

Regulations and other Acts

Gouvernement du Québec

O.C. 201-2020, 18 March 2020

Environment Quality Act
(chapter Q-2)

Halocarbons — **Amendment**

Hazardous materials — **Amendment**

Regulation to amend the Regulation respecting halocarbons and the Regulation respecting hazardous materials

WHEREAS, under subparagraph 1 of the first paragraph of section 53.30 of the Environment Quality Act (chapter Q-2), the Government may, by regulation, classify recoverable and reclaimable residual materials;

WHEREAS, under subparagraph 2 of the first paragraph of section 53.30 of the Act, the Government may, by regulation, prescribe or prohibit, in respect of one or more classes of residual materials, any mode of recovery or reclamation;

WHEREAS, under subparagraph c of subparagraph 6 of the first paragraph of section 53.30 of the Act, the Government may, by regulation, require any class of persons, in particular those operating industrial and commercial establishments, which manufacture, market or otherwise distribute containers, packaging or packaging materials, printed matter or other products, which market products in containers or packaging acquired for that purpose, or, more generally, whose activities generate residual materials, to keep registers and furnish to the Minister of the Environment and the Fight Against Climate Change or the Société québécoise de récupération et de recyclage, as applicable, on the conditions fixed, reports on the quantity and composition of the containers, packaging, packaging materials, printed matter or other products, on the residual materials generated by their activities, and on the results obtained in terms of reduction, recovery or reclamation;

WHEREAS, under subparagraph 2 of the first paragraph of section 70.19 of the Act, the Government may, by regulation, determine any material or object classed as a hazardous material within the meaning of section 1;

WHEREAS, under subparagraph 16 of the first paragraph of section 70.19 of the Act, the Government may, by regulation, control, restrict or prohibit the storage, handling, use, manufacturing, sale, treatment and elimination of hazardous materials;

WHEREAS, under subparagraph 1 of the first paragraph of section 95.1 of the Act, the Government may make regulations to classify contaminants and sources of contamination;

WHEREAS, under subparagraph 3 of the first paragraph of section 95.1 of the Act, the Government may make regulations to prohibit, limit and control sources of contamination and the release into the environment of any class of contaminants for all or part of the territory of Québec;

WHEREAS, under subparagraph 5 of the first paragraph of section 95.1 of the Act, the Government may make regulations to establish standards for the installation and use of any type of apparatus, device, equipment or process designed to control the release of contaminants into the environment;

WHEREAS, under subparagraph 20 of the first paragraph of section 95.1 of the Act, the Government may make regulations to prescribe the records to be kept and preserved by any person or municipality carrying on an activity governed by the Act or the regulations, prescribe the conditions governing their keeping, and determine their form and content and the period for which they must be preserved;

WHEREAS, under subparagraph 21 of the first paragraph of section 95.1 of the Act, the Government may make regulations to prescribe the reports, documents and information that must be provided to the Minister by any person or municipality carrying on an activity governed by the Act or the regulations, determine their form and content and the conditions governing their preservation and sending;

WHEREAS, under section 115.27 of the Act, the Government may, in a regulation made under the Act, specify in particular that a failure to comply with the regulation may give rise to a monetary administrative penalty and determine the amount of the penalty;

WHEREAS, under section 115.34 of the Act, the Government may determine in particular the regulatory provisions made under the Act whose contravention constitutes an offence and renders the offender liable to a fine the minimum and maximum amounts of which are set by the Government or the Minister;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting halocarbons and a draft Regulation to amend the Regulation respecting hazardous materials were published in Part 2 of the *Gazette officielle du Québec* on 17 July 2019 with a notice that they may be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulations with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of the Environment and the Fight Against Climate Change:

THAT the Regulation to amend the Regulation respecting halocarbons and the Regulation to amend the Regulation respecting hazardous materials, attached hereto, be made.

YVES OUELLET,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting halocarbons

Environment Quality Act
(chapter Q-2, s. 53.30, s. 70.19, 1st par., subpars. 2 and 16, s. 95.1, 1st par., subpars. 1, 3, 5, 10, 13, 16, 20 and 21, and ss. 115.27 and 115.34)

1. The Regulation respecting halocarbons (chapter Q-2, r. 29) is amended in section 2 by inserting “in order to favour alternative technologies more respectful of the environment” in the second paragraph after “certain halocarbons”.

2. Section 3 is amended

(1) by inserting the following definitions in the first paragraph, in alphabetical order:

““fire extinguisher” means a device capable of extinguishing a fire, or a fire extinguishing system and, unless the context indicates otherwise, the cylinders, pipes, tubes, hoses, valves or other components necessary for their operation; (*extincteur*)

“refrigeration or air conditioning unit” means a refrigeration or air conditioning system or facility, a freezing unit, a heat pump or a dehumidifier and, unless the context indicates otherwise, the compressor, pipes, tubes, hoses, valves or other components necessary for their operation;”;
(*appareil de réfrigération ou de climatisation*)

(2) in the definition of “halocarbon” in the first paragraph,

(a) by replacing “that may contain up to 3 carbon atoms or, in the case of a PFC, more than 3 carbon atoms, the structure of which may include hydrogen, fluorine, chlorine, bromine or iodine” by “that contains at least one carbon atom and one halogen atom”;

(b) by inserting “in particular” after “it includes”;

(3) by inserting “and whose molecular formula is $C_nH_xF_yCl(2n+2-x-y)$, where $0 < n < 4$ ” at the end of the definition of “HCFC” in the first paragraph;

(4) by inserting “and whose molecular formula is $C_nH_xF(2n+2-x)$, where $0 < n < 6$ ” at the end of the definition of “HFC” in the first paragraph;

(5) by striking out the second, third, fourth and fifth paragraphs;

(6) by replacing “third paragraph of section 9” in the sixth paragraph by “subparagraph 3 of the third paragraph of section 5 and the second paragraph of section 9”.

3. Section 4 is replaced by the following:

“4. A halocarbon referred to in this Regulation is considered to be a hazardous material within the meaning of section 1 of the Environment Quality Act (chapter Q-2).

Subject to sections 11 and 13 of this Regulation, section 21 of the Environment Quality Act applies to a liquid or gaseous halocarbon.

Subject to sections 11 and 13 of this Regulation, sections 70.5.1 and 70.5.3 of the Environment Quality Act apply to a liquid halocarbon but do not apply to a gaseous halocarbon.

