

chapter A-6.002

TAX ADMINISTRATION ACT



This Act was formerly entitled “An Act respecting the Ministère du Revenu”. The title was replaced by section 91 of chapter 31 of the statutes of 2010.

The Minister of Finance exercises the functions of the Minister of Revenue provided for in this Act. Order in Council 1689-2022 dated 26 October 2022, (2022) 154 G.O. 2 (French), 6581.

2010, c. 31, s. 91.

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REPEAL SCHEDULE

CHAPTER I

INTERPRETATION AND RULES OF APPLICATION

2001, c. 51, s. 230.

1. In this Act and the regulations, unless the context indicates a different meaning,

“Agency” means the Agence du revenu du Québec;

“duties” means, in addition to its ordinary meaning, the fees, price or cost of licences or permits, taxes and other imposts and contributions provided for by a fiscal law;

“fiscal law” means this Act, the Act respecting property tax refund (chapter R-20.1) or any other Act imposing duties that is under the Minister’s administration, except the Money-Services Businesses Act (chapter E-12.000001);

“Minister” means the Minister of Revenue;

“person” means a natural person, a corporation, a partnership, a trust, a government department, a body, a succession or any other entity that is a person within the meaning of another fiscal law;

“president and chief executive officer” means the president and chief executive officer of the Agency; and

“regulation” means any regulation made under this Act by the Government.

1972, c. 22, s. 1; 1974, c. 17, s. 1; 1978, c. 25, s. 1; 1979, c. 9, s. 38; 1979, c. 12, s. 44; 1983, c. 49, s. 34; 1991, c. 7, s. 1; 1993, c. 71, s. 48; 1997, c. 31, s. 144; 2002, c. 5, s. 1; 2004, c. 21, s. 504; 2009, c. 15, s. 460; 2010, c. 31, s. 92; 2020, c. 5, s. 35.

1.0.1. In any fiscal law and the regulations made thereunder, unless the context indicates a different meaning,

“register” includes any document, whatever the medium used, that is used to collate information in particular for accounting, financial, fiscal or legal purposes and includes the term “record” whenever that term is used in a fiscal law or in the regulations made under such a law to designate a register;

“supporting document” includes any document, whatever the medium used, or any other thing supporting information that is or should be contained in a register.

1991, c. 67, s. 557; 2000, c. 25, s. 2; 2001, c. 51, s. 231.

1.1. In any fiscal law and the regulations thereunder, unless the context indicates otherwise, the word “prescribed” means, in the case of a form or information to be given on a form, prescribed by the Minister or the president and chief executive officer and, in any other case, prescribed by regulation or determined in accordance with rules prescribed by regulation.

1991, c. 7, s. 2; 1996, c. 31, s. 9; 2001, c. 51, s. 232; 2010, c. 31, s. 93.

1.2. In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.

1997, c. 3, s. 76.

1.2.1. In this Act, a large corporation is

(a) in the case of a corporation referred to in paragraph *a* or *c* of section 1132 of the Taxation Act (chapter I-3) or a mining corporation that has not reached the production stage, a corporation whose paid-up capital

that would be determined for the particular taxation year in accordance with Book III of Part IV of the Taxation Act if no reference were made to section 1138.2.6 of that Act, is at least \$10,000,000;

(b) in the case of an insurance corporation, other than a corporation referred to in subparagraph *a*, a corporation whose paid-up capital that would be determined for the particular taxation year in accordance with Title II of Book III of Part IV of the Taxation Act if the corporation were a bank and if paragraph *a* of section 1140 of the Taxation Act were replaced by paragraph *a* of subsection 1 of section 1136 of the Taxation Act, is at least \$10,000,000;

(c) in the case of a cooperative, a cooperative whose paid-up capital that would be determined for the particular taxation year in accordance with Title I of Book III of Part IV of the Taxation Act if no reference were made to section 1138.2.6 of that Act, is at least \$10,000,000.

The particular taxation year refers to the year in respect of which an assessment or determination is made under a fiscal law.

2000, c. 36, s. 1; 2001, c. 52, s. 3; 2003, c. 9, s. 435; 2009, c. 15, s. 461.

1.3. For the purposes of sections 14.4 to 14.7 and section 33, the rules provided for in section 2.2.1 of the Taxation Act (chapter I-3) apply, with the necessary modifications.

1997, c. 85, s. 336.

1.4. Despite any general or special Act and subject to section 1.5, the provisions of any fiscal law or of any regulation made under such a law that provide for the payment of interest or of a penalty are binding on a mandatory and a body of the State.

2005, c. 1, s. 308; 2012, c. 28, s. 2.

1.5. This Act, except Division VIII of Chapter III, does not apply to the Government or any of its departments or mandataries in relation to an amount it paid or is required to pay under Title I of the Act respecting the Québec sales tax (chapter T-0.1) and for which it is entitled to the rebate provided for in section 399.1 of that Act, as well as in respect of such a rebate.

2012, c. 28, s. 3; 2015, c. 21, s. 1.

CHAPTER II

MINISTER OF REVENUE

1997, c. 14, s. 312; 2010, c. 31, s. 94.

2. The Minister of Revenue is responsible for the administration of fiscal laws.

The Minister assumes any other responsibility assigned to the Minister by another Act or by the Government.

1972, c. 22, s. 2; 1977, c. 5, s. 14; 1990, c. 60, s. 46; 1995, c. 18, s. 93; 1995, c. 63, s. 267; 1999, c. 53, s. 7; 2005, c. 44, s. 46; 2006, c. 38, s. 41; 2010, c. 25, s. 227; 2010, c. 7, s. 215; 2010, c. 31, s. 95.

3. *(Repealed).*

1972, c. 22, s. 3; 1997, c. 14, s. 312; 2010, c. 31, s. 96.

4. *(Repealed).*

1972, c. 22, s. 4; 1978, c. 15, s. 140; 1983, c. 44, s. 57; 1997, c. 14, s. 312; 1998, c. 16, s. 299; 2010, c. 31, s. 96.

4.1. *(Repealed).*

1982, c. 56, s. 30; 1998, c. 16, s. 262; 2010, c. 31, s. 96.

5. *(Repealed).*

1972, c. 22, s. 5; 1978, c. 15, s. 140; 1982, c. 38, s. 19; 1983, c. 55, s. 145; 1990, c. 4, s. 586; 1996, c. 35, s. 19; 1997, c. 14, s. 312; 1998, c. 16, s. 263; 2000, c. 8, s. 242; 2006, c. 38, s. 42; 2010, c. 7, s. 216; 2010, c. 31, s. 96.

6. *(Repealed).*

1972, c. 22, s. 6; 1997, c. 14, s. 312; 2010, c. 31, s. 96.

7. *(Repealed).*

1972, c. 22, s. 7; 1978, c. 25, s. 2; 1982, c. 38, s. 20; 1997, c. 14, s. 312; 2004, c. 4, s. 17; 2010, c. 31, s. 96.

8. *(Repealed).*

1972, c. 22, s. 8; 1983, c. 20, s. 9; 1997, c. 14, s. 312; 2010, c. 31, s. 96.

8.0.1. *(Repealed).*

1991, c. 7, s. 3; 1992, c. 57, s. 620.

8.1. *(Repealed).*

1978, c. 25, s. 3; 1983, c. 38, s. 72.

8.2. Notwithstanding any other Act, the Minister may, in order to conserve permanent proof of a document required for the purposes of a fiscal law, reproduce on photographic film any document produced by or on behalf of the Minister or any other person exercising the powers of the Minister, or by or on behalf of a person subject to a fiscal law under such a law, provided that the document has been reproduced faithfully in accordance with the directives prescribed by the Minister or by a person designated by him.

The film or a duplicate copy thereof is authentic and has the same force as the original document reproduced, provided it is accompanied with the affidavit of the person who supervised the reproduction of the document, attesting to the reliability of the reproduction process and of the reproduction itself.

1993, c. 79, s. 28; I.N. 2016-01-01 (NCCP).

9. The Minister may, in accordance with the applicable legislative provisions and with the authorization of the Government, enter into any agreement with any government, a department of that government, an international organization or a body of that government or international organization, that is consistent with the interests and rights of Québec, for the application of a fiscal law or to facilitate the carrying out of a fiscal law, avoid double taxation or give effect to international fiscal agreements. Such an agreement may authorize that government, government department, international organization or body to enter into any agreement with a third person with a view to facilitating its implementation.

The Minister may also, with the authorization of the Government, enter into any agreement with any person, to entrust the person with the application of all or part of a fiscal law.

1972, c. 22, s. 9; 1974, c. 17, s. 2; 1978, c. 25, s. 4; 1984, c. 35, s. 39; 1985, c. 30, s. 146; 1993, c. 79, s. 29; 2002, c. 5, s. 2.

9.0.1. The Minister may, with the authorization of the Government, enter into any agreement with the Government of Canada entrusting to him the administration and application, in whole or in part, of any Act of

the Parliament of Canada imposing duties or any regulation made under such an Act or of any first nation law within the meaning of the First Nations Goods and Services Tax Act (S.C. 2003, c.15, s. 67).

1990, c. 60, s. 47; 2010, c. 25, s. 228.

9.0.1.1. The Minister may, with the authorization of the Government, enter into any agreement with the Government of Canada entrusting to the Government of Canada the administration and application of any fiscal law or any regulation made under such a law with regard to the selected listed financial institutions within the meaning of Part IX of the Excise Tax Act (R.S.C. 1985, c. E-15) and the financial institutions that would be selected listed financial institutions within the meaning of Part IX of the Excise Tax Act if Québec were a participating province under that Part.

For the purposes of the agreement,

(a) unless the context indicates otherwise, in any law and in any regulation, a reference to an employee of the Agency is a reference to an employee of the Canada Revenue Agency;

(b) a deed, document or writing binds the Minister or the Agency, or may be attributed to them, only if it is signed by the Minister of National Revenue or the Commissioner of Revenue, appointed under section 25 of the Canada Revenue Agency Act (S.C. 1999, c. 17) or, within the limits of their duties, by an employee who holds a position of assistant commissioner within the Canada Revenue Agency or any person authorized to perform the functions of such a position, or by any other employee of the Canada Revenue Agency authorized by the Minister;

(c) if an employee of the Agency or any other person must be authorized or designated for the purposes of a law or regulation referred to in the first paragraph by the Minister or the president and chief executive officer, otherwise than for the signing of a deed, document or writing, the Minister of National Revenue or the Commissioner of Revenue is competent to authorize or designate an employee of the Canada Revenue Agency or another person with the agreement of the president and chief executive officer;

(d) an unsigned notice of assessment is valid, binds the Minister and is attributable to the Minister in the same manner as if it were signed by the Minister, if it bears the official title of the Commissioner of Revenue;

(e) a document or a copy of a document held by the Canada Revenue Agency is authentic if it is signed or certified by the Commissioner of Revenue or by an employee of the Canada Revenue Agency that is authorized by the Commissioner of Revenue;

(f) any amount owed by a person under a law or regulation referred to in the first paragraph must be paid to the Receiver General for Canada;

(g) despite the first paragraph of section 28 and sections 28.1 and 28.2, any amount owed under a law or regulation referred to in the first paragraph bears interest at the prescribed rate and according to the rules provided for in section 280 of the Excise Tax Act, with the necessary modifications;

(h) despite the second paragraph of section 28 and sections 28.1 and 30, any refund owed by the Minister under a law or regulation referred to in the first paragraph, or any amount of such a refund allocated in accordance with section 31 to a payment that the person to whom the refund is owing must make under such a law, bears interest at the prescribed rate and according to the rules provided for in subsection 3 of section 229 or 230 of the Excise Tax Act, with the necessary modifications;

(i) the first paragraph of section 59, to the extent that a failure to file a return or report is covered by that paragraph, and the second paragraph of section 59.2 do not apply in respect of a financial institution referred to in the first paragraph;

(j) a financial institution referred to in the first paragraph that fails to file a return in the manner and within the time prescribed by a law or regulation referred to in the first paragraph incurs a penalty in accordance with the rules set out in section 280.1 of the Excise Tax Act; and

(k) section 124 of the Excise Tax Act applies in respect of the interest and penalties provided for in subparagraphs g, h and j, with the necessary modifications.

The second and third paragraphs of section 40 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) apply, with the necessary modifications, to an authorization given by the Minister under subparagraph b of the second paragraph.

2012, c. 8, s. 1; 2012, c. 28, s. 4; 2020, c. 5, s. 94.

9.0.2. The Minister may, with the authorization of the Government, enter into an agreement with the Government of Canada relating to the payment, collection and remittance, by the Gouvernement du Québec or any public body designated by it, of tax provided for in any Act of the Parliament of Canada and for which it would be accountable if such an Act were applicable to it.

1990, c. 60, s. 47.

9.0.3. Notwithstanding any prohibition or restriction provided for in an Act, any public body affected by an agreement under section 9.0.2 is bound to pay, collect and remit tax provided for in any Act of the Parliament of Canada and for which it would be accountable if such an Act were applicable to it.

The public body referred to in the first paragraph shall discharge the tax in accordance with the terms and conditions of the agreement.

1990, c. 60, s. 47.

9.0.4. The Minister may, with the authorization of the Government, enter into any agreement with any person, to facilitate the application of the International Fuel Tax Agreement.

The Minister may also conclude with any person, any agreement that is necessary, in the Minister's opinion, to facilitate the implementation of an agreement concerning the application of a fiscal law concluded between the Government and a Mohawk community.

1995, c. 63, s. 268; 1999, c. 53, s. 8; 2002, c. 5, s. 3.

9.0.5. Subject to section 9.0.6, the provisions of this Act necessary to implement the International Fuel Tax Agreement, any agreement between the Government and a Mohawk community concerning the application of a fiscal law or an agreement entered into under section 9.0.1 apply with the necessary modifications.

1995, c. 63, s. 268; 1999, c. 53, s. 9; 2011, c. 6, s. 1.

9.0.6. For the purposes of the International Fuel Tax Agreement and any agreement between the Government and a Mohawk community concerning the application of a fiscal law, the Government may make regulations to

- (1) enact any provision necessary to give effect to the agreement and its amendments;
- (2) specify the provisions of this Act that do not apply;
- (3) *(subparagraph repealed)*;
- (4) take any other measures necessary to implement the agreement and its amendments.

The Government may also make regulations to specify the provisions of the International Fuel Tax Agreement, including amendments, that apply.

The competent parliamentary committee of the National Assembly shall examine every regulation made by the Government under this section for the implementation of an agreement concerning the application of a fiscal law concluded between the Government and a Mohawk community as well as that agreement.

1995, c. 63, s. 268; 1999, c. 53, s. 10; 2011, c. 6, s. 2.

9.0.7. *(Repealed).*

2005, c. 2, s. 1; 2010, c. 31, s. 96.

9.1. *(Repealed).*

1978, c. 18, s. 20; 1997, c. 14, s. 312; 2010, c. 31, s. 96.

CHAPTER III

ADMINISTRATION AND ENFORCEMENT OF FISCAL LAWS

DIVISION I

COLLECTION

9.2. The Minister may, to foster the recovery of any amount owed by any person under a fiscal law, enter into any agreement to establish the terms and conditions relating to payment of the debt.

Before entering into such an agreement, the Minister may require the debtor to file any document which establishes his financial capacity, the results of any step he has undertaken to obtain a loan or security contemplated in section 10 from a banking or financial institution, or any other information intended to establish his solvency.

1993, c. 79, s. 30.

10. A debtor, under a fiscal law, or any other person may give in guarantee for the payment of the debt, real or personal security which the Minister may accept.

The Minister shall accept the security where the debt of which it guarantees payment is the subject of an objection, contestation or appeal and the security meets the requirements prescribed by regulation.

The Minister shall also accept the security where the terms and conditions of repayment of the debt are accepted according to the criteria prescribed by regulation and the security meets the requirements prescribed by regulation.

The security is given in favour of the State and the Minister may grant a discharge for it.

1972, c. 22, s. 10; 1977, c. 5, s. 14; 1985, c. 25, s. 167; 1998, c. 16, s. 299; 2020, c. 12, s. 145.

10.1. Where a person has given security in guarantee of the payment of an amount in dispute referred to in section 12.0.3, the person may apply in writing for the repayment or discharge of the portion of the security guaranteeing the amount in dispute

(a) after 120 days have elapsed following the sending of the notice of objection and no decision under section 93.1.6 has been sent by the Minister; or

(b) if the person files a contestation in accordance with Chapter III.2 or Chapter IV or makes an appeal.

The repayment or discharge of the security is limited to one-half of the amount in dispute where

(a) the person referred to in the first paragraph is a large corporation; or

(b) the amount in dispute is in respect of an amount that was deducted under any of sections 710 and 752.0.10.6 to 752.0.10.6.2 of the Taxation Act (chapter I-3) and that was claimed in respect of a tax shelter, within the meaning assigned to that expression by section 1079.1 of that Act.

The Minister must repay or discharge the security with all due dispatch.

2000, c. 36, s. 2; 2015, c. 24, s. 1; I.N. 2016-01-01 (NCCP); 2020, c. 12, s. 85; 2021, c. 36, s. 21.

11. Every employee of the Agency whom the Minister authorizes for that purpose may, in the exercise of his or her functions, administer the same oath as a commissioner for oaths appointed under the Courts of Justice Act (chapter T-16).

1972, c. 22, s. 11; 1991, c. 67, s. 558; 1997, c. 3, s. 79; 2001, c. 52, s. 4; 2010, c. 31, s. 146.

12. The duties and other amounts owed by a person under a fiscal law shall be debts owing to the State; they may be recovered before any competent court or in any other manner provided by a fiscal law.

The Minister may delay or suspend the recovery of the duties and other amounts owed by a person under a fiscal law in order to foster the recovery of an amount owed under the Act to facilitate the payment of support (chapter P-2.2).

1972, c. 22, s. 12; 1978, c. 25, s. 5, s. 23; 1991, c. 67, s. 559; 1992, c. 57, s. 621; 1996, c. 31, s. 10; 1997, c. 3, s. 80; 1998, c. 16, s. 265; 2002, c. 46, s. 7; 2010, c. 31, s. 97.

12.0.1. If an amount owed under a fiscal law gives rise to a legal hypothec, the notice of registration of the hypothec may either be served on the debtor, or notified to the debtor by registered mail.

2016, c. 7, s. 184.

12.0.1. Despite any inconsistent provision, the Minister may decide not to require the payment of an amount of duties of less than \$2 and is not bound to reimburse such an amount.

1993, c. 64, s. 211; 2021, c. 14, s. 1.

12.0.2. The Minister may not, in respect of an unpaid amount, before the expiry of the 90th day following the date of sending of an assessment issued pursuant to sections 210.1 to 210.19 or 220.2 to 220.13 of the Act respecting municipal taxation (chapter F-2.1), an assessment issued pursuant to the Mining Tax Act (chapter I-0.4), an assessment or determination issued pursuant to the Taxation Act (chapter I-3), an assessment issued pursuant to section 85 of the Act respecting the legal publicity of enterprises (chapter P-44.1), an assessment relating to an amount payable under section 34.1.1, 37.6 or 37.17 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), an assessment relating to an additional contribution payable under section 88.2 of the Educational Childcare Act (chapter S-4.1.1), as it read before being repealed, an assessment issued pursuant to sections 358 to 360 of the Act respecting the Québec sales tax (chapter T-0.1), an assessment issued pursuant to the Act respecting the Québec Pension Plan (chapter R-9) where the individual is required to pay the amount otherwise than as an employer, an assessment issued under the Act respecting parental insurance (chapter A-29.011) otherwise than as an employer, or a decision rendered pursuant to the Act respecting property tax refund (chapter R-20.1),

(a) institute proceedings before a court;

(b) issue a certificate under section 13;

(c) require a person to make a payment under sections 15 and 15.2;

(d) *(subparagraph repealed)*;

- (e) (subparagraph repealed);*
- (f) (subparagraph repealed);*
- (g) (subparagraph repealed);*
- (h) register a legal hypothec in respect of the amount.*

This section applies only to one-half of the unpaid amount where

- (a) the debtor is a large corporation; or*
- (b) the unpaid amount is in respect of an amount that was deducted under any of sections 710 and 752.0.10.6 to 752.0.10.6.2 of the Taxation Act and that was claimed in respect of a tax shelter, within the meaning assigned to that expression by section 1079.1 of that Act.*

This section does not apply

- (a) to an assessment issued in respect of tax payable pursuant to section 26 of the Taxation Act in respect of the disposition of a taxable Québec property;*
- (b) to the amounts that a person is required to pay as a mandatory of the Minister;*
- (c) to the penalties payable following a failure to remit or pay an amount referred to in subparagraphs *a* and *b* of this paragraph;*
- (d) to the interest payable on an amount referred to in any of subparagraphs *a* to *c* of this paragraph.*

2000, c. 36, s. 3; 2001, c. 52, s. 5; 2002, c. 46, s. 8; 2004, c. 4, s. 18; 2004, c. 21, s. 505; 2001, c. 9, s. 131; 2005, c. 14, s. 52; 2007, c. 12, s. 305; 2010, c. 20, s. 73; 2010, c. 7, s. 217; 2015, c. 8, s. 34; 2015, c. 24, s. 2; 2015, c. 36, s. 1; 2017, c. 1, s. 1; 2021, c. 14, s. 2.

12.0.3. The Minister may not, in respect of an amount that is the subject of an objection, a contestation under Chapter III.2 or Chapter IV or an appeal, during such time as an objection, a contestation under Chapter III.2 or Chapter IV or an appeal subsists in relation to an assessment, determination or decision referred to in section 12.0.2, or before the expiry of the time limit for filing such a contestation or making an appeal,

- (a) take the measures enumerated in the first paragraph of section 12.0.2;*
- (b) apply a refund to which a person is entitled to the payment of the amount, in accordance with the first paragraph of section 31; and*
- (c) apply an amount payable by a public body to which a person is entitled to the payment of the amount, under the first paragraph of section 31.1.1.*

This section applies only to one-half of the amount in dispute where

- (a) the debtor is a large corporation; or*
- (b) the amount in dispute is in respect of an amount that was deducted under any of sections 710 and 752.0.10.6 to 752.0.10.6.2 of the Taxation Act (chapter I-3) and that was claimed in respect of a tax shelter, within the meaning assigned to that expression by section 1079.1 of that Act.*

2000, c. 36, s. 3; 2007, c. 12, s. 306; 2015, c. 21, s. 2; 2015, c. 24, s. 3; 2020, c. 12, s. 86; 2021, c. 36, s. 21.

12.0.3.1. In the cases and subject to the conditions prescribed by regulation, the Government may require the payment of fees relating to

(a) the first intervention in relation to the collection of an amount owed by a person under a fiscal law or in relation to a request for the filing by a person of a declaration, return, report or other prescribed form the person did not file; or

(b) the application for the registration of a legal hypothec or the application for the cancellation of such a registration.

The declaration, return, report or other prescribed form referred to in the first paragraph are those required for the purposes of the Tobacco Tax Act (chapter I-2), the Act respecting the Québec sales tax (chapter T-0.1), the Fuel Tax Act (chapter T-1), section 1015 of the Taxation Act (chapter I-3) or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2).

The fees required in accordance with the first paragraph are added to the person's debt, if applicable.

2009, c. 5, s. 575; 2010, c. 31, s. 175; 2021, c. 15, s. 39; 2021, c. 15, s. 20.

12.1. Notwithstanding any inconsistent provision, any amount which a person owes under a fiscal law carries a recovery charge equal to 10%, calculated on the unpaid balance of the debt on the date on which the Minister either resorts to a recovery measure provided for in a fiscal law or exercises a recourse before a competent court to collect the debt. Such a charge shall not be less than \$50 nor more than \$10,000.

Where several recourses or recovery measures are exercised by the Minister in respect of a debt, the charge provided for in the first paragraph shall be applied only once.

1988, c. 4, s. 153; 1992, c. 31, s. 12; 1993, c. 79, s. 31; 1996, c. 31, s. 11; 1997, c. 3, s. 104.

12.2. Every person who remits to the Minister a negotiable instrument which is subsequently refused on account of insufficient funds by the financial institution upon which it is drawn shall pay a fee of \$35.

The fee shall be added to the debt of the taxpayer. It is exigible from the date of the refusal by the financial institution and bears interest from that date at the rate fixed under section 28.

The Minister shall cancel the fee provided for in the first paragraph if, within 90 days after a notice of the refusal by the financial institution is sent to the taxpayer, it is proved that the instrument should not have been refused on account of insufficient funds.

1988, c. 4, s. 153; 1992, c. 1, s. 212; 1992, c. 31, s. 13.

12.3. Any recovery measure provided for by a fiscal law or any remedy before a competent court for the collection of an amount which any person is liable to pay under such a law remains valid and operative notwithstanding any change in that amount following the issue of a notice of a reassessment, up to the lesser of the original amount of the debt and the new amount of the debt.

Where the new amount of the debt is greater than the original amount thereof, the Minister may, in order to collect such excess amount, use any recovery measure provided for by a fiscal law or introduce any remedy before a competent court.

1993, c. 19, s. 155; 1997, c. 3, s. 104; I.N. 2018-06-05.

13. When an amount exigible under a fiscal law is not paid, the Minister may issue a certificate attesting the exigibility of the debt and the amount owing; that certificate shall be proof of the exigibility of the debt.

Such certificate may be issued by the Minister at any time as soon as the debt becomes exigible.

When that certificate is filed in the office of the competent court, the clerk shall enter on the back of the certificate the date of its filing and shall render judgment in favour of the Agency for the amount contemplated in the certificate and for legal costs against the person bound to pay the debt concerned.

Such judgment shall be equivalent to a judgment rendered by a competent court and shall have all effects thereof, except in respect of interest on the amount granted, which shall be computed at the rate fixed in section 28 and capitalized daily.

1972, c. 22, s. 13; 1990, c. 7, s. 220; 1991, c. 67, s. 560; 1997, c. 3, s. 81; 1997, c. 85, s. 337; 2004, c. 21, s. 506; 2010, c. 31, s. 98; I.N. 2016-01-01 (NCCP).

13.1. The execution of a judgment rendered after a certificate is filed under section 13 is to proceed in accordance with the rules of Book VIII of the Code of Civil Procedure (chapter C-25.01), subject to the special rules set out in this Act and the following rules:

(a) the Minister may enter into an agreement with the debtor for the payment of instalments over a period of time, which may exceed one year, that the Minister determines; such an agreement need not be filed with the court office;

(b) the Agency shall act as seizing creditor; it shall prepare the notice of execution and file it with the court office; the notice is valid only for the execution of a judgment effected under this Act and does not prevent the filing of a notice for the execution of another judgment;

(c) the Agency seizes a sum of money or income in the hands of a third person, but entrusts the administration of subsequent steps, including the receipt and distribution of the sum or income, to the clerk of the court seized; the Agency serves the notice of execution on the defendant and the garnishee, but is not required to inform the defendant's creditors or deal with their claims, or to join in a seizure in the hands of a third person already undertaken previously by a bailiff in another case if the seizure to be made by the Agency is for other sums or income than the sums or income specified in the notice of execution filed by the bailiff;

(d) the Agency is required to hire the services of a bailiff for the seizure of movable or immovable property, to give the bailiff instructions and to amend the notice of execution accordingly; in such a case, if a notice for the execution of a judgment was filed by a bailiff in another case prior to the Agency's request, the Agency or the bailiff hired by the Agency joins in the seizure already undertaken.

The Agency is not required to pay an advance to cover execution-related costs.

The Agency may ask the court for custody of the seized property.

2015, c. 36, s. 2.

14. Before distributing the property under his control, every assignee or any other person, with the exception of a trustee in bankruptcy, who winds up, administers or controls the property, business, succession, income or commercial activities of another person on behalf of that other person or a creditor of that other person, shall give the Minister notice, by means of a prescribed form, of his intention to make such distribution.

On receiving the notice, the Minister may require that the person mentioned in the first paragraph file any document prescribed by regulation, the return referred to in section 1002 of the Taxation Act (chapter I-3) and any return or report that the person was required to send under any fiscal law; the Minister shall then, in writing, advise of the amount of the duties, interest and penalties exigible from the other person or which will become so within the 12 ensuing months under any fiscal law. The Minister shall also advise of the amount of the exigible charges or fees of the other person under sections 12.0.3.1, 12.1 and 12.2.

No person may make a distribution referred to in the first paragraph unless he has obtained a certificate from the Minister establishing that no amount is exigible, that sureties for the payment of any amount exigible have been accepted in accordance with section 10 or that a creditor has priority of rank over the claim of the

State, in which case the certificate indicates the name of the creditor and the amount of his claim, and the distribution may be made only to that creditor, up to the amount of his claim.

Refusal by the Minister to issue the certificate or the fact of not following up the notice referred to in the first paragraph within 90 days of the mailing date is equivalent to a decision confirming a notice of assessment under section 93.1.6.

Every distribution of property made without obtaining a certificate from the Minister shall make the offender personally liable for the amounts mentioned in the second paragraph up to the value of the property he has distributed.

In the case of the distribution of the assets of a corporation, all of the directors of such corporation, and its agent in the case of a corporation having its principal establishment outside Québec, in office on the date on which the notice mentioned in the first paragraph is sent or on the date on which the distribution takes place shall be solidarily liable for the payment of such amounts if they have assented to such distribution or acquiesced or participated therein.

Notwithstanding this section, in the case of a succession, property of a value not in excess of \$12,000 may be distributed before the notice referred to in the first paragraph is transmitted to the Minister.

1972, c. 22, s. 14; 1978, c. 37, s. 71; 1980, c. 11, s. 66; 1983, c. 49, s. 35; 1986, c. 15, s. 211; 1987, c. 67, s. 202; 1990, c. 7, s. 221; 1992, c. 1, s. 213; 1993, c. 16, s. 357; 1993, c. 64, s. 212; 1995, c. 1, s. 201, s. 362; 1995, c. 63, s. 279; 1997, c. 3, s. 82; 1997, c. 14, s. 294; 1997, c. 85, s. 338; 1998, c. 16, s. 299; 1999, c. 65, s. 22; 2002, c. 46, s. 9; 2009, c. 5, s. 576.

14.0.0.1. The Minister may, within four years after the day on which the property is distributed, make an assessment or a reassessment in respect of a person referred to in the fifth or sixth paragraph of section 14, as the case may be, in relation to an amount payable under either of those paragraphs.

However, the Minister may at any time make such an assessment where

(a) the person mentioned in the first paragraph has made a false representation of the facts through voluntary omission or has committed fraud; or

(b) the person mentioned in the first paragraph has filed with the Minister a waiver in prescribed form.

Sections 25.2 and 25.3 apply, with the necessary modifications, to the assessment provided for in the second paragraph.

2002, c. 46, s. 10.

14.0.1. Notwithstanding the fifth paragraph of section 14, an offender who is a receiver within the meaning of section 310 of the Act respecting the Québec sales tax (chapter T-0.1) shall not be personally liable for amounts payable or remittable by him under that Act in his capacity as receiver on behalf of another person for a reporting period subsequent to the reporting period during which the distribution took place.

1994, c. 22, s. 351.

14.1. *(Repealed).*

1986, c. 15, s. 212; 1987, c. 67, s. 203; 1990, c. 7, s. 222.

14.2. *(Repealed).*

1986, c. 15, s. 212; 1990, c. 7, s. 222.

14.3. *(Repealed).*

1986, c. 15, s. 212; 1990, c. 7, s. 222.

14.4. Where a person transfers property, directly or indirectly, by means of a trust or by any means whatever to a person with whom he is not dealing at arm's length within the meaning of the Taxation Act (chapter I-3), a person who is under 18 years of age, his spouse or a person who, after the transfer, becomes his spouse, the transferee becomes solidarily liable with the transferor to pay an amount equal to the lesser of the following amounts:

(a) the amount by which the fair market value of the property at the time it was transferred exceeds the fair market value at that time of the consideration given for the property;

(b) the aggregate of the amounts that the transferor is liable to pay under any fiscal law during the taxation year, within the meaning of the Taxation Act, in which the property was transferred or any preceding taxation year or in respect of any of such years.

If the transferred property is a share in undivided property, the fair market value of the share in that undivided property at the time of the transfer is deemed to be equal to the proportion of the fair market value of the undivided property at that time that that share is of the aggregate of the shares in that undivided property.

This section does not free the transferor or the transferee from their respective obligations under any other provision of a fiscal law.

1989, c. 77, s. 108; 1995, c. 1, s. 202; 2001, c. 53, s. 261.

14.5. The Minister may, within four years after the day on which the Minister becomes aware of the transfer of property, make an assessment or a reassessment in respect of a transferee in relation to an amount payable under section 14.4.

However, the Minister may at any time make such an assessment where

(a) the transferee has made a false representation of the facts through voluntary omission or has committed fraud; or

(b) the transferee has filed with the Minister a waiver in prescribed form.

Sections 25.2 and 25.3 apply, with the necessary modifications, to the assessment provided for in the second paragraph.

1989, c. 77, s. 108; 1995, c. 1, s. 362; 1995, c. 63, s. 279; 1997, c. 85, s. 361; 2002, c. 46, s. 11.

14.6. A payment by the transferor affects the transferee's solidary liability only where that payment operates to reduce the aggregate of the amounts contemplated in subparagraph *b* of the first paragraph of section 14.4 to an amount less than the amount in respect of which the transferee is, by the said section 14.4, made solidarily liable.

In this event, the transferee's solidary liability is reduced to that lesser amount.

1989, c. 77, s. 108; 1995, c. 1, s. 203.

14.7. For the purposes of section 14.4, where the property is transferred to a spouse pursuant to a decree, order or judgment of a competent tribunal or pursuant to a written separation agreement, the fair market value of the property at the time of the transfer is deemed to be equal to zero if, at that time, the transferor and his spouse are living separate and apart because of the breakdown of their marriage.

1989, c. 77, s. 108; 1997, c. 3, s. 83; 1997, c. 85, s. 339.

14.8. *(Repealed).*

1994, c. 22, s. 352; 1995, c. 63, s. 279; 1997, c. 85, s. 340.

15. The Minister may, by notice served or notified by registered mail, require that a person who, by virtue of an existing obligation, is or will be bound to make a payment to a person owing an amount exigible under a fiscal law, pay to the Minister, on behalf of the person's creditor, all or part of the amount that the person owes or will have to pay to the creditor, such payment to be made at the time the amount becomes payable to the creditor.

The same rule applies in respect of a payment to be made to the secured creditor of a person owing an amount exigible under a fiscal law where the payment, but for the security, would have to be made to such person.

1972, c. 22, s. 15; 1974, c. 17, s. 3; 1978, c. 25, s. 6; 1980, c. 11, s. 67; 1982, c. 38, s. 21; 1982, c. 56, s. 31; 1985, c. 25, s. 168; 1991, c. 67, s. 562; 1993, c. 79, s. 32; 1996, c. 31, s. 12; 1998, c. 16, s. 299; 1999, c. 65, s. 23; 2002, c. 46, s. 12; I.N. 2016-01-01 (NCCP).

15.1. *(Repealed).*

1991, c. 67, s. 562; 1993, c. 79, s. 33; 1998, c. 16, s. 299; 1999, c. 65, s. 24; 2002, c. 46, s. 13.

15.2. The Minister may, by notice served or notified by registered mail, require that a person other than a banking or financial institution who is to lend or advance an amount to a person owing an amount exigible under a fiscal law or is to pay an amount for or in the name of this person, pay to the Minister, on behalf of such person, all or part of this amount.

The first paragraph applies only if the person owing an amount exigible under a fiscal law is or will be remunerated by the person other than a banking or financial institution or, where the latter person is a corporation, only if the person is not dealing at arm's length within the meaning of the Taxation Act (chapter I-3) with that person.

1991, c. 67, s. 562; 1993, c. 79, s. 34; 1997, c. 3, s. 104; 1998, c. 16, s. 266; 1999, c. 65, s. 25; I.N. 2016-01-01 (NCCP).

15.2.1. A notice served or notified by the Minister under any of sections 15 and 15.2 remains valid and binding until release is given.

Release is given by the Minister when the tax liability that is the subject of the notice is discharged in full or when all obligations toward the creditor of the addressee of the notice have been fulfilled.

1999, c. 65, s. 26; 2002, c. 46, s. 14; I.N. 2016-01-01 (NCCP).

15.3. Where monies belonging to a person owing an amount exigible under a fiscal law have been seized according to law by a peace officer, in the course of administering or enforcing criminal law, and must be restored, the Minister may, by notice served or notified by registered mail, require that the person who holds these monies pay to the Minister, on behalf of the person owing an amount exigible under a fiscal law, all or part of the monies otherwise restorable, at the time they would otherwise be restored.

1991, c. 67, s. 562; 1998, c. 16, s. 299; I.N. 2016-01-01 (NCCP).

15.3.0.1. The Minister shall send a copy of the notice provided for in sections 15 to 15.3 to a person owing an amount payable under a fiscal law.

2002, c. 46, s. 15.

15.3.1. Upon receipt of a notice from the Minister served or notified by registered mail, the amount indicated in the notice as having to be paid to him becomes the property of the State and payment thereof to the Minister shall take priority over any other security granted in respect of the amount.

1993, c. 79, s. 35; 1998, c. 16, s. 299; I.N. 2016-01-01 (NCCP).

15.4. The receipt given by the Minister to the person who has made a payment provided for in sections 15 to 15.3 shall be a discharge of his obligation up to the amount paid.

1991, c. 67, s. 562.

15.5. Every person who, notwithstanding the notice sent by the Minister as provided for in sections 15 and 15.2, 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.

1991, c. 67, s. 562; 2002, c. 46, s. 16.

15.6. Sections 1051 and 1052 of the Taxation Act (chapter I-3) apply, with the necessary modifications, to the amounts payable to the Minister under sections 15 to 15.3 and 15.5, and sections 1005 to 1014 of the said Act apply, with the necessary modifications, to the amounts payable to the Minister under section 15.5.

1991, c. 67, s. 562; 1995, c. 1, s. 362; 1995, c. 63, s. 279; 1997, c. 85, s. 341.

15.7. Where the Minister wishes to send a notice to a person as provided for in sections 15 to 15.3 and that person is doing business under a name other than its own name, the notice is deemed to have been given to such person if it was addressed to the name the person has given itself or by which the person is generally known and the notice is deemed to have been served upon such person if it has been handed to a person of full age employed at the head office of the addressee or in one of the addressee's establishments in Québec or has been notified to the addressee by registered mail.

1991, c. 67, s. 562; 1997, c. 3, s. 85; 1998, c. 16, s. 299; I.N. 2016-01-01 (NCCP).

15.8. Sections 15 to 15.5 apply despite any provision to the contrary but subject to the provisions on exemption from seizure in the Code of Civil Procedure (chapter C-25.01). However, where article 699 of that Code applies because of an instalment payment agreement, the agreement must be entered into with the Minister.

1991, c. 67, s. 562; 2015, c. 36, s. 3.

16. *(Repealed).*

1972, c. 22, s. 16; 2002, c. 46, s. 17.

16.1. The Minister may, for the purposes of an agreement entered into with the Government of Canada under section 9 respecting the collection of the duties provided for by a fiscal law, authorize any person or class of persons holding office with the Government of Canada or with a third person to whom the agreement applies to exercise the powers conferred on him by law that are required for the carrying out of such an agreement.

1991, c. 67, s. 563; 1993, c. 79, s. 36.

16.2. Where a person brings or causes to be brought into Québec corporeal property for which duties provided for by a fiscal law are payable, or where a person acquires an alcoholic beverage in Québec from a person authorized under section 19.1 of the Act respecting the Société des alcools du Québec (chapter S-13), and the person refuses or fails to file the return required under such a fiscal law or to obey a request for payment made by a person authorized under section 16.1, the authorized person may detain the property or

beverage and deposit it at the place specified by the Minister who shall keep it as security until the duties and, where applicable, the maintenance expenses arising from the deposit are paid.

