

1982, chapter 56

AN ACT TO AMEND VARIOUS FISCAL LEGISLATION

Bill No. 98

Introduced by Mr Alain Marcoux, Minister of Revenue

First reading: 30 November 1982

Second reading: 7 December 1982

Third reading: 15 December 1982

Assented to: 16 December 1982

Coming into force: 16 December 1982

Acts amended:

Succession Duty Act (R.S.Q., chapter D-13.2)

Retail Sales Tax Act (R.S.Q., chapter I-1)

Tobacco Tax Act (R.S.Q., chapter I-2)

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

Licenses Act (R.S.Q., chapter L-3)

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

Act respecting the Québec Pension Plan (R.S.Q., chapter R-9)

Fuel Tax Act (R.S.Q., chapter T-1)

Telecommunications Tax Act (R.S.Q., chapter T-4)



CHAPTER 56

An Act to amend various fiscal legislation

[Assented to 16 December 1982]

HER MAJESTY, with the advice and consent of the National Assembly of Québec, enacts as follows:

R.S.Q., c. D-13.2, ss. 43.1-43.3, added.

1. (1) The Succession Duty Act (R.S.Q., chapter D-13.2), amended by chapter 38 of the statutes of 1982, is again amended by inserting, after section 43, the following sections:

Giving in payment.

“43.1 Where cultural property within the meaning of the Cultural Property Act (R.S.Q., chapter B-4) is among the moveable property transmitted owing to death and is of an exceptional nature, the beneficiary may make an offer to the Minister to give the property to the Crown or an establishment prescribed by regulation in payment of all or part of the duties he is bound to pay.

Time limit.

He shall make such offer within the period provided by section 43 and in the manner determined by the Minister.

Joint offer.

If there are several beneficiaries, the offer must be made jointly.

Decision.

“43.2 The Minister shall forward the offer of giving in payment to the Commission des biens culturels du Québec which shall decide with due dispatch the exceptional nature of the cultural property according to the criteria it shall determine.

Recommendation.

The Commission shall also inform the Minister of the cultural objects and the standards of conservation of the establishment and, where necessary, recommend that the property be offered to another establishment.

Notice.

“43.3 On receiving the opinion of the Commission des biens culturels du Québec, the Minister shall accept or refuse the offer of giving in payment and forward to the beneficiary a notice informing him of his decision.

Acceptance.

If the Minister accepts the offer, the beneficiary may deduct from the duties which he is bound to pay, the amount of duties or the market value of the cultural property as established by the Minister for the purposes of computation of the duties, whichever is less.

Refusal.

If the Minister refuses the offer, the beneficiary shall pay the duties within the period prescribed in section 43 or within two months of the mailing of the notice of the Minister."

Applicability.

(2) This section applies in respect of a succession open after 25 May 1982.

R.S.Q., c. I-1, s. 2, am.

2. Section 2 of the Retail Sales Tax Act (R.S.Q., chapter I-1), amended by section 1 of chapter 4 and section 5 of chapter 38 of the statutes of 1982, is again amended

(1) by striking out paragraph 11;

(2) by replacing paragraph 12 by the following paragraph:

"vendor";

"(12) "vendor" means any person who sells moveable property at a retail sale in Québec;"

R.S.Q., c. I-1, s. 6, am.

3. Section 6 of the said Act is amended by adding the following paragraph:

Sales tax.

"Notwithstanding the first paragraph, the tax is 9% for the period from 26 May 1982 to 31 March 1983."

R.S.Q., c. I-1, s. 7, replaced. Purchases outside Québec.

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

"7. Every person who carries on business or ordinarily resides in Québec and who brings or causes to be brought into Québec any moveable property for use or consumption in Québec by himself or by any person at his expense shall, on the date that he begins to use or consume that property, report the matter to the Minister and forward or produce to him the invoice, where applicable, and any other information required by him and shall at the same time pay the tax contemplated in section 6 on the value of the property, except when such tax has been collected by the retailer.

Value.

For the purposes of this section, the value of property means,

(a) in the case of property produced by a person outside Québec and brought into Québec within twelve months of its production, the production cost of the property;

(b) in the case of property acquired at a sale outside Québec and brought into Québec within twelve months of that sale, the purchase price of the property;

(c) in other cases, the market value of the property."