Despite the foregoing, sections 70.6 to 70.18.1 of the Environment Quality Act do not apply to a halocarbon referred to in this Regulation.

As well, only the following provisions of the Regulation respecting hazardous materials (chapter Q-2, r. 32) apply to such a halocarbon:

(1) sections 11 and 12, but only in the case of a halocarbon having a boiling point greater than 20°C at an absolute pressure of 101.325 kPa;

(2) Chapter IV, in the case provided for in subparagraph 1 of the fourth paragraph of section 54 of this Regulation.”.

4. The following is inserted after section 4:

“**4.1.** Every notice, report, information or document that must be sent to the Minister under this Regulation must be sent electronically.”.

5. Section 5 is amended by replacing the third and fourth paragraphs by the following:

“The prohibition in the first paragraph does not apply to halocarbon emissions resulting from

(1) the operation of an air extraction system of a refrigeration or air conditioning unit whose emissions into the atmosphere do not exceed the limit set by the first paragraph of section 27;

(2) the use of a process to manufacture plastic foam or plastic foam products referred to in Division V of Chapter II;

(3) the use of a process to produce magnesium, subject to sulphur hexafluoride (SF₆) emissions which are prohibited as of 16 April 2020;

(4) the use of a solvent;

(5) training, research and development activities;

(6) leak tests conducted in accordance with this Regulation; or

(7) the use of a fire extinguisher to prevent, extinguish or control a fire.”.

6. Section 6 is amended by adding “or an HCFC” at the end.

7. Section 9 is amended by striking out the second paragraph.

8. Section 10 is amended by replacing the third paragraph by the following:

“In addition, recovery of the halocarbons of a refrigeration or air conditioning unit, other than the unit in a vehicle or a unit designed for household use, must be carried out using the appropriate equipment meeting AHRI Standard 740-1998, Refrigerant Recovery/Recycling Equipment, published by the American Air-Conditioning, Heating and Refrigeration Institute.”.

9. Section 11 is amended

(1) by replacing the portion before subparagraph 1 of the first paragraph and that subparagraph 1 by the following:

“The owner of a refrigeration or air conditioning unit having a power rating equal to or greater than 20 kW on which a halocarbon leak is detected must immediately

(1) stop the leak using any appropriate means;”;

(2) by replacing “have the halocarbon in the unit or in the part of the unit that was isolated recovered” in the second paragraph by “have the halocarbon in the part of the unit where the leak has been detected recovered and have the quantity of halocarbons released during the leak assessed by a person referred to in section 44”;

(3) by replacing “ARI Standard 740” in the third paragraph by “AHRI Standard 740-1998”.

10. Section 12 is amended by replacing the first and second paragraphs by the following:

“If the operation of a refrigeration or air conditioning unit or one of its parts should be stopped as a means of stopping a halocarbon leak, but it is necessary to keep the unit in operation to prevent an immediate danger to human life or health, the owner of the unit must so inform the Minister without delay. The requirements in subparagraph 1 of the first paragraph of section 11 and in the second paragraph of that section do not apply in such a case for a period that may not exceed

(1) 14 days for a unit located in the administrative regions of Gaspésie–Îles-de-la-Madeleine, Abitibi-Témiscamingue, Côte-Nord and Nord-du-Québec; or

(2) 7 days for a unit located in any other administrative region.

At the expiry of either period provided for in the first paragraph, the owner must immediately have the halocarbon contained in the unit or in the part of the unit where the leak has been detected recovered and have the unit repaired. If the owner is unable to have the halocarbon recovered, the owner must stop the operation of the unit or of the part where the leak has been detected.

It is then incumbent on the owner of the unit to immediately provide the Minister with a report containing

(1) the owner’s name and address;

(2) the address where the unit is located and the type and make of the unit;

(3) for each type of halocarbon contained in the unit:

(a) an assessment of the quantities released daily, in kilograms, which correspond,

i. if the unit was filled before the repair, to the quantities recharged to make the unit operate, excluding any quantity of recovered halocarbon, divided by the number of days of operation of the unit; and

ii. if the unit was not filled before the repair, to the quantity required to completely recharge the unit, excluding any quantity of recovered halocarbon, divided by the number of days of operation of the unit; and

(b) where applicable, the quantities recovered from the unit at the expiry of the period provided for in the first paragraph, in kilograms; and

(4) the number of days of operation of the unit while defective and the circumstances that warranted not being able to stop the leak or not immediately stopping the operation of the unit.”.

11. Section 13 is replaced by the following:

“**13.** Every person or municipality that accidentally releases more than 10 kg of liquid halocarbons into the environment must immediately inform the Minister.

The person or municipality must also, not later than 31 March of the year following the release year, provide the Minister with a report that states the name and address of the person or municipality and, for each release,

- (1) the date and place of the release;
- (2) the type of unit from which the release originated;
- (3) the type of halocarbon released and in what state;
- (4) an assessment of the quantity of halocarbon released, in kilograms;
- (5) the name of the person assessing the quantity of halocarbon released; and
- (6) the cause of the release and, if applicable, a brief description of the corrections made to the unit.

Every person or municipality that accidentally releases more than 10 kg of gaseous halocarbons into the environment must provide the Minister with a report containing the information required by the second paragraph, within the same timeframe.”.

12. Section 14 is replaced by the following:

“**14.** Every person or municipality that picks up a refrigeration or air conditioning unit in connection with a residual materials collection service must, as soon as possible, recover the halocarbons contained in the cooling system of the unit or have them recovered using the appropriate equipment. The halocarbons recovered must be confined within a recovery container designed for that purpose.

The person or municipality is also required to see that each unit so emptied bears a label indicating that it has been emptied of halocarbons, the name of the person who carried out the operation and the name of the enterprise for which the person works, the number of the person’s environmental qualification attestation and the date of the operation.

In the case of a unit having a power rating equal to or greater than 4 kW or a unit designed for non-household use, the recovery of halocarbons must be carried out by means of appropriate equipment whose effectiveness is equal to or greater than AHRI Standard 740-1998 referred to in the third paragraph of section 10.”.

