



Statutes of Québec 2004

NATIONAL ASSEMBLY

The Honourable

LISE THIBAUT, *Lieutenant-Governor*

QUÉBEC OFFICIAL PUBLISHER



Statutes of Québec 2004

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NOTE

This volume contains the text of Acts assented to in 2004.

It also contains information that enables the reader to locate an Act, to trace the stages of its consideration in the National Assembly and to determine its effects on existing legislation.

Each Act is preceded by an introductory page indicating, in addition to the chapter number and title of the Act, the corresponding bill number, the name of the Member who introduced the bill, the date of each stage of consideration in the National Assembly, the date of assent, the date or dates of coming into force if known on 1 March 2005, and a list of the Acts, regulations and orders in council amended by the Act.

The table of amendments is a cumulative listing of all amendments made to the Revised Statutes of Québec, 1977 and other public Acts, including amendments made by the Acts passed in 2004. It is followed by a table of general amendments and a table of corrections made for updating purposes since 1979 pursuant to the Act respecting the consolidation of the statutes and regulations (R.S.Q., chapter R-3).

A table of concordance lists the chapter number in the Revised Statutes of Québec assigned to Acts adopted between 1 January 2004 and 1 January 2005.

A table, compiled since 1964, shows the dates on which public legislative provisions came into force by proclamation or order in council. The next table enumerates legislative provisions which have yet to be brought into force by proclamation or order in council. Other tables contain information relating to letters patent, supplementary letters patent, orders, proclamations and orders in council required by law to be published.

Two more tables of concordance list, opposite each other, the bill number of each Act and its chapter number in the annual volume of statutes.

Most of the information described above can be found in the yellow pages of the volume. An index is provided at the end of the volume.

Legislative Translation and Publishing Directorate
National Assembly
Québec

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NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 1
APPROPRIATION ACT NO. 1, 2004-2005

Bill 43

Introduced by Madam Monique Jérôme-Forget, Minister responsible for Government
Administration and Chair of the Conseil du trésor

Introduced 31 March 2004

Passage in principle 31 March 2004

Passage 31 March 2004

Assented to 31 March 2004

Coming into force: 31 March 2004

Legislation amended: None



Chapter 1

APPROPRIATION ACT NO. 1, 2004-2005

[Assented to 31 March 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

\$10,595,983,175 for
2004-2005.

1. The Government may draw out of the consolidated revenue fund a sum not exceeding \$10,595,983,175.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2004-2005 fiscal year. This sum is constituted as follows :

(1) \$9,466,577,125.00, representing 25.0% of the appropriations to be voted for each of the programs appearing in the Expenditure Budget of the Government for the said fiscal year apportioned according to the amounts shown in the Schedule ;

(2) \$16,809,400.00, representing an additional 26.4% of the appropriations to be voted for Program 1, “Greater Montréal Promotion and Development”, of the “Affaires municipales, Sport et Loisir” portfolio ;

(3) \$93,651,100.00, representing an additional 18.6% of the appropriations to be voted for Program 2, “Upgrading Infrastructure and Urban Renewal”, of the “Affaires municipales, Sport et Loisir” portfolio ;

(4) \$297,036,700.00, representing an additional 45.0% of the appropriations to be voted for Program 3, “Compensation in lieu of Taxes and Financial Assistance to Municipalities”, of the “Affaires municipales, Sport et Loisir” portfolio ;

(5) \$15,483,000.00, representing an additional 23.8% of the appropriations to be voted for Program 5, “Development of Sport and Recreation”, of the “Affaires municipales, Sport et Loisir” portfolio ;

(6) \$113,750,000.00, representing an additional 35.9% of the appropriations to be voted for Program 2, “Government Agencies”, of the “Agriculture, Pêcheries et Alimentation” portfolio ;

(7) \$13,000,000.00, representing an additional 3.0% of the appropriations to be voted for Program 2, “Support for Culture, Communications and Government Corporations”, of the “Culture et Communications” portfolio ;

(8) \$263,392,225.00, representing an additional 9.7% of the appropriations to be voted for Program 2, “Financial Assistance Measures”, of the “Emploi, Solidarité sociale et Famille” portfolio ;

(9) \$12,173,550.00, representing an additional 5.6% of the appropriations to be voted for Program 3, “Management Support”, of the “Emploi, Solidarité sociale et Famille” portfolio ;

(10) \$152,750,875.00, representing an additional 9.2% of the appropriations to be voted for Program 4, “Assistance Measures for Families and Children”, of the “Emploi, Solidarité sociale et Famille” portfolio ;

(11) \$35,246,600.00, representing an additional 8.7% of the appropriations to be voted for Program 1, “Management of Natural Resources and Wildlife”, of the “Ressources naturelles, Faune et Parcs” portfolio ;

(12) \$116,112,600.00, representing an additional 25.7% of the appropriations to be voted for Program 2, “Sûreté du Québec”, of the “Sécurité publique” portfolio.

Transfer.

2. In the case of programs in respect of which a provision has been made to this effect, the Conseil du trésor may authorize the transfer of a portion of an appropriation between programs or portfolios, for the reasons and, if need be, under the conditions described in the Expenditure Budget.

Transfer.

3. Except for the programs covered by section 2, the Conseil du trésor may authorize the transfer of a portion of an appropriation between programs in a given portfolio, provided that such a transfer does not increase or reduce by more than 10% the amount of the appropriation authorized by statute.

Special mandate.

4. The special mandate No. 4 – 2003-2004, for the amount of \$7,693,029,085.00, delivered on 25 February 2004 is annulled.

Coming into force.

5. This Act comes into force on 31 March 2004.

SCHEDULE

AFFAIRES MUNICIPALES, SPORT ET LOISIR

PROGRAM 1

Greater Montréal Promotion and Development	15,934,000.00
--	---------------

PROGRAM 2

Upgrading Infrastructure and Urban Renewal	125,626,500.00
--	----------------

PROGRAM 3

Compensation in lieu of Taxes and Financial Assistance to Municipalities	165,020,400.00
--	----------------

PROGRAM 4

General Administration	14,055,150.00
------------------------	---------------

PROGRAM 5

Development of Sport and Recreation	16,277,100.00
-------------------------------------	---------------

PROGRAM 6

Commission municipale du Québec	781,625.00
---------------------------------	------------

PROGRAM 7

Housing	80,980,550.00
---------	---------------

PROGRAM 8

Régie du logement	3,658,025.00
	<hr/> 422,333,350.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1

Bio-food Company Development, Training and Food Quality	85,055,950.00
--	---------------

PROGRAM 2

Government Agencies	79,172,500.00
	<hr/>
	164,228,450.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

PROGRAM 1

Secretariat of the Conseil du trésor	32,050,725.00
--------------------------------------	---------------

PROGRAM 2

e-Government	8,585,100.00
--------------	--------------

PROGRAM 3

Commission de la fonction publique	826,775.00
------------------------------------	------------

PROGRAM 4

Retirement and Insurance Plans	1,097,175.00
--------------------------------	--------------

PROGRAM 5

Contingency Fund	124,639,925.00
	<hr/>
	167,199,700.00

CONSEIL EXÉCUTIF

PROGRAM 1

Lieutenant-Governor's Office	214,375.00
------------------------------	------------

PROGRAM 2

Support Services for the Prime Minister and the Conseil exécutif	17,116,100.00
---	---------------

PROGRAM 3

Canadian Intergovernmental Affairs	3,206,675.00
------------------------------------	--------------

PROGRAM 4

Native Affairs	39,250,050.00
----------------	---------------

PROGRAM 5

Youth	5,222,300.00
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PROGRAM 6

Reform of Democratic Institutions	318,950.00
	<hr/>
	65,328,450.00

CULTURE ET COMMUNICATIONS

PROGRAM 1

Internal Management, National Institutions and Commission des biens culturels	19,577,125.00
--	---------------

PROGRAM 2

Support for Culture, Communications and Government Corporations	108,818,475.00
--	----------------

PROGRAM 3

Charter of the French Language	5,518,525.00
	<hr/>
	133,914,125.00

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL ET RECHERCHE

PROGRAM 1

Department Administration	13,317,050.00
---------------------------	---------------

PROGRAM 2

Regional and Economic Development	118,060,525.00
-----------------------------------	----------------

PROGRAM 3

Research, Science and Technology	60,060,800.00
----------------------------------	---------------

PROGRAM 4

Promotion and Development of Tourism	29,601,650.00
	<hr/>
	221,040,025.00

ÉDUCATION

PROGRAM 1

Administration and Consulting	36,076,750.00
-------------------------------	---------------

PROGRAM 2

Tourism and Hotel Industry Training	4,267,300.00
-------------------------------------	--------------

PROGRAM 3

Financial Assistance for Education	97,384,525.00
------------------------------------	---------------

PROGRAM 4

Pre-school, Primary and Secondary Education	1,765,223,250.00
--	------------------

PROGRAM 5

Higher Education	911,629,825.00
	<hr/>
	2,814,581,650.00

EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE

PROGRAM 1

Employment Assistance Measures	225,833,600.00
--------------------------------	----------------

PROGRAM 2

Financial Assistance Measures	676,736,375.00
-------------------------------	----------------

PROGRAM 3

Management Support	53,927,850.00
--------------------	---------------

PROGRAM 4

Assistance Measures for Families and Children	413,439,325.00
	<hr/>
	1,369,937,150.00

ENVIRONNEMENT

PROGRAM 1

Environmental Protection	41,669,150.00
--------------------------	---------------

PROGRAM 2

Bureau d'audiences publiques sur l'environnement	1,306,650.00
	<hr/>
	42,975,800.00

FINANCES

PROGRAM 1

Department Administration	15,860,050.00
---------------------------	---------------

PROGRAM 2

Budget and Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities	37,105,250.00
	<hr/>
	52,965,300.00

JUSTICE

PROGRAM 1

Judicial Activity	6,317,800.00
-------------------	--------------

PROGRAM 2

Administration of Justice	79,464,075.00
---------------------------	---------------

PROGRAM 3

Administrative Justice	2,763,650.00
------------------------	--------------

PROGRAM 4

Assistance to Persons Brought before the Courts	29,637,850.00
	<hr/>
	118,183,375.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1

The Public Protector	2,090,525.00
----------------------	--------------

PROGRAM 2

The Auditor General	4,778,275.00
---------------------	--------------

PROGRAM 4

The Lobbyists Commissioner	619,375.00
	<hr/>
	7,488,175.00

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

PROGRAM 1

Citizen Relations and Management of Identity	4,719,800.00
---	--------------

PROGRAM 2

Immigration, Integration and Regionalization	22,583,525.00
---	---------------

PROGRAM 3

Advisory and Protection Organizations Reporting to the Minister	6,390,625.00
--	--------------

PROGRAM 4

Public Curator	10,215,075.00
----------------	---------------

PROGRAM 5

Status of Women	1,740,725.00
	<hr/>
	45,649,750.00

RELATIONS INTERNATIONALES

PROGRAM 1

International Affairs	24,645,225.00
	<hr/>
	24,645,225.00

RESSOURCES NATURELLES, FAUNE ET PARCS

PROGRAM 1

Management of Natural Resources and Wildlife	101,003,175.00
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PROGRAM 2

Promotion and Development of Québec's Capital	11,609,100.00
	<hr/>
	112,612,275.00

REVENU

PROGRAM 1

Tax Administration	104,750,150.00
	<hr/>
	104,750,150.00

SANTÉ ET SERVICES SOCIAUX

PROGRAM 1

National Operations	69,759,850.00
---------------------	---------------

PROGRAM 2

Regional Operations	2,885,347,225.00
---------------------	------------------

PROGRAM 3

Office des personnes handicapées du Québec	11,859,600.00
	<hr/>
	2,966,966,675.00

SÉCURITÉ PUBLIQUE

PROGRAM 1

Security, Prevention and Internal Management	102,642,525.00
---	----------------

PROGRAM 2

Sûreté du Québec	113,029,250.00
------------------	----------------

PROGRAM 3

Organizations Reporting to the Minister	7,162,550.00
	<hr/>
	222,834,325.00

TRANSPORTS

PROGRAM 1

Transportation Infrastructures	282,378,650.00
--------------------------------	----------------

PROGRAM 2

Transportation Systems	87,431,525.00
------------------------	---------------

PROGRAM 3

Administration and Corporate Services	23,455,775.00
	<hr/>
	393,265,950.00

TRAVAIL

PROGRAM 1

Labour

15,677,225.00

15,677,225.00

9,466,577,125.00

2004, chapter 2

AN ACT TO AMEND THE HIGHWAY SAFETY CODE AND OTHER LEGISLATIVE PROVISIONS

Bill 29

Introduced by Madam Julie Boulet, Minister for Transport

Introduced 12 November 2003

Passage in principle 27 November 2003

Passage 25 March 2004

Assented to 6 April 2004

Coming into force: 6 April 2004, except sections 1, 3, 4, 19, 31, 32, 40 and 53, which come into force on 6 May 2004 and sections 2, 5 to 8, 10 to 12, 14 to 16, 21 to 25, 27 to 30, 33 to 39, 41 to 52, 54 to 59, 61 to 65, 73 to 77 and 79, which come into force on the date or dates to be set by the Government

– 2005-01-01: ss. 6, 8, 12, 15, 30, 41, 55, 62, 76, 77, 79
O.C. 1184-2004
G.O., 2004, Part 2, p. 3629

Legislation amended:

Highway Safety Code (R.S.Q., chapter C-24.2)

Police Act (R.S.Q., chapter P-13.1)

Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter S-11.011)



Chapter 2

AN ACT TO AMEND THE HIGHWAY SAFETY CODE AND OTHER LEGISLATIVE PROVISIONS

[Assented to 6 April 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

- c. C-24.2, s. 4, am. **1.** Section 4 of the Highway Safety Code (R.S.Q., chapter C-24.2), amended by section 6 of chapter 8 of the statutes of 2003, is again amended by inserting the following definition before the definition of “health care professional” :
- “farmer”. “ “farmer” means a natural person who is a member of an association certified under the Farm Producers Act (chapter P-28), a person who is the owner or the lessee of a farm and whose principal activity is agriculture, or an agricultural cooperative governed by the Cooperatives Act (chapter C-67.2) whose object is the use of agricultural equipment by its members;”.
- c. C-24.2, s. 5, am. **2.** Section 5 of the said Code is amended by adding “and the words “farm machine” include a farm tractor” at the end.
- c. C-24.2, s. 14, am. **3.** Section 14 of the said Code is amended
- (1) by replacing “and determined by regulation” in paragraph 1 by “, other than a farm tractor used on a public highway” ;
- (2) by adding the following paragraphs at the end :
- “(7) a self-propelled aerial basket other than one mounted on a truck chassis ;
- “(8) a road vehicle determined by regulation.”
- c. C-24.2, s. 15, am. **4.** Section 15 of the said Code is amended by striking out “, and a tractor owned by a farmer,” in paragraph 5.
- c. C-24.2, s. 16,
repealed. **5.** Section 16 of the said Code is repealed.
- c. C-24.2, s. 60.2,
added. **6.** The said Code is amended by inserting the following section after section 60.1 :
- Applicability. **“60.2.** The provisions of this Title apply on public highways, on highways under the administration of or maintained by the Ministère des Ressources naturelles, on private roads open to public vehicular traffic and on land occupied by shopping centres or other land where public traffic is allowed.”

- c. C-24.2, s. 63.1, am. **7.** Section 63.1 of the said Code is amended
- (1) by replacing “Drivers’ licences and probationary licences” in the first paragraph by “Licences” and by striking out “Such licences shall be issued in plastic form.”;
- (2) by striking out “and class” and “or that is in paper form” in the second paragraph.
- c. C-24.2, s. 65, am. **8.** Section 65 of the said Code, amended by section 6 of chapter 8 of the statutes of 2003, is again amended by striking out “on a public highway, on a highway under the administration of or maintained by the Ministère des Ressources naturelles, on a private road open to public vehicular traffic or on land occupied by shopping centres or other land where public traffic is allowed”.
- c. C-24.2, s. 73, am. **9.** Section 73 of the said Code is amended by striking out the fifth paragraph.
- c. C-24.2, s. 81, am. **10.** Section 81 of the said Code is amended by replacing “or an inspection sticker” in paragraph 5 by “, an inspection sticker or a photometric inspection certificate”.
- c. C-24.2, s. 83, am. **11.** Section 83 of the said Code is amended by striking out “to provide a photograph that meets the standards prescribed by regulation or” in paragraph 6.
- c. C-24.2, s. 97, am. **12.** Section 97 of the said Code is amended by striking out the second paragraph.
- c. C-24.2, s. 98.1, am. **13.** Section 98.1 of the said Code is amended by striking out “the fifth paragraph of section 73 or” in the second paragraph and by replacing “those sections” in that paragraph by “that section”.
- c. C-24.2, s. 108, am. **14.** Section 108 of the said Code is amended by striking out “issued in plastic form that bears his photograph but” in the first paragraph.
- c. C-24.2, s. 180, am. **15.** Section 180 of the said Code is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:
- “(3) subsection 1, 1.2 or 1.3 of section 252;”.
- c. C-24.2, s. 188, am. **16.** Section 188 of the said Code is amended by inserting “or photometric” after “to a mechanical” in the first line of paragraph 2 and by inserting “or the photometric inspection certificate” after “mechanical inspection” in the second line of that paragraph.
- c. C-24.2, s. 194.3, am. **17.** Section 194.3 of the said Code, enacted by section 8 of chapter 5 of the statutes of 2003, is amended by replacing “requests that the vehicle be put into storage” in the first and second lines by “who, in accordance with

subparagraph 2 of the first paragraph of section 194, is prohibited from putting into operation or putting back into operation any road vehicle registered in that owner's name requests".

- c. C-24.2, s. 202.4, am. **18.** Section 202.4 of the said Code is amended by inserting "or related to an offence under section 202.2 or 202.2.1" after "referred to in section 180" in the fifth line of the fourth paragraph.
- c. C-24.2, s. 214.0.1, added. **19.** The said Code is amended by inserting the following section after section 214:
- Applicability. **"214.0.1.** This Title does not apply to a self-propelled aerial basket."
- c. C-24.2, s. 220.3, am. **20.** Section 220.3 of the said Code is amended by striking out the second paragraph.
- c. C-24.2, s. 240.2, am. **21.** Section 240.2 of the said Code is amended by replacing "farm tractor" in the third line by "farm machine" and by striking out "within the meaning of section 16" in the fourth line.
- c. C-24.2, s. 240.3, replaced. **22.** Section 240.3 of the said Code is replaced by the following section:
- Self-propelled farm machine. **"240.3.** Every self-propelled farm machine must carry two white headlights and two red tail-lights.
- Safety standards. A farmer who is the owner of a combination of farm vehicles as defined by regulation or of a farm machine, to the extent that any of the vehicles or the machine exceeds 2.6 metres, is subject to the safety standards prescribed by regulation and the driver of such a combination or machine, as well as the driver of the road vehicle escorting them, are subject to the traffic rules prescribed by regulation."
- c. C-24.2, s. 244, am. **23.** Section 244 of the said Code is amended by striking out "within the meaning of section 16" in the third line of the third paragraph and by replacing "a farm tractor" in the fourth line of that paragraph by "a farm machine".
- c. C-24.2, s. 272, am. **24.** Section 272 of the said Code is amended by striking out "of farm tractors and".
- c. C-24.2, s. 282.1, added. **25.** The said Code is amended by inserting the following section after section 282:
- Violation of a regulatory provision. **"282.1.** The driver or owner of a farm machine or a combination of farm vehicles, or the driver of a road vehicle escorting them, who contravenes a regulatory provision the violation of which constitutes an offence under paragraph 20.5 of section 621 is guilty of an offence and is liable to a fine of \$60 to \$180, \$120 to \$360 or \$240 to \$720, according to the seriousness of the offence, as specified by regulation."

- c. C-24.2, s. 303.1, am. **26.** Section 303.1 of the said Code is amended by inserting “The installation of signs or signals is proof of that decision.” at the end of the second paragraph.
- c. C-24.2, s. 328, am. **27.** Section 328 of the said Code is amended
- (1) by replacing “limited-access highways” at the end of subparagraph 4 of the first paragraph by “autoroutes”;
- (2) by replacing “Subparagraph 3 of the first paragraph applies” in the first line of the last paragraph by “Subparagraphs 2, 3 and 4 of the first paragraph apply” and by replacing “increase the speed limit to 90 km/h” in the fourth line of that paragraph by “change the speed limit”.
- c. C-24.2, s. 344, am. **28.** Section 344 of the said Code is amended by replacing “a farm tractor or other” in the second line by “a”.
- c. C-24.2, s. 368, am. **29.** Section 368 of the said Code is amended by adding the following paragraph at the end:
- Level crossing. “At a level crossing, the driver may proceed only after ascertaining that it is safe to proceed.”
- c. C-24.2, s. 388, am. **30.** Section 388 of the said Code is amended
- (1) by striking out “either of the following stickers or plates:” in the second and third lines;
- (2) by replacing subparagraph 3 of the first paragraph by the following subparagraph:
- “(3) a sticker, plate or permit displaying the international wheelchair symbol, issued by another administrative authority in Canada or a member country or associate member country of the European Conference of Ministers of Transport.”
- c. C-24.2, s. 413, am. **31.** Section 413 of the said Code is amended by replacing the first paragraph by the following paragraph:
- Level crossing. **“413.** The driver of a bus, minibuss or road vehicle carrying dangerous substances in quantities requiring the display of safety marks, as determined by a regulation under section 622, must stop the vehicle not less than 5 metres from any level crossing; the driver may proceed only after ascertaining that it is safe to proceed.”
- c. C-24.2, s. 421.1, am. **32.** Section 421.1 of the said Code is amended
- (1) by inserting “under any of paragraphs 6 to 8 of section 14 or under section 15,” after “from registration” in the second line of the first paragraph;

(2) by adding the following paragraph after the second paragraph :

Self-propelled aerial basket.

“A self-propelled aerial basket may be operated at the location where it is used to perform work but must be transported or towed to and from such a place.”

c. C-24.2, s. 517.1, am.

33. Section 517.1 of the said Code is amended by inserting “Subject to the provisions of the second paragraph of section 517.2,” at the beginning of the first paragraph.

c. C-24.2, s. 517.2, replaced.

34. Section 517.2 of the said Code is replaced by the following section :

Outsized load.

“517.2. Where the load of a heavy vehicle that is outsized with respect to the total loaded mass is considered to be a full load for the purposes of transportation and the shipper, consignee and transport service intermediary fail to provide written information to the operator of the heavy vehicle referred to in Title VIII.1 that enables the operator to determine the mass of the load, they are guilty of an offence and are liable to the same penalty as that prescribed for the operator in paragraph 5 of section 517.1, whether or not the operator has been prosecuted or convicted. The same applies to any person having entrusted the load to the operator in charge of transporting the load.

Inaccurate information.

Where the mass determined on the basis of the information provided to the operator by one of the persons referred to in the first paragraph is less than that calculated by subtracting the net mass of the vehicle from the recorded total loaded mass, the person who provided the inaccurate information is guilty of an offence and is liable to either

(1) the same penalty as that prescribed in paragraph 5 of section 517.1 if the difference between the calculated mass and the mass previously determined is equal to or more than the overload ; the operator may only in that case be found guilty of the offence referred to in section 513 or 517.1 if it is proven that the operator was aware of the overload ; or

(2) a reduced penalty if the difference between the calculated mass and the determined mass is less than the overload ; the fine that may be imposed on the operator under paragraph 5 of section 517.1 must in that case be reduced by the amount of the fine imposed under this paragraph.

Fine.

For the purposes of subparagraph 2 of the second paragraph, the fine must be calculated by multiplying the amount of the penalty prescribed in paragraph 5 of section 517.1 by the result of the following operation, rounded off to the nearest dollar : the result obtained by subtracting the determined mass from the calculated mass, divided by the overload.

Full load for the purposes of transportation.

For the purposes of this section, a “load is considered to be a full load for the purposes of transportation” if all the goods making up the load are transported for one shipper only or to one destination only, or were loaded at the same place of shipment or consignment. In the absence of shipping

documents, a load shall always be so considered. Where an outsized vehicle is being operated under a special permit, this section applies only if the total loaded mass limit authorized under the permit is exceeded; in that case, the penalty is calculated by applying subparagraph 3 of the third paragraph of section 513 rather than paragraph 5 of section 517.1.

Shipping documents.

The information contained in any item that may constitute the shipping documents prescribed by the Regulation respecting the requirements applicable to shipping documents, leasing contracts and contracts for services, made by Order in Council 61-2001 (2001, G.O. 2, 1132) is sufficient, in the absence of evidence to the contrary, to identify the shipper, consignee, transport service intermediary and any person having entrusted the load to the operator, and to establish the place of shipping, consignment and destination. The information contained in the registration certificate of a vehicle is sufficient, in the absence of evidence to the contrary, to establish the net mass of a vehicle.

Copies.

Copies of the items that may constitute the shipping documents, including printouts of computer files containing such items, are admissible as evidence of the information they contain in penal proceedings under this section, if the copies are dated and signed by the inspectors or peace officers who reproduced them. To be admissible as evidence for the purposes of the second paragraph, the written document containing the information allowing the mass of the load to be established must have been given to the peace officer when the vehicle was being weighed.”

c. C-24.2, s. 519.1, am.

35. Section 519.1 of the said Code is amended by replacing “and” in paragraph 2 by a comma and by adding “and, in specified cases, shippers and consignees” at the end of that paragraph.

c. C-24.2, s. 519.8.1, added.

36. The said Code is amended by inserting the following section after section 519.8:

Prohibition.

“519.8.1. No driver shall drive

(1) if the driver’s driving ability is impaired to the point where it is unsafe for the driver to drive;

(2) if driving jeopardizes or is likely to jeopardize the safety or health of the public, the driver or the employees of the operator;

(3) if the driver is the subject of an out-of-service declaration under section 519.12; or

(4) other than in accordance with the provisions of sections 519.9 and 519.10.

Regulation.

A government regulation determines the circumstances under which subparagraph 2 of the first paragraph applies.”

c. C-24.2, s. 519.9,
replaced.

Hours of rest and hours
of driving.

37. Section 519.9 of the said Code is replaced by the following section :

“519.9. No driver shall drive in violation of the standards relating to hours of rest and hours of driving prescribed by regulation or in violation of the conditions attached to a permit issued or an authorization granted under section 519.31 or a permit issued by a director and approved by the Société.

Work cycles and hours
of service.

No driver shall drive in violation of the standards relating to work cycles and hours of service prescribed by regulation.”

c. C-24.2, s. 519.10,
replaced.

Daily log.

38. Section 519.10 of the said Code is replaced by the following section :

“519.10. Unless the conditions prescribed by regulation are met, a driver must, in the manner prescribed by regulation, maintain a daily log each day, in the form determined by regulation, that accounts for all of the driver’s hours of rest and hours of service for that day, as well as any other information required by regulation.

One daily log.

No driver shall keep more than one daily log in respect of any day.

Inaccurate information.

No driver shall enter inaccurate information into a daily log or falsify, deface or mutilate a daily log or supporting documents.

Documents.

No driver who is required to maintain a daily log shall drive unless the driver has the documents prescribed by regulation in the driver’s possession.

Forwarding of
documents.

The driver must, in accordance with the standards prescribed by regulation, forward the daily log and supporting documents to the operator and any other person who supplies the driver’s services. Furthermore, the driver must surrender them for examination to a peace officer or inspector appointed under section 519.69, at the officer’s or inspector’s request. The daily log and documents must be returned to the driver after examination.”

c. C-24.2, s. 519.12,
replaced.

Out-of-service
declaration.

39. Section 519.12 of the said Code is replaced by the following section :

“519.12. A peace officer may, in accordance with the standards prescribed by regulation, issue an out-of-service declaration in respect of a driver, for the duration and under the conditions determined by regulation.”

c. C-24.2, s. 519.13,
repealed.

40. Section 519.13 of the said Code is repealed.

c. C-24.2, s. 519.21,
am.

41. Section 519.21 of the said Code is amended by replacing “the Regulation respecting mechanical inspection and safety standards for road vehicles (R.R.Q., 1981, chapter C-24.1, r.21)” in the second paragraph by “the Regulation respecting safety standards for road vehicles, made by Order in Council 1483-98 (1998, G.O. 2, 4557)”.

c. C-24.2, ss. 519.21.1-
519.21.3, added.

42. The said Code is amended by inserting the following sections after section 519.21 :

Prohibition.

“519.21.1. No operator, shipper, consignee or other person shall request, require or allow a driver to drive

(1) if the driver’s driving ability is impaired to the point where it is unsafe for the driver to drive;

(2) if driving jeopardizes or is likely to jeopardize the safety or health of the public, the driver or the employees of the operator;

(3) if the driver is the subject of an out-of-service declaration under section 519.12; or

(4) other than in accordance with the provisions of sections 519.9 and 519.10.

Regulation.

A government regulation determines the circumstances under which subparagraphs 1 to 4 of the first paragraph apply.

Compliance.

“519.21.2. Every operator shall monitor the compliance of each driver with the provisions of sections 519.8.1, 519.9, 519.10, 519.12, 519.67.1, 519.70 and 519.73. An operator that identifies non-compliance with those provisions shall take immediate remedial action and document the action taken.

Daily log.

“519.21.3. Unless the conditions prescribed by regulation are met, an operator shall require every driver to maintain a daily log each day that accounts for all the driver’s hours of rest and hours of service for that day.”

c. C-24.2, ss. 519.22-519.24, repealed.

43. Sections 519.22 to 519.24 of the said Code are repealed.

c. C-24.2, s. 519.25, replaced.

44. Section 519.25 of the said Code is replaced by the following section:

Filing of documents.

“519.25. The operator shall file the daily logs and supporting documents at the place determined and in accordance with the standards prescribed by regulation. Where the daily logs and supporting documents have not been received by the operator at the place determined for their filing, the operator must forward them to that place and make sure they have been received within the time prescribed by regulation.

Examination.

During working hours, the operator shall immediately place at the disposal of a peace officer or inspector appointed under section 519.69, at the request of and in the place specified by the peace officer or inspector, the daily logs, supporting documents and documents prescribed by regulation, for examination.

Acknowledgement of receipt.

The peace officer shall send the operator an acknowledgement of receipt according to the procedures determined by regulation and return the daily logs, supporting documents and other documents prescribed by regulation within 14 days after receiving them.”

c. C-24.2, s. 519.26,
replaced.

Daily logs.

