to the Minister of Revenue to ensure that the amount is allocated, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), to the repayment of the amount owed and, for that purpose, the amount deducted is deemed to be a particular amount referred to in that section”.

103. Section 83.50 of the Act is amended

(1) by replacing “reimburse” in the first paragraph by “repay”;

(2) by replacing the second and third paragraphs by the following paragraphs:

“The recovery of the amount is prescribed by five years from the payment of the indemnity.

The Société may grant a release of the amount if it considers that it is unrecoverable under the circumstances. Where the recovery of the amount is made in accordance with the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), the Société and the Minister of Revenue determine the conditions and the procedure that apply to give effect to the release granted by the Société.”;

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

“The Société may also deduct the amount, in the manner determined by regulation, from any sum due to the debtor by the Société, even when the recovery is made in accordance with the Act to recover amounts owed to the State.”;

(4) by replacing “third” in the fourth paragraph by “fourth”.

104. Section 83.53 of the Act is amended

(1) by replacing “reimburse” in the first paragraph by “repay”;

(2) by replacing the second and third paragraphs by the following paragraphs:

“The recovery of the amount is prescribed by five years from the action preventing the Société from acting as subrogee.

The Société may grant a release of the amount if it considers that it is unrecoverable under the circumstances. Where the recovery of the amount is made in accordance with the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), the Société and the Minister of Revenue determine the conditions and the procedure that apply to give effect to the release granted by the Société.”

105. Section 83.54 of the Act is amended, in the first paragraph,

(1) by inserting “of an amount owed” after “debtor”;

(2) by adding the following sentence at the end: “The decision must also contain information on the procedure for the repayment of the amount and on the application of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), if the debtor fails to repay the amount.”

106. The Act is amended by inserting the following sections after section 83.54:

“83.54.1. The Société may enter into an agreement with a debtor to determine the procedure for the repayment of an amount owed.

“83.54.2. Where a debtor fails to repay an amount owed under this division, the time limit for applying for a review of the decision requiring payment or for contesting the review decision has expired and, if applicable, a 30-day time limit following a decision of the Administrative Tribunal of Québec that confirms all or part of the Société’s decision has expired, the recovery of the amount continues in accordance with the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*).

The Société sends a notice to that effect to the last address declared to it by the debtor, stating the amount owed on the date of the notice and containing information on the application of the Act to recover amounts owed to the State. A copy of the notice is sent to the Minister of Revenue.

Such notice interrupts prescription.

“83.54.3. Where a notice has been sent in respect of an amount owed in accordance with the second paragraph of section 83.54.2, the Société must, at the request of the Minister of Revenue, remit to that Minister the amount that it can deduct to ensure that the amount is allocated, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), to the repayment of the amount owed.”

107. Sections 83.55 and 83.56 of the Act are repealed.

ACT RESPECTING PARENTAL INSURANCE

108. Section 27 of the Act respecting parental insurance (chapter A-29.011) is amended by adding the following paragraphs at the end:

“The debtor of an amount owed is required to pay interest in the cases, under the conditions and at the rate determined by regulation of the Conseil de gestion.

The debtor is also required to pay a recovery charge in the cases, under the conditions and in the amount determined by regulation of the Conseil de gestion.”

109. Section 29 of the Act is amended

(1) in the first paragraph,

(a) by replacing “amount recoverable” by “amount owed”;

(b) by inserting “at the last address declared to the Minister by the debtor” after “this Act”;

(c) by replacing “on the recovery procedure, in particular with regard to the issue of a certificate and its effects” by “on the procedure for the repayment of the amount and on the application of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*)”;

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

“The recovery of an amount owed is made in accordance with the Act to recover amounts owed to the State and the formal notice referred to in the first paragraph is deemed to be a notice of transfer within the meaning assigned by section 2 of that Act. A copy of the formal notice is sent to the Minister of Revenue.”

110. Section 30 of the Act is amended

(1) by striking out the first paragraph;

(2) by inserting the following at the end of the second paragraph: “, in the manner determined by regulation of the Conseil de gestion; the amount so deducted is allocated by the Minister of Revenue to the repayment of the amount owed, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*)”;

(3) in the third paragraph,

(a) by replacing “A deduction under the second paragraph” by “A deduction under the first paragraph”;

(b) by striking out the last sentence.

III. The Act is amended by inserting the following section after section 30:

“30.1. On the expiry of the time limit for applying for a review of a decision of the Minister requiring payment of an amount owed or for contesting the review decision and, if applicable, on the expiry of a 30-day time limit following a decision of the Administrative Tribunal of Québec confirming all or part of the Minister’s decision, the Minister must send to the Minister of Revenue a notice informing the latter of the expiry of those time limits and of the decision. A copy of the notice is sent to the debtor.

Such notice interrupts prescription.”

II2. Sections 31 and 31.1 of the Act are repealed.

II3. Section 32 of the Act is amended

(1) by replacing “suspend all or part of the recovery of an amount owed” by “suspend or reduce a deduction made under section 30”;

(2) by replacing “or cancel all or part of the debt” by “or grant the debtor of an amount owed a complete or partial release”;

(3) by striking out “, even after the certificate referred to in section 31 has been filed”;

(4) by adding the following sentence at the end: “Where the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*) applies, the Minister and the Minister of Revenue determine the conditions and the procedure that apply to give effect to the release granted by the Minister.”

II4. Section 33 of the Act is amended, in the second paragraph,

(1) by replacing “amount repayable to the Minister” by “amount owed”;

(2) by adding the following sentence at the end: “The amount thus deducted is allocated by the Minister of Revenue, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), to the repayment of the amount owed and, for that purpose, the amount deducted is deemed to be a particular amount referred to in that section.”

II5. The Act is amended by inserting the following section after section 40:

“40.1. If a review decision or a decision of the Administrative Tribunal of Québec recognizes the recipient’s entitlement to an amount that was first refused to the recipient or increases the amount that was initially granted, the Minister is required to pay interest in the cases, under the conditions and at the rate determined by regulation of the Conseil de gestion.”

HIGHWAY SAFETY CODE

116. Section 21 of the Highway Safety Code (chapter C-24.2), amended by section 4 of chapter 18 of the statutes of 2018, is again amended

(1) in the second paragraph,

(a) by replacing “payment to the Société of sums due” in subparagraph *b* of subparagraph 2 by “payment of an amount owed in respect of the sums that the Société is responsible for collecting”;

(b) by inserting the following subparagraph after subparagraph *b* of subparagraph 2:

“(b.1) is the debtor of an amount in respect of which a notice has been sent in accordance with the second paragraph of section 573.1.”;

(2) by replacing “payment to the Société” in the fourth paragraph by “payment of an amount owed in respect of the sums that the Société is responsible for collecting under this Code or another Act”.