13. Section 15 is amended

(1) by replacing everything that follows “for parts only must,” in the first paragraph by “as soon as possible and before dismantling the components that contain halocarbons or disposing of them for destruction, recover or have the halocarbons recovered by means of the appropriate equipment. The halocarbons recovered must be confined within a recovery container designed for that purpose.”;

(2) by replacing the second and third paragraphs by the following:

“The person is also required to see that each unit or part so emptied bears a label indicating that it has been emptied of halocarbons, the name of the person who carried out the operation and the name of the enterprise for which the person works, the number of the person’s environmental qualification attestation and the date of the operation.

In the case of a unit having a power rating equal to or greater than 4 kW or a unit designed for non-household use, the halocarbons must be recovered by means of appropriate equipment whose effectiveness is equal to or greater than AHRI Standard 740-1998 referred to in the third paragraph of section 10.”.

14. The heading of Division I of Chapter II is replaced by the following:

**“DIVISION I
GENERAL”.**

15. The following is inserted after section 17:

“**17.1.** The owner of a refrigeration or air conditioning unit referred to in Division II of this Chapter must see that the unit bears a label, on a visible and readily accessible part, showing the following information:

(1) the type of halocarbon contained in the unit and its identification code according to the most recent version of standard ANSI/ASHRAE 34, Designation and Safety Classification of Refrigerants, published by the American Society of Heating, Refrigerating and Air-Conditioning Engineers;

(2) the halocarbon charge in the unit, in kilograms if the charge is less than 1,000 kg or in metric tons if the charge is equal to or greater than 1,000 kg; and

(3) the date on which the information is up-to-date.

The first paragraph applies as of 16 April 2021 to every person or municipality that, on 16 April 2020, was the owner of a refrigeration or air conditioning unit referred to in section 18.

This section does not apply to a transport refrigeration unit.”.

16. Section 18 is replaced by the following:

“**18.** For the purposes of this Division, the following classes of units are established:

(1) transport refrigeration units;

(2) refrigeration units having a power rating of less than 4 kW designed for commercial, industrial or institutional use, except refrigerated vending machines;

(3) air conditioning units having a power rating of less than 4 kW designed for commercial, industrial or institutional use, except refrigerated vending machines;

(4) refrigeration units having a power rating equal to or greater than 4 kW but less than 20 kW designed for commercial, industrial or institutional use;

(5) air conditioning units having a power rating equal to or greater than 4 kW but less than 20 kW designed for commercial, industrial or institutional use;

(6) refrigeration units having a power rating equal to or greater than 20 kW;

(7) air conditioning units having a power rating equal to or greater than 20 kW;

(8) refrigerated vending machines; and

(9) chillers.”.

17. Section 19 is replaced by the following:

“**19.** No person may manufacture, sell, distribute or install a unit referred to in section 18 designed to operate with a CFC or an HCFC.

Despite the foregoing, the prohibition in the first paragraph does not apply if the unit has been converted to operate with a halocarbon other than a CFC or an HCFC, or with a substance other than a halocarbon.”.

18. Section 20 is amended

(1) by inserting “or, as of 16 October 2020, operate” in the first paragraph after “refill”;

(2) by inserting “an HCFC or with” in the second paragraph after “other than a CFC or”.

19. Section 21 is revoked.

20. The Regulation is amended by replacing everything appearing between section 21 and section 23 by the following:

“**21.1.** As of 1 January 2021, no person may install in a commercial, industrial or institutional establishment a refrigeration unit having a power rating equal to or greater than 50 kW used to preserve food and designed to operate with a halocarbon having a global warming potential (GWP) of more than 150.

“**21.2.** No person may sell, distribute or install any of the following units as of the dates indicated below:

(1) 1 January 2021, in the case of a unit referred to in paragraph 2, 4 or 6 of section 18 and designed to operate with a halocarbon having a global warming potential (GWP) of more than 1,500;

(2) 1 January 2025, in the case of a unit referred to in paragraph 1 of section 18 and designed to operate with a halocarbon having a global warming potential (GWP) of more than 2,200; or

(3) 1 January 2025, in the case of a unit referred to in paragraph 9 of section 18 and designed to operate with a halocarbon having a global warming potential (GWP) of more than 750.

The prohibition in the first paragraph does not apply if the unit, as applicable,

(1) is designed to maintain an internal temperature equal to or less than -50°C ; or

(2) meets the conditions set out in section 66 of the Ozone-depleting Substances and Halocarbon Alternatives Regulations (SOR/2016-237).

“22. The owner of a unit referred to in paragraph 6, 7 or 9 of section 18 must ensure that all components containing or intended to contain a halocarbon are leak tested once a year.

The leak test must be conducted using an electronic leak detector with a sensitivity of at least 5 g per year as to the type of halocarbon used.

The owner of a unit that has been repaired following the detection of a leak must conduct another leak test one month after the unit is reactivated.”

21. Sections 23 to 26 are revoked.

22. Section 27 is amended by replacing “chiller” in the first paragraph by “unit referred to in paragraph 6 of section 18”.

23. Section 28 is revoked.

24. Division IV of Chapter II is renumbered III.

25. Section 31 is replaced by the following:

“31. Any person who, while an air conditioning unit referred to in this Division is being serviced, becomes aware of a defect that may cause a halocarbon leak, or any person who repairs, modifies, converts or dismantles components that contain a halocarbon, must recover the halocarbon present in the unit. Prior to the recovery, the nature of the halocarbon must be identified using a device designed for that purpose. The halocarbon must be recovered by means of equipment whose effectiveness is equal to or greater than the standard indicated below and in force at the time the equipment is purchased, in respect of each type of halocarbon:

(1) for the recovery of CFC-12, if the equipment simultaneously recycles the halocarbon: SAE Standard J1990: Recovery and Recycle Equipment for Mobile Automotive Air-Conditioning Systems, published by SAE International, an American standards body;

(2) for the recovery of CFC-12, in any case other than the case in paragraph 1: SAE Standard J2209 Refrigerant Recovery Equipment for Mobile Automotive Air-Conditioning Systems, published by the body referred to in paragraph 1;

(3) for the recovery of HFC-134a, if the equipment simultaneously recycles the halocarbon: SAE Standard J2788 HFC-134a (R-134a) Recovery/Recycling Equipment and Recovery/Recycling/Recharging for Mobile Air-Conditioning Systems, published by the body referred to in paragraph 1;

(4) for the recovery of HFC-134a, in any case other than the case in paragraph 3: SAE Standard J2810 HFC-134a (R-134a) Refrigerant Recovery Equipment for Mobile Automotive Air-Conditioning Systems, published by the body referred to in paragraph 1;

(5) for the recovery of HFO-1234yf, if the equipment simultaneously recycles the halocarbon: SAE Standard J2843 R-1234yf [HFO-1234yf] Recovery/Recycling/Recharging Equipment for Flammable Refrigerants for Mobile Air-Conditioning Systems, published by the body referred to in paragraph 1; and

(6) for the recovery of HFO-1234yf, in any case other than the case in paragraph 5: SAE Standard J2851 Recovery Equipment for Contaminated R-134a of R-1234yf Refrigerant from Mobile Automotive Air-Conditioning Systems, published by the body referred to in paragraph 1.”

