



CHAPTER 70

An Act to amend the Québec Health Insurance Board Act

[Assented to 25 May 1978]

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

1969, c. 53,
heading,
added.

1. The Québec Health Insurance Board Act (1969, chapter 53) is amended by inserting, before section 1, the following heading:

“CHAPTER I

“ESTABLISHMENT AND ORGANIZATION OF THE BOARD”.

Id.,
heading,
added.

2. The said act is amended by inserting, before section 22, the following heading:

“CHAPTER II

“LOANS”.

Id., s. 23,
replaced.

3. Section 23 of the said act, amended by section 85 of chapter 37 of the statutes of 1970, is replaced by the following section:

Payment of
loans guar-
anteed.

“23. The Lieutenant-Governor, on such conditions as he determines, may guarantee the payment in principal and interest of any loan of the Board and the performance of any of its obligations.

Payment
out of con-
solidated
fund.

The sums which the Government may be called upon to pay under such guarantees are taken out of the consolidated revenue fund.”

1969, c. 53,
s. 23a,
repealed. **4.** Section 23a of the said act, enacted by section 17 of chapter 30 of the statutes of 1973 and amended by section 21 of chapter 40 of the statutes of 1974, is repealed.

Id., s. 24,
replaced. **5.** Section 24 of the said act, replaced by section 86 of chapter 37 of the statutes of 1970, is replaced by the following section:

Exclusive
use of
sums. **"24.** The sums put at the disposal of the Board and the sums obtained by it under section 22 must be used exclusively for the payment of its obligations and the administration of this act and the Health Insurance Act."

1969, c. 53,
s. 24a,
repealed. **6.** Section 24a of the said act, enacted by section 86 of chapter 37 of the statutes of 1970, is repealed.

Id.,
heading
added. **7.** The said act is amended by inserting, before section 25, the following heading:

"CHAPTER III

"PERSONNEL".

1969, c. 53,
heading,
added. **8.** The said act is amended by inserting, before section 26, the following heading:

"CHAPTER IV

"DIRECTIVES".

Id., s. 26,
am. **9.** Section 26 of the said act, replaced by section 22 of chapter 40 of the statutes of 1974, is amended by replacing the first two paragraphs by the following paragraph:

Directives
on goals. **"26.** The Ministre des affaires sociales may, within the scope of the responsibilities and powers entrusted to him in respect of the use of public moneys, public health, the rights of beneficiaries to insured services and observance of agreements to which the Minister is a party, issue directives bearing on the goals and orientations of the Board in the performance of the functions entrusted to it by law."

1969, c. 53,
ss. 27-37,
added. **10.** The said act is amended by inserting, after section 26, the following chapter:

"CHAPTER V

"FINANCING

"DIVISION I

"CONTRIBUTION

Interpre- **"27.** In this division, unless the context indicates a different
tation: meaning,

"year"; "year" means a calendar year;

"em- "employee" means an employee within the meaning of section 1
ployee"; of the Taxation Act (1972, chapter 23), including any present or
future amendment;

"em- "employer" means a person, including a government, who pays
ployer"; wages;

"estab- "establishment" means an establishment within the meaning
lishment"; of Chapter IIA of Title II of Book I of Part I of the Taxation Act,
including any present or future amendment;

"pre- "prescribed" means, in the case of a form or information to be
scribed"; furnished in a form, prescribed by order of the Ministre du revenu
and, in any other case, prescribed by regulation;

"regula- "regulation" means any regulation made by the Lieutenant-
tion"; Governor in Council under this division;

"wages". "wages" means the income computed in accordance with Chap-
ters I and II of Title II of Book III of Part I of the Taxation Act,
including any present or future amendment.

Employer's **"28.** Every employer, on the date and in the manner pre-
contri- scribed, shall pay to the Ministre du revenu a contribution equal
bution. to 1.5% of the wages that he pays to his employee who reports
for work in his establishment in the province of Québec or to whom
such wages, if the employee is not required to report for work
at an establishment of his employer, is paid from such an estab-
lishment in the province of Québec.

Regula- **"29.** The Lieutenant-Governor in Council may make regula-
tions of the tions to
Lt-Gov. in C.

(a) determine, for the purposes of section 28, the cases where
an employee is deemed to report for work in an establishment
of his employer in the province of Québec;

(b) generally prescribe the measures for the carrying out of
this division.

Publication
and coming
into force of
regula-
tions.

"30. Every regulation made under this division shall come into force on the day of its publication in the *Gazette officielle du Québec* and, if it so provides, it may take effect from a date prior or subsequent to the date of its publication; in this latter case, however, the date shall not be prior to the effective date of the legislative provision under which the regulation was made.

Div. 1
deemed a
fiscal law.

"31. This division constitutes a fiscal law within the meaning of the Revenue Department Act (1972, chapter 22).

"DIVISION II

"HEALTH INSURANCE FUND

"Health
insurance
fund".

"32. A special fund designated under the name of "health insurance fund" is established at the Ministère des finances in order to provide for the payment of the sums required by the Board for the application of the Health Insurance Act and this act with the exception, in the latter case, of the sums recoverable under the fourth and fifth paragraphs of section 2.

Contribu-
tions
remitted
to fund.