45. Section 519.26 of the said Code is replaced by the following section:

“519.26. An operator who uses the services of a driver must obtain the driver’s daily logs from the person who supplies the driver, in the manner prescribed by regulation.

Transmitting of daily
logs.

A person in the business of supplying the services of a driver must transmit the driver’s daily logs to the operator in the manner prescribed by regulation.”

c. C-24.2, s. 519.31,
replaced.

Special standards and
conditions.

46. Section 519.31 of the said Code is replaced by the following section:

“519.31. At the request of an operator, the Société may, in accordance with the conditions and procedures determined by regulation, issue a permit authorizing the operator or a driver to depart from the standards and conditions relating to hours of driving and rest prescribed by regulation, and prescribe by regulation the conditions and procedures attached to the permit as well as

(1) the reasons for issuing the permit;

(2) the duration of the permit, not exceeding one year;

(3) the schedule that the driver must follow ; and

(4) any other condition required for the protection of the safety and health of the public, the driver or the employees of the operator.

Fatigue management
program.

The Société may, within the framework of a fatigue management program prescribed by regulation, grant to an operator that applies therefor an authorization to depart from the standards and conditions relating to work cycles and hours of driving, rest and service prescribed by regulation, and prescribe by regulation the standards, conditions and procedures applicable to such an authorization.”

c. C-24.2, ss. 519.31.1-
519.31.3, added.

47. The said Code is amended by inserting the following sections after section 519.31 :

Approval.

“519.31.1. At the request of a director to whom a request for a permit is submitted relating to a heavy vehicle that will be operated in Québec, the Société may, in accordance with the conditions and procedures prescribed by regulation, approve the issuing of the permit.

Amendment,
revocation or
suspension.

“519.31.2. The Société may amend, revoke or suspend a permit issued under section 519.31 or withdraw approval in respect of a permit issued by another director, upon written notification to the operator, if

(1) the operator or driver of the heavy vehicle contravenes the conditions attached to the permit ; or

(2) the Société determines that the health and safety of the public, the driver or the employees of the operator are jeopardized or are likely to be jeopardized.

Other province.

“519.31.3. Where a director of another province withdraws approval in respect of a permit issued by the Société, the Société shall amend the permit to remove the authorization to operate a heavy vehicle under the permit in the province for which the approval has been withdrawn.”

c. C-24.2, s. 519.34,
am.

48. Section 519.34 of the said Code is amended by replacing “contravenes” in the first line of the second paragraph by “contravenes paragraph 3 of section 519.8.1 or an out-of-service declaration issued by a peace officer under”.

c. C-24.2, s. 519.39,
am.

49. Section 519.39 of the said Code is amended by striking out “, or section 519.9” in the sixth and seventh lines.

c. C-24.2, s. 519.43,
am.

50. Section 519.43 of the said Code is amended by striking out the first paragraph.

c. C-24.2, s. 519.44,
am.

51. Section 519.44 of the said Code is amended

(1) by inserting “any of paragraphs 1, 2 and 4 of section 519.8.1 or” after “contravenes” in the first paragraph;

(2) by inserting the following paragraph after the first paragraph:

Offence and penalty.

“Every person who contravenes any of sections 519.21.1 to 519.26 is guilty of an offence and is liable to a fine of \$700 to \$2,100.”;

(3) by striking out the second and third paragraphs.

c. C-24.2, s. 519.45,
repealed.

52. Section 519.45 of the said Code is repealed.

c. C-24.2, s. 519.50,
am.

53. Section 519.50 of the said Code is amended by replacing “any of sections 519.6, 519.7 and 519.13” by “section 519.6 or 519.7”.

c. C-24.2, s. 519.53,
repealed.

54. Section 519.53 of the said Code is repealed.

c. C-24.2, s. 519.67,
am.

55. Section 519.67 of the said Code is amended by adding the following paragraph:

Rules of ethics.

“The rules of ethics applicable to police officers apply to highway controllers and any person having authority over highway controllers, pursuant to section 126 of the Police Act (chapter P-13.1).”

c. C-24.2, s. 519.72,
am.

56. Section 519.72 of the said Code is amended by inserting “or a controller” after “inspector”.

c. C-24.2, Title IX,
heading, am.

57. The heading of Title IX of the said Code is amended by inserting “AND PHOTOMETRIC” after “MECHANICAL”.

c. C-24.2, s. 520.2,
added.

58. The said Code is amended by inserting the following section after section 520.1 :

Photometric
inspection.

“520.2. The Société has jurisdiction to carry out a photometric inspection of the windows of road vehicles and has exclusive jurisdiction to issue photometric inspection certificates. For that purpose, the Société may, on the conditions it determines, authorize persons to carry out the photometric inspection of the windows of road vehicles on its behalf and authorize those persons to issue photometric inspection certificates in respect of those vehicles.

Fee.

The persons so authorized must pay the fee prescribed by regulation.”

c. C-24.2, s. 521, am.

59. Section 521 of the said Code is amended by striking out “and farm trailers” in subparagraph 5 of the first paragraph.

c. C-24.2, s. 522, am.

60. Section 522 of the said Code is amended by striking out “frequency,”.

c. C-24.2, ss. 539.1-
539.8, added.

61. The said Code is amended by inserting the following sections after section 539:

Notice.

“539.1. A peace officer who is unable to see the inside or the occupants of a road vehicle through the windows on each side of the driver’s compartment may issue a notice indicating the time within which the owner or driver of the vehicle must submit the windows of the vehicle to a photometric inspection.

Inspection.

The owner or driver referred to in the first paragraph must submit the vehicle to the inspection required.

Failure to comply.

Failure by the owner or driver to comply within the time prescribed constitutes an offence under this section.

Certificate.

“539.2. Following the photometric inspection, the Société or the person authorized to carry out the photometric inspection for the Société shall issue a photometric inspection certificate and notify the owner or the driver of the results of the inspection.

Copy.

“539.3. A person authorized to carry out photometric inspections for the Société shall without delay forward to it a copy of every photometric inspection certificate issued by the person.

Light admitted.

“539.4. A photometric inspection certificate must indicate whether the windows on each side of the driver’s compartment of a road vehicle admit less light than the standard prescribed by regulation.

Notice.

“539.5. Where a photometric inspection certificate indicates that the windows on each side of the driver’s compartment of a road vehicle admit less light than the standard prescribed by regulation, the Société or the person authorized to carry out the photometric inspection for the Société shall issue to the owner or the driver of the vehicle a notice ordering the owner to make the necessary changes or cause such changes to be made within 48 hours.

New inspection.

At the expiry of that period, no person may put the vehicle back into operation unless a photometric inspection carried out by the Société or a person authorized to carry out the photometric inspection for the Société certifies that the windows on each side of the driver’s compartment of the vehicle admit light in accordance with the standard prescribed by regulation.

Impounding.

“539.6. The Société or a peace officer is authorized to impound a vehicle that was put back into operation in contravention of section 539.5, or have it impounded at the owner’s expense, until a photometric inspection carried out by the Société or a person authorized to carry out the inspection of vehicles for the Société certifies that the windows on each side of the driver’s compartment of the vehicle admit light in accordance with the standard prescribed by regulation.

Authorization.

“539.7. No person, unless authorized to do so by the Société in accordance with section 520.2, may issue a photometric inspection certificate.

False information.

“539.8. No person may issue a photometric inspection certificate containing false or inaccurate information on the condition of the windows inspected.”

c. C-24.2, s. 543.2, am.

62. Section 543.2 of the said Code is amended by replacing “to section 521” by “to a regulation made under paragraph 29 of section 621”.

c. C-24.2, s. 544, am.

63. Section 544 of the said Code is amended by inserting “or 539.3” after “528”.

c. C-24.2, s. 545, am.

64. Section 545 of the said Code is amended by inserting “or 539.5” after “531”.

c. C-24.2, s. 546, am.

65. Section 546 of the said Code is amended by inserting “, 539.1, 539.7, 539.8” after “539”.

c. C-24.2, s. 550, am.

66. Section 550 of the said Code is amended by striking out “, 519.61” in the first paragraph.

c. C-24.2, s. 560, am.

67. Section 560 of the said Code is amended by striking out “, 519.61” in paragraph 2.

c. C-24.2, s. 607, am.

68. Section 607 of the said Code is amended by inserting “, operator of a heavy vehicle” after “injury” in the first paragraph.

c. C-24.2, s. 618, am. **69.** Section 618 of the said Code is amended

(1) by inserting “, according to the class or sub-class of road vehicles” after “determine” in paragraph 3 ;

(2) by striking out “registration certificate,” and “, temporary registration certificate” in paragraph 4 ;

(3) by inserting the following paragraph after paragraph 4 :

“(4.1) determine, according to the class or sub-class of road vehicles, the information which must appear on the registration certificate and temporary registration certificate and their term of validity;” ;

(4) by replacing “the farm machines that are exempt from registration and the cases where a vehicle to which the Act respecting off-highway (chapter V-1.2) applies, a tractor owned by a farmer,” in the first, second and third lines of paragraph 6 by “the cases where a vehicle to which the Act respecting off-highway vehicles (chapter V-1.2) applies,”.

c. C-24.2, s. 619, am. **70.** Section 619 of the said Code is amended

(1) by striking out paragraph 6.0.1 ;

(2) by striking out “and class” and “or may issue a licence in paper form” in paragraph 6.0.2.

c. C-24.2, s. 621, am. **71.** Section 621 of the said Code, amended by section 13 of chapter 5 of the statutes of 2003, is again amended

(1) by replacing paragraphs 12 to 12.2 by the following paragraphs :

“(12) prescribe the standards relating to work cycles, hours of rest, hours of driving and hours of service that the driver of a heavy vehicle is required to comply with to be allowed to drive, and, for that purpose, prescribe special standards for the installation and use of accessories and equipment on such vehicles as well as standards governing the driving of such vehicles ;

“(12.0.1) define, for the purposes of sections 519.8.1, 519.9, 519.10, 519.12, 519.20, 519.21.1 to 519.26 and 519.31 to 519.31.3, the expressions “driver”, “cycle”, “out-of-service declaration”, “director”, “provincial director”, “supporting document”, “daily log”, “hour of driving”, “hour of rest”, “hour of service”, “day”, “permit” and “home terminal” ;

“(12.0.2) prescribe the conditions and procedures according to which the Société may grant to an operator or a driver of a heavy vehicle, by means of a permit, the authorization to depart from the standards and conditions relating to hours of driving and hours of rest prescribed by a regulation made under paragraph 12, the conditions and procedures attached to the permit and the

conditions and procedures according to which the Société may approve the issuing of a permit by another director ;

“(12.1) prescribe the procedures according to which the driver of a heavy vehicle must maintain a daily log, determine the information the log must contain and its form, and establish rules governing the shipping, receiving and keeping of the daily log and supporting documents ;

“(12.2) determine the conditions according to which an operator does not have the obligation to require that all drivers maintain a daily log each day that accounts for all their hours of rest and hours of service for that day, the conditions according to which a driver is not required to maintain such a daily log and determine the documents that drivers required to maintain daily logs must have in their possession when driving ;

“(12.2.1) prescribe the procedures according to which the operator using the services of a driver must obtain the driver’s daily logs from the person providing the services ;

“(12.2.2) prescribe the procedures according to which a person providing the services of a driver must transmit the driver’s daily logs to the operator ;” ;

(2) by inserting the following paragraph after paragraph 12.3 :

“(12.4) determine the standards according to which a peace officer may issue an out-of-service declaration in respect of a driver of a heavy vehicle as well as the duration of and conditions applicable to that declaration ;” ;

(3) by replacing paragraph 20.4 by the following paragraphs :

“(20.4) prescribe safety standards and traffic rules relating to farm machines, combinations of farm vehicles and the road vehicles escorting them, and define the expression “combination of farm vehicles” ;

“(20.5) determine the provisions of a regulation related to farm machines, combinations of farm vehicles and the road vehicles escorting them, the violation of which constitutes an offence, and indicate for each offence the minimum and the maximum amounts of the fine to which the offender is liable ;” ;

(4) by inserting “, as well as the standards and procedures of the photometric inspection,” after “appraisal” in the second line of paragraph 29 ;

(5) by inserting “, the photometric inspection certificate” after “mechanical inspection” in paragraph 32.

c. C-24.2, s. 624, am.

72. Section 624 of the said Code is amended

(1) by striking out subparagraph 2 of the first paragraph ;

(2) by inserting the following subparagraph after subparagraph 9 of the first paragraph :

“(9.1) determine the amount of the fee for the photometric inspections it carries out;”;

(3) by inserting “, photometric inspection certificate” after “mechanical inspection” in subparagraph 10 of the first paragraph ;

(4) by inserting the following subparagraph after subparagraph 16.1 of the first paragraph :

“(16.2) determine the amount of the fee payable by persons authorized to carry out the photometric inspection of windows of road vehicles under section 520.2;”;

(5) by replacing “whether the licence is issued in plastic form or paper form, and” in the second and third lines of the second paragraph by “the form in which the licence is issued or ”.

c. C-24.2, s. 626, am.

73. Section 626 of the said Code is amended by inserting the following paragraph after paragraph 5 :

“(5.1) prohibit, with or without exception, the use of the engine brake of a road vehicle on the roads it indicates and, where appropriate, for the period it fixes, provided that the prohibition is indicated by traffic signs;”.

c. C-24.2, s. 627, am.

74. Section 627 of the said Code is amended by inserting “, the use of the engine brake of heavy vehicles” after “vehicle construction” in the fifth line of the first paragraph.

c. C-24.2, s. 647, am.

75. Section 647 of the said Code is amended by replacing “paragraph 5 of the said section involves a truck or tool vehicle” in the second and third lines of the second paragraph by “paragraph 5 or 5.1 of the said section involves a heavy vehicle”.

c. P-13.1, s. 126, am.

76. Section 126 of the Police Act (R.S.Q., chapter P-13.1) is amended by replacing “and special constable” by “. It also applies to every special constable and every highway controller, and to any person having authority over highway controllers, with the necessary modifications”.

c. P-13.1, s. 143, am.

77. Section 143 of the said Act is amended by inserting “, a highway controller or a person having authority over highway controllers” after “special constable” in the fifth paragraph.

c. S-11.011, s. 17.1, am.

78. Section 17.1 of the Act respecting the Société de l’assurance automobile du Québec (R.S.Q., chapter S-11.011) is amended by replacing “or the Highway Safety Code (chapter C-24.2)” in the first paragraph by “, the Highway Safety

Code (chapter C-24.2) or the Act respecting owners and operators of heavy vehicles (chapter P-30.3)”.

O. C. 920-90 (1990, G.O. 2, 1761), s. 1, am.

79. Section 1 of the Code of ethics of Québec police officers, enacted by Order in Council 920-90 (1990, G.O. 2, 1761), is amended by replacing the second paragraph by the following paragraph :

“It applies to every police officer. It also applies to every special constable, every highway controller and every person having authority over highway controllers, with the necessary modifications.”

Coming into force.

80. This Act comes into force on 6 April 2004, except sections 1, 3, 4, 19, 31, 32, 40 and 53, which come into force on 6 May 2004 and sections 2, 5 to 8, 10 to 12, 14 to 16, 21 to 25, 27 to 30, 33 to 39, 41 to 52, 54 to 59, 61 to 65, 73 to 77 and 79, which come into force on the date or dates to be set by the Government.

2004, chapter 3

AN ACT TO IMPLEMENT THE CONVENTION ON PROTECTION OF CHILDREN AND CO-OPERATION IN RESPECT OF INTERCOUNTRY ADOPTION AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS IN RELATION TO ADOPTION

Bill 11

Introduced by Mr. Philippe Couillard, Minister of Health and Social Services

Introduced 20 June 2003

Passage in principle 30 October 2003

Passage 22 April 2004

Assented to 22 April 2004

Coming into force: on the date or dates to be fixed by the Government

– 2004-09-01: ss. 26, 27 (par. 1), 28-30
O.C. 759-2004
G.O., 2004, Part 2, p. 2529

Legislation amended:

Civil Code of Québec (1991, chapter 64)

Act respecting adoptions of children domiciled in the People's Republic of China (R.S.Q., chapter A-7.01)

Code of Civil Procedure (R.S.Q., chapter C-25)

Youth Protection Act (R.S.Q., chapter P-34.1)



Chapter 3

AN ACT TO IMPLEMENT THE CONVENTION ON PROTECTION OF CHILDREN AND CO-OPERATION IN RESPECT OF INTERCOUNTRY ADOPTION AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS IN RELATION TO ADOPTION

[Assented to 22 April 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

- | | |
|--------------------|---|
| Convention. | 1. The Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption, made on 29 May 1993 at The Hague and set out in the schedule to this Act, has force of law in Québec. The Convention takes effect on <i>(insert the date of coming into force of this section)</i> . |
| Central Authority. | 2. The Minister of Health and Social Services is the Central Authority for Québec for the purposes of the Convention. |
| Duties. | The Minister shall perform the duties of the Central Authority, unless such duties, insofar as they are not exclusive to the Central Authority, are assigned by law to other authorities or bodies. |
| Consent. | 3. Where Québec is the State of origin, any consent to adoption referred to in article 4 of the Convention, whether general or special, shall be received by the director of youth protection. |
| Certification. | 4. The certification issued to a body in accordance with the Youth Protection Act (R.S.Q., chapter P-34.1) shall, in Québec, stand in place of the authorization required by article 12 of the Convention. |
| Thirty-day period. | 5. The report provided for in article 16 of the Convention may not be transmitted before the expiry of the period of thirty days allowed by article 557 of the Civil Code for the withdrawal of consent to adoption and no application for the return of the child is admissible after that period, notwithstanding article 558 of the Civil Code. |
| Consents. | 6. The adoption may proceed under subparagraph <i>c</i> of article 17 of the Convention only if the consents required for adoption have been given for the purposes of an adoption resulting in the dissolution of the pre-existing bond of filiation between the child and the child's family of origin. |

Adopter outside
Québec.

7. A child habitually resident in Québec may not be adopted by a person habitually resident outside Québec unless that person obtains an order of the competent tribunal in Québec conferring parental authority on the person and authorizing the transfer of the child outside Québec with a view to his or her adoption.

Compliance with
Convention.

Before granting such an order, the court shall ascertain that the rules of the Convention have been complied with and, in particular, that the agreements referred to in subparagraph *c* of article 17 have been given.

Rules not applicable.

The rules of the Civil Code pertaining to orders of placement do not apply to the order referred to in the first paragraph.

Transmission of
certificate.

8. The adopter shall transmit to the Minister the certificate issued to the adopter by the competent authority of the Contracting State where the adoption took place, within sixty days after its issue.

Verification.

9. The Minister shall ensure that the certificate issued by the foreign competent authority contains the elements required under article 23 of the Convention.

Application for a
ruling.

The Minister may, where the Minister considers it necessary, apply to the Court of Québec for a ruling on the validity of the certificate or on the recognition of the adoption in Québec having regard to article 24 of the Convention.

Conversion of an
adoption.

Where the certificate was issued in respect of an adoption which did not result in the dissolution of the pre-existing bond of filiation between the child and the child's family of origin, the Minister shall, after ascertaining that the consents required under section 6 of this Act have been given, draw up a certificate attesting to the conversion of the adoption into an adoption dissolving the pre-existing bond of filiation. The Minister shall give a copy of the certificate to the adopter.

Interpretation.

10. For the purposes of the Convention, any reference in a legislative provision to the concept of domicile must be understood as a reference to the concept of habitual residence.

Minister responsible.

11. The Minister of Health and Social Services is responsible for the administration of this Act.

AMENDMENTS TO THE CIVIL CODE

1991, c. 64, a. 109, am.

12. Article 109 of the Civil Code of Québec (1991, chapter 64) is amended by adding the following sentence at the end of the first paragraph: "Where necessary to obtain the information required to draw up the act of civil status, the registrar makes a summary investigation."

1991, c. 64, a. 132.1,
added.

13. The said Code is amended by inserting the following article after article 132 :

“**132.1.** Where a child domiciled outside Québec is adopted by a person domiciled in Québec, the registrar of civil status draws up the act of birth on the basis of the judgment rendered in Québec, the decision judicially recognized in Québec or any other act notified to the registrar which, under the law, produces the effects of adoption in Québec.

The clerk of the court notifies the judgment to the registrar of civil status as soon as it becomes *res judicata* and, where applicable, attaches the decision or the act thereto.

The clerk of the court also notifies to the registrar of civil status any certificate the clerk issues under the Act respecting adoptions of children domiciled in the People’s Republic of China.

The Minister of Health and Social Services notifies to the registrar of civil status the certificate issued by the foreign competent authority and transmitted to the Minister pursuant to the Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption, unless the certificate was notified with the judgment. Where applicable, the Minister also notifies the certificate drawn up by the Minister under section 9 of that Act attesting to the conversion of the adoption.”

1991, c. 64, aa. 564
and 565, replaced.

14. Articles 564 and 565 of the said Code are replaced by the following articles :

“**564.** The adoption arrangements are made by a body certified by the Minister of Health and Social Services pursuant to the Youth Protection Act, unless an order of the Minister published in the *Gazette officielle du Québec* provides otherwise.

“**565.** The adoption of a child domiciled outside Québec must be granted abroad or granted by judicial decision in Québec. A judgment granted in Québec is preceded by an order of placement. A decision granted abroad must be recognized by the court in Québec, unless the adoption has been certified by the competent authority of the State where it took place as having been made in accordance with the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption.”

1991, c. 64, a. 568, am.

15. Article 568 of the said Code is amended

(1) by adding “for the purposes of an adoption resulting in the dissolution of the pre-existing bond of filiation between the child and the child’s family of origin” after “given” at the end of the first paragraph ;

(2) by adding the following sentence at the end of the second paragraph :
“Where the placement of a child is made within the framework of the

Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption, the court verifies that the conditions provided therein have been complied with.”

1991, c. 64, a. 573.1, added.

16. The said Code is amended by inserting the following article after article 573 :

“573.1. Where the court, within the framework of the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption, grants an adoption in Québec of a child habitually residing outside Québec, it issues the certificate provided for in the Convention as soon as the adoption judgment becomes *res judicata*.”

1991, c. 64, a. 574, am.

17. Article 574 of the said Code is amended

(1) by replacing “an adoption judgment rendered” in the first paragraph by “a decision granting an adoption made”;

(2) by replacing “à l’admissibilité” in the French text of the first paragraph by “l’admissibilité”;

(3) by adding “and that the consents have been given for the purposes of an adoption resulting in the dissolution of the pre-existing bond of filiation between the child and the child’s family of origin” after “observed” at the end of the first paragraph;

(4) by replacing “the adoption judgment has been rendered” in the second paragraph by “the decision granting the adoption has been made”.

1991, c. 64, a. 575, am.

18. Article 575 of the said Code is amended by replacing “an adoption judgment rendered” in the second paragraph by “a decision granting an adoption made”.

1991, c. 64, a. 581, replaced.

19. Article 581 of the said Code is replaced by the following article :

“581. The recognition of a decision granting an adoption produces the same effects as an adoption judgment rendered in Québec from the time the decision granting the adoption was pronounced outside Québec.

The recognition by operation of law of an adoption as provided for in the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption produces the same effects as an adoption judgment rendered in Québec from the time the decision granting the adoption is pronounced, subject to section 9 of the Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption.”

AMENDMENTS TO THE CODE OF CIVIL PROCEDURE

c. C-25, Book V, Title IV, Chap. VI, Sect. V, heading, replaced.

20. The heading of Section V of Chapter VI of Title IV of Book V of the Code of Civil Procedure (R.S.Q., chapter C-25) is replaced by the following heading :

“RECOGNITION OF DECISIONS MADE OUTSIDE QUÉBEC”.

c. C-25, a. 825.6, am.

21. Article 825.6 of the said Code is amended

(1) by replacing “judgment of adoption rendered” in the first paragraph by “decision granting an adoption made”;

(2) by replacing “judgment of adoption” in the second paragraph by “decision granting the adoption”.

AMENDMENTS TO THE YOUTH PROTECTION ACT

c. P-34.1, Chap. IV, Div. VII, replaced.

22. Division VII of Chapter IV of the Youth Protection Act (R.S.Q., chapter P-34.1) is replaced by the following division :

“DIVISION VII

“ADOPTION

“§1. — *Provisions relating to the adoption of a child domiciled in Québec*

Means to facilitate adoption.

“**71.** Where the director considers that adoption is the measure most likely to ensure that children’s rights are respected, the director shall take all reasonable means to facilitate their adoption, in particular,

(1) by examining applications for adoption as the need arises;

(2) by receiving the general consents required for adoption;

(3) by taking charge of children entrusted to the director for adoption;

(4) where necessary, by having children judicially declared eligible for adoption; and

(5) by seeing to the placement of children.

Child’s antecedents.

“**71.1.** As soon as an order of placement is granted and where requested by the adopter, the director shall give the adopter a summary of the child’s antecedents.

Adopter’s antecedents.

As well, where requested by the parents, the director shall give them a summary of the adopter’s antecedents.

Older child.	A child 14 years of age or over is entitled to receive, on request, a summary of his or her antecedents.
Anonymity and conformity.	“71.2. Every summary must preserve the parents’ or the adopter’s anonymity and be in conformity with the standards prescribed by regulation.
Financial assistance.	“71.3. An institution operating a child and youth protection centre may, in the cases and in accordance with the criteria and conditions prescribed by regulation, grant financial assistance to facilitate the adoption of a child. <i>“§2. — Provisions relating to the adoption of a child domiciled outside Québec by a person domiciled in Québec</i>
Minister’s responsibilities.	“71.4. The Minister shall exercise the following responsibilities: (1) counsel adopters and certified bodies, particularly by informing them of the services available to them; (2) intervene in all cases of adoption of a child domiciled outside Québec, in accordance with the applicable legislative provisions or when required by the competent authorities of the State of origin; and (3) retain the files respecting the adoption of children domiciled outside Québec and grant requests for research into family and medical antecedents and requests for reunions, to the extent provided for in the Civil Code and in cooperation with the persons exercising authority in matters of adoption in Québec and abroad.
Certified body.	“71.5. When the arrangements for the adoption of children domiciled outside Québec are made by a certified body, it shall receive the applications and transmit a copy to the Minister.
Applications.	The applications must contain the information specified in the form furnished by the Minister and be accompanied by any documents the Minister may require.
Terms and conditions.	“71.6. The Government may, by regulation, prescribe the terms and conditions of the adoption process.
Ministerial order.	Where a ministerial order is made under article 564 of the Civil Code, the order shall specify any special terms and conditions that apply to the adoption process.
Psychosocial assessment.	“71.7. A psychosocial assessment of persons wishing to adopt a child domiciled outside Québec shall be made by the director of youth protection or by any person acting under section 33. It shall deal in particular with the capacity of the adopters to meet the physical, psychological and social needs of the child.

Adoption outside
Québec.

Where the adoption is to be granted outside Québec in a State that is not a State Party to the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption, the assessment may be made by a member of the Ordre des psychologues du Québec or the Ordre des travailleurs sociaux du Québec, chosen by the adopter from a list of names supplied by the order concerned and transmitted to the Minister.

Assessment criteria.

The assessment shall be made, at the expense of the adopter, on the basis of criteria agreed between the two professional orders, the directors of youth protection and the Minister. Additional criteria shall be established for cases involving an older child, a child with special needs or siblings, and the assessment must deal specifically with the adopter's capacity to ensure the integration of the child or children into their new environment. The Minister shall see to the dissemination of the assessment criteria.

Written attestation.

“71.8. Where a child domiciled outside Québec is to be adopted, the adopter or the body may not proceed with the adoption process unless the Minister issues a written attestation to the effect that the Minister has no grounds for objection, in accordance with the Regulation respecting the selection of foreign nationals (R.R.Q., 1981, chapter M-23.1, r.2).

Placement.

“71.9. Where the adoption of a child domiciled outside Québec is to be granted in Québec, the director shall take charge of the child and see to the child's placement. The director shall intervene in accordance with the terms and conditions determined by regulation.

Protection of child.

In urgent or seriously problematic circumstances, the situation of a child who is the subject of a motion for recognition of the decision granting an adoption made abroad may be referred to the director by the court or by any person acting in the child's interest. The director shall take charge of the situation of the child and see that the necessary measures provided by law for the child's protection are carried out.

Intergovernmental
agreement.

“71.10. The Minister may, in accordance with the applicable legislative provisions, enter into an agreement with another government or with any of its departments or bodies concerning the adoption of children domiciled outside Québec.

Supervisory measures.

“71.11. The Minister may, in accordance with the applicable legislative provisions, after consulting the Minister of International Relations and subject to observance of international commitments applicable to Québec, take various supervisory measures relating to the adoption of children domiciled outside Québec, which may go as far as the suspension of adoptions involving a State or a territorial unit if the circumstances so warrant.

Confidential
information.

“71.12. The persons and the courts having responsibilities under the law in matters of adoption of children domiciled outside Québec may exchange, communicate or obtain confidential information concerning the adoption,

family and medical antecedents or reunions, to the extent necessary for the exercise of those responsibilities.

Information from public bodies.

“71.13. The Minister may, for the purposes of research into family and medical antecedents or reunions, obtain information from public bodies to locate the parties concerned.

Child’s antecedents.

“71.14. The Minister shall give the adopter a summary of the child’s antecedents on request.

Adopter’s antecedents.

The Minister shall also give the parents a summary of the adopter’s antecedents on request.

Older child.

A child 14 years of age or over is entitled to receive, on request, a summary of his or her antecedents.

Anonymity and conformity.

“71.15. Every summary must preserve the parents’ or the adopter’s anonymity and be in conformity with the standards prescribed by regulation.

“§3. — Certification

Eligible bodies.

“71.16. The Minister may grant certification to a body whose mission is to defend children’s rights, promote their interests and improve their living conditions, so that it may make arrangements on behalf of adopters domiciled in Québec for the adoption of children domiciled outside Québec.

Criteria.

“71.17. A body applying for certification must be a legal person established under a statute of Québec for non-profit purposes and be directed and managed by persons who, by their ethical standards, training and experience, are qualified to work in the field of intercountry adoption. In addition, the body must demonstrate its ability to fulfil its mission effectively.

Requirements.

The Minister shall, by an order published in the *Gazette officielle du Québec*, determine the qualifications required of a body applying for certification or renewal of certification, and of the persons directing and managing the body, the requirements and terms and conditions the body and those persons must comply with as well as the documents, information and reports they must furnish.

Factors considered.

