

AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 117 (concerning section 37.4 of the Act respecting the Régie de
l'assurance maladie du Québec)**

Replace "the Act respecting the Régie de l'assurance maladie du Québec
(chapter R-5)" in the portion before paragraph 1 of subsection 1 by "the Act".

Adopté

AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 116.1 (concerning section 34.1.4 of the Act respecting the Régie
de l'assurance maladie du Québec)**

Insert before section 117:

116.1.(1) Section 34.1.4 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is amended by replacing subparagraph 3 of subparagraph ii of paragraph *b* by the following subparagraph:

“(3) paragraph *b* of section 339 of the Taxation Act to the extent that that paragraph refers to an amount that is deductible under any of sections 924, 928 and 935.42 of that Act,”.

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



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 124.1 (concerning section 37.1.1R1 of the Regulation respecting
fiscal administration)**

Insert after section 124:

REGULATION RESPECTING FISCAL ADMINISTRATION

124.1. (1) Section 37.1.1R1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by adding the following paragraph at the end:

“(x) RL-32 slip: First home savings account (FHSA).”

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



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

SECTION 11.1 (concerning section 8 of the Taxation Act)

Insert after section 11:

11.1. (1) Section 8 of the Act is amended by replacing “\$10,222” in paragraph *f* by “\$12,638”.

(2) Subsection 1 applies from the taxation year 2023.

Adopté
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AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

SECTION 11.2 (concerning section 8.2 of the Taxation Act)

Insert after proposed section 11.1:

11.2. (1) Section 8.2 of the Act is amended by replacing “2017” in the portion before the formula in the first paragraph by “2023”.

(2) Subsection 1 applies from the taxation year 2024.

(3) In addition, section 8.2 of the Act does not apply to the taxation year 2023.

Adopté

AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

SECTION 44.1 (concerning section 750 of the Taxation Act)

Insert after section 44:

44.1. (1) Section 750 of the Act is amended by replacing paragraphs *a* to *d* by the following paragraphs:

“(a) 14% of the lesser of \$49,275 and the individual’s taxable income for that year;

“(b) 19% of the amount by which the lesser of \$98,540 and the individual’s taxable income for that year exceeds \$49,275;

“(c) 24% of the amount by which the lesser of \$119,910 and the individual’s taxable income for that year exceeds \$98,540; and

“(d) 25.75% of the amount by which the individual’s taxable income for that year exceeds \$119,910.”

(2) Subsection 1 applies from the taxation year 2023.

(3) In addition, in applying section 1026 of the Act for the purpose of computing the amount of a payment that an individual is required to make for the taxation year 2023, and in applying section 1038 of the Act for the purpose of computing the interest, if any, that the individual is required to pay under that section in respect of that payment, the individual's estimated tax or tax payable, as the case may be, must, in respect of a payment that the individual is required to make on or before 15 March 2023, be determined without reference to this section and sections (*insert the number of the section in this Act that amends section 750.1 of the Taxation Act*), (*insert the number of the section in this Act that amends section 750.2 of the Taxation Act*), (*insert the number of the section in this Act that amends section 752.0.1 of the Taxation Act*), (*insert the number of the section in this Act that amends section 776.41.14 of the Taxation Act*) and (*insert the number of the section in this Act that amends section 776.46 of the Taxation Act*) of this Act.

*Adopté
JK*

AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

SECTION 44.2 (concerning section 750.1 of the Taxation Act)

Insert after proposed section 44.1:

44.2. (1) Section 750.1 of the Act is amended by replacing the second paragraph by the following paragraph:

“The percentage to which sections 752.0.0.1, 752.0.1, 752.0.7.4, 752.0.14, 776.41.14 and 1015.3 refer is

(a) 15%, where the taxation year is subsequent to the year 2016 and precedes the year 2023; and

(b) 14%, where the taxation year is the year 2023 or a subsequent year.”

(2) Subsection 1 applies from the taxation year 2023.



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

SECTION 44.3 (concerning section 750.2 of the Taxation Act)

Insert after proposed section 44.2:

44.3. (1) Section 750.2 of the Act is amended, in the fourth paragraph,

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

“(a) the amounts of \$49,275, \$98,540 and \$119,910, wherever they are mentioned in section 750;”;

(2) by replacing subparagraph *c* by the following subparagraph:

“(c) the amounts of \$3,537 and \$5,154 mentioned in section 752.0.1;”;

(3) by replacing subparagraph *g* by the following subparagraph:

“(g) the amounts of \$12,638 and \$3,537, wherever they are mentioned in section 776.41.14.”

(2) Subsection 1 applies from the taxation year 2024.