Where the amount of the duties and the maintenance expenses remains unpaid at the expiry of 60 days from the date of the deposit, the Minister may dispose of the property in the manner set out in section 16.3, unless he extends the time limit.

1991, c. 67, s. 563; 1993, c. 79, s. 37; 1996, c. 31, s. 13.

16.3. The Minister may dispose of the property by selling it either at an auction as though it were a found property or by negotiation. Where the property cannot be sold, the Minister may give it away to a charity and, if it cannot be so given, he may dispose of it as he sees fit.

In the case of an alcoholic beverage, the Minister shall dispose of it by delivering it to the Société des alcools du Québec for sale purposes. The Société shall remit to the Minister the proceeds from the sale of the beverage, less 10%.

1991, c. 67, s. 563; 1996, c. 31, s. 14.

16.4. The proceeds of the sale of property deposited in accordance with the second paragraph of section 16.2 shall be allocated to the payment of the amount owing and the maintenance expenses arising from the deposit.

Subject to section 31, any excess from the sale shall be remitted to the person who owed the duties referred to in the first paragraph of section 16.2.

1991, c. 67, s. 563.

16.5. Notwithstanding the second paragraph of section 16.2, the Minister shall postpone the disposal of the property deposited if the person owing the duties gives him security pursuant to section 10.

1991, c. 67, s. 563; 1997, c. 3, s. 86.

16.6. The Minister or the person authorized under section 16.1 shall remit the property deposited to the person who owed the duties referred to in the first paragraph of section 16.2, upon the payment of the amount owing and the maintenance expenses arising from the deposit.

1991, c. 67, s. 563.

16.7. The Minister is bound to inform the public, by means of a posting or otherwise, of the provisions of sections 16.1 to 16.6.

1991, c. 67, s. 563.

17. When the Minister has reasonable grounds to believe that a person has left or is about to leave Québec or dispose of his property to avoid payment of any duties, he may, before the day otherwise fixed for payment, by a notice served personally or notified to that person by registered mail, require payment of all the duties, interest and penalties owed by that person or which would be owed by him if the date of payment had occurred and they must be paid immediately, notwithstanding any other provision of a fiscal law.

Notwithstanding the first paragraph, sections 10.1, 12.0.2, 12.0.3, 17.0.1 and 21.0.1 apply except where the Minister has legitimate reasons to believe that a person has left or is about to leave Québec.

1972, c. 22, s. 17; 1975, c. 83, s. 84; 1993, c. 16, s. 358; 1995, c. 63, s. 279; 1998, c. 16, s. 299; 2000, c. 36, s. 4; 2002, c. 46, s. 18; I.N. 2016-01-01 (NCCP).

17.0.1. Notwithstanding sections 10.1, 12.0.2, 12.0.3 and 21.0.1, the Minister may apply to a judge acting in chambers of a court of competent jurisdiction for authorization

- (a) to refuse an application under section 10.1 for the repayment or discharge of security;
- (b) to immediately take any measure, including judicial seizure, to recover the unpaid amount, on the conditions that the judge considers reasonable in the circumstances;
- (c) to refuse an application under section 21.0.1 for a repayment;
- (d) to register a legal hypothec.

The authorization may be granted *ex parte* in urgent circumstances. The judge shall grant the authorization if the judge is satisfied that there are reasonable grounds to believe that recovery may be in jeopardy. The application shall be heard and decided by preference.

2000, c. 36, s. 5; 2004, c. 21, s. 507; I.N. 2016-01-01 (NCCP).

17.0.2. The judge to whom an application is made by the Minister under section 17.0.1 may grant the authorization even if no notice of assessment or determination has been sent to the person, if the judge is satisfied that receipt of the notice by the person would further jeopardize recovery of the amount.

2000, c. 36, s. 5; I.N. 2016-01-01 (NCCP).

17.0.3. The allegations contained in an affidavit produced in support of an application under section 17.0.1 must contain reasons.

2000, c. 36, s. 5; I.N. 2016-01-01 (NCCP).

17.0.4. The Minister shall notify an authorization granted *ex parte* under section 17.0.1, together with the application and the affidavit, to the person concerned within three days after it is granted, except if the judge orders that it be notified within some other time limit.

For the purposes of section 17.0.2, the notice of assessment or determination shall be notified at the same time as the authorization if the notice has not already been sent to the person.

The authorization shall be notified by registered mail or by personal service. Another mode of notification may also be authorized by the judge.

2000, c. 36, s. 5; I.N. 2016-01-01 (NCCP).

17.0.5. Within 30 days of notification of an authorization granted *ex parte* under section 17.0.1, the person concerned may apply for a review of the authorization to the court of competent jurisdiction. At least six days' notice must be given to the Minister before the date on which the application is presented.

The court may extend that time limit if the person demonstrates that it was impossible in fact for the person to act and that the application was made as soon as circumstances permitted.

The application shall be heard and decided by preference. The court may confirm, vacate or vary the authorization and make any order it considers expedient.

The judgment is without appeal.

2000, c. 36, s. 5; I.N. 2016-01-01 (NCCP).

17.1. In order to collect a debt owed by a person under a fiscal law, the Minister may acquire and dispose of any property of that person that the Minister is given a right to acquire in legal proceedings or under a court order or that is offered for sale.

1991, c. 67, s. 564.

17.2. Subject to section 17.2.1, every person who

(a) is not resident in Québec or would not, but for section 12 of the Act respecting the Québec sales tax (chapter T-0.1), be resident in Québec or does not have, in Québec, a permanent establishment within the meaning of paragraph 1 of the definition of "permanent establishment" in section 1 of that Act, and applies or is required to be registered for the purposes of that Act, the Tobacco Tax Act (chapter I-2) or the Fuel Tax Act (chapter T-1), or

(b) is not resident in Québec and applies for the issue of a permit under the Tobacco Tax Act or the Fuel Tax Act,

shall, at the request of the Minister, give and thereafter maintain security, of a value and in a form satisfactory to the Minister, that the person will pay or remit tax as required by any of those Acts.

1993, c. 79, s. 38; 1995, c. 63, s. 269; 1997, c. 3, s. 87; 1997, c. 85, s. 342; 1999, c. 65, s. 27; 2018, c. 18, s. 61.

17.2.1. A person registered or required to be registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1) shall, in applying for registration under Division I of Chapter VIII of that Title I, give and thereafter maintain the security provided for in section 17.2.

2018, c. 18, s. 62.

17.3. The Minister may require from any person, as a condition of issue or continuance in force of a registration certificate or permit issued under a fiscal law or of the person's registration under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1), security of the value he fixes, taking into account, where applicable, the amounts that the person is likely to deduct, withhold, collect, remit or pay under a fiscal law within six months of the date on which the security is required, or the amounts the person was required to deduct, withhold, collect, remit or pay under a fiscal law in respect of the six months preceding that date, if the person

(a) has been convicted of an offence against a fiscal law within the preceding five years or is a person one of whose directors or senior officers has been convicted of such an offence within the preceding five years;

(a.1) within the preceding five years, has been assessed a penalty provided for in any of sections 59.3, 59.3.1, 59.4, 59.5.3, 59.5.10 and 59.5.11 or in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3) or is a person one of whose directors or senior officers has been assessed such a penalty within the preceding five years;

(b) is controlled by a person who has been convicted of an offence against a fiscal law within the preceding five years, or is controlled by a person one of whose directors or senior officers has been convicted of such an offence within the preceding five years;

(b.0.1) has failed to pay an amount to the Minister that the person was required to pay to the Minister under section 24.0.1 or is a person one of whose directors or senior officers has failed to pay such an amount;

(b.1) is controlled by a person who has failed to pay to the Minister an amount that he was required to pay to him under section 1015 of the Taxation Act or under section 23, 24 or 24.0.1 or is controlled by a person one of whose directors or senior officers has failed to pay such an amount;

(c) is unable, by reason of his financial situation, to assume the obligations arising out of his business;

(d) fails to pay an amount to the Minister that he is required to pay to him under section 1015 of the Taxation Act or section 23 or 24;

(e) has not filed the return required under section 468 or 477.10 of the Act respecting the Québec sales tax or the report or form required under section 11.1 or 17.3 of the Tobacco Tax Act (chapter I-2), section 13 or 51.2 of the Fuel Tax Act (chapter T-1) or section 1015 of the Taxation Act;

(f) has held a registration certificate or permit issued under a fiscal law or has been registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax and the registration certificate, permit or registration has been revoked in the 24 months preceding the application;

(g) is a person one of whose directors or senior officers is or has been a director or senior officer of a corporation or a member of a partnership whose registration certificate or permit issued under a fiscal law or registration under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax has been revoked in the 24 months preceding the application;

(h) destroys, alters, mutilates or otherwise disposes of registers, supporting documents or other documents for the purpose of evading the payment or remittance of duties imposed by a fiscal law;

(i) makes, or assents to or acquiesces in the making of, false or deceptive entries, or omits or assents to or acquiesces in the omission to enter a material particular in registers or supporting documents;

(j) fails to keep registers or supporting documents in accordance with subsection 1 of section 34;

(k) fails to comply with a direction or order of the Minister under section 34 or 35;

(l) contravenes section 34.1 or 34.2;

(m) fails to preserve registers or supporting documents in accordance with sections 35.1 to 35.5; or

(n) contravenes any of sections 350.52 to 350.52.2, 350.60.4, 350.60.5, 350.60.8 and 350.62 of the Act respecting the Québec sales tax.

The Minister may also require the person who has held a registration certificate or permit or has been registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax, where the registration certificate, permit or registration has been revoked by reason of subparagraph *d* or *f* of the first paragraph of section 17.5 in the 24 months preceding the application, to remedy the failure referred to in those subparagraphs.

1993, c. 79, s. 38; 1995, c. 63, s. 270; 1997, c. 3, s. 88; 2000, c. 25, s. 3; 2006, c. 13, s. 229; 2009, c. 15, s. 462; 2010, c. 5, s. 197; 2015, c. 8, s. 140; 2017, c. 1, s. 2; 2018, c. 18, s. 63; 2018, c. 18, s. 54; 2023, c. 10, s. 1; 2024, c. 11, s. 1.



See subsection 2 of section 1 of the Act to give effect to fiscal measures announced in the Budget Speech delivered on 21 March 2023 and to certain other measures (2024, chapter 11) in regard to the date of application of the amendments provided for in subsection 1 of this section.

17.4. The Minister may, at any time, require additional security if, at that time, the value of the security furnished is less than the value that could be fixed at that time according to the terms and conditions provided in section 17.2 or 17.3.

1993, c. 79, s. 38; 1997, c. 3, s. 89.

17.4.1. The Minister may, when the public interest so requires, in particular to preserve tax revenues in their entirety, suspend, revoke or refuse to issue or renew a permit that a person must hold under a fiscal law.

2006, c. 7, s. 5.

17.5. The Minister may refuse to issue a registration certificate or permit under a fiscal law to a person or refuse to register a person under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1), suspend or revoke such a certificate, permit or registration or refuse to renew such a permit, where the person

(a) has been convicted of an offence against a fiscal law within the preceding five years or is a person one of whose directors or senior officers has been convicted of such an offence within the preceding five years;

(a.1) within the preceding five years, has been assessed a penalty provided for in any of sections 59.3, 59.3.1, 59.4, 59.5.3, 59.5.10 and 59.5.11 or in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3) or is a person one of whose directors or senior officers has been assessed such a penalty within the preceding five years;

(b) is controlled by a person who has been convicted of an offence against a fiscal law within the preceding five years, or is controlled by a person one of whose directors or senior officers has been convicted of such an offence within the preceding five years;

(b.0.1) has failed to pay an amount to the Minister that the person was required to pay to the Minister under section 24.0.1 or is a person one of whose directors or senior officers has failed to pay such an amount;

(b.1) is controlled by a person who has failed to pay to the Minister an amount that he was required to pay to him under section 1015 of the Taxation Act or under section 23, 24 or 24.0.1 or is controlled by a person one of whose directors or senior officers has failed to pay such an amount;

(c) is unable, by reason of his financial situation, to assume the obligations arising out of his business;

(d) fails to pay an amount to the Minister that he is required to pay to him under section 1015 of the Taxation Act or section 23 or 24;

(e) does not fulfil or ceases to fulfil the requirements for obtaining the registration certificate, for obtaining or renewing the permit or for registering under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax;

(f) has not filed the return required under section 468 or 477.10 of the Act respecting the Québec sales tax, the report or form required under section 11.1 or 17.3 of the Tobacco Tax Act (chapter I-2), section 13 or 51.2 of the Fuel Tax Act (chapter T-1) or section 1015 of the Taxation Act;

(g) has held a registration certificate or permit issued under a fiscal law or has been registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax and the registration certificate, permit or registration has been revoked in the 24 months preceding the application;

(h) is a person any of whose directors or senior officers is or has been a director or senior officer of a corporation or a member of a partnership whose registration certificate or permit issued under a fiscal law or registration under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax has been revoked in the 24 months preceding the application;

(i) has not started or has ceased the person's activities or the activity for which the permit was issued;

(j) destroys, alters, mutilates or otherwise disposes of registers, supporting documents or other documents for the purpose of evading the payment or remittance of duties imposed by a fiscal law;

(k) makes, or assents to or acquiesces in the making of, false or deceptive entries, or omits or assents to or acquiesces in the omission to enter a material particular in registers or supporting documents;

(l) fails to keep registers or supporting documents in accordance with subsection 1 of section 34;

(m) fails to comply with a direction or order of the Minister under section 34 or 35;

(n) contravenes section 34.1 or 34.2;

(o) fails to preserve registers or supporting documents in accordance with sections 35.1 to 35.5; or

(p) contravenes any of sections 350.52 to 350.52.2, 350.60.4, 350.60.5, 350.60.8 and 350.62 of the Act respecting the Québec sales tax.

However, in the cases described in subparagraphs *b* to *b.1*, *d* to *h* and *j* to *p* of the first paragraph, the Minister cannot suspend, revoke or refuse to issue the registration certificate, suspend or revoke registration under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax or refuse such registration unless the Minister required the security referred to in section 17.2, 17.3 or 17.4, as the case may be, from the person and the person failed to comply.

In addition, in the cases described in subparagraphs *b* to *c* and *j* to *p* of the first paragraph, the Minister cannot revoke the registration certificate or permit without having first suspended it. Furthermore, in the case described in section 17.6, the Minister cannot revoke the permit without having first suspended it.

1993, c. 79, s. 38; 1996, c. 31, s. 15; 1997, c. 3, s. 90; 1998, c. 16, s. 267; 1999, c. 65, s. 29; 2000, c. 25, s. 4; 2006, c. 13, s. 230; 2009, c. 15, s. 463; 2010, c. 5, s. 198; 2015, c. 8, s. 141; 2017, c. 1, s. 3; 2018, c. 18, s. 64; 2018, c. 18, s. 55; 2023, c. 10, s. 2; 2024, c. 11, s. 2.



See subsection 2 of section 2 of the Act to give effect to fiscal measures announced in the Budget Speech delivered on 21 March 2023 and to certain other measures (2024, chapter 11) in regard to the date of application of the amendments provided for in subsection 1 of this section.

17.5.1. The Minister may also suspend or revoke the registration certificate of or refuse to issue a registration certificate to any person who, at the time the person files an application for registration, is not dealing at arm's length, within the meaning of the Taxation Act (chapter I-3), with another person who carries on a similar commercial activity where the other person's registration certificate has been revoked or where the other person is under an injunction ordering the cessation of the activity, unless proof is given to the Minister that the person's commercial activity does not constitute a continuation of the other person's commercial activity.

1997, c. 14, s. 295; 1998, c. 16, s. 268.

17.6. The Minister may suspend, revoke or refuse to issue or renew a permit issued or applied for under the Tobacco Tax Act (chapter I-2) or the Fuel Tax Act (chapter T-1), or a certificate issued or applied for under section 492.2 of the Act respecting the Québec sales tax (chapter T-0.1) or section 26.1 of the Fuel Tax Act, where the person who applied for the permit or certificate or the holder of the permit or certificate, as the case may be, fails to comply with the requirements of this Act or, as the case may be, of the Tobacco Tax Act, the Act respecting the Québec sales tax or the Fuel Tax Act.

The Minister may also suspend, with regard to the retail sale of tobacco or the retail sale of fuel, a registration certificate issued under the Act respecting the Québec sales tax where the person concerned fails to comply with the requirements of this Act or, as the case may be, of the Tobacco Tax Act or the Fuel Tax Act.

1993, c. 79, s. 38; 1999, c. 65, s. 30; 2011, c. 34, s. 1; 2024, c. 11, s. 3.

17.7. A notice of non-renewal of a permit issued under a fiscal law must be notified to its holder by registered mail or be served by personal service within the 60 days preceding the date of expiry of the permit.

1993, c. 79, s. 38; 1998, c. 16, s. 299; I.N. 2016-01-01 (NCCP).

17.8. The suspension of a registration certificate or permit issued under a fiscal law, of a registration under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1) or of a certificate issued under section 492.2 of the Act respecting the Québec sales tax or section 26.1 of the Fuel Tax Act (chapter T-1) is effective from the date of notification of the decision to the holder. The decision must be notified by personal service or by registered mail.

A judge of the Court of Québec may authorize a mode of notification different from those provided for in the first paragraph.

1993, c. 79, s. 38; 1998, c. 16, s. 299; 2011, c. 34, s. 2; I.N. 2016-01-01 (NCCP); 2018, c. 18, s. 65; 2024, c. 11, s. 4.

17.9. The revocation of a registration certificate or permit issued under a fiscal law, of a registration under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1) or of a certificate issued under section 492.2 of the Act respecting the Québec sales tax or section 26.1 of the Fuel Tax Act (chapter T-1) is effective from the date of notification of the decision to the holder.

Notwithstanding the first paragraph, in the cases described in subparagraphs *b* to *c* and *j* to *p* of the first paragraph of section 17.5 and in the case described in section 17.6, revocation is effective only upon the expiry of 15 days from notification to the holder of the decision to suspend where the holder has not made representations within six days from receipt of the decision. Revocation is effected by operation of law.

In all cases, the decision to revoke shall be notified by personal service or by registered mail.

A judge of the Court of Québec may authorize a mode of notification different from those provided for in the third paragraph.

The holder shall return the registration certificate, permit or certificate to the Minister immediately after being notified.

1993, c. 79, s. 38; 1998, c. 16, s. 269; 2000, c. 25, s. 5; 2010, c. 5, s. 199; 2011, c. 34, s. 3; I.N. 2016-01-01 (NCCP); 2018, c. 18, s. 66; 2021, c. 14, s. 3; 2024, c. 11, s. 5.

17.9.1. On receiving notice from the Minister of Health and Social Services pursuant to section 60 of the Tobacco Control Act (chapter L-6.2), the Minister shall suspend, with regard to retail sales of tobacco in an establishment within the meaning of the Tobacco Tax Act (chapter I-2), the registration certificate issued to a person under the Act respecting the Québec sales tax (chapter T-0.1).

The suspension shall take effect on the lapse of 15 days from the date of notification of the notice of suspension. Notification of the notice may be effected by service by a peace officer or a bailiff, or by registered mail.

1998, c. 33, s. 65; I.N. 2016-01-01 (NCCP).

DIVISION II

AMOUNTS DEDUCTED, WITHHELD OR COLLECTED

18. No judicial recourse may be exercised against a person because the person has withheld, deducted or collected an amount which a fiscal law authorizes or orders the person to withhold, deduct or collect.

1972, c. 22, s. 18; 2011, c. 34, s. 4.

18.1. Where an amount is deducted or withheld in accordance with the terms of a fiscal law or the Act to facilitate the payment of support (chapter P-2.2), that amount is deemed to have been received by the beneficiary of the payment from which the said deduction or withholding was made.

1982, c. 56, s. 32; 1995, c. 18, s. 94.

19. (*Repealed*).

1972, c. 22, s. 19; 1997, c. 14, s. 296.

20. Every person who deducts, withholds or collects any amount under a fiscal law is deemed to hold it in trust for the State, separately from the person's patrimony and the person's own funds, for payment to the State in the manner and at the time provided under a fiscal law.

Where at any time an amount deemed by the first paragraph to be held by a person in trust for the State is not paid to the State in the manner and at the time provided under a fiscal law, an amount equal to the amount

thus deducted, withheld or collected is deemed, from the time the amount is deducted, withheld or collected, to be held in trust for the State, separately from the person's patrimony and the person's own funds, and to form a separate fund not forming part of the property of that person, whether or not the amount has in fact been held separately from that person's patrimony or that person's own funds.

However, the person may, when filing a return with the Minister under any of sections 468, 470 and 477.10 of the Act respecting the Québec sales tax (chapter T-0.1), withdraw from the total amount that the person is deemed by the first paragraph to hold in trust for the State, the amounts that the person is entitled to deduct and that the person has actually deducted in the calculation of the amount to be remitted.

1972, c. 22, s. 20; 1978, c. 25, s. 7; 1991, c. 67, s. 565; 1993, c. 79, s. 39; 1995, c. 49, s. 240; 1997, c. 3, s. 91; 1998, c. 16, s. 299; 2004, c. 4, s. 19; 2018, c. 18, s. 67.

21. Where an amount has been paid or remitted to the Minister by a person or on his behalf under a fiscal law other than the Taxation Act (chapter I-3), the Act respecting municipal taxation (chapter F-2.1) or the Mining Tax Act (chapter I-0.4) and no amount could be exacted from him under such law, when such amount exceeds the duties that he was bound to pay or when he is entitled to a refund of all or part of such amount, the Minister shall, if the person has never been assessed in respect of such amount, repay him the amount to which he is entitled if he makes an application therefor within the time limit and according to the modalities prescribed in the fiscal law or the regulations thereunder or, failing such time limit and modalities, by sending a written application to the Minister by registered mail within four years from the date of payment.

This section does not apply in respect of

(1) an amount that a person has paid as tax under the Act respecting the Québec sales tax (chapter T-0.1) in respect of the supply by way of sale of a motor vehicle the person received solely for the purpose of again making a supply of it by way of sale, otherwise than by way of gift, or by way of lease under an agreement under which continuous possession or use of the vehicle is provided to a person for a period of at least one year;

(2) an amount of tax provided for in section 16 of the Act respecting the Québec sales tax that a person has paid, in respect of a motor vehicle the supply of which was received by the person by way of retail sale, to the registrant who made the supply to the person in circumstances where the amount was not payable by the person under section 422 of that Act; or

(3) an amount that a person registered under Division I of Chapter VIII of Title I of the Act respecting the Québec sales tax has paid as or on account of tax under that Act in respect of a supply made by a person registered under Division II of Chapter VIII.1 of that Title I.

1972, c. 22, s. 21; 1982, c. 38, s. 22; 1985, c. 25, s. 169; 1991, c. 67, s. 566; 1998, c. 16, s. 299; 2001, c. 51, s. 233; 2010, c. 31, s. 146; 2015, c. 8, s. 35; 2018, c. 18, s. 68.

21.0.1. Where a person has paid sums in relation to the payment of an amount in dispute referred to in section 12.0.3, the person may apply in writing for the repayment of the portion of the sums paid in relation to the amount in dispute

(a) after 120 days have elapsed following the sending of the notice of objection and no decision under section 93.1.6 has been sent by the Minister; or

(b) if the person files a contestation in accordance with Chapter III.2 or Chapter IV or makes an appeal.

The repayment is limited to one-half of the amount in dispute where

(a) the person referred to in the first paragraph is a large corporation; or

(b) the amount in dispute is in respect of an amount that was deducted under any of sections 710 and 752.0.10.6 to 752.0.10.6.2 of the Taxation Act (chapter I-3) and that was claimed in respect of a tax shelter, within the meaning assigned to that expression by section 1079.1 of that Act.

The Minister must make the repayment with all due dispatch.

Sections 1052 and 1053 of the Taxation Act, with the necessary modifications, apply to the repayment.

2000, c. 36, s. 6; 2015, c. 24, s. 4; I.N. 2016-01-01 (NCCP); 2020, c. 12, s. 87; 2021, c. 36, s. 21.

21.1. A person having made an application for a refund under section 21 and having received no response from the Minister may, at any time after the expiry of 180 days following the day of mailing of the application, send a notice of objection in respect of the application and Chapters III.1 and III.2 apply, with the necessary modifications.

1982, c. 38, s. 22; 1985, c. 25, s. 170; 1991, c. 67, s. 566; 1993, c. 16, s. 359; 1995, c. 36, s. 10; 1995, c. 63, s. 279; 1997, c. 85, s. 343.

22. (*Repealed*).

1972, c. 22, s. 22; 1972, c. 26, s. 108; 1976, c. 27, s. 11; 1978, c. 70, s. 15; 1983, c. 49, s. 36.

23. Every person who does not collect a duty that he was bound to collect as a mandatary of the Minister or does not withhold a duty that he was bound to withhold, under a fiscal law or a regulation made under such a law, shall become a debtor of the State for the amount of that duty, with the exception of the withholding provided for in section 1015 of the Taxation Act (chapter I-3), unless the withholding concerns a duty that a person was required to withhold from an amount paid to another person who is not resident in Canada for services performed in Québec.

However, a person who does not make the withholding provided for in the said section 1015 shall pay interest on such amount as though the first paragraph were applicable. The interest shall cease to accrue on or before 30 April of the year following the year in which the withholding should have been made.

For the purposes of the first paragraph, a person is deemed to be resident in Canada if the person is deemed to be resident in Québec by reason of paragraphs *b* to *g* of section 8 of the Taxation Act.

Where a person pays an amount under the first paragraph as a duty that was required to be withheld pursuant to section 1015 of the Taxation Act, the person may recover that amount from the person in respect of whom the amount was required to be withheld, by bringing an action in a court of competent jurisdiction or by withholding from any amount payable or creditable to that person the equivalent of the amount so paid.

For the purposes of this section, the withholding a person is required to make because of section 37.21 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is deemed to be a withholding provided for in section 1015 of the Taxation Act.

1972, c. 22, s. 23; 1996, c. 31, s. 16; 1997, c. 85, s. 344; 1999, c. 83, s. 279; 2015, c. 21, s. 3.

24. Every person who deducts, withholds or collects an amount under a fiscal law is bound to pay to the Minister, at the date fixed by such law, or in accordance with the provision for such payment, an amount equal to that which the person must remit under the said Act.

The same obligation exists in respect of any amount that a person, whether in good faith or in bad faith, deducts, withholds or collects, believing or claiming that he is acting under a fiscal law.

1972, c. 22, s. 24; 1978, c. 25, s. 8; 1983, c. 49, s. 37; 1991, c. 67, s. 567; 1997, c. 14, s. 297.

24.0.1. Where a corporation has omitted to remit to the Minister an amount referred to in section 24 or to deduct, withhold or collect an amount that it was required to deduct, withhold or collect under a fiscal law, or

to pay its employer's contribution under the Act respecting the Québec Pension Plan (chapter R-9), the Act respecting parental insurance (chapter A-29.011), the Act respecting labour standards (chapter N-1.1), the Act to promote workforce skills development and recognition (chapter D-8.3) or the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), its directors in office on the date of the omission shall become solidary debtors with the corporation for that amount and for interest and penalties related thereto in the following cases:

(a) where the notice of execution of a seizure of movable property in respect of the corporation is returned unfulfilled in whole or in part following a judgment rendered under section 13;

(b) where the corporation is subject to a winding-up order or becomes bankrupt within the meaning of the Bankruptcy and Insolvency Act (R.S.C. 1985, c. B-3) and where a claim is filed;

(c) where the corporation has instituted proceedings for its liquidation or dissolution, or where it has been dissolved.

In addition, if a corporation has obtained an amount as a refund of the net tax or specified net tax under the Act respecting the Québec sales tax (chapter T-0.1) without being entitled to the amount and the corporation has omitted to remit the amount to the Minister, its directors in office on the date on which it obtained the refund become solidary debtors with the corporation for that amount and for the related interest and penalties in the cases described in the first paragraph.

Sections 1005 to 1014, 1051 and 1052 of the Taxation Act (chapter I-3) apply, with the necessary modifications.

1986, c. 16, s. 1; 1992, c. 1, s. 214; 1991, c. 67, s. 568; 1994, c. 46, s. 11; 1995, c. 1, s. 204, s. 362; 1995, c. 49, s. 241; 1995, c. 63, s. 279; 1997, c. 14, s. 298; 1997, c. 85, s. 361; 1999, c. 89, s. 53; 2004, c. 4, s. 20; 2001, c. 9, s. 132; 2007, c. 3, s. 68; 2007, c. 12, s. 307; 2010, c. 31, s. 99; I.N. 2016-01-01 (NCCP); 2018, c. 18, s. 69.

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.

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.

1986, c. 16, s. 1.

24.0.3. Where a person is vested with the power to authorize or cause a payment to be made for another person of an amount that is subject to deduction at source under section 1015 of the Taxation Act (chapter I-3) and agrees to or causes the amount to be paid, allocated, granted or awarded by or on behalf of the other person, the person is solidarily liable with the other person for any sum required to be deducted or withheld from that amount under the Taxation Act, the Act respecting the Québec Pension Plan (chapter R-9), the Act respecting parental insurance (chapter A-29.011) or the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5).

1997, c. 31, s. 145; 2001, c. 9, s. 133; 2015, c. 21, s. 4.

24.1. Where a person transfers a debt including an amount of duties which must be but are not paid to the Minister in accordance with a fiscal law, the transferee is substituted for the transferor and becomes debtor to the Minister for such amount and, as the case may be, for the penalties and interest.

As such, he shall pay the sums due under the first paragraph to the Minister on behalf of the transferor, under the same terms and conditions and within the same delays as those the latter would have been bound to observe had the said transfer not occurred. However, in the case of a debt arising prior to the transfer, such

terms and conditions begin to apply and such delays begin to run, with regard to the transferee, from the date of the transfer.

Sections 1005 to 1014, 1051 and 1052 of the Taxation Act (chapter I-3) apply with the necessary modifications.

1978, c. 25, s. 9; 1980, c. 11, s. 68; 1995, c. 1, s. 362; 1995, c. 63, s. 279; 1997, c. 85, s. 345.

25. The Minister may determine or redetermine the amount of the duties, interest and penalties owed by a person under a fiscal law as well as the amount of the refund to which a person is entitled under a fiscal law and send a notice of assessment to him in this regard.

However, no such assessment may be made

(a) more than four years after the later of

i. the date on which the duties should have been paid, and

ii. the date on which the return was filed; or

(b) more than four years after the application for a refund was filed.

This section does not apply in respect of a repayment referred to in section 21.0.1.

1972, c. 22, s. 25; 1974, c. 17, s. 4; 1983, c. 49, s. 38; 1991, c. 67, s. 569; 1996, c. 31, s. 17; 2000, c. 36, s. 7.

25.1. Notwithstanding section 25, the Minister may determine or redetermine the amount of the duties, refunds, interest and penalties and send a notice of assessment in this regard at any time, if

(a) the facts have been falsely represented through carelessness or voluntary omission or if fraud has been committed in rendering an account, in filing a return, an application for a refund or a report or in supplying information under a fiscal law, or if no account has been rendered or no return, application for a refund or report filed or no information supplied under a fiscal law; or

(b) a waiver has been sent to the Minister on the prescribed form.

1991, c. 67, s. 569; 1998, c. 16, s. 270; I.N. 2016-10-01.

25.1.1. Notwithstanding section 25, the Minister may, following an assessment determined under the Act respecting the Québec sales tax (chapter T-0.1) or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) in respect of a period, determine or redetermine the amount of the duties, refunds, interest and penalties of any other period for the sole purpose of correlating the two periods.

1995, c. 1, s. 205; 2021, c. 15, s. 21.

25.1.2. Subject to the second paragraph, where a formal demand relating to an amount that may be owed by a particular person under a fiscal law or to a refund to which the particular person may be entitled under such a law has been notified in accordance with the second paragraph of section 39 to a person regarding the filing of information, additional information or documents, the time limit described in the second paragraph of section 25, that applies in respect of the particular person, is suspended for the period that begins on the day the formal demand is notified and ends on the day the formal demand or the order provided for in section 39.2 is complied with or, in the case of contestation, the day on which a final judgment is rendered in relation to the formal demand or the order and on which, if applicable, the information, additional information or documents, as the case may be, are filed in accordance with the formal demand or the order.

Where the formal demand referred to in the first paragraph relates to an amount that may be owed by a particular person under the Act respecting the Québec sales tax (chapter T-0.1) or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), or to a refund to which the particular person may be entitled under that Act or because of the application of that section, the period during which the time limit described in the second paragraph of section 25 is suspended begins on the day an application for judicial review is presented before the Superior Court in relation to the formal demand, where the formal demand is notified to the particular person in accordance with the second paragraph of section 39, or, where the Minister made, in accordance with section 39.2, an application to a judge of the Court of Québec to issue an order, in relation to the formal demand, the day on which the particular person contests the application for an order, and ends on the day on which a final judgment is rendered in relation to the formal demand or the order and on which, if applicable, the information, additional information or documents, as the case may be, are filed in accordance with the formal demand or the order.

2019, c. 14, s. 1; 2020, c. 16, s. 1; 2021, c. 15, s. 22; 2021, c. 36, s. 1.

25.2. For the purposes of paragraph *a* of section 25.1, where a reassessment is made after the expiry of the time limit provided for in the second paragraph of section 25, the Minister shall not consider any amount other than an amount the omission or the inclusion of which results, unless the contrary is established by the person, from a false representation of the facts through carelessness or voluntary omission or from fraud committed by the person in rendering an account, in filing a return, an application for a refund or a report or in supplying information prescribed by a fiscal law.

1991, c. 67, s. 569; 1993, c. 16, s. 360; 1996, c. 31, s. 18.

25.3. Where the Minister would be entitled, by virtue only of a waiver contemplated in paragraph *b* of section 25.1, to redetermine the amount of the duties, refunds, interest and penalties under a fiscal law, he may not make such a redetermination after the day that is six months after the date on which a notice of revocation of the waiver is filed with the Minister in prescribed form and in duplicate, by registered mail.

1991, c. 67, s. 569; 1998, c. 16, s. 299; 2010, c. 31, s. 100; 2021, c. 14, s. 4.

25.4. *(Repealed).*

1991, c. 67, s. 569; 2000, c. 25, s. 6.

26. *(Repealed).*

1972, c. 22, s. 26; 1978, c. 25, s. 10; 1997, c. 3, s. 93.

27. The receipt of the Minister for an amount deducted or withheld under a fiscal law or the regulations made under such a law shall be a good and sufficient discharge of the obligation of any debtor to his creditor in that respect up to the amount that the Minister has attested to have received.

1972, c. 22, s. 27.

DIVISION II.1

PAYMENT TO THE MINISTER

1995, c. 1, s. 206.

27.0.1. Where a notice of assessment is sent to a person, the duties, interest and penalties mentioned in the notice and still outstanding are payable without delay to the Minister upon the sending of the notice even if the assessment is the subject of an objection, a contestation filed in accordance with Chapter III.2 or Chapter IV or an appeal.

1995, c. 1, s. 206; 1997, c. 14, s. 299; 2001, c. 52, s. 6; 2004, c. 4, s. 21; 2004, c. 21, s. 508; 2005, c. 1, s. 309; 2020, c. 12, s. 88.

27.0.2. *(Repealed).*

1995, c. 1, s. 206; 2001, c. 52, s. 7; 2004, c. 21, s. 509.

27.1. Every amount or negotiable instrument remitted to the Minister as payment under a fiscal law or a regulation under a fiscal law is presumed to have been received by the Minister on the date stamped by an employee of the Agency on the form relating to the payment.

Similarly, every amount or negotiable instrument remitted to a financial institution as payment under a fiscal law or a regulation under a fiscal law is presumed to have been received by the Minister on the date it was so remitted.

1988, c. 4, s. 154; 1995, c. 1, s. 207; 2010, c. 31, s. 146.

27.1.1. Every remittance as payment under a fiscal law or a regulation under a fiscal law made by means of a credit card honoured by the Minister is presumed to have been received by the Minister on the date stamped by an employee of the Agency on the form relating to the payment.

1999, c. 65, s. 33; 2010, c. 31, s. 146.

27.2. Every person who is required under the Act respecting the Québec sales tax (chapter T-0.1), except Title IV thereof, to remit or pay an amount to the Minister shall, where the amount is \$50,000 or more, make the remittance or payment to the account of the Minister at a financial institution in the same manner and within the same time limits as those prescribed in the said Act.

The first paragraph does not apply where the person is registered under Division II of Chapter VIII.1 of Title I of the said Act or where another person is required under the said Act to collect that amount.

1995, c. 1, s. 208; 2018, c. 18, s. 70.

DIVISION II.2

PRESCRIPTION

1996, c. 81, s. 1.

27.3. The recovery of an amount owed under a fiscal law is prescribed by 10 years from the day on which the notice of assessment is sent or, in the case of charges or fees, from the time the charges or fees are applied. However, where that amount is owed under section 1029.8.61.34 of the Taxation Act (chapter I-3), prescription runs from the date of the formal notice provided for in that section.

In addition to the other cases of suspension provided for by law, prescription is suspended for the period during which

- (a) the Minister cannot recover an unpaid amount by reason of section 12.0.3;
- (b) the Minister has a security in guarantee of the payment of the debt; or
- (c) the person is not resident in Québec.

In addition to the other cases of interruption provided for by law, the prescription is interrupted where

- (a) the Minister takes a measure under any of sections 15, 15.2, 15.3, 31.1.1 and 39; or

(b) the Minister made an assessment, under any of sections 14, 14.5 and 24.0.1 or under sections 1029.8.61.46 and 1035 of the Taxation Act, in respect of another person concerning the debt.

1996, c. 81, s. 1; 2000, c. 36, s. 8; 2004, c. 21, s. 510; 2005, c. 1, s. 310; 2022, c. 23, s. 1.

DIVISION III

INTEREST

28. Notwithstanding any inconsistent provision, a debt owed to the State, including interest and penalties, by any person under a fiscal law bears interest at the rate determined according to the rules provided by regulation.

Any refund due by the Minister under a fiscal law shall also bear interest, for each quarter of a calendar year, at the rate in effect on the first day of the third month of the previous quarter in relation to the latest issue of Québec savings bonds.

The interest rate that applies to a refund provided for in the second paragraph, for a quarter, shall be published in the *Gazette officielle du Québec*.

1972, c. 22, s. 28; 1982, c. 38, s. 23; 1989, c. 5, s. 250; 1992, c. 1, s. 215; 1991, c. 67, s. 570; 1995, c. 36, s. 11; 1998, c. 16, s. 299; 2001, c. 51, s. 234.



The rate of interest on debts owed to the State, determined according to section 28R2 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is 10% for the quarter beginning on 1 October 2024 and ending on 31 December 2024. (2024) 156 G.O. 1 (French), 508.

The rate of interest on refunds owed by the Minister of Revenue, determined according to this section, is 4.75% for the quarter beginning on 1 October 2024 and ending on 31 December 2024. (2024) 156 G.O. 1 (French), 508.

28.0.1. Where a person avails himself of the provisions of the Code of Civil Procedure (chapter C-25.01) which relate to voluntary deposit, interest shall be computed at the rate provided for in article 774 of that Code.

1996, c. 31, s. 19; I.N. 2016-01-01 (NCCP).

28.1. Where a fiscal law or a regulation made under such a law provides for the payment of interest, that interest is capitalized daily.

1982, c. 38, s. 23.

28.2. For the purpose of determining the interest payable, if a person pays to the Minister or to a financial institution all or part of the amount that the person is required to pay following a notice of assessment, a notice of determination or a notice sent by the Minister under section 1029.8.61.43 of the Taxation Act (chapter I-3), the date of the payment is deemed to be the day of sending of the notice of assessment, of the notice of determination or of the notice of the Minister provided for in section 1029.8.61.43 of the Taxation Act if the payment is made within the time limit determined by the Minister and mentioned in the notice of assessment, in the notice of determination or in the notice of the Minister.

