

1986, chapter 16

**AN ACT TO AMEND THE ACT RESPECTING
THE MINISTÈRE DU REVENU IN ORDER TO COUNTER
THE MISAPPROPRIATION BY INTERMEDIARIES OF TAX
COLLECTED AND INCOME TAX DEDUCTED AT SOURCE**

Bill 79

Introduced by Mr Michel Gratton, Minister of Revenue

Introduced 15 May 1986

Passage in principle 2 June 1986

Passage 19 June 1986

Assented to 19 June 1986

Coming into force: 19 June 1986

Act amended:

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



CHAPTER 16

An Act to amend the Act respecting the Ministère du Revenu in order to counter the misappropriation by intermediaries of tax collected and income tax deducted at source

[Assented to 19 June 1986]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. M-31, ss.
24.0.1,
24.0.2,
added

Joint and
several
debtors

1. (1) The Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by inserting, after section 24, the following sections:

“24.0.1 Where a corporation has omitted to remit to the Minister an amount referred to in section 24, its directors in office on the date on which it was required to remit the amount shall become joint and several debtors with the corporation for that amount and for interest and penalties related thereto in the following cases:

(a) where the writ of execution in respect of the corporation is returned unfulfilled in whole or in part following a judgment rendered in favour of the Deputy Minister under section 13;

(b) where the corporation, within one year from the day on which the amount has become exigible, is subject to a winding-up order or becomes bankrupt within the meaning of the Bankruptcy Act (Statutes of Canada) and where a claim is filed.

Applicable
provisions

Sections 1005 to 1014, 1030, 1051 to 1062 and 1066 to 1079 of the Taxation Act (R.S.Q., chapter I-3) apply, adapted as required.

Exception

“24.0.2 Section 24.0.1 does not apply to a director who acted with reasonable care, dispatch and skill under the circumstances or who, under the same circumstances, could not have been aware of the omission referred to in that section.

Time limit Moreover, in no case may the Minister assess a director in respect of an amount referred to in section 24.0.1 after the expiry of two years from the date on which that director last ceased to be a director of the corporation.”

(2) This section applies in respect of an amount collected, deducted or withheld after 19 June 1986.

c. M-31, s.
68.1, am. **2.** Section 68.1 of the said Act is amended by replacing the first paragraph by the following paragraph:

Illicit estab-
lishments **“68.1** In addition to any recourse specially provided for any contravention of a fiscal law, the Deputy Minister may apply to a judge of the Superior Court to pronounce, against any person who keeps an establishment or carries on an activity for which a registration certificate, licence or permit is required, without holding such a certificate, licence or permit still in force, an injunction ordering the closing of the establishment, the ceasing of the activity or the ceasing of the activity and the closing of any establishment in which that person carries on that activity, until such time as a registration certificate, licence or permit is issued to him and all the costs are paid.”

Coming into
force **3.** This Act comes into force on 19 June 1986.