117. Section 22 of the Code is repealed.

118. Section 69 of the Code, amended by section 15 of chapter 18 of the statutes of 2018, is again amended

(1) in the third paragraph,

(a) by replacing “payment to the Société of sums due” in subparagraph *b* of subparagraph 2 by “payment of an amount owed in respect of the sums that the Société is responsible for collecting”;

(b) by inserting the following subparagraph after subparagraph *b* of subparagraph 2:

“(b.1) is the debtor of an amount in respect of which a notice has been sent in accordance with the second paragraph of section 573.1, or”;

(2) by replacing “the person who held the licence” in the fourth paragraph by “the licence holder”.

119. Section 194.3 of the Code is amended by adding the following sentence at the end: “Where the recovery of the fines and costs is made under the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), the Société shall remit to the Minister of Revenue the amount applied to the payment of those debts.”

120. Section 209.1 of the Code, amended by section 23 of chapter 18 of the statutes of 2018 and section 53 of chapter 19 of the statutes of 2018, is again amended by replacing “failure to pay the Société” in the fourth paragraph by “a failure to pay an amount owed in respect of the sums that the Société is responsible for collecting under this Code or another Act”.

121. Section 209.22 of the Code is amended

(1) by adding the following subparagraph at the end of the first paragraph:

“(5) the debts owed to the Government, within the meaning assigned by section 2 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), by the person who was the owner of the vehicle at the time of the seizure, in respect of which a notice was sent by the Société under the second paragraph of section 573.1.”;

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

“Where the recovery of the fines and costs referred to in subparagraph 4 of the first paragraph is made under the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), the Société shall remit to the Minister of Revenue the amount allocated to the payment of those debts.”

122. Section 573.0.1 of the Code, enacted by section 27 of chapter 18 of the statutes of 2018, is amended

(1) by replacing “Failure to pay sums” and “as the person concerned is in default of payment” in the first paragraph by “An amount owed in respect of the sums” and “as an amount is owed by the person concerned”, respectively;

(2) by replacing “If a person has failed to pay a sum to the Société” and “as the default of payment continues” in the second paragraph by “If an amount is owed by a person” and “as an amount is owed”, respectively.

123. Section 573.1 of the Code is replaced by the following section:

“573.1. Where a person fails to pay an amount owed in respect of the sums that the Société is responsible for collecting under this Code or another Act, the recovery of the amount continues in accordance with the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*).

The Société sends a notice to that effect to the last address declared to it by the person, stating the amount owed on the date of the notice and containing information on the application of the Act to recover amounts owed to the State. A copy of the notice is sent to the Minister of Revenue.

The recovery of an amount owed is prescribed by five years.

The notice provided for in the second paragraph interrupts prescription.”

124. The Code is amended by inserting the following section after section 573.1:

“573.2. Where a notice has been sent to a person in respect of an amount owed, in accordance with the second paragraph of section 573.1, and the person requests and is entitled to the reimbursement of the duties, the additional duties, the insurance contribution, the contribution of motorists to public transit or the contribution of off-highway vehicle owners, as the case may be, that were paid by the person, the amount of reimbursement is, subject to the application of section 194.3, if applicable, remitted to the Minister of Revenue to ensure that it is allocated, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), to the payment of the debt owed to the Government, within the meaning assigned by section 2 of that Act, in respect of which that notice has been sent, and, for that purpose, the amount remitted is deemed to be a particular amount referred to in that section 22.”

CODE OF PENAL PROCEDURE

125. The Code of Penal Procedure (chapter C-25.1) is amended by inserting the following division after article 366.2:

“DIVISION IV

“DEBT OWED TO THE GOVERNMENT

“366.3. In the case of a judgment ordering the payment of a fine, costs or a contribution in respect of an offence under an Act of Québec, where a defendant fails to pay sums due and those sums belong to the State, the collector may, despite article 333, decide that the recovery of the sums due is to continue in accordance with the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*).

The collector sends a notice to that effect to the last address declared to the collector by the debtor, stating the sums due on the date of the notice, specifying, if applicable, that the sums have been the subject of a notice under article 364 and containing information on the application of the Act to recover amounts owed to the State. A copy of the notice is sent to the Minister of Revenue and, where the sums have been the subject of a notice under article 364, to the Société de l'assurance automobile du Québec.

Such notice interrupts prescription.

“366.4. The collector may decide that the execution of a judgment in respect of which a notice has been sent under the second paragraph of article 366.3 is to proceed in accordance with the rules set out in this chapter, except for article 366.3, where sums are due by the defendant under another judgment in respect of an offence under an Act of Québec, if those sums do not belong to the State, or a federal Act. The collector sends a notice to that effect to the Minister of Revenue and a copy of the notice is sent to the defendant.

The execution of a judgment referred to in the first paragraph also proceeds in accordance with the rules set out in this chapter, except for article 366.3, where the Minister of Revenue informs the collector that the sums due by the defendant under that judgement are not recoverable, in whole or in part, in accordance with the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*).

Where a payment is made by a defendant in respect of a judgment in respect of which a notice has been sent under the second paragraph of article 366.3 and the execution of which proceeds in accordance with this chapter, the sums received are remitted to the Minister of Revenue.

“366.5. A sworn statement of an employee of the Agence du revenu du Québec provided for in section 44 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*) is proof of the recovery measures that were undertaken in respect of the sums due and of the results obtained.”

ACT RESPECTING COLLECTIVE AGREEMENT DECREES

126. Section 46 of the Act respecting collective agreement decrees (chapter D-2) is amended, in the second paragraph,

(1) by replacing “amount repayable” by “amount owed”;

(2) by replacing “to the Minister of Employment and Social Solidarity” by “to the Minister of Revenue to ensure that the amount is allocated, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), to the repayment of the amount owed and, for that purpose, the amount deducted is deemed to be a particular amount referred to in that section”.

TAXATION ACT

127. Section 1029.8.61.29 of the Taxation Act (chapter I-3) is amended

(1) by replacing “amount repayable” by “amount owed”;

(2) by replacing “so deducted to the Minister of Employment and Social Solidarity” by “thus deducted to the Minister of Revenue to ensure that the amount is allocated, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), to the repayment of the amount owed and, for that purpose, the amount deducted is deemed to be a particular amount referred to in that section”.

128. Section 1029.8.61.30 of the Act is amended by replacing “or is in debt to the State under an Act other than a fiscal law and referred to in a regulation made under the second paragraph of that section” in the second paragraph by “a debtor under an Act referred to in a regulation made under the third paragraph of that section or a debtor of a debt owed to the Government, within the meaning assigned by section 2 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), or of an amount owed under that Act”.

