

chapter Q-2, r. 42.1

Regulation respecting the charges payable for the use of water

Environment Quality Act
(chapter Q-2, ss. 46, 95.1 and 124.1).

Act respecting certain measures enabling the enforcement of environmental and dam safety legislation
(chapter M-11.6, ss. 30 and 45).

O.C. 1017-2010; I.N. 2019-12-01; S.Q. 2022, c. 8, s. 1.

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SCHEDULE

1. This Regulation establishes charges for the use of water, whether it comes from a distribution system or is taken directly from surface water or groundwater, to promote the protection and development of the resource and ensure that there is an adequate quality and quantity of water in a sustainable development perspective.

O.C. 1017-2010, s. 1.

2. For the purposes of this Regulation, any action for lowering or diverting groundwater is considered a use of water.

O.C. 1017-2010, s. 2.

3. The use of water for the following activities is covered by this Regulation:

(1) production of water in bottles or other containers, whether or not the water is intended for human consumption;

(2) mining, quarrying and oil and gas extraction (NAICS 21);

(3) the manufacturing activities mentioned in the Schedule.

NAICS codes mentioned in this Regulation correspond to the codes of the “North American Industry Classification System (NAICS) Canada 2007” published by Statistics Canada (Catalog no.12-501-XIF, 1998, ISBN 0-662-72948-X). The description of the activities to which the codes refer applies for the purposes of this Regulation, whether the activities are carried on as main activities or not.

O.C. 1017-2010, s. 3.

4. Every person whose activity results in the use of an average volume of water of 75 m³ or more per day is subject to charges for the use of water. The average volume is calculated on the basis of the monthly quantity of water used, divided by the number of days of use in the month concerned and is determined on the conditions provided for in section 3.1 of the Regulation respecting the declaration of water withdrawals (chapter Q-2, r. 14).

Charges are established on the basis of the volume of water used in a year.

O.C. 1017-2010, s. 4; O.C. 687-2013, s. 1.

5. The rate of the charge is set at \$0.0025 per cubic metre of water used, except for water used for the following activities for which the charge is set at \$0.07 per cubic metre of water used:

(1) the production of water in bottles or other containers, whether the water is intended for human consumption or not;

(2) beverage manufacturing (NAICS 3121);

(3) non-metallic mineral product manufacturing (NAICS 327), when water is incorporated into the product;

(4) pesticide, fertilizer and other agricultural chemical manufacturing (NAICS 3253), when water is incorporated into the product;

(5) other basic inorganic chemical manufacturing (NAICS 32518), when water is incorporated into the product;

(6) oil and gas extraction (NAICS 211).

O.C. 1017-2010, s. 5.

6. Every person subject to charges for the use of water is required to determine the volume of water a person uses annually by direct measurement taken by measuring equipment the installation, operation, monitoring and measurement of which meet the requirements of Chapter IV of the Regulation respecting the declaration of water withdrawals (chapter Q-2, r. 14).

Despite the foregoing, a person who does not have such measuring equipment may determine the volume of water the person uses annually by estimates based on indirect or spot measurements, in accordance with section 7 of that Regulation.

O.C. 1017-2010, s. 6.

7. Charges for the use of water are payable to the Minister of Finance, not later than 31 March of the year following the year for which the charges are payable or, if the person ceases to use water during a year, within 60 days of the cessation.

O.C. 1017-2010, s. 7.

8. Persons subject to charges for the use of water must, when they are withdrawers referred to in the Regulation respecting the declaration of water withdrawals (chapter Q-2, r. 14), indicate in the annual declaration to be sent to the Minister of Sustainable Development, Environment and Parks under section 9 of that Regulation, the amount of the charges paid to the Minister of Finance. If they carry on an activity referred to in paragraph 3, 4 or 5 of section 5 of this Regulation, they must also indicate whether or not water is incorporated into the product.

Where the persons are not withdrawers referred to in the Regulation respecting the declaration of water withdrawals, the persons must declare each year to the Minister of Sustainable Development, Environment and Parks, not later than 31 March of the year following the year for which the declaration is made or, if they have ceased using water during a year, within 60 days of the cessation,

- (1) their name, address, telephone number and, where applicable, the Québec enterprise number (NEQ);
- (2) the distribution system from which comes the water used;
- (3) the number of days during which water was taken from that system;
- (4) the activity for which the water is used, identified by its NAICS code;
- (5) the monthly volumes and the annual volume of water used, in cubic metres and, in the case of several activities, the volumes broken down for each activity;
- (6) the type of measuring equipment installed and any malfunction, breakdown, abnormality or other defect that affected the operation of the equipment, and the number of days during which the volumes could not be measured in a reliable and accurate manner or, if an estimation method is used, the name of the professional who estimated the volumes of water used and his or her profession and a description of the estimation method used;
- (7) whether or not water is incorporated into the product, where they carry on an activity referred to in paragraph 3, 4 or 5 of section 5 of this Regulation; and
- (8) the amount of the charges paid to the Minister of Finance.

The declaration is completed and sent electronically, using the form on the website of the Ministère du Développement durable, de l'Environnement, de la Faune et des Parcs. The person preparing the declaration must certify that the information it contains is accurate. Documents in support of the declaration must be kept at the establishment concerned and made available to the Minister for 5 years.