26. Section 32 is amended in the first paragraph

(1) by inserting “without delay and” after “must,”;

(2) by replacing everything that follows “halocarbons contained in the unit or components” by “. The halocarbon must be recovered by means of appropriate equipment whose effectiveness is equal to or greater than one of the standards referred to in section 31, according to the type of halocarbon and the type of operation. The halocarbons recovered must be confined within a recovery container designed for that purpose.”

27. Division V of Chapter II is renumbered IV.

28. Section 33 is amended by replacing the second paragraph by the following:

“As of 16 June 2020, no person may install a fire extinguisher operating with HFC-23 or a PFC.”

29. Section 37 is amended in the portion before paragraph 1

(1) by inserting “, other than a portable extinguisher,” after “on a fire extinguisher”;

(2) by striking out “on the form provided by the Minister”.

30. Division VI of Chapter II is renumbered V.

31. Section 39 is amended

(1) by replacing “contains a CFC or requires a CFC” by “contains or requires an HCFC or a CFC” at the end of the first paragraph;

(2) by replacing the second and third paragraphs by the following:

“As of 1 January 2021, no person may manufacture plastic foam or a product containing plastic foam if the foam contains or requires for its manufacturing a halocarbon having a global warming potential (GWP) of more than 150.

As of 1 July 2021, no person may sell or distribute such plastic foam or a product containing it.

The second and third paragraphs do not apply if the plastic foam or product containing plastic foam, as applicable,

(1) is used for military, space or aeronautical purposes; or

(2) meets the conditions set out in section 66 of the Ozone-depleting Substances and Halocarbon Alternatives Regulations (SOR/2016-237).”.

32. The heading and number of Division VII of Chapter II are replaced by the following:

“**DIVISION VI**
STERILIZATION AND SOLVENTS”.

33. The Regulation is amended in Chapter II by striking out

“**DIVISION VIII**
SOLVENTS”.

34. Section 43 is amended

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

“Only persons having the knowledge and attestation required by section 44 may install, service, repair, modify, dismantle or recondition a refrigeration or air conditioning unit designed or converted to operate with a halocarbon or treat, charge, transfer or purge the halocarbon charge of such a unit.”;

(2) by striking out “or 45” in the second, third and fourth paragraphs.

35. Section 44 is replaced by the following:

“**44.** Persons who have taken and successfully completed an awareness training course approved by the Minister on the environmental impact of the operations referred to in section 43 have the qualifications required to carry out those operations and are issued a labour force environmental qualification attestation by the Minister of Employment and Social Solidarity or the Commission de la construction du Québec.

The training referred to in the first paragraph must enable the persons who receive it to

(1) have an understanding of Québec and Canadian laws and regulations respecting halocarbons;

(2) be aware of the environmental issues associated with emissions of halocarbons into the atmosphere; and

(3) learn the appropriate practices to apply to prevent halocarbon emissions, including the use of the appropriate halocarbon recovery and treatment equipment.”.

36. Section 45 is revoked.

37. Section 46 is replaced by the following:

“**46.** Every person who carries out work referred to in section 43 must carry on his or her person the duly signed labour force environmental qualification attestation referred to in the first paragraph of section 44 and show it on request.”.

38. Section 47 is revoked.

39. Section 48 is amended

(1) by replacing “attestation referred to in section 46” in the portion preceding paragraph 1 by “labour force environmental qualification attestation issued under the first paragraph of section 44”;

(2) by replacing paragraph 4 by the following:

“(4) the trade of the holder, if applicable;”.

40. Section 49 is amended

(1) by replacing “that issues labour force environmental qualification attestations referred to in section 46” in the portion preceding subparagraph 1 of the first paragraph by “referred to in the first paragraph of section 44 that issues labour force environmental qualification attestations in accordance with that section”;

(2) by replacing subparagraph 4 of the first paragraph by the following:

“(4) the trade of the holder, if applicable.”;

(3) by adding “and provide it to the Minister on request” at the end of the second paragraph;

(4) by striking out the third paragraph.

41. Section 50 is amended by striking out “or recognized”.

42. Section 51 is amended by striking out “or recognized” in the first paragraph.

43. The heading of Chapter IV is replaced by the following:

**“CHAPTER IV
TAKE-BACK, TREATMENT AND ELIMINATION
OF USED HALOCARBONS AND MARKETING
CONTAINERS”.**

44. The following is inserted after the heading of Chapter IV:

“51.1. For the purposes of this Chapter,

“eliminate” a halocarbon or a halocarbon container means destroying the used halocarbon using an incineration or chemical process so that the nature of the halocarbon is permanently altered;

“treat” a halocarbon or a halocarbon container means one of the following actions:

(1) “recycling”, namely the rough cleaning of impurities in the used halocarbon without taking it back to its original specifications as a virgin product;

(2) “regeneration”, namely the treatment of the used halocarbon so as to take it back to its original specifications as a virgin product; or

(3) “reclamation”, namely the use of the used halocarbon for a use other than the original use for which it was manufactured, which may require a certain prior treatment.”.

45. Chapter IV is amended by striking out

**“DIVISION I
RETURN OF RECOVERED HALOCARBONS AND
THEIR CONTAINERS”.**

46. Section 52 is amended by replacing “This Division” by “This Chapter”.

47. Section 53 is amended

(1) by adding “or if the colour of the container makes it possible to identify the halocarbon it contains. The supplier or wholesaler must then treat or eliminate the halocarbon or deliver it to a person referred to in subparagraph 1 or 2 of the first paragraph of section 54 for treatment or elimination.” at the end of the third paragraph;

(2) by replacing “to deliver or have the container delivered to another enterprise or body able to reclaim or eliminate it” in the fourth paragraph by “to treat or eliminate it or to deliver it to a person referred to in subparagraph 1 or 2 of the first paragraph of section 54 for treatment or elimination”.