129. Section 1029.8.116.34 of the Act is amended by replacing “or is in debt to the State under an Act, other than a fiscal law, referred to in a regulation made under the second paragraph of section 31 of the Tax Administration Act (chapter A-6.002)” in the first paragraph by “a debtor under an Act referred to in a regulation made under the third paragraph of section 31 of the Tax Administration Act (chapter A-6.002) or a debtor of a debt owed to the Government, within the meaning assigned by section 2 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), or of an amount owed under that Act”.

ACT RESPECTING ADMINISTRATIVE JUSTICE

130. Section 1 of Schedule I to the Act respecting administrative justice (chapter J-3) is amended by inserting the following paragraph before paragraph 1:

“(0.1) proceedings under section 31.0.0.3 of the Act respecting financial assistance for education expenses (chapter A-13.3);”.

ACT RESPECTING LABOUR STANDARDS

131. Section 121 of the Act respecting labour standards (chapter N-1.1) is amended, in the second paragraph,

(1) by replacing “amount repayable” by “amount owed”;

(2) by replacing “to the Minister of Employment and Social Solidarity” by “to the Minister of Revenue to ensure that the amount is allocated, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), to the repayment of the amount owed and, for that purpose, the amount deducted is deemed to be a particular amount referred to in that section”.

ACT RESPECTING THE QUÉBEC PENSION PLAN

132. Section 145 of the Act respecting the Québec Pension Plan (chapter R-9) is amended, in the second paragraph,

(1) by replacing “amount payable” by “amount owed”;

(2) by replacing “to the Minister of Employment and Social Solidarity” by “to the Minister of Revenue to ensure that the amount is allocated, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), to the repayment of the amount owed and, for that purpose, the amount deducted is deemed to be a particular amount referred to in that section”.

ACT RESPECTING LABOUR RELATIONS, VOCATIONAL TRAINING AND WORKFORCE MANAGEMENT IN THE CONSTRUCTION INDUSTRY

133. Section 122 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) is amended, in the second paragraph of subsection 8,

(1) by replacing “amount payable” by “amount owed”;

(2) by replacing “to the Minister of Employment and Social Solidarity” by “to the Minister of Revenue to ensure that the amount is allocated, in accordance with section 22 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*), to the repayment of the amount owed and, for that purpose, the amount deducted is deemed to be a particular amount referred to in that section”.

ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

134. Section 2 of the Act respecting the Société de l'assurance automobile du Québec (chapter S-11.011) is amended by inserting “subject to section 83.54.2 of the Automobile Insurance Act” before “recover” in paragraph *c* of subsection 2.

ACT TO IMPROVE THE PERFORMANCE OF THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC, TO BETTER REGULATE THE DIGITAL ECONOMY AS REGARDS E-COMMERCE, REMUNERATED PASSENGER TRANSPORTATION AND TOURIST ACCOMMODATION AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

135. Section 50 of the Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions (2018, chapter 18) is amended

- (1) in the first paragraph,
 - (a) by replacing “to the greater of” in the introductory clause by “to \$11.10.”;
 - (b) by striking out subparagraphs 1 and 2;
- (2) by striking out “daily” in the second paragraph.

REGULATION RESPECTING FISCAL ADMINISTRATION

136. Section 31R1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by striking out subparagraphs *b* and *e* of the first paragraph.

RÈGLES RELATIVES À LA PERCEPTION ET À L'ADMINISTRATION DES REVENUS DE L'ÉTAT

137. Section 14 of the Règles relatives à la perception et à l'administration des revenus de l'État (chapter A-6.01, r. 4.1, French only) is amended, in the first paragraph,

- (1) by inserting “qui a déterminé la créance” after “entité” in subparagraph 1;
- (2) by inserting “qui a déterminé la créance ou, le cas échéant, qui est responsable de son recouvrement” at the end of subparagraph 2;
- (3) by replacing subparagraph 4 by the following subparagraph:

“4° un accord intervenu en vertu de la Loi sur le ministère de la Justice (chapitre M-19), de la Loi sur l'administration fiscale (chapitre A-6.002) ou de la Loi visant la récupération de sommes dues à l'État (*indiquer ici l'année et le numéro de chapitre de cette loi*);”.

INDIVIDUAL AND FAMILY ASSISTANCE REGULATION

138. Sections 185 and 186 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1) are repealed.

139. Section 193 of the Regulation is amended

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

“(1) the debtor complies with an agreement entered into under section 4 of the Act to recover amounts owed to the State (*insert the year and chapter number of that Act*);”;
- (2) by striking out paragraph 2.

140. Section 194 of the Regulation is amended by striking out subparagraphs 2 and 3 of the first paragraph.

141. Section 194.1 of the Regulation is amended by striking out subparagraph 3 of the first paragraph.

REGULATION UNDER THE ACT RESPECTING PARENTAL INSURANCE

142. Sections 51 and 52 of the Regulation under the Act respecting parental insurance (chapter A-29.011, r. 2) are repealed.

REGULATION RESPECTING ROAD VEHICLE REGISTRATION

143. Section 3 of the Regulation respecting road vehicle registration (chapter C-24.2, r. 29) is amended by replacing “the name of the partnership and the name of the partner who applies for registration and his signature” in paragraph 6 by “its name and the signature of a partner”.

144. Section 13 of the Regulation is amended

(1) by striking out “and the name of the partner applying for registration” in subparagraph *c* of paragraph 1;

(2) by striking out subparagraph *c* of paragraph 5.

145. Section 144 of the Regulation is amended by striking out “and the name of the partner applying for registration” in subparagraph *c* of paragraph 1.

MODEL PLEADINGS AND OTHER DOCUMENTS ESTABLISHED BY THE MINISTER OF JUSTICE PURSUANT TO ARTICLES 136, 146, 235, 271, 393, 546 AND 681 OF THE CODE OF CIVIL PROCEDURE

146. Section 1 of the Model pleadings and other documents established by the Minister of Justice pursuant to articles 136, 146, 235, 271, 393, 546 and 681 of the Code of Civil Procedure (chapter C-25.01, r. 2) is amended by striking out the last dash.

147. Schedule 11 to the Model pleadings is struck out.

REGULATION RESPECTING CERTAIN TERMS OF EMPLOYMENT APPLICABLE TO OFFICERS OF AGENCIES AND HEALTH AND SOCIAL SERVICES INSTITUTIONS

148. Section 76.14 of the Regulation respecting certain terms of employment applicable to officers of agencies and health and social services institutions (chapter S-4.2, r. 5.1) is amended by replacing “amounts recoverable” in the second paragraph by “amounts owed”.

REGULATION RESPECTING CERTAIN TERMS OF EMPLOYMENT
APPLICABLE TO SENIOR ADMINISTRATORS OF AGENCIES AND OF
PUBLIC HEALTH AND SOCIAL SERVICES INSTITUTIONS

149. Section 87.14 of the Regulation respecting certain terms of employment applicable to senior administrators of agencies and of public health and social services institutions (chapter S-4.2, r. 5.2) is amended by replacing “amounts recoverable” in the second paragraph by “amounts owed”.

