

Bill 5

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

Section 6

AMENDMENT:

Replace subparagraphs *a* and *b* of the second paragraph of section 36.0.1 of the Tax Administration Act, proposed by subsection 1; by the following subparagraphs:

(*a*) after the fifteenth day preceding the expiry of that time limit, the taxpayer obtained the certificate, qualification certificate or any other similar document the taxpayer is required to file with the Minister in accordance with any of Divisions II to II.6.15 of the Taxation Act; and

(*b*) the taxpayer filed the application for the certificate, qualification certificate or other document with the Minister or the body responsible for issuing the document after the expiry of the ninth month following the taxpayer's filing-due date, within the meaning of section 1 of the Taxation Act, for the taxation year referred to in the first paragraph of section 1029.6.0.1.2 of that Act but before the expiry of the twelfth month following that filing-due date."

Adopté

Bill 5

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

Section 8.1

AMENDMENT:

Insert the following sections after section 8.1:

8.1. (1) Section 93.1.8 of the Act is amended by inserting “736.3, 736.4,” after “716.0.1,” in the first paragraph.

(2) Subsection 1, when it inserts “736.3,” in section 93.1.8 of the Act, has effect from 1 January 2004 and, when it inserts “736.4,” in section 93.1.8 of the Act, has effect from 1 January 2010.

Adopté

Bill 5

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

Section 8.2

AMENDMENT:

8.2. (1) Section 93.1.12 of the Act is amended by inserting “736.3, 736.4,” after “716.0.1,” in the first paragraph.

(2) Subsection 1, when it inserts “736.3,” in section 93.1.12 of the Act, has effect from 1 January 2004 and, when it inserts “736.4,” in section 93.1.12 of the Act, has effect from 1 January 2010.

Adopté

Bill 5

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

Section 10

AMENDMENT:

Replace “\$1,000,000,000” in subparagraph *a* of subparagraph 2 of the second paragraph of section 10 of the Act constituting Capital régional et coopératif Desjardins, proposed by subsection 1, by “\$1,250,000,000”.

Adopté

Bill 5

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

Section 38

AMENDMENT:

Replace the portion before subsection 2 by the following:

38. (1) Section 16.4 of the Act is amended

(1) by replacing “paragraph 1” in the first paragraph by
“subparagraph 1 of the second paragraph”;

(2) by replacing “undertakes in writing with the Minister” in the
second paragraph by “gives an undertaking in writing to the Minister”.

Adopté

Bill 5

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

Section 39

AMENDMENT:

Replace the portion before subsection 2 by the following:

39. (1) Section 16.5 of the Act is amended

(1) by replacing “paragraph 1” in the first paragraph by
“subparagraph 1 of the second paragraph”;

(2) by replacing “undertakes in writing with the Minister” in the
second paragraph by “gives an undertaking in writing to the Minister”.

Adopté

Bill 5

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

Section 40

AMENDMENT:

Replace the portion before subsection 2 by the following:

40. (1) Section 16.6 of the Act is amended

(1) by replacing “paragraph 1” in the first paragraph by
“subparagraph 1 of the second paragraph”;

(2) by replacing “undertakes in writing with the Minister” in the
second paragraph by “gives an undertaking in writing to the Minister”.

Adopt

Bill 5

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

Section 45

AMENDMENT:

Replace the portion before subsection 2 by the following:

45. (1) Section 19.5 of the Act is amended

(1) by replacing “subparagraph *a* of paragraph 1 of section 19.2” in the first paragraph by “subparagraph *a* of subparagraph 1 of the second paragraph of section 19.2”;

(2) by replacing “undertakes in writing with the Minister” in the second paragraph by “gives an undertaking in writing to the Minister”.

Accepté
je

Bill 5

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

Section 46

AMENDMENT:

Replace the portion before subsection 2 by the following:

46. (1) Section 19.6 of the Act is amended

(1) by replacing “subparagraph *a* of paragraph 1 of section 19.2” in the first paragraph by “subparagraph *a* of subparagraph 1 of the second paragraph of section 19.2”;

(2) by replacing “undertakes in writing with the Minister” in the second paragraph by “gives an undertaking in writing to the Minister”.

Adopté

Bill 5

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

Section 47

AMENDMENT:

Replace the portion before subsection 2 by the following:

47. (1) Section 19.7 of the Act is amended

(1) by replacing “subparagraph *a* of paragraph 1 of section 19.2” in the first paragraph by “subparagraph *a* of subparagraph 1 of the second paragraph of section 19.2”;

(2) by replacing “undertakes in writing with the Minister” in the second paragraph by “gives an undertaking in writing to the Minister”.