48. Section 54 is replaced by the following:

“54. A person who has recovered a halocarbon from a unit and is unable to treat or eliminate it must, not later than 45 days following the date on which the container used for the recovery of the used halocarbon is filled to its maximum capacity, take it

(1) to the supplier or any other halocarbon wholesaler; or

(2) to any other person in Québec or elsewhere who is able to treat or eliminate it.

The supplier or wholesaler referred to in subparagraph 1 of the first paragraph is required to take back the used halocarbons that are returned if they are of the same type as the halocarbons the supplier or wholesaler sells or distributes, provided that

(1) the halocarbons are confined within a recovery container designed for that purpose;

(2) a label is affixed to the recovery container identifying the type of halocarbon it contains; and

(3) the recovery container contains not more than one type of halocarbon and no substance other than a halocarbon, except water or oil from normal use or other residues generated by normal halocarbon degradation.

The supplier or wholesaler referred to in subparagraph 1 of the first paragraph is also required to issue a duly dated and signed receipt to every person or municipality that returns a used halocarbon stating the name of the supplier or wholesaler and specifying the name of the person or municipality that returned the halocarbon and, in the case of a natural person, the name and address of the enterprise employing the person and the type and estimated quantity of halocarbon returned.

A supplier or wholesaler referred to in subparagraph 1 of the first paragraph that is unable to treat or eliminate the used halocarbon returned must

(1) store it indoors and, if applicable, in accordance with Chapter IV of the Regulation respecting hazardous materials (chapter Q-2, r. 32) and the Regulation respecting occupational health and safety (chapter S-2.1, r. 13); and

(2) take it, within 90 days, to one of the persons referred to in subparagraph 1 or 2 of the first paragraph.”

49. Section 55 is replaced by the following:

“**55.** Where a used halocarbon recovered does not meet the requirements of the second paragraph of section 54, it is the responsibility of the person who recovered the halocarbon or, as the case may be, the supplier or wholesaler that took it back despite the halocarbon not being compliant, to deliver the halocarbon to another person able to treat or eliminate it.

55.1. Where the owner of a unit from which a used halocarbon was recovered retains ownership of the halocarbon, the person who recovered it is exempt from the requirements of the first paragraph of section 54 and section 55. Those requirements then become the responsibility of the owner of the unit.

Despite the foregoing, the person who recovered the used halocarbon is required to inform the owner of the unit of the requirements to be complied with by giving the owner a copy of the provisions of this Chapter, and to enter in the log maintained pursuant to section 59 the name and address of the owner keeping the used halocarbon recovered.”

50. Chapter IV is amended by striking out

“**DIVISION II**
RECLAMATION OF HALOCARBONS AND
RECOVERED CONTAINERS AND ELIMINATION
OF CFCS AND HALONS”.

51. Section 56 is replaced by the following:

“**56.** A person who recovers or receives a used halocarbon with a view to treating or eliminating it must, within 12 months following the recovery or receipt of the used halocarbon, personally treat or eliminate it or deliver it to another person able to treat or eliminate it.

The person must also comply with the storage conditions set out in subparagraph 1 of the fourth paragraph of section 54.

In addition, the person is bound by those requirements with respect to recovered non-refillable pressurized containers marketed before 23 January 2005.”

52. Section 57 is amended in the second paragraph

(1) by replacing “CFC, HFC, HCFC, halon and PFC” in the portion before subparagraph *a* of subparagraph 2 by “halocarbon”;

(2) by inserting “and address” in subparagraph *a* of subparagraph 2 after “the name”;

(3) by replacing subparagraph 3 by the following:

“(3) a statement by the person producing the report that the information it contains is accurate.”

53. The following is inserted after section 57:

“**57.1.** All persons who purchase a halocarbon for personal use in the course of their commercial, industrial or institutional activities and who are the first importer of the halocarbon into Québec must, not later than 31 March of each year, provide the Minister with a report on their purchases for the preceding calendar year. The report must contain the information required by subparagraph 1, subparagraph *a* of subparagraph 2 and subparagraph 3 of the second paragraph of section 57.”

54. Section 59 is amended

(1) by replacing “work referred to in section 9, 10, 31, 32 or 36, or work referred to in section 15 with respect to units other than household units” in the portion before subparagraph 1 of the first paragraph by “one of the operations referred to in section 43 with respect to units designed for non-household use”;

(2) by inserting “the make, model, model year, serial number and” in subparagraph 2 of the first paragraph after “for a vehicle.”;

(3) by inserting “, the number of the person’s labour force environmental qualification attestation” in subparagraph 5 of the first paragraph after “the work”;

(4) by replacing “in the second and third paragraphs of section 55” in subparagraph 6 of the first paragraph by “in section 55.1”;

(5) by replacing the second paragraph by the following:

“The person must also give the owner of the unit, other than a vehicle’s air conditioning unit, a copy of the information entered pursuant to the first paragraph.”.

55. Section 60 is amended

(1) by replacing “3” wherever it appears by “5”;

(2) by adding the following paragraph at the end:

“The persons referred to in the first and second paragraphs are required to provide the Minister, on request, with the log or the information kept.”.

56. The heading of Division III of Chapter V is replaced by the following:

**“DIVISION III
REPORT ON THE TAKE-BACK AND TREATMENT
OF USED HALOCARBONS”.**

57. Section 61 is replaced by the following:

“61. Not later than 31 March of each year, a supplier or enterprise that takes back used halocarbons, or any other person who recovers such halocarbons to be treated or eliminated by it or by another person, must provide the Minister with a report showing, for the preceding calendar year and in respect of each type of halocarbon taken back by the supplier or enterprise or, as applicable, recovered by the person,

(1) the quantities of used halocarbons, expressed in kilograms;

(2) the quantities of recovery containers taken back, for each size; and

(3) the name and address of each enterprise, supplier or any other person to whom the used halocarbons were delivered for treatment or elimination, specifying the quantity for each and, as applicable, the type of treatment planned or applied.

The requirement under the first paragraph does not apply to a person who has recovered used halocarbons and returns them to the unit from which they were recovered or places them in another unit belonging to the enterprise.”.