The persons referred to in the second paragraph must also keep a register in accordance with section 10 of the Regulation respecting the declaration of water withdrawals, which applies with the necessary modifications.

O.C. 1017-2010, s. 8; O.C. 687-2013, s. 2.

9. The rates of the charges set in section 5 are indexed in the manner set out in section 83.3 of the Financial Administration Act (chapter A-6.001).

O.C. 1017-2010, s. 9.

10. Charges for the use of water not paid within the prescribed time bear interest, from the date of default, at the rate determined under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002).

In addition to the interest payable, the following amounts are added to every amount outstanding:

- (1) 7% of the amount of the unpaid charges if the delay does not exceed 7 days;
- (2) 11% of the amount of the unpaid charges if the delay exceeds 7 days but does not exceed 14 days;
- (3) 15% of the amount of the unpaid charges in all other cases.

O.C. 1017-2010, s. 10.

11. Charges for the use of water payable to the Minister of Finance under this Regulation, as well as the interest and amounts provided for in section 10, are paid into the Blue Fund.

O.C. 1017-2010, s. 11; S.Q. 2020, c. 19, s. 29; S.Q. 2023, c. 17, s. 11.

11.1. A monetary administrative penalty of \$350 in the case of a natural person or \$1,500 in other cases may be imposed on any person who fails

(1) to indicate in the annual declaration referred to in the first paragraph of section 8, the amount of the charges payable and, where applicable, whether or not water is incorporated into the product;

(2) to comply with the time limits or the conditions for sending to the Minister an annual declaration referred to in section 8 in accordance with the second or third paragraph of that section;

(3) to keep or make available to the Minister, in accordance with the third paragraph of section 8, documents in support of the annual declaration referred to in the second paragraph of that section;

(4) to keep the register prescribed in the fourth paragraph of section 8.

O.C. 687-2013, s. 3.

11.2. A monetary administrative penalty of \$500 in the case of a natural person or \$2,500 in other cases may be imposed on any person who fails

(1) to determine the volume of water used in accordance with section 6;

(2) to pay the charges payable on the date or within the period provided for in section 7;

(3) to declare annually to the Minister the information listed in the second paragraph of section 8.

O.C. 687-2013, s. 3.

12. Every person who contravenes the first, third or fourth paragraph of section 8 or fails to meet the transmission periods provided for in the second paragraph of that section commits an offence and is liable, in the case of a natural person, to a fine of \$2,000 to \$100,000 or, in other cases, to a fine of \$6,000 to \$600,000.

O.C. 1017-2010, s. 12; O.C. 687-2013, s. 4.

12.1. Every person who contravenes section 6 or 7 or fails to declare annually to the Minister the information listed in the second paragraph of section 8 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.

O.C. 687-2013, s. 4.

12.2. Every person who, pursuant to this Regulation, makes a declaration, communicates information or files a document that is false or misleading commits an offence and is liable, in the case of a natural person, to a fine of \$5,000 to \$500,000 or, despite article 231 of the Code of Penal Procedure (chapter C-25.1), to a maximum term of imprisonment of 18 months, or to both the fine and imprisonment, or, in other cases, to a fine of \$15,000 to \$3,000,000.

O.C. 687-2013, s. 4.

13. The obligation to pay charges for the use of water applies as of 2011 and the annual declaration and the payment of the charges for that year must be sent not later than 31 March 2012.

O.C. 1017-2010, s. 13.

14. The Minister of Sustainable Development, Environment and Parks must, 5 years after the 30 December 2010, report to the Government on the implementation of this Regulation and particularly on the advisability of amending certain of its provisions to take into consideration the latest scientific and technical knowledge.

This report is made available to the public not later than 15 days after it is sent to the Government.

O.C. 1017-2010, s. 14.

15. This Regulation applies in a reserved area and an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1).

O.C. 1017-2010, s. 15.

16. *(Omitted).*

O.C. 1017-2010, s. 16.

ENVIRONMENT QUALITY — CHARGES PAYABLE

SCHEDULE

(s. 3)

Activity	NAICS code
Food manufacturing	311
Beverage and tobacco product manufacturing	312
Textile mills	313
Textile product mills	314
Clothing manufacturing	315
Leather and allied product manufacturing	316
Wood product manufacturing	321
Paper manufacturing	322
Printing and related support activities	323
Petroleum and coal product manufacturing	324
Chemical manufacturing	325
Plastics and rubber products manufacturing	326
Non-metallic mineral product manufacturing	327
Primary metal manufacturing	331
Fabricated metal product manufacturing	332

ENVIRONMENT QUALITY — CHARGES PAYABLE

Machinery manufacturing	333
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Computer and electronic product manufacturing	334
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Electrical equipment, appliance and component manufacturing	335
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Transportation equipment manufacturing	336
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Furniture and related product manufacturing	337
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Miscellaneous manufacturing	339
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O.C. 1017-2010, Sch.

UPDATES

O.C. 1017-2010, 2010 G.O. 2, 3847

S.Q. 2010, c. 31, s. 91

O.C. 687-2013, 2013 G.O. 2, 1826

S.Q. 2020, c. 19, s. 29

S.Q. 2023, c. 17, s. 11

