

1991, chapter 13  
**AN ACT TO AMEND THE ACT  
RESPECTING THE QUÉBEC PENSION PLAN  
AND OTHER LEGISLATION**

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**Bill 122**

Introduced by Mr Raymond Savoie, Minister of Revenue

Introduced 13 March 1991

Passage in principle 21 March 1991

Passage 5 June 1991

**Assented to 6 June 1991**

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**Coming into force: on the date fixed by the Government**

— 25 October 1991: ss. 1 to 7  
G.O., 1991, Part 2, p. 3888

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**Acts amended:**

Act respecting the Commission des affaires sociales (R.S.Q., chapter C-34)

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

Act respecting the Québec Pension Plan (R.S.Q., chapter R-9)



## CHAPTER 13

### An Act to amend the Act respecting the Québec Pension Plan and other legislation

[Assented to 6 June 1991]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. R-9,  
ss. 181-183,  
repealed

**1.** Sections 181 to 183 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) are repealed.

c. R-9,  
s. 184,  
replaced

**2.** Section 184 of the said Act is replaced by the following section:

Applicable  
provisions

**184.** The provisions of Book X of Part I of the Taxation Act apply, adapted as required, to a decision rendered by the Minister under section 65 or 69 and to any assessment with respect to self-employed earnings.”

c. R-9,  
s. 222,  
repealed

**3.** Section 222 of the said Act is repealed.

c. C-34,  
s. 30, am.

**4.** Section 30 of the Act respecting the Commission des affaires sociales (R.S.Q., chapter C-34) is amended by replacing the words “the court contemplated in section 222 of the said Act,” in the fifth line of the third paragraph by the words “Court of Québec”.

c. M-31,  
s. 93.2, am.

**5.** Section 93.2 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), replaced by section 7 of chapter 7 of the statutes of 1991, is amended

(1) by replacing the period at the end of paragraph *e* by a semi-colon;

(2) by adding, at the end, the following paragraphs:

“(f) a decision rendered by the Minister under section 65 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9);

“(g) an assessment under section 66 of the Act respecting the Québec Pension Plan relating to duties not exceeding \$4 000;

“(h) an assessment under the Act respecting the Québec Pension Plan relating to self-employed earnings.”

Referral  
to the Court  
of Québec

**6.** Every case pending before the Review Commission, established under the Act respecting the Québec Pension Plan, before the coming into force of this Act shall be referred, without costs, to the Court of Québec unless it is ready for hearing or its hearing has begun.

Coming into  
force

**7.** This Act comes into force on the date fixed by the Government.