R.S.Q., c.
I-1, s. 17,
am.

5. (1) Section 17 of the said Act, amended by section 3 of chapter 4 and section 6 of chapter 38 of the statutes of 1982, is again amended by adding the following subparagraph:

“(ai) sales of natural gas.”

Effect.

(2) This section has effect from 1 January 1983.

R.S.Q., c.
I-2, s. 8,
replaced.

6. (1) Section 8 of the Tobacco Tax Act (R.S.Q., chapter I-2) is replaced by the following section:

Tax.

“**8.** Every person must, at the time of a retail sale of tobacco in Québec, for consumption by himself or by any other person at his expense, pay a tobacco consumer tax equal to 50% of the retail price of that tobacco.”

Effect.

(2) This section has effect from 26 May 1982.

R.S.Q., c.
I-2, s. 18,
replaced.

7. Section 18 of the said Act is replaced by the following section:

Financing
of olympic
installa-
tions.

“**18.** In view of assisting the financing of the olympic installations, the Minister must pay monthly into the special olympic fund established by the Act to establish a special olympic fund (1976, chapter 14), an amount equal, for each month, from the month of July 1982, to 27 % of the tax collected during the preceding month under this Act.

June 1982
instalment.

For the month of June 1982, the amount shall be equal to 30% of the tax collected from 1 May to 25 May 1982, and to 27% of the tax collected from 26 May to 31 May 1982.”

R.S.Q., c.
I-3, s. 1,
am.

8. (1) Section 1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 1 of chapter 5 and section 47 of chapter 17 of the statutes of 1982, is again amended by replacing the definition of the expression “salary or wages” by the following definition:

“salary or
wages”;

“ “salary or wages”, except in section 32 and for the purposes of section 355 when it refers to section 32, means the income of a taxpayer from an office or employment, as computed under sections 32 to 79.3, and includes all fees received by the taxpayer for services not rendered in the course of the taxpayer’s business, but does not include pension benefits or retiring allowances;”.

Applica-
bility.

(2) This section applies to the taxation year 1980 and to subsequent taxation years.

R.S.Q., c.
I-3, s. 12,
replaced.
Establish-
ment.

9. Section 12 of the said Act is replaced by the following section:

“**12.** The establishment of a taxpayer means a fixed place where he carries on his business or, if there is no such place, his main place

of business. An establishment also includes an office, branch, mine, oil or gas well, farm, woodland, factory, warehouse or workshop.”

R.S.Q., c.
I-3, s. 28,
am.

10. Section 28 of the said Act is amended by replacing subparagraph iii of paragraph *c* by the following subparagraph:

“iii. in the case of an individual, the amount by which the amount determined under subparagraph ii of paragraph *b* exceeds the amount determined under subparagraph i of paragraph *b*, up to \$1 000 but not exceeding the remainder determined under subparagraph ii.”

R.S.Q., c.
I-3, s. 336,
am.

11. (1) Section 336 of the said Act, amended by section 77 of chapter 5 and section 52 of chapter 17 of the statutes of 1982, is again amended

(1) by replacing subparagraph i of paragraph *e* of subsection 1 by the following subparagraph:

“i. an assessment of tax, interest or penalties under this Act, a similar Act of Canada or of another province ;”;

(2) by adding, at the end of paragraph *e* of subsection 1, the following subparagraph:

“v. a contribution under the Act respecting the Régie de l’assurance-maladie du Québec (R.S.Q., chapter R-5).”

Applica-
bility.

(2) This section applies in respect of expenses incurred after 11 December 1979.

R.S.Q., c.
I-3, s. 339,
am.

12. Section 339 of the said Act, amended by section 78 of chapter 5 of the statutes of 1982, is again amended by adding the following paragraph:

“(g) any amount deductible under section 961.1.1.”

Owner-
occupied
home;

R.S.Q., c.
I-3, s. 493,
replaced.

13. (1) Section 493 of the said Act is replaced by the following section:

Expense
allowances
of
municipal
councillors.

“**493.** An elected member of a municipal council, a member of the council or executive committee of an urban or regional community, regional county municipality or other similar body constituted by an Act of Québec or a member of a municipal utilities commission or corporation or any other similar body administering such a service or a member of a public or separate school board or any other similar body administering a school district, is not bound to include in computing his income for the year the allowance which he receives in the taxation year from such municipality or body for expenses incident to the discharge of his duties, to the extent that such allowance does not exceed one-half of the amount that was so

paid to him in the year as salary or other remuneration; the excess must be included in computing his income for the year.”