Adopté

Bill 5

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

Section 75.1

AMENDMENT:

Insert the following section after section 75:

75.1. Section 52 of the Act is amended

(1) by replacing “one of the methods” in the portion before paragraph 1 by “the method”;

(2) by replacing “his” wherever it appears in paragraphs 1 and 2 by “the operator’s”.

Adopté

Bill 5

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

Section 98.1

AMENDMENT:

Insert the following section after section 98:

98.1. (1) Section 8 of the Act is amended

(1) by replacing paragraphs *a* to *b.1* by the following paragraphs:

“(a) \$0.109 per cigarette;

“(b) \$0.109 per gram of any loose tobacco;

“(b.1) \$0.109 per gram of any leaf tobacco;”;

(2) by replacing paragraph *d* by the following paragraph:

“(d) \$0.1677 per gram of any tobacco other than cigarettes, loose tobacco, leaf tobacco or cigars. However, if the quantity of tobacco contained in a tobacco stick, a roll of tobacco or any other pre-rolled tobacco product designed for smoking is such that the consumer tax payable under this paragraph is less than \$0.109 per tobacco stick, roll of tobacco or other pre-rolled tobacco product, the consumer tax shall be \$0.109 per tobacco stick, roll of tobacco or other pre-rolled tobacco product designed for smoking.”

(2) Subsection 1 has effect from 1 January 2012. However, not later than 27 January 2012, the following persons shall submit to the Minister of Revenue an inventory, using the form prescribed by the Minister of Revenue, of the tobacco products referred to in subsection 1 that the persons have in stock at 12:00 midnight on 31 December 2011 and, at the same time, remit to the Minister of Revenue the amount corresponding to the tobacco tax computed at the rate in effect on 1 January 2012, in respect of those tobacco products, after deducting an amount corresponding to the tobacco tax computed at the rate in effect on 31 December 2011, to the extent that such remittance has not otherwise been made:

(1) a person who has not made an agreement under section 17 of the Act and who, in Québec, sells tobacco products in respect of which the amount corresponding to the tobacco tax was collected in advance or should have been collected in advance; and

(2) a collection officer who has made an agreement under section 17 of the Act and who, in Québec, sells tobacco products in respect of which the amount corresponding to the tobacco tax was paid in advance or must be paid.

(3) For the purposes of subsection 2, the tobacco products that a person has in stock at 12:00 midnight on 31 December 2011 include the tobacco products the person has acquired but that have not been delivered to the person at that time.

Adopté

Bill 5

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

Section 152

AMENDMENT:

(1) Replace subparagraph ii of paragraph *a* of section 752.0.11.1.3 of the Taxation Act, proposed by subsection 1, by the following subparagraph:

ii. paid in respect of an in vitro fertilization treatment undergone by a woman who is no longer of childbearing age, or

(2) Add the following subparagraph after subparagraph ii of paragraph *a* of section 752.0.11.1.3 of the Taxation Act, proposed by subsection 1:

iii. paid in respect of an in vitro fertilization treatment during which an in vitro fertilization activity is carried out that does not meet a condition of paragraphs *a* and *b* of the definition of “eligible in vitro fertilization treatment” in the first paragraph of section 1029.8.66.1;”.

Adopté

Bill 5

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

Section 153

AMENDMENT:

Replace subparagraph *a* of the second paragraph of section 752.0.13.1 of the Taxation Act, proposed by subsection 1, by the following subparagraph:

“(a) the expenses related to an in vitro fertilization treatment, if such expenses are

i. eligible expenses within the meaning of the first paragraph of section 1029.8.66.1,

ii. paid in respect of an in vitro fertilization treatment undergone by a woman who is no longer of childbearing age, or

iii. paid in respect of an in vitro fertilization treatment during which an in vitro fertilization activity is carried out that does not meet a condition of paragraphs *a* and *b* of the definition of “eligible in vitro fertilization treatment” in the first paragraph of section 1029.8.66.1; and”.

Adopté

Bill 5

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

Section 180

AMENDMENT:

Replace subparagraphs *a* and *b* of the second paragraph of section 1029.6.0.1.2 of the Taxation Act, proposed by paragraph 1 of subsection 1, by the following subparagraphs:

(*a*) after the fifteenth day preceding the expiry of that time limit, the taxpayer obtained the certificate, advance ruling or qualification certificate that the taxpayer is required to file with the Minister in accordance with any of Divisions II to II.6.15; and

(*b*) the application for the certificate, advance ruling or qualification certificate was filed with the Minister or the body responsible for issuing the document before the expiry of the ninth month following the taxpayer's filing-due date for the particular taxation year.”;

Adopté

Bill 5

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

Section 214

AMENDMENT:

Replace “\$1,000,000,000” in subparagraph i of paragraph *b* of the definition of “annual limit amount” in section 1129.27.4.1 of the Taxation Act, proposed by paragraph 1 of subsection 1, by “\$1,250,000,000”.

Adopté