"33. The Ministre du revenu shall remit to the health insurance fund, at least once a month, the contribution contemplated in section 28.

Periodic
payments.

The Ministre des finances shall periodically add thereto, out of the consolidated revenue fund and according to the development of the needs of the Board as established within the scope of section 23 of the Financial Administration Act (1970, chapter 17), sums for a total amount, for one financial year of the Board, that must be equal to the difference between the amount of such needs and the amount of the sums deposited under the preceding paragraph during the same financial year in the health insurance fund.

Allocation
of the funds.

"34. The Ministre des finances shall dispose of the health insurance fund in accordance with the needs of the Board.

Accounting
of with-
drawals
from fund.

The Ministre des finances may prescribe the manner in which the sums paid into the health insurance fund and those withdrawn therefrom are to be accounted for.

"DIVISION III

"WORKING FUND

Sums
advanced
by Minister.

"35. The Ministre des finances may, with the authorization of the Lieutenant-Governor in Council and on the conditions

determined by the latter, advance to the Board out of the consolidated revenue fund any amount considered necessary for the maintenance of a working fund for the application of this act and the Health Insurance Act (1970, chapter 37).

"DIVISION IV

"FINAL PROVISIONS

Application
of the act.

"36. The Ministre des affaires sociales is entrusted with the application of this act, except Division I of Chapter V, the application of which is entrusted to the Ministre du revenu and Divisions II and III of the said chapter, the application of which is entrusted to the Ministre des finances."

1969, c. 58,
s. 27,
renum-
bered.
Effect of
Div. I of
Chap. V;
1976, c. 27,
ss. 1-10,
13-16,
replaced;

11. Section 27 of the said act is renumbered 37.

12. Division I of Chapter V of the said act, enacted by section 10 of this act, takes effect as from 1 January 1978 and, as from the same date, replaces sections 1 to 10 and 13 to 16 of the Act to provide for the financing of health programmes (1976, chapter 27), subject to the following derogations:

exception;

(a) the regulation made under the Act to provide for the financing of health programmes and the provisions of the said act relating to the amounts that the individual must pay as an account on his contribution and those relating to the contribution of the employer continue to be in force until 30 June 1978;

presump-
tion;

(b) any amount paid as an account on the contribution of an individual for the year 1978 under paragraph *a* is deemed to have been paid as an account on the taxes payable by such individual for the same year under the Taxation Act;

idem;

(c) any amount paid as the contribution of an employer for the year 1978 under paragraph *a* is deemed to have been paid as a contribution of an employer for the same year under the Québec Health Insurance Board Act;

exception;

(d) the provisions of section 7 of the Act to provide for the financing of health programmes relating to the amounts which must be remitted to the Québec Health Insurance Board continue to apply to the amounts contemplated in paragraph *a*, and the remittances thus made from 1 April to 31 July 1978 are deemed to be those which must be made to the health insurance fund pursuant to the first paragraph of section 33 of the Québec Health Insurance Board Act;

idem.

(e) the provisions of section 7 of the Act to provide for the financing of health programmes relating to the amounts which must

be remitted to the hospital services fund and the provisions of section 8 of the said Act continue to apply to the amounts contemplated in paragraph *a* until 31 July 1978, and the sums which would otherwise be remitted to the said fund from 1 August 1978 to 31 March 1979, pursuant to that section, are taken out of the consolidated revenue fund.

Presump-
tion.

13. The remittances that the Ministre du revenu is bound to pay under section 75 of the Health Insurance Act (1970, chapter 37), replaced by the Act to provide for the financing of health programmes, and under section 7 of the Act to provide for the financing of health programmes, are, from 1 August 1978, deemed to be remittances made pursuant to the first paragraph of section 33 of the Québec Health Insurance Board Act.

Agree-
ments
deemed
made
under 1972,
c. 22, s. 9.

14. The agreements made under section 74 of the Health Insurance Act are deemed, from 1 January 1978, to have been made under section 9 of the Revenue Department Act (1972, chapter 22).

1972, c. 22,
s. 22, am.

15. Section 22 of the Revenue Department Act (1972, chapter 22), amended by section 108 of chapter 26 of the statutes of 1972 and by section 11 of chapter 27 of the statutes of 1976, is again amended as from 1 January 1978 by replacing the second paragraph by the following:

Penalty for
failure
to deduct,
withhold or
remit
required
amounts.

“Every person who has not remitted or paid any amount deducted or withheld, as required by the Taxation Act (1972, chapter 23) or the regulations made under that act, or has not remitted or paid a contribution as required by the Québec Pension Plan (1965, 1st session, chapter 24) or the Québec Health Insurance Board Act (1969, chapter 53), is liable to a penalty of ten per cent of that amount or, if that percentage is an amount less than ten dollars, a penalty of ten dollars, in addition to the amount of the debt exacted, with interest on the amount of the debt at the rate contemplated in section 28.”

Effective
date.

16. Divisions II and III of Chapter V of the Québec Health Insurance Board Act (1969, chapter 53), enacted by section 10 of this act, take effect as from 1 April 1978.

Idem.

Sections 3 to 5 of this act have effect as from 1 April 1978.

Coming
into force.

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