Applicability.

(2) This section applies to the taxation year 1980 and to subsequent taxation years.

R.S.Q., c. I-3, s. 669, replaced.

14. (1) Section 669 of the said Act is replaced by the following section:

Deemed interest of beneficiary.

“**669.** The amount of the deduction which would be determined under section 702 in respect of a trust for a taxation year if that section applied to the trust and no account were taken of the \$1 000 limit nor of the mention of the grossed-up dividends is deemed to be interest for the year in the hands of a particular beneficiary and not of the trust to the extent that such amount, having regard to the circumstances and the terms and conditions of the trust arrangement, may reasonably be considered to be part of the amount included, by virtue of sections 659 or 661 to 663, in computing the income of the particular beneficiary for the taxation year, and subsection 2 of section 668 applies, *mutatis mutandis*, to such presumption.”

Applicability.

(2) This section applies to the taxation year 1979 and subsequent taxation years.

R.S.Q., c. I-3, s. 751, am.

15. Section 751 of the said Act, amended by section 12 of chapter 38 of the statutes of 1982, is again amended by replacing what precedes paragraph *a* by the following:

Special table.

“**751.** An individual who does not belong to a prescribed class, whose taxable income for a taxation year does not exceed the amount determined by the Minister may pay, instead of the tax provided for in section 750, a tax computed in accordance with a prescribed table which is prepared in accordance with the following rules:”.

R.S.Q., c. I-3, s. 943.1, added.

16. The said Act is amended by inserting, after section 943, the following section:

Owner-occupied home.

“**943.1** For the taxation year 1982, an owner-occupied home also means a particular housing unit situated in Québec that has never been inhabited or occupied for other purposes than its sale and which is owned by an individual alone or jointly with another individual in that year or within the following 120 days and that he inhabits at any time in that year or those 120 days.

Owner-occupied home.

If, in 1982, a particular housing unit is owned by a cooperative housing corporation, the expression “owner-occupied home” shall also include a share of the capital stock of such corporation owned by the individual, alone or jointly with another individual in the year or within the following 120 days, if the share was acquired for the

sole purpose of acquiring the right to inhabit the housing unit and if he inhabits it at any time in that year or during such 120 days.”

R.S.Q., c.
I-3, s. 944,
am.

17. Section 944 of the said Act, amended by section 164 of chapter 5 of the statutes of 1982, is again amended by replacing subparagraph *a* by the following subparagraph:

“(a) the beneficiary has paid for a taxation year a premium exceeding the lesser of \$1 000 and the excess of \$10 000 over the aggregate of premiums paid by him in respect of previous years and the excess, together with any interest, profits or gains attributable thereto, has not been refunded to the beneficiary out of the plan within 120 days after the end of the year;”.

R.S.Q., c.
I-3, s. 946,
replaced.

18. Section 946 of the said Act, replaced by section 165 of chapter 5 of the statutes of 1982, is again replaced by the following section:

Deemed
realization
on
revocation.

“**946.** Where, in accordance with sections 944 and 945, the registration of a plan is revoked at any time, the beneficiary is deemed to have received at that time out of or under a registered home ownership savings plan an amount equal to the fair market value of the property of the plan at the same time less any premium he has paid after 1982 and, notwithstanding section 955, no part of that amount may be deducted in computing his income in respect of any amount used to purchase an owner-occupied home.”

R.S.Q., c.
I-3, s. 952,
replaced.

19. Section 952 of the said Act is replaced by the following section:

Maximum
deductions
of
premiums
paid.

“**952.** An individual who, during a taxation year prior to 1983, is a beneficiary under a registered home ownership savings plan, may deduct in computing his income for the year the amount of the premium paid by him to the plan during the year not exceeding the lesser of \$1 000 and the excess of \$10 000 over the aggregate of premiums paid by him in respect of previous years.”

R.S.Q., c.
I-3, s. 953,
am.

20. Section 953 of the said Act is amended by replacing paragraph *a* by the following paragraph:

“(a) had an owner-occupied home as defined in section 943 or 943.1 if that section were read without reference to the periods of 60 or 120 days; or”:

R.S.Q., c.
I-3, s. 954,
replaced,
s. 954.1,
added.