“71.18. The Minister may grant certification if the Minister considers it warranted in the public interest and in the interests of children and after considering such factors as

(1) the number of certifications necessary to meet the needs in the State concerned; and

(2) the situation in the State concerned and the guarantees given to the children, their parents and the future adopters.

Conditions, restrictions and prohibitions.

The Minister may, in addition, impose any condition, restriction or prohibition the Minister considers necessary, and may at any time modify them or impose new conditions, restrictions or prohibitions.

Certification.

“71.19. The certification shall indicate the place for which it is issued, its period of validity and any conditions, restrictions or prohibitions attached. The certification may not be transferred.

Initial period and terms of renewal.

“71.20. The certification shall be issued for an initial two-year period. It may be renewed for a three-year period and thereafter for the same period on the conditions determined by this Act and by an order of the Minister published in the *Gazette officielle du Québec*.

Shorter period.

The Minister may issue or renew certification for a shorter period where the Minister considers that the circumstances so warrant.

Renewal.

Upon renewal of certification, the Minister may consider the factors mentioned in section 71.18 and modify any condition, restriction or prohibition imposed on the certification holder. The Minister may, at any time, modify the conditions, restrictions or prohibitions or impose new ones.

Requirements to maintain certification.

“71.21. The Minister shall, by an order published in the *Gazette officielle du Québec*, determine the conditions, responsibilities and obligations that a certified body must comply with to maintain certification, and the documents, information and reports it must furnish.

Termination of activities.

“71.22. A certification holder wishing to terminate activities in the place for which the certification was issued must first notify the Minister in writing and comply with the conditions determined by the Minister.

Suspension, revocation or refusal to renew certification.

“71.23. The Minister may suspend, revoke or refuse to renew certification

(1) if the body no longer meets the requirements for certification or has failed to comply with a condition, restriction or prohibition specified in the certification ;

(2) if the Minister considers it warranted in the public interest, in the interests of children or owing to urgent circumstances ;

(3) if the Minister considers it necessary, in view of the situation in the State concerned to suspend, revoke or refuse to renew the certification ;

(4) if the competent authorities of the place for which the certification is issued no longer authorize adoption or, where applicable, have withdrawn the authorization they had granted to the body ;

(5) if the Minister considers that the body is not complying with this Act or a regulation or a ministerial order under this Act; or

(6) if the body or any of its officers, managers or directors has been convicted of an offence under a ministerial order made under the second paragraph of section 71.17 or under section 71.21 or of an offence under any of sections 135.1, 135.1.1 and 135.1.2.

Delayed effect.

The Minister may decide that the revocation or suspension of certification or the refusal to renew certification will only take effect on the expiry of a period determined by the Minister during which the body may continue its activities so as to complete the adoption processes it has begun.

Completion of adoption processes.

The Minister may also, where the Minister considers it expedient, complete the adoption processes begun by a certified body.

Corrective measure.

“71.24. The Minister may, instead of suspending, revoking or refusing to renew a body’s certification, order the body to take the necessary corrective measures within the time the Minister specifies.

Failure to comply.

If the body fails to comply with the Minister’s order within the specified time, the Minister may suspend, revoke or refuse to renew the certification.

Notification.

“71.25. Except in urgent cases, the Minister shall, before refusing to issue certification or before suspending, revoking or refusing to renew certification, notify the body in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and allow the body at least 10 days to present observations.

Appeal.

“71.26. Any body whose certification has been suspended or revoked or has not been renewed may appeal to the court by motion within 30 days after receiving the decision to be appealed. The decision may be overturned if the grounds of law or fact invoked therein are manifestly erroneous or if there is a serious procedural irregularity.

Hearing and decision.

The motion shall be heard and decided by preference and the judgment is final.

Effect of appeal.

The appeal does not suspend execution of the Minister’s decision, unless the court decides otherwise.

Judgment.

The judgment of the court must be in writing and give reasons. The clerk shall transmit a copy of the judgment to each of the parties.

File.

“71.27. A certified body must send the Minister the file respecting the adoption of a child domiciled outside Québec

(1) upon ceasing its activities or if its certification is revoked or not renewed; or

(2) within two years after the arrival of the child in Québec or withdrawal from the adoption process.

Authorization to consult a file.

The Minister may, in the situations and on the conditions the Minister determines, authorize a body to consult a file it has sent to the Minister.

“§4. — *Inspections and inquiries*

Inspection.

“**71.28.** A person authorized in writing by the Minister to make an inspection may at any reasonable time enter any premises in which the person has grounds to believe that operations or activities for which certification is required by this Act are carried on, in order to ascertain whether this Act, the regulations and any ministerial order, and the laws and regulations governing the adoption of a child domiciled outside Québec, are being complied with.

Powers.

That person may, during an inspection,

(1) examine and make a copy of any document relating to operations and activities for which certification is required under this Act; and

(2) require any information relating to the application of this Act or any law governing the adoption of a child domiciled outside Québec, and the production of any document connected therewith.

Access to documents.

Any person having custody, possession or control of such documents shall, on request, make them available to the person making the inspection.

Identification.

A person making an inspection shall, if so required, produce a certificate signed by the Minister attesting to the person’s capacity.

Failure to cooperate.

“**72.** No person may, in any manner whatsoever, hinder an inspector performing inspection duties, mislead the inspector through concealment or false statements or refuse to provide a document or information the inspector is entitled to obtain under this Act, a regulation or a ministerial order.

Immunity.

“**72.1.** An inspector may not be prosecuted for any act done in good faith in the performance of inspection duties.

Inquiry.

“**72.2.** The Minister may entrust a person with making an inquiry into any matter in connection with the administration or operation of a certified body.

Powers and immunity.

“**72.3.** The person so designated has, for the purposes of the inquiry, the powers and immunity of a commissioner appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to impose imprisonment.

Suspension of powers.

“72.4. Where an inquiry is so ordered, the Minister may suspend the powers of the certification holder and appoint an administrator to exercise those powers for the duration of the inquiry.”

c. P-34.1, ss. 131.1 and 131.2, repealed.

23. Sections 131.1 and 131.2 of the said Act are repealed.

c. P-34.1, s. 132, am.

24. Section 132 of the said Act is amended

(1) by replacing “72.3.1” in subparagraph *g* of the first paragraph by “71.9”;

(2) by adding the following subparagraph after subparagraph *g* of the first paragraph :

“(h) to determine in what cases and on what terms and conditions a person must undergo training prior to adopting a child domiciled outside Québec, and determine the persons qualified to give that training and the criteria applicable thereto.”

c. P-34.1, s. 135.0.1, added.

25. The said Act is amended by inserting the following section after section 135 :

Fine.

“135.0.1. Every person who contravenes section 72 is guilty of an offence and is liable to a fine of \$1,000 to \$6,000 and, in the case of a second or subsequent conviction, to a fine of \$3,000 to \$18,000.”

c. P-34.1, s. 135.1, replaced.

26. Section 135.1 of the said Act is replaced by the following section :

Prohibition.

“135.1. Whether the placement or the adoption takes place in Québec or elsewhere and whether or not the child is domiciled in Québec, no person may

(a) give, receive or offer or agree to give or receive, directly or indirectly, a payment or a benefit either for giving or obtaining a consent to adoption, for finding a placement or contributing to a placement with a view to adoption or for obtaining the adoption of a child ;

(b) contrary to this Act or to any other legislative provision relating to the adoption of a child, place or contribute to the placement of a child with a view to the child’s adoption or contribute to the child’s adoption ;

(c) contrary to this Act or to any other legislative provision relating to the adoption of a child, adopt a child.”

c. P-34.1, s. 135.1.1, am.

27. Section 135.1.1 of the said Act is amended

(1) by striking out “by a third person” in the third line ;

(2) by replacing “72.3 and 72.3.2” in the fourth line by “71.7 and 71.8”.

c. P-34.1, s. 135.1.3,
replaced.

Penalties.

28. Section 135.1.3 of the said Act is replaced by the following section :

“**135.1.3.** Every person who contravenes a provision of any of sections 135.1, 135.1.1 and 135.1.2 is guilty of an offence and is liable

(a) to a fine of \$10,000 to \$100,000 in the case of a natural person or to a fine of \$25,000 to \$200,000 in the case of a legal person, for a contravention of paragraph *a* or *b* of section 135.1 or a contravention of section 135.1.1 or 135.1.2;

(b) to a fine of \$2,500 to \$7,000 for a contravention of paragraph *c* of section 135.1.”

c. P-34.1, s. 135.2, am.

29. Section 135.2 of the said Act is amended by replacing “and 135.1 to” by “and”.

c. P-34.1, s. 135.2.1,
added.

30. The said Act is amended by inserting the following section after section 135.2:

Abetment.

“**135.2.1.** Every person who assists another person in committing an offence under any of sections 135.1, 135.1.1 and 135.1.2 or who, by encouragement, advice or consent, or by an authorization or an order, induces another person to commit such an offence, is guilty of an offence. The same applies to any person who attempts to commit an offence under any of those sections.

Penalty.

A person convicted of an offence under this section is liable to the same penalty as that prescribed for the offence the person assisted in committing or induced or attempted to commit.”

AMENDMENT TO THE ACT RESPECTING ADOPTIONS OF CHILDREN DOMICILED IN THE PEOPLE’S REPUBLIC OF CHINA

c. A-7.01, s. 6, am.

31. Section 6 of the Act respecting adoptions of children domiciled in the People’s Republic of China (R.S.Q., chapter A-7.01) is amended

(1) by replacing “entre” in the French text by “entrera”;

(2) by adding “or when adoptions between China and Québec become subject to the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption” at the end.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

Permanent
certifications.

32. Permanent certifications issued under Division VII of Chapter IV of the Youth Protection Act remain valid until (*insert the date corresponding to the first day of the 19th month following the date of coming into force of section 71.20 of that Act enacted by section 22*).

Adoption process
continued by adopter.

33. An adoption process in respect of a child domiciled outside Québec undertaken by an adopter and authorized by the Minister in writing before the coming into force of section 14 may be continued by the adopter.

Adoption process
continued by Minister.

34. An adoption process in respect of a child domiciled outside Québec which the Minister agreed, in writing, to undertake on behalf of the adopter before the coming into force of section 14 may be continued by the Minister.

Transitional measures.

35. The Government may, by regulation, prescribe transitional measures for the purposes of this Act.

Regulation.

Such a regulation must be made not later than (*insert the date occurring one year after the date of coming into force of this section*) and may, if it so provides, be applicable from a date not prior to (*insert the date of coming into force of this section*).

Coming into force.

36. This Act comes into force on the date or dates to be fixed by the Government.

SCHEDULE

CONVENTION ON PROTECTION OF CHILDREN AND
CO-OPERATION IN RESPECT OF INTERCOUNTRY ADOPTION
(*Concluded 29 May 1993*)

The States signatory to the present Convention,

Recognizing that the child, for the full and harmonious development of his or her personality, should grow up in a family environment, in an atmosphere of happiness, love and understanding,

Recalling that each State should take, as a matter of priority, appropriate measures to enable the child to remain in the care of his or her family of origin,

Recognizing that intercountry adoption may offer the advantage of a permanent family to a child for whom a suitable family cannot be found in his or her State of origin,

Convinced of the necessity to take measures to ensure that intercountry adoptions are made in the best interests of the child and with respect for his or her fundamental rights, and to prevent the abduction, the sale of, or traffic in children,

Desiring to establish common provisions to this effect, taking into account the principles set forth in international instruments, in particular the *United Nations Convention on the Rights of the Child*, of 20 November 1989, and the United Nations Declaration on Social and Legal Principles relating to the Protection and Welfare of Children, with Special Reference to Foster Placement and Adoption Nationally and Internationally (General Assembly Resolution 41/85, of 3 December 1986),

Have agreed upon the following provisions:

CHAPTER I

SCOPE OF THE CONVENTION

Article 1

The objects of the present Convention are:

(a) to establish safeguards to ensure that intercountry adoptions take place in the best interests of the child and with respect for his or her fundamental rights as recognized in international law;

(b) to establish a system of co-operation amongst Contracting States to ensure that those safeguards are respected and thereby prevent the abduction, the sale of, or traffic in children;

(c) to secure the recognition in Contracting States of adoptions made in accordance with the Convention.

Article 2

(1) The Convention shall apply where a child habitually resident in one Contracting State (“the State of origin”) has been, is being, or is to be moved to another Contracting State (“the receiving State”) either after his or her adoption in the State of origin by spouses or a person habitually resident in the receiving State, or for the purposes of such an adoption in the receiving State or in the State of origin.

(2) The Convention covers only adoptions which create a permanent parent-child relationship.

Article 3

The Convention ceases to apply if the agreements mentioned in Article 17, sub-paragraph *c*, have not been given before the child attains the age of eighteen years.

CHAPTER II

REQUIREMENTS FOR INTERCOUNTRY ADOPTIONS

Article 4

An adoption within the scope of the Convention shall take place only if the competent authorities of the State of origin :

- (a) have established that the child is adoptable ;
- (b) have determined, after possibilities for placement of the child within the State of origin have been given due consideration, that an intercountry adoption is in the child’s best interests ;

(c) have ensured that :

(1) the persons, institutions and authorities whose consent is necessary for adoption, have been counselled as may be necessary and duly informed of the effects of their consent, in particular whether or not an adoption will result in the termination of the legal relationship between the child and his or her family of origin,

(2) such persons, institutions and authorities have given their consent freely, in the required legal form, and expressed or evidenced in writing,

(3) the consents have not been induced by payment or compensation of any kind and have not been withdrawn, and

(4) the consent of the mother, where required, has been given only after the birth of the child ; and

(d) have ensured, having regard to the age and degree of maturity of the child, that :

(1) he or she has been counselled and duly informed of the effects of the adoption and of his or her consent to the adoption, where such consent is required,

- (2) consideration has been given to the child's wishes and opinions,
- (3) the child's consent to the adoption, where such consent is required, has been given freely, in the required legal form, and expressed or evidenced in writing, and
- (4) such consent has not been induced by payment or compensation of any kind.

Article 5

An adoption within the scope of the Convention shall take place only if the competent authorities of the receiving State :

- (a) have determined that the prospective adoptive parents are eligible and suited to adopt ;
- (b) have ensured that the prospective adoptive parents have been counselled as may be necessary ; and
- (c) have determined that the child is or will be authorized to enter and reside permanently in that State.

CHAPTER III

CENTRAL AUTHORITIES AND ACCREDITED BODIES

Article 6

(1) A Contracting State shall designate a Central Authority to discharge the duties which are imposed by the Convention upon such authorities.

(2) Federal States, States with more than one system of law or States having autonomous territorial units shall be free to appoint more than one Central Authority and to specify the territorial or personal extent of their functions. Where a State has appointed more than one Central Authority, it shall designate the Central Authority to which any communication may be addressed for transmission to the appropriate Central Authority within that State.

Article 7

(1) Central Authorities shall co-operate with each other and promote co-operation amongst the competent authorities in their States to protect children and to achieve the other objects of the Convention.

(2) They shall take directly all appropriate measures to :

- (a) provide information as to the laws of their States concerning adoption and other general information, such as statistics and standard forms ;
- (b) keep one another informed about the operation of the Convention and, as far as possible, eliminate any obstacles to its application.

Article 8

Central Authorities shall take, directly or through public authorities, all appropriate measures to prevent improper financial or other gain in connection

with an adoption and to deter all practices contrary to the objects of the Convention.

Article 9

Central Authorities shall take, directly or through public authorities or other bodies duly accredited in their State, all appropriate measures, in particular to:

(a) collect, preserve and exchange information about the situation of the child and the prospective adoptive parents, so far as is necessary to complete the adoption;

(b) facilitate, follow and expedite proceedings with a view to obtaining the adoption;

(c) promote the development of adoption counselling and post-adoption services in their States;

(d) provide each other with general evaluation reports about experience with intercountry adoption;

(e) reply, in so far as is permitted by the law of their State, to justified requests from other Central Authorities or public authorities for information about a particular adoption situation.

Article 10

Accreditation shall only be granted to and maintained by bodies demonstrating their competence to carry out properly the tasks with which they may be entrusted.

Article 11

An accredited body shall:

(a) pursue only non-profit objectives according to such conditions and within such limits as may be established by the competent authorities of the State of accreditation;

(b) be directed and staffed by persons qualified by their ethical standards and by training or experience to work in the field of intercountry adoption; and

(c) be subject to supervision by competent authorities of that State as to its composition, operation and financial situation.

Article 12

A body accredited in one Contracting State may act in another Contracting State only if the competent authorities of both States have authorized it to do so.

Article 13

The designation of the Central Authorities and, where appropriate, the extent of their functions, as well as the names and addresses of the accredited

bodies shall be communicated by each Contracting State to the Permanent Bureau of the Hague Conference on Private International Law.

CHAPTER IV

PROCEDURAL REQUIREMENTS IN INTERCOUNTRY ADOPTION

Article 14

Persons habitually resident in a Contracting State, who wish to adopt a child habitually resident in another Contracting State, shall apply to the Central Authority in the State of their habitual residence.

Article 15

(1) If the Central Authority of the receiving State is satisfied that the applicants are eligible and suited to adopt, it shall prepare a report including information about their identity, eligibility and suitability to adopt, background, family and medical history, social environment, reasons for adoption, ability to undertake an intercountry adoption, as well as the characteristics of the children for whom they would be qualified to care.

(2) It shall transmit the report to the Central Authority of the State of origin.

Article 16

(1) If the Central Authority of the State of origin is satisfied that the child is adoptable, it shall:

(a) prepare a report including information about his or her identity, adoptability, background, social environment, family history, medical history including that of the child's family, and any special needs of the child;

(b) give due consideration to the child's upbringing and to his or her ethnic, religious and cultural background;

(c) ensure that consents have been obtained in accordance with Article 4; and

(d) determine, on the basis in particular of the reports relating to the child and the prospective adoptive parents, whether the envisaged placement is in the best interests of the child.

(2) It shall transmit to the Central Authority of the receiving State its report on the child, proof that the necessary consents have been obtained and the reasons for its determination on the placement, taking care not to reveal the identity of the mother and the father if, in the State of origin, these identities may not be disclosed.

Article 17

Any decision in the State of origin that a child should be entrusted to prospective adoptive parents may only be made if:

(a) the Central Authority of that State has ensured that the prospective adoptive parents agree ;

(b) the Central Authority of the receiving State has approved such decision, where such approval is required by the law of that State or by the Central Authority of the State of origin ;

(c) the Central Authorities of both States have agreed that the adoption may proceed ; and

(d) it has been determined, in accordance with Article 5, that the prospective adoptive parents are eligible and suited to adopt and that the child is or will be authorized to enter and reside permanently in the receiving State.

Article 18

The Central Authorities of both States shall take all necessary steps to obtain permission for the child to leave the State of origin and to enter and reside permanently in the receiving State.

Article 19

(1) The transfer of the child to the receiving State may only be carried out if the requirements of Article 17 have been satisfied.

(2) The Central Authorities of both States shall ensure that this transfer takes place in secure and appropriate circumstances and, if possible, in the company of the adoptive or prospective adoptive parents.

(3) If the transfer of the child does not take place, the reports referred to in Articles 15 and 16 are to be sent back to the authorities who forwarded them.

Article 20

The Central Authorities shall keep each other informed about the adoption process and the measures taken to complete it, as well as about the progress of the placement if a probationary period is required.

Article 21

(1) Where the adoption is to take place after the transfer of the child to the receiving State and it appears to the Central Authority of that State that the continued placement of the child with the prospective adoptive parents is not in the child's best interests, such Central Authority shall take the measures necessary to protect the child, in particular :

(a) to cause the child to be withdrawn from the prospective adoptive parents and to arrange temporary care ;

(b) in consultation with the Central Authority of the State of origin, to arrange without delay a new placement of the child with a view to adoption or, if this is not appropriate, to arrange alternative long-term care ; an adoption shall not take place until the Central Authority of the State of origin has been duly informed concerning the new prospective adoptive parents ;

(c) as a last resort, to arrange the return of the child, if his or her interests so require.

(2) Having regard in particular to the age and degree of maturity of the child, he or she shall be consulted and, where appropriate, his or her consent obtained in relation to measures to be taken under this Article.

Article 22

(1) The functions of a Central Authority under this Chapter may be performed by public authorities or by bodies accredited under Chapter III, to the extent permitted by the law of its State.

(2) Any Contracting State may declare to the depositary of the Convention that the functions of the Central Authority under Articles 15 to 21 may be performed in that State, to the extent permitted by the law and subject to the supervision of the competent authorities of that State, also by bodies or persons who :

(a) meet the requirements of integrity, professional competence, experience and accountability of that State ; and

(b) are qualified by their ethical standards and by training or experience to work in the field of intercountry adoption.

(3) A Contracting State which makes the declaration provided for in paragraph 2 shall keep the Permanent Bureau of the Hague Conference on Private International Law informed of the names and addresses of these bodies and persons.

(4) Any Contracting State may declare to the depositary of the Convention that adoptions of children habitually resident in its territory may only take place if the functions of the Central Authorities are performed in accordance with paragraph 1.

(5) Notwithstanding any declaration made under paragraph 2, the reports provided for in Articles 15 and 16 shall, in every case, be prepared under the responsibility of the Central Authority or other authorities or bodies in accordance with paragraph 1.

CHAPTER V

RECOGNITION AND EFFECTS OF THE ADOPTION

Article 23

(1) An adoption certified by the competent authority of the State of the adoption as having been made in accordance with the Convention shall be recognized by operation of law in the other Contracting States. The certificate shall specify when and by whom the agreements under Article 17, subparagraph c, were given.

(2) Each Contracting State shall, at the time of signature, ratification, acceptance, approval or accession, notify the depositary of the Convention of the identity and the functions of the authority or the authorities which, in that State, are competent to make the certification. It shall also notify the depositary of any modification in the designation of these authorities.

Article 24

The recognition of an adoption may be refused in a Contracting State only if the adoption is manifestly contrary to its public policy, taking into account the best interests of the child.

Article 25

Any Contracting State may declare to the depositary of the Convention that it will not be bound under this Convention to recognize adoptions made in accordance with an agreement concluded by application of Article 39, paragraph 2.

Article 26

- (1) The recognition of an adoption includes recognition of:
 - (a) the legal parent-child relationship between the child and his or her adoptive parents;
 - (b) parental responsibility of the adoptive parents for the child;
 - (c) the termination of a pre-existing legal relationship between the child and his or her mother and father, if the adoption has this effect in the Contracting State where it was made.
- (2) In the case of an adoption having the effect of terminating a pre-existing legal parent-child relationship, the child shall enjoy in the receiving State, and in any other Contracting State where the adoption is recognized, rights equivalent to those resulting from adoptions having this effect in each such State.
- (3) The preceding paragraphs shall not prejudice the application of any provision more favourable for the child, in force in the Contracting State which recognizes the adoption.

Article 27

- (1) Where an adoption granted in the State of origin does not have the effect of terminating a pre-existing legal parent-child relationship, it may, in the receiving State which recognizes the adoption under the Convention, be converted into an adoption having such an effect:
 - (a) if the law of the receiving State so permits; and
 - (b) if the consents referred to in Article 4, sub-paragraphs *c* and *d*, have been or are given for the purpose of such an adoption.
- (2) Article 23 applies to the decision converting the adoption.

CHAPTER VI

GENERAL PROVISIONS

Article 28

The Convention does not affect any law of a State of origin which requires that the adoption of a child habitually resident within that State take place in

that State or which prohibits the child's placement in, or transfer to, the receiving State prior to adoption.

Article 29

There shall be no contact between the prospective adoptive parents and the child's parents or any other person who has care of the child until the requirements of Article 4, sub-paragraphs *a* to *c*, and Article 5, sub-paragraph *a*, have been met, unless the adoption takes place within a family or unless the contact is in compliance with the conditions established by the competent authority of the State of origin.

Article 30

(1) The competent authorities of a Contracting State shall ensure that information held by them concerning the child's origin, in particular information concerning the identity of his or her parents, as well as the medical history, is preserved.

(2) They shall ensure that the child or his or her representative has access to such information, under appropriate guidance, in so far as is permitted by the law of that State.

Article 31

Without prejudice to Article 30, personal data gathered or transmitted under the Convention, especially data referred to in Articles 15 and 16, shall be used only for the purposes for which they were gathered or transmitted.

Article 32

(1) No one shall derive improper financial or other gain from an activity related to an intercountry adoption.

(2) Only costs and expenses, including reasonable professional fees of persons involved in the adoption, may be charged or paid.

(3) The directors, administrators and employees of bodies involved in an adoption shall not receive remuneration which is unreasonably high in relation to services rendered.

Article 33

A competent authority which finds that any provision of the Convention has not been respected or that there is a serious risk that it may not be respected, shall immediately inform the Central Authority of its State. This Central Authority shall be responsible for ensuring that appropriate measures are taken.

Article 34

If the competent authority of the State of destination of a document so requests, a translation certified as being in conformity with the original must

be furnished. Unless otherwise provided, the costs of such translation are to be borne by the prospective adoptive parents.

Article 35

The competent authorities of the Contracting States shall act expeditiously in the process of adoption.

Article 36

In relation to a State which has two or more systems of law with regard to adoption applicable in different territorial units :

(a) any reference to habitual residence in that State shall be construed as referring to habitual residence in a territorial unit of that State ;

(b) any reference to the law of that State shall be construed as referring to the law in force in the relevant territorial unit ;

(c) any reference to the competent authorities or to the public authorities of that State shall be construed as referring to those authorized to act in the relevant territorial unit ;

(d) any reference to the accredited bodies of that State shall be construed as referring to bodies accredited in the relevant territorial unit.

Article 37

In relation to a State which with regard to adoption has two or more systems of law applicable to different categories of persons, any reference to the law of that State shall be construed as referring to the legal system specified by the law of that State.

Article 38

A State within which different territorial units have their own rules of law in respect of adoption shall not be bound to apply the Convention where a State with a unified system of law would not be bound to do so.

Article 39

(1) The Convention does not affect any international instrument to which Contracting States are Parties and which contains provisions on matters governed by the Convention, unless a contrary declaration is made by the States Parties to such instrument.

(2) Any Contracting State may enter into agreements with one or more other Contracting States, with a view to improving the application of the Convention in their mutual relations. These agreements may derogate only from the provisions of Articles 14 to 16 and 18 to 21. The States which have concluded such an agreement shall transmit a copy to the depositary of the Convention.

Article 40

No reservation to the Convention shall be permitted.

Article 41

The Convention shall apply in every case where an application pursuant to Article 14 has been received after the Convention has entered into force in the receiving State and the State of origin.

Article 42

The Secretary General of the Hague Conference on Private International Law shall at regular intervals convene a Special Commission in order to review the practical operation of the Convention.

CHAPTER VII

FINAL CLAUSES

Article 43

(1) The Convention shall be open for signature by the States which were Members of the Hague Conference on Private International Law at the time of its Seventeenth Session and by the other States which participated in that Session.

(2) It shall be ratified, accepted or approved and the instruments of ratification, acceptance or approval shall be deposited with the Ministry of Foreign Affairs of the Kingdom of the Netherlands, depositary of the Convention.

Article 44

(1) Any other State may accede to the Convention after it has entered into force in accordance with Article 46, paragraph 1.

(2) The instrument of accession shall be deposited with the depositary.

(3) Such accession shall have effect only as regards the relations between the acceding State and those Contracting States which have not raised an objection to its accession in the six months after the receipt of the notification referred to in sub-paragraph *b* of Article 48. Such an objection may also be raised by States at the time when they ratify, accept or approve the Convention after an accession. Any such objection shall be notified to the depositary.

Article 45

(1) If a State has two or more territorial units in which different systems of law are applicable in relation to matters dealt with in the Convention, it may at the time of signature, ratification, acceptance, approval or accession declare that this Convention shall extend to all its territorial units or only to one or

more of them and may modify this declaration by submitting another declaration at any time.

(2) Any such declaration shall be notified to the depositary and shall state expressly the territorial units to which the Convention applies.

(3) If a State makes no declaration under this Article, the Convention is to extend to all territorial units of that State.

Article 46

(1) The Convention shall enter into force on the first day of the month following the expiration of three months after the deposit of the third instrument of ratification, acceptance or approval referred to in Article 43.

(2) Thereafter the Convention shall enter into force :

(a) for each State ratifying, accepting or approving it subsequently, or acceding to it, on the first day of the month following the expiration of three months after the deposit of its instrument of ratification, acceptance, approval or accession ;

(b) for a territorial unit to which the Convention has been extended in conformity with Article 45, on the first day of the month following the expiration of three months after the notification referred to in that Article.

Article 47

(1) A State Party to the Convention may denounce it by a notification in writing addressed to the depositary.

(2) The denunciation takes effect on the first day of the month following the expiration of twelve months after the notification is received by the depositary. Where a longer period for the denunciation to take effect is specified in the notification, the denunciation takes effect upon the expiration of such longer period after the notification is received by the depositary.

Article 48

The depositary shall notify the States Members of the Hague Conference on Private International Law, the other States which participated in the Seventeenth Session and the States which have acceded in accordance with Article 44, of the following :

(a) the signatures, ratifications, acceptances and approvals referred to in Article 43 ;

(b) the accessions and objections raised to accessions referred to in Article 44 ;

(c) the date on which the Convention enters into force in accordance with Article 46 ;

(d) the declarations and designations referred to in Articles 22, 23, 25 and 45 ;

(e) the agreements referred to in Article 39 ;

(f) the denunciations referred to in Article 47.

In witness whereof the undersigned, being duly authorized thereto, have signed this Convention.

Done at The Hague, on the 29th day of May 1993, in the English and French languages, both texts being equally authentic, in a single copy which shall be deposited in the archives of the Government of the Kingdom of the Netherlands, and of which a certified copy shall be sent, through diplomatic channels, to each of the States Members of the Hague Conference on Private International Law at the date of its Seventeenth Session and to each of the other States which participated in that Session.

