

NATIONAL ASSEMBLY
Thirty-fourth Legislature, first session

1991, chapter 7
**AN ACT TO AMEND THE ACT
RESPECTING THE MINISTÈRE
DU REVENU AND THE TAXATION ACT**

Bill 107

Introduced by Mr Raymond Savoie, Minister of Revenue

Introduced 15 November 1990

Passage in principle 13 December 1990

Passage 16 May 1991

Assented to 21 May 1991

Coming into force: 21 May 1991

Acts amended:

Taxation Act (R.S.Q., chapter I-3)

Act respecting the Ministère du Revenu (R.S.Q., chapter M-31)



CHAPTER 7

An Act to amend the Act respecting the Ministère du Revenu and the Taxation Act

[Assented to 21 May 1991]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. M-31,
s. 1, am. **1.** Section 1 of the Act respecting the Ministère du Revenu
(R.S.Q., chapter M-31) is amended by striking out paragraph *d*.

c. M-31,
s. 1.1,
added **2.** The said Act is amended by inserting, after section 1, the
following section:

“prescribed” **“1.1** In any fiscal law, unless the context indicates otherwise,
the word “prescribed” means, in the case of a form or information to
be furnished in a form, prescribed by the Minister or by a functionary
authorized by regulation and, in any other case, prescribed by
regulation or determined in accordance with rules prescribed by
regulation.”

c. M-31,
s. 8.0.1,
added **3.** The said Act is amended by inserting, after section 8, the
following section:

Notice of
assessment **“3.0.1** Any notice of assessment reproduced on photographic
film shall be authentic and have the same force as the original if the
reproduction, notwithstanding that the original is not destroyed,
meets the conditions provided by the Photographic Proof of
Documents Act (R.S.Q., chapter P-22).

Print Any print made from such a photographic film and certified as
true by a person authorized to sign the document under the first
paragraph of section 7 shall be authentic and have the same force as
the original.

“photographic film”

For the purposes of this section, the expression “photographic film” has the meaning assigned by paragraph *c* of section 1 of the Photographic Proof of Documents Act.”

c. M-31,
s. 68, am.

4. Section 68 of the said Act is amended by replacing the word “penalty” in the fifth line by the word “sentence”.

c. M-31,
s. 68.0.1,
added

5. The said Act is amended by inserting, after section 68, the following section:

Presumption

“68.0.1 Every person who, by act or omission, aids another person to commit an offence against a fiscal law or a regulation made under such a law is deemed to have been a party to the offence and is liable to the sentence provided for the offence, whether or not the person who received the aid had been prosecuted or convicted.”

c. M-31,
s. 89,
replaced
Form or
information
prescribed

6. Section 89 of the said Act is replaced by the following section:

“89. Every form or any information to be furnished on a form, described as a form or information prescribed by the Minister, is deemed to be a form or information prescribed by order of the Minister under a fiscal law, except if it is set aside by the Minister or a person authorized by him.”

c. M-31,
s. 93.2,
replaced

7. Section 93.2 of the said Act is replaced by the following section:

Small
Claims
Division

“93.2 An individual may bring a summary appeal before the Small Claims Division of the Court of Québec instead of instituting any other action before the Court of Québec, where the subject of the summary appeal is

(a) in the case of the application, for a taxation year, of Part I of the Taxation Act (R.S.Q., chapter I-3),

i. a reduction in computing the income or taxable income not exceeding \$15 000 and not arising from a loss incurred during the year or in any other taxation year, the amount of which exceeds \$15 000, or

ii. a reduction in the tax computed under Book V not exceeding \$4 000 and not arising from a loss described in subparagraph i;

(b) an assessment relating to duties under any Act referred to in the second paragraph of section 95, not exceeding \$4 000;

(c) an allocation under the first paragraph of section 31 not exceeding \$1 500;

(d) exclusively the determination of interest or penalties not exceeding \$1 500;

(e) the determination of a real estate tax refund under the Act respecting real estate tax refund (R.S.Q., chapter R-20.1)."

c. M-31,
s. 93.8, am.

8. Section 93.8 of the said Act is amended by replacing the first paragraph by the following paragraph:

Appeal
heard by
the Court
of Québec

"93.8 Where a summary appeal pending before the Small Claims Division of the Court of Québec may be the object of another action before the Court of Québec, the parties may, before the hearing, file a consent in the office of the Small Claims Division so that the record may be entered on the roll of the Court of Québec and continued in accordance with the procedure provided in sections 1066 to 1079 of the Taxation Act (R.S.Q., chapter I-3)."

c. M-31,
s. 93.9, am.

9. Section 93.9 of the said Act is amended by replacing the first paragraph by the following paragraphs:

Motion

"93.9 Upon a motion filed before the hearing with a judge of the Court of Québec by one of the parties, a summary appeal may be entered on the roll of the Court of Québec to be continued in accordance with the procedure provided in sections 1066 to 1079 of the Taxation Act (R.S.Q., chapter I-3).

Representa-
tion

Notwithstanding section 93.18, every party to the motion may be represented by an advocate."

c. M-31,
s. 93.15,
replaced

10. Section 93.15 of the said Act is replaced by the following section:

Case heard
by the
Court
of Québec

"93.15 If the court or a judge of the Court of Québec finds that the individual could not avail himself of this chapter, it or he shall order that the record be entered on the roll of the Court of Québec so that it may be continued in accordance with the procedure provided in sections 1066 to 1079 of the Taxation Act (R.S.Q., chapter I-3)."

c. M-31,
s. 93.18,
am.

11. Section 93.18 of the said Act is amended by replacing the second paragraph by the following paragraph:

Appeal
heard
by the
Court
of Québec

"If the individual cannot act personally, the summary appeal is *ex officio* entered on the roll of the Court of Québec to be continued in accordance with the procedure provided in sections 1066 to 1079 of the Taxation Act (R.S.Q., chapter I-3)."

c. M-31,
s. 93.27,
am. **12.** (1) Section 93.27 of the said Act is amended by replacing the third paragraph of the English text by the following paragraph:

Costs “The costs of the experts are charged to the losing party or to the Minister, at the discretion of the judge who has heard the case.”

(2) This section has effect from 17 December 1987.

c. I-3,
s. 1, am. **13.** Section 1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 20 of chapter 5, section 2 of chapter 77 of the statutes of 1989 and section 1 of chapter 59 of the statutes of 1990, is again amended by striking out the definition of the word “prescribed”.

c. I-3,
s. 1130, am. **14.** Section 1130 of the said Act is amended by striking out the definition of the word “prescribed”.

Coming into
force **15.** This Act comes into force on 21 May 1991.