The same applies in the case of payment made by remitting to the Minister a negotiable instrument that becomes due within that prescribed time.

1983, c. 49, s. 39; 1990, c. 58, s. 2; 1995, c. 1, s. 209; 2004, c. 4, s. 22; 2004, c. 21, s. 511; 2005, c. 1, s. 311; 2011, c. 1, s. 112.

29. Any interest payable upon a refund made by the Minister by reason of the application of a fiscal law debited from the Tax Administration Fund.

1972, c. 22, s. 29; 2011, c. 18, s. 87, s. 321; 2011, c. 18, s. 87.

30. The interest payable on a refund under a fiscal law or on the amount of such a refund allocated in accordance with section 31 to a payment that the person to whom the refund is owing must make under a fiscal law, is computed for the period ending on the date the amount is refunded or allocated and commencing on the earliest of,

- (a) in the case of an application for a refund, the 46th day after the Minister receives the application;
- (b) in the case of a refund, without an application, determined by the Minister, on the date of the notice sent in that regard; and
- (c) in the case of a refund of duties, interest or penalties paid following a notice of assessment, the day on which the duties, interest or penalties were paid.

However, no interest is payable if the amount thereof is less than \$1.

1972, c. 22, s. 30; 1981, c. 12, s. 22; 1981, c. 24, s. 17; 1982, c. 38, s. 24; 1989, c. 5, s. 251; 1991, c. 8, s. 106; 1992, c. 1, s. 216; 1992, c. 31, s. 14; 2001, c. 52, s. 8.

DIVISION IV

ALLOCATIONS AND REFUNDS

2011, c. 6, s. 3.

30.0.1. If a payment is allocated to an amount that is or may become payable by a person under a fiscal law, the Minister may, on the written request of the person, allocate all or part of the payment to another amount that is or may become payable under such a law and, if applicable, the following rules apply:

- (a) the second allocation is deemed to have been made at the same time as that of the first allocation;
- (b) the first allocation is deemed not to have been made to the extent of all or part of the payment that is used for the second allocation; and
- (c) the payment is deemed not to have been made in respect of the amount that was or could have become payable by the person to the extent of all or part of the payment that is used for the second allocation.

2011, c. 6, s. 4.

30.1. The Minister may withhold any amount that he is required to repay to a person if the person has not, at the time the amount is to be repaid, filed all the returns and reports that he was bound to file under a fiscal law or a regulation made under such a law.

Similarly, the Minister may require a public body referred to in section 31.1.4 or its paying agency to withhold any amount payable to a person if the latter has not, at the time the amount is to be paid, filed all the returns and reports that he was bound to file under a fiscal law or a regulation made under such a law.

The withholding of such an amount remains valid and binding until the Minister, after examining the statements or returns, has determined whether or not the person owes an amount under a fiscal law.

1991, c. 67, s. 572; 1993, c. 79, s. 40; 1995, c. 63, s. 271.

30.2. Notwithstanding any contrary provision of this Act or another Act, where a refund or amount payable or about to become payable has been withheld under section 30.1, no interest is payable on such sum for the period during which the withholding thereof is valid and binding.

1993, c. 79, s. 40.

30.3. If a person becomes bankrupt within the meaning of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) or files a proposal or notice of intention to file such a proposal under that Act or if an order is made in respect of the person in accordance with the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36), the following rules apply:

(a) any refund applied for by the person following the filing of a return or an application, for a reporting period or for a taxation year ending on or before the date of bankruptcy, the date of filing of the proposal or notice of intention to file such a proposal or the date on which the order is made, as the case may be, is equal to zero; and

(b) no refund or amount to which the person would have been entitled had the person applied therefor for a period or a taxation year ending on or before the date of bankruptcy, the date of filing of the proposal or notice of intention to file such a proposal or the date on which the order is made, as the case may be, may be applied for in a return filed for a period or a taxation year ending after that date.

The first paragraph does not apply where, on the day on which the refund or the amount is applied for, the returns and reports to be filed under a fiscal law for the periods or taxation years of the person ending on or before the date of bankruptcy, the date of filing of the proposal or notice of intention to file such a proposal or the date on which the order is made, as the case may be, or in respect of any acquisition of immovables during those periods, were filed and where an amount equal to the amounts payable before that date by the person for those periods or taxation years was paid.

This section also applies, with the necessary modifications, to the refund that may be allocated to the payment of an amount owing under an Act covered by a regulation made under the second paragraph of section 31.

1995, c. 63, s. 272; 1997, c. 14, s. 300; 1998, c. 16, s. 271; 2006, c. 13, s. 231.

30.4. Notwithstanding any inconsistent provision, where a person required to deduct, withhold, collect or pay an amount under a fiscal law files or has filed a proposal or notice of intention to file such a proposal pursuant to the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3), the Minister may issue an order to change any remittance, payment or reporting period otherwise provided for by a fiscal law in respect of an amount which the person is required to deduct, withhold, collect or pay, and determine any incidental terms and conditions.

The order shall be communicated to the person by means of a notice notified by registered mail and shall be valid for a period not exceeding that of the proposal.

Such an order may be amended or cancelled at any time.

1997, c. 14, s. 301; 1998, c. 16, s. 299; I.N. 2016-01-01 (NCCP).

30.5. Before making an assessment in respect of an amount for which a person is liable under the Act respecting the Québec sales tax (chapter T-0.1), the Minister shall, where the Minister determines that a person is entitled under that Act to a refund on the day on which the person became liable for that amount, allocate the refund to that amount, and a claim for the refund is in such case deemed to have been made on the day on which the person became liable for that amount.

The first paragraph does not apply where

(a) a claim was made and not refused in respect of the refund before the day on which the Minister made the assessment;

(b) on the day on which the Minister makes the assessment, the person is not entitled to the refund, whether the time for making the claim has expired or not; or

(c) the person waives application of this section.

1997, c. 85, s. 346.

30.6. Where the Minister determines a refund pursuant to the Act respecting the Québec sales tax (chapter T-0.1), the Minister must, after proceeding with the allocation under section 30.5, where applicable, allocate the remainder to the payment of an amount in respect of which that person was liable under that Act on or before the day on which the person became liable for the amount referred to in section 30.5 or, in the case of a refund in relation to the determination of net tax or specified net tax and if no assessment referred to in section 30.5 has been made, on or before the day on which the return pertaining to that net tax or specified net tax was required to be filed. The claim for the refund in such case is deemed to have been made at that time.

After the allocation referred to in the first paragraph has been proceeded with, the remainder and the interest shall be allocated to the payment of an amount for which the person became liable under the Act respecting the Québec sales tax after the day referred to in the first paragraph unless, on the day on which the person became liable for the amount, the time for making a claim has expired.

For the purposes of the second paragraph, the time limit for claiming a rebate under section 400 of the Act respecting the Québec sales tax is deemed to be four years and, in the case of a refund under section 431 of that Act, the time limit for claiming that refund is deemed, in respect of a determined person, to be the time limit referred to in paragraphs 2 and 3 of that section.

After the allocation referred to in the second paragraph has been proceeded with, the remainder and the interest shall, subject to section 30.1, be allocated pursuant to section 31 or refunded to the person unless, on the day on which the refund is determined, the time for claiming the refund has expired.

For the purposes of the second and fourth paragraphs, interest on a refund is computed as if the refund had been claimed

(a) in the case of a refund in relation to the determination of net tax, on the day on which the net tax return was filed or the day on which the amount giving entitlement to the refund was paid, whichever day is later; and

(b) in the other cases, the day on which the person became liable for an amount under section 30.5.

This section does not apply where

(a) the assessment referred to in section 30.5 was made in the circumstances described in paragraph *a* of section 25.1; or

(b) the person waives application of this section.

1997, c. 85, s. 346; 2018, c. 18, s. 71.

30.7. Sections 30.5 and 30.6 apply, with the necessary modifications, in order to make an assessment in respect of an amount for which a person is liable under section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) or to determine a refund because of the application of that section 288, as the case may be.

2021, c. 15, s. 23.

31. When a person entitled to a refund by reason of the application of a fiscal law is also a debtor under such a law or about to become so, the Minister may apply such refund to the payment of the debt of that person, up to the amount of such debt, and give him notice of it.

The Government may, after obtaining the opinion of the Commission d'accès à l'information, make regulations to determine that a refund owing to a person by reason of the application of a fiscal law may also be allocated to the payment of any amount for which that person is in debt to the State under an Act other than a fiscal law.

In such a case, the Minister shall

- (a) first, make, where necessary, the allocation provided for under the first paragraph,
- (b) then, inform the minister or the body responsible for the carrying out or administration of the Act referred to in the regulation of the amount allocated to the debt existing under that Act;
- (c) pay the balance of the refund to the person entitled thereto, and
- (d) send to that person, whether or not any amount is paid to him, a notice containing a detailed account of the sums allocated.

A regulation under the second paragraph may prescribe terms and conditions for the allocation operations provided for in that paragraph, including the method for providing the necessary information to the Agency and the order in which the allocations of the amounts referred to in subparagraph *b* of the third paragraph must be made.

At the request of the Minister or a person authorized specifically by the Minister for that purpose, the information may be provided by the transfer of information files.

Subject to the third paragraph, where a person referred to in section 17.2 fails to comply with a request for security made by the Minister under section 17.2 or 17.4 or fails to maintain such security, the Minister may allocate any amount that the Minister is required to repay to that person pursuant to a fiscal law, to stand in lieu of security, up to the difference between the total amount of security required under sections 17.2 and 17.4 and the amount of security given and maintained under those sections, and give the person notice of it.

Where the Minister, by error or on the basis of inaccurate or incomplete information, has allocated to the payment of the person's debt or to stand in lieu of security an amount greater than that which the Minister should have allocated, the excess amount is deemed, from the allocation, to have reduced the person's debt or, as the case may be, to stand in lieu of security.

1972, c. 22, s. 31; 1981, c. 12, s. 23; 1981, c. 24, s. 18; 1985, c. 25, s. 171; 1997, c. 85, s. 347; 1998, c. 16, s. 272; 1999, c. 65, s. 34; 2002, c. 5, s. 4; 2005, c. 2, s. 2; 2010, c. 31, s. 101.

31.1. The Minister, after proceeding with the allocation provided for in section 31, where applicable, may apply the remainder of the refund to which a person is entitled under the Act respecting the Québec sales tax (chapter T-0.1) to the payment of a debt owed by the person under an Act of the Parliament of Canada administered and carried out by the Minister in accordance with an agreement entered into under section 9.0.1.

The refund to which a person is entitled under the Act respecting the Québec sales tax may, following an allocation in accordance with section 31, where applicable, be applied, in accordance with the agreement entered into under section 9.0.1.1, to the payment of a debt owed by the person under Part IX of the Excise Tax Act (R.S.C. 1985, c. E-15).

1991, c. 67, s. 573; 2012, c. 28, s. 5.

31.1.0.1. The Minister may, in accordance with the terms and conditions provided for in the second paragraph and after proceeding with the allocation under sections 31 and 31.1, if applicable, allocate an amount that the Minister must refund to a person under a fiscal law to stand in lieu of the guarantee that the person failed to furnish under section 232.4 or 232.7 of the Mining Act (chapter M-13.1), up to the difference between the total amount of the required guarantees and the amount of the guarantees furnished under sections 232.4 and 232.7.

The Government may, after obtaining the opinion of the Commission d'accès à l'information, make regulations to determine the terms and conditions for the operations of the allocation provided for in the first paragraph, the information necessary for that allocation and the terms and conditions respecting communication of that information.

At the request of the Minister or a person expressly authorized by the Minister for that purpose, the information may be provided by the transfer of information files.

Where the Minister, by error or on the basis of inaccurate or incomplete information, has allocated to stand in lieu of the guarantee referred to in the first paragraph an amount greater than that which the Minister should have allocated, the excess amount is deemed, from the allocation, to stand in lieu of the guarantee.

2017, c. 29, s. 1.

31.1.1. Where a person owing an amount exigible under a fiscal law is also the creditor or beneficiary of an amount payable by a public body as defined in section 31.1.4, the Minister may allocate all or part of such amount to the payment of the debt of that person, up to the total of the debt.

To that end, the Minister may require the payer or his agent to send to him all or part of the amount payable. Such a requirement remains valid and binding in respect of any other amount to be paid to that person by the payer or his agent until the debt of the person is extinguished.

1993, c. 79, s. 41.

31.1.2. For the purposes of the second paragraph of section 30.1 and section 31.1.1, where an amount is to be paid by a public body, the body or its agent must inform the Minister thereof in accordance with the terms and conditions prescribed under section 31.1.5.

1993, c. 79, s. 41; 1995, c. 63, s. 273; 1996, c. 33, s. 1.

31.1.3. The second paragraph of section 30.1 and section 31.1.1 do not apply in respect of an amount or part of an amount which is exempt from seizure, which constitutes an indemnity or the reimbursement of an insured service or of any other charge pertaining to an indemnity or which belongs to a class of payments determined by the Government under section 35 of the Financial Administration Act (chapter A-6.001).

1993, c. 79, s. 41; 1995, c. 63, s. 273; 1996, c. 12, s. 17; 1997, c. 3, s. 94; 1997, c. 14, s. 302; 2000, c. 15, s. 134.

31.1.4. For the purposes of the second paragraph of section 30.1 and section 31.1.1, the term "public bodies" includes the Government and its departments, the general and vocational colleges, the school service centres, the school boards, the Comité de gestion de la taxe scolaire de l'île de Montréal, Santé Québec and the public institutions and health and social services agencies within the meaning of the Act respecting health services and social services (chapter S-4.2).

Public bodies also include bodies, including the persons designated by the National Assembly, listed in the additional notes accompanying the financial statements of the Government published yearly under the Financial Administration Act (chapter A-6.001), but do not include bodies carrying on trust activities and government businesses or bodies with share capital, with respect to amounts paid to persons other than their employees or suppliers of goods or services.

Notwithstanding the second paragraph, the Société québécoise des infrastructures is a public body.

1993, c. 79, s. 41; 1995, c. 63, s. 273; 2000, c. 15, s. 163; 2002, c. 75, s. 33; 2004, c. 4, s. 23; 2005, c. 32, s. 308; 2013, c. 23, s. 164; 2020, c. 1, s. 309; 2023, c. 34, s. 886.

31.1.5. The Government may, after obtaining the opinion of the Commission d'accès à l'information, make regulations to determine the terms and conditions governing the application of the second paragraph of section 30.1 and section 31.1.1, the information required under section 31.1.2 and the terms and conditions respecting communication of that information.

At the request of the Minister, the information may be provided by the transfer of information files.

1993, c. 79, s. 41; 1995, c. 63, s. 273; 2005, c. 2, s. 3; 2010, c. 31, s. 102.

31.1.6. The name of the department or body having transferred a file in accordance with any of sections 31, 31.1.0.1 and 31.1.5, the intervals at which such a file is to be transferred and the use for which the information is intended are recorded. Any person who applies therefor shall be given access to such record.

2005, c. 2, s. 4; 2010, c. 31, s. 103; 2017, c. 29, s. 2.

31.1.7. *(Repealed).*

2005, c. 2, s. 4; 2017, c. 29, s. 3; 2021, c. 25, s. 75.

32. Where the Minister, by error or on the basis of inaccurate or incomplete information, has refunded to a person or allocated to a person's account an amount greater than that which should have been refunded or allocated, the excess amount is exigible from the date on which it was paid or allocated by the Minister, and the Minister may, within four years following the day on which the Minister refunded or allocated such excess amount, assess the person for that amount. The Minister may also assess, within that time, another person who obtained the amount without being entitled to it.

The assessments may be issued at any time if the amount was obtained by false representation of the facts through voluntary omission or if fraud was committed.

1972, c. 22, s. 32; 1982, c. 56, s. 33; 1983, c. 20, s. 10; 1985, c. 25, s. 172; 1995, c. 36, s. 12; 2004, c. 4, s. 24.

32.1. Where interest was paid on an amount in dispute that was refunded pursuant to section 21.0.1 and it is subsequently established that a person is required to pay all or a part of the amount refunded, the interest on that amount owed by the person is payable from the date on which it was paid or allocated by the Minister, and the Minister may at any time assess the person in respect of such interest.

2000, c. 36, s. 9.

33. Every amount owing by the State in respect of a fiscal law as a refund is inalienable and unseizable.

However, the refund or right to a refund of an amount owing by the State by reason of the application of a fiscal law may be alienated to a person other than the person who is entitled to the refund or who may exercise the right if provision is expressly made therefor in the fiscal law and the alienation is made in accordance with that law.

Notwithstanding the first paragraph, the Minister may authorize a person to transfer a refund to the person who, at the end of the taxation year for which the person claims the refund, was that person's spouse.

1972, c. 22, s. 33; 1991, c. 67, s. 574; 1997, c. 85, s. 348; 1998, c. 16, s. 299.

33.1. *(Repealed).*

1982, c. 38, s. 25; 1997, c. 3, s. 95.

DIVISION V

REGISTERS AND SUPPORTING DOCUMENTS

2000, c. 25, s. 7.

34. (1) Every person who carries on a business or is bound under a fiscal law to deduct, withhold or collect an amount must keep registers, including an annual inventory in the prescribed manner, at his establishment, at his residence or at any other place designated by the Minister.

The registers and the supporting documents that support the information contained in the registers must be kept in the appropriate form and contain the information necessary to establish any amount that must be deducted, withheld, collected or paid under a fiscal law.

The Minister may determine the form the registers and supporting documents are to take, the information they must contain as well as any other terms and conditions and, where applicable, shall inform the person concerned of such requirements by means of a writing notified by registered mail or personal service which directs the person concerned to comply with them.

(2) Every municipality to which paragraph *a* of the definition of “qualified donee” in section 999.2 of the Taxation Act (chapter I-3) applies, provided that it is a Québec municipality, and every person referred to in any of paragraphs *b* to *g* of that definition shall keep, at a place designated by the Minister, registers and a duplicate of each receipt containing prescribed information.

Such registers shall be kept in the form and contain the information enabling verification of gifts deductible from income, or included in computing an amount deductible from the tax payable, under a fiscal law.

The registers shall be kept in such manner that the information contained in them will enable the Minister to determine whether there are any grounds for the revocation of the registration under section 1063 of the Taxation Act.

(2.1) The first and second paragraphs of subsection 2 also apply to any educational institution to which is made a gift described in paragraph *e* of section 710 of the Taxation Act or in the definition of “total musical instrument gifts” in the first paragraph of section 752.0.10.1 of that Act.

(3) *(Subsection repealed).*

1972, c. 22, s. 34; 1978, c. 25, s. 11; 1983, c. 43, s. 7; 1983, c. 49, s. 40; 1991, c. 67, s. 575; 1995, c. 49, s. 242; 1997, c. 3, s. 96; 1997, c. 14, s. 303; 1997, c. 85, s. 349; 2000, c. 25, s. 8; 2005, c. 23, s. 263; 2006, c. 36, s. 273; 2012, c. 8, s. 2; I.N. 2016-01-01 (NCCP); 2021, c. 18, s. 1.

34.1. Where a register or supporting documents are kept by means of an electronic device or computer system designed to record transaction data for the purpose of computing, compiling or processing the data in whatever manner, no function of any computer program or electronic component that is or may be installed in the electronic device or computer system to modify, correct, delete, cancel or otherwise alter data without preserving the original data and its subsequent modifications, corrections, deletions, cancellations or alterations may be used.

Any person who keeps a register or supporting documents in accordance with subsection 1 of section 34 by means of such an electronic device or computer system is presumed to have used such a function if a computer program or an electronic component having a function described in the first paragraph is found in any premises or place in which the person carries on a business or keeps property or in which the person does anything relating to any business or keeps or should keep registers pursuant to a fiscal law. However, such presumption does not apply where the function is a standard component of software or a software subsystem of a computer system that is inherent in the operation of a computer.

The foregoing presumption may be rebutted by proving that the computer program or electronic component contained the function described in the first paragraph without the knowledge or consent of the person keeping the register or the supporting documents.

2000, c. 25, s. 9.

34.2. No person may design, manufacture or install, sell, lease or otherwise make available to another person, update, maintain, upgrade, alter or service a computer program function or electronic component the use of which is prohibited by section 34.1, or in any way offer to install, sell, lease or otherwise make available to another person, update, maintain, upgrade, alter or service such a computer program function or electronic component.

2006, c. 13, s. 232.

34.3. No person may make, issue, offer to make or issue or otherwise make available to another person an invoice, receipt or other document that does not truly correspond to the transaction.

2009, c. 5, s. 577.

35. Where a person does not keep appropriate registers, the Minister may, in a writing notified by registered mail or by personal service, direct the person to keep the registers specified by the Minister, and the person must comply with such obligation.

1972, c. 22, s. 35; 2000, c. 25, s. 10; I.N. 2016-01-01 (NCCP).

35.1. Every person required to keep registers shall preserve them, together with any supporting document that supports the information contained therein, for six years after the last year to which they relate.

Every person who keeps registers or supporting documents on electronic or computerized medium shall preserve them in intelligible form on the same medium for the preservation period indicated in the first paragraph.

The Minister may, subject to the terms and conditions the Minister determines, dispense a person or class of persons from the obligation set out in the second paragraph.

1983, c. 49, s. 41; 1991, c. 67, s. 576; 2000, c. 25, s. 11.

35.2. Notwithstanding section 35.1, a different retention period may be prescribed by regulation for certain documents.

1983, c. 49, s. 41.

35.2.1. Every person who obtains tax relief under a fiscal law shall preserve the supporting documents concerning the tax relief for six years after the last year to which they relate.

Every person who preserves the supporting documents referred to in the first paragraph on electronic or computerized medium shall preserve them in intelligible form on the same medium for the preservation period specified in that paragraph.

The first paragraph does not apply if

(a) the supporting document must be preserved under section 35.1; or

(b) the tax relief is obtained under the Act respecting the Québec sales tax (chapter T-0.1), unless it is obtained following an application for a rebate.

2015, c. 21, s. 5.

35.3. A person referred to in this division who fails to file a return in the prescribed form and within the time provided for in section 36 of the Mining Tax Act (chapter I-0.4) for a fiscal year, or a fiscal return in the prescribed form and within the time provided for in section 1000 or 1159.8 of the Taxation Act (chapter I-3) for a taxation year, shall, for six years after the date on which the person files a return for that fiscal or taxation year, as applicable,

(a) preserve the registers or supporting documents relating to that fiscal or taxation year; and

(b) if the person preserves the registers or supporting documents on electronic or computerized medium, preserve them in intelligible form on the same medium.

1983, c. 49, s. 41; 1993, c. 19, s. 156; 1994, c. 22, s. 353; 2000, c. 25, s. 12; 2001, c. 52, s. 9; 2015, c. 8, s. 36; 2015, c. 21, s. 6.

35.4. A person referred to in this division who has filed a notice of objection in respect of an assessment, who has filed a contestation in accordance with Chapter III.2 or Chapter IV or who is a party to an appeal initiated under a fiscal law shall, until the time provided for in sections 93.1.10 and 93.1.13 to contest has expired or until the contestation is disposed of and, where applicable, until the time for filing an appeal has expired or until such appeal is disposed of,

(a) preserve the registers or supporting documents necessary for examination of the objection, contestation or appeal; and

(b) if the person preserves the registers or supporting documents on electronic or computerized medium, preserve them in intelligible form on the same medium.

1983, c. 49, s. 41; 1996, c. 31, s. 20; 1997, c. 85, s. 350; 2000, c. 25, s. 13; 2001, c. 52, s. 10; 2015, c. 21, s. 7; I.N. 2016-01-01 (NCCP); 2020, c. 12, s. 89; 2021, c. 18, s. 2; 2021, c. 36, s. 21.

35.5. The Minister may require a person referred to in section 35.1, by means of a notice served on him or notified by registered mail, to keep the documents he indicates for such period as he may determine.

1983, c. 49, s. 41; 1998, c. 16, s. 299; I.N. 2016-01-01 (NCCP).

35.6. Notwithstanding sections 35.1 to 35.5, the Minister may authorize in writing a person to dispose of documents he is required to keep before the expiry of any period determined in accordance with the said sections.

1983, c. 49, s. 41.

36. Subject to section 36.0.1, the Minister may, at any time, extend the time limit fixed under a fiscal law to file a return or report or to furnish information.

1972, c. 22, s. 36; 1991, c. 67, s. 577; 2011, c. 6, s. 5.

36.0.1. The Minister may extend the time limit within which a taxpayer must file a prescribed form containing prescribed information provided for in any of sections 230.0.0.4.1, 776.1.35, 776.1.38, 1029.6.0.1.2 and 1029.8.0.0.1 of the Taxation Act (chapter I-3) (in this section referred to as the “particular provision”), for a taxation year, only if the taxpayer applies to the Minister in writing to that effect.

An application under the first paragraph must be sent to the Minister not later than one year after the expiry of the time limit that would otherwise have been applicable to the taxpayer under the particular provision and be accompanied by the prescribed form containing prescribed information referred to in the first paragraph and, if applicable, a copy of any other document that must be filed under the particular provision.

The Minister’s decision is not subject to objection, contestation or appeal.

2011, c. 6, s. 6; 2012, c. 8, s. 3; 2015, c. 36, s. 4; 2017, c. 1, s. 4; 2021, c. 14, s. 5; 2021, c. 18, s. 3.

36.1. The Minister may, on the conditions he determines, waive the filing of a prescribed form, prescribed information, supporting document or any other document the filing of which would otherwise be required.

However, the Minister retains the right to revoke his waiver and to require the filing of any information or document referred to in the first paragraph within such time as he may determine.

The first paragraph does not apply in respect of a prescribed form, prescribed information or a document referred to in section 210.13 of the Act respecting municipal taxation (chapter F-2.1), in the first paragraph of section 230.0.0.4.1 or 1029.6.0.1.2 of the Taxation Act (chapter I-3) or in section 1029.8.0.0.1 of that Act and filed with the Minister after the expiry of the time limit provided for in any of those provisions.

1996, c. 31, s. 21; 2000, c. 25, s. 14; 2011, c. 6, s. 7; 2015, c. 36, s. 5; 2017, c. 1, s. 5.

37. *(Repealed).*

1972, c. 22, s. 37; 1983, c. 49, s. 42.

DIVISION V.1

ELECTRONIC TRANSMISSION OF DOCUMENTS AND INFORMATION

1995, c. 1, s. 210.

37.1. Any person who, in cases determined by the Minister, meets the terms and conditions determined by the Minister, may file a document or information required under a fiscal law by way of electronic filing or of a computer-generated medium.

1995, c. 1, s. 210; 1996, c. 31, s. 22.

37.1.1. Every person who, for a calendar year, is required under a fiscal law or a regulation made under a fiscal law to file more than 50 information returns of a prescribed type shall file the returns with the Minister by way of electronic filing in accordance with the terms and conditions specified by the Minister.

1997, c. 14, s. 304; 2015, c. 21, s. 8.

37.1.2. A prescribed corporation shall send the fiscal return it is required to file under section 1000 of the Taxation Act (chapter I-3) for a taxation year to the Minister by way of electronic filing according to the terms and conditions specified by the Minister.

2010, c. 25, s. 229.

37.1.3. A person who, for a reporting period, is a prescribed person or a member of a prescribed class of persons shall send the return the person is required to file under section 468 of the Act respecting the Québec sales tax (chapter T-0.1) for the reporting period to the Minister by way of electronic filing according to the terms and conditions specified by the Minister.

2011, c. 1, s. 113.

37.1.4. A tax preparer shall send to the Minister by way of electronic filing, according to the terms and conditions specified by the Minister, the fiscal returns prepared by the tax preparer, for consideration, for one or more persons in accordance with section 1000 of the Taxation Act (chapter I-3), except that 10 of the returns filed by the tax preparer for one or more corporations and 10 of the returns filed by the tax preparer for one or more individuals may be sent otherwise than by way of electronic filing.

The first paragraph does not apply to a tax preparer for a calendar year in respect of a fiscal return

(a) of a type for which the tax preparer has applied for authorization to file by way of electronic filing for the year and for which that authorization has not been granted because the tax preparer did not meet the criteria referred to in section 37.1;

(b) filed for a corporation described in any of subparagraphs *a* to *c* of the first paragraph of section 37.1.2R1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1); or

(c) of a type that the Minister does not accept by way of electronic filing.

For the purposes of this section and section 59.0.0.2, “tax preparer”, for a calendar year, means a person or partnership who, in the year, and in accordance with section 1000 of the Taxation Act, prepares, for consideration, more than 10 fiscal returns for one or more corporations or more than 10 fiscal returns for one or more individuals (other than trusts), but does not include an employee who prepares fiscal returns in the course of performing the duties of an employment.

2015, c. 21, s. 9.

37.1.5. A person who is required to be registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1) shall send to the Minister by way of electronic filing the application for registration referred to in the second paragraph of section 477.5 of that Act, according to the terms and conditions determined by the Minister.

A person registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax shall also send to the Minister by way of electronic filing the return referred to in section 477.10 of that Act, according to the terms and conditions determined by the Minister.

2018, c. 18, s. 72.

37.1.6. A person operating a digital accommodation platform who is required to render an account to the Minister under section 541.26 of the Act respecting the Québec sales tax (chapter T-0.1) shall send to the Minister by way of electronic filing the form referred to in that section, according to the terms and conditions determined by the Minister.

2021, c. 18, s. 4.

37.1.7. The Minister may require a person that is required to file an information return under section 477.18.7 or 477.18.8 of the Act respecting the Québec sales tax (chapter T-0.1) to file that return with the Minister by way of electronic filing according to the terms and conditions determined by the Minister.

2021, c. 18, s. 4.

37.2. *(Repealed).*

1995, c. 1, s. 210; 1996, c. 31, s. 23.

37.3. Every document or information filed by way of electronic filing or of a computer-generated medium is, to the extent that the Minister acknowledges receipt of it, deemed to be validly filed with the Minister on the day on which the document or information is available to him.

1995, c. 1, s. 210.

37.4. *(Repealed).*

1995, c. 1, s. 210; 1996, c. 31, s. 23.

37.5. *(Repealed).*

1995, c. 1, s. 210; 2002, c. 5, s. 5.

37.6. Every person required, under section 1000 of the Taxation Act (chapter I-3), to file a fiscal return that is prepared on his behalf by another person who ensures the electronic transmission of the return to the Minister shall complete the prescribed form in duplicate, keep one copy and give the second copy to the other person.

Each copy is deemed to be a register referred to in section 34.

1995, c. 1, s. 210.

DIVISION VI

AUDITS, INVESTIGATIONS AND INQUIRIES

37.7. In this division and the regulations thereunder, unless the context indicates a different meaning, “document” means any document, whatever the medium used, including any computer program, and the equipment carrying the document, in particular any electronic component.

2000, c. 25, s. 15.

37.8. In this division and the regulations under it, unless the context indicates otherwise, “vehicle” means any property propelled, pushed or drawn otherwise than by human muscular force, including a boat or vessel, an aircraft, a railway locomotive and a railway car.

2009, c. 15, s. 464.

38. Any person authorized to do so by the Minister may, for every purpose dealing with the application or enforcement of a fiscal law, enter at any suitable time the premises or places in which a business is carried on or property is kept or in which anything is done relating to any business or where registers are or should be kept pursuant to a fiscal law. However, the person may not enter a residence without the consent of its occupant.

The person so authorized by the Minister may:

(a) audit or examine any document, including supporting documents and registers, of a person that may be relevant in determining the obligations or entitlements of a person under a fiscal law, or any things that may relate to a prohibition set out in section 34.2, and copy, print out or photograph such documents or things;

(b) examine any property, process or matter an examination of which may, in the authorized person’s opinion, assist the authorized person in determining the obligations or entitlements of a person under a fiscal law;

(b.1) use any computer, equipment or other thing that is on the premises to access data contained in an electronic device, computer system or other medium or to audit, examine, process, copy or print out such data; and

(c) oblige any person to give the authorized person all reasonable assistance in the audit or examination and to answer all proper questions relating to the administration or enforcement of a fiscal law and, for that purpose, the person so authorized may oblige the person

i. to attend with the authorized person, at a place designated by the authorized person, by videoconference or by any other technological means, and to answer the authorized person’s questions orally, and

ii. to answer the authorized person’s questions in writing, in any form specified by the authorized person; and

(d) *(subparagraph repealed)*;

(e) oblige any person to give the authorized person all reasonable assistance with anything the authorized person is authorized to do under a fiscal law.

The person so authorized shall, on request, identify himself and produce the document attesting his capacity signed by the Minister.

1972, c. 22, s. 38; 1986, c. 95, s. 190; 1997, c. 14, s. 305; 1997, c. 86, s. 3; 2000, c. 25, s. 16; 2001, c. 51, s. 235; 2006, c. 13, s. 233; 2009, c. 15, s. 465; 2010, c. 31, s. 104; 2023, c. 19, s. 1.

39. For the administration and enforcement of a fiscal law, in particular for the recovery of an amount owed by a person under such a law, the Minister may, by a formal demand notified in accordance with the second paragraph, require from any person, whether or not the person is liable to pay a duty, that the person file, within a reasonable time fixed in the demand, in accordance with the second paragraph:

- (a) information or additional information, including a return, report or supplementary return or report, or
- (b) documents.

The notification or filing to which the first paragraph refers may be made

- (a) by registered mail;
- (b) by personal service; or

(c) by way of electronic filing, where the person is a bank or a savings and credit union, within the meaning assigned to those expressions by section 1 of the Taxation Act (chapter I-3), that has provided written consent to be notified by way of electronic filing.

The filing, by way of electronic filing, of information, additional information or documents by a bank or a savings and credit union must be done in accordance with the terms and conditions specified by the Minister.

The person to whom the demand is made must, within the delay fixed, comply with that demand, whether or not he has already filed such return or report, or an answer to a similar demand made under a fiscal law or regulations made under such a law.

The Minister may also apply to a judge of the Court of Québec, acting in chambers, for authorization to send a person such a formal demand concerning one or more unnamed persons, on the conditions that the judge considers reasonable in the circumstances.

The judge may grant the authorization if satisfied that the filing of the information or document is required to ascertain whether the person or persons concerned carried out an obligation or a duty prescribed by a fiscal law and that the person or persons are identifiable.

The formal demand must set out the consequences of a failure to comply therewith set out in section 39.1.

1972, c. 22, s. 39; 1975, c. 83, s. 84; 1991, c. 67, s. 578; 1996, c. 31, s. 24; 1998, c. 16, s. 299; 2000, c. 25, s. 17; 2002, c. 9, s. 141; 2006, c. 7, s. 6; 2015, c. 21, s. 10; I.N. 2016-01-01 (NCCP); 2021, c. 36, s. 2; 2023, c. 19, s. 2.

39.0.1. *(Repealed).*

2006, c. 7, s. 7; 2015, c. 21, s. 11.

39.1. Where a person has not complied with a formal demand in respect of information or a document, any court shall, on application by the Minister, prohibit the introduction of such information or document unless the person establishes that the formal demand was unreasonable under the circumstances.

1991, c. 67, s. 579; 2010, c. 31, s. 146; I.N. 2016-01-01 (NCCP).

39.2. Where a person has not provided access, assistance, information, documents or things even if the person is required to do so under section 38 or 39, the Minister may make an application to a judge of the Court of Québec acting in chambers and that judge may, notwithstanding section 61.1, order the person to provide the access, assistance, information, documents or things to the Minister or make such order as the judge deems proper in order to remedy the failure which is the subject of the application if the judge is satisfied that

(a) the person was required under section 38 or 39 to provide the access, assistance, information, documents or things and did not do so; and

(b) professional secrecy within the meaning of sections 46 to 53.1 may not be invoked.

A notice shall be served on the person concerned at least five days before the application is heard.

The order is notified to the person by registered mail or personal service, unless it is made from the bench in the person's presence.

An order may be appealed from to the Court of Appeal with leave of a judge of that court. However, an appeal does not suspend the execution of the order unless the judge seized of the appeal decides otherwise. The judgment is without appeal.

2003, c. 2, s. 297; 2006, c. 7, s. 8; I.N. 2016-01-01 (NCCP).

40. A judge of the Court of Québec may, on an application *ex parte* following an information laid in writing and under oath by an employee of the Agency, for all purposes respecting the application of a fiscal law, authorize in writing any employee of the Agency, or any other person whom the judge designates, to enter and search, by force if need be, any place to search for any thing that may afford evidence of an offence against a fiscal law or a regulation made by the Government under a fiscal law or that is being or has been used in the commission of the offence, and to seize and remove any such thing; the employee or the person authorized under this section may call upon the assistance of a peace officer.

The employee who lays the information must have reasonable grounds to believe that the offence is being or has been committed and that there are in that place things that may afford evidence of the offence or that are being or have been used in the commission of the offence.

The judge may grant authorization, subject to such conditions as the judge may specify, if the judge is satisfied that there are reasonable grounds to believe that such an offence is being or has been committed and that there are in that place such things that may afford evidence of the offence or that are being or have been used in the commission of the offence.

The search may not commence before 7:00 a.m. or after 8:00 p.m. or on a holiday, without the written authorization of the judge who authorized the search. Nor may it commence more than 15 days after being authorized.

1972, c. 22, s. 40; 1977, c. 5, s. 14; 1982, c. 38, s. 26; 1986, c. 95, s. 191; 1988, c. 21, s. 104; 1993, c. 79, s. 42; 1996, c. 31, s. 25; 2009, c. 15, s. 466; 2010, c. 31, s. 146; I.N. 2016-01-01 (NCCP).

40.1. An employee or designated person who enters and searches a place in accordance with section 40 may seize and remove, in addition to what is provided for in that section, any thing which the employee or designated person believes, on reasonable grounds, constitutes evidence of the commission of an offence against a fiscal law or a regulation made by the Government under a fiscal law or is used or has been used in the commission of the offence.

In addition, a member of the Sûreté du Québec or a member of a municipal police force who enters and searches a place under the third paragraph of section 40.1.0.1 may seize and remove, in addition to what is provided for in that paragraph, any thing which the member believes, on reasonable grounds, constitutes

evidence of the commission of an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under that Act or is used or has been used in the commission of the offence.

The designated employee or person shall, with reasonable dispatch, bring such things before the judge who authorized the search or, in his absence, before a judge of the same court, or present a report thereon to him.

The judge may authorize the Minister to retain the things for inquiry purposes, if the judge is satisfied that they may constitute evidence of an offence against a fiscal law or a regulation made by the Government under a fiscal law or that they are being or have been used in the commission of the offence and that they were seized in accordance with the first or second paragraph, as the case may be.

Otherwise, the judge shall order that the things be returned to the person from whom they were seized or to the person legally entitled to them.

1986, c. 95, s. 191; 1993, c. 79, s. 43; 1996, c. 31, s. 26; 1997, c. 14, s. 312; 2009, c. 15, s. 467; 2010, c. 31, s. 146; 2021, c. 15, s. 10.

40.1.0.1. An employee of the Agency may also apply for a telewarrant and make a search in accordance with articles 96 to 114 of the Code of Penal Procedure (chapter C-25.1) for the purpose of searching for, seizing and removing a thing described in the first paragraph of section 40.

An employee of the Agency who has reasonable grounds to believe that an offence against a fiscal law or a regulation made by the Government under a fiscal law is being or has been committed and that there is in a place in Québec a thing that may afford evidence of the offence or that is being or has been used in the commission of the offence, may also search for, seize and remove that thing without the authorization provided for in the first paragraph of section 40, or without having made an application for a telewarrant provided for in the first paragraph, if the person in charge of that place consents to the search or in exigent circumstances within the meaning of article 96 of the Code of Penal Procedure.

A member of the Sûreté du Québec or a member of a municipal police force may, in relation to an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under the Tobacco Tax Act, apply for a warrant or telewarrant and make a search in accordance with articles 96 to 114 of the Code of Penal Procedure for the purpose of searching for, seizing and removing a thing described in the first paragraph of section 40.