CHAPTER XI
REGULATION

REGULATION RESPECTING THE APPLICATION OF THE ACT TO
RECOVER AMOUNTS OWED TO THE STATE

150. The Regulation respecting the application of the Act to recover amounts owed to the State, the text of which appears below, is enacted.

“REGULATION RESPECTING THE APPLICATION OF THE ACT TO
RECOVER AMOUNTS OWED TO THE STATE

1. The charges payable under the first paragraph of section 27 of the Act are as follows:

- (1) \$140, for the filing of a notice of execution prepared by the Agency;
- (2) \$87, where the Minister applies for the registration of a legal movable hypothec, and \$216 in the case of an application for the registration of a legal immovable hypothec;
- (3) \$21, where the Minister applies for the cancellation of the registration of a legal movable hypothec, and \$151 in the case of an application for the cancellation of the registration of a legal immovable hypothec; and
- (4) \$35, where a negotiable instrument remitted to the Minister is subsequently refused on account of insufficient funds by the financial institution on which it is drawn.

2. The charges provided for in paragraphs 1 to 3 of section 1 are adjusted on 1 April each year according to the rate of increase in the general Consumer Price Index for Canada established by Statistics Canada under the Statistics Act (Revised Statutes of Canada, 1985, chapter S-19) for the period ending on 31 December of the preceding year.

The charges thus adjusted are rounded down to the nearest dollar if they include a dollar fraction that is less than \$0.50, or up to the nearest dollar if they include a dollar fraction that is equal to or greater than \$0.50.

The adjustment of the charges is effective from 1 April.

The Minister informs the public of the results of the annual adjustment by way of a notice published in the *Gazette officielle du Québec* or by any other means the Minister considers appropriate.”

CHAPTER XII

TRANSITIONAL AND FINAL PROVISIONS

DIVISION I

HUMAN RESOURCES

151. Subject to the conditions of employment applicable to them, employees of the Ministère du Travail, de l’Emploi et de la Solidarité sociale who are assigned recovery duties relating to the enforcement of the Individual and Family Assistance Act (chapter A-13.1.1) and of the Act respecting parental insurance (chapter A-29.011) and are identified by the Deputy Minister of Labour, Employment and Social Solidarity not later than 60 days before the date of coming into force of section 83 become, as of that date, employees of the Agency.

152. Subject to the conditions of employment applicable to them, employees of the Ministère de l’Éducation et de l’Enseignement supérieur who are assigned recovery duties relating to the enforcement of the Act respecting financial assistance for education expenses (chapter A-13.3) and are identified by the Deputy Minister of Education and Higher Education become, as of the date or dates agreed on by the Deputy Minister and the president and chief executive officer of the Agency, employees of the Agency.

153. An employee transferred to the Agency under section 151 or 152 may apply for a transfer to a position in the public service or enter a promotion-only qualification process for such a position in accordance with the Public Service Act (chapter F-3.1.1) if, on the date of the employee’s transfer to the Agency, the employee was a public servant with permanent tenure.

Section 35 of the Public Service Act applies to an employee who enters a promotion-only qualification process.

154. An employee referred to in section 153 who applies for a transfer or enters a promotion-only qualification process may apply to the Chair of the Conseil du trésor for an assessment of the classification that would be assigned to the employee in the public service. The assessment must take into account the classification that the employee had in the public service on the date of transfer, as well as the years of experience and the level of schooling attained while in the employ of the Agency.

If an employee is transferred into the public service under section 153, the deputy minister or the chief executive officer of the body assigns to the employee a classification compatible with the assessment provided for in the first paragraph.

If an employee is promoted under section 153, the employee must be given a classification on the basis of the criteria set out in the first paragraph.

155. If some or all of the operations of the Agency are discontinued, an employee referred to in section 151 or 152 who had permanent tenure on the date of his or her transfer to the Agency is entitled to be placed on reserve in the public service with the same classification the employee had on the date of the transfer.

If only some of those operations are discontinued, the employee continues to exercise his or her functions within the Agency until the Chair of the Conseil du trésor is able to place the employee in accordance with section 100 of the Public Service Act.

When placing an employee under this section, the Chair of the Conseil du trésor determines the employee's classification on the basis of the criteria set out in the first paragraph of section 154.

156. An employee with permanent tenure referred to in section 151 or 152 who, in accordance with the conditions of employment applicable to him or her, refuses to be transferred to the Agency is assigned to the Agency until the Chair of the Conseil du trésor is able to place the employee in accordance with section 100 of the Public Service Act.

157. Subject to remedies available under a collective agreement, or the provisions in lieu of a collective agreement, an employee referred to in section 151 or 152 who is dismissed may bring an appeal under section 33 of the Public Service Act if, on the date of the employee's transfer to the Agency, the employee was a public servant with permanent tenure.

DIVISION II

OTHER TRANSITIONAL PROVISIONS

§1. — Transitional provisions relating to the Individual and Family Assistance Act

158. Provided that the notice provided for in the second paragraph has been sent, the recovery of an amount owed under the Individual and Family Assistance Act continues in accordance with this Act, where

(1) the recovery of the amount is in progress on the day preceding the date of coming into force of section 83 and no certificate in respect of the amount has been filed, as of that day, at the office of the competent court under section 103 of the Individual and Family Assistance Act, as it read before being repealed by section 88; or

(2) the decision requiring payment of that amount rendered by the minister who had been responsible for the administration of the Individual and Family Assistance Act or, as the case may be, the decision of the Administrative Tribunal of Québec confirming all or part of that decision became executory because of the filing of a certificate at the office of the competent court under section 103 of that Act, as it read before being repealed by section 88, and

(a) on the date of coming into force of section 83, the execution of the decision has not yet begun,

(b) before the date referred to in subparagraph *a*, a notice of execution was filed, in relation to the decision, at the court office in accordance with subparagraph 2 of the first paragraph of section 103.1 of the Individual and Family Assistance Act, as it read before being repealed by section 88, and, on that date, the execution of the decision is still under way, or

(c) before the date referred to in subparagraph *a*, the minister who had been responsible for the administration of the Individual and Family Assistance Act or the bailiff hired by that minister joined in one or more execution measures already undertaken against the debtor of that amount under a notice of execution of a judgment filed in a case other than that relating to that decision and, on that date, the execution measures are still under way.

The Minister of Labour, Employment and Social Solidarity sends to the debtor of the amount owed, at the last address the debtor declared to the Minister, a notice to that effect stating the amount owed on the date of the notice and, if applicable, that the time limits referred to in section 99.1 of the Individual and Family Assistance Act, enacted by section 85, have expired. The notice also contains information on the application of this Act. A copy of the notice is sent to the Minister.