(3) In addition, where section 750.2 of the Act applies to the taxation year 2023, it is to be read without reference to subparagraphs *a*, *c* and *g* of its fourth paragraph.



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

SECTION 44.4 (concerning section 752.0.0.4 of the Taxation Act)

Insert after proposed section 44.3:

44.4. (1) Section 752.0.0.4 of the Act is amended by replacing subparagraph a of the second paragraph by the following subparagraph:

“(a) A is

i. where the year is the taxation year 2023, \$17,183, or

ii. where the year is a taxation year subsequent to the year 2023, the amount determined under the third paragraph of section 1015.3 that is applicable for the subsequent taxation year;”.

(2) Subsection 1 applies from the taxation year 2023.



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

SECTION 44.5 (concerning section 752.0.1 of the Taxation Act)

Insert after proposed section 44.4:

- 44.5.** (1) Section 752.0.1 of the Act is amended
- (1) by replacing “\$2,861” in paragraph *d* by “\$3,537”;
 - (2) by replacing “\$4,168” in the portion of paragraph *f* before subparagraph *i* by “\$5,154”.
- (2) Subsection 1 applies from the taxation year 2023.



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

SECTION 50.1 (concerning section 776.41.14 of the Taxation Act)

Insert after section 50:

50.1. (1) Section 776.41.14 of the Act is amended

(1) by replacing subparagraphs i and ii of subparagraph a of the second paragraph by the following subparagraphs:

“i. \$12,638, if the eligible student began in the year at least two recognized terms of study, or

“ii. the amount by which \$12,638 exceeds \$3,537, if the eligible student began in the year only one recognized term of study;”;

(2) by replacing, in the third paragraph, subparagraphs i and ii of subparagraph a of the second paragraph of that section 776.41.14, enacted by that third paragraph, by the following subparagraphs:

“i. \$3,537 in respect of each recognized term of study, without exceeding two, that the eligible student began in the year, and

“ii. the proportion that the number of months in the year following the month in which the eligible student reaches 18 years of age is of 12, multiplied by the amount by which \$12,638 exceeds the amount obtained by multiplying \$3,537 by 2;”.

(2) Subsection 1 applies from the taxation year 2023.



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

SECTION 50.2 (concerning section 776.46 of the Taxation Act)

Insert after proposed section 50.1:

50.2. (1) Section 776.46 of the Act is amended, in subparagraph a of the second paragraph,

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

“v. 15%, where the taxation year is subsequent to the year 2016 and precedes the year 2023, and”;

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

“vi. 14%, where the taxation year is the year 2023 or a subsequent year;”.

(2) Subsection 1 applies from the taxation year 2023.



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

SECTION 92.1 (concerning section 1015.3 of the Taxation Act)

Insert after section 92:

92.1. (1) Section 1015.3 of the Act is amended

(1) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) where the deduction or withholding is made in respect of remuneration paid in the year 2023, but before 1 July, \$17,183 by 15%; or

“(b) where the deduction or withholding is made in respect of remuneration paid in the year 2023, but after 30 June, or in a year subsequent to the year 2023, \$17,183 by the percentage determined under section 750.1 for the year.”;

(2) by replacing the portion of the third paragraph before the formula by the following:

“Where the amount of \$17,183 to which subparagraph *b* of the second paragraph refers is to be used for a taxation year subsequent to the year 2023, it is to be adjusted annually in such a manner that the amount used for that taxation year is equal to the total of the amount used for the preceding taxation year and the product obtained by multiplying that amount so used by the factor determined by the formula”;

(3) by striking out the seventh paragraph;

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

“Where this section applies in respect of remuneration paid in the taxation year 2023, it is to be read without reference to its third, fourth, fifth and sixth paragraphs.”

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

Adapted

AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

SECTION 93 (concerning section 1029.6.0.6 of the Taxation Act)

Replace by:

- 93.** (1) Section 1029.6.0.6 of the Act is amended, in the fourth paragraph,
- (1) by striking out subparagraphs *b.5.0.3* and *b.7*;
 - (2) by replacing “\$11,081” in subparagraph *c* by “\$12,638”.
- (2) Paragraph 1 of subsection 1, where it strikes out subparagraph *b.5.0.3* of the fourth paragraph of section 1029.6.0.6 of the Act, applies from the taxation year 2022.
- (3) Paragraph 1 of subsection 1, where it strikes out subparagraph *b.7* of the fourth paragraph of section 1029.6.0.6 of the Act, applies from the taxation year 2023.
- (4) Paragraph 2 of subsection 1 applies from the taxation year 2024.
- (5) In addition, where section 1029.6.0.6 of the Act applies to the taxation year 2023, it is to be read without reference to subparagraph *c* of its fourth paragraph.