A member of the Sûreté du Québec or a member of a municipal police force who has reasonable grounds to believe that an offence against the Tobacco Tax Act or a regulation made by the Government under the Tobacco Tax Act is being or has been committed and that there is in a place in Québec a thing that may afford evidence of the offence or that is being or has been used in the commission of the offence, may also search for, seize and remove that thing without having made an application for a warrant or telewarrant provided for in the third paragraph, if the person in charge of that place consents to the search or in exigent circumstances within the meaning of article 96 of the Code of Penal Procedure.

2009, c. 15, s. 468; 2010, c. 31, s. 146.

40.1.0.2. A person who is authorized to make a search of data contained in an electronic device, computer system or other medium in accordance with section 40 or 40.1.0.1 may also use any computer, equipment or other thing that is on the premises to access such data and to search for, examine, copy or print out such data on the premises. In accordance with section 40 or 40.1.0.1, the person may seize and remove such a copy or printout.

2009, c. 15, s. 468.

40.1.1. A judge of the Court of Québec may, on an *ex parte* application following an information laid in writing and under oath by an employee of the Agency authorized by regulation, issue an authorization in writing permitting any employee of the Agency to use any investigative device, technique or procedure or do anything described by the judge that would, if not so authorized, constitute an unreasonable search or seizure

in respect of a person or a person's property; the employee so authorized may call upon the assistance of a peace officer.

When the authorization applied for concerns the enforcement of the Tobacco Tax Act (chapter I-2), the application may also be made following an information laid in writing and under oath by a member of the Sûreté du Québec or of a municipal police force and the authorization may also be issued to any member of the Sûreté du Québec or of a municipal police force, who may call upon the assistance of an employee of the Agency.

The judge may not, however, authorize the interception of a private communication, as defined in section 183 of the Criminal Code (R.S.C. 1985, c. C-46). Nor may the judge authorize the observation by means of a television camera or other similar electronic device of any person who is engaged in an activity in circumstances in which the person has a reasonable expectation of privacy.

The judge may issue the authorization if the judge is satisfied

(a) that there are reasonable grounds to believe that an offence against a fiscal law for which a person is liable to imprisonment has been or will be committed and information concerning the offence will be obtained through the use of the technique, procedure or device or the doing of the thing;

(b) that it is in the best interests of the administration of justice to issue the authorization; and

(c) that there is no other provision in a fiscal law or in the Code of Penal Procedure (chapter C-25.1) that would provide for a warrant other than a general warrant provided for in that Code, authorization or order permitting the technique, procedure or device to be used or the thing to be done.

Nothing in the first and second paragraphs may be construed as permitting interference with the physical integrity of any person.

The authorization shall set out such terms and conditions as the judge considers appropriate, in the circumstances, in particular concerning its execution, to ensure that the search or seizure is reasonable, to protect the reasonable expectation of privacy and to protect lawyers' and notaries' professional secrecy.

In the case of an authorization to enter and search a place covertly, the judge shall require that notice of the entry and search be given after its execution within the time that the judge considers appropriate in the circumstances.

Where the judge who grants an authorization to enter and search covertly or any other judge having jurisdiction to grant such an authorization is satisfied, on an *ex parte* application made on the basis of an affidavit submitted in support of an application for extension of the period referred to in the seventh paragraph, that the interests of justice warrant the granting of the application, the judge may grant an extension, or a subsequent extension, of the period, but no extension may exceed one year.

The authorization provided for in this section may be obtained by telewarrant in accordance with the procedure set out in the Code of Penal Procedure, with the necessary modifications.

2004, c. 4, s. 25; 2010, c. 31, s. 146; 2012, c. 28, s. 7; I.N. 2016-01-01 (NCCP); 2020, c. 12, s. 58; 2021, c. 15, s. 11.

40.1.2. The judge who granted an authorization under section 40 or 40.1.1 may order any person to provide assistance, where the person's assistance may reasonably be considered to be required to give effect to the authorization.

2004, c. 4, s. 25.

40.1.3. At an inquiry relating to an offence against a fiscal law or a regulation made by the Government under a fiscal law, a judge of the Court of Québec may, on an *ex parte* application following an information

laid in writing and under oath by an employee of the Agency, order a person, other than the person under inquiry,

(a) to produce documents, or copies of them certified by affidavit to be true copies, or to produce information; or

(b) to prepare a document based on documents or information already in existence and produce it.

When the order applied for concerns an inquiry relating to an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under that Act, the application may also be made following an information laid in writing and under oath by a member of the Sûreté du Québec or a member of a municipal police force.

The order shall require the documents or information to be produced within the time, at the place and in the form specified and given to the employee of the Agency, the member of the Sûreté du Québec or the member of a municipal police force named in the order.

Before making an order, the judge must be satisfied that there are reasonable grounds to believe that

(a) an offence against a fiscal law or a regulation made by the Government under a fiscal law is being or has been committed;

(b) the documents or information will afford evidence respecting the commission of the offence; and

(c) the person who is subject of the order has possession or control of the documents or information.

The order may contain any terms and conditions that the judge considers appropriate, including terms and conditions to protect lawyers' and notaries' professional secrecy.

Where the judge who makes the order or any other judge having jurisdiction to make such an order is satisfied, on an *ex parte* application made on the basis of an affidavit submitted by an employee of the Agency, a member of the Sûreté du Québec or a member of a municipal police force in support of the application, that the interests of justice warrant the granting of the application, the judge may vary or revoke the order or set a new time limit.

Every copy of a document produced under this section, on proof by affidavit that it is a true copy, is admissible in evidence in any proceeding and has the same probative force as the original document would have if it had been proved in the ordinary way.

2004, c. 4, s. 25; 2009, c. 15, s. 469; 2010, c. 31, s. 105; 2021, c. 15, s. 12.

40.2. The Minister shall, on request, allow the examination of any thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3 by the person from whom it was seized or the person legally entitled to the thing or, where applicable, furnish a copy at his expense.

In no case may the costs exceed the costs of reproduction and transmission of the documents.

1986, c. 95, s. 191; 1996, c. 31, s. 27; 2004, c. 4, s. 26; 2009, c. 15, s. 470.

40.3. Subject to a release of seizure by the Minister, any thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3 must remain in the custody of a person designated by the Minister for that purpose until, in accordance with section 40.4, it is sold or, in accordance with section 40.5 or 40.5.1, it is destroyed or, in accordance with section 68.0.2, it is confiscated or, in accordance with article 138 of the Code of Penal Procedure (chapter C-25.1), subject to section 40.10, or in accordance with section 40.11, it is returned to a person having a right in the thing.

However, the Minister may return a vehicle seized under any of sections 40, 40.1, 40.1.0.1 and 40.1.1 to the person from whom it was seized if that person pays a deposit equal to the aggregate of the amount of the cash value of the vehicle and of the amount, determined on the day of payment of the deposit, of the costs of seizure and preservation set by regulation. The deposit is payable in cash or in the manner prescribed by regulation, and must be kept by an authorized person in the manner prescribed by regulation until disposed of according to law.

Despite the first paragraph, if the name and address in Québec of the person at whose residence or in whose possession a thing has been seized in relation to an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under it are unknown to the Minister or cannot be traced, the thing seized is deemed to be confiscated at the expiry of 90 days from the date of seizure. The sixth paragraph of section 68.0.2 applies to such a confiscated thing.

2009, c. 15, s. 471; 2009, c. 47, s. 19; 2012, c. 28, s. 8.

40.4. Despite sections 40, 40.1, 40.1.0.1 and 40.1.1, if a thing is seized, a judge of the Court of Québec may, on application by the Minister, authorize the Minister in writing to sell the thing or have it sold on the conditions determined in the authorization. If applicable, the authorization must also provide for samples to be kept in sufficient quantity to serve as evidence.

Prior notice of not less than one clear day of the application must be served on the person from whom the thing was seized and on the persons who claim to have a right in the thing, if their identity is known.

The sale proceeds, after deduction of the costs, must be kept by a person authorized by the Minister in the manner prescribed by regulation until disposed of according to law.

2009, c. 15, s. 471.

40.5. Despite sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3, if a thing is seized and unlawful possession prevents it from being returned or if it cannot be legally sold by retail sale in Québec, a judge of the Court of Québec may, on application by the Minister, authorize the Minister in writing to destroy the thing or have it destroyed on the conditions determined in the authorization. If applicable, the authorization must also provide for samples to be kept in sufficient quantity to serve as evidence.

Prior notice of not less than one clear day of the application must be served on the person from whom the thing was seized and on the persons who claim to have a right in the thing, if their identity is known.

2009, c. 15, s. 471; 2012, c. 28, s. 9; 2021, c. 15, s. 13.

40.5.1. Despite section 40.5, where a thing seized is a package of tobacco that is not identified in accordance with section 13.1 of the Tobacco Tax Act (chapter I-2), the Minister may destroy that thing or cause it to be destroyed as of the 30th day following the notification by registered mail or the service of a prior notice to the person from whom the thing was seized and to the persons who claim to have a right in the thing, if their identity is known, unless, before that day, any of those persons applies to a judge of the Court of Québec to establish that right to the possession of the thing and serves on the Minister a prior notice of not less than three clear days of the application.

Proof of a thing seized that is destroyed in accordance with the first paragraph may be made by means of samples kept in sufficient quantity.

2012, c. 28, s. 10; 2021, c. 15, s. 14.

40.6. A thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3, the deposit referred to in the second paragraph of section 40.3 or the sale proceeds referred to in section 40.4 may not be retained for more than one year from the date of seizure or the date on which a notice of entry and search was given in accordance with the seventh paragraph of section 40.1.1, unless proceedings have been instituted and except

in the cases provided for in sections 40.7 to 40.9 and articles 134 to 138 of the Code of Penal Procedure (chapter C-25.1).

2009, c. 15, s. 471; 2012, c. 28, s. 11.

40.7. The Minister may apply for an extension of any retention period.

To obtain any extension of a retention period, the Minister shall apply to a judge of the Court of Québec before the expiry of that period.

In such a case, the judge shall determine the conditions and duration of the retention.

When the Minister applies for an extension of a retention period, the Minister must prove that the extension is warranted, having regard to the circumstances and the nature of the inquiry.

Prior notice of not less than three clear days of an application for an extension of a retention period must be served on the person from whom the thing was seized and on the persons who claim to have a right in the thing seized, the deposit or the sale proceeds of the thing seized.

2009, c. 15, s. 471.

40.8. A thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3, the deposit referred to in the second paragraph of section 40.3 or the sale proceeds referred to in section 40.4 may be retained for a longer period than that provided for in section 40.6 if the person from whom the thing was seized or the person legally entitled to it gives written consent for the retention period to be extended.

2009, c. 15, s. 471.

40.9. A judge of the Court of Québec may, if a retention period referred to in section 40.6 or 40.8 or ordered under section 40.7 is expired and the proceedings for which the thing retained may be required have not been instituted, order, if the judge is satisfied that the interests of justice so require, the extension of the retention for the period the judge considers necessary.

2009, c. 15, s. 471.

40.10. If, in accordance with the provisions of article 138 of the Code of Penal Procedure (chapter C-25.1), an application for the return of a thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3, of the deposit referred to in the second paragraph of section 40.3 or of the sale proceeds referred to in section 40.4 is made by a person who claims to have a right in the thing, deposit or proceeds and who is not the offender, the judge may order the return on the conditions the judge specifies if the judge is satisfied that, in addition to what is provided for in article 138 of the Code of Penal Procedure, the thing, deposit or proceeds need not be retained for the purposes of a fiscal law or that confiscation is not required under section 68.0.2.

The judge may also, in such a case, order the person to pay the costs of seizure and preservation of the thing set by regulation.

Article 138 of the Code of Penal Procedure applies to the deposit referred to in section 40.3.

2009, c. 15, s. 471.

40.11. The Minister must return the thing seized, the deposit referred to in the second paragraph of section 40.3 or the sale proceeds referred to in section 40.4 to the person from whom the thing was seized as soon as retention of the thing is no longer necessary in the interests of justice.

2009, c. 15, s. 471.

40.12. The powers and duties conferred upon or assigned to a judge of the Court of Québec under sections 40 to 40.11 may also be exercised by a justice of the peace within the limits provided by law and specified in the justice's deed of appointment.

2009, c. 15, s. 471.

41. The Minister may, for any purpose relating to the application or enforcement of a fiscal law, authorize a person, whether or not he is an employee of the Agency, to make any inquiry which he considers necessary into anything relating to the application or enforcement of a fiscal law.

No application for judicial review under the Code of Civil Procedure (chapter C-25.01) may be exercised and no injunction may be granted against such person acting within the limits of his mandate.

A judge of the Court of Appeal may, on an application, summarily annul any decision, order or injunction made or granted contrary to the second paragraph.

1972, c. 22, s. 41; 1973, c. 17, s. 176; 1979, c. 37, s. 43; 1997, c. 14, s. 312; 1998, c. 16, s. 273; 2010, c. 31, s. 146; 2014, c. 1, a. 781; I.N. 2016-01-01 (NCCP).

42. Any document or thing which has been examined or of which an employee has taken possession or which has been filed with the Minister may be copied, photographed or printed out and any copy, photograph or printout of such document or thing, certified by the Minister or a person authorized by the Minister, shall be admissible as evidence.

1972, c. 22, s. 42; 1997, c. 14, s. 312; 2000, c. 5, s. 294; 2000, c. 25, s. 18; 2010, c. 31, s. 146.

43. No person may hinder or attempt to hinder in any way a person who performs an act which this Act obliges or authorizes him to perform.

1972, c. 22, s. 43.

44. Every person entrusted with making an inquiry for the purposes of this Act shall have the powers and functions of a commissioner appointed under the Act respecting public inquiry commissions (chapter C-37).

However, the person presiding over such inquiry shall not punish a person unless a judge of the Court of Québec decides that, for a particular reason, set out in an application made to that effect, such power may be exercised.

Such application shall not be made unless advance notice has been given to the person who is the object of it at least 24 hours before the application is heard or within any shorter delay that the judge considers reasonable.

1972, c. 22, s. 44; 1988, c. 21, s. 105; 2021, c. 36, s. 3.

45. Every person testifying at an inquiry contemplated in section 41 shall have the right to be assisted by an advocate and to receive a copy of his testimony.

1972, c. 22, s. 45; 1973, c. 17, s. 177.

46. Only an advocate or notary may object to the examination or seizure under this Act of a document in his possession if he considers that such examination or seizure would be a breach of professional secrecy.

1972, c. 22, s. 46; 1990, c. 4, s. 587; 1991, c. 67, s. 580.

47. The accounting records and statements of account of an advocate or notary, the supporting documents and receipts or evidences of payment are not protected by professional secrecy.

1972, c. 22, s. 47; 1990, c. 4, s. 587; 1991, c. 67, s. 580; 2000, c. 25, s. 19.

48. Anyone who is about to make the examination or seizure of a document shall, as soon as the advocate or notary objects to it, place, without examining or making a copy of it, the document concerned and any other document designated to him by the person objecting, in a parcel which he shall seal, identify and entrust to the clerk of the Superior Court of the district in which the examination or seizure is made.

1972, c. 22, s. 48; 1990, c. 4, s. 587; 1991, c. 67, s. 580; 1997, c. 3, s. 104.

49. The person objecting must furnish the person carrying out the examination or seizure with the last known address of the client on whose behalf he invokes the privilege.

The person objecting or the client concerned may thereafter examine the document entrusted to the clerk with the permission of a judge and on the conditions that he fixes.

1972, c. 22, s. 49; 1990, c. 4, s. 587; 1997, c. 3, s. 104.

50. The person objecting or his client may, within 14 days of the date on which the parcel has been entrusted to the clerk, apply to a judge of the Superior Court sitting in chambers to decide as to the confidential nature of the document.

A notice of at least three days must be given before the presentation of such application, to the Minister and the client concerned and, as the case may be, to the person objecting.

1972, c. 22, s. 50; 1990, c. 4, s. 587; 1997, c. 3, s. 104; 2010, c. 31, s. 146; I.N. 2016-01-01 (NCCP).

51. The judge shall fix, by order, the date on which the application is to be heard, which must not be later than the 21st day following the date of presentation of the application.

A copy of such order shall be served upon the Minister within six days after the date on which it was rendered.

1972, c. 22, s. 51; 2010, c. 31, s. 146; I.N. 2016-01-01 (NCCP); 2021, c. 36, s. 4.

52. The application shall be heard *in camera*.

The judge shall decide the question summarily; he may examine the document concerned, hear testimony and render any order that he considers necessary. He shall decide as to the manner in which the document must be disposed of. He shall set out concisely the reasons for his decision as to the nature of the document without however revealing its details.

If the advocate, notary or client are in default to present the application provided for in section 50 within the prescribed time limit or to proceed with the application, the judge shall order that the document be handed to the Minister.

1972, c. 22, s. 52; 1990, c. 4, s. 588; 1991, c. 67, s. 581; 2010, c. 31, s. 146; I.N. 2016-01-01 (NCCP).

53. An advocate or notary shall not be convicted for having refused to communicate a document or information in accordance with this Act if he establishes, to the satisfaction of the Court, that he had reasonable grounds to believe that the document or information was protected by professional secrecy and if he stated his refusal to the Minister or any person designated for that purpose by the Minister.

1972, c. 22, s. 53; 1990, c. 4, s. 589; 1991, c. 67, s. 582.

53.1. Subject to sections 46 to 53, no person bound to professional secrecy, priest or other minister of religion may object to the examination or seizure under this Act of a document in his possession, even if the examination or seizure results in the disclosure of confidential information revealed to him by reason of his position or profession.

1990, c. 4, s. 590; 1991, c. 67, s. 583.

54. Before any coupon or share warrant, representing interest or dividends payable by any debtor, or a cheque representing interest or dividends payable by a non-resident debtor is negotiated by a person residing in Québec or on his behalf, a certificate of ownership in prescribed form must be furnished to the debtor or the paying agency by such person or on his behalf.

The application of the first paragraph may be extended, by regulation, to coupons and share warrants negotiated by non-resident persons or on their behalf.

1972, c. 22, s. 54; 1990, c. 7, s. 223.

55. A debtor or a paying agency to whom the certificate of ownership required by section 54 is furnished must issue it in the manner and at the time and place prescribed.

1972, c. 22, s. 55; 1990, c. 7, s. 224; 1995, c. 36, s. 13.

56. *(Repealed).*

1972, c. 22, s. 56; 1990, c. 7, s. 225.

57. *(Repealed).*

1972, c. 22, s. 57; 1990, c. 7, s. 226.

58. A return, certificate or other document made by a corporation under a fiscal law or the regulations made under such a law must be signed in its name by the president, vice-president, secretary or treasurer of the corporation or by any other person duly authorized to do so by the board of directors of the corporation.

1972, c. 22, s. 58; 1999, c. 65, s. 35.

58.1. The Minister may require that a prescribed person furnish, in any return, report or other document exigible under a fiscal law, the information provided for in section 58.1.1 in respect of the person's identification or that of another person referred to in such return, report or other document.

The Minister may also require that the prescribed person or the other person obtain a Social Insurance Number.

1978, c. 25, s. 12; 2001, c. 51, s. 236.

58.1.1. The identification information to which the first paragraph of section 58.1 refers concerning the person required to file a return, report or other document exigible under a fiscal law or any other person referred to in the return, report or other document consists of the person's

(a) name;

(b) date of birth;

(c) address;

(d) occupation;

(e) Social Insurance Number;

(f) Québec business number assigned under the Act respecting the legal publicity of enterprises (chapter P-44.1);

(g) business number, within the meaning of subsection 1 of section 248 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.));

(h) registration number assigned under any of sections 415, 415.0.2 and 415.0.6 of the Act respecting the Québec sales tax (chapter T-0.1);

(h.1) trust account number, within the meaning of subsection 1 of section 248 of the Income Tax Act;

(h.2) trust tax identification number; and

(i) any other means of identification the Minister uses in respect of a person.

For the purposes of subparagraph *h.2* of the first paragraph and section 58.1.2, “trust tax identification number” means the number used by the Minister to identify a trust and that was communicated to the trust by the Minister.

2001, c. 51, s. 237; 2005, c. 14, s. 53; 2010, c. 7, s. 218; 2017, c. 1, s. 6; 2021, c. 14, s. 6; 2021, c. 36, s. 5.

58.1.2. A trust that is required to file a return, report or other document exigible under a fiscal law, or that is referred to in such a return, report or other document that another person is required to file, must apply to the Minister for the assignment of a trust tax identification number using the prescribed form containing prescribed information.

2021, c. 36, s. 6.

58.2. Every person shall, on request, provide the information referred to in section 58.1 to any person required under a fiscal law or under a regulation made under such a law to file any return, report or other document requiring such information.

Every person required under a fiscal law or under a regulation made under such a law to file any return, report or other document requiring such information shall make a reasonable effort to obtain the information.

1990, c. 59, s. 367; 1991, c. 67, s. 584; 2001, c. 51, s. 238.

DIVISION VII

PENAL PROVISIONS AND PENALTIES

1983, c. 49, s. 43; 1992, c. 61, s. 406.

59. Every person who fails to file a return or report as and when prescribed by a fiscal law, a regulation made under such a law or a ministerial order, or who fails to conform with a demand made under section 39, incurs a penalty of \$25 for each day during which the failure continues, up to \$2,500.

However, where a member of a partnership fails to file an information return in accordance with section 1086R78 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) as and when prescribed, the partnership incurs the penalty provided for in the first paragraph.

Every person who fails to furnish the certificate of ownership required by section 54, who fails to issue the certificate in the manner and at the time and place prescribed or who cashes a coupon or security for which a certificate of ownership has not been furnished incurs a penalty of \$50.

1972, c. 22, s. 59; 1983, c. 43, s. 8; 1990, c. 7, s. 227; 1991, c. 67, s. 585; 1997, c. 14, s. 306; 1997, c. 85, s. 351; 2003, c. 2, s. 298; 2015, c. 21, s. 12.

59.0.0.1. Every person who fails to file a fiscal return for a taxation year in the manner provided for in section 37.1.2 incurs a penalty equal to

(a) \$250 if the taxation year ends after 31 May 2011 but before 1 June 2012;

(b) \$500 if the taxation year ends after 31 May 2012 but before 1 June 2013; or

(c) \$1,000 if the taxation year ends after 31 May 2013.

2010, c. 25, s. 230.

59.0.0.2. Every person who fails to send a fiscal return in the manner provided for in section 37.1.4 incurs a penalty equal to

(a) \$25 for each such failure in respect of a return of an individual; and

(b) \$100 for each such failure in respect of a return of a corporation.

2015, c. 21, s. 13.

59.0.0.3. Every person who fails to file, in the manner set out in section 37.1.1, an information return referred to in that section incurs a penalty equal to

(a) \$250, where the number of information returns of the same type is greater than 50 but less than 251;

(b) \$500, where the number of information returns of the same type is greater than 250 but less than 501;

(c) \$1,500, where the number of information returns of the same type is greater than 500 but less than 2,501; and

(d) \$2,500, where the number of information returns of the same type is greater than 2,500.

2015, c. 21, s. 13.

59.0.0.4. Every person who fails to file an information return of a prescribed type within the time required by a fiscal law or a regulation made under a fiscal law incurs a penalty equal to the greater of \$100 and

(a) \$10 for each day, not exceeding 100, during which the failure continues, where the number of information returns of the same type is less than 51;

(b) \$15 for each day, not exceeding 100, during which the failure continues, where the number of information returns of the same type is greater than 50 but less than 501;

(c) \$25 for each day, not exceeding 100, during which the failure continues, where the number of information returns of the same type is greater than 500 but less than 2,501;

(d) \$50 for each day, not exceeding 100, during which the failure continues, where the number of information returns of the same type is greater than 2,500 but less than 10,001; and

(e) \$75 for each day, not exceeding 100, during which the failure continues, where the number of information returns of the same type is greater than 10,000.

2015, c. 21, s. 13.

59.0.0.5. Every person who fails to send the form referred to in section 4 of the Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2, r. 2.1) in the manner set out in section 5 of that Regulation incurs a penalty equal to

(a) \$10 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is less than 51;

(b) \$25 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is greater than 50 but less than 5,001;

(c) \$50 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is greater than 5,000 but less than 10,001; or

(d) \$75 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is greater than 10,000.

2021, c. 15, s. 24.

59.0.1. *(Repealed).*

1989, c. 5, s. 252; 1994, c. 22, s. 354.

59.0.2. Every person who fails to provide any information required on a prescribed form filed in accordance with a fiscal law or a regulation made under such a law is liable to a penalty of \$100.

Where the prescribed form is required to be filed in respect of work carried out on a building, structure or land used in the course of carrying on a business or for the purpose of earning income therefrom, the penalty is \$200 for each person in respect of whom any required information is not provided.

However, the penalties do not apply in the case of

(a) a failure to provide information referred to in section 58.1 with respect to a person, if the person required to provide the information has made a reasonable effort to obtain it from such person; or

(b) a failure to provide the Social Insurance Number in a fiscal return, if the person required to provide the number has applied for the assignment of such a number and has not received it at the time the return is filed.

1990, c. 59, s. 368; 1991, c. 67, s. 586; 1995, c. 1, s. 211; 1996, c. 31, s. 28; 2001, c. 51, s. 239; 2022, c. 23, s. 2.

59.0.3. Every person who fails to provide the information referred to in section 58.1 at the request of another person required under a fiscal law or a regulation made under such a law to file any return, report or other document requiring such information is liable to a penalty of \$100.

In the case of information required to be provided to a person who is required to file a prescribed form in respect of work carried out on a building, structure or land used in the course of carrying on a business or for the purpose of earning income therefrom, the penalty is \$500.

However, where the request concerns the person's Social Insurance Number, the person's trust account number, within the meaning of subsection 1 of section 248 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), or the person's trust tax identification number, within the meaning of the second paragraph of section 58.1.1, the penalties do not apply if, not later than 15 days following the request, the person applied for the assignment of such a number and has provided the number to the person requiring it within 15 days after receiving it.

1990, c. 59, s. 368; 1991, c. 67, s. 587; 1995, c. 1, s. 212; 1996, c. 31, s. 29; 2001, c. 51, s. 240; 2021, c. 14, s. 7; 2021, c. 36, s. 7.

59.0.4. *(Repealed).*

1990, c. 59, s. 368; 2002, c. 46, s. 19.

59.1. Every person who fails to pay or remit an amount that the person was required to pay or remit under a fiscal law and that relates to an amount that the person did not attribute as a tip in accordance with section 42.11 of the Taxation Act (chapter I-3) and that should have been so attributed incurs a penalty equal to 50% of the amount the person so failed to pay or remit.

However, no person shall incur, in respect of the same omission, both the penalty under the first paragraph and the penalty under section 59.3.

1983, c. 43, s. 8; 1997, c. 85, s. 352; 2020, c. 16, s. 2.

59.2. Every person who fails to deduct, withhold or collect an amount he was required to deduct, withhold or collect under a fiscal law incurs a penalty of 15% of that amount.

Every person who fails, within the time prescribed by law or by an order of the Minister, to pay or remit an amount he was required to pay or remit under a fiscal law incurs a penalty equal to

- (a) 7% of that amount, where the delay does not exceed seven days;
- (b) 11% of that amount, where the delay does not exceed 14 days; or
- (c) 15% of that amount, in other cases.

Notwithstanding the foregoing, the penalty does not apply in the case of an amount that was required to be paid under Chapter III of Title III of Book IX of Part I of the Taxation Act (chapter I-3) or under section 1185.1 of that Act.

Notwithstanding the second paragraph, every person who contravenes section 512 of the Act respecting the Québec sales tax (chapter T-0.1) incurs a penalty equal to twice the amount of the tax.

1983, c. 49, s. 44; 1986, c. 15, s. 213; 1991, c. 67, s. 588; 1992, c. 31, s. 15; 1993, c. 19, s. 157; 1995, c. 63, s. 274; 1997, c. 14, s. 307; 2002, c. 40, s. 327; 2003, c. 2, s. 299; 2005, c. 1, s. 312; 2005, c. 23, s. 264; 2022, c. 23, s. 3.

59.2.1. Every person who makes a statement or omission in a return filed under the Act respecting the Québec sales tax (chapter T-0.1) and as a result thereof the amount refunded by the Minister, on the basis of the information provided in the return, is greater than the amount that is required to be refunded, incurs a penalty equal to 15% of the difference between those two amounts.

1997, c. 14, s. 308.

59.2.2. Every person who fails to report an income equal to or greater than \$500 (in this section referred to as “unreported income”) in the fiscal return filed by that person for a taxation year and has already made such an omission for any of the three preceding taxation years incurs a penalty equal to the lesser of

- (a) 10% of the unreported income; and
- (b) the amount determined by the formula

$$0.5 \times (A - B).$$

In the formula in the first paragraph,

(a) A is an amount equal to the excess amount that would be determined for the taxation year under the first paragraph of section 1049 of the Taxation Act (chapter I-3) if that section applied in respect of the unreported income; and

(b) B is any amount deducted or withheld under section 1015 of the Taxation Act that may reasonably be considered to be in respect of the unreported income.

Notwithstanding the foregoing, no person shall incur, in respect of the same omission, both the penalty under the first paragraph and the penalty under section 1049 of the Taxation Act.

1997, c. 14, s. 308; 2019, c. 14, s. 2.

59.2.3. In addition to any other penalty under this Act, a reporting institution that fails to report, within the time limit prescribed by section 350.0.3 of the Act respecting the Québec sales tax (chapter T-0.1) or in the manner determined by the Minister, an actual amount (other than an actual amount for which the reporting institution is allowed to provide a reasonable estimate in accordance with section 350.0.5 of that Act) in an information return required to be filed under section 350.0.3 of that Act, or that misstates such an actual amount in the information return, and that does not take the necessary measures to attempt to report the actual amount, incurs a penalty, for each such failure or misstatement, equal to the lesser of \$1,000 and 1% of the value of the difference, expressed as a positive number, between the actual amount and

(1) if the reporting institution failed to report the actual amount within the time limit prescribed by section 350.0.3 of the Act respecting the Québec sales tax or in the manner determined by the Minister, zero; or

(2) if the reporting institution misstated the actual amount, the amount reported by the reporting institution in the information return.

In addition to any other penalty under this Act, a reporting institution that fails to provide, within the time limit prescribed by section 350.0.3 of the Act respecting the Québec sales tax or in the manner determined by the Minister, a reasonable estimate for an amount that is not an actual amount, or for an actual amount for which the reporting institution is allowed to provide a reasonable estimate in accordance with section 350.0.5 of that Act, whose amount must be provided in an information return required to be filed under section 350.0.3 of that Act for a fiscal year and that does not take the necessary measures to attempt to report such a reasonable estimate incurs a penalty, for each such failure, equal to the lesser of \$1,000 and 1% of the total of

(1) all amounts each of which is an amount that became collectible by the reporting institution, or that was collected by the reporting institution, as or on account of tax under section 16 of the Act respecting the Québec sales tax for a reporting period in the fiscal year; and

(2) all amounts, each of which is an amount that the reporting institution claimed as an input tax refund in a return under Division IV of Chapter VIII of Title I of the Act respecting the Québec sales tax filed by the reporting institution for a reporting period in the fiscal year.

For the purposes of this section, “actual amount” and “reporting institution” have the meaning assigned by sections 350.0.1 and 350.0.2 of the Act respecting the Québec sales tax, respectively.

2012, c. 28, s. 12.

59.3. Every person who, wilfully or in circumstances equivalent to gross negligence, makes a statement or an omission in a document made or filed for the purposes of a fiscal law or a regulation made under such a law or acquiesces or participates therein and as a result thereof the amount that would be required to be paid or remitted, according to the information furnished, is less than the amount that is to be paid or remitted, or the amount that would be required to be refunded by the Minister, according to the information furnished, is greater than the amount that is required to be refunded or an amount would be required to be refunded by the Minister, according to the information furnished, while in fact an amount is required to be paid or remitted, incurs a penalty equal to 50% of the difference between those two amounts.

1983, c. 49, s. 44; 1991, c. 67, s. 589; 2000, c. 5, s. 302; 2005, c. 1, s. 313.

59.3.1. Every person who, wilfully or in circumstances equivalent to gross negligence, fails to pay, deduct, withhold, collect or remit a duty imposed under a fiscal law and who, in relation to that duty, fails to file a return or report as and when prescribed by a fiscal law, a regulation made under such a law or a ministerial

order, incurs a penalty equal to 50% of the amount of the duties the person so failed to pay, deduct, withhold, collect or remit.

However, the penalty applies only if the person did not file the return or report although required to do so under section 39.

2006, c. 7, s. 9.

59.4. Every person who wilfully evades or attempts to evade the payment, collection or remittance of an amount prescribed by a fiscal law incurs a penalty of 50% of the amount the payment, collection or remittance of which he evaded or attempted to evade.

1983, c. 49, s. 44.

59.5. *(Repealed).*

1983, c. 49, s. 44; 1991, c. 67, s. 590; 2000, c. 5, s. 302; 2005, c. 1, s. 314.

59.5.1. In this section and sections 59.5.2 to 59.5.8,

“culpable conduct” means an act or a failure to act that

(a) is tantamount to intentional conduct;

(b) shows an indifference as to whether Title I of the Act respecting the Québec sales tax (chapter T-0.1) is complied with; or

(c) shows a wilful, reckless or wanton disregard of Title I of the Act respecting the Québec sales tax;

“false statement” includes a statement that is misleading because of an omission from the statement;

“gross compensation” of a particular person at any time, in respect of a false statement that could be used by or on behalf of another person, means all amounts that the particular person, or any person not dealing at arm’s length, within the meaning of the Taxation Act (chapter I-3), with the particular person, is entitled, either absolutely or contingently and either before or after that time, to receive or to obtain in respect of the statement;

“person” has the meaning assigned by section 1 of the Act respecting the Québec sales tax;

“subordinate”, in respect of a particular person, includes any other person over whose activities the particular person has direction, supervision or control whether or not the other person is an employee of the particular person or of another person.

For the purposes of the definition of “subordinate” in the first paragraph, if the particular person is a member of a partnership, the other person is not a subordinate of the particular person solely because the particular person is a member of the partnership.

2001, c. 51, s. 241; 2019, c. 14, s. 3.

59.5.2. For the purposes of this section and sections 59.5.3 and 59.5.5, any reference to a person’s participation includes

(a) the fact of causing a subordinate to act or to omit information; and

(b) the fact of knowing of, and not making a reasonable attempt to prevent, the participation of a subordinate in an act or an omission of information.

2001, c. 51, s. 241.

59.5.3. Every person who makes a statement to another person or assents to, acquiesces in or participates in the making of a statement by or on behalf of the other person, that the person knows, or would reasonably be expected to know but for circumstances amounting to culpable conduct, is a false statement that could be

used by or on behalf of the other person for a purpose of Title I of the Act respecting the Québec sales tax (chapter T-0.1) incurs a penalty in respect of the false statement equal to the greater of \$1,000 and the lesser of

(a) the aggregate of \$100,000 and the person's gross compensation, at the time the notice of assessment of the penalty is sent to the person, in respect of the false statement that could be used by or on behalf of the other person; and

(b) 50% of the aggregate of all amounts each of which is

i. if the false statement is relevant to the determination of net tax of the other person for a reporting period, the amount, if any, by which the net tax of the other person for the reporting period exceeds the amount that would be the net tax of the other person for the reporting period if the statement were not a false statement,

ii. if the false statement is relevant to the determination of an amount of tax payable by the other person, the amount, if any, by which the tax payable exceeds the amount that would be the tax payable by the other person if the statement were not a false statement, and

iii. if the false statement is relevant to the determination of a rebate, the amount, if any, by which the amount that would be the rebate to which the other person would be entitled if the statement were not a false statement exceeds the amount of the rebate payable to the other person.

2001, c. 51, s. 241; 2001, c. 53, s. 262; 2011, c. 1, s. 114.

59.5.4. For the purposes of section 59.5.3, a person (in this section referred to as the “advisor”) who acts on behalf of the other person referred to in that section is not considered to have acted in circumstances amounting to culpable conduct in respect of the false statement referred to in that section solely because the advisor relied, in good faith, on information provided to the advisor by or on behalf of the other person or, because of such reliance, failed to verify, correct or investigate the information.

2001, c. 51, s. 241; 2011, c. 1, s. 115.

59.5.5. For the purposes of sections 59.5.1 to 59.5.8, a person is not considered to have made or furnished, or assented to, acquiesced in or participated in the making of, a false statement solely because the person provided clerical services, other than bookkeeping services, or secretarial services with respect to the statement.

2001, c. 51, s. 241; 2019, c. 14, s. 4.

59.5.6. For the purposes of sections 59.5.1 to 59.5.8, if a person is assessed a penalty that is referred to in section 59.5.3, the person's gross compensation at any time in respect of the false statement that could be used by or on behalf of the other person referred to in that section does not include the aggregate of all amounts each of which is the amount of a penalty, other than a penalty the assessment of which is deemed to be null because of section 59.5.7, determined under section 59.5.3, to the extent that the false statement was used by or on behalf of that other person, and for which a notice of assessment was sent to the person before that time.

2001, c. 51, s. 241; 2011, c. 1, s. 116; 2019, c. 14, s. 4.

59.5.7. For the purposes of this Act, if an assessment of a penalty under section 59.5.3 is vacated, the assessment is deemed to be null from the time it was made.

2001, c. 51, s. 241.

59.5.8. If an employee, other than a specified employee within the meaning of section 1 of the Taxation Act (chapter I-3), works for the other person referred to in section 59.5.3, the following rules apply:

(a) section 59.5.3 does not apply to the employee to the extent that the false statement could be used by or on behalf of the other person for a purpose of Title I of the Act respecting the Québec sales tax (chapter T-0.1); and

(b) the conduct of the employee is deemed to be that of the other person for the purpose of applying section 59.3 to the other person.

2001, c. 51, s. 241; 2004, c. 21, s. 512; 2011, c. 1, s. 117.

59.5.9. *(Repealed).*

2001, c. 51, s. 241; 2005, c. 1, s. 315.

59.5.10. A person who contravenes section 34.1 or who, knowingly, through carelessness or voluntary omission, assents to, acquiesces in or participates in another person contravening that section incurs a penalty equal to

(a) \$50,000 if the action of the person occurs after the Minister has assessed a penalty payable by the person under this section or section 59.5.11; or

(b) \$5,000 in any other case.

Subject to the third paragraph of section 34.1, a person may not invoke against the assessment of a penalty that the person exercised due diligence to prevent the action from occurring.

2017, c. 1, s. 7.

59.5.11. A person who contravenes section 34.2 incurs a penalty equal to

(a) \$100,000 if the person contravenes that section after the Minister has assessed a penalty payable by the person under this section;

(b) \$50,000 if the person contravenes that section after the Minister has assessed a penalty payable by the person under section 59.5.10; or

(c) \$10,000 in any other case.

A person does not incur the penalty provided for in the first paragraph in respect of an action of the person if the person exercised the degree of care, diligence and skill that a reasonably prudent person would have exercised in comparable circumstances to prevent the action from occurring.

2017, c. 1, s. 7.

59.5.12. Despite section 25, where at any time the Minister assesses a penalty payable by a person under section 59.5.10 or 59.5.11, the Minister is not to assess, at or after that time, another penalty payable by the person under either of those sections that is in respect of an action of the person that occurred before that time.

2017, c. 1, s. 7.

59.5.13. For the purposes of sections 59.5.10 to 59.5.12, if an assessment of a penalty referred to in section 59.5.10 or 59.5.11 is vacated, the penalty is deemed to have never been assessed.

2017, c. 1, s. 7.