For the purposes of sections 3 and 24, the notice is deemed to be sent under the Individual and Family Assistance Act. If the notice states that the time limits referred to in the second paragraph have expired, it also serves, for the purposes of those sections and of section 59, as the notice provided for in section 99.1 of the Individual and Family Assistance Act, enacted by section 85. In such a case, the date specified in the notice containing such a statement serves, for the purposes of section 3, as the date of the notice provided for in that section 99.1.

159. The proceedings relating to the recovery of an amount that is the subject of a notice provided for in the second paragraph of section 158 to which the Attorney General of Québec is a party on the date of coming into force of section 83 are continued, without continuance of suit, by the Agency.

For that purpose, unless the context indicates otherwise, a reference to the Attorney General of Québec in such a proceeding is a reference to the Agency.

160. Any amount owed under the Individual and Family Assistance Act that is the subject, on the date of coming into force of section 83, of a decision that became executory because of the filing of a certificate at the office of the competent court under section 103 of that Act, as it read before being repealed by section 88, or of a transaction homologated by the court continues to bear interest at the rate determined, if applicable, in the decision or transaction.

161. Any agreement in force on the day preceding the date of coming into force of section 83 and entered into under section 98 of the Individual and Family Assistance Act, as it read before being amended by section 84, continues to apply on the same terms and conditions as those existing, as if it had been entered into with the Minister in accordance with section 4.

162. Any transaction in force on the day preceding the date of coming into force of section 83 and taking the form of a payment agreement entered into between the minister who had been responsible for the administration of the Individual and Family Assistance Act and the debtor of an amount owed under that Act continues to apply on the same terms and conditions as those existing, as if it had been entered into with the Minister.

163. Where, on the day preceding the date of coming into force of section 83, a debtor was required to repay an amount owed under the Individual and Family Assistance Act as prescribed by section 185 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1), as it read before being repealed by section 138, the debtor is deemed to have entered into an agreement with the Minister in accordance with section 4, on the same terms and conditions as those with which the debtor had to comply as a result of the application of that section 185, in respect of the debtor.

164. As soon as a debtor fails to comply with an agreement or a transaction referred to in section 161 or 162, as the case may be, or with an agreement the debtor is deemed to have entered into with the Minister under section 163, the amount owed must be repaid in full, without delay and without further formality or notice, on the expiry of the time limits referred to in section 99.1 of the Individual and Family Assistance Act, enacted by section 85.

165. The provisions of the debt recovery service agreement entered into on 7 January 2019 between the Agency and the Minister of Labour, Employment and Social Solidarity cease to apply on the date of coming into force of section 83 in respect of the amounts owed under the Individual and Family Assistance Act.

However, the provisions of the agreement that generated obligations attributable to activities for the recovery of such amounts that were carried out before that date continue to apply as long as necessary to allow the parties to meet their obligations.

In addition, despite any provision to the contrary contained in that agreement, the Agency must hand over to the Minister of Labour, Employment and Social Solidarity any document containing information communicated to it, that it collected or to which it had access for the purpose of carrying out the agreement in respect of amounts owed under the Individual and Family Assistance Act, the recovery of which is in progress on the day preceding the date of coming into force of section 83.

166. Any payment agreement relating to an amount owed under the Individual and Family Assistance Act that was entered into between the Agency and the debtor of that amount under the debt recovery service agreement referred to in section 165 and that is in effect on the date of coming into force of section 83 ceases to have effect as of that date.

167. The records and information of the Ministère du Travail, de l'Emploi et de la Solidarité sociale relating to the recovery of amounts that are the subject of a notice provided for in the second paragraph of section 158 and those of the Ministère de la Justice relating to such a recovery, if applicable, are transferred to the Agency, to the extent that they are necessary for the application of this Act.

168. The rights of the minister responsible for the administration of the Individual and Family Assistance Act in respect of an amount that is the subject of a notice provided for in the second paragraph of section 158 become, on the date of coming into force of section 83, those of the Minister.

Publication in the land register or the register of personal and movable real rights is not required in relation to the rights registered therein that became those of the Minister under the first paragraph.

169. Unless the context indicates otherwise, in any document relating to an amount that is the subject of a notice provided for in the second paragraph of section 158, other than an Act or a regulation, a reference to the Minister or Deputy Minister of Labour, Employment and Social Solidarity, the Ministère du Travail, de l'Emploi et de la Solidarité sociale or a public servant or employee of that department or to the Minister or Deputy Minister of Employment and Social Solidarity, the Ministère de l'Emploi et de la Solidarité sociale or a public servant or employee of that department is a reference to the Minister, the Agency or an employee of the Agency, as the case may be.

§2.— *Transitional provisions relating to the Act respecting financial assistance for education expenses*

170. Provided that the notice provided for in the second paragraph has been sent, the recovery of an amount owed under the Act respecting financial assistance for education expenses continues in accordance with this Act, where

(1) a judgment ordering the debtor of the amount to pay it, in whole or in part, was rendered and

(a) on the date of coming into force of section 93, where it enacts section 31.0.0.5 of the Act respecting financial assistance for education expenses, the execution of the judgment has not yet begun,

(b) before the date referred to in subparagraph *a*, a notice of execution was filed, in relation to the judgment, at the court office in accordance with subparagraph 2 of the first paragraph of section 31.0.1 of the Act respecting financial assistance for education expenses, as it read before being repealed by section 94, and, on that date, the execution of the judgment is still under way, or

(c) before the date referred to in subparagraph *a*, the bailiff hired by the minister who had been responsible for the administration of the Act respecting financial assistance for education expenses joined in one or more execution measures already undertaken against the debtor of that amount under a notice of execution filed in a case other than that relating to that judgment and, on that date, the execution measures are still under way; or

(2) a transaction taking the form of a payment agreement was entered into before the date of coming into force of section 93, where it enacts section 31.0.0.5 of the Act respecting financial assistance for education expenses between the minister who had been responsible for the administration of the Act respecting financial assistance for education expenses and the debtor of that amount and, on that date, the transaction has been homologated by the court, but its execution has not yet begun or is still under way.

The Minister of Education and Higher Education sends to the debtor of the amount owed, at the last address the debtor declared to that Minister or at any other address of which that Minister was informed, a notice to that effect stating the amount owed on the date of the notice and containing information on the application of this Act. A copy of the notice is sent to the Minister.

171. The proceedings relating to the recovery of an amount that is the subject of a notice provided for in the second paragraph of section 170 to which the Attorney General of Québec is a party on the date of coming into force of section 93, where it enacts section 31.0.0.5 of the Act respecting financial assistance for education expenses, are continued, without continuance of suit, by the Agency.

For that purpose, unless the context indicates otherwise, a reference to the Attorney General of Québec in such a proceeding is a reference to the Agency.