2004, chapter 4

AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DU REVENU AND OTHER LEGISLATIVE PROVISIONS

Bill 20

Introduced by Mr. Lawrence S. Bergman, Minister of Revenue

Introduced 29 October 2003

Passage in principle 11 November 2003

Passage 22 April 2004

Assented to 22 April 2004

Coming into force: 22 April 2004, except section 38 where it enacts the second paragraph of section 93.1.17 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) and sections 39 and 44, which come into force on the date of coming into force of the first regulation made after that date by the Government for the purposes of sections 93.1.18 and 93.13 of the Act respecting the Ministère du Revenu, which they enact

Legislation amended:

Act respecting municipal taxation (R.S.Q., chapter F-2.1)

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

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

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

Act to facilitate the payment of support (R.S.Q., chapter P-2.2)

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

Act respecting property tax refund (R.S.Q., chapter R-20.1)

Act respecting income support, employment assistance and social solidarity (R.S.Q., chapter S-32.001)

Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)

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



Chapter 4

AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DU REVENU AND OTHER LEGISLATIVE PROVISIONS

[Assented to 22 April 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

ACT RESPECTING MUNICIPAL TAXATION

- c. F-2.1, s. 220.8, am. **1.** Section 220.8 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by replacing “the mailing” in paragraph 1 by “the sending”.
- c. F-2.1, s. 220.9, am. **2.** Section 220.9 of the said Act is amended by replacing “the mailing” by “the sending”.

TOBACCO TAX ACT

- c. I-2, s. 5.1, am. **3.** Section 5.1 of the Tobacco Tax Act (R.S.Q., chapter I-2) is amended
- (1) by inserting the following paragraph after the first paragraph :

Information sent to the
Minister.

“In addition, a person already holding a registration certificate issued under Title I of the Act respecting the Québec sales tax shall, before engaging in the retail sale of tobacco in Québec, inform the Minister thereof by registered or certified mail and, at the same time, provide a declaration to the Minister containing the addresses of the establishments the person intends to operate or cause to be operated by a third person.”;

(2) by replacing “The retail vendor” in the second paragraph by “A person to whom this section applies”.

TAXATION ACT

- c. I-3, s. 429, am. **4.** Section 429 of the Taxation Act (R.S.Q., chapter I-3) is amended by replacing “the mailing” in the portion of the second paragraph before subparagraph *a* by “the sending”.
- c. I-3, s. 736, am. **5.** Section 736 of the said Act is amended by replacing “is mailed” in subparagraph *c* of the second paragraph by “is sent”.
- c. I-3, s. 737.18.4, am. **6.** Section 737.18.4 of the said Act is amended by replacing “of mailing” in subparagraph *i* of subparagraph *b* of the second paragraph by “of sending”.

- c. I-3, s. 851.22.29, am. **7.** Section 851.22.29 of the said Act is amended by replacing “is mailed” in the portion of the first paragraph before subparagraph *a* by “is sent”.
- c. I-3, s. 851.50, am. **8.** Section 851.50 of the said Act is amended by replacing “of mailing” in paragraph *a* by “of sending”.
- c. I-3, s. 1010, am. **9.** Section 1010 of the said Act is amended by replacing “of mailing” in paragraph *a* of subsection 2 by “of sending”.
- c. I-3, s. 1010.0.0.1, am. **10.** Section 1010.0.0.1 of the said Act is amended by replacing “of mailing” in subparagraph *i* of subparagraph *b* of the first paragraph by “of sending”.
- c. I-3, s. 1029.8.36.91, am. **11.** Section 1029.8.36.91 of the said Act is amended by replacing “of mailing” in subparagraph *i* of subparagraph *b* of the second paragraph by “of sending”.
- c. I-3, s. 1044.2, am. **12.** Section 1044.2 of the said Act is amended by replacing “mailed” in the definition of “underpayment amount” by “sent”.
- c. I-3, s. 1044.3, am. **13.** Section 1044.3 of the said Act is amended by replacing “mailed” in paragraph *b* by “sent”.
- c. I-3, s. 1044.4, am. **14.** Section 1044.4 of the said Act is amended, in paragraph *c*,
- (1) by replacing “of mailing” in subparagraphs *i* and *ii* by “of sending”;
 - (2) by replacing “of mailing” and “mailed” in subparagraph *v* by “of sending” and “sent”, respectively.
- c. I-3, s. 1079.14, am. **15.** Section 1079.14 of the said Act is amended by replacing “of mailing” wherever those words appear by “of sending”.
- c. I-3, s. 1129.29, am. **16.** Section 1129.29 of the said Act is amended by replacing “of mailing” by “of sending”.

ACT RESPECTING THE MINISTÈRE DU REVENU

- c. M-31, s. 7, am. **17.** Section 7 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended
- (1) by striking out the second paragraph;
 - (2) by replacing the third paragraph by the following paragraph:

Facsimile.

“The regulation may allow that a facsimile of the signature of the Minister, Deputy Minister or that public servant be affixed on the documents determined therein. Such a facsimile shall have the same force as the signature itself.”

- c. M-31, s. 12.0.2, am. **18.** Section 12.0.2 of the said Act is amended by replacing “of mailing” in the first paragraph by “of sending”.
- c. M-31, s. 20, replaced.
Amount held in trust. **19.** Section 20 of the said Act is replaced by the following section:

“**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.”
- Non-payment. 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.
- Withdrawal of amounts. However, the person may, when filing a return with the Minister under section 468 or 470 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.”
- c. M-31, s. 24.0.1, am. **20.** Section 24.0.1 of the said Act is amended by adding the following subparagraph to the first paragraph:

“(c) where the corporation has instituted proceedings for its liquidation or dissolution, or where it has been dissolved.”
- c. M-31, s. 27.0.1, am. **21.** Section 27.0.1 of the said Act is amended

(1) by replacing “mailed” in the first paragraph by “sent”;

(2) by replacing “mailed” in the second paragraph by “sent”.
- c. M-31, s. 28.2, am. **22.** Section 28.2 of the said Act is amended by replacing “of mailing” in the first paragraph by “of sending”.
- c. M-31, s. 31.1.4, am. **23.** Section 31.1.4 of the said Act is amended

(1) by replacing “designated therein as administering trust funds or as being joint stock companies or agencies of the Government, except the Société immobilière du Québec” in the second paragraph by “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”;

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

Société immobilière du Québec.

“Notwithstanding the second paragraph, the Société immobilière du Québec is a public body.”

c. M-31, s. 32, replaced.

24. Section 32 of the said Act is replaced by the following section :

Exigibility of excess amount.

“**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.

Assessment by the Minister.

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.”

c. M-31, ss. 40.1.1-40.1.3, added.

25. The said Act is amended by inserting the following sections after section 40.1 :

Authorization following information.

“**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 a public servant of the Ministère du Revenu authorized by regulation, issue an authorization in writing permitting any public servant of the Ministère du Revenu to use any investigative 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 public servant so authorized may call upon the assistance of a peace officer.

Respect for privacy.

The judge may not, however, authorize the interception of a private communication, as defined in section 183 of the Criminal Code (Revised Statutes of Canada, 1985, chapter 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.

Conditions.

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, authorization or order permitting the technique, procedure or device to be used or the thing to be done.

Interpretation.

Nothing in the first paragraph shall be construed as permitting interference with the physical integrity of any person.

Reasonable search or seizure.

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

Notice.

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.

Extension.

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 sixth 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.

Time limit for execution.

The execution of an authorization issued under this section may not commence more than 15 days after it is issued or end more than 30 days after the expiry of that 15-day period. However, where the judge is satisfied, on an *ex parte* application made on the basis of an affidavit submitted in support of an application for extension to complete the execution of the authorization, that the interests of justice warrant the granting of the application, the judge may grant an extension of not more than 30 days. The execution of the authorization may not commence, without the written authorization of the judge who granted it, before 7 a.m. or after 8 p.m., or on a non-judicial day.

Telewarrant.

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.

Order to assist.

“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.

Order to communicate.

“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 a public servant of the Ministère du Revenu, 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.

Content. 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 a public servant named in the order.

Grounds. 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.

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

Variation or revocation of order or new time limit. 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 a public servant of the Ministère du Revenu 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.

Keeping of documents. The documents or information so produced shall be kept until they are produced in judicial proceedings.

Copies. 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."

c. M-31, s. 40.2, am. **26.** Section 40.2 of the said Act is amended by replacing "section 40 or 40.1" in the first paragraph by "any of sections 40, 40.1, 40.1.1 and 40.1.3".

c. M-31, s. 61, am. **27.** Section 61 of the said Act is amended by striking out "20,".

c. M-31, s. 61.2, am. **28.** Section 61.2 of the said Act, amended by section 300 of chapter 2 of the statutes of 2003, is again amended by replacing "section 39.2 or 61.1" by "any of sections 39.2, 40.1.3 and 61.1".

- c. M-31, s. 72.5, am. **29.** Section 72.5 of the said Act is amended by striking out the second paragraph.
- c. M-31, s. 72.5.1, added. **30.** The said Act is amended by inserting the following section after section 72.5:
- Code of Penal Procedure. **“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.”
- c. M-31, s. 74, am. **31.** Section 74 of the said Act is amended by striking out the second paragraph.
- c. M-31, s. 83, am. **32.** Section 83 of the said Act is amended by replacing “mailed or otherwise communicated” by “sent”.
- c. M-31, s. 87, am. **33.** Section 87 of the said Act is amended by replacing “of mailing” in the first paragraph by “of sending”.
- c. M-31, s. 88, am. **34.** Section 88 of the said Act is amended by replacing “of mailing” by “of sending”.
- c. M-31, s. 93, am. **35.** Section 93 of the said Act is amended
- (1) by replacing the second paragraph by the following paragraph:
- Service. “In addition, any proceeding to which the Deputy Minister is a party shall be served upon the Deputy Minister at the Montréal or Québec office of the legal department of the Ministère du Revenu, by leaving a copy of the proceeding with a person in charge of that office.”;
- (2) by adding the following paragraph at the end:
- Return of service. “The return of service must mention the name of the person with whom the copy of the proceeding was left.”
- c. M-31, s. 93.1, am. **36.** Section 93.1 of the said Act is amended by replacing the second paragraph by the following paragraph:
- Written report. “No expert may be heard at the hearing unless a written report has been filed at the office of the court and served upon the parties with the notice.”
- c. M-31, s. 93.1.1, am. **37.** Section 93.1.1 of the said Act is amended by replacing “of mailing” in the first paragraph by “of sending”.
- c. M-31, s. 93.1.17, replaced. **38.** Section 93.1.17 of the said Act is replaced by the following section:

Motion to appeal.	“93.1.17. An appeal before the Court of Québec is brought by means of a motion in accordance with the ordinary procedure governing actions and applications in civil matters.
Single appeal.	Two or more assessments may be the subject of a single appeal. However, two or more persons appealing assessments may not join in the same appeal.”
c. M-31, s. 93.1.18, am.	39. Section 93.1.18 of the said Act is amended by replacing the first paragraph by the following paragraph :
Fee paid to clerk.	“93.1.18. A fee in the amount determined by regulation must be paid to the clerk upon the filing of the motion.”
c. M-31, s. 93.1.19, am.	40. Section 93.1.19 of the said Act is amended by replacing “ordinary actions” by “actions and applications”.
c. M-31, ss. 93.1.19.1-93.1.19.4, added.	41. The said Act is amended by inserting the following sections after section 93.1.19 :
Inscription for judgment by default.	“93.1.19.1. No case may be inscribed for judgment by default against the Deputy Minister before the lapse of 30 days after the expiry of the time fixed to appear.
Notice of inscription.	“93.1.19.2. Notice of inscription for judgment or for proof and hearing must be given to the Deputy Minister, when in default for failure to appear or to plead, at least 15 days prior to the date when such inscription is to be proceeded upon.
Defence.	“93.1.19.3. The Deputy Minister shall file a written defence and serve it within 60 days of the date indicated in the notice to the defendant provided for in article 119 of the Code of Civil Procedure (chapter C-25) accompanying the motion for appeal, unless the parties agreed, before the date indicated in the notice, on another time limit.
Examination on discovery.	“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.
Undertakings.	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.”
c. M-31, s. 93.1.23, am.	42. Section 93.1.23 of the said Act is amended by replacing “\$500” in the third paragraph by “\$2,000”.
c. M-31, s. 93.1.25, am.	43. Section 93.1.25 of the said Act is amended by replacing “The deposits of \$90 mentioned in this chapter” in the first paragraph by “The fee payable under section 93.1.18”.

- c. M-31, s. 93.13, am. **44.** Section 93.13 of the said Act is amended
- (1) by replacing “dépose” in the French text by “produit”;
 - (2) by striking out “together with \$35 to cover costs”;
 - (3) by adding the following paragraphs at the end :

Fee. “A fee in the amount determined by regulation must be paid upon the filing or sending of the form.

Single appeal. Two or more assessments may be the subject of a single appeal. However, two or more persons may not join in the same summary appeal.”

ACT TO FACILITATE THE PAYMENT OF SUPPORT

- c. P-2.2, s. 78, am. **45.** Section 78 of the Act to facilitate the payment of support (R.S.Q., chapter P-2.2) is amended by inserting “and the second and third paragraphs of section 93 of that Act” after “(chapter M-31)” in the third paragraph.

ACT RESPECTING THE QUÉBEC PENSION PLAN

- c. R-9, s. 68, am. **46.** Section 68 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended by replacing “of mailing” by “of sending”.
- c. R-9, s. 69, am. **47.** Section 69 of the said Act is amended by replacing “of the mailing” in the third paragraph by “of the sending”.

ACT RESPECTING PROPERTY TAX REFUND

- c. R-20.1, s. 21, am. **48.** Section 21 of the Act respecting property tax refund (R.S.Q., chapter R-20.1) is amended by replacing “of mailing” in paragraph *a* by “of sending”.
- c. R-20.1, s. 22, am. **49.** Section 22 of the said Act is amended by replacing “mailing of” by “sending of”.
- c. R-20.1, s. 23, am. **50.** Section 23 of the said Act is amended by replacing “of mailing” by “of sending”.
- c. R-20.1, s. 27, am. **51.** Section 27 of the said Act is amended by replacing “of mailing” by “of sending”.
- c. R-20.1, s. 28, replaced. **52.** Section 28 of the said Act is replaced by the following section :

Provisions applicable.

“28. The provisions of Chapter III.2 of the Act respecting the Ministère du Revenu (chapter M-31) apply, with the necessary modifications, to a decision rendered by the Minister under section 25.

Fee.

However, the fee payable upon the filing of a motion to appeal a decision referred to in the first paragraph is the fee payable in respect of a summary appeal referred to in section 93.13 of the Act respecting the Ministère du Revenu.”

c. R-20.1, ss. 29-38, repealed.

53. Sections 29 to 38 of the said Act are repealed.

ACT RESPECTING INCOME SUPPORT, EMPLOYMENT ASSISTANCE AND SOCIAL SOLIDARITY

c. S-32.001, s. 95, am.

54. Section 95 of the Act respecting income support, employment assistance and social solidarity (R.S.Q., chapter S-32.001) is amended by replacing “of mailing” in the second and third paragraphs by “of sending”.

c. S-32.001, s. 97, am.

55. Section 97 of the said Act is amended by replacing “of mailing” in paragraph 1 by “of sending”.

ACT RESPECTING THE QUÉBEC SALES TAX

c. T-0.1, s. 483, am.

56. Section 483 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by replacing “of mailing” wherever those words appear by “of sending”.

FUEL TAX ACT

c. T-1, s. 10.2, am.

57. Section 10.2 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended by striking out “and a permit issued under the Act respecting petroleum products and equipment (chapter P-29.1)” in the first paragraph.

c. T-1, s. 26, am.

58. Section 26 of the said Act is amended

(1) by inserting the following paragraph after the first paragraph:

Information sent to the Minister.

“In addition, a person already holding a registration certificate issued under Title I of the Act respecting the Québec sales tax shall, before engaging in the retail sale of fuel in Québec, inform the Minister thereof by registered or certified mail and, at the same time, provide a declaration to the Minister containing the addresses of the establishments the person intends to operate or cause to be operated by a third person.”;

(2) by replacing “The retail dealer” in the second paragraph by “A person to whom this section applies”.

TRANSITIONAL AND FINAL PROVISIONS

Application of section 20.

59. Section 20 applies in respect of a director of a corporation that instituted proceedings for its liquidation or dissolution or that was dissolved on or after 22 April 2004.

Application of section 24.

60. Section 24 is applicable also to refunds and allocations made before 22 April 2004.

Application of section 31.

61. Section 31 applies to proceedings in which the trial in first instance has been held but judgment has yet to be rendered on 22 April 2004 and to judgments already rendered on that date but for which the time for appeal has not yet expired.

Application of sections 35, 36, 38, 40 to 42 and 45.

62. Sections 35 and 36, section 38 where it enacts the first paragraph of section 93.1.17 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), and sections 40 to 42 and 45 apply to motions filed at the office of the Court on or after 22 April 2004.

Application of section 14 of c. M-31.

63. Section 14 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) applies in respect of property of a succession opened before 28 May 1986 that has not yet been transferred on 22 April 2004.

Application of sections 55 and 56 of c. D-13.2.

64. Notwithstanding subsection 2 of section 6 of the Act to amend various fiscal laws and other legislation (1986, chapter 15), sections 55 and 56 of the Succession Duty Act (R.S.Q., chapter D-13.2) do not apply in respect of property of a succession opened before 28 May 1986.

Exception.

In addition, in respect of a succession opened before 28 May 1986, the title relating to property transferred without the permit required by sections 55 and 56 of the Succession Duty Act is valid notwithstanding non-compliance with those provisions.

Coming into force.

65. This Act comes into force on 22 April 2004, except section 38 where it enacts the second paragraph of section 93.1.17 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) and sections 39 and 44, which come into force on the date of coming into force of the first regulation made after that date by the Government for the purposes of sections 93.1.18 and 93.13 of the Act respecting the Ministère du Revenu, which they enact.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 5

AN ACT TO AMEND THE CIVIL CODE AND THE CODE OF CIVIL PROCEDURE AS REGARDS THE DETERMINATION OF CHILD SUPPORT PAYMENTS

Bill 21

Introduced by Mr. Marc Bellemare, Minister of Justice

Introduced 6 November 2003

Passage in principle 13 November 2003

Passage 20 April 2004

Assented to 22 April 2004

Coming into force: 22 April 2004

Legislation amended:

Civil Code of Québec (1991, chapter 64)

Code of Civil Procedure (R.S.Q., chapter C-25)



Chapter 5

AN ACT TO AMEND THE CIVIL CODE AND THE CODE OF CIVIL PROCEDURE AS REGARDS THE DETERMINATION OF CHILD SUPPORT PAYMENTS

[Assented to 22 April 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

1991, c. 64, a. 366, am. **1.** Article 366 of the Civil Code of Québec (1991, chapter 64), amended by section 28 of chapter 21 of the statutes of 1996, by section 20 of chapter 53 of the statutes of 1999 and by section 23 of chapter 6 of the statutes of 2002, is again amended by replacing “among such officials as” in the first paragraph of the English text by “, including” and inserting a comma after “municipal officers”.

1991, c. 64, a. 586, am. **2.** Article 586 of the said Code is amended

(1) by inserting the following paragraph after the first paragraph :

“A parent providing in part for the needs of a child of full age unable to support himself may institute support proceedings on the child’s behalf, unless the child objects.”;

(2) by inserting “or to the parent of the child of full age who instituted the proceedings on the child’s behalf” after “child” at the end of the second paragraph.

1991, c. 64, a. 587.2, am.

3. Article 587.2 of the said Code, enacted by section 1 of chapter 68 of the statutes of 1996, is amended by replacing the second paragraph by the following paragraphs :

“The court may, however, increase or reduce the level of support where warranted by the value of either parent’s assets or the extent of the resources available to the child, or to take account of either parent’s obligation to provide support to children not named in the application, if the court considers the obligation entails hardship for that parent.

The court may also increase or reduce the level of support if it is of the opinion that, in the special circumstances of the case, not doing so would entail undue hardship for either parent. Such hardship may be due, among other reasons, to the costs involved in exercising visiting rights in respect of the child, an obligation to provide support to persons other than children or reasonable debts incurred to meet family needs.”

- c. C-25, a. 331.9, am. **4.** Article 331.9 of the Code of Civil Procedure (R.S.Q., chapter C-25) is amended by adding the following paragraph at the end :
- “The form produced by a party for the determination of child support payments is excepted from the above rules.”
- c. C-25, a. 825.14, am. **5.** Article 825.14 of the said Code is amended by inserting “and in the form they file” after “agreement” in the fourth line of the first paragraph.
- Effect. **6.** Sections 3 and 5 have no effect in respect of applications presented before 22 April 2004.
- Coming into force. **7.** This Act comes into force on 22 April 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 6
AN ACT TO AMEND THE FOREST ACT

Bill 39

Introduced by Mr. Pierre Corbeil, Minister for Forests, Wildlife and Parks

Introduced 11 March 2004

Passage in principle 24 March 2004

Passage 21 April 2004

Assented to 22 April 2004

Coming into force: 22 April 2004, except section 6, which comes into force on the date to be set by the Government

Legislation amended:

Forest Act (R.S.Q., chapter F-4.1)



Chapter 6

AN ACT TO AMEND THE FOREST ACT

[Assented to 22 April 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

c. F-4.1, ss. 26.0.1 and 26.0.2, added.

1. The Forest Act (R.S.Q., chapter F-4.1) is amended by inserting the following sections after section 26 :

Interception of a road vehicle.

“26.0.1. Any employee of the department designated by the Minister to ascertain compliance with the scaling standards provided in or enacted under this Act for timber harvested in forests in the domain of the State may, in the exercise of the functions of office, intercept, on a road in a forest environment, a road vehicle used for the conveyance of timber, and demand that the driver stop the vehicle so that the documents relating to timber transportation that the driver is required to have in his possession be controlled and verified. For that purpose, the employee may

(1) establish stopping points and control points in a forest environment ;

(2) require that the driver submit the said documents and all related information for examination ;

(3) require that the driver or any person accompanying the driver provide reasonable assistance during verification.

Compliance with requirements.

The driver of the vehicle and any person accompanying the driver must immediately comply with the relevant requirements.

Identification.

“26.0.2. On request, the person designated by the Minister shall produce identification and a certificate signed by the Minister attesting the person’s capacity.”

c. F-4.1, s. 37, am.

2. Section 37 of the said Act is amended by inserting “referred to in section 73.4, 92.0.2 or 92.0.11” after “contributions to the forestry fund” in the second paragraph.

c. F-4.1, s. 82, am.

3. Section 82 of the said Act, amended by section 70 of chapter 6 of the statutes of 2001, is again amended by replacing “or the contribution payable under section 73.4” in subparagraph 2 of the first paragraph by “or the contributions to the forestry fund payable under section 73.4, 92.0.2 or 92.0.11”.

- c. F-4.1, s. 92.0.2, am. **4.** Section 92.0.2 of the said Act, amended by section 77 of chapter 6 of the statutes of 2001, is again amended by adding the following paragraphs at the end :
- Contribution. “A holder of a wood processing plant operating permit who acquires timber from an agreement holder authorized to send it to the permit holder in accordance with the first paragraph must pay a contribution to the Minister for the financing of activities related to forest management.
- Computation of contribution. The contribution shall be established by the Minister on the basis of a rate per cubic metre of timber, set by regulation of the Government, applicable to the volume of timber acquired by the permit holder from the agreement holder.
- Collection. The Minister shall collect the contributions of the permit holders and pay them into the forestry fund.”
- c. F-4.1, s. 92.0.11, am. **5.** Section 92.0.11 of the said Act is amended by adding the following paragraphs at the end :
- Contribution. “The accredited permit holder must also, in the case provided for in subparagraph 3 of the first paragraph of section 92.0.3, pay a contribution to the Minister for the financing of activities related to forest management.
- Computation of contribution. The contribution shall be established by the Minister on the basis of a rate per cubic metre of timber, set by regulation of the Government, applicable to the volume of round timber indicated in the accreditation.
- Collection. The Minister shall collect the contributions of the accredited permit holders referred to in the second paragraph and pay them into the forestry fund.”
- c. F-4.1, s. 124.37, am. **6.** Section 124.37 of the said Act is amended by striking out “of 80 hectares or more and the establishment or development of forest service enterprises”.
- c. F-4.1, s. 126, am. **7.** Section 126 of the said Act, amended by section 34 of chapter 16 of the statutes of 2003, is again amended by inserting the following paragraph after the first paragraph :
- Special assessment. “The by-laws may also provide for the payment of a special assessment by any organization member who acquires timber from an agreement holder who has been authorized to send it to the organization member in accordance with the first paragraph of section 92.0.2, or who has been accredited by the Minister under subparagraph 3 of the first paragraph of section 92.0.3 for the purpose of obtaining, for a forest management unit, a forest management permit for the supply of the member’s wood processing plant.”
- c. F-4.1, s. 147, am. **8.** Section 147 of the said Act, amended by section 38 of chapter 16 of the statutes of 2003, is again amended by inserting the following paragraph after the first paragraph :

Special assessment.

“The by-laws may also provide for the payment of a special assessment by any organization member who acquires timber from an agreement holder who has been authorized to send it to the organization member in accordance with the first paragraph of section 92.0.2, or who has been accredited by the Minister under subparagraph 3 of the first paragraph of section 92.0.3 for the purpose of obtaining, for a forest management unit, a forest management permit for the supply of the member’s wood processing plant.”

c. F-4.1, s. 170.2, am.

9. Section 170.2 of the said Act is amended by inserting “and the fourth paragraph of sections 92.0.2 and 92.0.11,” after “section 73.5” in the second paragraph.

c. F-4.1, s. 170.4, am.

10. Section 170.4 of the said Act, amended by section 44 of chapter 16 of the statutes of 2003, is again amended by adding “and the fourth paragraph of sections 92.0.2 and 92.0.11” at the end of paragraph 1.

c. F-4.1, s. 172, am.

11. Section 172 of the said Act, amended by section 119 of chapter 6 of the statutes of 2001 and by section 45 of chapter 16 of the statutes of 2003, is again amended

(1) by inserting the following subparagraph after subparagraph 18.2 of the first paragraph :

“(18.2.1) set the rate referred to in the third paragraph of sections 92.0.2 and 92.0.11 and determine the date and other terms of payment of the contribution referred to in those sections ;”;

(2) by adding the following subparagraph after subparagraph 19 of the first paragraph :

“(20) determine, from among the documents to be submitted to the Minister under this Act, those that must be submitted using the medium or technology the Government specifies in the regulation and specify, from among the categories of persons or organizations that must submit the documents, those that must submit them using that medium or technology.”

c. F-4.1, s. 186.8, am.

12. Section 186.8 of the said Act is amended by replacing “in section 70.1 or 169.1” in paragraph 1 by “in section 26.0.1, 70.1 or 169.1”.

c. F-4.1, s. 256.1, am.

13. Section 256.1 of the said Act is amended by adding the following paragraph at the end :

Delegation of powers.

“The Minister may also, for the purposes of the second paragraph of section 25.2, generally or specially delegate, in writing, the exercise of the powers conferred on the Minister under this section to a member of the personnel of the department or to the incumbent of a position. In such a case, the delegatee must hold the necessary consultations with the other departments concerned. If no agreement is reached, the delegatee shall so inform the Minister.”

Coming into force.

14. This Act comes into force on 22 April 2004, except section 6, which comes into force on the date to be set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 7
APPROPRIATION ACT NO. 2, 2004-2005

Bill 51

Introduced by Madam Monique Jérôme-Forget, Minister responsible for Government
Administration and Chair of the Conseil du trésor

Introduced 19 May 2004

Passage in principle 19 May 2004

Passage 19 May 2004

Assented to 21 May 2004

Coming into force: 21 May 2004

Legislation amended: None



Chapter 7

APPROPRIATION ACT NO. 2, 2004-2005

[Assented to 21 May 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

\$27,698,825,325 for
2004-2005.

1. The Government may draw out of the consolidated revenue fund a sum not exceeding \$27,698,825,325.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2004-2005 fiscal year, for which provision has not otherwise been made, including an amount of \$428,500,000.00 for the payment of expenditures chargeable to the 2005-2006 fiscal year, being the amount of the estimates for each of the programs listed in Schedules 1 and 2, less the amounts of estimates voted pursuant to the Appropriation Act No. 1, 2004-2005 (\$10,595,983,175.00).

Balance.

2. The balance of any appropriation allocated for the 2004-2005 fiscal year that is not entirely used may, subject to the conditions stipulated in the Expenditure Budget, be carried over in 2005-2006, up to the equivalent of \$130,518,200.00. Moreover, the Conseil du trésor may authorize the carry-over of an additional \$117,230,800.00 subject to the conditions and procedures stipulated in the Expenditure Budget.

Increase.

3. In the case of programs in respect of which a net voted appropriation appears in the Expenditure Budget, the amount of the appropriation pertaining to the programs concerned may be increased, subject to the stipulated conditions, when the revenues associated with this net voted appropriation exceed revenue forecasts.

Transfer.

4. In the case of programs in respect of which a provision has been made to this effect, the Conseil du trésor may authorize the transfer of a portion of an appropriation between programs or portfolios, for the reasons and, if need be, under the conditions described in the Expenditure Budget.

Transfer.

5. Except for the programs covered by section 4, the Conseil du trésor may authorize the transfer of a portion of an appropriation between programs in a given portfolio, provided that such a transfer does not increase or reduce by more than 10% the amount of the appropriation authorized by statute.

Coming into force.