59.6. No person shall incur, in respect of the same statement, omission or action, both the penalty provided for in any of sections 59.3, 59.5.10 and 59.5.11 or in section 1049 of the Taxation Act (chapter I-3) and the penalty provided for in section 59.4 or, in respect of the same omission, both the penalty provided for in section 59 and the penalty provided for in any of sections 59.0.0.1 and 59.0.0.3 to 59.0.0.5. Moreover, no

person shall incur, in respect of the same omission, both the penalty provided for in any of sections 59, 59.0.0.1 and 59.2 or in section 1045 of the Taxation Act and the penalty provided for in section 59.3.1. In addition, no person shall incur, in respect of the same statement, omission or action, both a penalty provided for in any of those sections, in section 59.5.3 or in section 1049.0.5 of the Taxation Act and the payment of a fine provided for in a fiscal law unless, in the latter case, the penalty was imposed before the proceedings giving rise to the fine were brought.

1983, c. 49, s. 44; 2001, c. 51, s. 242; 2005, c. 1, s. 316; 2006, c. 7, s. 10; 2010, c. 25, s. 231; 2015, c. 21, s. 14; 2017, c. 1, s. 8; 2021, c. 15, s. 25.

60. Every person who fails to file a return or report as and when prescribed by a fiscal law, by a regulation made under such a law or by an order of the Minister is guilty of an offence and is liable, in addition to any other penalty under such a fiscal law, to a fine of at least \$100 for each day during which the failure continues.

Furthermore, each such failure following a demand or a further demand under section 39 constitutes a further offence liable to a fine of at least \$100 for each day during which the failure continues.

1972, c. 22, s. 60; 1983, c. 43, s. 8; 1984, c. 35, s. 40; 1988, c. 18, s. 119; 1990, c. 59, s. 369; 1992, c. 31, s. 16; 1997, c. 14, s. 309; 1997, c. 85, s. 353.

60.1. Every person who contravenes section 34.1 is guilty of an offence and, in addition to any penalty otherwise provided, is liable to a fine of not less than \$2,000 nor more than \$25,000 and, for a second offence within five years, to a fine of not less than \$25,000 nor more than \$100,000 and, for a third or subsequent offence within that period, to a fine of not less than \$100,000 nor more than \$500,000.

In addition to the fine of \$100,000 to \$500,000 prescribed in the first paragraph for a third or subsequent offence, the court may, notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), sentence the offender to imprisonment for not more than two years.

2000, c. 25, s. 20; 2017, c. 1, s. 9.

60.2. A person is guilty of an offence and, in addition to any penalty otherwise provided, is liable to a fine of not less than \$25,000 nor more than \$500,000 and, for a subsequent offence within five years, to a fine of not less than \$100,000 nor more than \$1,000,000, if the person

(a) contravenes section 34.2; or

(b) conspires with another person to commit an offence under subparagraph *a*.

In addition to the fine of \$100,000 to \$1,000,000 prescribed in the first paragraph for a subsequent offence, the court may, despite article 231 of the Code of Penal Procedure (chapter C-25.1), sentence the offender to imprisonment for not more than two years.

2006, c. 13, s. 234; 2017, c. 1, s. 10.

60.3. Every person who contravenes section 34.3 or any of sections 350.53, 350.60.9 and 350.63 of the Act respecting the Québec sales tax (chapter T-0.1) is guilty of an offence and is liable to a fine of not less than \$400 nor more than \$5,000 and, for a second offence within five years, to a fine of not less than \$2,000 nor more than \$10,000 and, for a third or subsequent offence within that period, to a fine of not less than \$5,000 nor more than \$25,000.

2009, c. 5, s. 578; 2010, c. 5, s. 200; 2018, c. 18, s. 56; 2023, c. 10, s. 3.

60.4. Every person who contravenes section 350.51, the first paragraph of section 350.51.1, any of sections 350.55, 350.56 and 350.56.1, subparagraph 2 of any of the first, second and fourth paragraphs of section 350.60.4, subparagraph 2 of the first or second paragraph of section 350.60.5, any of the first, second and third paragraphs of section 350.60.6, section 350.60.7, subparagraph 2 of the first or second paragraph of

section 350.62 or any of sections 541.25 to 541.28, 541.30 and 541.32 of the Act respecting the Québec sales tax (chapter T-0.1) is guilty of an offence and, in addition to any penalty otherwise provided, is liable to a fine of not less than \$300 nor more than \$5,000 and, for a second offence within five years, to a fine of not less than \$1,000 nor more than \$10,000 and, for a third or subsequent offence within that period, to a fine of not less than \$5,000 nor more than \$50,000.

2010, c. 5, s. 201; 2015, c. 8, s. 142; 2018, c. 18, s. 87; 2019, c. 14, s. 5; 2021, c. 18, s. 5; 2023, c. 10, s. 4; 2024, c. 11, s. 6.



See subsection 2 of section 6 of the Act to give effect to fiscal measures announced in the Budget Speech delivered on 21 March 2023 and to certain other measures (2024, chapter 11) in regard to the date of application of the amendments provided for in subsection 1 of this section.

60.5. Every person who fails to collect the dues referred to in section 287 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), to keep an account of the dues, to render an account of the dues or to remit the dues to the Minister, in accordance with section 288 of that Act, is guilty of an offence and is liable to a fine of not less than \$200 for each day during which the failure continues.

2021, c. 15, s. 26.

61. Every person who contravenes sections 38, 39, 43 or section 1015 of the Taxation Act (chapter I-3), sections 59 and 63 of the Act respecting the Québec Pension Plan (chapter R-9) or sections 60 and 62 of the Act respecting parental insurance (chapter A-29.011) is guilty of an offence and, in addition to any penalty prescribed by this Act, is liable to a fine of not less than \$800 nor more than \$10,000 or, notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), to both the fine and a term of imprisonment not exceeding six months.

For the purposes of the first paragraph, every person who fails to withhold or pay to the Minister an amount on account of the amount a person is required to pay for a year under section 37.17 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is deemed to have contravened section 1015 of the Taxation Act.

1972, c. 22, s. 61; 1974, c. 17, s. 5; 1976, c. 27, s. 12; 1983, c. 43, s. 8; 1986, c. 15, s. 214; 1990, c. 7, s. 228; 1992, c. 31, s. 17; 1992, c. 61, s. 407; 1997, c. 85, s. 354; 2000, c. 25, s. 21; 2004, c. 4, s. 27; 2001, c. 9, s. 135; 2015, c. 21, s. 15.

61.0.0.1. Every person who contravenes any of sections 34 and 35 to 35.2 and 35.3 to 35.5 of this Act, to the extent that sections 35.3 and 35.4 apply to a person referred to in section 35.1, any of sections 350.52 to 350.52.2 and 350.60.3, subparagraph 1 of any of the first, second and fourth paragraphs of section 350.60.4, subparagraph 1 of the first or second paragraph of section 350.60.5, section 350.60.8 or 350.61 or subparagraph 1 of the first or second paragraph of section 350.62 of the Act respecting the Québec sales tax (chapter T-0.1) is guilty of an offence and, in addition to any penalty otherwise provided, is liable to a fine of not less than \$2,000 nor more than \$100,000 or, notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), to both the fine and imprisonment not exceeding six months.

2000, c. 25, s. 22; 2010, c. 5, s. 202; 2015, c. 21, s. 16; 2015, c. 8, s. 143; 2018, c. 18, s. 57; 2023, c. 10, s. 5; 2024, c. 11, s. 7.



See subsection 2 of section 7 of the Act to give effect to fiscal measures announced in the Budget Speech delivered on 21 March 2023 and to certain other measures (2024, chapter 11) in regard to the date of application of the amendments provided for in subsection 1 of this section.

61.0.0.2. No penalty or fine under a fiscal law may be imposed on a person for failing to comply with an obligation under a fiscal law or a regulation thereunder that is incumbent on an employer where another person undertakes to fulfil that obligation, on behalf of the person, pursuant to an agreement entered into between the Minister and the other person, in respect of wages paid by the person under Division II.11.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (chapter I-3), for a taxation year preceding the taxation year 2007, or within the framework of the direct allowance program implemented by the

Ministère de la Santé et des Services sociaux under section 478 of the Act respecting health services and social services (chapter S-4.2).

2001, c. 51, s. 243; 2006, c. 36, s. 274.

61.0.1. Every person who is required to be registered under Title I of the Act respecting the Québec sales tax (chapter T-0.1) or section 288.3 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) and who fails to comply with that requirement or any person who contravenes section 288.8 of that latter Act is guilty of an offence and is liable to a fine of not less than \$2,000 nor more than \$25,000.

1997, c. 14, s. 310; 2021, c. 15, s. 27.

61.1. Where a person has been convicted by a court of an offence under any of sections 60 to 61.0.0.1, the court may make such order as it deems proper in order to remedy the failure sanctioned by the offence.

Prior notice of the application for an order shall be served by the prosecutor on the person who could be compelled under such an order, unless the person is in the presence of the judge. The prior notice may be given with the statement of offence, specifying that the application for an order is to be made at the time of the judgment.

The order is notified to the person by registered mail or by personal service, unless it is made from the bench in the person's presence.

1991, c. 67, s. 591; 1992, c. 61, s. 408; 2000, c. 25, s. 23; 2006, c. 7, s. 11; I.N. 2016-01-01 (NCCP).

61.2. A person is guilty of an offence and is liable to a fine of not less than \$800 and not more than \$10,000 or, notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), to both the fine and imprisonment for a term not exceeding six months, if the person contravenes an order made under any of sections 39.2, 40.1.3 and 61.1.

2001, c. 52, s. 11; 2003, c. 2, s. 300; 2004, c. 4, s. 28.

62. A person is guilty of an offence and, in addition to any penalty otherwise provided, is liable to a fine of not less than \$2,000 and not more than \$1,000,000 or, despite articles 231 and 348 of the Code of Penal Procedure (chapter C-25.1), to both that fine and imprisonment for a term not exceeding five years less one day, if the person

(a) makes, or participates in, assents to or acquiesces in the making of, false or deceptive statements in a return, report, certificate, statement, answer, application for a refund or other document filed or made as required under a fiscal law or a regulation made under such a law;

(b) *(subparagraph repealed)*;

(c) *(subparagraph repealed)*;

(d) wilfully, in any manner, evades or attempts to evade compliance with a fiscal law or payment or remittance of a duty imposed under such a law;

(e) *(subparagraph repealed)*;

(f) in any manner, knowing that the person or another person is not entitled thereto, obtains or attempts to obtain a refund or credit under a fiscal law; or

(g) conspires with any person to commit an offence described in subparagraph a, d or f.

This section does not apply in respect of Chapter III.1 of the Act respecting labour standards (chapter N-1.1) or Division II of Chapter II of the Act to promote workforce skills development and recognition (chapter D-8.3).

1972, c. 22, s. 62; 1990, c. 4, s. 593; 1992, c. 1, s. 217; 1994, c. 46, s. 12; 1995, c. 43, s. 49; 1998, c. 16, s. 275; 1999, c. 65, s. 36; 2000, c. 5, s. 295; 2007, c. 3, s. 68; 2010, c. 20, s. 29; 2011, c. 17, s. 37.

62.0.1. A person is guilty of an offence and, in addition to any penalty otherwise provided, is liable to a fine of not less than \$2,000 and not more than \$1,000,000 or, despite articles 231 and 348 of the Code of Penal Procedure (chapter C-25.1), to both that fine and imprisonment for a term not exceeding five years less one day, if the person

(a) wilfully fails to pay, deduct, withhold, collect or remit a duty imposed under a fiscal law and, in respect of that duty, fails to file a return or report as and when prescribed by a fiscal law, by a regulation made under such a law or by an order of the Minister, or

(b) conspires with a person to commit an offence described in subparagraph *a*.

This section does not apply in respect of Chapter III.1 of the Act respecting labour standards (chapter N-1.1) or Division II of Chapter II of the Act to promote workforce skills development and recognition (chapter D-8.3).

2001, c. 52, s. 12; 2007, c. 3, s. 68; 2010, c. 20, s. 29; 2011, c. 17, s. 38.

62.1. Whoever

(a) to evade remittance or payment of a duty imposed by a fiscal law, destroys, alters, mutilates or secretes or otherwise disposes of the registers, supporting documents or other documents of a person subject to a fiscal law;

(b) makes, or assents to or acquiesces in the making of, false or deceptive entries, or omits or assents to or acquiesces in the omission to enter a material particular in the records or supporting documents of a person subject to a fiscal law; or

(c) conspires with a person to commit an offence described in subparagraph *a* or *b*,

is guilty of an offence and, in addition to any other penalty otherwise provided, is liable to a fine of not less than \$2,000 nor more than \$1,000,000 or, despite articles 231 and 348 of the Code of Penal Procedure (chapter C-25.1), to both that fine and imprisonment for a term not exceeding five years less one day.

This section does not apply in respect of Chapter III.1 of the Act respecting labour standards (chapter N-1.1) or Division II of Chapter II of the Act to promote workforce skills development and recognition (chapter D-8.3).

1999, c. 65, s. 37; 2000, c. 25, s. 24; 2007, c. 3, s. 68; 2010, c. 20, s. 29.

63. The fines provided for in sections 62, 62.0.1 and 62.1 may be imposed even in the case where, after an offence contemplated therein has been committed, no additional duty is payable.

Where an additional duty is payable after an offence contemplated in section 62 or 62.1 has been committed, the fine must be at least equal to the amount of the duties which such person evaded or attempted to evade or permitted to be evaded, plus 25% of such amount, without exceeding twice such amount.

Where an additional duty is payable after an offence contemplated in section 62.0.1 has been committed, the fine must be at least equal to the amount of the duties which such person failed to pay, deduct, withhold, collect or remit, plus 25% of such amount, without exceeding twice such amount.

Where the offence described in subparagraph *f* of the first paragraph of section 62 has been committed, the fine shall be at least equal to the amount of the refund or credit which the person has obtained or attempted to obtain, plus 25% of that amount, without exceeding an amount that is twice that amount.

1972, c. 22, s. 63; 1995, c. 63, s. 275; 1999, c. 65, s. 38; 2000, c. 5, s. 296; 2001, c. 52, s. 13.

64. No person who is convicted of an offence under any of sections 60.1, 60.2, 60.4, 60.5, 62, 62.0.1 and 62.1 may incur, for the same action, tax evasion or attempted tax evasion, a penalty provided for in any of sections 59, 59.2, 59.3, 59.3.1, 59.4, 59.5.3, 59.5.10 and 59.5.11, in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3) or in section 477.19 of the Act respecting the Québec sales tax (chapter T-0.1), unless the penalty was imposed on the person before proceedings were brought against the person under any of sections 60.1, 60.2, 60.4, 60.5, 62, 62.0.1 and 62.1.

1972, c. 22, s. 64; 1974, c. 17, s. 6; 1978, c. 25, s. 13; 1983, c. 49, s. 45; 1999, c. 65, s. 39; 2001, c. 51, s. 244; 2001, c. 52, s. 14; 2001, c. 53, s. 263; 2005, c. 1, s. 317; 2006, c. 7, s. 12; 2017, c. 1, s. 11; 2021, c. 18, s. 6; 2021, c. 15, s. 28; 2021, c. 36, s. 8.

65. If, in any contestation filed under a fiscal law, substantially the same facts are at issue as those that are at issue in a prosecution under any of sections 60.1, 60.2, 62, 62.0.1 and 62.1, the Minister may apply for suspension of the contestation pending before the Court of Québec.

A three-day notice of the application of the Minister shall be given to the contesting party or his attorney. Upon order of the Court, the contestation shall then be suspended pending the result of the proceedings.

The same rule applies, with the necessary modifications, to a contestation filed in accordance with Chapter IV.

1972, c. 22, s. 65; 1983, c. 47, s. 1; 1988, c. 21, s. 66; 1995, c. 63, s. 279; 1999, c. 65, s. 40; 2001, c. 52, s. 15; 2017, c. 1, s. 12; 2020, c. 12, s. 90.

66. Suspension of sentence shall not be pronounced in any proceedings instituted under a fiscal law.

1972, c. 22, s. 66.

67. Subject to the other provisions of this Act, the exercising of any recourse against a person shall not affect the right to exercise against the same person any other civil or penal recourse under a fiscal law.

1972, c. 22, s. 67.

68. Where a corporation is guilty of an offence against a fiscal law or a regulation made under such law, any person who directed, authorized, assented to, acquiesced in or participated in the commission of the offence, is a party to the offence and is liable to the sentence provided for the offence, whether or not the corporation has been prosecuted or convicted.

1972, c. 22, s. 68; 1991, c. 7, s. 4; 1991, c. 67, s. 593.

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 a party to the offence and is liable to the sentence provided for the offence, whether or not the person who received the aid has been prosecuted or convicted.

1991, c. 7, s. 5; 1991, c. 67, s. 594.

68.0.2. The judge convicting the defendant of an offence against a fiscal law or a regulation made by the Government under a fiscal law may, on application by the Minister, order the defendant to pay the amount of costs set by regulation in relation to the seizure and preservation of any thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3.

However, the judge may reduce the amount if the judge is satisfied that the Minister unduly delayed instituting proceedings or caused the commencement of proceedings to be delayed without sufficient cause.

On application by the Minister within 30 days after a judgment is rendered in proceedings to impose a penal sanction for an offence against a fiscal law or a regulation made by the Government under a fiscal law, or within 90 days after the date on which a defendant is deemed to have been convicted of such an offence, a judge may also order the confiscation of any thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3, of the deposit referred to in the second paragraph of section 40.3 or of the sale proceeds referred to in section 40.4.

At the expiry of 30 days after a judgment is rendered in proceedings to impose a penal sanction for an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under it or after the date on which a defendant is deemed to have been convicted of such an offence, a thing seized under any of sections 40, 40.1, 40.1.0.1 and 40.1.1 is confiscated by operation of law if the unlawful possession of the thing prevents it from being returned to the person from whom it was seized or to a person who claims to have a right in the thing, unless either of those persons objects within that period to the confiscation. A notice of such a confiscation by operation of law is given with the statement of offence.

Prior notice of not less than one clear day of an application under this section must be served on the defendant, on the person from whom the thing was seized and on the persons who claim to have a right in the thing seized, the deposit referred to in the second paragraph of section 40.3 or the sale proceeds referred to in section 40.4, except when they are in the presence of the judge. The prior notice may be given to the defendant with the statement of offence, specifying that the application is to be made at the time of the judgment.

The Minister shall destroy the things confiscated or dispose of them and pay the proceeds of their sale, if any, into the Consolidated Revenue Fund.

If the confiscation of raw tobacco, of packages of tobacco or of the sale proceeds referred to in section 40.4 is ordered, the judge may also, on application by the Minister, authorize the Minister to destroy the raw tobacco or the packages of tobacco or to dispose of the raw tobacco, the packages of tobacco or the sale proceeds referred to in section 40.4 for the benefit of community bodies working in the health and social services sector.

2009, c. 15, s. 472; 2009, c. 47, s. 20.

68.1. In addition to any recourse specially provided for any contravention of a fiscal law, the 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 certificate, a permit, a registration number, or an authorization provided for in section 350.56.1 of the Act respecting the Québec sales tax (chapter T-0.1) is required, without holding such a certificate or permit still in force or without being duly registered or authorized, 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 the person carries on that activity, until such time as a certificate, permit or authorization is issued to the person or a registration number is assigned to the person and all the costs are paid.

An application under the first paragraph shall be heard and decided by preference. The application is governed by the rules of the Code of Civil Procedure (chapter C-25.01) applicable to applications made during proceedings, with the necessary modifications.

The judge before whom the application for an injunction is presented may make any other order that he considers necessary to carry out the order of injunction.

Proof that the person against whom an injunction is applied for keeps an establishment or carries on an activity for which a certificate, permit, registration number or authorization is required, without holding such

a certificate or permit still in force or without being duly registered or authorized, constitutes sufficient proof to grant the injunction.

The provisions on injunctions in the Code of Civil Procedure do not apply to an application for an injunction under this section.

1982, c. 38, s. 27; 1983, c. 44, s. 58; 1986, c. 16, s. 2; 1991, c. 67, s. 595; 2005, c. 2, s. 5; 2005, c. 23, s. 265; 2010, c. 31, s. 146; 2015, c. 8, s. 144; I.N. 2016-01-01 (NCCP).

DIVISION VIII

CONFIDENTIAL INFORMATION

§ 1. — *Confidential information*

2002, c. 5, s. 6.

69. The tax record of a person is confidential; no information contained in a person's tax record may be used or communicated unless the person consents thereto or the use or communication is authorized by this Act.

A person's tax record shall consist of the information held by the Minister in respect of the person for the application or enforcement of a fiscal law.

A judicial proceeding instituted for the application or enforcement of a fiscal law and the ensuing decision do not form part of a tax record.

A record created for the administration, direction or management of the Agency, or in connection with an offence under any of sections 71.3.1 to 71.3.3, is not a tax record.

1972, c. 22, s. 69; 1978, c. 25, s. 14; 1980, c. 11, s. 69; 1981, c. 24, s. 19; 1984, c. 35, s. 41; 1985, c. 25, s. 173; 1988, c. 4, s. 155; 1990, c. 4, s. 594; 1990, c. 59, s. 370; 1991, c. 67, s. 596; 1994, c. 22, s. 355; 1996, c. 33, s. 2; 1998, c. 16, s. 276; 2001, c. 78, s. 7; 2002, c. 5, s. 7; 2002, c. 46, s. 20; 2010, c. 31, s. 106.

69.0.0.1. The rules prescribed in this division apply, with the necessary modifications, to information, other than information contained in a tax record, that the Minister holds for the purposes of a mandate assigned to the Minister by an Act whose administration is not the responsibility of the Minister.

However, section 69.3 does not apply to information communicated to a person if the information is necessary for the exercise of the person's functions within the scope of such a mandate.

2009, c. 19, s. 12; 2010, c. 31, s. 107.

69.0.0.1. Any information to the effect that a person is or is not the holder, under a fiscal law, of a certificate, registration, licence, permit or any other similar title, that the person has been the holder of such a title, or that the Minister has suspended, revoked or refused to renew such a title held by the person, and a person's name and the identification number or registration number assigned to the person by the Minister under a fiscal law, is public information.

In the case of a person that is registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1) or ceases to be so registered, the effective date of the registration and the date on which the person ceases to be registered are also public information.

1999, c. 7, s. 1; 2002, c. 5, s. 7; 2018, c. 18, s. 90; 2019, c. 14, s. 6; 2021, c. 18, s. 7.

§ 2. — *Rights of the person concerned*

2002, c. 5, s. 7.

69.0.0.2. Every person is entitled to be informed of the existence, in the person's tax record, of any information relating to the person, and to receive communication of and consult any document containing such information.

Every person who is an heir, successor or beneficiary under a life insurance policy of a deceased person or a beneficiary of a death benefit under a law applicable in Québec is entitled to be informed of the existence, in the tax record of the deceased person, of any information, to receive communication thereof and to consult any document containing such information, insofar as the information or document pertains directly to the person's interests or rights as an heir, successor or beneficiary.

To give rise to review proceedings under sections 135 to 154 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), a written request must be addressed to the person designated in accordance with section 8 of that Act.

This section applies notwithstanding the first paragraph of sections 43 and 94 of the Act respecting Access to documents held by public bodies and the Protection of personal information, and the rules provided in sections 83 to 87, the second and third paragraphs of section 94 and sections 95 to 102.1 and 135 to 154 of that Act apply, with the necessary modifications, to a request for access made in accordance with the third paragraph.

A right conferred by this section only applies in respect of information contained on a medium.

2002, c. 5, s. 7; 2002, c. 46, s. 21.

69.0.0.3. Notwithstanding section 88 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), the Minister shall refuse to give communication to a person of any information contained in the person's tax record, where it can reasonably be considered that its disclosure would reveal information relating to another person or the existence of such information, unless the latter person consents thereto or the information is necessary for the application or enforcement, in respect of the person, of a fiscal law or of an Act, chapter or program referred to in subparagraph *b* of the first paragraph of section 69.0.0.7.

2002, c. 5, s. 7.

69.0.0.4. The rights which this division confers on a person may be exercised by the person's representative or by a person who is authorized by law to represent the person or who, pursuant to an Act, is administering, winding up or controlling the property or business of the person concerned.

For the purposes of the first paragraph, the representative of a person concerned is

(a) in the case of a natural person, the person who proves that he or she is the representative of the person concerned, that he or she is the person having parental authority or, where the person concerned is deceased, that he or she is the liquidator of the succession;

(b) in the case of a corporation, the president, vice-president, secretary or treasurer of the corporation, a person authorized by the board of directors of the corporation or another person who is authorized by any of those persons;

(c) in the case of a corporation that has been dissolved or struck off the register, in addition to a person authorized by law, a person who was, immediately before the dissolution or striking off, a person referred to in paragraph *b* or a person authorized by the person to whom all of the voting shares of the corporation belonged immediately before its dissolution or striking off;

(d) in the case of a partnership, one of the partners or, where the partnership has been dissolved, a person who was a partner immediately before its dissolution, or a person expressly authorized;

(e) in the case of a trust, one of the trustees.

2002, c. 5, s. 7.

69.0.0.5. For the purposes of this division and Division V.1, where the Minister receives a document or information filed or required to be filed under a fiscal law from or on behalf of a person by way of electronic filing or of a computer-generated medium, any person who prepares or files the document or information or who acts as an intermediary in the transmission of the document or information is deemed to be the representative of the person concerned for the purposes of the processing of the document or information.

However, information that relates to a person may only be communicated to such a representative if the information is directly related to the task the representative is performing on behalf of the person and is necessary for proper performance of the task by the representative.

2002, c. 5, s. 7; 2010, c. 31, s. 108.

§ 3. — Accessibility and use of information within the Agency

2002, c. 5, s. 7; 2010, c. 31, s. 146.

69.0.0.6. Information contained in a tax record shall only be accessible, without the consent of the person concerned, in the cases and subject to the conditions set out below:

(a) to the Minister or to a natural person designated by the Minister to assist the Minister, where the information is necessary for the exercise of his or her functions; in that respect, the Minister shall establish in writing, after consultation with the president and chief executive officer, the rules governing access to such information by the Minister and the persons so designated;

(b) to an employee of the Agency who is qualified to receive the information, where the information is necessary for the exercise of his or her functions;

(c) to the board of directors of the Agency insofar as the document does not reveal, even indirectly, the identity of the person concerned and the information is necessary for the exercise of the functions of the board.

The rules established pursuant to subparagraph *a* of the first paragraph shall take effect on the date indicated therein and shall be filed without delay with the Commission d'accès à l'information.

2002, c. 5, s. 7; 2010, c. 31, s. 109.

69.0.0.7. Information contained in a tax record shall not be used within the Agency without the consent of the person concerned except for the following purposes:

(a) the application or enforcement of a fiscal law;

(b) the application or enforcement of

i. the Act to facilitate the payment of support (chapter P-2.2);

ii. (*subparagraph repealed*);

iii. the Shelter Allowance Program for the elderly and families established under an order in council made under sections 3 and 3.1 of the Act respecting the Société d'habitation du Québec (chapter S-8);

iv. section 13.1 of the Highway Safety Code (chapter C-24.2);

v. *(subparagraph repealed)*;

vi. the Unclaimed Property Act (chapter B-5.1);

vii. the Money-Services Businesses Act (chapter E-12.000001);

(b.1) *(subparagraph repealed)*;

(b.2) the provisional administration of property entrusted to the Minister under an Act;

(b.3) the carrying out of a mandate assigned to the Minister by an Act whose administration is not the responsibility of the Minister;

(b.4) the application of Chapter II.4 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03);

(c) the carrying out of a study or research or the production of statistics;

(d) the administration, direction or management of the Agency or the application of sections 71.3.1 to 71.3.3;

(e) the carrying out of surveys to ascertain the expectations and satisfaction of the population with respect to the Acts and programs under the administration of the Agency provided that, as regards an Act, a chapter or a program referred to in subparagraph *b*, only the persons to whom that Act, chapter or program applies are surveyed.

For the purposes mentioned in subparagraph *e* of the first paragraph, the Agency shall prepare a three-year plan for the surveys it intends to carry out which involve the use of information contained in a tax record. The Agency shall submit the plan to the Commission d'accès à l'information for an opinion.

The Commission d'accès à l'information shall issue an opinion on the plan within 60 days of receiving it. Should the Commission d'accès à l'information give an unfavourable opinion, the plan may be submitted to the Government for approval.

The three-year plan, together with the opinion of the Commission d'accès à l'information and, where applicable, the approval of the Government, shall be tabled in the National Assembly within 30 days of the date of the opinion or approval if the Assembly is sitting or, if it is not in session, within 30 days of resumption.

Each year, the Agency shall prepare a report on the surveys that were carried out. The Commission d'accès à l'information shall issue an opinion on the report within 60 days of receiving it. The report, together with the opinion, shall be tabled in the National Assembly within 30 days of the date of the opinion if the Assembly is sitting or, if it is not in session, within 30 days of resumption.

2002, c. 5, s. 7; 2002, c. 62, s. 7; 2005, c. 15, s. 162; 2006, c. 38, s. 43; 2007, c. 14, s. 2; 2009, c. 19, s. 13; 2010, c. 7, s. 219; 2010, c. 31, s. 110; 2011, c. 10, s. 65; 2016, c. 29, s. 21; 2021, c. 22, s. 15; 2020, c. 5, s. 36.

69.0.0.8. Any information from a tax record that is used for a purpose under any of subparagraphs *b* to *b.3* of the first paragraph of section 69.0.0.7 and that is included in a record established for any of those purposes is not subject to the rules prescribed in this division.

2002, c. 5, s. 7; 2009, c. 19, s. 14; 2010, c. 31, s. 111; 2011, c. 18, s. 37.

69.0.0.9. The Agency may circulate a letter or any other document contained in the tax record of a person, except an advance ruling, in which its position with respect to the application or enforcement of a fiscal law is

stated, to the extent that the document so circulated does not reveal, even indirectly, the identity of the person and may not be associated with that person.

2002, c. 5, s. 7; 2010, c. 31, s. 112.

§ 4. — *Communication*

2002, c. 5, s. 7.

69.0.0.10. Notwithstanding sections 53, 59 and 59.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), information contained in a tax record may only be communicated in the cases provided for in this division, except if the person concerned authorizes its disclosure.

2002, c. 5, s. 7.

69.0.0.11. An employee of the Agency may communicate information contained in a tax record, without the consent of the person concerned, to protect a person or an identifiable group of persons where the employee has reasonable cause to believe that a serious risk of death or of serious bodily injury, related in particular to a disappearance or to an act of violence, including a suicide attempt, threatens the person or group and where the nature of the threat generates a sense of urgency.

In such a case, the information may be communicated to the person or persons exposed to the risk, to their representative or to any person who may provide assistance. Only the information necessary for the purposes of the communication may be communicated to them.

Where information is communicated in such a case, the person in charge of the protection of personal information shall record the communication in a register kept for such purpose.

The president and chief executive officer shall determine the terms and conditions according to which the information may be communicated.

No proceedings may be brought against the employee for communicating information in good faith under this section. The same applies to any person who participates in good faith in such a communication, even indirectly.

For the purposes of the first paragraph, “serious bodily injury” means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons.

2002, c. 5, s. 7; 2010, c. 31, s. 113; 2017, c. 10, s. 24; 2023, c. 5, s. 194.

69.0.0.12. Subject to other exceptions provided for in this division, an employee of the Agency authorized by regulation may, without the consent of the person concerned, communicate information contained in a tax record to a member of a police force, to a department or to a public body responsible for the enforcement of an Act, with the authorization of a judge of the Court of Québec where the judge is satisfied on the basis of an affidavit that there is reasonable cause to believe that the information may serve to prevent or repress a serious offence within the meaning of subsection 1 of section 467.1 of the Criminal Code (R.S.C. 1985, c. C-46) or an offence referred to in the second paragraph other than a criminal or penal offence provided for in section 69.0.0.16, committed or about to be committed by a person.

The offences to which the first paragraph refers are the following:

- (a) an offence under Division IX of the Health Insurance Act (chapter A-29);
- (b) an offence under Chapter IX of the Building Act (chapter B-1.1);

- (c) an offence under Schedule I to the Act respecting contracting by public bodies (chapter C-65.1);
- (d) an offence under Chapter VII of the Act respecting labour standards (chapter N-1.1);
- (e) an offence under Division VII of Title VI of the Act respecting the Québec Pension Plan (chapter R-9);
- (f) an offence under Chapter XIV of the Act respecting occupational health and safety (chapter S-2.1); and
- (g) any other prescribed offence.

Every application for authorization made under this section and the record pertaining to the hearing are confidential. The clerk of the Court of Québec shall take the necessary measures to preserve the confidentiality of the record relating to the application for authorization and of any information relating thereto.

The judge to whom the application for authorization is made shall hear the application *ex parte* and *in camera*. The judge may make any order the judge considers desirable to preserve the confidentiality of the application and the information submitted at the hearing. The record shall subsequently be sealed and kept in a place to which the public has no access.

The Minister shall, no later than 5 June 2016, report to the Government on the implementation of the amendments made to this section by chapter 10 of the statutes of 2013.

The report is tabled within 30 days in the National Assembly or, if the Assembly is not in session, within 30 days of resumption. The competent committee of the National Assembly shall examine the report.

2002, c. 5, s. 7; 2002, c. 46, s. 22; 2010, c. 31, s. 114; 2013, c. 10, s. 1.

69.0.0.13. Information contained in a tax record which is communicated to a police force, a department or a public body in accordance with section 69.0.0.12, 69.0.2 or 69.0.4.1 is accessible only to persons qualified to receive it where such information is necessary for the discharge of their duties.

Such information may be used only for the purposes for which it was obtained.

In addition, such information may be communicated to a member of another police force, to the Attorney General or to the Director of Criminal and Penal Prosecutions only for those purposes or in connection with a suit or a proceeding relating to those purposes.

The information must be destroyed at the time those purposes have been finally achieved, except where the information is filed as evidence in connection with a suit or a proceeding.

2002, c. 5, s. 7; 2005, c. 34, s. 60; 2010, c. 31, s. 115; 2013, c. 10, s. 2; 2023, c. 20, s. 117.

69.0.0.14. In addition to the situations described in section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), a police force may communicate, without the consent of the person concerned, any information for the application or enforcement of a fiscal law, to an employee authorized in conformity with the first paragraph of section 69.0.0.12.

2002, c. 5, s. 7; 2010, c. 31, s. 116; 2013, c. 10, s. 3.

69.0.0.15. The right of access provided for in section 69.0.0.2 of this Act and in sections 9, 83 and 94 of the Act respecting Access to documents held by public bodies and the Protection of personal information

(chapter A-2.1) does not apply to information communicated under any of sections 69.0.0.12 to 69.0.0.14 or to information that could, even indirectly, disclose the existence of such communication.

The first paragraph does not apply where access to the information or the disclosure of the fact that the information was communicated under any of sections 69.0.0.12 to 69.0.0.14 would no longer hinder the progress of an investigation or of proceedings, disclose a method of investigation, a confidential source of information, a program or a plan of action designed to prevent, detect or repress crime or statutory offences, endanger a person, prejudice the interest of a person who is the source or the subject of the information, disclose the components of a communications system intended for the use of a person responsible for law enforcement, disclose information obtained in confidence from a police force having jurisdiction outside Québec, prejudice a person's right to a fair hearing or impair the efficiency of a security system designed for the protection of persons or property, in particular a witness protection program.

2002, c. 5, s. 7; 2021, c. 36, s. 9.

69.0.0.16. Information contained in a tax record may be communicated, without the consent of the person concerned, to a person where the communication is necessary for the application or enforcement of a fiscal law, to a police force where an employee of the Agency believes on reasonable grounds that the person concerned has committed or is about to commit, in respect of the Agency or one of its employees or with respect to the application of a fiscal law, a criminal or penal offence and the information is necessary for the investigation relating to that offence, or to a body responsible for the prevention, detection or repression of crime or statutory offences, including a police force and a professional order, where the communication is necessary for the purposes of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1).

2002, c. 5, s. 7; 2010, c. 31, s. 117; 2016, c. 34, s. 36.

69.0.0.16.1. Information contained in a tax record may be communicated, without the consent of the person concerned, to a public body referred to in an order made under section 12.14 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), where the Agency is designated to act as an official source of government digital data for the purposes of that Act and the information is necessary for an administrative or public service purpose specified by the Government under section 12.14 of that Act.

Information communicated under the first paragraph is accessible only to persons qualified to receive it where such information is necessary for the discharge of their duties.

Such information may be used only for the administrative or public service purposes specified by the Government under section 12.14 of that Act.

Where the information may be communicated then used in a form that does not allow direct identification of the person concerned, it must be communicated then used in that form.

2021, c. 22, s. 16.

69.0.0.17. Where, for a purpose provided for in section 69.0.0.7, a contract that involves the communication of information contained in a tax record is awarded to a person, the information may be communicated to the person without the consent of the person concerned if the information is necessary for the performance of the contract.

A person to whom a contract is awarded in accordance with the first paragraph, or another person referred to in this paragraph, may award to another person a contract that involves the communication of information contained in a tax record and obtained in accordance with the first paragraph, if the person first obtains the authorization of the president and chief executive officer or of a person designated by the president and chief executive officer, and may communicate that information to that other person if the information is necessary for the performance of the contract.

A person who performs a contract referred to in this section in connection with which information contained in a tax record is communicated is bound by the following obligations:

- (a) to take the necessary measures to preserve the confidentiality of the information communicated;
- (b) except where exempted by the president and chief executive officer or by a person designated by the president and chief executive officer, to transmit to the president and chief executive officer or to the person designated, on the prescribed form and before the information is communicated, a confidentiality agreement completed by every person to whom the information may be communicated;
- (c) to use the information only in the performance of the contract;
- (d) to communicate the information only to a person providing services in connection with a contract referred to in this paragraph or to an employee of the Agency, insofar as the information is necessary for the exercise of the person's functions;
- (e) where the contract is performed on the premises of the Agency, to refrain from transmitting any information or transporting any document containing such information outside those premises, except where permitted by the president and chief executive officer or a person designated by the president and chief executive officer, and to refrain from retaining such a document after the termination of the contract;
- (f) where part or all of the contract is performed outside the premises of the Agency, to remit to the president and chief executive officer or to a person designated by the president and chief executive officer, immediately after the termination of the contract, any document containing such information;
- (g) to notify without delay the president and chief executive officer or a person designated by the president and chief executive officer of any breach or attempted breach by any person of any obligation relating to confidentiality set out in this division, in the confidentiality agreement or in the contract;
- (h) to allow the president and chief executive officer or a person designated by the president and chief executive officer to make any verification or inquiry relating to the confidentiality of the information communicated.

Except where the contract is awarded to a member of a professional order referred to in Schedule I to the Professional Code (chapter C-26) who is bound by professional secrecy, the contract must be made in writing and set out the obligations under the third paragraph.

2002, c. 5, s. 7; 2010, c. 31, s. 118.

69.0.1. Information contained in a tax record may, without the consent of the person concerned,

(a) for the purposes of the International Fuel Tax Agreement, be communicated to an authority that is a party to the Agreement, to the mandatory or designated agent of such an authority and to any person responsible for the implementation of the Agreement;

(a.0.1) for the administration of the International Registration Plan, be communicated to a jurisdiction having joined the Plan, to the mandatory or designated agent of such a jurisdiction and to any person responsible for the implementation of the Plan;

(a.0.2) for the purposes of an agreement entered into under section 9.0.1.1 by the Minister and the Government of Canada, be communicated to that government or any of its bodies;

(a.1) for the purposes of an agreement concerning the application of a fiscal law between the Government and a Native community, be communicated to the band council of such a community and to any body charged with assisting the Minister in implementing such an agreement;

(a.2) for the purposes of an agreement entered into under section 9 by the Minister and another government, a department of that government, an international organization or a body of that government or organization, be communicated to that other government or to that department, organization or body;

(b) *(paragraph repealed)*;

(c) *(paragraph repealed)*;

(d) *(paragraph repealed)*;

(e) be communicated to another government or to one of its bodies for the purposes of an Act providing for the imposition of a tax or a duty of that nature which is entrusted to the government or body;

(f) be communicated to the Commission d'accès à l'information for the purposes of its functions;

(g) be communicated to the Minister of International Relations, in relation to official communications with foreign governments and their departments, international organizations, and bodies of those governments or organizations, concerning the government, department, organization or body concerned or one or more of its employees.