21. Section 954 of the said Act is replaced by the following sections:

Disposition
of non-
qualified
invest-
ment.

“954. Where a trust governed by a registered home ownership savings plan disposes in a taxation year of a property that, when acquired, was a non-qualified investment, a beneficiary under the plan may deduct in computing his income for the year, the lesser of the amount included in computing his income under section 957 in respect of the acquisition of the property and the proportion used in section 957 to determine that amount, from the proceeds of the disposition of the property.

Net loss of
a trust.

“954.1 Where, in a taxation year, a loan for which a property of the trust governed by a registered home ownership savings plan was permitted to be used by that trust as security terminates and where an amount has been included in the income of the beneficiary under section 957, the latter may deduct, in computing his income for the year, the amount remaining after having deducted from the amount so included following the use the proportion used in the said section 957 to determine the amount included, from the net loss of the trust as a result of such use.

Amounts
excluded.

The loss does not include, however, any interest paid by the trust or any variations in the fair market value of the property.”

R.S.Q., c.
I-3, s.
955, am.

22. Section 955 of the said Act, amended by section 166 of chapter 5 of the statutes of 1982, is again amended by replacing that part preceding paragraph *b* by the following:

Amounts
to include
in com-
puting
income.

“955. A beneficiary under a registered home ownership savings plan shall include in computing his income for a taxation year that part of each amount he receives in the year out of or under the plan which is not a premium he paid after 1982, except to the extent that such part

(*a*) is a payment to the beneficiary and is used by him in the year or within the following 60 days to acquire his owner-occupied home or in the year or within the following 120 days to acquire his particular home contemplated in section 943.1, except that which, immediately preceding such acquisition, is owned by his spouse;”.

R.S.Q., c.
I-3, s. 956,
replaced.

23. Section 956 of the said Act is replaced by the following section:

Disposition
of property
by trust.

“956. Where, in a taxation year, a trust governed by a registered home ownership savings plan disposes of property for a consideration greater than the fair market value of the property at that time or acquires property for no consideration or for a consideration less than the fair market value of the property at that time, the beneficiary under such plan shall include in computing his income for the year the proportion of the difference between such fair market value and such consideration as is represented by the ratio between

the premiums paid into the plan before 1983 and the aggregate of the premiums paid.”

R.S.Q., c. I-3, s. 957, replaced.

24. Section 957 of the said Act is replaced by the following section:

Acquisition of non-qualified investment by trust.

“**957.** Where, in a taxation year, a trust governed by a registered home ownership savings plan acquires a non-qualified investment or commences to use or permit the use of any property of the trust as security for a loan, a beneficiary under the plan shall include in computing his income for the year the proportion of the fair market value of the investment at the time of the acquisition or of the fair market value of the property at the time it commenced to be so used as is represented by the ratio between the premiums paid into the plan before 1983 and the aggregate of premiums paid.”

R.S.Q., c. I-3, s. 961.1.1, added.

25. The said Act is amended by inserting, after section 961.1, the following section:

Rules applicable for 1982.

“**961.1.1** An individual who deducts in computing his income for the taxation year 1982 an amount under section 952 may also deduct in so computing an amount equal to twice the amount he deducts under the said section 952 if he uses the funds accumulated in the plan to acquire a particular home contemplated in section 943.1.”

R.S.Q., c. I-3, s. 1132, am.

26. Section 1132 of the said Act is amended by adding the following paragraph:

Tax payable by banks.

“Notwithstanding paragraph *a* of the first paragraph, the tax payable by a bank not referred to in Schedule B to the Bank Act (Statutes of Canada) or by a bank which has not entered into an agreement with the Government in connection with a program prescribed to stimulate housing construction is equal, for a taxation year or part of a taxation year comprised between 30 June 1982 and 1 July 1985, to 1.2% of its paid-up capital.”

R.S.Q., c. L-3, s. 46, am.