6. This Act comes into force on 21 May 2004.

SCHEDULE 1

AFFAIRES MUNICIPALES, SPORT ET LOISIR

PROGRAM 1

Greater Montréal Promotion and Development	30,992,600.00
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PROGRAM 2

Upgrading Infrastructure and Urban Renewal	283,228,400.00
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PROGRAM 3

Compensation in lieu of Taxes and Financial Assistance to Municipalities	198,024,500.00
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PROGRAM 4

General Administration	42,165,450.00
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PROGRAM 5

Development of Sport and Recreation	33,348,300.00
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PROGRAM 6

Commission municipale du Québec	2,344,875.00
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PROGRAM 7

Housing	242,941,650.00
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PROGRAM 8

Régie du logement	10,974,075.00
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	844,019,850.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1

Bio-food Company Development, Training and Food Quality	255,167,850.00
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PROGRAM 2

Government Agencies	123,767,500.00
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	378,935,350.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

PROGRAM 1

Secretariat of the Conseil du trésor	96,152,175.00
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PROGRAM 2

e-Government	25,755,300.00
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PROGRAM 3

Commission de la fonction publique	2,480,325.00
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PROGRAM 4

Retirement and Insurance Plans	3,291,525.00
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PROGRAM 5

Contingency Fund	373,919,775.00
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	501,599,100.00

CONSEIL EXÉCUTIF

PROGRAM 1

Lieutenant-Governor's Office	643,125.00
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PROGRAM 2

Support Services for the Prime Minister and the Conseil exécutif	51,348,300.00
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PROGRAM 3

Canadian Intergovernmental Affairs	9,620,025.00
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PROGRAM 4

Native Affairs	117,750,150.00
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PROGRAM 5

Youth	15,666,900.00
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PROGRAM 6

Reform of Democratic Institutions	956,850.00
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	195,985,350.00

CULTURE ET COMMUNICATIONS

PROGRAM 1

Internal Management, National Institutions and Commission des biens culturels	58,731,375.00
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PROGRAM 2

Support for Culture, Communications and Government Corporations	313,455,425.00
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PROGRAM 3

Charter of the French Language	16,555,575.00
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	388,742,375.00

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL ET RECHERCHE

PROGRAM 1

Department Administration	39,951,150.00
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PROGRAM 2

Regional and Economic Development	354,181,575.00
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PROGRAM 3

Research, Science and Technology	180,182,400.00
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PROGRAM 4

Promotion and Development of Tourism	88,804,950.00
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	663,120,075.00

ÉDUCATION

PROGRAM 1

Administration and Consulting	108,230,250.00
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PROGRAM 2

Tourism and Hotel Industry Training	12,801,900.00
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PROGRAM 3

Financial Assistance for Education	292,153,575.00
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PROGRAM 4

Pre-school, Primary and Secondary Education	5,295,669,750.00
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PROGRAM 5

Higher Education	2,734,889,475.00
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	8,443,744,950.00

EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE

PROGRAM 1

Employment Assistance Measures	677,500,800.00
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PROGRAM 2

Financial Assistance Measures	1,766,816,900.00
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PROGRAM 3

Management Support	149,610,000.00
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PROGRAM 4

Assistance Measures for Families and Children	1,087,567,100.00
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	3,681,494,800.00

ENVIRONNEMENT

PROGRAM 1

Environmental Protection	125,007,450.00
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PROGRAM 2

Bureau d'audiences publiques sur l'environnement	3,919,950.00
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	128,927,400.00

FINANCES

PROGRAM 1

Department Administration	47,580,150.00
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PROGRAM 2

Budget and Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities	111,315,750.00
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	158,895,900.00

JUSTICE

PROGRAM 1

Judicial Activity	18,953,400.00
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PROGRAM 2

Administration of Justice	238,392,225.00
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PROGRAM 3

Administrative Justice	8,290,950.00
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PROGRAM 4

Assistance to Persons Brought before the Courts	88,913,550.00
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	354,550,125.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1

The Public Protector	6,271,575.00
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PROGRAM 2

The Auditor General	14,334,825.00
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PROGRAM 4

The Lobbyists Commissioner	1,858,125.00
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	22,464,525.00

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

PROGRAM 1

Citizen Relations and Management of Identity	14,159,400.00
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PROGRAM 2

Immigration, Integration and Regionalization	67,750,575.00
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PROGRAM 3

Advisory and Protection Organizations Reporting to the Minister	19,171,875.00
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PROGRAM 4

Public Curator	30,645,225.00
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PROGRAM 5

Status of Women	5,222,175.00
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	136,949,250.00

RELATIONS INTERNATIONALES

PROGRAM 1

International Affairs	73,935,675.00
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	73,935,675.00

RESSOURCES NATURELLES, FAUNE ET PARCS

PROGRAM 1

Management of Natural Resources and Wildlife	267,762,925.00
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PROGRAM 2

Promotion and Development of Québec's Capital	34,827,300.00
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	302,590,225.00

REVENUE

PROGRAM 1

Tax Administration	314,250,450.00
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	314,250,450.00

SANTÉ ET SERVICES SOCIAUX

PROGRAM 1

National Operations	209,279,550.00
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PROGRAM 2

Regional Operations	8,656,041,675.00
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PROGRAM 3

Office des personnes handicapées du Québec	35,578,800.00
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	8,900,900,025.00

SÉCURITÉ PUBLIQUE

PROGRAM 1

Security, Prevention and Internal Management	307,927,575.00
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PROGRAM 2

Sûreté du Québec	222,975,150.00
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PROGRAM 3

Organizations Reporting to the Minister	21,487,650.00
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	552,390,375.00

TRANSPORTS

PROGRAM 1

Transportation Infrastructures	847,135,950.00
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PROGRAM 2

Transportation Systems	262,294,575.00
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PROGRAM 3

Administration and Corporate Services	70,367,325.00
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	1,179,797,850.00

TRAVAIL

PROGRAM 1

Labour

47,031,675.00

47,031,675.00

27,270,325,325.00

SCHEDULE 2

EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE

PROGRAM 2

Financial Assistance Measures	279,000,000.00
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PROGRAM 4

Assistance Measures for Families and Children	140,000,000.00
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	419,000,000.00

TRAVAIL

PROGRAM 1

Labour

9,500,000.00

9,500,000.00

428,500,000.00

2004, chapter 8
**AN ACT TO AMEND THE TAXATION ACT AND OTHER
LEGISLATIVE PROVISIONS**

Bill 36

Introduced by Mr. Lawrence S. Bergman, Minister of Revenue

Introduced 17 December 2003

Passage in principle 10 March 2004

Passage 3 June 2004

Assented to 7 June 2004

Coming into force: 7 June 2004

Legislation amended:

Act respecting international financial centres (R.S.Q., chapter C-8.3)

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

Act respecting the application of the Taxation Act (R.S.Q., chapter I-4)

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

Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)

Act to again amend the Taxation Act and other fiscal legislation (1988, chapter 18)

Act to amend the Taxation Act and other legislative provisions (2001, chapter 7)

Act giving effect to the Budget Speech delivered on 1 November 2001, to the supplementary statement of 19 March 2002 and to certain other budget statements (2003, chapter 9)



Chapter 8

AN ACT TO AMEND THE TAXATION ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 7 June 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

c. C-8.3, s. 57, am.

1. (1) Section 57 of the Act respecting international financial centres (R.S.Q., chapter C-8.3) is amended by replacing “A corporation that” and “of the Taxation Act (chapter I-3)” by “A corporation, other than an authorized foreign bank, within the meaning assigned by section 1 of the Taxation Act (chapter I-3), that” and “of that Act”, respectively.

(2) Subsection 1 applies to taxation years that begin after 20 December 1999.

c. C-8.3, s. 57.1,
added.

2. (1) The said Act is amended by inserting the following section after section 57:

Authorized foreign
bank.

“57.1. An authorized foreign bank, within the meaning assigned by section 1 of the Taxation Act (chapter I-3), that, in a taxation year, operates an international financial centre, may deduct in computing its paid-up capital for the year, for the purposes of Part IV of that Act, the proportion of any amount attributable to the operations of that international financial centre that the authorized foreign bank included in that computation that the total of its business carried on in Canada or in Québec and elsewhere in the year is of its business carried on in Québec in the year.

Proportion of business.

For the purposes of the first paragraph, the computation of the business carried on in Canada, in Québec and in Québec and elsewhere by a corporation is computed in the manner prescribed in the regulations made under subsection 2 of section 771 of the Taxation Act, with the necessary modifications.”

(2) Subsection 1 applies to taxation years that begin after 20 December 1999. However, where it applies to taxation years that end before 1 January 2001, section 57.1 of the said Act shall be read as follows:

“57.1. An authorized foreign bank, within the meaning assigned by section 1 of the Taxation Act (chapter I-3), that, in a taxation year, operates an international financial centre, may deduct in computing its paid-up capital for the year, for the purposes of Part IV of that Act, the aggregate of all amounts

attributable to the operations of that international financial centre that the authorized foreign bank included in that computation.”

c. C-8.3, s. 60.0.1, added.

3. (1) The said Act is amended by inserting the following section after section 60:

Authorized foreign bank.

“60.0.1. An authorized foreign bank, within the meaning assigned by section 1 of the Taxation Act (chapter I-3), may not, in computing its paid-up capital for a taxation year for the purposes of Part IV of that Act, deduct the part of the amount provided for in section 1141.2.1.1.1 of that Act, except an amount referred to in section 57.1, that is attributable to the operations of an international financial centre it operated in the year.”

(2) Subsection 1 applies to taxation years that begin after 20 December 1999.

TAXATION ACT

c. I-3, s. 1, am.

4. (1) Section 1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 517 of chapter 45 of the statutes of 2002, by section 2 of chapter 2 of the statutes of 2003, by section 6 of chapter 8 of the statutes of 2003 and by section 10 of chapter 9 of the statutes of 2003, is again amended

(1) by replacing the definition of “bank” by the following definition:

“bank”;

““bank” means a bank within the meaning of section 2 of the Bank Act or an authorized foreign bank;”;

(2) by inserting the following definition in alphabetical order:

“authorized foreign bank”;

““authorized foreign bank” has the meaning assigned by section 2 of the Bank Act (Statutes of Canada, 1991, chapter 46);”;

(3) by replacing the portion of the definition of “taxable Canadian property” before paragraph *a* by the following:

“taxable Canadian property”;

““taxable Canadian property” has the meaning assigned by Part II and, for the purposes of section 688.0.0.1, Chapter I of Title I.1 of Book VI and sections 1000 to 1003, and for the purpose of applying section 521 and subparagraph *c* of the second paragraph of section 614 in respect of a disposition made by a person not resident in Canada, includes”;

(4) by replacing the portion of the definition of “taxable Québec property” before paragraph *a* by the following:

“taxable Québec property”;

““taxable Québec property” has the meaning assigned by Part II and, for the purposes of sections 26 and 27, and for the purpose of applying section 521 and subparagraph *c* of the second paragraph of section 614 in respect of a disposition made by a person not resident in Canada, includes”;

(5) by striking out “et” at the end of the French text of paragraph *d* of the definition of “bien québécois imposable”;

(6) by inserting the following definition in alphabetical order:

“Canadian banking business”;

““Canadian banking business” means the business carried on by an authorized foreign bank through an establishment in Canada, other than business conducted through a representative office registered or required to be registered under section 509 of the Bank Act;”;

(7) by inserting the following definitions in alphabetical order:

“foreign resource expense”;

““foreign resource expense” has the meaning assigned by sections 418.1.1 and 418.1.2;

“foreign resource pool expenses”;

““foreign resource pool expenses” of a taxpayer means the taxpayer’s foreign resource expenses in relation to all countries and the taxpayer’s foreign exploration and development expenses;”;

(8) by inserting the following definition in alphabetical order:

“foreign currency”.

““foreign currency” means currency of a foreign country;”.

(2) Paragraphs 1, 2, 6 and 8 of subsection 1 have effect from 28 June 1999.

(3) Paragraphs 3 to 5 of subsection 1 have effect from 2 October 1996.

(4) Paragraph 7 of subsection 1 has effect from 1 January 2001.

c. I-3, s. 6.2, am.

5. (1) Section 6.2 of the said Act is amended by replacing “sections 779, 785.1 and 785.2” in paragraph *c* by “section 779, Chapter I of Title I.1 of Book VI”.

(2) Subsection 1 has effect from 1 January 1996.

c. I-3, s. 7, am.

6. (1) Section 7 of the said Act is amended by replacing the portion of subparagraph *b* of the second paragraph before subparagraph *i* by the following:

“(b) in any of the following cases, after the end of the calendar year in which the period began unless, in the case of a business, the business is not carried on in Canada, is a prescribed business or is carried on by a prescribed person or partnership:”.

(2) Subsection 1 applies to fiscal periods that begin after 31 December 1994. However, where it applies to fiscal periods that begin before 16 December 1997, the portion of subparagraph *b* of the second paragraph of section 7 of the said Act before subparagraph *i* shall be read as follows:

“(b) in the case of one of the following persons or of the following partnership, after the end of the calendar year in which the period began unless, in the case of a business, the business is not carried on in Canada, is a prescribed business or is carried on by a prescribed person or partnership:”.

c. I-3, s. 7.9, am.

7. Section 7.9 of the said Act, amended by section 11 of chapter 9 of the statutes of 2003, is again amended by replacing “In this Part and the regulations” in the portion before paragraph *a* by “For the purposes of this Part and the regulations”.

c. I-3, s. 7.10, am.

8. Section 7.10 of the said Act is amended by replacing “In this Part and the regulations” in the portion before paragraph *a* by “For the purposes of this Part and the regulations”.

c. I-3, s. 7.11,
replaced.

9. (1) Section 7.11 of the said Act is replaced by the following section:

Beneficial interest and
ownership.

“7.11. For the purposes of this Part and the regulations, the following rules apply:

(a) a person who has a right, whether immediate or future and whether absolute or contingent, to receive all or any part of the income or capital in respect of property referred to in section 7.9 or 7.10 is deemed to be beneficially interested in the trust referred to in that section; and

(b) a person who at any particular time and in relation to a property, has a right of ownership, a right in an emphyteutic lease or a beneficial interest in a trust is deemed, even if the property is subject to a servitude, to have beneficial ownership of the property at that time.”

(2) Subsection 1 has effect from 24 December 1998.

c. I-3, s. 7.18.1, added.

10. (1) The said Act is amended by inserting the following section after section 7.18:

Investment in a limited
partnership.

“7.18.1. For the purposes of subparagraph ii of paragraph *b* of section 649, subparagraphs i to iv of paragraph *c.2* of section 998, paragraph *b* of sections 1117 and 1120 and any regulations made under paragraphs *c.3* and *c.4* of section 998 and under section 1108, where a trust or corporation holds an interest as a member of a partnership and, by operation of any law governing the arrangement in respect of the partnership, the liability of the member as a member of the partnership is limited, the member shall not, solely because of its acquisition and holding of that interest, be considered to carry on any business or other activity of the partnership.”

(2) Subsection 1 applies from 1 January 1993. However, where section 7.18.1 of the said Act applies to taxation years that end after 16 December 1999 and before 1 January 2003, it shall be read as follows:

“7.18.1. For the purposes of subparagraph ii of paragraph *b* of section 649, subparagraphs i to iv of paragraph *c.2* of section 998, paragraph *b* of sections 1117 and 1120 and any regulations made under paragraphs *c.3* and *c.4* of section 998 and under section 1108, where a trust or corporation is a member of a partnership and, by operation of any law governing the arrangement in respect of the partnership, the liability of the member as a member of the partnership is limited, the member is deemed to undertake an investing of its funds because of its acquisition and holding of an interest as a member of the partnership and not to carry on any business or other activity of the partnership.”

c. I-3, s. 11.1,
replaced.

Corporation not
resident in Canada.

11. (1) Section 11.1 of the said Act is replaced by the following section:

“11.1. Notwithstanding section 11, for the purposes of this Part, other than paragraph *a* of section 772.6.1, a corporation is deemed not to be resident in Canada at any time if it is deemed not to be resident in Canada at that time under subsection 5 of section 250 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

(2) Subsection 1 has effect from 28 June 1999.

c. I-3, s. 16.1.2,
replaced

Establishment of a
person not resident in
Canada.

12. (1) Section 16.1.2 of the said Act is replaced by the following section:

“16.1.2. For the purposes of subparagraph *a* of the first paragraph of section 21.32, section 125.1, the second paragraph of section 171, sections 217.15 and 740 and paragraph *b.1* of section 1029.8.17, where a person is not resident in Canada but is resident in a country with which a tax agreement was entered into and in which the expression “permanent establishment” is defined, the establishment of the person means, notwithstanding sections 12 to 16.1, the permanent establishment of the person, within the meaning assigned by the tax agreement.”

(2) Subsection 1, where it amends section 16.1.2 of the said Act to add

(1) a reference to the second paragraph of section 171 of the said Act, applies from the taxation year 1995;

(2) a reference to section 217.15 of the said Act, has effect from 1 January 1995;

(3) a reference to paragraph *b.1* of section 1029.8.17 of the said Act, applies to taxation years that begin after 31 December 1995.

c. I-3, s. 23, am.

13. (1) Section 23 of the said Act is amended by replacing the second and third paragraphs by the following paragraphs:

Taxable income of a
resident.

“The taxable income, for the taxation year, of an individual referred to in the first paragraph who was resident in Québec on that day is the amount by which the amount determined under the third paragraph exceeds the aggregate of

(a) the deductions permitted by sections 727, 728.1, 729 and 733.0.0.1 and, to the extent that they relate to amounts included in computing an amount referred to in the third paragraph, the deductions permitted by sections 725, 725.1.2 and 725.2 to 725.4; and

(b) any other deduction permitted by Book IV, to the extent that

i. the deduction can reasonably be considered to be attributable to the part of the year throughout which the individual was resident in Canada, or

ii. if all or substantially all of the individual's income for the part of the year throughout which the individual was not resident in Canada is included in the amount referred to in the third paragraph, the deduction can reasonably be considered to be attributable to that part of the year.

Computation of amount.

"The amount to which the second paragraph refers is the amount that would be the individual's income for the year if, for the part of the year throughout which the individual was not resident in Canada, only the following elements were taken into account:

(a) the elements described in section 1090; and

(b) the income that would be included in computing the individual's income earned in Canada for the year under subparagraph *g* of the first paragraph of section 1090 if the part of the year throughout which the individual was not resident in Canada were a whole taxation year."

(2) Subsection 1 applies from the taxation year 1998.

c. I-3, s. 58.2, am.

14. (1) Section 58.2 of the said Act is amended

(1) by replacing the portion before paragraph *b* by the following:

Rebate in respect of the goods and services tax.

"58.2. Where an amount in respect of a particular outlay or particular expense is deducted under Chapter III in computing the income of a taxpayer for a taxation year from an office or employment, or an amount is included in the capital cost to the taxpayer of a particular property described in section 64 or 78.4, and a particular amount is paid to the taxpayer in a particular taxation year as a rebate under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of any goods and services tax included in the amount of the particular outlay or particular expense or the capital cost of the particular property, as the case may be, the particular amount,

(a) to the extent that it relates to the particular outlay or particular expense, shall be included in computing the taxpayer's income from an office or employment for the particular year; and";

(2) by replacing "aux fins" in the French text of paragraph *b* by "pour l'application".

(2) Subsection 1 applies from the taxation year 2002.

c. I-3, s. 58.3, am.

15. (1) Section 58.3 of the said Act is amended

(1) by replacing the portion before paragraph *b* by the following:

Rebate in respect of
the Québec sales tax.

“58.3. Where an amount in respect of a particular outlay or particular expense is deducted under Chapter III in computing the income of a taxpayer for a taxation year from an office or employment, or an amount is included in the capital cost to the taxpayer of a particular property described in section 64 or 78.4, and a particular amount is paid to the taxpayer in a particular taxation year as a rebate under the Act respecting the Québec sales tax (chapter T-0.1) in respect of any Québec sales tax included in the amount of the particular outlay or particular expense or the capital cost of the particular property, as the case may be, the particular amount,

(a) to the extent that it relates to the particular outlay or particular expense, shall be included in computing the taxpayer’s income from an office or employment for the particular year; and”;

(2) by replacing “aux fins” in the French text of paragraph *b* by “pour l’application”.

(2) Subsection 1 applies from the taxation year 2002.

c. I-3, Div. V.2,
ss. 75.2-75.5, added.

16. (1) The said Act is amended by inserting the following after section 75.1:

“DIVISION V.2

“APPRENTICE MECHANICS

Definitions:

“75.2. In this division,

“eligible apprentice
mechanic”;

“eligible apprentice mechanic”, at any time in a taxation year, means an individual who, at that time,

(a) is registered in a program established in accordance with the laws of a province that leads to designation under those laws as a mechanic licensed to repair self-propelled motorized vehicles; and

(b) is employed as an apprentice mechanic;

“eligible tool”.

“eligible tool” of an individual means a tool, including ancillary equipment, that

(a) is acquired by the individual for use in connection with the individual’s employment as an eligible apprentice mechanic;

(b) has not been used for any purpose before it is acquired by the individual; and

(c) is certified in a prescribed form signed by the individual's employer to be required to be provided by the individual as a condition of, and for use in, the individual's employment as an eligible apprentice mechanic.

Eligible apprentice mechanic.

For the purposes of paragraph *a* of the definition of "eligible apprentice mechanic" in the first paragraph, an individual is considered to be registered in a program established in accordance with the laws of a province that leads to designation under those laws as a mechanic licensed to repair self-propelled motorized vehicles if the individual holds an apprenticeship card issued by a parity committee of the automobile industry formed pursuant to the laws of a province, to obtain from that committee designation as a mechanic licensed to repair self-propelled motorized vehicles.

Deduction.

"75.3. An individual who is an eligible apprentice mechanic at any time in the year after 31 December 2001 may deduct an amount not exceeding the lesser of

(a) the individual's income for the year computed without reference to this section; and

(b) the amount determined by the formula

$$(A - B) + C.$$

Interpretation.

In the formula provided for in subparagraph *b* of the first paragraph,

(a) A is the aggregate of all amounts each of which is the cost to the individual of an eligible tool acquired in the year by the individual or, if the individual first becomes employed as an eligible apprentice mechanic in the year, the cost to the individual of an eligible tool acquired by the individual in the last three months of the preceding taxation year;

(b) B is the lesser of

i. the aggregate determined for the year under subparagraph *a* in respect of the individual, and

ii. the greater of \$1,000 and 5% of the aggregate of all amounts, each of which is the individual's income from employment for the year as an eligible apprentice mechanic, computed without reference to this section; and

(c) C is the amount by which the amount determined under subparagraph *b* of the first paragraph for the preceding taxation year in respect of the individual exceeds the amount deducted under this section for that preceding taxation year by the individual.

Certification by employer.

No amount may be deducted for the year by an individual under the first paragraph, unless the individual files with the Minister, together with the individual's fiscal return for the year under this Part, the prescribed form referred to in paragraph *c* of the definition of "eligible tool" in the first paragraph of section 75.2.

Carry-over of excess.

"75.4. An individual who, at any time in the year, is not an eligible apprentice mechanic and has an excess amount determined under subparagraph *c* of the second paragraph of section 75.3 is, for that year, entitled to deduct an amount under section 75.3 as if that excess amount were wholly applicable to an employment of the individual.

Cost of tools.

"75.5. Except for the purposes of subparagraph *a* of the second paragraph of section 75.3, the cost to an individual of an eligible tool the cost of which was included in computing the aggregate determined under that subparagraph in respect of the individual for a taxation year is the amount determined by the formula

$$A - (A \times B/C).$$

Interpretation.

In the formula provided for in the first paragraph,

(a) A is the cost to the individual of the eligible tool, computed without reference to this section;

(b) B is the amount that would be determined under subparagraph *b* of the first paragraph of section 75.3 in respect of the individual for the year if the excess amount determined under subparagraph *c* of the second paragraph of that section were nil; and

(c) C is the aggregate determined under subparagraph *a* of the second paragraph of section 75.3 in respect of the individual for the year."

(2) Subsection 1 applies in respect of eligible tools acquired after 31 December 2001.

c. I-3, ss. 83.0.4-83.0.6, added.

17. (1) The said Act is amended by inserting the following sections after section 83.0.3:

Withdrawal of property from inventory.

"83.0.4. Where at a particular time a taxpayer not resident in Canada ceases to use, in relation to a business or part of a business carried on by the taxpayer in Canada immediately before that time, a property that was immediately before that time described in the inventory of the business or the part of the business, other than a property that was disposed of by the taxpayer at that time, the following rules apply:

(a) the taxpayer is deemed to have disposed of the property immediately before that time for proceeds of disposition equal to its fair market value at that time; and

(b) the taxpayer is deemed to have received those proceeds immediately before that time in the course of carrying on the business or the part of the business.

Property added to inventory.

“83.0.5. Where at a particular time a property becomes described in the inventory of a business or part of a business that a taxpayer not resident in Canada carries on in Canada after that time, other than a property that was, otherwise than because of this section, acquired by the taxpayer at that time, the taxpayer is deemed to have acquired the property at that time at a cost equal to its fair market value at that time.

Work in progress.

“83.0.6. For the purposes of sections 83.0.4 and 83.0.5, property that is described in the inventory of a business includes property that would be so described if section 215 did not apply.”

(2) Subsection 1 has effect from 24 December 1998.

c. I-3, s. 93.3.1, am.

18. (1) Section 93.3.1 of the said Act is amended

(1) by replacing “corporation, trust” in subparagraph *a* of the first paragraph by “person”;

(2) by replacing “section 785.1, 785.2 or” in subparagraph 3 of subparagraph iii of subparagraph *b* of the second paragraph by “Chapter I of Title I.1 of Book VI or section”.

(2) Paragraph 1 of subsection 1 has effect from 1 December 1999. However, it does not apply in respect of the disposition of a property before 1 July 2000 by an individual, other than a trust, if the individual so elects by notifying the Minister of Revenue in writing on or before the individual’s filing-due date for the individual’s taxation year that includes 14 June 2001, and the disposition was made

(1) to a person who was obliged on 30 November 1999 to acquire the property pursuant to an agreement in writing made on or before that day; or

(2) in a transaction, or as part of a series of transactions, the arrangements for which, evidenced in writing, were substantially advanced before 1 December 1999, other than a transaction or series of transactions a main purpose of which can reasonably be considered to have been to enable an unrelated person to obtain the benefit, for the purposes of Part I of this Act, of any deduction in computing income, taxable income, taxable income earned in Canada or tax payable under that Part I, or any balance of undeducted outlays, expenses or other amounts.

(3) Paragraph 2 of subsection 1 has effect from 1 January 1996.

c. I-3, s. 93.14, added.

19. The said Act is amended by inserting the following section after section 93.13:

Presumption.

“93.14. Notwithstanding paragraph *a* of section 130R101 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r.1), the classes of property prescribed for the purposes of any regulations made under paragraph *a* of section 130 or section 130.1 are deemed to include, for taxation years that end after 31 December 1987 and before 6 December 1996, property of a taxpayer that, if the Act were read without reference to Divisions I to IV.1 of Chapter X of Title VI, would be included in one of the classes.”

c. I-3, s. 106.4, am.

20. (1) Section 106.4 of the said Act is amended by replacing “section 785.1, 785.2 or” in subparagraph iii of subparagraph *a* of the second paragraph by “Chapter I of Title I.1 of Book VI or section”.

(2) Subsection 1 has effect from 1 January 1996.

c. I-3, ss. 106.5 and 106.6, added.

21. (1) The said Act is amended by inserting the following sections after section 106.4:

Deemed disposition.

“106.5. Where at a particular time a taxpayer not resident in Canada ceases to use, in connection with a business or part of a business carried on by the taxpayer in Canada immediately before the particular time, a property that was immediately before the particular time intangible capital property of the taxpayer, other than a property that was disposed of by the taxpayer at the particular time, the taxpayer is deemed to have disposed of the property immediately before the particular time for proceeds of disposition equal to the amount determined by the formula

$$A - B.$$

Interpretation.

In the formula provided for in the first paragraph,

(a) *A* is the fair market value of the property immediately before the particular time; and

(b) *B* is

i. where at a previous time before the particular time the taxpayer ceased to use the property in connection with a business or part of a business carried on by the taxpayer outside Canada and began to use it in connection with a business or part of a business carried on by the taxpayer in Canada, the amount by which the fair market value of the property at the previous time exceeded its cost to the taxpayer at the previous time, and

ii. in any other case, an amount equal to zero.

Deemed disposition.

“106.6. Where at a particular time a taxpayer not resident in Canada ceases to use, in connection with a business or part of a business carried on by the taxpayer outside Canada immediately before the particular time, and begins to use, in connection with a business or part of a business carried on by the taxpayer in Canada, a property that is an intangible capital property of the

taxpayer, the taxpayer is deemed to have disposed of the property immediately before the particular time and to have reacquired the property at the particular time for consideration equal to the lesser of the cost to the taxpayer of the property immediately before the particular time and its fair market value immediately before the particular time.”

(2) Subsection 1 has effect from 28 June 1999 in respect of authorized foreign banks, and from 9 August 2000 in any other case.

c. I-3, s. 127.1, am.

22. (1) Section 127.1 of the said Act is amended by replacing the definition of “exempt loan or transfer” by the following definition:

“exempt loan or transfer”.

““exempt loan or transfer” means

(a) a loan made by a corporation resident in Canada where the interest rate charged on the loan is not less than the interest rate that a lender and a borrower would have been willing to agree to if they were dealing with each other at arm’s length at the time the loan was made;

(b) a transfer of property by a corporation resident in Canada, other than a transfer of property made for the purpose of acquiring shares of the capital stock of a foreign affiliate of a corporation or a foreign affiliate of a person resident in Canada with whom the corporation was not dealing at arm’s length, or payment of an amount by a corporation resident in Canada pursuant to an agreement made on terms and conditions that persons who were dealing with each other at arm’s length at the time the agreement was entered into would have been willing to agree to;

(c) a dividend paid by a corporation resident in Canada on shares of a class of its capital stock; or

(d) a payment made by a corporation resident in Canada on a reduction of the paid-up capital in respect of shares of a class of its capital stock, not exceeding the total amount of the reduction;”.

(2) Subsection 1 applies to taxation years that begin after 23 February 1998.

c. I-3, ss. 127.3.1-127.3.3, added.

23. (1) The said Act is amended by inserting the following sections after section 127.3:

Rule for determining whether persons are related.

“127.3.1. For the purposes of this division, in determining whether persons are related to each other at any time, any rights referred to in paragraph *b* of section 20 that exist at that time are deemed not to exist at that time to the extent that the exercise of those rights is prohibited at that time under a law of the country under the jurisdiction of which the corporation was formed or last continued and is governed, that restricts the foreign ownership or control of the corporation.

Multiple loans.

“127.3.2. For the purposes of section 127.7 and paragraph *b* of section 127.8, where an intermediate lender makes a loan to an intended borrower, and that loan arises out of another loan which the intermediate lender received from an initial lender, the following rules apply:

(a) the loan made by the intermediate lender to the intended borrower is deemed to have been made by the initial lender to the intended borrower, to the extent of the lesser of the amount of that loan and the amount of the loan made by the initial lender to the intermediate lender, under the same terms and conditions and at the same time as it was made by the intermediate lender; and

(b) the loan made by the initial lender to the intermediate lender and the loan made by the intermediate lender to the intended borrower are deemed not to have been made to the extent of the amount of the loan deemed to have been made under subparagraph *a*.

Interpretation.

For the purposes of the first paragraph, the expressions “intermediate lender”, “intended borrower” and “initial lender” refer to a person not resident in Canada or a partnership each member of which is not resident in Canada.

Rule for determining whether persons are related.