1995, c. 63, s. 276; 1996, c. 33, s. 3; 1999, c. 53, s. 11; 2002, c. 5, s. 8; 2002, c. 62, s. 8; 2010, c. 25, s. 232; 2011, c. 6, s. 8; 2012, c. 8, s. 4.

69.0.2. The Minister must allow the person designated in an order issued in accordance with the second paragraph to have access to and examine the information or documents mentioned in the order.

For the purposes of the first paragraph, a judge of the Court of Québec may, for the purposes of an investigation in relation to a designated substance offence within the meaning of section 462.3 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46), make an order requiring the Minister to allow a member of the Sûreté du Québec or, where applicable, of a municipal police force, to have access to and examine the information or documents mentioned in the order.

An application under the second paragraph shall be made *ex parte* in writing by the Attorney General or the Director of Criminal and Penal Prosecutions and be accompanied by an affidavit of the applicant or of a person specially designated by the Attorney General or the Director of Criminal and Penal Prosecutions for that purpose deposing to the following matters:

(a) the offence or matter under investigation;

(b) the person in relation to whom the information or documents are required;

(c) the type of information or document held by the Minister for the purposes of a fiscal law and to which access is sought;

(d) the facts relied on to justify the belief, on reasonable grounds, that the person in relation to whom the information or documents are required has committed or benefited from the commission of an offence referred to in the second paragraph and that the information or documents required are likely to be of substantial value, whether alone or together with other material, to the investigation for the purposes of which the application is made.

The judge may make the order, on such conditions as are required in the public interest, if the judge is satisfied

(a) that there are reasonable grounds for believing that the person in relation to whom the information or documents are required has committed or benefited from the commission of an offence referred to in the second paragraph and that the information or documents required are likely to be of substantial value, whether alone or together with other material, to the investigation for the purposes of which the application is made;

(b) that there are reasonable grounds for believing that it is in the public interest to allow access to the information or documents to which the application relates, having regard to the benefit likely to accrue to the investigation if the access is obtained.

An order remains valid for the period determined by the judge. However, an order cannot be executed before the expiration of seven clear days following the service of a copy of the order on the Minister, service being required to be made in accordance with the rules prescribed by the Code of Penal Procedure (chapter C-25.1) or in the manner ordered by the judge.

However, the judge may, at the request of the Minister, extend the period within which the order is to be complied with.

1997, c. 86, s. 4; 2002, c. 5, s. 9; 2005, c. 34, s. 61; 2010, c. 31, s. 119.

69.0.3. The Minister may object to the disclosure of any information or document in respect of which an order under section 69.0.2 has been made by certifying, orally or in writing, before the Chief Judge of the Court of Québec or before such other judge of that Court as the Chief Judge may designate to hear the application on the ground that

- (a) an agreement entered into under section 9 prohibits the disclosure of the information or document;
- (b) a privilege is attached by law to the information or document;
- (c) the information or document has been placed in a sealed package pursuant to law or an order of a court of competent jurisdiction; or
- (d) disclosure of the information or document would not, for any other reason, be in the public interest.

A judge who is to determine an objection may, if the judge considers it necessary to determine the objection, examine the information or document disclosure of which is applied for and shall grant the objection and order that disclosure of the information or document be refused where the judge is satisfied of any of the grounds mentioned in subparagraphs *a* to *d* of the first paragraph.

An appeal lies from a determination under the first paragraph to the Court of Appeal which shall be brought on or before the 10th day from the date of the determination. The Court of Appeal may, however, grant such further time as it considers appropriate in the circumstances.

An application under the first or the third paragraph shall be heard in camera. The Minister is entitled to make representations *ex parte*, where a first instance or appeal application is heard.

1997, c. 86, s. 4; 2010, c. 31, s. 120; 2021, c. 36, s. 10.

69.0.4. Where a member of the Sûreté du Québec or, where applicable, of a municipal police force is authorized to examine any information or document pursuant to section 69.0.2, the latter or an employee of the Agency may make a copy thereof.

1997, c. 86, s. 4; 1998, c. 16, s. 277; 2002, c. 5, s. 10; 2010, c. 31, s. 146.

69.0.4.1. An employee of the Agency may, without the consent of the person concerned, communicate to the member of a police force named in an order made under section 3 of the Act to assist in locating missing persons (chapter A-16.1) information contained in a tax record and covered by the order.

2023, c. 20, s. 117.

69.0.5. Information contained in a tax record may, for the purposes of an agreement made under section 17 of the Tobacco Tax Act (chapter I-2) or section 51 of the Fuel Tax Act (chapter T-1) between the Minister

and a person referred to in either of those sections, be communicated, without the consent of the person concerned, to a person holding a collection officer's permit issued under either of those Acts.

2002, c. 5, s. 11.

69.1. Information contained in a tax record may be communicated, without the consent of the person concerned, to the persons mentioned in the second paragraph and solely for the purposes provided for in that paragraph.

The following persons are entitled to such communication:

(a) the Comptroller of Finance, in respect of the exercise of the responsibilities, powers and functions provided for in sections 18, 19 and 22 of the Act respecting the Ministère des Finances (chapter M-24.01), and in connection with any mandate assigned by the Government under section 20 of that Act;

(b) *(subparagraph repealed)*;

(c) the Auditor General, or a professional under contract with the Auditor General, in relation to audits and inquiries to be effected by the Auditor General in the exercise of his functions, and for the purposes of a report to be produced by the Auditor General;

(d) the Minister of Finance, where the information is necessary for the evaluation and formulation of the fiscal policy of the Government and the carrying out of the functions referred to in sections 26 and 33 to 36 of the Financial Administration Act (chapter A-6.001), and to inform a person concerning the application of the fiscal policy in his or her respect;

(e) *(subparagraph repealed)*;

(f) the Minister of Natural Resources and Wildlife, in respect of information held for the purposes of the Mining Tax Act (chapter I-0.4), to the extent that the information is required

(1) to audit the report made under section 72 or 120 of the Mining Act (chapter M-13.1);

(2) for the purposes of paragraph 5 of section 281 of the Mining Act; or

(3) to conduct research and analyses allowing the Minister to devise and implement plans and programs for the enhancement, development and transformation of mineral resources in Québec, in accordance with paragraph 3 of section 12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2);

(g) the Commission des normes, de l'équité, de la santé et de la sécurité du travail, in respect of the name and address of an employer referred to in the Act respecting labour standards (chapter N-1.1), the identification number and the amounts paid by the employer as contributions under section 39.0.2 of that Act and, where such an employer is a corporation, its juridical status and the names and addresses of its directors;

(h) the Minister of Employment and Social Solidarity, in respect of the name and address of an employer referred to in the Act to promote workforce skills development and recognition (chapter D-8.3), his total payroll, his eligible training expenditures within the meaning of the regulations of the Commission des partenaires du marché du travail made pursuant to that Act, his contribution to the Workforce Skills Development and Recognition Fund, the economic activity code, the number of returns pertaining to his employees sent to the Minister and the Québec business number assigned to him pursuant to the Act respecting the legal publicity of enterprises (chapter P-44.1);

(i) the Public Protector, in respect of interventions and investigations conducted under the Public Protector Act (chapter P-32) or where the information is necessary for the application of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1);

(j) the Minister of Employment and Social Solidarity, solely to the extent that the information is required to ascertain the eligibility of a person or a person's family under a program or measure established under the Individual and Family Assistance Act (chapter A-13.1.1), to determine the amount that may be granted to that person or that person's family under that Act, to identify circumstances not declared by that person or a member of that person's family, or to ascertain the place of residence and solvency of a person required to repay an amount under Chapter II of Title III of that Act;

(j.1) the Minister of Employment and Social Solidarity, solely to the extent that the information is required to establish a person's entitlement to benefits under the Act respecting parental insurance (chapter A-29.011);

(k) the Institut de la statistique du Québec, solely to the extent that the information is necessary for the purposes of the Act respecting the Institut de la statistique du Québec (chapter I-13.011);

(l) *(subparagraph repealed)*;

(m) the Régie de l'assurance maladie du Québec, to the extent that the information is necessary to verify whether a person is a resident or a temporary resident of Québec within the meaning of the Health Insurance Act (chapter A-29) and to the extent that the information is necessary to verify whether a person was required to register for the basic prescription drug insurance plan established by the Act respecting prescription drug insurance (chapter A-29.01);

(n) Retraite Québec, to the extent that the information

(1) relates to the earnings and contributions of contributors and is required for the purposes of the Act respecting the Québec Pension Plan (chapter R-9);

(2) is required for the keeping of a Record of Contributors within the meaning of the Act respecting the Québec Pension Plan;

(3) is required to establish a person's entitlement to the payment of a tax credit granting an allowance to families or to benefits under the Act respecting family benefits (chapter P-19.1);

(4) *(subparagraph repealed)*;

(o) the Minister of Education, Recreation and Sports or the Minister of Higher Education, Research, Science and Technology, solely to the extent that the information is necessary to verify a person's eligibility for financial assistance under the Act respecting financial assistance for education expenses (chapter A-13.3), to establish the amount of such financial assistance, to identify a situation not declared by a student in accordance with paragraph 1 of section 39 of that Act or to verify the address and income of a person who is required to repay an amount under that Act and, where applicable, the name, address and telephone number of his employer;

(p) the Commission des transports du Québec, solely to the extent that the information is necessary for the purposes of subparagraph 4 of the first paragraph of section 7 of the Act respecting owners, operators and drivers of heavy vehicles (chapter P-30.3);

(q) a minister or body responsible for rendering a decision or issuing an attestation, certificate, stamp or similar document for the purposes of a fiscal law and, where applicable, for revoking such a document, to the extent that the information relates directly to his or its functions;

(r) *(subparagraph repealed)*;

(s) the Lobbyists Commissioner, in respect of inquiries and inspections conducted or authorized by the Lobbyists Commissioner pursuant to the Lobbying Transparency and Ethics Act (chapter T-11.011);

(t) the Société de l'assurance automobile du Québec, solely to the extent that the information is required for the administration of the International Registration Plan;

(u) *(subparagraph repealed)*;

(v) the Minister of Agriculture, Fisheries and Food, to the extent that the information is needed to register an agricultural operation in accordance with section 36.0.1 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14);

(w) the Commission des normes, de l'équité, de la santé et de la sécurité du travail, insofar as the information is necessary for the administration of the provisions of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) that concern the periodic payments the employers must make to the Minister;

(x) the Chief Electoral Officer, in respect of verifications, examinations and inquiries under the Election Act (chapter E-3.3), the Referendum Act (chapter C-64.1), the Act respecting elections and referendums in municipalities (chapter E-2.2) and the Act respecting school elections to elect certain members of the boards of directors of English-language school service centres (chapter E-2.3). A request for information by the Chief Electoral Officer is subject to the rules provided in section 69.0.0.6;

(y) the Anti-Corruption Commissioner, the Associate Commissioners for Audits, the Associate Commissioner for Investigations and the audit teams and investigation units designated by the Government in accordance with the Anti-Corruption Act (chapter L-6.1), in respect of information necessary for the enforcement of that Act;

(z) the Régie du bâtiment du Québec, in respect of information relating to a plea of guilty or a conviction concerning an offence under any of sections 62 to 62.1, to the extent that the information is necessary for the purposes of any of sections 58, 60, 61 and 70 of the Building Act (chapter B-1.1);

(z.1) *(subparagraph repealed)*;

(z.2) the enterprise registrar, in respect of information necessary for the exercise of the registrar's functions under the Act respecting the legal publicity of enterprises;

(z.3) the Autorité des marchés publics, in respect of information necessary for the purposes of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1);

(z.4) the Minister of Families, Seniors and the Status of Women, in respect of inspections and investigations conducted under the Educational Childcare Act (chapter S-4.1.1) in relation to the application of any of sections 6, 13 and 16 of that Act;

(z.5) the Minister of Tourism, in respect of information held for the purposes of the first paragraph of section 55 of the Tourist Accommodation Act (chapter H-1.01), to the extent that the information is required for the purposes of that Act;

(z.6) the Ethics Commissioner, in respect of verifications and inquiries conducted or authorized by the Ethics Commissioner under the Code of ethics and conduct of the Members of the National Assembly (chapter C-23.1), the Regulation respecting the rules of conduct applicable to the office staff of ministers (chapter C-23.1, r. 2) and the rules of ethics applicable to the staff of the Members and the office staff of the House officers of the National Assembly adopted under section 124.3 of the Act respecting the National Assembly (chapter A-23.1);

(z.7) the Minister of Municipal Affairs, Regions and Land Occupancy, solely to the extent that the information is required to carry out its mandate of annually preparing and publishing an update on the financial transfers by the Government to municipalities;

(z.7.1) the Office Québécois de la langue française, to the extent that the information is required for the purposes of Division II or III of Chapter V of Title II of the Charter of the French language (chapter C-11);

(z.8) the Commission des normes, de l'équité, de la santé et de la sécurité du travail, in respect of information necessary for the purposes of subdivision 1 of Division VIII.2 of Chapter IV of the Act respecting labour standards;

(z.9) the Commission des transports du Québec, solely to the extent that the information is necessary for the exercise of its power to suspend or revoke an authorization it granted under the Act respecting remunerated passenger transportation by automobile (chapter T-11.2);

(z.10) a public body designated as an official source of government digital data under section 12.14 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), solely to the extent that the information is required for an administrative or public service purpose specified by the Government under that section;

(z.11) the Minister of Natural Resources and Wildlife, solely to the extent that the information is necessary for the purposes of Chapter VI of the Act ending exploration for petroleum and underground reservoirs and production of petroleum and brine (chapter R-1.01); and

(z.12) the Attorney General, in respect of information necessary for the purposes of sections 4 to 8, 10, 11, 14, 15.1, 15.2 and 15.9 to 15.11 of the Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (chapter C-52.2).

1985, c. 25, s. 174; 1993, c. 64, s. 213; 1993, c. 79, s. 44; 1994, c. 46, s. 13; 1995, c. 1, s. 213; 1995, c. 36, s. 14; 1995, c. 43, s. 50; 1995, c. 63, s. 277; 1995, c. 69, s. 22; 1996, c. 12, s. 18; 1996, c. 33, s. 4; 1997, c. 3, s. 104; 1997, c. 14, s. 312; 1997, c. 20, s. 14; 1997, c. 57, s. 43; 1997, c. 85, s. 775; 1997, c. 63, s. 119; 1997, c. 85, s. 355; 1997, c. 63, s. 119; 1997, c. 90, s. 14; 1998, c. 16, s. 278; 1998, c. 44, s. 48; 1998, c. 36, s. 182; 1999, c. 43, s. 15; 1999, c. 65, s. 41; 1999, c. 89, s. 53; 2000, c. 15, s. 135; 2001, c. 44, s. 30; 2002, c. 5, s. 12; 2002, c. 23, s. 73; 2002, c. 27, s. 33; 2002, c. 62, s. 9; 2003, c. 8, s. 6; 2003, c. 19, s. 250; 2004, c. 10, s. 1; 2005, c. 2, s. 6; 2005, c. 13, s. 80; 2005, c. 14, s. 54; 2005, c. 23, s. 266; 2005, c. 28, s. 195; 2005, c. 13, s. 95; 2005, c. 39, s. 49; 2006, c. 3, s. 35; 2006, c. 32, s. 11; 2005, c. 15, s. 163; 2006, c. 38, s. 44; 2007, c. 3, s. 63, s. 68; 2009, c. 19, s. 15; 2010, c. 35, s. 41; 2010, c. 7, s. 220; 2010, c. 31, s. 121; 2011, c. 6, s. 290; 2011, c. 17, s. 39; 2011, c. 18, s. 38; 2011, c. 34, s. 5; 2012, c. 17, s. 14; 2013, c. 23, s. 96; 2013, c. 28, s. 203; 2015, c. 8, s. 37; 2015, c. 15, s. 237; 2015, c. 20, s. 61; 2015, c. 21, s. 17; 2016, c. 29, s. 22; 2016, c. 34, s. 37; 2018, c. 1, s. 44; 2017, c. 27, s. 153; 2018, c. 18, s. 51; 2019, c. 14, s. 7; 2020, c. 1, s. 313; 2020, c. 2, s. 5; 2020, c. 5, s. 221; 2020, c. 16, s. 3; 2020, c. 7, s. 40; 2021, c. 22, s. 17; 2021, c. 15, s. 1; 2021, c. 15, s. 29; I.N. 2022-02-01; 2022, c. 14, s. 132; 2022, c. 18, s. 85; 2022, c. 10, s. 2; 2021, c. 30, s. 36; 2024, c. 7, s. 9.

69.1.1. For the purposes of subparagraph z.10 of the second paragraph of section 69.1, the public body must, prior to the communication,

(a) make an evaluation of the privacy factors, with the necessary modifications relating to the information required under this division, and send the evaluation to the Commission d'accès à l'information; and

(b) establish rules for its governance in respect of information obtained under subparagraph z.10 of the second paragraph of section 69.1 and have the rules approved by the Commission.

The first paragraph also applies when the public body uses or communicates information obtained under subparagraph z.10 of the second paragraph of section 69.1 in the exercise of its function.

The rules provided for in subparagraph *b* of the first paragraph must include rules applicable to the preservation and destruction of the information concerned, the roles and responsibilities of the public body's personnel members with regard to such information over the course of its life cycle and a procedure for dealing with complaints regarding information protection. They must be submitted again for approval to the Commission every two years.

The body must also, for the purposes of sections 12.17 and 12.18 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), take into account the information obtained under subparagraph z.10 of the second paragraph of section 69.1.

2021, c. 22, s. 18.

69.2. Information contained in a tax record may be communicated, without the consent of the person concerned, for the purposes of an agreement entered into under the second paragraph of section 9, except an agreement referred to in paragraph a.2 of section 69.0.1.

2002, c. 5, s. 13.

69.3. No person to whom information, other than information used solely to identify a person, is communicated under section 69.1 or 69.2 may, unless the person concerned consents thereto, use the information for any purpose or communicate it in any case other than those provided for in sections 69.4 to 69.7 and 69.9.

Despite the first paragraph, a person to whom information is communicated under section 69.1 or 69.2 may, without the consent of the person concerned, use the information for the purposes of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1).

A person to whom information is communicated under section 69.1 or 69.2 may communicate the information to a person to whom the information may be communicated in accordance with section 88.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

2002, c. 5, s. 13; 2009, c. 19, s. 16; 2010, c. 31, s. 122; 2012, c. 17, s. 15; 2016, c. 34, s. 38; 2019, c. 14, s. 8.

69.4. Retraite Québec may, in relation to a partition of earnings referred to in Division I.1 of Title IV of the Act respecting the Québec Pension Plan (chapter R-9) or an agreement entered into under section 211 or 215 or in accordance with section 213 of that Act, communicate, without the consent of the person concerned, information obtained under subparagraph 1 or 2 of subparagraph *n* of the second paragraph of section 69.1.

Notwithstanding section 88 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), Retraite Québec may communicate, without the consent of a person, any information relating to the person obtained by the Régie under subparagraph *n* of the second paragraph of section 69.1, to another person who may be entitled to the payment of a tax credit granting an allowance to families or to a benefit, where the information is necessary to ascertain the other person's entitlement to the payment of a tax credit granting an allowance to families or to a benefit under the Act respecting the Québec Pension Plan or the Act respecting family benefits (chapter P-19.1).

2002, c. 5, s. 13; 2004, c. 10, s. 2; 2005, c. 13, s. 96; 2010, c. 31, s. 146; 2015, c. 20, s. 61; 2019, c. 14, s. 667.

69.4.1. An Associate Commissioner for Audits appointed under section 8 of the Anti-Corruption Act (chapter L-6.1), who exercises the function provided for in paragraph 1.1 of section 10 of that Act, may communicate, without the consent of the person concerned, information obtained under subparagraph *y* of the second paragraph of section 69.1 to the Autorité des marchés publics for the purposes of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1).

2012, c. 25, s. 26; 2013, c. 23, s. 97; 2017, c. 27, s. 154; 2022, c. 18, s. 86.

69.4.2. The Public Protector may communicate information necessary for the application of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1) obtained under subparagraph *i* of the second paragraph of section 69.1 or the first paragraph of section 69.6 to a body responsible for the prevention, detection or repression of crime or statutory offences, including a police force and a professional order, where the communication is necessary to prosecute an offence under an Act or to the

Anti-Corruption Commissioner if the information may potentially be disclosed under section 26 of the Anti-Corruption Act (chapter L-6.1).

2016, c. 34, s. 39.

69.4.3. The Minister of Municipal Affairs, Regions and Land Occupancy may, in connection with the annual update on the financial transfers by the Government to municipalities, make public, without the consent of the person concerned, information obtained under subparagraph *z.7* of the second paragraph of section 69.1.

2020, c. 5, s. 222.

69.5. The Institut de la statistique du Québec may communicate, in accordance with section 28 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011) and without the consent of the person concerned, information obtained under subparagraph *k* of the second paragraph of section 69.1.

The Institut de la statistique du Québec may also communicate, without the consent of the person concerned, to a statistical body of another government, but solely for statistics, research or analysis purposes, information that the Institut has obtained under subparagraph *k* of the second paragraph of section 69.1 in respect of that person and that pertains to the activities of an enterprise or establishment operated by the person.

2002, c. 5, s. 13; 2010, c. 31, s. 146.

69.5.0.1. The Institut de la statistique du Québec may, without the consent of the person concerned, communicate, for research purposes, to a researcher attached to a public body, within the meaning of paragraph 2 of section 2.2 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011), information obtained under subparagraph *k* of the second paragraph of section 69.1 for the purposes of section 2.1 of the Act respecting the Institut de la statistique du Québec and designated for that purpose by the Government under section 13.1 of that Act.

For the purposes of the first paragraph, the Institut de la statistique du Québec shall, before communicating information to a researcher attached to a public body, ensure that

- (1) the objective of the research project can only be achieved if that information is communicated;
- (2) it is unreasonable to require that the researcher obtain the consent of the person concerned;
- (3) the communication and use of information as part of the research project are not prejudicial to the person concerned and that the research project's expected benefits are in the public interest;
- (4) the information will be used in a manner that will ensure its confidentiality; and
- (5) the information is necessary for the research project.

2022, c. 3, s. 21.

69.5.1. The Société de l'assurance automobile du Québec may communicate, without the consent of the person concerned, to a jurisdiction having joined the International Registration Plan, to the mandatory or designated agent of such a jurisdiction and to any person responsible for the implementation of the Plan, for the administration of the Plan, information obtained under subparagraph *t* of the second paragraph of section 69.1.

2002, c. 62, s. 10; 2010, c. 31, s. 146.

69.5.2. The Comptroller of Finance may, without the consent of the person concerned, communicate any information obtained under subparagraph *a* of the second paragraph of section 69.1 to a person designated in

an agreement under section 19 of the Act respecting the Ministère des Finances (chapter M-24.01) for the purpose of settling a dispute arising from a claim or payment of a government rebate or an audit conducted under such an agreement.

2015, c. 21, s. 18.

69.5.3. The Autorité des marchés publics may, without the consent of the person concerned, record in the register of enterprises ineligible for public contracts that it keeps under section 21.6 of the Act respecting contracting by public bodies (chapter C-65.1) information obtained under subparagraph z.3 of the second paragraph of section 69.1 to the extent that the information concerns a penalty imposed on the person under any of sections 1079.13.1, 1079.13.2, 1082.0.2 and 1082.0.3 of the Taxation Act (chapter I-3).

The Autorité des marchés publics may also, without the consent of the person concerned, communicate to an Associate Commissioner for Audits appointed under section 8 of the Anti-Corruption Act (chapter L-6.1), who exercises the function provided for in paragraph 1.1 of section 10 of that Act, information obtained under subparagraph z.3 of the second paragraph of section 69.1 where the information is necessary for the purposes of the first paragraph of section 21.48.12 of the Act respecting contracting by public bodies.

2020, c. 2, s. 6; 2020, c. 16, s. 4; 2022, c. 18, s. 87.

69.5.4. A public body designated as an official source of government digital data may, without the consent of the person concerned, and only if the information is necessary for an administrative or public service purpose specified by the Government under section 12.14 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), communicate information obtained in accordance with subparagraph z.10 of the second paragraph of section 69.1 to another public body referred to in an order made under section 12.14.

2021, c. 22, s. 19.

69.6. A person to whom information is communicated under section 69.1 or 69.2 may communicate, without the consent of the person concerned, information obtained under that section to a person referred to in paragraph *f* of section 69.0.1 or subparagraph *c*, *i*, *s* or *x* of the second paragraph of section 69.1, solely for the purposes provided for in that paragraph.

In addition, a person to whom information is communicated under section 69.1 or 69.2 may, without the consent of the person concerned, communicate the information either to the designated officer in accordance with the third paragraph of section 6 of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1) or to a body responsible for the prevention, detection or repression of crime or statutory offences, including a police force and a professional order, or the Anti-Corruption Commissioner in accordance with section 23 of that Act.

A designated officer to whom information is communicated under the second paragraph may, without the consent of the person concerned, communicate the information either to the Public Protector in accordance with paragraph 2 of section 22 of the Act to facilitate the disclosure of wrongdoings relating to public bodies or to a body responsible for the prevention, detection or repression of crime or statutory offences, including a police force and a professional order, or the Anti-Corruption Commissioner in accordance with section 23 of that Act.

2002, c. 5, s. 13; 2002, c. 23, s. 74; 2010, c. 35, s. 42; 2010, c. 31, s. 146; 2016, c. 34, s. 40.

69.7. Where a person to whom information is communicated under any of the subparagraphs of the second paragraph of section 69.1 or section 69.2 awards to another person, in relation to a purpose provided for in that paragraph or in the agreement entered into with the Minister, as the case may be, a contract involving the communication of information obtained under that subparagraph or that section, the information may be communicated, without the consent of the person concerned, to that other person if the information is necessary for the performance of the contract; in such a case, that other person is bound by the obligations provided for in the third paragraph of section 69.0.0.17, with the necessary modifications.

A person to whom a contract is awarded in accordance with the first paragraph or any other person referred to in this paragraph may, if the person obtains prior authorization from the person to whom information is communicated under section 69.1 or 69.2 or from a person designated by the latter person, award to another person a contract that involves the communication of information originating from a tax record and obtained pursuant to the first paragraph, and the person may communicate that information to that other person if the information is necessary for the performance of the contract; in such a case, that other person is bound by the obligations provided for in the third paragraph of section 69.0.0.17, with the necessary modifications.

Except where the contract is awarded to a member of a professional order referred to in Schedule I to the Professional Code (chapter C-26) who is bound by professional secrecy, the contract must be made in writing and set out the obligations provided for in the third paragraph of section 69.0.0.17, with the necessary modifications.

2002, c. 5, s. 13; 2010, c. 31, s. 146.

69.8. No information contained in a tax record may be communicated under section 69.0.0.16.1 if the information is not communicated solely to confirm a person's identity, any of paragraphs *a.1* to *e* of section 69.0.1, section 69.1, except subparagraphs *a* to *d*, *i*, *s*, *x*, *y*, *z.3* and *z.6* of the second paragraph of that section 69.1 and subparagraph *z.10* of that second paragraph, solely to the extent that communication of the information is required to confirm a person's identity, or section 69.2, except within the scope of a written agreement which specifies, among other things,

- (a) the nature of the information communicated and the purposes for which it is communicated;
- (b) the methods of communication used;
- (c) the means to be used and the security measures to be taken to preserve the confidentiality of the information communicated;
- (d) the intervals at which information is to be communicated;
- (e) the means chosen to inform the persons concerned;
- (f) the duration of the agreement.

An agreement referred to in the first paragraph must be submitted for an opinion to the Commission d'accès à l'information and comes into force on the favourable opinion of the Commission, or, in the absence of an opinion, on the 60th day after the Commission receives the agreement or any later date set out in the agreement.

Should the Commission give an unfavourable opinion, the Government may, on request, approve the agreement and fix the applicable conditions. Before approving the agreement, the Government shall publish it in the *Gazette officielle du Québec* together with any conditions it intends to fix as well as a notice that it may approve the agreement on the expiry of 30 days after the publication. The agreement comes into force on the day of its approval or any later date fixed by the Government or specified in the agreement.

This section applies notwithstanding sections 67.3, 67.4 and 68 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

2002, c. 5, s. 13; 2002, c. 23, s. 75; 2005, c. 2, s. 7; 2010, c. 35, s. 43; 2011, c. 17, s. 40; 2012, c. 17, s. 16; 2018, c. 18, s. 52; 2017, c. 27, s. 155; 2019, c. 14, s. 9; 2021, c. 22, s. 20; 2021, c. 25, s. 76.

69.9. Notwithstanding paragraph 3 of section 171 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), the Minister, a person designated by the Minister to assist the Minister in his or her functions, a member of the board of directors of the Agency or an employee of the Agency may not be summoned or testify in relation to information contained in a tax

record or originating from a tax record, or file such information, except in the cases and subject to the strict conditions set out below:

- (a) criminal proceedings;
- (b) proceedings relating to the application of an Act of the Parliament of Canada or of another province that provides for the imposition or collection of a tax or a duty of that nature;
- (c) proceedings relating to the application of a fiscal law or of a law, chapter or program referred to in subparagraph *b* of the first paragraph of section 69.0.0.7 and to which the Agency is a party;
- (d) proceedings between a person whose interests as regards information that relates to the person are at stake, and a person to whom the information has been communicated in accordance with section 69.1 or 69.2;
- (e) an inquiry by a public inquiry commission established under the Act respecting public inquiry commissions (chapter C-37);
- (f) an appeal before the Commission de la fonction publique under the Public Service Act (chapter F-3.1.1), or a complaint or grievance relating to a disciplinary or administrative measure heard by the Tribunal administratif du travail or a grievance arbitrator, where an employee or former employee of the Agency, a public servant or an employee of a person referred to in section 69.1 or 69.2 or a former public servant or former employee of such a person or of the Ministère du Revenu is impleaded and information contained in a tax record is relevant to the proceeding;
- (g) proceedings relating to the execution of a contract referred to in this subdivision, where the information is needed by a party to assert his or her rights;
- (h) an inquiry of the Commission d'accès à l'information made under the Act respecting Access to documents held by public bodies and the Protection of personal information;
- (i) an application for review presented to the Commission d'accès à l'information under Division III of Chapter IV of the Act respecting Access to documents held by public bodies and the Protection of personal information.

The first paragraph also applies to every person who has ceased to exercise the functions described in that paragraph and to every person to whom information contained in a tax record has been communicated for the performance of a contract or in accordance with section 69.1 or 69.2.

2002, c. 5, s. 13; 2010, c. 31, s. 123; 2015, c. 15, s. 237; I.N. 2023-12-01.

69.10. In the cases provided for in subparagraphs *b* to *i* of the first paragraph of section 69.9, where the Minister, a member of the board of directors of the Agency, the president and chief executive officer or a vice-president is summoned, he or she may, instead of testifying or filing a document, designate a person having knowledge of the facts to testify or to file the document.

The summons must be served at least 30 days before the date of the hearing and specify the facts concerning which a testimony is required.

2002, c. 5, s. 13; 2010, c. 31, s. 124.

69.11. In the cases provided for in subparagraphs *e* to *h* of the first paragraph of section 69.9, the testimony relating to information contained in a tax record or originating from a tax record and, where applicable, the filing of documents containing such information shall be given or carried out *in camera* and shall be the subject of an order banning disclosure, publication or dissemination, except where each person to whom the information relates consents to the setting aside of those rules.

2002, c. 5, s. 13.

69.12. Article 323 of the Code of Penal Procedure (chapter C-25.1) does not apply in respect of the competent authority of the Agency or in respect of an employee of the Agency or a person to whom information contained in a tax record has been communicated.

2002, c. 5, s. 13; 2010, c. 31, s. 125.

70. *(Repealed).*

1972, c. 22, s. 70; 1991, c. 67, s. 597; 2002, c. 5, s. 14.

§ 5. — *Collection and use of information*

2002, c. 5, s. 15.

70.1. Notwithstanding section 65 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), the Minister shall, annually, inform the person in respect of whom the Minister collects information for the application of a fiscal law of

- (a) the types of use for which the information is intended;
- (b) the categories of persons who will have access to the information;
- (c) the obligation to provide the information;
- (d) the consequences for the person of refusing to provide information;
- (e) the rights of access and correction;
- (f) the possibility that comparisons, pairing or cross-matching of information files may be made within the scope of the application of a fiscal law;
- (g) the possibility that information could be transmitted to other persons in accordance with this Act.

The first paragraph does not apply to an act performed within the scope of an audit, investigation or inquiry under a fiscal law.

2002, c. 5, s. 15.

71. Every public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) must file with the Minister any information required by the Minister, where that information is necessary for the administration or enforcement of a fiscal law.

The first paragraph does not apply to personal information of a medical nature or to information appearing on an electoral list. Moreover, the first paragraph does not apply to information held by the Institut de la statistique du Québec.

This section applies notwithstanding sections 67.3, 67.4 and 68 of the Act respecting Access to documents held by public bodies and the Protection of personal information.

1972, c. 22, s. 71; 1977, c. 5, s. 14; 1978, c. 15, s. 140; 1983, c. 55, s. 161; 1986, c. 95, s. 192; 1996, c. 33, s. 5; 1998, c. 16, s. 279; 1998, c. 44, s. 49; 2002, c. 5, s. 16; 2006, c. 22, s. 177; 2011, c. 18, s. 39; 2021, c. 25, s. 77.

71.0.1. For the purposes of section 71, an agreement may be made in order to specify, among other things, the elements provided in subparagraphs *a* to *f* of the first paragraph of section 69.8.

1996, c. 33, s. 6; 2002, c. 5, s. 17.

71.0.2. A request for information under section 71 includes a request for an information file.

1996, c. 33, s. 6; 2010, c. 31, s. 126.

71.0.3. The Minister shall prepare a utilization plan for every information file he intends to obtain under section 71 for the purposes of comparison, pairing or cross-matching, and shall submit it to the Commission d'accès à l'information for its opinion.

The utilization plan shall include a brief description of

- (a) the information file requested and its origin;
- (b) the purpose of requesting the file;
- (c) the planned use of the file;
- (d) the terms and conditions of exchange; and
- (e) the security measures, where applicable.

The Commission d'accès à l'information shall issue an opinion in regard to the plan within 30 days of receiving it.

Where the opinion of the Commission d'accès à l'information is not favourable, the plan may be submitted to the Government for approval and, if approved, it shall come into force on the day of its approval.

1996, c. 33, s. 6.

71.0.4. The utilization plan, together with the opinion of the Commission d'accès à l'information and, where applicable, the instrument evidencing the approval of the Government shall be tabled before the National Assembly within 30 days after the opinion or the approval, as the case may be, is issued or, if the Assembly is not sitting, within 30 days of resumption.

The utilization plan shall, in addition, be published in the *Gazette officielle du Québec* within 30 days of its tabling in the National Assembly.

1996, c. 33, s. 6.

71.0.5. Every element of a utilization plan is confidential where it is likely to disclose a method of investigation, a confidential source of information, a program or a plan of action intended to prevent, detect or repress violations of fiscal laws or to disclose information contained in a tax record.

1996, c. 33, s. 6; 2002, c. 5, s. 18.

71.0.6. The Agency shall submit to the Commission d'accès à l'information, for each fiscal year, a report of activities concerning the information files obtained under section 71 for purposes of comparisons, pairing or cross-matching. The report and the opinion of the Commission must be tabled in the National Assembly within 30 days after the opinion is issued or, if the Assembly is not sitting, within 30 days of resumption.

A report mentioned in the first paragraph shall not contain information allowing a person other than a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) that has provided an information file in accordance with section 71 to be identified.

1996, c. 33, s. 6; 2002, c. 5, s. 19; 2010, c. 31, s. 127.

71.0.7. The following shall be entered in a register

- (a) every contract referred to in section 69.0.0.17;
- (b) every agreement made under any of sections 69.0.1, 69.1 and 69.2 or, if there is no such agreement, any communication of information files under any of those sections;
- (c) any request for an information file referred to in section 71.0.2.

A register must include, in particular,

- (a) the nature or type of information communicated;
- (b) the name of the persons who transmit information to the Minister;
- (c) the name of the persons with whom an agreement or a contract has been made and to whom information is transmitted;
- (d) the intended use of the information communicated;
- (e) the reasons justifying the communication of information.

1996, c. 33, s. 6; 1999, c. 65, s. 42; 2002, c. 5, s. 20; 2010, c. 31, s. 128.

71.0.8. *(Repealed).*

1996, c. 33, s. 6; 2002, c. 5, s. 21.

71.0.9. Every person who so requests shall be given access to the register referred to in section 71.0.7.

1996, c. 33, s. 6; 2002, c. 5, s. 22.

71.0.10. *(Repealed).*

1996, c. 33, s. 6; 2002, c. 5, s. 23.

71.0.11. *(Repealed).*

1996, c. 33, s. 6; 1997, c. 14, s. 312; 1998, c. 16, s. 281; 2000, c. 8, s. 172; 2010, c. 31, s. 129.

71.1. *(Repealed).*

1990, c. 4, s. 595; 2002, c. 5, s. 23.

§ 6. — *Preservation and destruction*

2002, c. 5, s. 24.

71.2. A document containing information originating from a tax record may be transferred to Bibliothèque et Archives nationales du Québec in accordance with the Archives Act (chapter A-21.1).

However, the communication of information originating from a tax record or of a document containing such information shall continue to be given in accordance with the rules set out in this division, by the person designated in accordance with section 8 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

Where a request for information made under section 69.0.0.2 concerns documents held by Bibliothèque et Archives nationales du Québec, Bibliothèque et Archives nationales must, at the request of the person designated in accordance with section 8 of the Act respecting Access to documents held by public bodies and

the Protection of personal information, transmit to that person all the information or documents to which the request pertains so the person may give effect to the request.

1996, c. 33, s. 7; 2002, c. 5, s. 25; 2004, c. 25, s. 63; 2010, c. 31, s. 130.

71.3. A document containing information originating from a tax record that is transferred to Bibliothèque et Archives nationales in accordance with the Archives Act (chapter A-21.1) shall continue to be governed by the rules provided for in this division until the expiry of the period specified in section 19 of that Act.

1996, c. 33, s. 7; 1998, c. 16, s. 282; 2002, c. 5, s. 25; 2004, c. 25, s. 64.

§ 7. — Penal provisions

2002, c. 5, s. 26.

71.3.1. Every person referred to in section 69.0.0.6 who consults information contained in a tax record or gains access to the information without authorization or for any purpose other than those provided for in section 69.0.0.7 is guilty of an offence and is liable to a fine of not less than \$500 and not more than \$5,000, and, for a second or subsequent offence, to a fine of not less than \$1,000 and not more than \$10,000.

2002, c. 5, s. 26; 2023, c. 30, s. 67.

71.3.2. Every person who communicates or uses information contained in a tax record or originating from such a record otherwise than in accordance with the provisions of this division, or who contravenes a provision of this division, other than a contravention referred to in section 71.3.1, is guilty of an offence and is liable to a fine of not less than \$2,500 and not more than \$25,000 in the case of a natural person, and not less than \$7,500 and not more than \$75,000 in any other case. For a second or subsequent offence, the minimum and maximum fines are doubled.

2002, c. 5, s. 26; 2023, c. 30, s. 67.

71.3.3. Where a person is guilty of an offence under this division, the director, officer or representative of the person who ordered or authorized the commission of the offence, or who consented to or acquiesced or participated in it, is a party to the offence and is liable to the penalty provided, whether or not the person who committed the offence has been prosecuted or found guilty.

