



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FOURTH LEGISLATURE

Bill 107

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

Introduction

**Introduced by
Mr Raynond Savoie
Minister of Revenue**

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EXPLANATORY NOTES

This bill amends the Act respecting the Ministère du Revenu in order to solve various problems relating to the interpretation and application of that Act and other fiscal laws.

The purposes of the proposed amendments are

(1) to extend the application of the definition of the word “prescribed” to all fiscal laws;

(2) to provide new conditions pertaining to the printing from photographic films of notices of assessment;

(3) to adjust the terminology in certain provisions;

(4) to so provide that a person who, by act or omission, has aided another person to commit an offence be considered to be a party to the offence and that he be liable to the same sentences as the person who has committed the offence;

(5) to provide that any information to be furnished on a form is deemed to be information prescribed by order of the Minister, unless it is set aside by the Minister or a person authorized by him;

(6) to raise the maximum amounts that determine the right to summary appeal in fiscal matters;

(7) to permit the bringing of any dispute concerning the real estate tax refund before the Small Claims Division of the Court of Québec;

(8) to establish the maximum amount of costs that may be claimed from the taxpayer where a summary appeal is entered on the roll of the Court of Québec;

(9) to provide that every party may be represented by an advocate when a motion is filed with the Court of Québec to enter a summary appeal on the roll of the Court;

(10) to replace the expression “Minister of Justice” by the expression “Minister” in the third paragraph of section 93.27 of the English text of the Act respecting the Ministère du Revenu.

ACTS AMENDED BY THIS BILL:

- (1) The Taxation Act (R.S.Q., chapter I-3);
- (2) the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).

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

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

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

2. The said Act is amended by inserting, after section 1, the following section:

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

3. The said Act is amended by inserting, after section 8, the following section:

“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).

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.

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.”

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

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

“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.”

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.”

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

“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).”

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

“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).”

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

“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).

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

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

“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).”

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

“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).”

12. (1) Section 93.27 of the said Act is amended by replacing the third paragraph of the English text by the following paragraph:

“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.

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

14. Section 1130 of the said Act is amended by striking out the definition of the word “prescribed”.

15. This Act comes into force on (*insert here the date of assent to this Act*), except section 7, which comes into force on 1 January 1991.