58. Section 61.1 is amended

(1) by inserting the following before paragraph 1:

“(0.1) to send any notice, document or information in accordance with the conditions set out in this Regulation or any report other than the report referred to in the third paragraph of section 12;”;

(2) by replacing “in accordance with the second paragraph of section 9, 14, 15 or 32” in paragraph 1 by “in accordance with the conditions set out in the second paragraph of section 14, 15 or 32”;

(3) by replacing paragraph 2 by the following:

“(2) to carry on his or her person or produce on request a labour force environmental qualification attestation in accordance with section 46;”;

(4) by inserting the following after paragraph 2:

“(2.1) to take back a halocarbon, in accordance with the second paragraph of section 54 or to issue a receipt, in accordance with the third paragraph of section 54;

(2.2) to inform the owner of a unit referred to in the first paragraph of section 55.1 of the requirements to be complied with by the owner, in accordance with the conditions set out in the second paragraph of that section, or to enter the required information in the log, in accordance with the second paragraph of that section;”;

(5) by inserting “or to provide the information to the Minister on request” in paragraph 4 after “entered in the log”.

59. Section 61.2 is amended by replacing everything that follows “any person who fails” by the following:

“(1) to provide the Minister with a report containing the information required by the third paragraph of section 12, in accordance with the conditions set out in that paragraph; and

(2) to ensure that a label complying with the conditions set out in section 17.1 is affixed to a unit referred to therein.”.

60. Section 61.3 is amended

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

“(1) to conduct a leak test, in the cases and on the conditions set out in the first paragraph of section 9 or the first, second or third paragraph of section 22;

(1.1) to have the quantity of halocarbons released during a leak assessed, in accordance with the second paragraph of section 11;”;

(2) by inserting the following after subparagraph 1 of the second paragraph:

“(1.1) uses sulphur hexafluoride (SF₆) to conduct a leak test, in contravention of the second paragraph of section 9;”;

(3) by striking out “or 45” in subparagraph 2 of the second paragraph.

61. Section 61.4 is amended

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

“(1) to use the appropriate equipment to recover a halocarbon or halon or, where applicable, to confine a halocarbon or halon within a recovery container designed for that purpose, in accordance with the first or third paragraph of section 10, the third paragraph of section 11, the first or third paragraph of section 14 or 15, section 31 or the first paragraph of section 32 or 36, in the cases provided for therein;”;

(2) by replacing “in the second paragraph of section 31” in subparagraph 3 of the first paragraph by “in section 31”;

(3) by replacing subparagraph 4 of the first paragraph by the following:

“(4) to comply with any of the conditions set out in section 53, the first or fourth paragraph of section 54, section 55, the first paragraph of section 55.1 or section 56.”.

62. Section 61.5 is amended

(1) by striking out “subparagraph 1 or 2 of” and “, as the case may be” in subparagraph 1;

(2) by replacing paragraph 2 by the following:

“(2) installs a unit referred to in section 21.1, in contravention of that section.”.

63. Section 61.6 is amended

(1) by replacing subparagraphs 3 and 4 of the first paragraph by the following:

“(3) manufactures, sells, distributes or installs a unit referred to in section 18, in contravention of section 19 or 21.2, or a unit referred to in section 30, in contravention of that section;

(4) refills or operates a unit referred to in the first paragraph of section 20 with a CFC, in contravention of that section;

(4.1) repairs, transforms or modifies a unit designed to operate with a CFC, in contravention of the second paragraph of section 20 or the second paragraph of section 30;”;

(2) by striking out subparagraphs 5 and 6 of the first paragraph;

(3) by replacing subparagraph 7 of the first paragraph by the following:

“(7) “refills an air conditioning unit with a CFC, in contravention of the first paragraph of section 30;”;

(4) by replacing “section 33” in subparagraph 8 of the first paragraph by “the first paragraph of section 33, or installs a fire extinguisher operating with HFC-23 or a PFC, in contravention of the second paragraph of that section”;

(5) by replacing subparagraph 2 of the second paragraph by the following:

“(2) a solvent or a product referred to in the first paragraph of section 41 in conditions other than one of the conditions set out in the second paragraph of that section;”.

64. Section 61.7 is amended

(1) by replacing paragraph 2 by the following:

“(2) fails to recover or have recovered a halocarbon in the cases provided for in section 10, the second paragraph of section 11, the first paragraph of section 14, or sections 15, 31, 32 or 36;”;

(2) by replacing “or second paragraph of section 11 or the first” in paragraph 3 by “paragraph of section 11 or the second”.

65. Section 62 is amended by replacing “the second paragraph of section 9, 14, 15 or 32, or section 46, 47,” by “section 4.1, the second paragraph of section 14, 15 or 32, section 46, the second or third paragraph of section 54, the second paragraph of section 55.1 or section”.

66. Section 63 is amended by replacing “the second paragraph of section 12 or 13 or section 37, the second paragraph of section 57 or section 61” by “the third paragraph of section 12, the second paragraph of section 13, section 17.1, 37, 57, 57.1 or 61”.

67. Section 64 is amended by replacing everything that follows “Every person who” by the following:

“(1) contravenes section 7, the first or second paragraph of section 9, section 22, 43, 50 or 51,

(2) fails to have an assessment made of the quantity of halocarbon released during a leak, in accordance with the second paragraph of section 11,

commits an offence and is liable, in the case of a natural person, to a fine of \$2,500 to \$250,000 or, in other cases, to a fine of \$7,500 to \$1,500,000.”.

68. Section 65 is amended by replacing paragraphs 1 and 2 by the following:

“(1) fails to use the appropriate equipment to recover a halocarbon or halon or, where applicable, to confine a halocarbon or halon within a recovery container designed for that purpose, in accordance with the first or third paragraph of section 10, the third paragraph of section 11, the first or third paragraph of section 14 or 15, or the first paragraph of section 32 or 36, in the cases provided for therein, or

(2) contravenes section 16, the first paragraph of section 27, section 31 or 53, the first or fourth paragraph of section 54, section 55, the first paragraph of section 55.1 or section 56.”.

69. Section 66 is amended by replacing paragraph 1 by the following:

“(1) contravenes the first paragraph of section 13 or section 21.1.”.