2002, c. 5, s. 26.

§ 8. — Final provisions

2002, c. 5, s. 26.

71.4. This division has precedence over the provisions of any general or special Act, even a subsequent Act, that would be contrary thereto, unless that Act expressly states that it applies notwithstanding this section.

1996, c. 33, s. 7; 1999, c. 65, s. 43; 2002, c. 5, s. 27.

71.5. Every agreement entered into under section 70 and not replaced, revoked or terminated on or before 14 May 2002 is deemed to have been entered into under paragraph *e* of section 69.0.1.

2002, c. 5, s. 28.

71.6. The functions of the Commission d'accès à l'information shall consist in

(a) hearing, to the exclusion of every other court, an application for review that relates to a request for access made under this Act;

- (b) supervising the application of this division.

2002, c. 5, s. 28.

DIVISION IX

PROCEDURE AND EVIDENCE

72. Despite any provision to the contrary, a penal proceeding or civil action in relation to the application or enforcement of a fiscal law is instituted by the Agency, under the designation “Agence du revenu du Québec”.

Subject to article 34 of the Code of Penal Procedure (chapter C-25.1), no person may intervene in first instance or in appeal, or replace the Agency, in any penal proceeding instituted in its name.

1972, c. 22, s. 72; 1992, c. 61, s. 409; 2010, c. 31, s. 131.

72.1. Notwithstanding section 72, the Attorney General or the Director of Criminal and Penal Prosecutions may, of his own motion and as if he were party to the proceedings, appeal from any judgment rendered on penal proceedings instituted under a fiscal law, or intervene in any appeal brought against such a judgment, where the appeal or the intervention concerns solely a question of law.

The same applies to the Minister in respect of a judgment rendered in relation to proceedings instituted by a prosecutor referred to in section 15.0.1 of the Tobacco Tax Act (chapter I-2).

1992, c. 61, s. 409; 2005, c. 34, s. 86; 2009, c. 47, s. 21; 2010, c. 25, s. 233; 2010, c. 31, s. 132.

72.2. The Attorney General or the Director of Criminal and Penal Prosecutions shall, before ordering the stay of penal proceedings instituted under a fiscal law, inform the Minister thereof who, where expedient, makes any comment he considers appropriate.

Where the stay of penal proceedings is ordered, any continuation of the proceedings is authorized by the Minister within six months of such stay of proceedings.

1992, c. 61, s. 409; 2005, c. 34, s. 86; 2010, c. 31, s. 133.

72.3. Sections 72.1 and 72.2 shall not operate to confer on the Attorney General or the Director of Criminal and Penal Prosecutions the right to receive communication of information contained in a tax record, and no proceedings instituted by the Attorney General or by the Director of Criminal and Penal Prosecutions under either of those sections constitute proceedings referred to in subparagraph *c* of the first paragraph of section 69.9.

1992, c. 61, s. 409; 2001, c. 78, s. 8; 2002, c. 5, s. 29; 2005, c. 34, s. 86.

72.3.1. Where proceedings have been instituted by a prosecutor referred to in section 15.0.1 of the Tobacco Tax Act (chapter I-2), the Minister may

- (a) intervene in first instance to take charge of the prosecution;
- (b) intervene in appeal to take the place of the prosecutor in first instance;
- (c) order proceedings stayed before the rendering of judgment in first instance; or
- (d) allow the proceedings to be continued within six months of being stayed under subparagraph *c*.

The intervention, stay or continuation commences when the representative of the Agency notifies the clerk. The clerk shall notify the parties without delay.

2009, c. 47, s. 22; 2010, c. 25, s. 234; 2010, c. 31, s. 134.

72.4. Where penal proceedings are instituted in relation to the application or enforcement of a fiscal law, the statement of offence is signed and issued by an employee of the Agency authorized by the president and chief executive officer, and proof of the quality, signature or authorization of the employee is not necessary, except if the defendant contests it and the judge considers it necessary to furnish such proof.

A facsimile of the signature of a person referred to in the first paragraph that is affixed on the statement of offence has the same force as the person's signature.

1992, c. 61, s. 409; 2009, c. 47, s. 23; 2010, c. 31, s. 135.

72.5. Where an offence against a fiscal law or a regulation made by the Government under a fiscal law has been committed, any person responsible for the enforcement of that Act may draw up an offence report.

1996, c. 31, s. 30; 2004, c. 4, s. 29.

72.5.1. For the purposes of the Code of Penal Procedure (chapter C-25.1), a person referred to in section 38 or 72.4 is a person responsible for the enforcement of a fiscal law.

2004, c. 4, s. 30.

72.6. An employee of the Agency authorized by the president and chief executive officer under section 72.4 may serve a statement of offence in accordance with article 21 of the Code of Penal Procedure (chapter C-25.1).

1996, c. 31, s. 30; 2010, c. 31, s. 136.

73. The provisions of any fiscal law have precedence over the provisions of any other Act governing penal procedure or penal proceedings.

However, the provisions of the Code of Penal Procedure (chapter C-25.1) concerning offence reports shall apply to any offence report under a fiscal law which must be made in the form prescribed by the Minister.

1972, c. 22, s. 73; 1990, c. 4, s. 596; 1992, c. 61, s. 410.

74. An appeal may be brought from a judgment rendered in first instance on penal proceedings instituted under a fiscal law.

1972, c. 22, s. 74; 1978, c. 25, s. 15; 1990, c. 4, s. 597; 1999, c. 65, s. 44; 2001, c. 52, s. 16; 2004, c. 4, s. 31.

75. *(Repealed).*

1972, c. 22, s. 75; 1990, c. 4, s. 598.

76. *(Repealed).*

1972, c. 22, s. 76; 1990, c. 4, s. 599.

76.1. *(Repealed).*

1978, c. 25, s. 16; 1990, c. 4, s. 599.

77. The Agency shall be represented, for all purposes, by the advocate filing a representation statement in its name and the latter need not prove his quality.

1972, c. 22, s. 77; 1990, c. 4, s. 600; 1992, c. 61, s. 411; 2010, c. 31, s. 137; I.N. 2016-01-01 (NCCP).

78. The penal proceedings contemplated by any fiscal law shall be prescribed by five years from the date on which the offence was committed.

However, penal proceedings for an offence under section 62, 62.0.1 or 62.1 shall be prescribed by eight years from the date on which the offence is committed.

1972, c. 22, s. 78; 1978, c. 25, s. 17; 1982, c. 38, s. 28; 1996, c. 31, s. 31; 1999, c. 65, s. 45; 2001, c. 52, s. 17; 2022, c. 23, s. 4.

78.1. Where an employee authorized under section 72.4 ascertains that an offence has been committed against one of the provisions of section 14.1 or 14.2 of the Tobacco Tax Act (chapter I-2) or of section 42, 42.1, 43, 43.1, 43.2 or 45 of the Fuel Tax Act (chapter T-1) by the owner, lessee or charterer of a vehicle who has no residence or establishment in Québec, the statement of offence may be served while the offence is being committed by handing over a duplicate copy to such person.

The statement of offence may also be served by handing over a duplicate copy to any person who, while the offence is being committed, has custody or control of the vehicle.

1993, c. 79, s. 45; 1997, c. 3, s. 97; 1997, c. 14, s. 312; 2010, c. 31, s. 146.

78.2. Where an employee has served a statement of offence on a person referred to in the second paragraph of section 78.1, a notice informing the person who committed the offence of the service of the statement must be notified to him by registered mail, to the residence or establishment of the addressee or, in the case of a corporation, to its head office, one of its establishments or the establishment of one of its agents.

A notice sent in accordance with the first paragraph shall not have the effect of extending, restricting or altering any time limit prescribed by a fiscal law or by the Code of Penal Procedure (chapter C-25.1) for the carrying out of a thing or for the filing of any document or proceeding prescribed by such a law.

1993, c. 79, s. 45; 1997, c. 3, s. 98; 1997, c. 14, s. 312; 1998, c. 16, s. 299; 2010, c. 31, s. 146; I.N. 2016-01-01 (NCCP).

79. Where a fiscal law or a regulation thereunder provides for the sending by mail of an order, of a request for information, of a notice or of a formal demand, an affidavit taken by an employee of the Agency who had knowledge of the facts shall constitute proof, in the absence of proof to the contrary, that such provision of the law or regulation was complied with, provided that the certificate issued for the sending of the document by registered mail, or the portion thereof that is relevant to the particular case, and a true copy of the order, request, notice or demand are attached to the affidavit.

1972, c. 22, s. 79; 1975, c. 83, s. 84; 1977, c. 5, s. 14; 1997, c. 3, s. 99; 1998, c. 16, s. 299; 2006, c. 7, s. 13; 2010, c. 31, s. 146.

80. (1) Where a fiscal law or a regulation made under such a law provides for personal service of a document, service may be made by leaving the original of the document with the person for whom it is intended by an employee of the Agency or by a bailiff. Such service may be made by handing the original of the document to him in person, wherever he may be, or it may be made at his domicile, by leaving the original at his domicile or residence, with a reasonable person residing therein.

Where the service is made by an employee, he shall prepare an affidavit attesting:

- (a) that the document concerned has been served;
- (b) the date, place and name of the person upon whom service has been made.

That affidavit shall be accepted, in the absence of proof to the contrary, as proof of personal service of the document.

Where service is made by a bailiff, the certificate of service of the bailiff must be accepted, in the absence of proof to the contrary, as proof of personal service of the document.

(2) Where a fiscal law or a regulation made under such a law provides for the notification or sending of a document by registered mail, such notification or sending may be made in the manner provided in subsection 1.

1972, c. 22, s. 80; 1977, c. 5, s. 14; 1978, c. 25, s. 18; 1997, c. 3, s. 100; 1997, c. 14, s. 312; 1998, c. 16, s. 283; 1999, c. 83, s. 334; 2010, c. 31, s. 146; I.N. 2016-01-01 (NCCP).

80.1. Where a fiscal law or a regulation made under such a law provides for the notification of a person by way of electronic filing, an affidavit of an employee of the Agency shall constitute proof, in the absence of proof to the contrary, that such provision of the law or regulation was complied with.

In the affidavit, the employee attests

(a) that the employee has had knowledge of the facts relevant to the particular case;

(b) that the person was notified by way of electronic filing and the date of the notification; and

(c) that a true copy of the notification and of the electronic message confirming that the person was notified are annexed to the affidavit.

2021, c. 36, s. 11.

81. When a fiscal law or a regulation made under such law obliges a person to file a return, application, statement, answer or certificate, an affidavit of an employee of the Agency attesting that he is entrusted with the appropriate registers and that after making a careful examination of it,

(a) he was unable to ascertain that the document in question was filed by the said person, shall be proof, in the absence of proof to the contrary, that no such document has been filed by such person; or

(b) he has ascertained that the document in question was filed on a designated day, shall be proof, in the absence of proof to the contrary, that such document was filed on the date indicated and not previously.

1972, c. 22, s. 81; 1977, c. 5, s. 14; 1991, c. 67, s. 598; 1997, c. 3, s. 104; 1997, c. 14, s. 312; 1998, c. 16, s. 284; 2010, c. 31, s. 146.

82. An affidavit of an employee of the Agency attesting that he is entrusted with the proper registers and that a document annexed to the affidavit is a document or true copy of a document, or a print-out, made by or on behalf of the Minister or any other person exercising the powers of the Minister, or by or on behalf of a person subject to a fiscal law, or an exact reconstitution of such a document reproduced in conformity with section 8.2, shall be proof, in the absence of proof to the contrary, of the nature and content of the document and must be allowed as proof and have the same probative force as the original document if its accuracy has been proved in the ordinary manner.

1972, c. 22, s. 82; 1977, c. 5, s. 14; 1993, c. 79, s. 46; 1997, c. 3, s. 104; 1997, c. 14, s. 312; 2000, c. 5, s. 297; 2010, c. 31, s. 146.

83. An affidavit of an employee of the Agency attesting that the employee is entrusted with the appropriate registers, that the employee is familiar with the operation of the Agency and that an examination of the registers shows that a notice of assessment for a particular taxation year or other period or a notice of determination was sent to a taxpayer or other person subject to a fiscal law, on a designated day, in accordance with a fiscal law, and that after making a careful examination of the registers and having made a search therein, the employee was unable to ascertain that a notice of objection, a contestation or an appeal respecting the assessment or determination or a request referred to in section 1079.14 of the Taxation Act (chapter I-3), as the case may be, was received within the time allowed therefor, shall be proof, in the absence of proof to the contrary, of the statements contained therein.

1972, c. 22, s. 83; 1977, c. 5, s. 14; 1990, c. 59, s. 371; 1997, c. 3, s. 101; 1997, c. 14, s. 312; 1998, c. 16, s. 285; 2004, c. 4, s. 32; 2010, c. 31, s. 146; 2020, c. 12, s. 91.

84. When proof is furnished under sections 79 to 83 by an affidavit of an employee of the Agency, it shall not be necessary to prove his signature or status as an employee. Nor shall it be necessary to prove the signature or the official capacity of the person before whom the affidavit was sworn.

In any affidavit or other similar document signed by an employee of the Agency under a fiscal law or in the course of proceedings respecting a fiscal matter, the address of the office of the Agency being the usual place of work of the signatory is a sufficient indication of his address.

1972, c. 22, s. 84; 1977, c. 5, s. 14; 1978, c. 25, s. 19; 1997, c. 14, s. 312; 1998, c. 16, s. 299; 2010, c. 31, s. 146.

85. Judicial notice shall be taken of all orders and regulations made under a fiscal law without the necessity of pleading or proving their existence or content.

1972, c. 22, s. 85.

85.1. A notice of assessment or a notice attesting that no duty is payable, made out by virtue of a fiscal law and unsigned, is valid, binds the Minister and is attributable to the Minister in the same manner as if it were signed by the Minister, if it bears the official title of the president and chief executive officer.

2010, c. 31, s. 138.

86. Every document made out under a fiscal law and bearing the name in writing of the Minister, the president and chief executive officer or another authorized employee of the Agency is deemed to be a document signed, made and issued by the Minister, the president and chief executive officer or the employee unless it has been declared invalid by the Minister or any person acting on the Minister's behalf.

1972, c. 22, s. 86; 1982, c. 38, s. 29; 1997, c. 14, s. 312; 2010, c. 31, s. 139.

86.1. Every document made out under a fiscal law and that is issued and transmitted to a partnership, in the name it has declared, is deemed, where it concerns the obligations of a person in relation to the deduction at source provided for in section 1015 of the Taxation Act (chapter I-3) or where it concerns the obligations of a person as an employer, to be issued in the name of the members of the partnership acting under the name declared by the partnership, and to be transmitted to each member.

2000, c. 39, s. 265.

87. The date of sending of any notice of assessment, notice attesting that no duty is payable or decision of the Minister under section 93.1.6 is presumed to be the date of that notice or decision.

Where a person to whom a notice of assessment was directed has not received the notice, the person may apply to a judge of the Court of Québec in order that this failure be remedied, and, if the judge is satisfied, by evidence that the judge considers to be conclusive, that the notice of assessment was not received by the person to whom it was directed and that the person has thus suffered prejudice which is otherwise irreparable, the judge shall order the Minister to notify a certified copy of the notice to that person.

Such assessment is then deemed to have been made on the original date of the notice, but the delays provided by the fiscal laws in respect of the date of a notice of assessment or of the mailing of such a notice begin to run from the date of the notification contemplated in the second paragraph.

1972, c. 22, s. 87 (*part*); 1978, c. 25, s. 20; 1991, c. 67, s. 599; 1996, c. 31, s. 32; 1997, c. 85, s. 356; 1998, c. 16, s. 286; 2004, c. 4, s. 33; I.N. 2016-01-01 (NCCP).

88. When a notice of assessment has been sent by the Minister, as required by a fiscal law, the assessment is deemed to have been made on the day of sending of the notice of assessment.

1972, c. 22, s. 88; 2004, c. 4, s. 34.

89. Any form or information to be furnished on a form described as a prescribed form or prescribed information 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.

1972, c. 22, s. 89; 1991, c. 7, s. 6; 1996, c. 31, s. 33.

90. In any prosecution respecting an offence against a fiscal law, the filing of a return, application, certificate, statement or answer prescribed by a fiscal law or a regulation made under such a law, which was filed with or furnished to the Minister by the person accused of the offence or on his behalf or which was made or signed by that person or on his behalf, shall be accepted as proof, in the absence of proof to the contrary, that the document was filed or furnished by that person or on his behalf or was made or signed by him or on his behalf.

1972, c. 22, s. 90; 1991, c. 67, s. 600; 1997, c. 3, s. 104; 1997, c. 14, s. 311.

91. In any contestation or appeal proceedings under a fiscal law, the filing of a return, application, certificate, statement or answer required by such law or a regulation made under such law, filed or sent by a person or in his name, or made or signed by him or in his name, shall be accepted as proof, in the absence of proof to the contrary, that such return, application, certificate, statement or answer was filed or sent by such person or in his name, or made or signed by him or in his name.

1972, c. 22, s. 91; 1991, c. 67, s. 600; 1997, c. 3, s. 104; 2020, c. 12, s. 145.

91.1. Sections 82, 90 and 91 apply to every document that reproduces the data of any document or information filed with the Minister by way of electronic filing or of a computer-generated medium in accordance with any of sections 37.1 to 37.1.6.

An affidavit of an employee of the Agency, attesting that the employee is entrusted with the registers concerned and that the document is an accurate reproduction of all the data of any document or information filed with the Minister, shall be annexed to that document.

1995, c. 1, s. 214; 1997, c. 14, s. 312; 1998, c. 16, s. 287; 2010, c. 25, s. 235; 2011, c. 1, s. 118; 2010, c. 31, s. 146; 2015, c. 21, s. 19; 2018, c. 18, s. 73; 2021, c. 18, s. 8.

92. In any prosecution respecting an offence against a fiscal law, an affidavit of an employee of the Agency attesting that he is entrusted with the registers concerned and that consultation of such registers reveals that the Minister has not received an amount required by a fiscal law to be paid or remitted to the Minister as duties, interest or penalties for a determined period, shall be accepted as proof, in the absence of proof to the contrary, of such statements.

1972, c. 22, s. 92; 1977, c. 5, s. 14; 1991, c. 67, s. 600; 1997, c. 3, s. 104; 2010, c. 31, s. 146.

93. Despite any provision to the contrary, any person having a remedy against the Minister, the Agency or the State in relation to or as a result of the application or enforcement of a fiscal law shall direct it against the Agency, under the designation “Agence du revenu du Québec”, except if the remedy is exercised as a result of the application by Retraite Québec of Division II.11.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (chapter I-3).

Any proceeding to which the Agency is a party shall be notified in accordance with the applicable rules of procedure to the Agency at the Montréal or Québec office of its legal department, by leaving a copy of the proceeding with a person in charge of that office.

1972, c. 22, s. 93; 1977, c. 5, s. 14; 1982, c. 56, s. 34; 1997, c. 85, s. 357; 1998, c. 16, s. 288; 2004, c. 4, s. 35; 2005, c. 1, s. 318; 2010, c. 31, s. 140; 2015, c. 20, s. 61; I.N. 2016-01-01 (NCCP); 2021, c. 36, s. 12.

93.1. *(Repealed).*

1978, c. 25, s. 21; 2004, c. 4, s. 36; 2021, c. 36, s. 13.

CHAPTER III.1**OBJECTION TO AN ASSESSMENT**

1997, c. 85, s. 358.

93.1.1. A person may object to an assessment under a fiscal law by filing with the Minister, on or before the day that is 90 days after the day of sending of the notice of assessment, a written notice of objection setting out the reasons for the objection and all relevant facts.

In the case of a premium relating to the eligible wages of a person to whom section 51 of the Act respecting parental insurance (chapter A-29.011) applies, to the business income of a self-employed worker or to the eligible remuneration of a family-type resource or intermediate resource, issued under Chapter IV of that Act, an assessment under sections 210.1 to 210.19 or 220.2 to 220.13 of the Act respecting municipal taxation (chapter F-2.1), an assessment under the Taxation Act (chapter I-3), an assessment issued pursuant to section 83 of the Act respecting the legal publicity of enterprises (chapter P-44.1), an assessment relating to an amount payable under section 34.1.1, 37.6 or 37.17 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), an assessment relating to self-employed earnings or earnings as a family-type resource or an intermediate resource under the Act respecting the Québec Pension Plan (chapter R-9), an assessment relating to an additional contribution payable under section 88.2 of the Educational Childcare Act (chapter S-4.1.1), as it read before being repealed, or an assessment under sections 358 to 360 of the Act respecting the Québec sales tax (chapter T-0.1), an individual or a succession that is a graduated rate estate, within the meaning assigned to that expression by section 1 of the Taxation Act, may also object to an assessment for a taxation year within one year after the individual's filing-due date, within the meaning of section 1 of the Taxation Act, for that year.

1997, c. 85, s. 358; 1999, c. 83, s. 280; 1999, c. 89, s. 53; 2001, c. 52, s. 18; 2004, c. 4, s. 37; 2005, c. 14, s. 55; 2005, c. 38, s. 336; 2010, c. 20, s. 74; 2010, c. 7, s. 222; 2009, c. 24, s. 94; 2012, c. 8, s. 5; 2015, c. 36, s. 6; I.N. 2016-01-01 (NCCP); 2017, c. 1, s. 13; 2021, c. 14, s. 8.

93.1.1.1. Notwithstanding section 93.1.1, where the Minister makes a determination under section 1007.1 of the Taxation Act (chapter I-3) in respect of a fiscal period of a partnership, an objection in respect of the determination may be made only by one member of the partnership, and that member must be either

(a) designated for that purpose in the information return filed under section 1086R78 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) for the fiscal period; or

(b) otherwise expressly authorized by the partnership to so act.

2000, c. 5, s. 298; 2009, c. 15, s. 473.

93.1.2. A person who objects to an assessment described in the second paragraph shall specify in the notice of objection the issue in dispute, the amount in dispute for each issue and the grounds for objection and shall provide all the relevant facts.

An assessment to which the first paragraph refers is

(a) an assessment under the Taxation Act (chapter I-3) in respect of a person who is a large corporation;

(b) an assessment relating to amounts payable pursuant to the Act respecting the Québec sales tax (chapter T-0.1) in respect of

i. a financial institution to which any of paragraphs 1 to 10 of the definition of "listed financial institution" in section 1 of that Act applies in the period in dispute, and

ii. a person, other than a charity during the period in dispute, whose threshold amount determined in accordance with section 462 of that Act exceeds \$6,000,000 for both the fiscal year that includes the period in dispute and the person's preceding fiscal year.

However, where the notice of objection does not include the information required, the Minister may accept the objection if the person provides the Minister with the information in writing within 60 days of the Minister's request.

1997, c. 85, s. 358; 2001, c. 52, s. 19; 2012, c. 28, s. 14.

93.1.2.1. A financial institution within the meaning of section 1 of the Act respecting the Québec sales tax (chapter T-0.1) that is not referred to in the second paragraph of section 93.1.2 and that objects to an assessment relating in any way to the application of any of sections 42.0.10 to 42.0.24 of that Act shall specify in the notice of objection the issues in dispute, the amount in dispute for each issue and the grounds for objection, and shall provide all the relevant facts.

However, where the notice of objection does not include the information required, the Minister may accept the objection if the financial institution provides the Minister with the information in writing within 60 days of the Minister's request.

2012, c. 28, s. 15.

93.1.2.2. Where a person has filed a notice of objection in respect of a particular assessment, in accordance with this chapter, and the Minister subsequently makes a reassessment or an additional assessment under a fiscal law regarding the duties, interest, penalties or any other amount specified in the notice of objection, the person may, without filing with the Minister a notice of objection in respect of the reassessment or additional assessment and within 90 days after the date on which the notice of reassessment or additional assessment was sent,

(a) file a contestation with the Court of Québec; or

(b) if a contestation has already been filed with the Court of Québec in relation to the particular assessment, vary the contestation to have it refer to the reassessment or additional assessment.

Chapter III.2 applies, with the necessary modifications, to a contestation referred to in the first paragraph, subject to the second paragraph of section 93.1.10 being read as follows:

“A person who has objected to a particular assessment referred to in the second paragraph of section 93.1.2 or in the first paragraph of section 93.1.2.1 may file a contestation only in respect of the issues specified in the notice of objection and, where the person is not required to file a notice of objection in respect of a reassessment or additional assessment under the first paragraph of section 93.1.2.2, only in respect of the issues that are referred to in the reassessment or additional assessment but not in the particular assessment.”

2023, c. 10, s. 11.

93.1.3. Where a person has not objected to an assessment within the time specified in section 93.1.1 and not more than one year has elapsed after the expiry of that time, the person may apply in writing to the Minister for an extension, setting out the reasons why the notice of objection was not filed within the specified time.

1997, c. 85, s. 358; 1997, c. 86, s. 5; I.N. 2016-01-01 (NCCP).

93.1.4. The Minister shall, with dispatch, consider every application filed with the Minister under section 93.1.3, grant or refuse the application and send the decision to the person.

The application shall be granted if the person demonstrates that it was impossible in fact for that person to act and that the application was filed as soon as circumstances permitted.

The time for filing the notice of objection may not be extended beyond the 30th day after the day of mailing of the Minister's decision.

1997, c. 85, s. 358; 1997, c. 86, s. 6; I.N. 2016-01-01 (NCCP).

93.1.5. A person may, within 90 days after the day of mailing of the Minister's decision under section 93.1.4, apply to a judge of the Court of Québec for a review of the decision.

The judge shall grant the application if, in the judge's opinion, the person meets the conditions set out in sections 93.1.3 and 93.1.4, and the judge's decision is a judgment of the Court of Québec that terminates a proceeding within the meaning of the Code of Civil Procedure (chapter C-25.01).

1997, c. 85, s. 358; I.N. 2016-01-01 (NCCP); 2020, c. 16, s. 5.

93.1.6. On receipt of a notice of objection, the Minister shall, with all due dispatch, reconsider the assessment and vacate, confirm or vary the assessment or make a reassessment, and send the Minister's decision to the person by mail.

Despite the first paragraph, the notice of suspension provided for in section 985.8.2 of the Taxation Act (chapter I-3) that is reconsidered may be confirmed or vacated, but not varied.

1997, c. 85, s. 358; 2005, c. 38, s. 337.

93.1.7. Section 93.1.1 does not apply in respect of a reassessment under section 93.1.6 or in respect of an assessment issued in consequence of a waiver filed under subparagraph *b* of the second paragraph of section 14.0.0.1 or 14.5 or paragraph *b* of section 25.1, a waiver filed under subparagraph *b* of paragraph 1 of section 43 of the Mining Tax Act (chapter I-0.4) or a waiver filed under subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Taxation Act (chapter I-3), unless the waiver was filed within the period during which the Minister may make an assessment or reassessment under the first paragraph of section 14.0.0.1 or 14.5 or under section 25, under paragraph 3 of section 43 of the Mining Tax Act, or under any of paragraphs *a* to *a.2* of subsection 2 of that section 1010, as the case may be.

1997, c. 85, s. 358; 2002, c. 46, s. 23; 2015, c. 8, s. 38; 2015, c. 24, s. 5.

93.1.8. Despite section 93.1.1, no person may file with the Minister a notice of objection to a reassessment or determination under any of sections 21.4.14, 280.1, 421.8, 442, 444, 450, 455.0.1, 498.1, 520.2, 620.1, 659.1, 710.3, 716.0.1, 736.3, 736.4, 752.0.10.4.1, 752.0.10.15, 776.1.35 and 979.34, subparagraph *i* of paragraph *a.1* of subsection 2 of section 1010 or any of sections 1010.0.0.1 to 1010.0.4, 1012, 1012.4, 1044.8, 1056.8, 1079.8.15, 1079.8.15.1, 1079.13.2, 1079.15.1 to 1079.16, 1082.0.4 and 1082.0.5 of the Taxation Act (chapter I-3), except in respect of amounts to which those provisions apply.

Notwithstanding section 93.1.1, no person may file a notice of objection to a reassessment or determination under section 1007.5 of the Taxation Act, except where the reasons for the objection relate to any matter or conclusion specified in any of paragraphs *a* to *c* of that section.

However, the first and second paragraphs do not apply where, at the time the notice of reassessment or determination was issued, an earlier assessment or determination was the subject of an objection, contestation or appeal, respectively or where the person's time for filing a notice of objection or a contestation or making an appeal in respect of an earlier assessment or determination had not expired.

1997, c. 85, s. 358; 1997, c. 86, s. 7; 1999, c. 83, s. 281; 2000, c. 5, s. 299; 2001, c. 53, s. 264; 2004, c. 8, s. 213; 2005, c. 1, s. 319; 2005, c. 38, s. 338; 2009, c. 5, s. 579; 2010, c. 25, s. 236; 2011, c. 6, s. 9; 2015, c. 21, s. 20; I.N. 2016-01-01 (NCCP); 2017, c. 1, s. 14; 2020, c. 12, s. 92; 2021, c. 36, s. 14; 2022, c. 23, s. 5.

93.1.9. A reassessment made by the Minister under section 93.1.6 is not invalid by reason only of its not having been made within the period during which the Minister may reassess under section 25, under

paragraph 3 of section 43 of the Mining Tax Act (chapter I-0.4) or under any of paragraphs *a* to *a.2* of subsection 2 of section 1010 of the Taxation Act (chapter I-3), as the case may be.

1997, c. 85, s. 358; 2015, c. 8, s. 39; 2015, c. 24, s. 6.

93.1.9.1. A person may, within 90 days after the date of sending of the notice provided for in any of sections 985.4.3, 985.6 to 985.8.1, 985.8.5, 985.8.6, 985.23.9, 999.3, 999.3.1 and 1064 of the Taxation Act (chapter I-3), object to the notice by filing a notice of objection with the Minister, setting out the reasons for the objection and all the relevant facts. Sections 93.1.3 to 93.1.7, 93.1.9 and 93.1.14 apply, with the necessary modifications.

Despite the first paragraph, no notice of objection may be filed in respect of a decision refusing registration as a charity or refusing to designate a registered charity, within the meaning of section 1 of the Taxation Act or of a decision revoking such a registration if the applicant or the charity is the subject of a certificate referred to in subsection 3 of section 168 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)).

2005, c. 38, s. 339; 2012, c. 8, s. 6; 2013, c. 10, s. 4; I.N. 2016-01-01 (NCCP).

93.1.9.2. If a qualified donee, within the meaning of section 1 of the Taxation Act (chapter I-3), filed a notice of objection to a suspension provided for in section 999.3 or 999.3.1 of that Act, the donee may apply to a judge of the Court of Québec for a postponement of that portion of the period of suspension that has not elapsed until the time determined by the judge.

2005, c. 38, s. 339; 2012, c. 8, s. 7; 2013, c. 10, s. 5; I.N. 2016-01-01 (NCCP).

CHAPTER III.2

CONTESTATION BEFORE THE COURT OF QUÉBEC AND APPEAL TO THE COURT OF APPEAL

1997, c. 85, s. 358; 2020, c. 12, s. 93.

93.1.10. Where a person has filed a notice of objection under section 93.1.1, the person may file a contestation with the Court of Québec sitting for the district in which the person resides or for the district of Québec or of Montréal, according to the district in which the assessment would be appealable under article 40 of the Code of Civil Procedure (chapter C-25.01) if it were an appeal to the Court of Appeal, to have the assessment vacated or varied after either

(a) the Minister has confirmed the assessment or reassessed; or

(b) 90 days have elapsed in the case of an objection referred to in section 12.0.3, or 180 days have elapsed in the other cases, following the sending of the notice of objection and no decision has been sent by the Minister by mail.

A person who has objected to an assessment referred to in the second paragraph of section 93.1.2 or in the first paragraph of section 93.1.2.1 may file a contestation only in respect of the issues specified in the notice of objection.

1997, c. 85, s. 358; 2000, c. 36, s. 10; 2012, c. 28, s. 16; I.N. 2016-01-01 (NCCP); 2020, c. 12, s. 94.

93.1.10.1. If a person filed a notice of objection under section 93.1.9.1, the person may file a contestation with the Court of Québec if the Minister

(a) confirms a proposal, decision or designation in respect of which a notice was issued by the Minister under any of sections 985.4.3, 985.6 to 985.8.1, 985.8.5, 985.8.6, 985.23.9, 999.3, 999.3.1 and 1064 of the Taxation Act (chapter I-3), to a person that is or was registered or recognized as a registered Canadian amateur athletic association, a registered Québec amateur athletic association, a registered charity, a registered journalism organization, a registered museum, a registered cultural or communications organization or a

recognized political education organization, as the case may be, or is an applicant for registration or recognition as such; or

(b) does not confirm or vacate that proposal, decision or designation within 180 days after a notice of objection has been filed by the person under section 93.1.9.1 in respect of that proposal, decision or designation.

The contestation provided for in the first paragraph may not be filed after the expiry of 90 days following the day on which a decision under section 93.1.6 was mailed to the person.

For the purposes of the first paragraph, “registered Canadian amateur athletic association”, “registered Québec amateur athletic association”, “registered charity”, “registered journalism organization”, “registered museum”, “registered cultural or communications organization” and “recognized political education organization” have the meaning assigned by section 1 of the Taxation Act.

2005, c. 38, s. 340; 2012, c. 8, s. 8; 2013, c. 10, s. 6; I.N. 2016-01-01 (NCCP); 2020, c. 12, s. 95; 2021, c. 18, s. 9.

93.1.11. Section 93.1.10 does not apply in respect of an assessment issued in consequence of a waiver filed under subparagraph *b* of the second paragraph of section 14.0.0.1 or 14.5 or under paragraph *b* of section 25.1, a waiver filed under subparagraph *b* of paragraph 1 of section 43 of the Mining Tax Act (chapter I-0.4) or a waiver filed under subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Taxation Act (chapter I-3), unless the waiver was filed within the period during which the Minister may make an assessment or reassessment under the first paragraph of section 14.0.0.1 or 14.5 or under section 25, under paragraph 3 of section 43 of the Mining Tax Act, or under any of paragraphs *a* to *a.2* of subsection 2 of that section 1010, as the case may be.

1997, c. 85, s. 358; 2002, c. 46, s. 24; 2015, c. 8, s. 40; 2015, c. 24, s. 7.

93.1.12. Despite section 93.1.10, no person may contest a reassessment or determination under any of sections 21.4.14, 280.1, 421.8, 442, 444, 450, 455.0.1, 498.1, 520.2, 620.1, 659.1, 710.3, 716.0.1, 736.3, 736.4, 752.0.10.4.1, 752.0.10.15, 776.1.35 and 979.34, subparagraph i of paragraph *a.1* of subsection 2 of section 1010 or any of sections 1010.0.0.1 to 1010.0.4, 1012, 1012.4, 1044.8, 1056.8, 1079.8.15, 1079.8.15.1, 1079.13.2, 1079.15.1 to 1079.16, 1082.0.4 and 1082.0.5 of the Taxation Act (chapter I-3), except in respect of amounts to which those provisions apply.

Notwithstanding section 93.1.10, no person may contest a reassessment or determination under section 1007.5 of the Taxation Act, except where the reasons for the contestation relate to any matter or conclusion specified in any of paragraphs *a* to *c* of that section.

However, the first and second paragraphs do not apply where the third paragraph of section 93.1.8 is applicable.

1997, c. 85, s. 358; 1997, c. 86, s. 8; 1999, c. 83, s. 282; 2000, c. 5, s. 300; 2001, c. 53, s. 265; 2004, c. 8, s. 214; 2005, c. 1, s. 320; 2005, c. 38, s. 341; 2009, c. 5, s. 580; 2010, c. 25, s. 237; 2011, c. 6, s. 10; 2015, c. 21, s. 21; 2017, c. 1, s. 15; 2020, c. 12, s. 96; 2021, c. 36, s. 15; 2022, c. 23, s. 6.

93.1.13. No contestation under section 93.1.10 may be filed after the expiry of 90 days following the day on which a decision under section 93.1.6 was mailed to the person.

However, where the time specified in the first paragraph has expired and not more than one year has elapsed since the day of mailing of the decision referred to in section 93.1.6, a person may apply to a judge of the Court of Québec for an extension of the time specified in the first paragraph which may not go beyond the 15th day following the date of the judgment granting such extension.

The application shall be granted if the person demonstrates that it was impossible in fact for that person to act and that the application was filed as soon as circumstances permitted.

The decision of the judge is a judgment of the Court of Québec that terminates a proceeding within the meaning of the Code of Civil Procedure (chapter C-25.01).

1997, c. 85, s. 358; 2001, c. 52, s. 20; I.N. 2016-01-01 (NCCP); 2020, c. 16, s. 6; 2020, c. 12, s. 97.

93.1.14. An assessment shall not be vacated or varied on a contestation or an appeal by reason only of any irregularity, omission, informality in the notice of assessment or error on the part of any person in the observance of any non-peremptory provision of a fiscal law.

1997, c. 85, s. 358; 2020, c. 12, s. 145.

93.1.15. A contestation may be filed under this chapter regarding any decision of the Minister rendered under the Taxation Act (chapter I-3) or a regulation under that Act,

(a) *(subparagraph repealed);*

(b) *(subparagraph repealed);*

(c) *(subparagraph repealed);*

(d) refusing registration, for the purposes of Part I of that Act, of an education savings plan; or

(e) sending notice under section 898.1 of that Act to the promoter of an education savings plan that the Minister proposes to revoke the registration of the plan.

The contestation must be filed within 90 days from the decision of the Minister.

1997, c. 85, s. 358; 2000, c. 5, s. 301; 2005, c. 23, s. 267; 2005, c. 38, s. 342; 2012, c. 8, s. 9; 2020, c. 12, s. 98.

93.1.15.1. Despite sections 93.1.10.1 and 93.1.23, no contestation may be filed regarding or appeal brought from a decision refusing registration as a charitable organization or refusing to designate a registered charity, within the meaning of section 1 of the Taxation Act (chapter I-3) or a decision revoking such a registration where the applicant or the charity is the subject of a certificate referred to in subsection 3 of section 168 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)).

2003, c. 2, s. 301; 2005, c. 38, s. 343; 2020, c. 12, s. 99.

93.1.15.2. A contestation may be filed under this chapter regarding the determination of the fair market value of a property disposed of by a taxpayer, where the fair market value has been confirmed or redetermined by the Minister of Sustainable Development, Environment and Parks under section 710.2.4 or 752.0.10.4.0.4 of the Taxation Act (chapter I-3).

The contestation must be filed within 90 days after the day on which the Minister of Sustainable Development, Environment and Parks has issued, under section 710.2.5 or 752.0.10.4.0.5 of the Taxation Act, the certificate confirming or redetermining the fair market value of the property.

2003, c. 2, s. 301; 2006, c. 3, s. 35; 2020, c. 12, s. 100.

93.1.15.3. A contestation may be filed under this chapter regarding the determination of the fair market value of a property disposed of by a taxpayer, where the fair market value has been confirmed or redetermined by the Minister of Culture and Communications under section 710.2.8 or 752.0.10.4.0.8 of the Taxation Act (chapter I-3).

The contestation must be filed within 90 days after the day on which the Minister of Culture and Communications has issued, under section 710.2.9 or 752.0.10.4.0.9 of the Taxation Act, the certificate confirming or redetermining the fair market value of the property.

2015, c. 21, s. 22; 2020, c. 12, s. 101.

93.1.16. For the purposes of subparagraphs *d* and *e* of the first paragraph of section 93.1.15, the Minister is deemed to have refused an application for registration if the Minister has not disposed of the application within 180 days after the day of mailing of the application.

1997, c. 85, s. 358; 2005, c. 38, s. 344; 2012, c. 8, s. 10.

93.1.17. A contestation before the Court of Québec is filed in accordance with the procedure for contentious proceedings that governs actions and applications in civil matters.