172. Any amount owed under the Act respecting financial assistance for education expenses that is the subject, on the date of coming into force of section 93, where it enacts section 31.0.0.5 of the Act respecting financial assistance for education expenses, of a judgment or a transaction homologated by the court continues to bear interest at the rate determined, if applicable, in the judgment or transaction.

173. The records and information of the Ministère de l'Éducation et de l'Enseignement supérieur relating to the recovery of amounts that are the subject of a notice provided for in the second paragraph of section 170 and those of the Ministère de la Justice relating to such a recovery, if applicable, are transferred to the Agency, to the extent that they are necessary for the application of this Act.

174. The rights of the minister responsible for the administration of the Act respecting financial assistance for education expenses in respect of an amount that is the subject of a notice provided for in the second paragraph of section 170 become, on the date of coming into force of section 93, where it enacts section 31.0.0.5 of the Act respecting financial assistance for education expenses, those of the Minister.

Publication in the land register or the register of personal and movable real rights is not required in relation to the rights registered therein that became those of the Minister under the first paragraph.

175. Unless the context indicates otherwise, in any document relating to an amount that is the subject of a notice provided for in the second paragraph of section 170, other than an Act or a regulation, a reference to the Minister or Deputy Minister of Education and Higher Education, the Ministère de l'Éducation et de l'Enseignement supérieur or a public servant or employee of that department, to the Minister or Deputy Minister of Higher Education, Research, Science and Technology, the Ministère de l'Enseignement supérieur, de la Recherche, de la Science et de la Technologie or a public servant or employee of that department, to the Minister or Deputy Minister of Education, Recreation and Sports, the Ministère de l'Éducation, du Loisir et du Sport or a public servant or employee of that department, to the Minister or Deputy Minister of Education, the Ministère de l'Éducation or a public servant or employee of that department, to the Minister or Deputy Minister of Education and Science, the Ministère de l'Éducation et de la Science or a public servant or employee of that department, to the Minister or Deputy Minister of Higher Education and Science, the Ministère de l'Enseignement supérieur et de la Science or a public servant or employee of that department or to the Attorney General of Québec is a reference to the Minister, the Agency or an employee of the Agency, as the case may be.

176. Despite section 31.0.0.2 of the Act respecting financial assistance for education expenses, enacted by section 93, a review decision of the Minister of Education and Higher Education in relation to an application for review filed with that Minister in accordance with section 31.0.0.1 of that Act, enacted by section 93, between the date of coming into force of section 93 and the date that is two years after that date, must be rendered within 180 days of receipt of the application and, on the expiry of the 180-day time limit, interest on the amount owed by the debtor ceases to accrue until the notification of the review decision.

177. For the purposes of section 39 of the Act respecting financial assistance for education expenses, as amended by section 96, any change that occurred before the date of coming into force of section 96 and that may affect the amount of financial assistance is deemed to have occurred on that date.

178. For the purposes of section 43.1 of the Act respecting financial assistance for education expenses, as amended by section 101, a decision concerning eligibility for financial assistance or concerning the amount of financial assistance rendered between the date that is three years before the date of coming into force of section 101 and the date of coming into force of section 101 is deemed to be rendered on the latter date.

§3. — *Transitional provisions relating to the Automobile Insurance Act*

179. Provided that the notice provided for in the second paragraph has been sent, the recovery of an amount owed under Division I of Chapter X of Title II of the Automobile Insurance Act (chapter A-25) continues in accordance with this Act, where

(1) the decision of the Société de l'assurance automobile du Québec requiring payment of that amount or, as the case may be, the decision of the Administrative Tribunal of Québec confirming all or part of that decision became executory because of the filing of a certificate in the office of the court of competent jurisdiction under section 83.56 of the Automobile Insurance Act, as it read before being repealed by section 107, and

(a) on the date of coming into force of section 106, where it enacts section 83.54.2 of the Automobile Insurance Act, the execution of the decision has not yet begun, or

(b) on the date referred to in subparagraph *a*, the Société de l'assurance automobile du Québec is a party to a notice of execution filed in the court office for the execution of the decision and the execution measures in which the Société takes part under the notice were completed after that date without the Société having recovered all of the amount payable under the decision; or

(2) the Société de l'assurance automobile du Québec and the debtor of that amount are parties to a transaction taking the form of a payment agreement that is homologated by the court and

(a) on the date of coming into force of section 106, where it enacts section 83.54.2 of the Automobile Insurance Act, the execution of the transaction has not yet begun, or

(b) on the date referred to in subparagraph *a*, the Société de l'assurance automobile du Québec is a party to a notice of execution filed in the court office for the execution of the transaction and the execution measures in which the Société takes part under the notice were completed after that date without the Société having recovered all of the amount payable under the transaction.

The Société de l'assurance automobile du Québec sends to the debtor of the amount owed, at the last address the debtor declared to the Société, a notice to that effect stating the amount owed on the date of the notice and containing information on the application of this Act. A copy of the notice is sent to the Minister.

180. Any amount owed under the Automobile Insurance Act that is the subject, on the date of coming into force of section 106, where it enacts section 83.54.2 of the Automobile Insurance Act, of a decision that became executory because of the filing of a certificate in the office of the court of competent jurisdiction under section 83.56 of that Act, as it read before being repealed by section 107, or of a transaction homologated by the court continues to bear interest at the rate determined, if applicable, in the decision or transaction.

181. The provisions of the debt recovery service agreement entered into on 20 December 2017 between the Agency and the Société de l'assurance automobile du Québec cease to apply on the date of coming into force of section 106, where it enacts section 83.54.2 of the Automobile Insurance Act, in respect of the amounts owed under Division I of Chapter X of Title II of that Act.

However, the provisions of the agreement that generated obligations attributable to activities for the recovery of such amounts that were carried out before that date continue to apply as long as necessary to allow the parties to meet their obligations.

In addition, despite any provision to the contrary contained in that agreement, the Agency must hand over to the Société de l'assurance automobile du Québec any document containing information communicated to it, that it collected or to which it had access for the purpose of carrying out the agreement in respect of amounts owed under Division I of Chapter X of Title II of the Automobile Insurance Act, the recovery of which is in progress on the day preceding the date of coming into force of section 106, where it enacts section 83.54.2 of that Act.

182. Any payment agreement relating to an amount owed under Division I of Chapter X of Title II of the Automobile Insurance Act that was entered into between the Agency and the debtor of that amount under the debt recovery service agreement referred to in section 181 and that is in effect on the date of coming into force of section 106, where it enacts section 83.54.2 of the Automobile Insurance Act, ceases to have effect as of that date.

183. The following records and information of the Société de l'assurance automobile du Québec, to the extent that they are necessary for the application of this Act, are transferred to the Agency:

(1) those relating to the recovery of amounts that are the subject of a notice provided for in the second paragraph of section 179; and

(2) those relating to the recovery of amounts owed under Division I of Chapter X of Title II of the Automobile Insurance Act and in respect of which the debtors are in default of repayment on the date of coming into force of section 106, where it enacts section 83.54.2 of that Act, if those amounts are the subject of a notice provided for in the second paragraph of that section 83.54.2.

