



CHAPTER 27

An Act to amend the Fuel Tax Act

[Assented to 22 December 1978]

HER MAJESTY, with the advice and consent of the Assemblée nationale du Québec, enacts as follows:

1972, c. 30,
s. 5, am.

1. Section 5 of the Fuel Tax Act (1972, chapter 30) is amended by inserting after subparagraph *g* of the first paragraph the following subparagraph:

“(h) when the gasoline was used to operate a motor vehicle registered for use exclusively on private land or a private road, and used for farming, forest or mining operations as defined by regulation.”

Id., s. 10,
am.

2. Section 10 of the said act is amended by inserting after subparagraph *c* of the first paragraph the following subparagraph:

“(d) when the fuel oil was used to operate a motor vehicle registered for used exclusively on private land or a private road and used for farming, forest or mining operations as defined by regulation.”

Effect.

3. Sections 1 and 2 have effect as from 19 April 1978.

Coming
into force.

4. This act comes into force on the day of its sanction.