Adopté

AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

SECTION 101.1 (concerning section 1029.8.67 of the Taxation Act)

Insert after section 101:

101.1. (1) Section 1029.8.67 of the Act is amended by replacing “\$11,081” in the definition of “eligible child” by “\$12,638”.

(2) Subsection 1 applies from the taxation year 2023.



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 161 (concerning section 1015R1 of the Regulation respecting
the Taxation Act)**

Replace by the following section:

161. (1) Section 1015R1 of the Regulation is amended

(1) in the definition of “tax credit for experienced workers”,

(a) by replacing “experienced workers” by “career extension”;

(b) by replacing “100/15” by “100/14”;

(2) by replacing the portion of the definition of “personal tax credits” before paragraph *b* by the following:

““personal tax credits” in respect of a taxation year means the product obtained by multiplying 100/14

(a) by the amount determined for the year in accordance with subparagraph *b* of the second paragraph of section 1015.3 of the Act with reference, where the year is subsequent to the year 2023, to the adjustment provided for in the third paragraph of that section; or”;

(3) by replacing, in subparagraph ii of paragraph *b* of the definition of “personal tax credits”, subparagraph i of subparagraph *a* of the second paragraph of section 776.41.5 of the Taxation Act (chapter I-3), enacted by that subparagraph ii, by the following subparagraph:

“i. if the eligible spouse of the individual for the taxation year has not received any amount in the year that is an income replacement indemnity, or a compensation for the loss of financial support, determined under a public compensation plan and established on the basis of net income following an accident, employment injury, bodily injury or death or in order to prevent bodily injury, other than such an amount described in subparagraph *b* or *c* of the second

paragraph of section 752.0.0.3, the amount obtained by multiplying either of the following amounts by the percentage provided for in subparagraph *b* of the second paragraph of section 750.1:

(1) where the taxation year is the year 2023, \$17,183, or

(2) where the taxation year is a taxation year subsequent to the year 2023, the amount in dollars specified in subparagraph *b* of the second paragraph of section 1015.3 which, with reference to the third paragraph of that section, is applicable for that subsequent taxation year, and”;

(4) by adding the following paragraph at the end of the definition of “remuneration”:

“(v) a payment described in subparagraph *w* of the second paragraph of section 1015 of the Act.”

(2) Subparagraph *a* of paragraph 1 of subsection 1 has effect from 1 January 2019.

(3) Subparagraph *b* of paragraph 1 of subsection 1 and paragraphs 2 and 3 of subsection 1 apply in respect of remuneration paid after 30 June 2023.

(4) Paragraph 4 of subsection 1 has effect from 1 April 2023.

(5) In addition, where section 1015R1 of the Regulation applies in respect of remuneration paid after 31 December 2022, but before 1 July 2023, the following rules apply:

(1) the amount that may be deducted in computing an employee’s tax otherwise payable under section 752.0.10.0.3 of the Taxation Act (chapter I-3) and that is referred to in the definition of “tax credit for experienced workers” in that section 1015R1 must, for the purposes of that definition, be determined without reference to section (*insert the number of the section in this Act that amends section 750 of the Taxation Act*) of this Act; and

(2) the amounts referred to in paragraphs *a* and *b* of the definition of “personal tax credits” in that section 1015R1 must, for the purposes of that definition, be determined without reference to sections (*insert the number of the section in this Act that amends section 750 of the Taxation Act*), (*insert the number of the section in this Act that amends section 750.1 of the Taxation Act*), (*insert the number of the section in this Act that amends section 750.2 of the Taxation Act*), (*insert the number of the section in this Act that amends section 752.0.1 of the Taxation Act*) and (*insert the number of the section in this Act that amends section 1015.3 of the Taxation Act*) of this Act.

adopté

AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 162.1 (concerning section 1015R10 of the Regulation respecting
the Taxation Act)**

Insert after section 162:

162.1. (1) Section 1015R10 of the Regulation is replaced by the following section:

“1015R10. The amount that an employer is required to deduct or withhold under the Act from any payment of remuneration made to an employee is equal to the amount determined in accordance with the tables drawn up by the Minister under section 1015 of the Act, having regard to the amount of the remuneration paid to the employee, the length of the pay period, the amount of the employee’s personal tax credits and the amount of the employee’s tax credit for career extension.”