184. The rights of the Société de l'assurance automobile du Québec in respect of an amount that is the subject of a notice provided for in the second paragraph of section 179 become, on the date of coming into force of section 106, where it enacts section 83.54.2 of the Automobile Insurance Act, those of the Minister.

Publication in the land register or the register of personal and movable real rights is not required in relation to the rights registered therein that became those of the Minister under the first paragraph.

185. Unless the context indicates otherwise, in any document relating to an amount that is the subject of a notice provided for in the second paragraph of section 179, other than an Act or a regulation, a reference to the Société de l'assurance automobile du Québec or an employee of the Société is a reference to the Minister, the Agency or an employee of the Agency, as the case may be.

186. Where an indemnity referred to in the first paragraph of section 83.50 of the Automobile Insurance Act is paid before the date of coming into force of section 103, the second paragraph of that section 83.50, as amended by section 103, is to be read as if “five” were replaced by “three”.

187. Where an indemnity is received by a person who wilfully committed, before the date of coming into force of section 104, an act that prevents the Société de l'assurance automobile du Québec from exercising its remedy as subrogee pursuant to section 83.60 of the Automobile Insurance Act, the second paragraph of section 83.53 of that Act, as amended by section 104, is to be read as if “five” were replaced by “three”.

§4. — *Transitional provisions relating to the Act respecting parental insurance*

188. Provided that the notice provided for in the second paragraph has been sent, the recovery of an amount owed under the Act respecting parental insurance continues in accordance with this Act, where

(1) the recovery of the amount is in progress on the day preceding the date of coming into force of section 109 and no certificate in respect of the amount has been filed, as of that day, in the office of the court of competent jurisdiction under section 31 of the Act respecting parental insurance, as it read before being repealed by section 112; or

(2) the decision requiring payment of that amount rendered by the minister who had been responsible for the administration of Chapters I to III and V to X of the Act respecting parental insurance or, as the case may be, the decision of the Administrative Tribunal of Québec confirming all or part of that decision became executory because of the filing of a certificate in the office of the court of competent jurisdiction under section 31 of that Act, as it read before being repealed by section 112, and

(a) on the date of coming into force of section 109, the execution of the decision has not yet begun,

(b) before the date referred to in subparagraph *a*, a notice of execution was filed, in relation to the decision, with the court office in accordance with subparagraph 2 of the first paragraph of section 31.1 of the Act respecting parental insurance, as it read before being repealed by section 112, and, on that date, the execution of the decision is still under way, or

(c) before the date referred to in subparagraph *a*, the minister who had been responsible for the administration of Chapters I to III and V to X of the Act respecting parental insurance or the bailiff hired by that minister joined in one or more execution measures already undertaken against the debtor of that amount under a notice of execution of a judgment filed in a case other than that relating to that decision and, on that date, the execution measures are still under way.

The Minister of Labour, Employment and Social Solidarity sends to the debtor of the amount owed, at the last address the debtor declared to the Minister, a notice to that effect stating the amount owed on the date of the notice and, if applicable, that the time limits referred to in section 30.1 of the Act respecting parental insurance, enacted by section 111, have expired. The notice also contains information on the application of this Act. A copy of the notice is sent to the Minister.

For the purposes of sections 3 and 24, the notice is deemed to be sent under the Act respecting parental insurance. If the notice states that the time limits referred to in the second paragraph have expired, it also serves, for the purposes of those sections and of section 59, as the notice provided for in section 30.1 of the Act respecting parental insurance, enacted by section 111. In such a case, the date specified in the notice containing such a statement serves, for the purposes of section 3, as the date of the notice provided for in that section 30.1.

189. The proceedings relating to the recovery of an amount that is the subject of a notice provided for in the second paragraph of section 188 to which the Attorney General of Québec is a party on the date of coming into force of section 109 are continued, without continuance of suit, by the Agency.

For that purpose, unless the context indicates otherwise, a reference to the Attorney General of Québec in such a proceeding is a reference to the Agency.

190. Any amount owed under the Act respecting parental insurance that is the subject, on the date of coming into force of section 109, of a decision that became executory because of the filing of a certificate in the office of the court of competent jurisdiction under section 31 of that Act, as it read before being repealed by section 112, or of a transaction homologated by the court continues to bear interest at the rate determined, if applicable, in the decision or transaction.

191. Any agreement in force on the day preceding the date of coming into force of section 109 and entered into under section 30 of the Act respecting parental insurance, as it read before being amended by section 110, continues to apply on the same terms and conditions as those existing, as if it had been entered into with the Minister in accordance with section 4.

192. Any transaction in force on the day preceding the date of coming into force of section 109 and taking the form of a payment agreement entered into between the minister who had been responsible for the administration of Chapters I to III and V to X of the Act respecting parental insurance and the debtor of an amount owed under that Act continues to apply on the same terms and conditions as those existing, as if it had been entered into with the Minister.

193. Where, on the day preceding the date of coming into force of section 109, a debtor was required to repay an amount owed under the Act respecting parental insurance within the time limit and as prescribed by section 51 of the Regulation under the Act respecting parental insurance (chapter A-29.011, r. 2), as it read before being repealed by section 142, the debtor is deemed to have entered into an agreement with the Minister in accordance with section 4, on the same terms and conditions as those with which the debtor had to comply as a result of the application of that section 51, in respect of the debtor.

194. As soon as a debtor fails to comply with an agreement or a transaction referred to in section 191 or 192, as the case may be, or with an agreement the debtor is deemed to have entered into with the Minister under section 193, the amount owed must be repaid in full, without delay and without further formality or notice, on the expiry of the time limits referred to in section 30.1 of the Act respecting parental insurance, enacted by section 111.

195. The provisions of the debt recovery service agreement entered into on 7 January 2019 between the Agency and the Minister of Labour, Employment and Social Solidarity cease to apply on the date of coming into force of section 109 in respect of the amounts owed under the Act respecting parental insurance.

However, the provisions of the agreement that generated obligations attributable to activities for the recovery of such amounts that were carried out before that date continue to apply as long as necessary to allow the parties to meet their obligations.

In addition, despite any provision to the contrary contained in that agreement, the Agency must hand over to the Minister of Labour, Employment and Social Solidarity any document containing information communicated to it, that it collected or to which it had access for the purpose of carrying out the agreement in respect of amounts owed under the Act respecting parental insurance, the recovery of which is in progress on the day preceding the date of coming into force of section 109.

196. Any payment agreement relating to an amount owed under the Act respecting parental insurance that was entered into between the Agency and the debtor of that amount under the debt recovery service agreement referred to in section 195 and that is in effect on the date of coming into force of section 109 ceases to have effect as of that date.