“127.3.3. For the purpose of applying paragraph *b* of section 127.8 in respect of a corporation resident in Canada, in determining whether persons described in subparagraph *i* of that paragraph *b* are related to each other at any time, any rights referred to in paragraph *b* of section 20 that otherwise exist at that time are deemed not to exist at that time where, if the rights were exercised immediately before that time,

(a) all of those persons would at that time be controlled foreign affiliates of the corporation resident in Canada; and

(b) because of section 127.13, section 127.6 would not apply to the corporation in respect of the amount that would, but for this section, have been deemed to have been owing at that time to the corporation by the person not resident in Canada described in subparagraph *i* of paragraph *b* of section 127.8.”

(2) Subsection 1 applies to taxation years that begin after 23 February 1998.

c. I-3, s. 133.6, added.

24. (1) The said Act is amended by inserting the following section after section 133.5:

Authorized foreign bank.

“133.6. A taxpayer that is an authorized foreign bank, shall not deduct an amount in respect of interest that would otherwise be deductible in computing the taxpayer’s income from a business the taxpayer carries on in Canada, except as provided in sections 175.2.8 to 175.2.11.”

(2) Subsection 1 has effect from 28 June 1999.

c. I-3, s. 135.5, replaced.

25. (1) Section 135.5 of the said Act is replaced by the following section:

Amount included in capital cost.

“135.5. The amount referred to in section 135.4 shall, to the extent that it would, but for section 135.4, be deductible in computing the taxpayer’s income for the year, be included in the cost or the capital cost, as the case may be, of the building to the taxpayer, to a person with whom the taxpayer does not deal at arm’s length, to a corporation of which the taxpayer is a specified shareholder or to a partnership of which the taxpayer’s share of any income or loss is 10% or more, as the case may be.”

(2) Subsection 1 applies in respect of outlays and expenses made or incurred after 21 December 2000.

c. I-3, s. 146.1, am.

26. (1) Section 146.1 of the said Act, amended by section 47 of chapter 2 of the statutes of 2003, is again amended by replacing “A taxpayer may deduct” by “Subject to section 772.6.1, a taxpayer may deduct”.

(2) Subsection 1 has effect from 28 June 1999.

c. I-3, s. 146.2, am.

27. (1) Section 146.2 of the said Act is amended by replacing “A taxpayer may deduct” by “Subject to section 772.6.1, a taxpayer may deduct”.

(2) Subsection 1 has effect from 28 June 1999.

c. I-3, s. 157.2.1, replaced.

28. (1) Section 157.2.1 of the said Act is replaced by the following section:

Outlay or expense.

“157.2.1. For the purposes of subparagraph ii of paragraph *o* of section 157, an outlay or expense does not include an outlay or expense that is in respect of the cost of property of the taxpayer or that is deductible under any of Divisions II to IV.1 of Chapter X of Title VI, except sections 360 and 361, or would be deductible if the amount so deductible by the taxpayer were not limited by reason of paragraph *b* of section 371, section 400, subparagraph ii of subparagraph *a* of the first paragraph of section 413, the percentage of 30% provided for in subparagraph 2 of subparagraph ii of paragraph *a* of section 418.1.10, subparagraph 3 or 4 of subparagraph ii of paragraph *a* of section 418.1.10 or subparagraph ii of paragraph *a* of section 418.7.”

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 158.9, am.

29. (1) Section 158.9 of the said Act is amended by replacing “by Title I.1” in subparagraph i of paragraph *b* by “by Chapter I of Title I.1”.

(2) Subsection 1 has effect from 18 November 1996.

c. I-3, s. 171, am.

30. (1) Section 171 of the said Act is amended by replacing the second paragraph by the following paragraph:

Exceptions.

“However, the outstanding debts referred to in sections 169 and 170 do not include an amount outstanding at the particular time in relation to a debt or other obligation to pay an amount to

(a) an insurance corporation not resident in Canada to the extent that the amount outstanding was, for the insurance corporation's taxation year that included the particular time, designated insurance property in relation to an insurance business carried on in Canada through an establishment; or

(b) an authorized foreign bank, if the bank uses or holds the amount outstanding at the particular time in its Canadian banking business."

(2) Subsection 1 has effect from 28 June 1999.

c. I-3, s. 175.1, am.

31. (1) Section 175.1 of the said Act is amended

(1) by replacing subsection 1 by the following subsection:

Limitation on outlay or expense.

"(1) Notwithstanding any other provision of this Act, a taxpayer shall not, in computing the taxpayer's income for a taxation year from a business or property other than income from a business computed in accordance with the method authorized by section 194, make any deduction in respect of an outlay or expense to the extent that it can reasonably be regarded as having been made or incurred

(a) as consideration for services to be rendered after the end of the year;

(b) as consideration for insurance in respect of a period after the end of the year, other than, where the taxpayer is an insurer, consideration for reinsurance; or

(c) as, or in lieu of, full or partial payment of interest, tax or taxes other than taxes payable by an insurer in relation to the insurance premiums of a policy referred to in paragraph *a* or *b* of subsection 4, rent or royalty in respect of a period that is after the end of the year.";

(2) by adding the following subsection after subsection 3:

Outlay or expense for the acquisition of an insurance policy.

"(4) For the purposes of this section, an outlay or expense made or incurred by an insurer on account of the acquisition of an insurance policy, other than the following policies, is deemed to be an expense incurred as consideration for services rendered consistently throughout the period of coverage of the policy:

(a) a non-cancellable or guaranteed renewable accident and sickness insurance policy; or

(b) a life insurance policy other than a group term life insurance policy that provides coverage for a period of 12 months or less."

(2) Subsection 1 applies to a taxpayer's taxation years that begin after 31 December 1999, except that, where a taxpayer so elects in writing and files the election with the Minister of Revenue on or before the taxpayer's filing-

due date for the taxpayer's taxation year that includes 7 June 2004, subsection 1 applies to the taxpayer's taxation years that end after 31 December 1997.

c. I-3, ss. 175.2.8-175.2.15, added.

32. (1) The said Act is amended by inserting the following sections after section 175.2.7:

Definitions:

“175.2.8. For the purposes of this section and sections 175.2.9 to 175.2.11,

“branch advance”;

“branch advance” of an authorized foreign bank means an amount allocated or provided by, or on behalf of, the bank to, or for the benefit of, its Canadian banking business under terms that were documented, before the amount was so allocated or provided, to the same extent as, and in a form similar to the form in which, the bank would ordinarily document a loan by it to a person with whom it deals at arm's length;

“branch financial statements”;

“branch financial statements” of an authorized foreign bank for a taxation year means the unconsolidated statements of assets and liabilities and of income and expenses, in relation to its Canadian banking business,

(a) that form part of the bank's annual report for the year filed with the Superintendent of Financial Institutions of Canada as required under section 601 of the Bank Act (Statutes of Canada, 1991, chapter 46), and accepted by the Superintendent; and

(b) if such a report is not required to be filed for the year, that are prepared in a manner consistent with the statements in the annual report or reports so filed and accepted for the period or periods in which the year falls;

“calculation period”.

“calculation period” of an authorized foreign bank for a taxation year means any one of a series of regular periods into which the year is divided in a designation by the bank in its fiscal return for the year or, in the absence of such a designation, by the Minister,

(a) none of which is longer than 31 days;

(b) the first of which commences at the beginning of the year and the last of which ends at the end of the year; and

(c) that are, unless the Minister otherwise agrees in writing, consistent with the calculation periods designated by the bank for its preceding taxation year.

Special rule.

If the Minister demonstrates that the statements referred to in the definition of “branch financial statements” in the first paragraph are not prepared in accordance with generally accepted accounting principles in Canada as modified by any specifications applicable to the bank made by the Superintendent of Financial Institutions of Canada under subsection 4 of section 308 of the Bank Act, in this paragraph referred to as “modified accounting principles”, the expression “branch financial statements” means the statements subject to such

modifications as are required to make them comply with modified accounting principles.

Deduction of interest.

“175.2.9. In computing the income of an authorized foreign bank from its Canadian banking business for a taxation year, there may be deducted on account of interest for each calculation period of the bank for the year,

(a) where the total amount at the end of the period of its branch advances and debts to other persons and partnerships is 95% or more of the amount of its assets at that time, an amount not exceeding

i. if the amount of debts to other persons and partnerships at that time is less than 95% of the amount of its assets at that time, the amount determined by the formula

$$E + D \times (0.95 \times A - C) / B, \text{ and}$$

ii. if the amount of debts to other persons and partnerships at that time is equal to or greater than 95% of the amount of its assets at that time, the amount determined by the formula

$$E \times (0.95 \times A) / C; \text{ and}$$

(b) in any other case, the aggregate of

i. the amount determined by the formula

$$D + E, \text{ and}$$

ii. the product obtained by multiplying the average, based on daily observations, of the Bank of Canada bank rate for the period by the lesser of the amount claimed by the authorized foreign bank in its fiscal return it is required to file for the year under section 1000 and the amount determined by the formula

$$(0.95 \times A) - (B + C).$$

Interpretation.

In the formulas provided for in the first paragraph,

(a) A is the amount of the bank's assets at the end of the period;

(b) B is the amount of the bank's branch advances at the end of the period;

(c) C is the amount of the bank's debts to other persons and partnerships at the end of the period;

(d) D is the aggregate of all amounts each of which is a reasonable amount on account of notional interest for the period, in respect of a branch advance, that would be deductible in computing the bank's income for the year if it were interest payable by, and the advance were indebtedness of, the bank to

another person and if this Act were read without reference to sections 133.6 and 175.2.8 to 175.2.11; and

(e) E is the aggregate of all amounts each of which is an amount on account of interest for the period in respect of a debt of the bank to another person or partnership that would be deductible in computing the bank's income for the year if this Act were read without reference to sections 133.6 and 175.2.8 to 175.2.11.

Amounts used for the application of section 175.2.9.

“175.2.10. Only amounts that are in respect of an authorized foreign bank's Canadian banking business, and that are entered in the accounting records of the business in a manner consistent with the manner in which they are required to be treated for the purposes of the branch financial statements, shall be used to determine the amounts referred to in the first paragraph of section 175.2.9 of an authorized foreign bank's assets, debts to other persons and partnerships, and branch advances, and the amounts in the second paragraph of section 175.2.9.

Notional interest.

“175.2.11. For the purposes of subparagraph *d* of the second paragraph of section 175.2.9, a reasonable amount on account of notional interest for a calculation period in respect of a branch advance is the amount that would be payable on account of interest for the period by a notional borrower, having regard to the duration of the advance, the currency in which repayment is required and all other terms, as determined with reference to paragraph *c*, of the advance, if

(a) the borrower were a person that carried on the bank's Canadian banking business, that dealt at arm's length with the bank and that had the same credit-worthiness and borrowing capacity as the bank;

(b) the advance were a loan by the bank to the borrower; and

(c) any of the terms of the advance, excluding the rate of interest, but including the structure of the interest calculation, such as whether the rate is fixed or floating and the choice of any reference rate referred to, that are not terms that would be made between the bank as lender and the borrower, having regard to all the circumstances, including the nature of the Canadian banking business, the use of the advanced funds in the business and normal risk management practices for banks, were instead terms that would be agreed to by the bank and the borrower.

Definitions:

“175.2.12. For the purposes of this section and sections 175.2.13 to 175.2.15,

“exchange date”;

“exchange date” in respect of a debt of a taxpayer that is at any time a weak currency debt means,

(a) if the debt is incurred or assumed by the taxpayer in relation to borrowed money that is denominated in the final currency, the day that the debt is incurred or assumed by the taxpayer; and

(b) if the debt is incurred or assumed by the taxpayer in relation to borrowed money that is not denominated in the final currency, or in relation to the acquisition of property, the day on which the taxpayer uses the borrowed money or the acquired property, directly or indirectly, to acquire funds that are, or to settle an obligation that is, denominated in the final currency;

“hedge”;

“hedge” in respect of a debt of a taxpayer that is at any time a weak currency debt means any agreement entered into by the taxpayer

(a) that can reasonably be regarded as having been entered into by the taxpayer primarily to reduce the taxpayer’s risk, in relation to payments of principal or interest in respect of the debt, of fluctuations in the value of the weak currency; and

(b) that is designated by the taxpayer as a hedge in respect of the debt in prescribed form filed with the Minister on or before the 30th day after the day on which the taxpayer entered into the agreement;

“weak currency debt”.

“weak currency debt” of a taxpayer at a particular time means a particular debt in a foreign currency, in this section and sections 175.2.13 to 175.2.15 referred to as the “weak currency”, incurred or assumed by the taxpayer at a time, in this section and sections 175.2.13 to 175.2.15 referred to as the “commitment time”, after 27 February 2000, in relation to borrowed money or an acquisition of property, where

(a) any of the following applies, namely,

i. the borrowed money is denominated in a currency, in this section and sections 175.2.13 to 175.2.15 referred to as the “final currency”, other than the weak currency, is used for the purpose of earning income from a business or property and is not used to acquire funds in a currency other than the final currency,

ii. the borrowed money or the acquired property is used, directly or indirectly, to acquire funds that are denominated in a currency, in this section and sections 175.2.13 to 175.2.15 also referred to as the “final currency”, other than the weak currency, that are used for the purpose of earning income from a business or property and that are not used to acquire funds in a currency other than the final currency,

iii. the borrowed money or the acquired property is used, directly or indirectly, to settle an obligation that is denominated in a currency, in this section and sections 175.2.13 to 175.2.15 also referred to as the “final currency”, other than the weak currency, that is incurred or assumed for the purpose of

earning income from a business or property and that is not incurred or assumed to acquire funds in a currency other than the final currency, or

iv. the borrowed money or the acquired property is used, directly or indirectly, to settle another debt of the taxpayer that is at any time a weak currency debt in respect of which the final currency is a currency other than the currency of the particular debt and is deemed to be the final currency in respect of the particular debt;

(b) the amount of the particular debt together with any other debt that would, but for this paragraph, be at any time a weak currency debt, and that can reasonably be regarded as having been incurred or assumed by the taxpayer as part of a series of transactions that includes the incurring or assumption of the particular debt, exceeds \$500,000; and

(c) either of the following applies, namely,

i. if the rate at which interest is payable at the particular time in the weak currency in respect of the particular debt is determined under a formula based on the value from time to time of a reference rate, other than a reference rate the value of which is established or materially influenced by the taxpayer, the interest rate at the commitment time, as determined under the formula as though interest were then payable, exceeds by more than two percentage points the rate at which interest would have been payable at the commitment time in the final currency if

(1) the taxpayer had, at the commitment time, instead incurred or assumed an equivalent amount of debt in the final currency on the same terms as the particular debt, excluding the rate of interest but including the structure of the interest calculation, such as whether the rate is fixed or floating, with those modifications that the difference in currency requires, and

(2) interest on the equivalent amount of debt referred to in subparagraph 1 was payable at the commitment time, and

ii. in any other case, the rate at which interest is payable at the particular time in the weak currency in respect of the particular debt exceeds by more than two percentage points the rate at which interest would have been payable at the particular time in the final currency if at the commitment time the taxpayer had instead incurred or assumed an equivalent amount of debt in the final currency on the same terms as the particular debt, excluding the rate of interest but including the structure of the interest calculation, such as whether the rate is fixed or floating, with those modifications that the difference in currency requires.

Tax treatment of
interest and gains.

“175.2.13. Notwithstanding any other provision of this Act, the following rules apply in respect of a particular debt of a taxpayer, other than a corporation described in any of paragraphs *a*, *b*, *c* and *e* of the definition of

“specified financial institution” in section 1, that is at any time a weak currency debt:

(a) no deduction on account of interest that accrues on the debt for any period that begins after the day that is the later of 30 June 2000 and the exchange date during which it is a weak currency debt shall exceed the amount of interest that would, if at the commitment time the taxpayer had instead incurred or assumed an equivalent amount of debt in the final currency on the same terms as the particular debt, excluding the rate of interest but including the structure of the interest calculation, such as whether the rate is fixed or floating, have accrued on the equivalent debt during that period, with those modifications that the difference in currency requires;

(b) the amount of the taxpayer’s gain or loss, in this section and section 175.2.14 referred to as a “foreign exchange gain” or “foreign exchange loss”, for a taxation year on the settlement or extinguishment of the debt that is due to the fluctuation in the value of any currency shall be included or deducted, as the case may be, in computing the taxpayer’s income from the business or the property to which the debt relates; and

(c) the amount of any interest on the debt that is, because of this section, not deductible is deemed, for the purpose of computing the taxpayer’s foreign exchange gain or foreign exchange loss on the settlement or extinguishment of the debt, to be an amount paid by the taxpayer to settle or extinguish the debt.

Hedge.

“175.2.14. In applying section 175.2.13 in circumstances where a taxpayer has entered into a hedge in respect of a debt of the taxpayer that is at any time a weak currency debt, the amount paid or payable in the weak currency for a taxation year on account of interest on the debt, or paid in the weak currency for a taxation year on account of the debt’s principal, shall be decreased by the amount of any foreign exchange gain, or increased by the amount of any foreign exchange loss, on the hedge in respect of the amount so paid or payable.

Repayment of principal.

“175.2.15. Where the amount, expressed in the weak currency, outstanding on account of principal in respect of a debt that is at any time a weak currency debt is reduced before maturity, whether by repayment or otherwise, the amount, expressed in the weak currency, of the reduction is deemed, except for the purpose of determining the rate of interest that would have been charged on an equivalent debt in the final currency and applying paragraph *b* of the definition of “weak currency debt” in section 175.2.12, to have been a separate debt from the commitment time.”

(2) Subsection 1, where it enacts sections 175.2.8 to 175.2.11 of the said Act, has effect from 28 June 1999. However, where the definition of “branch advance” in the first paragraph of section 175.2.8 of the said Act applies in respect of amounts allocated or provided before 22 August 2000, it shall be read as follows:

““branch advance” of an authorized foreign bank at a particular time means an amount allocated or provided by, or on behalf of, the bank to, or for the benefit of, its Canadian banking business under terms that were documented on or before 31 December 2000, to the same extent as, and in a form similar to the form in which, the bank would ordinarily document a loan by it to a person with whom it deals at arm’s length;”.

(3) Subsection 1, where it enacts sections 175.2.12 to 175.2.15 of the said Act, applies to taxation years that end after 27 February 2000. In addition, the prescribed form referred to in paragraph *b* of the definition of “hedge” in section 175.2.12 of the said Act is deemed to have been filed with the Minister of Revenue within the time prescribed in that paragraph if it is filed before 1 August 2000.

c. I-3, s. 175.8, am.

33. (1) Section 175.8 of the said Act is amended by replacing “, 653, 785.1 and 785.2” in paragraph *c* by “and 653, Chapter I of Title I.1 of Book VI”.

(2) Subsection 1 has effect from 21 June 1996.

c. I-3, s. 175.9, am.

34. (1) Section 175.9 of the said Act is amended by replacing “section 785.1, 785.2 or” in subparagraph ii of subparagraph *b* of the first paragraph by “Chapter I of Title I.1 of Book VI or section”.

(2) Subsection 1 has effect from 1 January 1996.

c. I-3, s. 181, replaced.

35. (1) Section 181 of the said Act is replaced by the following section:

Borrowed money for exploration purposes.

“181. Where in a taxation year a taxpayer has used borrowed money for the purpose of exploration, development or the acquisition of property and the expenses incurred by the taxpayer in respect of those activities are Canadian exploration and development expenses, foreign exploration and development expenses, Canadian exploration expenses, Canadian development expenses, foreign resource expenses in relation to a country or Canadian oil and gas property expenses, as the case may be, the taxpayer may elect in the taxpayer’s fiscal return filed under this Part for the year, to have the following rules apply:

(*a*) in computing the taxpayer’s income for the year and for such of the three immediately preceding taxation years as the taxpayer had, sections 160, 163, 176 and 176.4 do not apply to the amount specified in the taxpayer’s election that, but for that election, would be deductible in computing the taxpayer’s income, other than exempt income or income that is exempt from tax under this Part, for any such year in respect of the borrowed money used for the exploration, development or acquisition of property, as the case may be; and

(*b*) the amount described in paragraph *a* is deemed to be Canadian exploration and development expenses, foreign exploration and development expenses, Canadian exploration expenses, Canadian development expenses,

foreign resource expenses in relation to a country or Canadian oil and gas property expenses, as the case may be, incurred by the taxpayer in the year.”

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 182, am.

36. (1) Section 182 of the said Act is amended

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

Election for a particular taxation year.

“**182.** A taxpayer described in the second paragraph may elect, in the taxpayer’s fiscal return filed under this Part for a particular taxation year, to have rules similar to those provided by paragraphs *a* and *b* of section 180 or of section 181, as the case may be, apply for the purpose of computing the taxpayer’s income for the particular year in respect of an amount that, but for this section, would be deductible in computing the taxpayer’s income, other than exempt income or, if subparagraph iii of subparagraph *a* of the second paragraph applies to the taxpayer, income that is exempt from tax under this Part, for the particular year, in respect of the borrowed money or payable amount referred to in the second paragraph.”;

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

“(b) in each taxation year, if any, after the preceding taxation year referred to in subparagraph *a* and before the particular year, made an election under this section covering the total amount that, but for this section, would have been deductible in computing the taxpayer’s income, other than exempt income or, if subparagraph iii of subparagraph *a* applies to the taxpayer, income that is exempt from tax under this Part, for each such year in respect of the borrowed money used to acquire the depreciable property, the amount payable for the depreciable property or the borrowed money used for the exploration, development or acquisition of property.”

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 196, replaced.

37. (1) Section 196 of the said Act is replaced by the following section:

Debt owing to a taxpayer not resident in Canada at the end of a taxation year.

“**196.** Notwithstanding sections 194 and 197, where at the end of a taxation year a taxpayer who carried on a business the income from which was computed in accordance with the cash method is not resident in Canada and does not carry on that business in Canada, an amount equal to the aggregate of all amounts each of which is the fair market value of an amount outstanding in the year on account of a debt owing to the taxpayer that resulted from the carrying on of the business and that would have been included in computing the taxpayer’s income for the year if the amount had been received by the taxpayer during the year, shall, to the extent that the amount was not otherwise included in computing the taxpayer’s income for the year or a preceding

taxation year, be included in computing the taxpayer's income from the business for the year or, if the taxpayer was resident in Canada at any time in the year, for the part of the year throughout which the taxpayer was resident in Canada."

(2) Subsection 1 applies from the taxation year 1998.

c. I-3, s. 196.1,
repealed.

38. (1) Section 196.1 of the said Act is repealed.

(2) Subsection 1 has effect from 24 December 1998.

c. I-3, s. 219, am.

39. (1) Section 219 of the said Act is amended

(1) by replacing "For the purposes of this division:" in the portion before paragraph *a* by "In this division,";

(2) by replacing paragraph *b* by the following paragraph:

"(b) a mining property means

i. a right, licence or privilege to prospect, explore, drill or mine for minerals in a mineral resource in Canada, or

ii. immovable property in Canada, other than depreciable property, the principal value of which depends on its mineral resource content."

(2) Paragraph 2 of subsection 1 applies in respect of shares received after 21 December 2000.

c. I-3, s. 231.0.11, am.

40. Section 231.0.11 of the said Act, enacted by section 67 of chapter 2 of the statutes of 2003, is amended by replacing "section 231.1 or 231.2" in paragraph *c* by "section 231.1, as it read before being repealed, or section 231.2".

c. I-3, s. 231.1,
repealed.

41. Section 231.1 of the said Act is repealed.

c. I-3, s. 231.2, am.

42. (1) Section 231.2 of the said Act, enacted by section 69 of chapter 2 of the statutes of 2003, is amended by replacing the portion before paragraph *b* by the following:

Gifts of property to
charities.

"231.2. The taxable capital gain of a taxpayer for a taxation year from the disposition of a property is equal to 1/4 of the capital gain from the disposition of the property where the disposition is

(a) a gift made to a qualified donee, other than a private foundation, of a property that is

i. a property described, in respect of the taxpayer, in section 710.0.1 or in the definition of "qualified property" in the first paragraph of section 752.0.10.1,

ii. a share, debt obligation or right listed on a Canadian stock exchange or a foreign stock exchange,

iii. a share of the capital stock of a mutual fund corporation,

iv. a unit of a mutual fund trust,

v. an interest in a trust created in respect of a segregated fund within the meaning of section 851.2, or

vi. a bond, debenture, note, obligation secured by mortgage or similar obligation, either issued or guaranteed by the Government of Canada, or issued by the government of a province or its mandatar; or”.

(2) Subsection 1 applies in respect of dispositions that occur after 31 December 2001.

c. I-3, s. 231.3, am.

43. Section 231.3 of the said Act, enacted by section 69 of chapter 2 of the statutes of 2003, is amended by replacing “of sections 231.1 and 231.2” by “of section 231.1, as it read before being repealed, and section 231.2”.

c. I-3, s. 234.1, am.

44. Section 234.1 of the said Act is amended

(1) by replacing the portion before paragraph *a* by the following:

Computation of the reserve.

“234.1. In computing the amount that a taxpayer may claim as a reserve under subparagraph *b* of the first paragraph of section 234, that subparagraph shall be read as if the references therein to “1/5” and “4” were references to “1/10” and “9” respectively where the property referred to in that section is property that the taxpayer disposed of to the taxpayer’s child, who was resident in Canada immediately before the disposition, and was”;

(2) by replacing paragraph *b* by the following paragraph:

“(b) immediately before the disposition, a share of the capital stock of a family farm corporation of the taxpayer within the meaning of subparagraph *a* of the first paragraph of section 451 or an interest in a family farm partnership of the taxpayer within the meaning of subparagraph *f* of that paragraph; or”.

c. I-3, s. 238, am.

45. (1) Section 238 of the said Act is amended by replacing “, 653, 785.1 and 785.2” in paragraph *a* by “and 653, Chapter I of Title I.1 of Book VI”.

(2) Subsection 1 has effect from 1 January 1996.

c. I-3, s. 238.1, am.

46. (1) Section 238.1 of the said Act is amended by replacing “section 785.1, 785.2 or” in subparagraph ii of subparagraph *b* of the second paragraph by “Chapter I of Title I.1 of Book VI or section”.

(2) Subsection 1 has effect from 1 January 1996.

c. I-3, s. 238.4, added. **47.** (1) The said Act is amended by inserting the following section after section 238.3:

Loss of an individual not resident in Canada. **“238.4.** For the application of sections 638.1, 686, 741 to 742.3 and 745 in computing the individual’s loss from the disposition of property after having ceased to be resident in Canada, the following rules apply:

(a) the individual is deemed to be a corporation in respect of dividends received by the individual at a particular time that is after the time at which the individual last acquired the property and at which the individual was not resident in Canada; and

(b) each taxable dividend received by the individual at a particular time described in paragraph *a* is deemed to be a taxable dividend that was received by the individual and that was deductible in computing the individual’s taxable income or taxable income earned in Canada under sections 738 to 745 for the taxation year that includes the particular time.”

(2) Subsection 1 applies in respect of dispositions that occur after 23 December 1998 by individuals who cease to be resident in Canada after 1 October 1996.

c. I-3, s. 248, am. **48.** (1) Section 248 of the said Act, replaced by section 77 of chapter 2 of the statutes of 2003, is amended by replacing “obligation secured by hypothec or mortgage, agreement of sale, debt” in subparagraph *i* of subparagraph *b* of the first paragraph by “mortgage created under the jurisdiction of a province other than Québec, agreement of sale”.

(2) Subsection 1 applies in respect of transactions or events that occur after 23 December 1998.

c. I-3, s. 255, am. **49.** Section 255 of the said Act, amended by section 86 of chapter 2 of the statutes of 2003, is again amended by replacing “231.1” in subparagraph 1 of subparagraph *i* of paragraph *i* by “231.1, as it read before being repealed”.

c. I-3, s. 257, am. **50.** (1) Section 257 of the said Act, amended by section 88 of chapter 2 of the statutes of 2003, is again amended

(1) by replacing paragraph *c* by the following paragraph:

“(c) that part of the cost of the property which is deductible in computing the income, otherwise than because of this Title or section 75.3, for any taxation year beginning before the particular time and ending after 31 December 1971;”;

(2) by replacing “foreign exploration and development expenses” in subparagraph *ii* of paragraph *l* by “foreign resource pool expenses”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2002.

(3) Paragraph 2 of subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 259.1, am.

51. (1) Section 259.1 of the said Act, amended by section 92 of chapter 2 of the statutes of 2003, is again amended by replacing “section 785.1 or 785.2” in the portion before paragraph *a* by “Chapter I of Title I.1 of Book VI”.

(2) Subsection 1 has effect from 1 January 1996.

c. I-3, s. 274, am.

52. (1) Section 274 of the said Act is amended, in the second paragraph,

(1) by replacing subparagraphs *a* and *b* by the following subparagraphs:

“(a) where the year is before 1982, the individual; or

“(b) where the year is after 1981,

i. the individual,

ii. a person who was throughout the year the individual’s spouse, other than a spouse who was throughout the year living separate and apart from the individual pursuant to a judicial separation or a written separation agreement,

iii. a person who was the individual’s child, other than a child who was at any time in the year a married person or a person 18 years of age or over, or

iv. where the individual was not at any time in the year a married person or a person 18 years of age or over, a person who was the individual’s father or mother, or brother or sister, where that brother or sister was not at any time in the year a married person or a person 18 years of age or over.”;

(2) by striking out subparagraphs *c* and *d*.

(2) Subsection 1 applies in respect of dispositions that occur after 31 December 1990.

c. I-3, s. 274.4, am.

53. (1) Section 274.4 of the said Act is amended by replacing the portion before the formula in the first paragraph by the following:

Gain or loss from the disposition of taxable Québec property.

“274.4. Where a person not resident in Canada disposes of a taxable Québec property that the person last acquired before 27 April 1995, that would not be a taxable Québec property immediately before the disposition if sections 1087 to 1096.2 were read as they applied in respect of dispositions that occurred on 26 April 1995 and that would be a taxable Québec property immediately before the disposition if those sections were read as they applied in respect of dispositions that occurred on 1 January 1996, the person’s gain or loss from the disposition is deemed to be the amount determined by the formula”.

(2) Subsection 1 applies in respect of dispositions that occur after 26 April 1995.

c. I-3, ss. 277 and 278, replaced.

54. (1) Sections 277 and 278 of the said Act are replaced by the following sections:

Principal residence including subjacent land.

“277. The principal residence of an individual is deemed to include the land subjacent to it and such portion of any contiguous land as can reasonably be regarded as contributing to the use and enjoyment of the housing unit as a residence.

Restriction.