70. Section 67 is amended by replacing “or 8, any of sections 19 to 21, section 23, the second paragraph of section 24, section 26, 30, 33, 34 or any of sections 39 to 42” by “, 8, 19, 20, 21.2, 30, 33 or 34 or any of sections 39 to 42”.

71. Section 67.1 is amended

(1) in paragraph 1, by replacing everything that follows “situations referred to” by “in the first or second paragraph of section 11, the first paragraph of section 14 or 15, section 31, the first paragraph of section 32 or section 36,”;

(2) in paragraph 2, by inserting “or second” after “first”.

72. Schedule I is replaced by the following:

“SCHEDULE I

(s. 3)

Part A – Certain halocarbons with an ozone depleting potential (ODP) and a global warming potential (GWP)

Category 1 – Chlorofluorocarbons (CFC)

Type	Chemical name	Crude chemical formula	CAS No. ¹	ODP ²	GWP ³
CFC-11	trichlorofluoromethane	CCl ₃ F	75-69-4	1.0	4,750
CFC-12	dichlorodifluoromethane	CCl ₂ F ₂	75-71-8	1.0	10,900
CFC-13	chlorotrifluoromethane	CF ₃ Cl	75-72-9	1.0	14,400
CFC-113	1,1,2-trichloro-1,2,2-trifluoroethane	CCl ₂ FCFClF ₂	76-13-1	0.8	6,130
CFC-114	1,2-dichloro-1,1,2,2-tetrafluoroethane	CClF ₂ CClF ₂	76-14-2	1.0	10,000
CFC-115	1-chloro-1,1,2,2,2-pentafluoroethane	CClF ₂ CF ₃	76-15-3	0.6	7,370
CFC-500	dichlorodifluoromethane (CFC-12) 73.8% + 1,1-difluoroethane (HFC-152a) 26.2%	CCl ₂ F ₂ + CH ₃ CHF ₂	-----	0.7	-----
CFC-502	chlorodifluoromethane (HCFC-22) 48.8% + 1-chloro-1,1,2,2,2-pentafluoroethane (CFC-115) 51.2%	CHF ₂ Cl + CClF ₂ CF ₃	-----	0.3	-----
CFC-503	trifluoromethane (HFC-23) 40.1% + chlorotrifluoromethane (CFC-13) 59.9%	CHF ₃ + CF ₃ Cl	-----	0.6	-----

Category II – Bromofluorocarbons (halons)

Type	Chemical name	Crude chemical formula	CAS No. ¹	ODP ²	GWP ³
Halon 1211	bromochlorodifluoromethane	CBrClF ₂	353-59-3	3	1,890
Halon 1301	bromotrifluoromethane	CBrF ₃	75-63-8	10	7,140
Halon 2402	1,2-dibromo-1, 1, 2,2-tetrafluoroethane	CF ₂ BrCBrF ₂	124-73-2	6	1,640

Category III – Bromocarbons

Type	Chemical name	Crude chemical formula	CAS No. ¹	ODP ²	GWP ³
n-Propyl bromide	1-bromopropane	CH ₂ BrCH ₂ CH ₃	106-94-5	0.018 ⁴	0,31 ⁴
Methyl bromide	methyl bromide	CH ₃ Br	74-83-9	0.6	5

Category IV – Chlorocarbons

Type	Chemical name	Crude chemical formula	CAS No. ¹	ODP ²	GWP ³
Methylchloroform	1, 1,1-trichloroethane	CH ₃ CCl ₃	71-55-6	0.1	146
Carbon tetrachloride	tetrachloromethane	CCl ₄	56-23-5	1.1	1,400

Category V – Hydrochlorofluorocarbons (HCFC)

Subcategory A – Saturated hydrochlorofluorocarbons (HCFC)

Type	Chemical name	Crude chemical formula	CAS No. ¹	ODP ²	GWP ³
HCFC-21	dichlorofluoromethane	CHFCl ₂	75-43-4	0.04	151
HCFC-22	chlorodifluoromethane	CHF ₂ Cl	75-45-6	0.055	1,810
HCFC-31	chlorofluoromethane	CH ₂ FCl	593-70-4	0.02	-----
HCFC-123	2,2-dichloro-1, 1,1-trifluoroethane	CF ₃ CHCl ₂	306-83-2	0.02	77
HCFC-124	2-chloro-1, 1, 1,2-tetrafluoroethane	CF ₃ CHClF	2837-89-0	0.022	609
HCFC-141b	1,1-dichloro-1-fluoroethane	CH ₃ CCl ₂ F	1717-00-6	0.11	725
HCFC-142b	1-chloro-1,1difluoroethane	CH ₃ CClF ₂	75-68-3	0.065	2,310
HCFC-225ca	1,1-dichloro-2, 2, 3, 3,3-pentafluoropropane	CF ₃ CF ₂ CHCl ₂	422-56-0	0.025	122
HCFC-225cb	1,3-dichloro-1, 2, 2, 3,3-pentafluoropropane	CF ₂ ClCF ₂ CHClF	507-55-1	0.033	595

Subcategory B – Unsaturated hydrochlorofluorocarbons (HCFO)

Type	Chemical name	Crude chemical formula	CAS No. ¹	ODP ⁵	GWP ⁶
HCFO-1233zd(E)	trans-1-chloro-3,3,3-trifluoroprop-1-ene	C ₃ H ₂ ClF ₃	102687-65-0	≤0.0004	1

Part B – Certain halocarbons with a global warming potential exclusively

Category I – Hydrofluorocarbons (HFC)

Subcategory A – Saturated hydrofluorocarbons (HFC)