197. The records and information of the Ministère du Travail, de l'Emploi et de la Solidarité sociale relating to the recovery of amounts that are the subject of a notice provided for in the second paragraph of section 188 and those of the Ministère de la Justice relating to such a recovery, if applicable, are transferred to the Agency, to the extent that they are necessary for the application of this Act.

198. The rights of the minister responsible for the administration of Chapters I to III and V to X of the Act respecting parental insurance in respect of an amount that is the subject of a notice provided for in the second paragraph of section 188 become, on the date of coming into force of section 109, those of the Minister.

Publication in the land register or the register of personal and movable real rights is not required in relation to the rights registered therein that became those of the Minister under the first paragraph.

199. Unless the context indicates otherwise, in any document relating to an amount that is the subject of a notice provided for in the second paragraph of section 188, other than an Act or a regulation, a reference to the Minister or Deputy Minister of Labour, Employment and Social Solidarity, the Ministère du Travail, de l'Emploi et de la Solidarité sociale or a public servant or employee of that department, to the Minister or Deputy Minister of Employment and Social Solidarity, the Ministère de l'Emploi et de la Solidarité sociale or a public servant or employee of that department or to the Minister or Deputy Minister of Child and Family Welfare, the Ministère de la Famille et de l'Enfance or a public servant or employee of that department is a reference to the Minister, the Agency or an employee of the Agency, as the case may be.

§5. — *Transitional provisions relating to the Highway Safety Code or to amounts owed under another Act that the Société de l'assurance automobile du Québec is responsible for collecting*

200. The provisions of the debt recovery service agreement entered into on 20 December 2017 between the Agency and the Société de l'assurance automobile du Québec cease to apply, on the date of coming into force of section 123, to the amounts owed in respect of the sums that the Société de l'assurance automobile du Québec is responsible for collecting under the Highway Safety Code (chapter C-24.2) or another Act.

However, the provisions of the agreement that generated obligations attributable to activities for the recovery of such amounts that were carried out before that date continue to apply as long as necessary to allow the parties to meet their obligations.

In addition, despite any provision to the contrary contained in that agreement, the Agency must hand over to the Société de l'assurance automobile du Québec any document containing information communicated to it, that it collected or to which it had access for the purpose of carrying out the agreement in relation to amounts owed in respect of sums that the Société de l'assurance automobile du Québec is responsible for collecting under the Highway Safety Code or another Act, the recovery of which is in progress on the day preceding the date of coming into force of section 123.

201. The records and information of the Société de l'assurance automobile du Québec relating to the recovery of amounts owed in respect of sums that it is responsible for collecting under the Highway Safety Code or another Act and regarding which the debtors are in default of payment on the date of coming into force of section 123 are, where those amounts are the subject of the notice provided for in the second paragraph of section 573.1 of the Highway Safety Code, as replaced by section 123, transferred to the Agency, to the extent that they are necessary for the application of this Act.

202. Despite the third paragraph of section 573.1 of the Highway Safety Code, as replaced by section 123, the recovery of an amount that has become owing, before the date of coming into force of section 123, in respect of the sums that the Société de l'assurance automobile du Québec is responsible for collecting under the Highway Safety Code or another Act is prescribed by three years.

203. Until the coming into force of section 4 of chapter 18 of the statutes of 2018, section 21 of the Highway Safety Code is to be read as if “indebted to the Société” and all occurrences of “sums referred to” in the second paragraph were replaced by “the debtor of an amount” and “sums provided for”, respectively.

204. Until the coming into force of section 17 of chapter 18 of the statutes of 2018, section 81 of the Highway Safety Code is to be read as if “indebted to the Société” in paragraph 5 were replaced by “the debtor of an amount”.

205. Until the coming into force of section 21 of chapter 18 of the statutes of 2018, section 188 of the Highway Safety Code is to be read as if “indebted to the Société”, “sums referred to” and “209.20” in paragraph 4 were replaced by “the debtor of an amount”, “sums provided for” and “209.22”, respectively.

206. Until the coming into force of section 22 of chapter 18 of the statutes of 2018, section 190 of the Highway Safety Code is to be read as if “indebted to the Société”, “sums referred to” and “209.20” in paragraph 7 were replaced by “the debtor of an amount”, “sums provided for” and “209.22”, respectively.

§6. — *Resiliation of debt recovery service agreements entered into with the Agency*

207. The debt recovery service agreement entered into on 20 December 2017 between the Agency and the Société de l'assurance automobile du Québec is resiliated by operation of law on the day on which all the obligations provided for in the second paragraph of sections 181 and 200 are met.

208. The debt recovery service agreement entered into on 26 March 2018 between the Agency and the Minister of Justice of Québec is resiliated by operation of law on the date of coming into force of section 125.

However, the provisions of the agreement that are necessary to ensure observance of the formalities required to terminate it continue to apply as long as necessary to allow the parties to meet their obligations.

209. The debt recovery service agreement entered into on 7 January 2019 between the Agency and the Minister of Labour, Employment and Social Solidarity is resiliated by operation of law on the day on which all the obligations provided for in the second paragraph of sections 165 and 195 are met.

§7.—*Authorization to sign*

210. Despite section 40 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) and until the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec (chapter A-7.003, r. 1) is amended, an employee of the Agency referred to in any of sections 3.1 to 11 and 43 to 51.0.1 of the Regulation is authorized to sign, in place of the Minister but within the limits of the employee's duties within the administrative unit under the employee's responsibility or to which the employee is attached, the documents required for the purposes of this Act, in accordance with the same conditions as those provided for in the Regulation.

For the purposes of the first paragraph, an employee of the Agency is authorized to sign only documents that produce legal effects corresponding to those produced by the documents the employee is authorized to sign under the Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec.

DIVISION III

COMING INTO FORCE

211. The provisions of this Act come into force on the date or dates to be set by the Government.

SCHEDULE I
(Section 2)

Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), in respect of the fees that the Société de l'assurance automobile du Québec is responsible for collecting;

Individual and Family Assistance Act (chapter A-13.1.1);

Act respecting financial assistance for education expenses (chapter A-13.3);

Automobile Insurance Act (chapter A-25);

Act respecting parental insurance (chapter A-29.011);

Highway Safety Code (chapter C-24.2);

Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01), in respect of the vehicle registration tax that the Société de l'assurance automobile du Québec is responsible for collecting;

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), in respect of an amount granted under a program established under that Act;

Act respecting transportation services by taxi (chapter S-6.01), in respect of the sums relating to licences and permits that the Société de l'assurance automobile du Québec is responsible for collecting;

Act respecting the Québec sales tax (chapter T-0.1), in respect of the tax on the insurance premium that the Société de l'assurance automobile du Québec is responsible for collecting.