

1991, chapter 12

AN ACT TO AMEND THE TAXATION ACT WITH RESPECT TO APPEAL DISTRICTS

Bill 121

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

Coming into force: 6 June 1991

Act amended:

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





CHAPTER 12

An Act to amend the Taxation Act with respect to appeal districts

[Assented to 6 June 1991]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. I-3,
s. 1066, am. **1.** Section 1066 of the Taxation Act (R.S.Q., chapter I-3) is amended by replacing what precedes paragraph *a* by the following:

Appeal **“1066.** Where a taxpayer has served a notice of objection under section 1057, he may appeal to the Court of Québec sitting for the district in which he resides or for the district of Québec or of Montréal, according to the district where he could appeal under article 30 of the Code of Civil Procedure (R.S.Q., chapter C-25) in the case of an appeal to the Court of Appeal, to have the assessment vacated or varied.”

Coming into
force

2. This Act comes into force on 6 June 1991.