Two or more assessments may be the subject of a single contestation. However, two or more persons contesting assessments may not join in the same contestation.

1997, c. 85, s. 358; 1998, c. 16, s. 299; 2004, c. 4, s. 38; I.N. 2016-01-01 (NCCP); 2020, c. 12, s. 102.

93.1.18. A fee in the amount determined by regulation must be paid to the clerk upon the filing of the application.

In no case may the Court compel an individual to pay any additional costs.

1997, c. 85, s. 358; 2004, c. 4, s. 39; I.N. 2016-01-01 (NCCP).

93.1.19. Unless otherwise provided in this chapter, the contestation and the hearing shall be subject to the procedure governing actions and applications before the Court of Québec.

1997, c. 85, s. 358; 2004, c. 4, s. 40; 2020, c. 12, s. 144; 2021, c. 36, s. 16.

93.1.19.1. No case may be set down for judgment by default against the Agency before the lapse of 30 days after the expiry of the time fixed to answer the summons.

2004, c. 4, s. 41; 2010, c. 31, s. 141; I.N. 2016-01-01 (NCCP).

93.1.19.2. Notice of the case being set down for judgment or for trial must be given to the Agency, when in default for failure to answer the summons or to plead, at least 15 days prior to the date when such setting down is to be proceeded upon.

2004, c. 4, s. 41; 2010, c. 31, s. 142; I.N. 2016-01-01 (NCCP).

93.1.19.3. The Agency shall file a written defence and notify it within 60 days of the date set out in article 149 of the Code of Civil Procedure (chapter C-25.01) for the filing of a case protocol, unless the parties agreed, before the date indicated in the case protocol, on another time limit.

2004, c. 4, s. 41; 2010, c. 31, s. 143; I.N. 2016-01-01 (NCCP).

93.1.19.4. A party may conduct an examination on discovery, before or after the filing of the defence, regardless of the amount in dispute.

A party must fulfill any undertakings made during an examination at least 30 days before the date of the hearing. If the party fails to fulfill such undertakings, the court may make any order it considers appropriate.

2004, c. 4, s. 41.

93.1.20. The contestation may be heard *in camera* if the person establishes to the satisfaction of the Court that the circumstances of the case justify *in camera* proceedings.

1997, c. 85, s. 358; 2020, c. 12, s. 144.

93.1.21. The Court may dismiss the contestation or appeal or vacate the assessment, vary it or refer it to the Minister for reconsideration and reassessment.

Where the Court decides a contestation filed or an appeal initiated by a person concerning an assessment or determination in respect of which recovery measures have been suspended pursuant to sections 12.0.2 and 12.0.3, or where there has been a withdrawal or dismissal without trial of the contestation or appeal, the Court may, on the application of the Minister, order the person to pay to the Minister an amount not exceeding 10% of any part of the amount in dispute in respect of which the Court considers that the contestation or the appeal was not reasonably founded, where the Court is of the opinion that one of the reasons for which the contestation was filed or continued or the appeal was initiated or continued was to postpone the payment of an amount payable under such an assessment or determination.

1997, c. 85, s. 358; 2000, c. 36, s. 11; 2020, c. 12, s. 103; 2021, c. 36, s. 21.

93.1.21.1. In the course of a contestation filed under section 93.1.15.2 or 93.1.15.3, the Court may confirm or vary the amount determined to be the fair market value of a property. The amount determined by the Court is deemed to be the fair market value of the property determined by the Minister of Sustainable Development, Environment and Parks or by the Minister of Culture and Communications, as the case may be.

2003, c. 2, s. 302; 2006, c. 3, s. 35; 2015, c. 21, s. 23; 2020, c. 12, s. 104.

93.1.22. The clerk of the Court shall, within eight days from the decision on the contestation, notify a copy of it to the Minister and the person.

A decision of the Court on a contestation is a judgment of the Court of Québec that terminates a proceeding within the meaning of the Code of Civil Procedure (chapter C-25.01).

1997, c. 85, s. 358; 1998, c. 16, s. 299; I.N. 2016-01-01 (NCCP); 2020, c. 16, s. 7; 2020, c. 12, s. 144.

93.1.23. A judgment of the Court of Québec that terminates a proceeding rendered under this chapter is appealable.

The appeal shall be brought, heard and decided in accordance with the rules of the Code of Civil Procedure (chapter C-25.01), unless otherwise provided in this chapter.

Where, upon an appeal brought by the Minister otherwise than by means of an incidental appeal, the amount of tax in controversy is not more than \$2,000, the Court of Appeal, when deciding the appeal, shall grant to the respondent the reasonable and justified expenses incurred by the respondent in respect of that appeal.

1997, c. 85, s. 358; 2004, c. 4, s. 42; 2010, c. 31, s. 146; I.N. 2016-01-01 (NCCP); 2020, c. 16, s. 8.

93.1.24. A contestation filed in accordance with this chapter or Chapter IV or an appeal shall not prevent the recovery of the duties, interest and penalties that are the object of the contestation or appeal, subject to sections 12.0.2 and 12.0.3.

Payment of the amounts contested under this chapter is deemed made under protest.

1997, c. 85, s. 358; 2000, c. 36, s. 12; 2020, c. 12, s. 105.

93.1.25. The fee payable under section 93.1.18 shall be paid into the Consolidated Revenue Fund and reimbursed out of such fund, when required under this chapter.

The same rule applies to the expenses referred to in section 93.1.23.

1997, c. 85, s. 358; 2004, c. 4, s. 43.

CHAPTER IV

CONTESTATION BEFORE THE SMALL CLAIMS DIVISION OF THE COURT OF QUÉBEC

1983, c. 47, s. 2; 2020, c. 12, s. 106.

DIVISION I

APPLICATION AND JURISDICTION

1983, c. 47, s. 2.

93.2. A person may file a contestation with 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 contestation is

- (a) in the case of the application, for a taxation year, of Part I of the Taxation Act (chapter I-3),
 - i. a reduction in computing the income or taxable income not exceeding \$55,000 and not arising from a loss incurred during the year or in any other taxation year, the amount of which exceeds \$55,000, or
 - ii. a reduction in the tax computed under Book V not exceeding \$15,000 and not arising from a loss described in subparagraph i;
- (b) an assessment relating to duties owed by a person under the Act respecting the Québec sales tax (chapter T-0.1), the Tobacco Tax Act (chapter I-2), the Fuel Tax Act (chapter T-1), the Licenses Act (chapter L-3), the Meals and Hotels Tax Act (chapter T-3) as it read on 31 December 1990, the Retail Sales Tax Act (chapter I-1), the Telecommunications Tax Act (chapter T-4) or the Broadcast Advertising Tax Act (chapter T-2) as these Acts read on 30 June 1992, not exceeding \$15,000;
 - (b.1) an assessment relating to duties owed by a person under the Mining Tax Act (chapter I-0.4), not exceeding \$15,000;
- (c) an allocation under the first paragraph of section 31 not exceeding \$5,500;
- (d) exclusively the determination of interest or penalties not exceeding \$5,500;
- (e) the determination of a property tax refund under the Act respecting property tax refund (chapter R-20.1) in respect of a year preceding the year 2011;
- (f) a decision rendered by the Minister under section 65 of the Act respecting the Québec Pension Plan (chapter R-9);
- (g) an assessment under section 66 of the Act respecting the Québec Pension Plan relating to duties not exceeding \$15,000;
- (h) an assessment under the Act respecting the Québec Pension Plan relating to self-employed earnings or earnings as a family-type resource or an intermediate resource;
 - (h.1) a decision rendered under section 44 of the Act respecting parental insurance (chapter A-29.011);
 - (h.2) an assessment issued for the purposes of Chapter IV of the Act respecting parental insurance, other than an assessment referred to in paragraph *h.3*, the amount of which does not exceed \$15,000;

(*h.3*) an assessment relating to the eligible wages of a person referred to in section 51 of the Act respecting parental insurance, the business income of a self-employed worker or the eligible remuneration of a family-type resource or intermediate resource, issued for the purposes of Chapter IV of that Act;

(*i*) the determination of a refund under an Act mentioned in paragraph *b* not arising from an application for a refund of an amount exceeding \$15,000;

(*j*) an assessment relating to contributions owed by a person under Chapter III.1 of the Act respecting labour standards (chapter N-1.1), not exceeding \$15,000;

(*k*) an assessment relating to contributions owed by a person under Division II of Chapter II of the Act to promote workforce skills development and recognition (chapter D-8.3), the amount of which does not exceed \$15,000;

(*l*) an assessment pursuant to sections 210.1 to 210.19 or 220.2 to 220.13 of the Act respecting municipal taxation (chapter F-2.1);

(*m*) an assessment relating to an amount payable under section 34.1.1, 37.6 or 37.17 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5);

(*m.1*) an assessment relating to an additional contribution payable under section 88.2 of the Educational Childcare Act (chapter S-4.1.1), as it read before being repealed;

(*n*) an assessment pursuant to sections 358 to 360 of the Act respecting the Québec sales tax;

(*o*) an assessment pursuant to section 83 or 84 of the Act respecting the legal publicity of enterprises (chapter P-44.1);

(*p*) an assessment pursuant to section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2).

However, a person other than an individual may avail itself of the rules of this chapter only if a maximum of 10 persons bound to it by an employment contract were under its direction or control at any time during the 12-month period preceding the time at which it files a contestation.

1983, c. 47, s. 2; 1987, c. 81, s. 1; 1988, c. 21, s. 66; 1991, c. 7, s. 7; 1991, c. 13, s. 5; 1991, c. 67, s. 601; 1994, c. 46, s. 14; 1995, c. 43, s. 51; 2001, c. 52, s. 21; 2004, c. 21, s. 513; 2005, c. 13, s. 81; 2005, c. 14, s. 56; 2007, c. 3, s. 68; 2010, c. 20, s. 75; 2010, c. 7, s. 222; 2009, c. 24, s. 95; 2012, c. 8, s. 11; 2015, c. 8, s. 41; 2015, c. 36, s. 7; 2017, c. 1, s. 16; 2020, c. 5, s. 22; 2020, c. 12, s. 107; 2021, c. 14, s. 9; 2021, c. 15, s. 30; 2021, c. 36, s. 18.

93.2.1. A contestation is filed in the chief place either of the district in which the person's residence or establishment is situated or of the district of Montréal or Québec.

Notwithstanding the foregoing, a person residing or having an establishment in the Îles-de-la-Madeleine archipelago, as described in subparagraph *b* of paragraph 9 of section 9 of the Territorial Division Act (chapter D-11), may file a contestation at the court house in Havre-Aubert.

1987, c. 81, s. 1; 2017, c. 29, s. 4; 2020, c. 5, s. 23; 2020, c. 12, s. 149.

93.3. (*Repealed*).

1983, c. 47, s. 2; 1987, c. 81, s. 2.

93.4. The jurisdiction of the court extends to the interest and penalties incidental to the object of a contestation even if the total amount exceeds, owing to the interest and penalties, the amount described in this division in respect of the object of the contestation.

1983, c. 47, s. 2; 2020, c. 12, s. 108.

93.5. *(Repealed).*

1983, c. 47, s. 2; 1987, c. 81, s. 3; 1991, c. 67, s. 602.

93.6. No person may, to avail himself or itself of this chapter, divide, directly or indirectly, the object of a right of action into so many objects that may give rise to a contestation.

The first paragraph does not prevent any voluntary limitation of the object of a right of action so that it may give rise to a contestation.

1983, c. 47, s. 2; 2020, c. 5, s. 24; 2020, c. 12, s. 149.

93.7. Where a contestation filed in accordance with this chapter and another action before the Court of Québec have wholly or partly the same object or relate to the same year, the contestation filed in accordance with this chapter lapses, as does any proceeding or judgment relating thereto.

1983, c. 47, s. 2; 1988, c. 21, s. 66; 1997, c. 3, s. 102; 2020, c. 12, s. 109.

93.8. Where a contestation 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 Chapter III.2.

The same rule applies, with the necessary modifications, to allow any action pending before the Court of Québec to be continued before the Small Claims Division.

1983, c. 47, s. 2; 1988, c. 21, s. 66; 1991, c. 7, s. 8; 1995, c. 63, s. 279; 1997, c. 85, s. 361; 2020, c. 12, s. 149.

93.9. Upon an application filed before the hearing with a judge of the Court of Québec by one of the parties, a contestation filed in accordance with this chapter may be entered on the roll of the Court of Québec to be continued in accordance with the procedure provided in Chapter III.2.

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

The application is admissible, in regard to the Minister, only to the extent that the contestation could be filed by several persons concerned with the same series of transactions or events or if it bears on questions of fact or of law likely to affect any current or possible assessment, decision, determination or allocation.

1983, c. 47, s. 2; 1988, c. 21, s. 66; 1991, c. 7, s. 9; 1997, c. 85, s. 361; 2010, c. 31, s. 146; I.N. 2016-01-01 (NCCP); 2020, c. 12, s. 110.

93.10. *(Repealed).*

1983, c. 47, s. 2; 1987, c. 81, s. 4.

DIVISION II

PROCEDURE

1983, c. 47, s. 2.

93.11. A person having objected to an assessment, decision or determination within the time limit prescribed by a fiscal law may file a contestation in accordance with this chapter within the time limit prescribed by that law for filing a contestation in accordance with Chapter III.2.

In the case of an allocation of payment, the person may file a contestation in accordance with this chapter within the four years following the date of the allocation.

1983, c. 47, s. 2; 1988, c. 21, s. 66; 2000, c. 39, s. 266; 2020, c. 5, s. 25; 2020, c. 12, s. 111.

93.12. Where the time to file a contestation in accordance with this chapter has expired and not more than one year has elapsed since the first day on which such a contestation could have been filed, a person may apply to a judge of the Court of Québec for an extension; the time to bring an appeal may not be extended beyond the 15th day following the date of the judgment granting such extension.

The application shall be granted if the person demonstrates that it was in fact impossible for him or it to act and that the application was filed as soon as circumstances permitted.

1983, c. 47, s. 2; 1988, c. 21, s. 66; 1995, c. 36, s. 15; 2020, c. 5, s. 26; 2020, c. 12, s. 112.

93.13. A contestation is filed using the prescribed form, in which the person shall set out the reasons for the application and all the relevant facts and which the person shall file with or send by registered mail to the office of the Small Claims Division of the Court of Québec. The person shall also specify whether he or it might consider mediation.

The prescribed form must include a statement by the person attesting to the accuracy of the facts put forward. If the person is not an individual, the statement must also attest that a maximum of 10 persons bound to it by an employment contract were under its direction or control at any time during the 12-month period preceding the filing or sending of the form.

A statement referred to in the second paragraph is deemed to be a sworn statement.

A fee in the amount determined by regulation must be paid upon the filing or sending of the form.

Two or more assessments may be the subject of a single contestation. However, two or more persons may not join in the same contestation.

1983, c. 47, s. 2; 1988, c. 21, s. 66; 1992, c. 31, s. 18; 1998, c. 16, s. 299; 2004, c. 4, s. 44; 2020, c. 5, s. 27; 2020, c. 12, s. 113.

93.14. Upon receipt of a contestation, the clerk shall immediately send two copies thereof to the Minister who shall then send to him without delay a copy of the notice of assessment, of the notice of objection and of the Minister's decision, and a copy of any other necessary document.

1983, c. 47, s. 2; I.N. 2016-01-01 (NCCP); 2020, c. 12, s. 149.

93.14.1. Within 90 days following the date the office of the Small Claims Division of the Court of Québec receives a contestation, the Agency shall file with the office and notify to the person a memorandum setting out its defence along with the exhibits or copies of the exhibits in support of the contentions of the defence.

The memorandum must concisely state the facts, contentions, main arguments, applicable legislation and conclusions.

The Agency shall also specify whether it intends to submit the dispute to mediation.

2020, c. 5, s. 28; 2021, c. 36, s. 19.

93.15. If the court or a judge of the Court of Québec finds that the person could not avail himself or itself 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 Chapter III.2.

1983, c. 47, s. 2; 1988, c. 21, s. 66; 1991, c. 7, s. 10; 1997, c. 85, s. 361; 2020, c. 5, s. 29.

93.16. *(Repealed).*

1983, c. 47, s. 2; 1987, c. 81, s. 5.

93.16.1. The clerk may, at the request of a party, summon the witnesses whom the party indicates.

The parties and witnesses may be summoned by a subpoena notified to them by registered mail, with an acknowledgement of receipt or a notice of delivery.

1987, c. 81, s. 6; 1998, c. 16, s. 299; I.N. 2016-01-01 (NCCP).

93.17. A contestation may be heard *in camera* if it is established to the satisfaction of the Court that the circumstances of the case justify *in camera* proceedings.

1983, c. 47, s. 2; 1986, c. 19, s. 211; 1998, c. 16, s. 289; 2020, c. 12, s. 149.

93.18. Despite section 34 of the Charter of human rights and freedoms (chapter C-12), an individual may not be represented or assisted by an advocate, a person other than an individual may be represented only by an officer or an employee exclusively employed by it who is not an advocate, and the Agency may be represented only by an employee, or a person authorized by the Minister, who is not an advocate.

An individual must self-represent. However, if unable to do so, the individual may give his spouse, a relative, a person connected to him by marriage or civil union or a friend a non-remunerated mandate to represent him. The mandate must be recorded in a document identifying the mandatary and stating the reasons why the individual is unable to self-represent, and be signed by the individual. If the individual cannot self-represent or give his spouse, a relative, a person connected to him by marriage or civil union or a friend a mandate to represent him, the contestation is *ex officio* entered on the roll of the Court of Québec to be continued in accordance with the procedure provided for in Chapter III.2.

1983, c. 47, s. 2; 1988, c. 21, s. 66; 1991, c. 7, s. 11; 1997, c. 85, s. 361; 2010, c. 31, s. 144; 2020, c. 5, s. 30; 2020, c. 12, s. 149.

93.19. *(Repealed).*

1983, c. 47, s. 2; 1998, c. 16, s. 290.

93.20. *(Repealed).*

1983, c. 47, s. 2; 1987, c. 81, s. 7.

93.21. *(Repealed).*

1983, c. 47, s. 2; 1987, c. 81, s. 7.

DIVISION II.1

MEDIATION

2020, c. 5, s. 31.

93.21.1. A dispute may be submitted to mediation at no additional cost if the parties consent.

The mediation session is presided over by an advocate or a notary, certified as a mediator by his professional order in accordance with sections 1 and 2 of the Regulation respecting the mediation of small claims (chapter C-25.01, r. 0.6). The session may also be presided over by a chartered professional accountant, certified as a mediator by his professional order in accordance with the criteria prescribed in the second paragraph of section 1 of that regulation or by a body recognized by the Minister of Justice.

The Regulation respecting the mediation of small claims applies, with the necessary modifications, to the mediation provided for in this division, regardless of whether the session is presided over by an advocate, a notary or a chartered professional accountant.

2020, c. 5, s. 31.

93.21.2. The mediator and the parties to the mediation shall preserve the confidentiality of anything said, written or done during the mediation process, subject to any agreement between them on the matter or to any special provisions of the law.

The mediator and the parties cannot be compelled, in arbitration, administrative or judicial proceedings, whether related or unrelated to the dispute, to disclose anything they hear or learn in the course of the mediation process. Nor can the mediator and the parties be compelled to produce a document prepared or obtained in the course of the mediation process, unless the law requires its disclosure or unless its disclosure is necessary for the mediator to be able to defend against a claim of professional fault.

No information given or statement made in the course of the mediation process may be admitted in evidence in proceedings referred to in the second paragraph.

2020, c. 5, s. 31.

93.21.3. If the mediation ends the dispute, the parties shall file with the office of the Small Claims Division of the Court of Québec a notice that the case has been settled or the signed settlement agreement. A settlement agreement homologated by the special clerk or the court is equivalent to a judgment.

2020, c. 5, s. 31.

DIVISION III

HEARING

1987, c. 81, s. 8.

93.22. In all cases where a hearing is necessary, the clerk, as far as it is possible for him to do so, orders that the hearing be held on a date and at a time when the parties and their witnesses can be present without unduly disrupting their regular occupations.

1987, c. 81, s. 8.

93.23. At the time fixed for the hearing, the clerk calls the case and ascertains whether the parties are present or absent, and the judge renders judgment according to the proof made.

1987, c. 81, s. 8.

93.24. The judge must follow the rules of evidence and summarily instruct the parties thereon; he proceeds according to the procedure which seems best to him.

1987, c. 81, s. 8.

93.25. Each party states his allegations and presents his witnesses.

1987, c. 81, s. 8.

93.26. The judge, who himself examines and cross-examines, gives equitable and impartial assistance to each party so as to render effective the substantive law and to ensure that it is carried out.

1987, c. 81, s. 8.

93.26.1. At any time in the course of the proceeding, the court, even on its own initiative, may take the case management measures it sees fit and, if necessary, convene a case management conference or hear a preliminary application and issue any appropriate order.

If circumstances permit, the court may attempt to reconcile the parties during the hearing or at a settlement conference. If no settlement is reached, the judge seized may, with the parties' consent, resume hearing the matter.

If the parties reach a settlement, the court clerk shall draw up minutes in which the settlement agreement is recorded. Once signed by the parties and homologated by the court, the settlement agreement is equivalent to a judgment.

2020, c. 5, s. 32.

93.27. The judge may, of his own motion, if of opinion that the ends of justice will be better attained, order that any fact relating to the case be investigated and determined by experts whom he designates.

The procedure applicable to the experts is that determined by the judge.

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.

1987, c. 81, s. 8; 1991, c. 7, s. 12.

93.28. No expert testimony may be heard except as provided in section 93.27.

1987, c. 81, s. 8.

DIVISION IV

JUDGMENT

1987, c. 81, s. 8.

93.29. The tribunal may deny the contestation or quash, vary or refer to the Minister for re-examination, an assessment, decision, determination or allocation of payment.

Notwithstanding the foregoing, the tribunal shall not quash or vary an assessment, a decision or a determination solely by reason of an irregularity, a defect of form, an omission or an error by any person whatever in observing a non-mandatory provision.

Where the tribunal decides a contestation filed by a person concerning an assessment or determination in respect of which recovery measures have been suspended pursuant to sections 12.0.2 and 12.0.3, or where

there has been a withdrawal or dismissal without trial of the contestation, the tribunal may, on the application of the Minister, order the person to pay to the Minister an amount not exceeding 10% of any part of the amount in dispute in respect of which the tribunal considers that the contestation was not reasonably founded, where the tribunal is of the opinion that one of the reasons for which the contestation was filed or continued was to postpone the payment of an amount payable under such an assessment or determination.

1987, c. 81, s. 8; 1998, c. 16, s. 291; 2000, c. 36, s. 13; 2020, c. 5, s. 33; 2020, c. 12, s. 114.

93.30. The judgment is recorded in writing over the signature of the judge who has rendered it.

It must contain, in addition to the conclusions, a summary of the reasons upon which it is founded.

1987, c. 81, s. 8.

93.31. Unless judgment is rendered in open court in the presence of the parties, the clerk notifies a copy of the judgment to each party.

The copy of the judgment is certified by the clerk and the original is kept in the office of the court.

1987, c. 81, s. 8; 1998, c. 16, s. 299; I.N. 2016-01-01 (NCCP).

93.32. The judgment is final and without appeal.

1987, c. 81, s. 8.

93.33. The judgment has the authority of *res judicata* only with respect to the parties to the suit.

The judgment cannot be invoked in any other contestation filed in accordance with this chapter, in any contestation filed under section 93.1.10 or in any appeal brought under section 93.1.23; the tribunal must, upon the application of a party or of its own initiative, dismiss every application or proof based on such judgment.

1987, c. 81, s. 8; 1997, c. 85, s. 359; 2019, c. 14, s. 10; 2020, c. 12, s. 115; 2021, c. 18, s. 11.

DIVISION V

COSTS

1987, c. 81, s. 8.

93.34. The judgment disposing of the application adjudicates as to the costs, those of the witnesses, and, subject to section 93.27, those of the experts. The costs of the witnesses cannot exceed those fixed in the regulation under article 273 of the Code of Civil Procedure (chapter C-25.01).

Only those witnesses whom the judge indicates are entitled to the indemnities and allowances.

1987, c. 81, s. 8; I.N. 2016-01-01 (NCCP).

93.35. Condemnation to costs cannot exceed the amount of the costs provided in section 93.13 and the costs of witnesses and experts established under section 93.34.

1987, c. 81, s. 8.

CHAPTER V

MISCELLANEOUS PROVISIONS

1983, c. 47, s. 2.

DIVISION I

REMISSION AND REDUCTION OF DUTIES, INTEREST, PENALTIES AND CERTAIN DEBTS

1983, c. 49, s. 46; 1983, c. 47, s. 3; 1988, c. 51, s. 118.

94. The Government, whenever it considers it in the public interest, and to save the public from serious inconvenience or individuals from hardship or injustice, may remit any amount payable or refund any amount paid to the State relating to any matter within the powers of the Parliament as well as any forfeiture or pecuniary penalty imposed or authorized to be imposed for any breach of a fiscal law or the provisions governing the management of any public work producing a toll or revenue, except for breaches of the Act respecting liquor permits (chapter P-9.1), the Act respecting offences relating to alcoholic beverages (chapter I-8.1) and the Licenses Act (chapter L-3), notwithstanding that any part of such forfeiture or penalty is by law given to the informer or prosecutor or to any other person.

Such a remission may be made by general regulation or by special order in each particular case; it may be total or partial, conditional or unconditional; if conditional and the condition is not fulfilled, the order applicable to the case is null and void and all proceedings may be taken or continued as if it had not been made.

The Minister shall table in the National Assembly a detailed statement of the remissions that were made during a fiscal year of the Agency within the same time limit as that provided for in section 76 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) for the tabling of documents referred to in that section and relating to that fiscal year.

1972, c. 22, s. 94; 1979, c. 71, s. 160; 1992, c. 61, s. 412; 1993, c. 79, s. 47; 1998, c. 16, s. 292; 2002, c. 46, s. 25; 2012, c. 8, s. 12.

94.0.1. *(Repealed).*

1988, c. 51, s. 119; 1998, c. 36, s. 183; 2002, c. 46, s. 26; 2005, c. 15, s. 164.

94.0.2. The Minister may remit the taxes, interest and penalties paid or payable by an individual under the Taxation Act (chapter I-3) for a taxation year in respect of which an assessment of tax was established under Part I of that Act after 31 July 1996 and before 10 April 1998 to the extent that the assessment of tax is attributable to an amount of tips that was not reported in computing the individual's income from employment for a taxation year.

2000, c. 39, s. 267.

94.0.3. *(Repealed).*

2000, c. 39, s. 267; 2002, c. 9, s. 142.

94.0.3.1. *(Repealed).*

2002, c. 9, s. 143; 2012, c. 8, s. 13; 2019, c. 14, s. 11.

94.0.3.2. *(Repealed).*

2002, c. 9, s. 143; 2004, c. 21, s. 514; 2005, c. 1, s. 321; 2005, c. 38, s. 345; 2009, c. 5, s. 581; 2012, c. 8, s. 14; 2019, c. 14, s. 11.

94.0.3.3. *(Repealed).*

2002, c. 9, s. 143; 2005, c. 1, s. 322; 2012, c. 8, s. 15; 2019, c. 14, s. 11.

94.0.3.4. *(Repealed).*

2002, c. 9, s. 143; 2019, c. 14, s. 11.

94.0.4. The Minister may, for a taxation year subsequent to the year 1997, remit the tax, interest and penalties paid or payable by an individual under Part I of the Taxation Act (chapter I-3) where the individual became resident in Canada in the year and the individual's taxable income for the year, within the meaning assigned by section 1 of that Act, does not exceed the aggregate of all amounts each of which is an amount received as a social assistance payment made on the basis of a means, needs or income test that was included in computing the individual's income for the year under section 311.1 of the Taxation Act and that was not deductible in computing the individual's taxable income under paragraph *c* of section 725 of that Act.

2001, c. 51, s. 245; 2013, c. 10, s. 7.

94.1. The Minister may waive, in whole or in part, any interest, penalty or charge provided for by a fiscal law.

The Minister may also cancel, in whole or in part, any interest, penalty or charge exigible under a fiscal law.

A decision of the Minister under this section may not be the subject of an objection, contestation or appeal.

The Minister shall table in the National Assembly a statistical summary of the waivers and cancellations that were made during a fiscal year of the Agency, within the same time limit as that provided for in section 76 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) for the tabling of documents referred to in that section and relating to that fiscal year.

1983, c. 49, s. 47; 1995, c. 36, s. 16; 1996, c. 31, s. 34; 2002, c. 46, s. 27; 2012, c. 8, s. 16; 2020, c. 12, s. 116.

94.2. Where in the course of a period a person who is a mandatory of the Minister under a fiscal law does not pay a duty he is required to pay, does not collect a duty he is required to collect or fails to remit an amount that he is required to remit under such a law and is assessed in that respect, the Minister may reduce the debt resulting from that assessment by any amount the mandatory paid by mistake in the course of the period as a duty payable under that same law.

In such a case, the interest and penalties are computed on the balance.

1983, c. 49, s. 47; 1985, c. 25, s. 175; 1991, c. 67, s. 603; 1998, c. 16, s. 299.

94.3. Where in the course of a period a person who is a mandatory of the Minister under a fiscal law does not pay a duty he was required to pay pursuant to the said Act and is assessed in that respect, the Minister may reduce the debt resulting from that assessment by any amount the mandatory collected by mistake, in good faith, as a duty under the said law in the course of the period and that he remitted to the Minister, less any amount the Minister reimburses to a taxpayer who made such a payment to the mandatory by mistake.

In such a case, the interest and penalties are computed on the balance.

Notwithstanding the foregoing, where a mandatory benefits from a reduction provided for in the first paragraph, he is required to pay to the Minister a penalty of 10% of the amount assessed and that penalty may neither be reduced nor be cancelled.

1983, c. 49, s. 47; 1998, c. 16, s. 299.

94.4. Where in the course of a period a person who is a mandatory of the Minister under a fiscal law fails to remit an amount he collected by mistake as a duty at the sale of property and is assessed in that respect, the Minister may reduce the debt resulting from that assessment by any duty that the person paid in respect of that property under that same law, less any amount the Minister reimburses to a taxpayer who made such a payment to the mandatory by mistake.

In such a case, the interest and penalties are computed on the balance.

1985, c. 25, s. 176; 1998, c. 16, s. 299.

DIVISION I.1

REFUND ADVANCE

1989, c. 5, s. 253.

94.5. Where an individual who meets the prescribed conditions considers, in the fiscal return filed in accordance with section 1000 of the Taxation Act (chapter I-3) for a taxation year, that the individual is entitled to a refund for that year, as determined under the second paragraph, not exceeding the prescribed amount for that year, the Minister may, prior to determining the tax payable by the individual for that year and the exigible interest and penalties, if any, make an advance to that individual equal to the amount of the refund so estimated, provided that the individual applies therefor at the time of the filing of the individual's fiscal return.

The refund referred to in the first paragraph is, for a year, equal to the aggregate of all amounts to which the individual considers to be so entitled for that year under section 70 of the Act respecting parental insurance (chapter A-29.011), section 220.3 of the Act respecting municipal taxation (chapter F-2.1), Part I of the Taxation Act, section 78 of the Act respecting the Québec Pension Plan (chapter R-9), the Act respecting property tax refund (chapter R-20.1) and section 358 of the Act respecting the Québec sales tax (chapter T-0.1) and for the following year under section 210.7 of the Act respecting municipal taxation.

1989, c. 5, s. 253; 1989, c. 77, s. 109; 1994, c. 22, s. 356; 1998, c. 16, s. 294; 2004, c. 21, s. 515; 2005, c. 38, s. 346; 2017, c. 1, s. 17.

94.6. An advance made under section 94.5 for a particular taxation year is deemed to be tax payable by the individual under Part I of the Taxation Act (chapter I-3) and is added to the tax otherwise payable by the individual under this Part for that particular taxation year.

For the purposes of section 1037 of the Taxation Act, the interest payable under that section shall be computed, in respect of the part of the unpaid tax for that particular taxation year which does not exceed the amount of the advance made for that particular taxation year, for the period beginning on 1 May of the year following that particular taxation year or on the date on which that advance was made, whichever date is later, and ending on the date of payment of the unpaid tax.

1989, c. 5, s. 253; 1989, c. 77, s. 109.

94.7. For the purposes of section 94.5, the Government may, by regulation, fix conditions to be met by the individual and determine the maximum amount of the estimated refund in respect of which an advance may be made.

1989, c. 5, s. 253; 1995, c. 36, s. 17.

94.8. Sections 94.5 to 94.7 do not apply in respect of a taxation year except where the Minister so decides after the expiration of that taxation year. In addition, the Minister may at any time suspend the application of those sections for such reasons as he considers sufficient.

1989, c. 77, s. 110.

DIVISION I.2

COOPERATION AGREEMENT ENTERED INTO BY THE DIRECTOR OF CRIMINAL AND PENAL PROSECUTIONS

2018, c. 1, s. 45.

94.9. Where the Minister receives a notice under section 24.2 of the Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1), the Minister shall take the necessary measures to give effect to it.

The same rule applies where the Minister receives a notice under section 24.4 of the Act respecting the Director of Criminal and Penal Prosecutions and, in the case of an assessment, a determination or an appeal before the Court of Québec terminated by the Director of Criminal and Penal Prosecutions in accordance with section 24.1 of that Act, the Minister may, within one year after receipt of the notice, issue a new assessment or determination taking into account the elements of the terminated measure.

In the annual management report required under section 75 of the Act respecting the Agence du revenu du Québec (chapter A-7.003), the Minister shall report on the implementation of the first paragraph during the fiscal year concerned in a manner that will ensure the confidentiality of the information.

2018, c. 1, s. 45; 2022, c. 19, s. 25.

DIVISION I.3

VOLUNTEER PROGRAM

2018, c. 18, s. 53.

94.10. The Minister may establish and implement a financial compensation program to subsidize the organizations that participate in the Volunteer Program for the costs related to filing fiscal returns in accordance with section 1000 of the Taxation Act (chapter I-3) on behalf of others.

2018, c. 18, s. 53.

DIVISION II

GENERALITIES AND REGULATIONS

1983, c. 47, s. 3.

95. Sections 1000 to 1079.16 of the Taxation Act (chapter I-3) apply, with the necessary modifications, to returns, assessments, payments, refunds, procedure and evidence in the matters contemplated by a fiscal law, subject to this Act and the regulations and as regards returns, subject to the special provisions of any other fiscal law.

1972, c. 22, s. 95; 1974, c. 17, s. 8; 1978, c. 25, s. 22; 1991, c. 67, s. 604; 1995, c. 63, s. 279; 1997, c. 85, s. 360.

95.1. The Minister is not bound by any return, report, application for a refund, or information furnished by or in the name of any person, and the Minister may, notwithstanding the return, report, application or information or in the absence thereof, make an assessment or determine a refund.

1991, c. 67, s. 605; 1998, c. 16, s. 295; 2015, c. 8, s. 42.

95.2. At any time after the expiry of the time limit provided for in the second paragraph of section 25, paragraph 3 of section 43 of the Mining Tax Act (chapter I-0.4) or paragraph *a* or *a.0.1* of subsection 2 of

section 1010 of the Taxation Act (chapter I-3) to make a reassessment, the Minister may formulate an alternative basis or argument—including that all or any portion of the income to which an amount relates was from a different source—in support of all or any portion of the total amount determined on assessment to be payable or remittable by a taxpayer under a fiscal law unless, on a contestation filed in accordance with Chapter III.2 or IV or an appeal initiated under this Act,

(a) there is relevant evidence that the taxpayer is no longer able to produce without the leave of the court; and

(b) it is not appropriate in the circumstances for the court to order that the evidence referred to in paragraph *a* be produced.

2020, c. 16, s. 9; 2021, c. 36, s. 20.

96. The Government may make regulations to prescribe the measures required to carry out this Act, to give effect to any agreement entered into under section 9 and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes,

(a) public servants or agents of the government of a country other than Canada, and the members of their families or personnel;

(b) prescribed international organizations, their head officers and their employees and the members of their families;

(c) representatives of member States on prescribed international organizations and the members of their families and personnel;

(d) any class of individuals contemplated in sections 8 and 1093 of the Taxation Act (chapter I-3), with respect to all or any part of their income;

(e) an Indian, within the meaning of the regulations, and any prescribed person;

(f) the prescribed offices of a political division of a foreign State, the members of those offices and the members of their families.

The Government may also make regulations to determine the nature, duration and conditions of realization of a security under section 17.2, 17.3 or 17.4 as a condition of issue or continuance in force of a registration certificate or permit issued under a fiscal law.

1974, c. 17, s. 9; 1975, c. 20, s. 1; 1986, c. 72, s. 14; 1991, c. 67, s. 606; 1993, c. 64, s. 214; 1993, c. 79, s. 48; 1997, c. 14, s. 312; 1999, c. 83, s. 283; 2004, c. 21, s. 516; 2007, c. 12, s. 344; 2006, c. 36, s. 275.

96.1. The Government may set, by regulation, the tariff of fees payable by users of the service offered by the Agency with respect to advance rulings or written opinions.

2011, c. 34, s. 6; 2017, c. 1, s. 18.

97. Every regulation made under this Act shall come into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein.

Such a regulation may also, if it so provides, apply to a period prior to its publication.

1972, c. 22, s. 96; 1975, c. 20, s. 2; 1991, c. 67, s. 607; 1995, c. 36, s. 18.

DIVISION II.1

Repealed, 2010, c. 31, s. 145.

1996, c. 31, s. 35; 2010, c. 31, s. 145.

97.1. *(Repealed).*

1996, c. 31, s. 35; 1999, c. 65, s. 47; 2010, c. 31, s. 145.

97.2. *(Repealed).*

1996, c. 31, s. 35; 2009, c. 5, s. 582; 2010, c. 31, s. 145.

97.3. *(Repealed).*

1996, c. 31, s. 35; 2010, c. 31, s. 145.

97.4. *(Repealed).*

1996, c. 31, s. 35; 2000, c. 15, s. 136; 2010, c. 31, s. 145.

97.5. *(Repealed).*

1996, c. 31, s. 35; 1999, c. 77, s. 50; 2010, c. 31, s. 145.

97.6. *(Repealed).*

1996, c. 31, s. 35; 1998, c. 16, s. 296; 2010, c. 31, s. 145.

97.7. *(Repealed).*

1996, c. 31, s. 35; 2010, c. 31, s. 145.

97.8. *(Repealed).*

1996, c. 31, s. 35; 2010, c. 31, s. 145.

97.9. *(Repealed).*

1996, c. 31, s. 35; 1998, c. 16, s. 297; 2000, c. 8, s. 173; 2000, c. 15, s. 137; 2010, c. 31, s. 145.

97.10. *(Repealed).*

1996, c. 31, s. 35; 2010, c. 31, s. 145.

97.11. *(Repealed).*

1996, c. 31, s. 35; 1998, c. 16, s. 298; 2010, c. 31, s. 145.

DIVISION II.2

Repealed, 2010, c. 31, s. 145.

2010, c. 7, s. 221; 2010, c. 31, s. 145.

97.12. *(Repealed).*

2010, c. 7, s. 221; 2010, c. 31, s. 145.

DIVISION III

FINAL PROVISIONS

1983, c. 47, s. 3.

98. *(Repealed).*

1972, c. 22, s. 101; 1992, c. 57, s. 622.

99. *(This section ceased to have effect on 17 April 1987).*

1982, c. 21, s. 1; U. K., 1982, c. 11, Sch. B, Part I, s. 33.

REPEAL SCHEDULE

In accordance with section 17 of the Act respecting the consolidation of the statutes (chapter R-3), chapter 22 of the statutes of 1972, in force on 31 December 1977, is repealed, except sections 98 to 100 and 102, effective from the coming into force of chapter M-31 of the Revised Statutes.