Type	Chemical name	Crude chemical formula	CAS No. ¹	GWP ³
HFC-23	trifluoromethane	CHF ₃	75-46-7	14,800
HFC-32	difluoromethane	CH ₂ F ₂	75-10-5	675
HFC-41	fluoromethane	CH ₃ F	593-53-3	92
HFC-125	pentafluoroethane	CHF ₂ CF ₃	354-33-6	3,500
HFC-134	1, 1, 2,2-tetrafluoroethane	CHF ₂ CHF ₂	359-35-3	1,100
HFC-134a	1, 1, 1,2-tetrafluoroethane	CH ₂ FCF ₃	811-97-2	1,430
HFC-143	1, 1,2-trifluoroethane	CH ₂ FCHF ₂	430-66-0	353
HFC-143a	1, 1,1-trifluoroethane	CH ₃ CF ₃	420-46-2	4,470
HFC-152	1,2-difluoroethane	CH ₂ FCH ₂ F	624-72-6	53
HFC-152a	1,1-difluoroethane	CH ₃ CHF ₂	75-37-6	124
HFC-161	fluoroethane	CH ₃ CH ₂ F	353-36-6	12
HFC-227ea	1, 1, 1, 2, 3, 3,3-heptafluoropropane	CF ₃ CHFCF ₃	431-89-0	3,220
HFC-236cb	1, 1, 1, 2, 2,3-hexafluoropropane	CH ₂ FCF ₂ CF ₃	677-56-5	1,340
HFC-236ea	1, 1, 1, 2, 3,3-hexafluoropropane	CHF ₂ CHFCF ₃	431-63-0	1,370
HFC-236fa	1, 1, 1, 3, 3,3-hexafluoropropane	CF ₃ CH ₂ CF ₃	690-39-1	9,810
HFC-245ca	1, 1, 2, 2,3-pentafluoropropane	CH ₂ FCF ₂ CHF ₂	679-86-7	693
HFC-245fa	1, 1, 1, 3,3-pentafluoropropane	CHF ₂ CH ₂ CF ₃	460-73-1	1,030
HFC-365mfc	1, 1, 1, 3,3-pentafluorobutane	CH ₃ CF ₂ CH ₂ CF ₃	406-58-6	794
HFC-43-10mee	1, 1, 1, 2, 2, 3, 4, 5, 5,5-decafluoropentane	CF ₃ CHFCHFCF ₂ CF ₃	138495-42-8	1,640

Subcategory B – Unsaturated hydrofluorocarbons (HFO)

Type	Chemical name	Crude chemical formula	CAS No. ¹	GWP ⁶
HFO-1234yf	2, 3, 3,3-tetrafluoropropene	CF ₃ CF=CH ₂	754-12-1	<1
HFO-1234ze	trans-1, 3, 3,3-tetrafluoropropene	CHF=CHCF ₃	29118-24-9	<1

Category II – Perfluorocarbons (PFC)

Type	Chemical name	Crude chemical formula	CAS No. ¹	GWP ³
PFC-14	tetrafluoromethane	CF ₄	75-73-0	7,390
PFC-116	hexafluoroethane	C ₂ F ₆	76-16-4	12,200
PFC-218	octafluoropropane	C ₃ F ₈	76-19-7	8,830
PFC-318	octafluorocyclobutane	C ₄ F ₈	115-25-3	10,300
PFC-31-10	decafluorobutane	C ₄ F ₁₀	355-25-9	8,860
PFC-41-12	dodecafluoropentane	C ₅ F ₁₂	678-26-2	9,160
PFC-51-14	tetradecafluorohexane	C ₆ F ₁₄	355-42-0	9,300

¹ The numbers entered in respect of the substances listed in this Schedule correspond to the identification code assigned by the Chemical Abstract Services division of the American Chemical Society.

² Handbook for the Montreal Protocol on Substances that Deplete the Ozone Layer, twelfth edition, published by the United Nations Environment Programme in 2018.

³ Fourth Assessment Report adopted by the Intergovernmental Panel on Climate Change in 2007.

⁴ USA Federal Register 40 CFR part 82: Protection of Stratospheric Ozone: Listing of Substitutes for Ozone-Depleting Substances-n-Propyl Bromide/Volume 68/No. 106/ June 3, 2003, p. 33303.

⁵ Scientific Assessment of Ozone Depletion: Global Ozone Research and Monitoring Project–Report No. 58, published by the World Meteorological Organization in 2018.

⁶ Fifth Assessment Report adopted by the Intergovernmental Panel on Climate Change in 2013.”.

73. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting hazardous materials

Environment Quality Act
(chapter Q-2, s. 70.19, 1st par., subpars. 2 and 16, s. 95.1, 1st par., subpars. 1 and 3, and ss. 115.27 and 115.34)

1. The Regulation respecting hazardous materials (chapter Q-2, r. 32) is amended in section 1 by replacing “paragraph 21” by “the first paragraph”.

2. Section 4 is amended by replacing the portion before paragraph 1 by the following:

“In addition to a halocarbon that is also considered to be a hazardous material to the extent provided for in section 4 of the Regulation respecting halocarbons (chapter Q-2, r. 29), the following materials or objects are considered to be hazardous materials:”.

3. Section 6 is amended by replacing “paragraph 21” in the portion before subparagraph 1 of the first paragraph by “the first paragraph”.

4. Section 7.1 is revoked.

5. Section 9 is amended by striking out the second paragraph.

6. Section 138.5 is amended by replacing “subparagraph 2 of the first paragraph” in subparagraph *a* of paragraph 1 by “paragraph 2”.

7. Section 138.7 is amended by replacing “subparagraph 1 or 3 of the first paragraph” in paragraph 2 by “paragraph 1 or 3”.

8. Section 143 is amended by striking out “of the first paragraph” in subparagraph 1.

9. Section 143.2 is amended by replacing “subparagraph 3 of the first paragraph” by “paragraph 3”.

10. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

104314

Gouvernement du Québec

O.C. 204-2020, 18 March 2020

Tax Administration Act
(chapter A-6.002)

Various regulations of a fiscal nature —Amendment

Regulations to amend various regulations of a fiscal nature

WHEREAS, under the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002), the Government may make regulations, in particular to prescribe the measures required to carry out the Act;

WHEREAS, under section 19 of the Tobacco Tax Act (chapter I-2), for the purpose of carrying into effect the provisions of the Act according to their true intent or of supplying any deficiency therein, the Government may make such regulations, not inconsistent with the Act, as are considered necessary;

WHEREAS, under subparagraphs *e.2*, *e.4* and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, allow a person who is required to file a return in accordance with the regulations made under subparagraph *e.2* to send by electronic means, if the person meets the conditions determined by the Minister, a copy of such a return prescribed by the Government or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of the Act;

WHEREAS, under the second paragraph of section 1174 of the Act, the Government may make regulations to exempt, on such conditions as it may prescribe, an insurance corporation from paying taxes in respect of a class or a type of business;

WHEREAS, under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (chapter R-9), the Government may make regulations prescribing anything that is to be prescribed, in particular under Title III of the Act;