27. (1) Section 46 of the Licenses Act (R.S.Q., chapter L-3) is amended

(1) by replacing subparagraphs i to vi of paragraph *a* of the first paragraph by the following paragraphs:

“(i) 5.5%, if the overall average of stakes for each race card at the race track during the calendar year preceding the date on which that race is held, hereinafter called in this section the “overall average of stakes”, is less than \$100 000;

“(ii) 6%, if the overall average of stakes is not less than \$100 000 nor more than \$150 000;

“(iii) 6.5%, if the overall average of stakes is not less than \$150 000 nor more than \$200 000;

“(iv) 7%, if the overall average of stakes is not less than \$200 000 nor more than \$250 000;

“(v) 7.5%, if the overall average of stakes is not less than \$250 000 nor more than \$300 000;

“(vi) 8%, if the overall average of stakes is \$300 000 or more;”;

and

(2) by replacing subparagraphs i to vi of paragraph *b* of the first paragraph by the following subparagraphs:

“(i) 10%, if the overall average of stakes is less than \$100 000;

“(ii) 10.5%, if the overall average of stakes is not less than \$100 000 nor more than \$150 000;

“(iii) 11%, if the overall average of stakes is not less than \$150 000 nor more than \$200 000;

“(iv) 11.5%, if the overall average of stakes is not less than \$200 000 nor more than \$250 000;

“(v) 12%, if the overall average of stakes is not less than \$250 000 nor more than \$300 000;

“(vi) 12.5%, if the overall average of stakes is \$300 000 or more.”

Effect. (2) This section has effect from 26 May 1982.

R.S.Q., c.
L-3, s. 50,
am.

28. Section 50 of the said Act is amended

(1) by replacing the first paragraph by the following paragraph:

Promotion
of horse
racing.

“**50.** For the purposes of promoting and assisting the horse racing industry in Québec, a corporation established for such purposes whose shares are wholly owned by the Société des loteries et courses du Québec shall receive, for each fiscal period of the Government commencing after 31 March 1982, out of the consolidated revenue fund, an amount equal to 2.2 % of the value of the total stake, before any deduction prescribed or permitted by any other Act, for all horse races held in Québec during that of the two preceding calendar years in which that total stake was highest.”;

(2) by replacing the third paragraph by the following paragraphs:

Additional amounts. “In addition, that corporation shall receive, out of the consolidated revenue fund, when the Minister of Finance so indicates, any additional amount determined by him without, however, for a fiscal period, the total of these additional amounts exceeding 0.3 % of the value of the total stake used to establish, for that fiscal period, the amount of 2.2% mentioned in the first paragraph.

Administration. Every department or agency of the Crown prescribed by regulation which administers a program designed to promote and assist the horse racing industry in Québec shall receive, for each fiscal period of the Government commencing after 31 March 1982, out of the amount of 2.2% mentioned in the first paragraph, an amount determined by the Minister of Finance.”

R.S.Q., c. L-3, s. 79.1, am. **29.** (1) Section 79.1 of the said Act is amended by adding the following definition:

“soft drink”. “ “soft drink” means: aerated water to which an essence or syrup is added.”

Effect. (2) This section has effect from 1 July 1978.

R.S.Q., c. M-31, s. 4.1, added. **30.** The Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), amended by chapter 38 of the statutes of 1982, is again amended by inserting, after section 4, the following section:

Replacement. “**4.1** If the Deputy Minister is absent or unable to act, the Minister may designate an Associate Deputy Minister to act in the stead of the Deputy Minister.”

R.S.Q., c. M-31, s. 15, am. **31.** Section 15 of the said Act, replaced by section 21 of chapter 38 of the statutes of 1982, is amended by replacing the fourth and fifth paragraphs by the following paragraphs:

Payment where notice disregarded. “Every person who, notwithstanding the notice sent by the Minister as provided for in the first or second paragraph, discharges his debt or consideration or refuses to discharge his debt or consideration is bound to pay to the Minister an amount equal to the obligation discharged or to be discharged, up to the amounts exigible under a fiscal law.

Applicable provisions. Sections 1041, 1044 and 1051 to 1056 of the Taxation Act apply, *mutatis mutandis*, to the amounts payable to the Minister under the first, second and fourth paragraphs, and sections 1005 to 1014, 1030, 1057 to 1062 and 1066 to 1079 of the said Act apply, *mutatis mutandis*, to the amounts payable to the Minister under the fourth paragraph.”

R.S.Q., c. M-31, s. 18.1, added.

32. (1) The said Act is amended by inserting, after section 18, the following section:

Amount deemed received.