However, where the total area of the land subjacent to the principal residence and the portion of contiguous land exceeds one-half hectare, the excess shall be deemed not to have contributed to the use and enjoyment of the housing unit as a residence unless the individual establishes that it was necessary to such use and enjoyment.

Replacement property.

“278. Notwithstanding section 234, this division applies where, at any time in a taxation year, an amount becomes receivable by a taxpayer as proceeds of disposition of a capital property, in this division referred to as “former property”, that is not a share of the capital stock of a corporation but that is either property the proceeds of disposition of which are described in section 280 or a property that was, immediately before the disposition, a former business property of the taxpayer, and the taxpayer acquires, where the former property is property the proceeds of disposition of which are described in section 280, before the end of the second taxation year following the end of the year or, in any other case, before the end of the first taxation year following the end of the year, a capital property that is a replacement property for the taxpayer’s former property and the replacement property has not been disposed of by the taxpayer before the time the taxpayer has disposed of the former property.”

(2) Subsection 1, where it replaces section 278 of the said Act, applies in respect of dispositions of shares that occur after 15 April 1999, other than such dispositions that occur after a public takeover bid or offer filed with a public authority before 16 April 1999.

c. I-3, s. 283.1, added.

55. (1) The said Act is amended by inserting the following section after section 283:

Applicability to a taxpayer not resident in Canada.

“283.1. Where a taxpayer referred to in any of sections 281 to 283 is not resident in Canada, the reference therein to “gaining or producing income” or “gaining income” shall be read as a reference to “gaining or producing income from a source in Canada”.”

(2) Subsection 1 has effect from 2 October 1996.

c. I-3, s. 308.0.1, am.

56. (1) Section 308.0.1 of the said Act is amended

(1) by adding the following definitions in the first paragraph:

“specified corporation”;

““specified corporation” in respect of a distribution means a distributing corporation

(a) that is a public corporation or a specified wholly-owned corporation of a public corporation;

(b) shares of the capital stock of which are exchanged for shares of the capital stock of another corporation, in this definition and the second paragraph referred to as an “acquiror”, in an exchange to which the definition of “permitted exchange” would apply if that definition were read without reference to paragraph *a* thereof and subparagraph *i* of paragraph *b* thereof and if the portion of that paragraph *b* before subparagraph *i* were read without reference to “either”;

(c) that does not make a distribution, to a corporation that is not an acquiror, after 31 December 1998 and before the day that is three years after the day on which the shares of the capital stock of the distributing corporation are exchanged in a transaction described in paragraph *b*; and

(d) in respect of which no acquiror, in relation to shares of the capital stock of the distributing corporation, makes a distribution after 31 December 1998 and before the day that is three years after the day on which the shares of the capital stock of the distributing corporation are exchanged in a transaction described in paragraph *b*;

“specified wholly-owned corporation”.

““specified wholly-owned corporation” of a public corporation means a corporation all of the outstanding shares of the capital stock of which, other than directors’ qualifying shares or shares of a specified class, are held by

(a) the public corporation;

(b) a specified wholly-owned corporation of the public corporation; or

(c) corporations described in paragraph *a* or *b*.”;

(2) by inserting the following paragraph after the first paragraph:

Transfer by specified corporation.

“Where the transfer referred to in the definition of “distribution” in the first paragraph is by a specified corporation to an acquiror, in relation to shares of the capital stock of the specified corporation, the definition of “distribution” shall be read with “each type of property” replaced by “property” and with “of that type”, wherever it appears, struck out.”;

(3) by adding the following paragraph:

Rules of application.

“For the purposes of paragraphs *c* and *d* of the definition of “specified corporation” in the first paragraph, a corporation that is formed by an

amalgamation of two or more other corporations is deemed to be a continuation of each of the other corporations.”

(2) Subsection 1 applies in respect of transfers that occur after 31 December 1998.

c. I-3, s. 308.6, am.

57. (1) Section 308.6 of the said Act, amended by section 107 of chapter 2 of the statutes of 2003, is again amended by replacing subparagraph *iv* of subparagraph *e* of the first paragraph by the following subparagraph:

“*iv.* this Act shall be read without reference to subsection 2 of section 19 and paragraph *b* of section 20; and”.

(2) Subsection 1 applies in respect of dividends that are received after 30 November 1999, other than dividends received as part of a transaction or event, or a series of transactions or events, that was required before 1 December 1999 to be carried out pursuant to a written agreement made before that day.

c. I-3, s. 313.9, added.

58. (1) The said Act is amended by inserting the following section after section 313.8:

Disposition of a tool of an apprentice mechanic.

“313.9. A taxpayer shall also include the aggregate of all amounts received in the year as consideration for the disposition by the taxpayer of a property, other than property acquired by the taxpayer in circumstances to which sections 527.3 and 617.1 applied, the cost of which was included in computing an amount determined under section 75.3 in respect of the taxpayer or in respect of a person with whom the taxpayer does not deal at arm’s length, to the extent that the aggregate of those amounts received as consideration for the disposition of the property in the year or in a preceding taxation year exceeds the total of

i. the cost to the taxpayer of the property immediately before its disposition; and

ii. the aggregate of all amounts included in respect of the disposition of the property under this section in computing the taxpayer’s income for a preceding taxation year.”

(2) Subsection 1 applies from the taxation year 2002.

c. I-3, s. 330, am.

59. (1) Section 330 of the said Act is amended

(1) by replacing paragraph *a* by the following paragraph:

“(a) the amount by which the portion of the proceeds from the disposition by the taxpayer of a foreign resource property that became receivable in the year exceeds the total of

i. the aggregate of all amounts each of which is an outlay or expense made or incurred by the taxpayer for the purpose of making the disposition and that was not otherwise deductible for the purposes of this Part, and

ii. where the property is a foreign resource property in relation to a country, the amount designated by the taxpayer in respect of the disposition in prescribed form filed with the taxpayer's fiscal return under this Part for the year;"

(2) by replacing paragraph *c* by the following paragraph:

"(c) the amount by which the amount described in section 388 exceeds the total of

i. the portion of the taxpayer's foreign exploration and development expenses incurred before the time referred to in section 388, that was not deductible or was not deducted, as the case may be, in computing the taxpayer's income for a preceding taxation year, and

ii. the amount designated by the taxpayer in prescribed form filed with the taxpayer's fiscal return under this Part for the year, not exceeding the portion of the amount described in section 388 for which the consideration given by the taxpayer was services rendered or property, other than a foreign resource property, transferred by the taxpayer, the original cost of which to the taxpayer having been primarily specified foreign exploration and development expenses in relation to a country, within the meaning of section 372.2, or foreign resource expenses in relation to a country;"

(3) by inserting the following paragraph after paragraph *e*:

"(e.1) the amount by which the aggregate of the amounts deducted under section 418.1.4 in computing the taxpayer's cumulative foreign resource expense at the end of the year in relation to a country exceeds the total of

i. the aggregate of the amounts included under section 418.1.3 in computing the taxpayer's cumulative foreign resource expense at the end of the year in relation to that country, and

ii. the aggregate determined for the year under paragraph *a* of section 418.32.2 in respect of the taxpayer and that country;"

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 330.1, added.

60. (1) The said Act is amended by inserting the following section after section 330:

Partnership.

"330.1. The share of a member of a partnership of the amount that would, but for subparagraph ii of paragraph *a* of section 330 and paragraph *d* of section 600, be included under that paragraph *a*, in relation to the disposition

of a foreign resource property, in computing the partnership's income for a fiscal period of the partnership, is deemed to be the proceeds from the disposition by the member of the foreign resource property that became receivable by the member at the end of that fiscal period."

(2) Subsection 1 applies to fiscal periods that begin after 31 December 2000.

c. I-3, s. 359.18,
replaced.

Members of
partnerships.

61. (1) Section 359.18 of the said Act is replaced by the following section:

"359.18. For the purposes of this division, section 181, paragraphs *c* to *g* of section 330, sections 333.1 to 333.3, 359 and 362 to 418.36, Division V, sections 600.1 and 600.2, subparagraph *iv* of subparagraph *a.2* of the first paragraph of section 726.6 and subparagraph *b* of the second paragraph of section 1129.60, where a person's share of an outlay or expense made or incurred by a partnership in a fiscal period of the partnership is referred to in respect of the person under paragraph *d* of any of sections 372, 395 and 408, under paragraph *e* of section 418.1.1, or under paragraph *b* of section 418.2, the portion of the outlay or expense so referred to is deemed, except for the purpose of applying sections 372, 372.1, 395 to 397, 408 to 410, 418.1.1, 418.1.2 and 418.2 to 418.4 in respect of the person, to have been made or incurred by the person at the end of that fiscal period."

(2) Subsection 1 applies to fiscal periods that begin after 31 December 2000. However, where section 359.18 of the said Act applies in respect of expenses incurred in such a fiscal period and according to a written agreement entered into before 22 December 2000, the reference therein to "under paragraph *d* of any of sections 372, 395 and 408" shall be read as a reference to "under section 372, to the extent that it refers to paragraph *d* of section 364, under paragraph *d* of section 395 or 408".

(3) In addition, where section 359.18 of the said Act applies in respect of expenses incurred after 21 December 2000 in a fiscal period that begins before 1 January 2001, other than expenses incurred pursuant to a written agreement entered into before 22 December 2000, the reference therein to "under section 372, to the extent that it refers to paragraph *d* of section 364, under paragraph *d* of section 395 or 408" shall be read as a reference to "under paragraph *d* of any of sections 372, 395 and 408".

c. I-3, s. 370, am.

62. (1) Section 370 of the said Act is amended

(1) by replacing the portion before paragraph *a* by the following:

Canadian resource
property.

"370. In this chapter, a Canadian resource property of a taxpayer is any property of the taxpayer which is";

(2) by replacing paragraph *c* by the following paragraph:

“(c) any oil or gas well in Canada or any immovable property in Canada the principal value of which depends primarily upon its petroleum or natural gas content, except any depreciable property;”;

(3) by replacing paragraph *e* by the following paragraph:

“(e) any immovable property in Canada the principal value of which depends primarily upon its mineral resource content, except any depreciable property; or”.

(2) Paragraphs 2 and 3 of subsection 1 apply to taxation years that begin after 31 December 2000.

c. I-3, s. 371, am.

63. (1) Section 371 of the said Act is amended by replacing paragraph *a* by the following paragraph:

“(a) the amount by which the aggregate of all amounts by which the amount determined under this paragraph in respect of the taxpayer is required, because of section 485.8, to be reduced at or before the end of the year is exceeded by the aggregate of the foreign exploration and development expenses, to the extent that they were not deductible in computing the taxpayer’s income for a previous taxation year, incurred by the taxpayer

i. before the end of the year,

ii. at a time at which the taxpayer was resident in Canada, and

iii. where the taxpayer became resident in Canada before the end of the year, after the last time, before the end of the year, that the taxpayer became resident in Canada; and”.

(2) Subsection 1 applies from the taxation year 1999. However, where paragraph *a* of section 371 of the said Act applies to the taxation year 1999, it shall be read without reference to subparagraph iii thereof.

c. I-3, s. 372, replaced.

64. (1) Section 372 of the said Act is replaced by the following section:

Foreign exploration
and development
expenses.

“372. In this chapter, the foreign exploration and development expenses of a taxpayer means

(a) any exploration or drilling expense, including any general geological or geophysical expense, incurred by the taxpayer on or in respect of exploring or drilling for petroleum or natural gas outside Canada;

(b) any expense incurred by the taxpayer for the purpose of determining the existence, location, extent or quality of a mineral resource outside Canada, including any expense incurred in the course of prospecting, carrying out geological, geophysical or geochemical surveys, drilling, trenching, digging test pits or preliminary sampling;

(c) the cost to the taxpayer of any foreign resource property acquired by the taxpayer;

(d) subject to section 418.37, the taxpayer's share of the foreign exploration and development expenses incurred by a partnership in a fiscal period of the partnership, where the taxpayer was a member of the partnership at the end of that fiscal period; and

(e) any annual payment made by the taxpayer for the preservation of a foreign resource property.”

(2) Subsection 1 applies in respect of expenses incurred after 21 December 2000, other than expenses incurred pursuant to an agreement in writing entered into before 22 December 2000.

c. I-3, s. 372.1, am.

65. (1) Section 372.1 of the said Act is amended by adding the following paragraphs after paragraph *d*:

“(e) an expenditure that is the cost, or any part of the cost, to the taxpayer of any depreciable property of a prescribed class that was acquired after 21 December 2000;

“(f) foreign resource expenses in relation to a country; or

“(g) an expenditure incurred after 27 February 2000, unless the expenditure was incurred

i. pursuant to an agreement in writing entered into by the taxpayer before 28 February 2000,

ii. for the purpose of enabling the taxpayer to acquire foreign resource property,

iii. for the purpose of enhancing the value of foreign resource property that the taxpayer owned at the time the expenditure was incurred or that the taxpayer had a reasonable expectation of owning after that time, or

iv. for the purpose of assisting in evaluating whether a foreign resource property is to be acquired by the taxpayer.”

(2) Subsection 1, where it enacts paragraph *e* of section 372.1 of the said Act, has effect from 1 January 2001.

(3) Subsection 1, where it enacts paragraph *f* of section 372.1 of the said Act, applies to taxation years that begin after 31 December 2000.

(4) Subsection 1, where it enacts paragraph *g* of section 372.1 of the said Act, has effect from 28 February 2000.

c. I-3, s. 372.2, added.

66. (1) The said Act is amended by inserting the following section after section 372.1:

Specified foreign exploration and development expenses.

“372.2. In this chapter, the specified foreign exploration and development expense of a taxpayer in relation to a country other than Canada means the following expenses that are foreign exploration and development expenses of the taxpayer:

(a) any exploration or drilling expense, including any general geological or geophysical expense, incurred by the taxpayer on or in respect of exploring or drilling for petroleum or natural gas in that country;

(b) any expense incurred by the taxpayer after 21 December 2000, otherwise than pursuant to an agreement in writing entered into before 22 December 2000, for the purpose of determining the existence, location, extent or quality of a mineral resource in that country, including any expense incurred in the course of prospecting, carrying out geological, geophysical or geochemical surveys, drilling, trenching, digging test pits or preliminary samplings;

(c) any prospecting, exploration or development expense incurred by the taxpayer before 22 December 2000, or after 21 December 2000 pursuant to an agreement in writing entered into before 22 December 2000, in searching for minerals in that country;

(d) the cost to the taxpayer of any of the taxpayer’s foreign resource properties in relation to that country;

(e) any annual payment made by the taxpayer in a taxation year of the taxpayer for the preservation of a foreign resource property in relation to that country;

(f) an amount deemed by section 181 or 182 to be a foreign exploration and development expense incurred by the taxpayer, to the extent that it can reasonably be considered to relate to an amount that, without reference to this paragraph and paragraph g, would be a specified foreign exploration and development expense in relation to that country; and

(g) subject to section 418.37, the taxpayer’s share of the specified foreign exploration and development expenses of a partnership incurred in a fiscal period of the partnership in relation to that country, where the taxpayer was a member of the partnership at the end of that fiscal period.”

(2) Subsection 1 has effect from 1 January 1995.

c. I-3, ss. 373 and 374, replaced.

67. (1) Sections 373 and 374 of the said Act are replaced by the following sections:

Foreign resource property.

“373. In this chapter, a foreign resource property means a property that would be referred to in section 370, if

(a) in the case of a foreign resource property in relation to a country, the references in that section to “Canadian resource property of a taxpayer” in the portion before paragraph *a* and “in Canada” wherever it appears in paragraphs *a* to *e* were read as references to “foreign resource property of a taxpayer in relation to a country” and “in that country”, respectively; and

(b) in any other case, the references in that section to “Canadian” in the portion before paragraph *a* and “in Canada” wherever it appears in paragraphs *a* to *e* were read as references to “foreign” and “outside Canada”, respectively.

Computation of
amount.

“374. The amount to which paragraph *b* of section 371 refers is the greater of

(a) the amount claimed by the taxpayer not exceeding 10% of the amount determined under paragraph *a* of section 371 in respect of the taxpayer for the year; and

(b) the total of

i. that part of the taxpayer’s income for the year, determined without reference to sections 371 and 418.1.10, that can reasonably be attributed to the production of petroleum or natural gas from a natural accumulation of petroleum or natural gas outside Canada or from oil or gas wells outside Canada, or to the production of minerals from mines outside Canada,

ii. the taxpayer’s income for the year from royalties in respect of a natural accumulation of petroleum or natural gas outside Canada, an oil or gas well outside Canada or a mine outside Canada, determined without reference to sections 371 and 418.1.10, and

iii. the aggregate of all amounts each of which is an amount, in respect of a foreign resource property that has been disposed of by the taxpayer, equal to the amount by which the amount included in computing the taxpayer’s income for the year by reason of paragraph *a* of section 330 in respect of that disposition exceeds the aggregate of all amounts each of which is that portion of an amount deducted under section 418.17 in computing the taxpayer’s income for the year that can reasonably be considered to be in respect of the foreign resource property, but cannot reasonably be considered to have reduced the amount otherwise determined under subparagraph i or ii in respect of the taxpayer for the year.”

(2) Subsection 1, where it replaces section 373 of the said Act, has effect from 1 January 2001.

(3) Subsection 1, where it replaces the portion of section 374 of the said Act before paragraph *b*, applies from the taxation year 1995. In addition, where section 374 of the said Act applies to taxation years, subsequent to the taxation year 1994, of a taxpayer who ceased to be resident in Canada before 28 February 2000, it shall be read with the following paragraph inserted after paragraph *a*:

“(a.1) if the taxpayer ceased to be resident in Canada immediately after the end of the year, the amount claimed by the taxpayer not exceeding the amount determined in respect of the taxpayer for the year under paragraph *a* of section 371; and”.

(4) Subsection 1, where it replaces paragraph *b* of section 374 of the said Act, applies to taxation years that begin after 31 December 2000.

c. I-3, ss. 374.1-374.3,
added.

68. (1) The said Act is amended by inserting the following sections after section 374:

Deduction attributable
to a source in a
country.

“374.1. The portion of an amount deducted under section 371 in computing a taxpayer’s income for a taxation year that can reasonably be considered to be in respect of specified foreign exploration and development expenses of the taxpayer in relation to a country is considered as being attributable to a source in that country.

Allocation manner.

“374.2. For the purposes of section 374.1, where a taxpayer has incurred specified foreign exploration and development expenses in relation to two or more countries, an allocation to each of those countries for a taxation year shall be determined in a manner that is

(a) reasonable having regard to all the circumstances, including the level and timing of

i. the taxpayer’s specified foreign exploration and development expenses in relation to that country, and

ii. the profits or gains to which those expenses relate; and

(b) not inconsistent with the allocation made under section 374.1 for the preceding taxation year.

Individual residing in
Canada only part of the
year.

“374.3. Where at any time in a taxation year an individual becomes or ceases to be resident in Canada, the following rules apply:

(a) sections 371 and 374 apply to the individual as if the year were the period or periods in the year throughout which the individual was resident in Canada; and

(b) for the purposes of sections 371 and 374, section 393.1 does not apply to the individual for the year.”

(2) Subsection 1, where it enacts sections 374.1 and 374.2 of the said Act, applies to taxation years of a taxpayer that begin after the earlier of

(1) 31 December 1999; and

(2) if, in accordance with paragraph *b* of subsection 26 of section 117 of the Act to amend the Income Tax Act, the Income Tax Application Rules, certain Acts related to the Income Tax Act, the Canada Pension Plan, the Customs Act, the Excise Tax Act, the Modernization of Benefits and Obligations Act and another Act related to the Excise Tax Act (Statutes of Canada, 2001, chapter 17), a date is designated by the taxpayer for the purposes of that subsection 26, the later of

(a) the date so designated by the taxpayer, and

(b) 31 December 1994.

(3) Subsection 1, where it enacts section 374.3 of the said Act, applies from the taxation year 1998.

c. I-3, s. 388, replaced.

69. (1) Section 388 of the said Act is replaced by the following section:

Recovery of foreign exploration and development expenses.

“388. A taxpayer shall, in computing the taxpayer’s foreign exploration and development expenses, deduct the amount that, at a particular time in a taxation year and as a result of a transaction that occurs after 6 May 1974, becomes receivable by the taxpayer as consideration for services rendered or property transferred by the taxpayer, if the original cost of the services or property can reasonably be regarded as having been primarily foreign exploration and development expenses of the taxpayer, or would have been so regarded if they had been incurred by the taxpayer after 1971 and section 372.1 were read without reference to paragraph *f* thereof.”

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, ss. 390.1 and 390.2, added.

70. (1) The said Act is amended by inserting the following sections after section 390:

Restriction on computation of cumulative foreign resource expense.

“390.1. Where an amount described in section 388 becomes receivable by a taxpayer at a particular time, there shall at that particular time be included in computing the amount determined under paragraph *c* of section 418.1.4 in respect of the taxpayer and a country the amount designated under subparagraph ii of paragraph *c* of section 330 by the taxpayer in respect of that amount and that country.

Partnership.

“390.2. Where an amount described in section 388 becomes receivable by a partnership in a fiscal period of the partnership, the share of a member of the partnership of that amount is deemed, for the purposes of paragraph *c* of section 330 and sections 388 and 390.1, to be an amount that became receivable by the member at the end of that fiscal period, that is described in section 388 in respect of the member and that has the same attributes for the member as it did for the partnership.”

(2) Subsection 1, where it enacts section 390.1 of the said Act, applies to taxation years that begin after 31 December 2000.

(3) Subsection 1, where it enacts section 390.2 of the said Act, applies to fiscal periods that begin after 31 December 2000.

c. I-3, s. 393.1,
replaced.

Taxation year under 51
weeks.

71. (1) Section 393.1 of the said Act is replaced by the following section:

“393.1. Where a taxpayer has a taxation year that is less than 51 weeks, the amount determined for the year under any of the following provisions or first under subparagraph *c* of the first paragraph of section 418.20, shall not exceed the proportion of the amount otherwise determined under that provision or first under that subparagraph *c*, as the case may be, that the number of days in the year is of 365:

(a) paragraph *a* of section 374;

(b) subparagraph *c* of the first paragraph of section 413;

(c) paragraph *b* of section 418.1.9, without reference to the aggregate last referred to in that paragraph;

(d) subparagraph *i* of paragraph *a* of section 418.1.10;

(e) subparagraph 2 of subparagraph *ii* of paragraph *a* of section 418.1.10;

(f) paragraph *b* of section 418.7;

(g) the second paragraph of section 418.17.3;

(h) subparagraph *i* of subparagraph *a* of the first paragraph of section 418.20;

(i) subparagraph *b* of the first paragraph of section 418.20; and

(j) the second paragraph of section 418.21.”

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 395, am.

72. (1) Section 395 of the said Act is amended by replacing subparagraph *i* of paragraph *b.1* by the following subparagraph:

“i. the drilling or completing of the well resulted in the discovery of a natural underground reservoir containing petroleum or natural gas, where

(1) before the time of the discovery, no person or partnership had discovered that the reservoir contained either petroleum or natural gas, and

(2) the discovery occurred at any time before six months after the end of the year;”.

(2) Subsection 1 applies in respect of expenses incurred after 31 March 1987.

c. I-3, s. 396, am.

73. (1) Section 396 of the said Act is amended by inserting the following paragraph after paragraph *c*:

“(c.1) an expense that is the cost, or any part of the cost, to the taxpayer of any depreciable property of a prescribed class that was acquired after 31 December 1987;”.

(2) Subsection 1 applies from the taxation year 1988. However, where section 396 of the said Act applies to taxation years that end before 6 December 1996, it shall be read as follows:

“396. A taxpayer’s Canadian exploration expenses do not include, however, any consideration given by the taxpayer for a share, or for any interest therein or right thereto, except as provided in paragraph *e* of section 395, any expense described in that paragraph *e* incurred by another taxpayer to the extent that the expense is, for that other taxpayer, a Canadian exploration expense under that paragraph, a Canadian development expense under paragraph *e* of section 408 or a Canadian oil and gas property expense under paragraph *c* of section 418.2, nor any expense that is the cost, or any part of the cost, to the taxpayer of any depreciable property of a prescribed class that was acquired after 31 December 1987.”

c. I-3, s. 398, am.

74. (1) Section 398 of the said Act is amended

(1) by replacing “For the purposes of” in the portion before paragraph *a* by “In”;

(2) by replacing “the expenses referred to in section 395 and” in paragraph *a* by “the Canadian exploration expenses”.

(2) Paragraph 2 of subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 399.3, am.

75. (1) Section 399.3 of the said Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) the drilling or completing of an oil or gas well resulted in the discovery of a natural underground reservoir containing petroleum or natural gas and, before the time of the discovery, no person or partnership had discovered that the reservoir contained either petroleum or natural gas;”.

(2) Subsection 1 applies in respect of expenses incurred after 31 March 1987.

c. I-3, s. 409, am.

76. (1) Section 409 of the said Act is amended by inserting the following paragraph after paragraph *c*:

“(c.1) an expense that is the cost, or any part of the cost, to the taxpayer of any depreciable property of a prescribed class that was acquired after 31 December 1987; or”.

(2) Subsection 1 applies from the taxation year 1988. However, where section 409 of the said Act applies to taxation years that end before 6 December 1996, it shall be read as follows:

“**409.** A taxpayer’s Canadian development expenses do not include, however, any consideration given by the taxpayer for a share, or for any interest therein or right thereto, except as provided in paragraph *e* of section 408, any expense described in that paragraph *e* incurred by another taxpayer to the extent that the expense is, for that other taxpayer, a Canadian development expense under that paragraph, a Canadian exploration expense under paragraph *e* of section 395 or a Canadian oil and gas property expense under paragraph *c* of section 418.2, nor any expense that is the cost, or any part of the cost, to the taxpayer of any depreciable property of a prescribed class that was acquired after 31 December 1987.”

c. I-3, s. 411, am.

77. (1) Section 411 of the said Act is amended

(1) by replacing “For the purposes of” in the portion before paragraph *a* by “In”;

(2) by replacing “the expenses referred to in section 408” in paragraph *a* by “the Canadian development expenses”.

(2) Paragraph 2 of subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 412, am.

78. Section 412 of the said Act is amended by replacing subparagraph *i* of paragraph *b* by the following subparagraph:

“i. the amount by which the proceeds of disposition in respect of the property that became receivable by the taxpayer before that time but after 6 May 1974 in the case of an oil business or after 31 March 1975 in the case of a mining business, exceed the aggregate of the outlays or expenses that the taxpayer made or incurred before that time but after 6 May 1974 in the case of an oil business or after 31 March 1975 in the case of a mining business for the purpose of making the disposition and that were not otherwise deductible for the purposes of this Part, exceeds”.

c. I-3, Div. IV.0.1,
ss. 418.1.1-418.1.11,
added.

79. (1) The said Act is amended by inserting the following after section 418.1:

“DIVISION IV.0.1**“FOREIGN RESOURCE EXPENSE**

Foreign resource
expense.

“418.1.1. In this chapter, the foreign resource expense of a taxpayer, in relation to a country other than Canada, means

(a) any exploration or drilling expense, including any general geological or geophysical expense, incurred by the taxpayer on or in respect of exploring or drilling for petroleum or natural gas in that country;

(b) any expense incurred by the taxpayer for the purpose of determining the existence, location, extent or quality of a mineral resource in that country, including any expense incurred in the course of prospecting, carrying out geological, geophysical or geochemical surveys, drilling, trenching, digging test pits or preliminary sampling;

(c) the cost to the taxpayer of any of the taxpayer’s foreign resource properties in relation to that country;

(d) any annual payment made by the taxpayer for the preservation of a foreign resource property in relation to that country; and

(e) subject to section 418.37, the taxpayer’s share of an expense, cost or payment described in any of paragraphs *a* to *d* that is incurred or made by a partnership in a fiscal period of the partnership that begins after 31 December 2000, where the taxpayer was a member of the partnership at the end of that fiscal period.

Restriction.

“418.1.2. A taxpayer’s foreign resource expense, in relation to a country other than Canada, does not however include

(a) an expenditure that is the cost, or any part of the cost, to the taxpayer of any depreciable property of a prescribed class;

(b) an expenditure incurred at any time after the commencement of production from a foreign resource property of the taxpayer in order to evaluate the feasibility of a method of recovery of petroleum, natural gas or related hydrocarbons from the portion of a natural reservoir to which the foreign resource property relates;

(c) an expenditure, other than a drilling expense, incurred at any time after the commencement of production from a foreign resource property of the taxpayer in order to assist in the recovery of petroleum, natural gas or related hydrocarbons from the portion of a natural reservoir to which the foreign resource property relates;

(d) an expenditure incurred in relation to the injection of any substance to assist in the recovery of petroleum, natural gas or related hydrocarbons from a natural reservoir;

(e) an expenditure incurred by the taxpayer, unless the expenditure was made

i. for the purpose of enabling the taxpayer to acquire foreign resource property,

ii. for the purpose of enhancing the value of foreign resource property that the taxpayer owned at the time the expenditure was incurred or that the taxpayer had a reasonable expectation of owning after that time, or

iii. for the purpose of assisting the taxpayer in evaluating whether a foreign resource property is to be acquired by the taxpayer;

(f) the taxpayer's share of any expenditure or cost described in any of paragraphs *a* to *e* that is incurred by a partnership; or

(g) an expenditure incurred by the taxpayer in a taxation year of the taxpayer that begins before 1 January 2001.

Cumulative foreign resource expense.

“418.1.3. In this chapter, the cumulative foreign resource expense of a taxpayer at a particular time, in relation to a country other than Canada, in this section and sections 418.1.4 and 418.1.5 referred to as the “foreign country”, means the amount by which the aggregate of the following expenses and other amounts exceeds the aggregate determined under section 418.1.4:

(a) the foreign resource expenses, in relation to the foreign country, incurred by the taxpayer

i. before the particular time, and

ii. at a time, in this section and section 418.1.4 referred to as a “resident time”, at which the taxpayer was resident in Canada and, where the taxpayer became resident in Canada before the particular time, that is after the last time before the particular time, that the taxpayer became resident in Canada;

(b) each amount required under paragraph *e.1* of section 330 to be included, in relation to the foreign country, in computing the taxpayer's income for a taxation year ending before the particular time and at a resident time;

(c) each amount referred to in paragraph *b* or *c* of section 418.1.4 that, in accordance with the evidence submitted by the taxpayer, has become a bad debt before the particular time and at a resident time; and

(d) each particular amount determined under section 418.32.2, in respect of the taxpayer and the foreign country, for a taxation year ending before the particular time and at a resident time.