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



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 162.2 (concerning section 1015R15 of the Regulation respecting
the Taxation Act)**

Insert after proposed section 162.1:

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

(1) by replacing “8%” in the first paragraph by “7%”;

(2) by replacing the portion of the second paragraph before the formula by the following:

“The amount referred to in the first paragraph is equal to \$17,183 where the particular taxation year is the year 2023 or to the amount determined by the following formula where that taxation year is subsequent to the year 2023:”;

(3) by replacing subparagraphs *a* and *b* of the third paragraph by the following subparagraphs:

“(a) A is the amount determined under the third paragraph of section 1015.3 of the Act that is applicable for the particular taxation year;

“(b) B is the percentage provided for in subparagraph *b* of the second paragraph of section 750.1 of the Act; and”;

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

“Where the amount determined in accordance with the formula in the second paragraph is not a multiple of \$50, it must be rounded to the nearest multiple of \$50 or, if it is equidistant from two such multiples, to the higher multiple.”

(2) Paragraphs 1, 3 and 4 of subsection 1 apply in respect of a payment made after 30 June 2023.

(3) Paragraph 2 of subsection 1 applies in respect of a payment made after 31 December 2022.

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AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 162.3 (concerning section 1015R19 of the Regulation respecting
the Taxation Act)**

Insert after proposed section 162.2:

162.3. (1) Section 1015R19 of the Regulation is amended by replacing “15%” and “20%” in the first paragraph by “14%” and “19%”, respectively.

(2) Subsection 1 applies in respect of a payment made after 30 June 2023.



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 163.1 (concerning section 1015R21 of the Regulation respecting
the Taxation Act)**

Insert after section 163:

163.1. (1) Section 1015R21 of the Regulation is amended by replacing “15%”
in the first paragraph by “14%”.

(2) Subsection 1 applies in respect of a payment made after 30 June
2023.

adopté

AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 163.2 (concerning section 1015R23 of the Regulation respecting
the Taxation Act)**

Insert after proposed section 163.1:

- 163.2.** (1) Section 1015R23 of the Regulation is amended by replacing “15%”
by “14%”.
- (2) Subsection 1 applies in respect of a payment made after 30 June
2023.



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 163.3 (concerning section 1015R23.1 of the Regulation respecting
the Taxation Act)**

Insert after proposed section 163.2:

- 163.3.** (1) Section 1015R23.1 of the Regulation is amended by replacing “20%”
by “19%”.
- (2) Subsection 1 applies in respect of a payment made after 30 June
2023.



AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 163.4 (concerning section 1015R23.2 of the Regulation respecting
the Taxation Act)**

Insert after proposed section 163.3:

163.4. (1) Section 1015R23.2 of the Regulation is amended by replacing “15%”
in the formula in the first paragraph by “14%”.

(2) Subsection 1 applies in respect of a payment made after 30 June
2023.

*Adopté
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AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 163.5 (concerning section 1015R24 of the Regulation respecting
the Taxation Act)**

Insert after proposed section 163.4:

163.5. (1) Section 1015R24 of the Regulation is amended by replacing subparagraph a of the first paragraph by the following subparagraph:

“(a) the product obtained by multiplying the aggregate of the employee’s personal tax credits and the amount of the employee’s tax credit for career extension in respect of the year, as shown in the return, by the quotient obtained by dividing the percentage provided for in section 750.1 of the Act for the year by the rate provided for in paragraph a of section 750 of the Act; and”.

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

Adopté

AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 163.6 (concerning section 1015R29 of the Regulation respecting
the Taxation Act)**

Insert after proposed section 163.5:

- 163.6.** (1) Section 1015R29 of the Regulation is amended by replacing “15%”
by “14%”.
- (2) Subsection 1 applies in respect of remuneration paid after 30 June
2023.

Adopté

AMENDMENT

Bill 27

**AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE
QUÉBEC SALES TAX AND OTHER PROVISIONS**

**SECTION 11.3 (concerning sections 21.4.38 and 21.4.39 of the Taxation
Act)**

Insert after proposed section 11.2:

11.3. The Act is amended by inserting the following chapter after section 21.4.37:

**“CHAPTER V.4
“USE OF CRYPTOASSETS**

“21.4.38. In this chapter, “cryptoasset” means property that is a digital representation of value and that only exists at a digital address of a distributed ledger.

“21.4.39. A taxpayer or a partnership that, in a taxation year or a fiscal period, as the case may be, owns, receives or disposes of a cryptoasset, or uses a cryptoasset in the context of a transaction, shall enclose the prescribed form containing prescribed information with either of the following documents, as applicable:

(a) in the case of the taxpayer, the fiscal return the taxpayer is required to file under section 1000 for the year; or

(b) in the case of the partnership, the information return it is required to file for the fiscal period under section 1086R78 of the Regulation respecting the Taxation Act (chapter I-3, r. 1).”

Adopté
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