“**18.1** Where an amount is deducted or withheld in accordance with the terms of a fiscal law, that amount is deemed to have been received by the beneficiary of the payment from which the said deduction or withholding is made.”

Effect. (2) This section has effect from 1 January 1972.

R.S.Q., c. M-31, s. 32, am.

33. Section 32 of the said Act is amended by adding the following paragraph:

Interest. “No interest is payable on the overpayment if the Minister considers he has not refunded the amount on the faith of inaccurate or incomplete information furnished by the person.”

R.S.Q., c. M-31, s. 93, replaced.

34. Section 93 of the said Act is replaced by the following section:

Claim against Government. “**93.** Every person having a recourse against the Government arising out of the application of a fiscal law shall direct it against the Deputy Minister of Revenue.

Service. In addition, any proceedings to which the Deputy Minister of Revenue is a party, with the exception of a motion provided for in section 1066 of the Taxation Act, shall be served upon him at his Montréal or Québec office or on any person in charge of that office.”

R.S.Q., c. R-9, s. 52.1, am.

35. (1) Section 52.1 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended by replacing the second paragraph by the following paragraph:

Over-payment. “The overpayment is equal to the aggregate of the contribution that he must pay for that year as the employer of the employee and the contribution a preceding employer was required to pay for the same year in respect of that employee, less any refund to which a preceding employer is entitled and less the contribution which would have been payable for that year if the aggregate of the salary paid by those employers had been paid to the employee by the same employer.”

Applicability. (2) This section applies from 1 January 1981 in respect of an employer who makes a transaction mentioned in the first paragraph of section 52.1 of the Act respecting the Québec Pension Plan.

R.S.Q., c. T-1, s. 10, am.

36. (1) Section 10 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended

(1) by replacing that part preceding paragraph *a* by the following:

Refund. “**10.** Every person, provided that he applies therefor within the time limit and according to the terms and conditions established by regulation, is entitled to a refund of the tax that he has paid”;

(2) by replacing subparagraph vii of paragraph *a* by the following subparagraph:

“(vii) having been purchased in Québec by a person carrying on a business, was exported and used outside Québec, unless the gasoline was put in a tank supplying the engine of a passenger vehicle or aircraft;”;

(3) by replacing subparagraph ii of paragraph *b* by the following subparagraph:

“(ii) having been purchased in Québec by a person carrying on a business, was exported and used outside Québec, unless it was put in a tank supplying the engine of a passenger vehicle;”.

Effect. (2) Subparagraph 1 of paragraph 1 has effect from 1 January 1973, except with regard to cases pending on 30 November 1982.

R.S.Q., c. T-1, s. 11, replaced. **37.** (1) Section 11 of the said Act is replaced by the following section:

Exception. “**11.** Subparagraphs vii of paragraph *a* and ii of paragraph *b* of section 10 do not apply when, under a reciprocity agreement made between the Gouvernement du Québec and the government of the territory into or in which the gasoline or fuel oil is exported or used, the gasoline or fuel oil is not subject in that territory to a tax equivalent to the tax provided for by this Act, and the gasoline or fuel oil imported into Québec from the territory is not subject to the tax provided for by this Act, or when under such an agreement Québec remits to that territory the aggregate or part of the tax collected on the gasoline or fuel oil.

Refund. Any person contemplated in subparagraph vii of paragraph *a* and subparagraph ii of paragraph *b* of section 10 is entitled, however, to a refund of the amount by which the tax that he has paid exceeds the tax he would have paid in the territory into or in which he exports or uses the gasoline or fuel oil if he had purchased the gasoline or fuel oil there.”

Effect. (2) This section, where it adopts the first paragraph of section 11 of the Fuel Tax Act, has effect from 1 January 1979.

R.S.Q., c. T-4, s. 4, am. **38.** Section 4 of the Telecommunications Tax Act (R.S.Q., chapter T-4) is amended by inserting, after the first paragraph, the following paragraph:

Tax. “Notwithstanding the first paragraph, the tax is 9% for the period from 1 June 1982 to 31 March 1983.”

Exception. **39.** This Act shall operate notwithstanding the provisions of sections 2 and 7 to 15 of the Constitution Act, 1982 (Schedule B of the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).

Coming in-
to force. **40.** This Act comes into force on the day of its sanction.