Deductions in computing cumulative foreign resource expense.

“418.1.4. The aggregate which, for the purposes of section 418.1.3, must be determined under this section, is the aggregate of

(a) each amount deducted in computing the taxpayer’s income for a taxation year ending before the particular time and at a resident time, in respect of the taxpayer’s cumulative foreign resource expense in relation to the foreign country;

(b) each amount in respect of a foreign resource property, in relation to the foreign country, in section 418.1.5 referred to as the “particular property”, disposed of by the taxpayer equal to the amount by which the amount designated under subparagraph ii of paragraph *a* of section 330 by the taxpayer in respect of the portion of the proceeds of that disposition that became receivable before the particular time and at a resident time exceeds the excess amount determined under section 418.1.5;

(c) each amount in respect of the foreign country that is included in the amount determined under this paragraph by reason of section 390.1 that became receivable by the taxpayer before the particular time and at a resident time;

(d) each amount received by the taxpayer before the particular time and at a resident time in respect of a debt referred to in paragraph *c* of section 418.1.3;

(e) each amount by which the cumulative foreign resource expense of the taxpayer, in relation to the foreign country, is required, by reason of section 485.8, to be reduced at or before the particular time and at a resident time; and

(f) each amount that is required to be deducted, before the particular time and at a resident time, under paragraph *a* of section 418.32.1 in computing the taxpayer’s cumulative foreign resource expense, in relation to the foreign country.

Computation of excess amount.

“418.1.5. The excess amount which, for the purposes of paragraph *b* of section 418.1.4, must be determined under this section, is the amount by which the amount determined under the second paragraph exceeds the amount determined under the third paragraph.

Computation of amount.

The first amount referred to in the first paragraph is the aggregate of all amounts each of which is an amount that would be determined under the second paragraph of section 418.17.3, immediately before the time, in this section referred to as the “relevant time”, when such proceeds of disposition became receivable, in respect of the taxpayer, the foreign country and an original owner of the particular property, or of any other property acquired by the taxpayer with the particular property in circumstances to which section 418.17.3 applied and in respect of which the proceeds of disposition became receivable by the taxpayer at the relevant time, if

(a) amounts that became receivable at or after the relevant time were not taken into account;

(b) the second paragraph of section 418.17.3 were read without reference to “30% of”; and

(c) no reduction under section 485.8 at or after the relevant time were taken into account.

Computation of amount.

The second amount referred to in the first paragraph is the total of

(a) the aggregate of all amounts each of which is an amount that would be determined under the second paragraph of section 418.17.3 at the relevant time in respect of the taxpayer, the foreign country and an original owner of the particular property, or of any other property acquired by the taxpayer with the particular property in circumstances to which section 418.17.3 applied and in respect of which the proceeds of disposition became receivable by the taxpayer at the relevant time, if

i. amounts that became receivable after the relevant time were not taken into account,

ii. the second paragraph of section 418.17.3 were read without reference to “30% of”, and

iii. no reduction under section 485.8 at or after the relevant time were taken into account; and

(b) the portion of the amount otherwise determined under this section that was applied to reduce the amount otherwise determined under paragraph *b* of section 418.1.4.

Adjusted cumulative foreign resource expense.

“418.1.6. In this chapter, the adjusted cumulative foreign resource expense of a taxpayer at the end of a taxation year, in relation to a country, means the aggregate of the cumulative foreign resource expense of the taxpayer, in relation to that country, at the end of the year, and the amount by which the aggregate determined for the year under paragraph *a* of section 418.32.2 in respect of the taxpayer and that country exceeds the amount that would, but for subparagraph ii of paragraph *e.1* of section 330, be determined for the year under that paragraph *e.1* in respect of the taxpayer and that country.

Foreign resource income.

“418.1.7. In this division, the foreign resource income of a taxpayer for a taxation year, in relation to a country other than Canada, means the total of

(a) that part of the taxpayer’s income for the year, determined without reference to sections 371 and 418.1.10, that can reasonably be attributed to the production of petroleum or natural gas from a natural accumulation of petroleum

or natural gas in that country or from oil or gas wells in that country, or to the production of minerals from mines in that country;

(b) the taxpayer's income for the year from royalties in respect of a natural accumulation of petroleum or natural gas in that country, an oil or gas well in that country or a mine in that country, determined without reference to sections 371 and 418.1.10; and

(c) the aggregate of all amounts each of which is an amount, in respect of a foreign resource property in relation to that country that has been disposed of by the taxpayer, equal to the amount by which the amount included in computing the taxpayer's income for the year by reason of paragraph *a* of section 330 in respect of that disposition exceeds the aggregate of all amounts each of which is that portion of an amount deducted under section 418.17 in computing the taxpayer's income for the year that can reasonably be considered to be in respect of the foreign resource property, but cannot reasonably be considered to have reduced the amount otherwise determined under paragraph *a* or *b* in respect of the taxpayer for the year.

Foreign resource loss.

“418.1.8. In this division, the foreign resource loss of a taxpayer for a taxation year in relation to a country other than Canada means the amount of that loss computed, with the necessary modifications, in accordance with section 418.1.7.

Global foreign resource limit.

“418.1.9. In this division, the global foreign resource limit of a taxpayer for a taxation year means the amount that is the lesser of

(a) the amount by which the amount determined under paragraph *b* of section 374 in respect of the taxpayer for the year exceeds the total of

i. the aggregate of all amounts each of which is the maximum amount that the taxpayer would be permitted to deduct, in relation to a country, under section 418.1.10 in computing the taxpayer's income for the year if, in its application to the year, that section were read without reference to paragraph *b* thereof, and

ii. the amount deducted under section 371 in computing the taxpayer's income for the year; and

(b) the amount by which 30% of the aggregate of all amounts each of which is, at the end of the year, the taxpayer's adjusted cumulative foreign resource expense in relation to a country exceeds the aggregate described in subparagraph i of paragraph *a*.

Deduction for cumulative foreign resource expense.

“418.1.10. In computing a taxpayer's income for a taxation year throughout which the taxpayer is resident in Canada, the taxpayer may deduct an amount claimed by the taxpayer, in respect of a country other than Canada, not exceeding the total of

(a) the greater of

i. 10% of an amount, in this section referred to as a “particular amount”, equal to the taxpayer’s adjusted cumulative foreign resource expense in relation to that country at the end of the year, and

ii. the least of

(1) if the taxpayer ceases to be resident in Canada immediately after the end of the year, the particular amount,

(2) if subparagraph 1 does not apply, 30% of the particular amount,

(3) the amount by which the taxpayer’s foreign resource income for the year in relation to that country exceeds the portion of the amount, deducted under section 371 in computing the taxpayer’s income for the year, that is attributable to a source in that country, and

(4) the amount by which the aggregate of all amounts each of which is the taxpayer’s foreign resource income for the year in relation to a country exceeds the total of the aggregate of all amounts each of which is the taxpayer’s foreign resource loss for the year in relation to a country and the amount deducted under section 371 in computing the taxpayer’s income for the year; and

(b) the lesser of

i. the amount by which the particular amount exceeds the amount determined for the year under paragraph *a* in respect of the taxpayer, and

ii. that portion of the taxpayer’s global foreign resource limit for the year that is designated for the year by the taxpayer, in relation to that country and no other country, in prescribed form filed with the Minister with the taxpayer’s fiscal return filed under this Part for the year.

Individual residing in Canada only part of the year.

“418.1.11. Where at any time in a taxation year an individual becomes or ceases to be resident in Canada, the following rules apply:

(a) section 418.1.10 applies to the individual as if the taxation year were the period or periods in the year throughout which the individual was resident in Canada; and

(b) for the purposes of this chapter, section 393.1 does not apply to the individual for the year.”

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 418.5, am.

80. (1) Section 418.5 of the said Act is amended

(1) by replacing “For the purposes of” in the portion before paragraph *a* by “In”;

(2) by replacing “of the expenses contemplated in section 418.2” in paragraph *a* by “of the Canadian oil and gas property expense”.

(2) Paragraph 2 of subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 418.6, am.

81. Section 418.6 of the said Act is amended by replacing subparagraph *i* of paragraph *b* by the following subparagraph:

“*i.* the amount by which the proceeds of disposition in respect of the property that became receivable by the taxpayer before that time exceed the aggregate of any outlays or expenses that the taxpayer made or incurred before that time for the purpose of making the disposition and that were not otherwise deductible for the purposes of this Part, exceeds”.

c. I-3, s. 418.15, am.

82. (1) Section 418.15 of the said Act is amended, in the first paragraph,

(1) by replacing subparagraph *iii* of subparagraph *b* by the following subparagraph:

“*iii.* that would, but for section 418.33, 418.34, 418.34.1 or 418.36, as the case may be, be entitled in computing its income for a taxation year ending after it disposed of the property to a deduction under any of sections 418.16 to 418.21 or section 88.4 of the Act respecting the application of the Taxation Act, to the extent that that section refers to subsection 25 of section 29 of the Income Tax Application Rules, in respect of expenses incurred by an original owner of the property;”;

(2) by replacing subparagraph *ii* of subparagraph *c* by the following subparagraph:

“*ii.* who would, but for section 418.31, 418.32, 418.32.1 or 418.36, as the case may be, be entitled in respect of expenses described in section 88.5 of the Act respecting the application of the Taxation Act, to the extent that section 88.4 of that Act refers to expenses described in subparagraph *i* or *ii* of paragraph *c* of subsection 25 of section 29 of the Income Tax Application Rules, Canadian exploration and development expenses, foreign resource pool expenses, Canadian exploration expenses, Canadian development expenses or Canadian oil and gas property expenses incurred by the person before the person disposed of the property to a deduction, in computing the person’s income for a taxation year ending after the person disposed of the property, under that section 88.4, to the extent that it refers to section 29 of the Income Tax Application Rules, or under any of sections 367, 368, 371, 400, 401, 413, 414, 418.1.10 and 418.7.”

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 418.17, am.

83. (1) Section 418.17 of the said Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) the amount of foreign exploration and development expenses incurred by the original owner before the disposition of the particular property by the original owner, to the extent that those expenses were incurred when the original owner was resident in Canada, were not otherwise deducted in computing the income of the corporation for the year, were not deducted in computing the income of the corporation for any preceding taxation year or in computing the income of any predecessor owner of the particular property for any taxation year and were not deductible in computing the income of the original owner for any taxation year, exceeds”.

(2) Subsection 1 applies from the taxation year 1999.

c. I-3, ss. 418.17.1-418.17.3, added.

84. (1) The said Act is amended by inserting the following sections after section 418.17:

Deduction attributable to a source in a country.

“**418.17.1.** The portion of an amount deducted under section 418.17 in computing a taxpayer’s income for a taxation year that can reasonably be considered to be in respect of specified foreign exploration and development expenses of the taxpayer in relation to a country is considered as being attributable to a source in that country.

Allocation manner.

“**418.17.2.** For the purposes of section 418.17.1, where a taxpayer has incurred specified foreign exploration and development expenses in relation to two or more countries, an allocation to each of those countries for a taxation year shall be determined in a manner that is

(a) reasonable having regard to all the circumstances, including the level and timing of

i. the taxpayer’s specified foreign exploration and development expenses in relation to that country, and

ii. the profits or gains to which those expenses relate; and

(b) not inconsistent with the allocation made under section 418.17.1 for the preceding taxation year.

Deduction.

“**418.17.3.** Subject to sections 418.22 and 418.24, where a corporation acquires, in any manner whatever, a particular foreign resource property, in this section referred to as the “particular property”, in relation to a particular country, there may be deducted by the corporation in computing its income for a taxation year an amount not exceeding the aggregate of all amounts each of which is an amount equal to the lesser of the amount described in the second

paragraph and the amount described in the third paragraph determined in respect of an original owner of the particular property.

Computation of
amount.

The first amount to which the first paragraph refers is equal to 30% of the amount by which the cumulative foreign resource expense, in relation to the particular country, of the original owner determined immediately after the disposition of the particular property by the original owner to the extent that it has not been otherwise deducted in computing the corporation's income for the year, has not been deducted in computing the corporation's income for any preceding taxation year and has not been deducted in computing the income of the original owner or any predecessor owner of the particular property for any taxation year, exceeds the aggregate of

(a) the aggregate of all amounts each of which is a particular amount, reduced by the portion of that amount provided for in the fifth paragraph, that became receivable by a predecessor owner of the particular property, or by the corporation in the year or a preceding taxation year, and that

i. was included by the predecessor owner or the corporation in computing an amount determined, without reference to section 418.1.5, under paragraph *b* of section 418.1.4 at the end of the year, and

ii. can reasonably be attributed to the disposition of a property, in the fifth paragraph referred to as the "particular resource property", that is the particular property or another foreign resource property, in relation to the particular country, that was acquired from the original owner with the particular property by the corporation or a predecessor owner of the particular property; and

(b) the aggregate of all amounts each of which is an amount by which the amount determined under this paragraph is required by reason of section 485.8 to be reduced at or before the end of the year.

Computation of
amount.

The last amount to which the first paragraph refers is equal to the amount by which the amount determined under the fourth paragraph is exceeded by the aggregate of

(a) the lesser of

i. the part of the corporation's income for the year, determined before any deduction under section 88.4 of the Act respecting the application of the Taxation Act (chapter I-4) or any of sections 359 to 419.6, that can reasonably be attributed to the production from the particular property, and

ii. where the corporation acquires the particular property from the original owner at any time in the year, otherwise than as a result of an amalgamation or merger or solely by reason of the application of paragraph *a* of section 418.26 and did not deal with the original owner at arm's length at that time, nil; and

(b) unless the amount determined under subparagraph *a* is nil by reason of subparagraph ii of that subparagraph, the lesser of

i. the aggregate of all amounts each of which is the amount designated by the corporation for the year in respect of a Canadian resource property owned by the original owner immediately before being acquired with the particular property by the corporation or a predecessor owner of the particular property, not exceeding the amount included in computing the corporation's income for the year, determined before any deduction under section 88.4 of the Act respecting the application of the Taxation Act or any of sections 359 to 419.6, that can reasonably be attributed to the production from the Canadian resource property, and

ii. the amount by which 10% of the amount described in the second paragraph for the year, in respect of the original owner, exceeds the aggregate of all amounts each of which would, but for this subparagraph, subparagraph ii of subparagraph *b* of the third paragraph of section 418.17 and subparagraph ii of paragraph *f* of section 418.26, be determined under this paragraph for the year in respect of the particular property or other foreign resource property, in relation to the particular country, owned by the original owner immediately before being acquired with the particular property by the corporation or a predecessor owner of the particular property.

Computation of amount.

The amount that, for the purposes of the third paragraph, is required to be determined under this paragraph is the aggregate of

(a) any other amount deducted for the year under this section, section 418.17 or section 418.19 as a consequence of the application of subparagraph *c* of the first paragraph of section 418.20, that can reasonably be attributed to the part of the corporation's income for the year, described in subparagraph *a* of the third paragraph, in relation to the particular property;

(b) any other amount deducted for the year under this section or section 418.17, that can reasonably be attributed to a part of the corporation's income for the year, described in subparagraph *i* of subparagraph *b* of the third paragraph, in respect of which an amount is designated by the corporation under that subparagraph; and

(c) any amount added, by reason of section 485.13, in computing the amount determined under subparagraph *a* of the third paragraph.

Reduction of particular amount.

The particular amount referred to in subparagraph *a* of the second paragraph shall be reduced by the portion thereof that can reasonably be considered to result in a reduction of the amount otherwise determined under that paragraph in relation to another original owner of a particular resource property who is not a predecessor owner of a particular resource property or who became such a predecessor owner before the original owner became a predecessor owner of a particular resource property.

Income not attributable to the production from a Canadian resource property.

The income in respect of which an amount is designated under subparagraph *i* of subparagraph *b* of the third paragraph is deemed, for the purposes of the following provisions, not to be attributable to the production from a Canadian resource property:

(a) subparagraph iii of subparagraph *a* of the third paragraph of sections 418.16 and 418.18;

(b) subparagraph 2 of subparagraph i of subparagraph *a* of the third paragraph of section 418.19;

(c) subparagraph i of subparagraph *c* of the first paragraph of section 418.20;

(d) subparagraph 2 of subparagraph i of subparagraph *a* of the third paragraph of section 418.21;

(e) paragraph *a* of section 418.28; and

(f) section 88.4 of the Act respecting the application of the Taxation Act, to the extent that that section refers to clause B of subparagraph i of paragraph *d* of subsection 25 of section 29 of the Income Tax Application Rules (Revised Statutes of Canada, 1985, chapter 2, 5th Supplement).”

(2) Subsection 1, where it enacts sections 418.17.1 and 418.17.2 of the said Act, applies to taxation years of a taxpayer that begin after the earlier of

(1) 31 December 1999; and

(2) if, in accordance with paragraph *b* of subsection 26 of section 117 of the Act to amend the Income Tax Act, the Income Tax Application Rules, certain Acts related to the Income Tax Act, the Canada Pension Plan, the Customs Act, the Excise Tax Act, the Modernization of Benefits and Obligations Act and another Act related to the Excise Tax Act (Statutes of Canada, 2001, chapter 17), a date is designated by the taxpayer for the purposes of that subsection 26, the later of

(a) the date so designated by the taxpayer, and

(b) 31 December 1994.

(3) Subsection 1, where it enacts section 418.17.3 of the said Act, applies to taxation years that begin after 31 December 2000.

c. I-3, s. 418.24, am.

85. (1) Section 418.24 of the said Act is amended by replacing “Section 418.17 applies” in the portion before paragraph *a* by “Sections 418.17 and 418.17.3 apply”.

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 418.26, am.

86. (1) Section 418.26 of the said Act is amended

(1) by replacing “foreign exploration and development expenses” in the portion before paragraph *a* by “foreign resource pool expenses”;

(2) by inserting the following paragraph after paragraph *c*:

“(c.1) the original owner is deemed to have been resident in Canada before that time while the corporation was resident in Canada;”;

(3) by replacing “for the purposes of computing an amount under the third paragraph of section 418.17 and” in subparagraphs *i* and *ii* of paragraph *f* by “for the purpose of computing an amount under the third paragraph of section 418.17 or 418.17.3 or”;

(4) by inserting “subparagraph *a* of the third paragraph of section 418.17.3,” after “418.17,” in the portion of paragraph *h* before subparagraph *i*.

(2) Paragraphs 1, 3 and 4 of subsection 1 apply to taxation years that begin after 31 December 2000.

(3) Paragraph 2 of subsection 1 applies from the taxation year 1999.

c. I-3, ss. 418.32.1 and 418.32.2, added.

87. (1) The said Act is amended by inserting the following sections after section 418.32:

Cumulative foreign resource expense of an original owner.

“418.32.1. Where in a taxation year an original owner of foreign resource properties in relation to a country disposes of all or substantially all of the original owner’s foreign resource properties in circumstances to which section 418.17.3 applies, the following rules apply:

(a) in determining the cumulative foreign resource expense of the original owner in relation to that country at any time after the time referred to in the portion of the second paragraph of section 418.17.3 before subparagraph *a*, there shall be deducted the amount of that cumulative foreign resource expense determined immediately after the disposition; and

(b) for the purposes of the second paragraph of section 418.17.3, the cumulative foreign resource expense of the original owner in relation to that country determined immediately after the disposition that was deducted under section 418.1.10 in computing the original owner’s income for the year is deemed to be equal to the lesser of

i. the amount deducted under paragraph *a* in respect of the disposition, and

ii. the amount by which the particular amount determined for the year under section 418.32.2 in respect of the original owner and that country exceeds the aggregate of all amounts each of which is an amount determined under this paragraph in respect of a previous disposition of foreign resource property, in relation to that country, made by the original owner in the year.

Amount determined.

“418.32.2. Where in a taxation year an original owner of foreign resource properties in relation to a country disposes of all or substantially all of the original owner’s foreign resource properties in circumstances to which

section 418.17.3 applies, the particular amount for the year in respect of the original owner and that country for the purposes of paragraph *d* of section 418.1.3 and subparagraph ii of paragraph *b* of section 418.32.1 is the lesser of

(a) the aggregate of all amounts each of which is the amount by which an amount deducted under paragraph *a* of section 418.32.1 in respect of a disposition in the year by the original owner of foreign resource property in relation to that country, exceeds the amount designated by the original owner in the prescribed form filed with the Minister within six months after the end of the year in respect of the amount deducted under paragraph *a* of section 418.32.1; and

(b) the aggregate of

i. the amount deducted under section 418.1.10 for the year by the original owner in relation to that country, and

ii. the amount that would, but for subparagraph ii of paragraph *e.1* of section 330, be determined for the year under that paragraph *e.1* in respect of the original owner and that country.”

(2) Subsection 1 applies to taxation years that begin after 31 December 2000. However, where section 418.32.2 of the said Act applies to taxation years that end before 7 June 2004, the reference to “within six months after the end of the year” in paragraph *a* of that section shall be read as a reference to “on or before the day that is six months after 7 June 2004”.

c. I-3, s. 418.34.1,
added.

88. (1) The said Act is amended by inserting the following section after section 418.34:

Disposition of foreign
resource properties by
a predecessor owner.

“418.34.1. Where in a taxation year a predecessor owner of foreign resource properties disposes of foreign resource properties to a corporation in circumstances to which section 418.17.3 applies, the following rules apply:

(a) for the purpose of applying section 418.17.3 to the predecessor owner in respect of its acquisition of any foreign resource properties owned by it immediately before the disposition, it is deemed, after the disposition, never to have acquired any such properties except for the purpose of determining,

i. where the predecessor owner and the corporation dealt with each other at arm’s length at the time of the disposition or the disposition occurred after an amalgamation or merger, an amount deductible under section 418.17.3 for the year, and

ii. an amount determined under paragraph *b* of section 418.1.4; and

(b) where the corporation or another corporation acquires any of the properties on or after the disposition in circumstances to which section 418.17.3 applies, amounts that become receivable by the predecessor owner after the

disposition in respect of foreign resource properties retained by it at the time of the disposition are, for the purpose of applying section 418.17.3 to the corporation or the other corporation in respect of the acquisition, deemed not to have become receivable by the predecessor owner.”

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 418.37, am.

89. (1) Section 418.37 of the said Act is amended

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

At-risk amount.

“418.37. Where a taxpayer is a limited partner of a partnership at the end of a fiscal period of the partnership, the excess amount described in the second paragraph shall reduce, first, the taxpayer’s share of the Canadian oil and gas property expenses, then, the taxpayer’s share of Canadian development expenses, then, the taxpayer’s share of Canadian exploration expenses, then, the taxpayer’s share of foreign resource expenses in relation to a country, and then, the taxpayer’s share of foreign exploration and development expenses, incurred by the partnership in that fiscal period.”;

(2) by inserting the following paragraph after the second paragraph:

Reduction of foreign resource expenses.

“For the purposes of the first paragraph, a taxpayer’s share of foreign resource expenses in relation to a country, shall be reduced in the order specified by the taxpayer in a written document filed with the Minister on or before the taxpayer’s filing-due date for the taxpayer’s taxation year in which the fiscal period of the partnership ends or, where no such order is specified, in the order determined by the Minister.”

(2) Subsection 1 applies to fiscal periods that begin after 31 December 2000. However, for the application of the third paragraph of section 418.37 of the said Act, enacted by paragraph 2 of subsection 1, to fiscal periods that end in a taxation year ending before 7 June 2004, the document referred to in that third paragraph is deemed to have been filed with the Minister of Revenue in a timely manner if it is filed on or before 4 December 2004.

c. I-3, s. 421.2, am.

90. (1) Section 421.2 of the said Act, amended by section 28 of chapter 9 of the statutes of 2003, is again amended

(1) by replacing “payable” in the French text of subparagraph i of subparagraph *d.1* of the first paragraph and the portion of subparagraph iii of that subparagraph *d.1* before subparagraph 1 by “à payer”;

(2) by inserting the following subparagraph after subparagraph *d.1* of the first paragraph:

“(d.2) is an amount that

i. is not paid or payable in respect of entertainment or of a conference, convention, seminar or similar event,

ii. would, but for subparagraph i of paragraph *a* of section 42, be required to be included in computing an individual's income for a taxation year because of the application of Chapters I and II of Title II of Book III in respect of food or beverages consumed by the individual or by a person with whom the individual does not deal at arm's length,

iii. is paid or payable in respect of the individual's duties performed at a site in Canada at which the person carries on a construction activity or at a construction work camp referred to in subparagraph iv in respect of the site, and

iv. is paid or payable for food or beverages provided at a construction work camp, at which the individual is lodged, that was constructed or installed at or near the site to provide board and lodging to employees while they are engaged in construction services at the site;"

(3) by inserting the following paragraph after the first paragraph:

Amount referred to in section 42.

"For the purpose of determining whether the conditions set out in any of subparagraphs *d* to *d.2* of the first paragraph are met in respect of an amount referred to in section 42, paragraph *g* of section 39 shall not be taken into account."

(2) Paragraph 2 of subsection 1 applies in respect of amounts paid or payable for food or beverages provided after 31 December 2001.

(3) Paragraph 3 of subsection 1 applies from the taxation year 1998. However, the second paragraph of section 421.2 of the said Act, enacted by that paragraph 3, shall be read

(1) where it applies before 24 February 1998, with "in any of subparagraphs *d* to *d.2*" replaced by "in subparagraph *d*", and

(2) where it applies after 23 February 1998 and before 1 January 2002, with "in any of subparagraphs *d* to *d.2*" replaced by "in subparagraph *d* or *d.1*".

c. I-3, s. 421.8, am.

91. (1) Section 421.8 of the said Act is amended by replacing the first paragraph by the following paragraph:

Non-deductibility of illegal payments.

"421.8. In computing income, no amount may be deducted in respect of an outlay made or expense incurred for the purpose of doing anything that is an offence or an indictable offence under section 3 of the Corruption of Foreign Public Officials Act (Statutes of Canada, 1998, chapter 34) or under any of sections 119 to 121, 123 to 125, 393 and 426 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or an offence or indictable

offence under section 465 of the Criminal Code as it relates to an offence or indictable offence described in any of those sections.”

(2) Subsection 1 has effect from 14 February 1999.

c. I-3, s. 444, am.

92. (1) Section 444 of the said Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Property used in the business of farming.

“444. Notwithstanding section 436, where property referred to in that section is, immediately before the death of an individual, a share of the capital stock of a family farm corporation of the individual or an interest in a family farm partnership of the individual or is land or depreciable property of a prescribed class situated in Canada which was, before the death, used principally in the business of farming in which the individual, the individual’s spouse or any of the individual’s children was actively engaged on a regular and continuous basis or, in the case of property used in the operation of a woodlot, was engaged to the extent required by a prescribed forest management plan in respect of that woodlot, and the property is, by reason of the death, transferred or distributed to a child of the individual who was resident in Canada immediately before the death and it can be shown, within the period ending 36 months after the death of the individual or, where written application therefor has been made to the Minister by the individual’s legal representative before the expiry of that period, within such longer period as the Minister considers reasonable, that the property has become vested indefeasibly in the child,”.

(2) Subsection 1 applies in respect of property transferred by reason of deaths that occur after 10 December 2001.

c. I-3, s. 450, am.

93. (1) Section 450 of the said Act, amended by section 120 of chapter 2 of the statutes of 2003, is again amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Transfer of farm property from a spousal trust to a child.

“450. Where property of an individual has been transferred or distributed to a trust referred to in section 440 or in section 454, as that section applied in respect of a transfer that occurred before 1 January 2000, or a trust to which subparagraph *i* of paragraph *c* of section 454.1 applies, and the property was, immediately before that transfer or distribution, a share of the capital stock of a family farm corporation of the individual, an interest in a family farm partnership of the individual, land situated in Canada or depreciable property of a prescribed class situated in Canada and the property or, if the property is such land or such depreciable property, a property that is a capital replacement property therefor in respect of which the trust has made an election under section 96 or 279, was, immediately before the death of the individual’s spouse who was a beneficiary under the trust, in the case of such a share, a share of the capital stock of a Canadian corporation that would be a share of the capital stock of a family farm corporation if subparagraph *i* of subparagraph *a* of the first paragraph of section 451 were read without reference to “in which the individual or a spouse, a child or the father or mother of the

individual was actively engaged on a regular and continuous basis or, in the case of property used in the operation of a woodlot, was engaged to the extent required by a prescribed forest management plan in respect of that woodlot”, or, in the case of such an interest, an interest in a partnership that carried on the business of farming in Canada in which it used all or substantially all of its property in carrying on that business, or, in the case of such land, such depreciable property or such capital replacement property, property used in carrying on the business of farming, the following rules apply if the property, on the death of the spouse and by reason thereof, is transferred or distributed and indefeasibly vested in a child of the individual who was resident in Canada immediately before the death:”.

(2) Subsection 1 applies in respect of transfers or distributions of property that occur after 10 December 2001.

c. I-3, s. 450.2, am.

94. (1) Section 450.2 of the said Act, replaced by section 121 of chapter 2 of the statutes of 2003, is amended by replacing “, 653, 785.1 and 785.2” by “and 653 and Chapter I of Title I.1 of Book VI”.

(2) Subsection 1 applies in respect of dispositions that occur after 1 October 1996.

c. I-3, s. 451, am.

95. (1) Section 451 of the said Act is amended, in the first paragraph,

(1) by replacing the portion of subparagraph *i* of subparagraph *a* before subparagraph 1 by the following:

“*i.* property that has been used, principally in the course of carrying on the business of farming in Canada in which the individual or a spouse, a child or the father or mother of the individual was actively engaged on a regular and continuous basis or, in the case of property used in the operation of a woodlot, was engaged to the extent required by a prescribed forest management plan in respect of that woodlot, by any of the following persons or partnerships:”;

(2) by replacing the portion of subparagraph *i* of subparagraph *f* before subparagraph 1 by the following:

“*i.* property that has been used, principally in the course of carrying on the business of farming in Canada in which the individual or a spouse, a child or the father or mother of the individual was actively engaged on a regular and continuous basis or, in the case of property used in the operation of a woodlot, was engaged to the extent required by a prescribed forest management plan in respect of that woodlot, by the partnership or any of the following persons:”.

(2) Subsection 1 applies in respect of transfers of property that occur after 10 December 2001.

c. I-3, s. 459, replaced.

96. (1) Section 459 of the said Act is replaced by the following section:

Transfer to a child of property used in the business of farming.

“459. Where an individual transfers to one of the individual’s children who was resident in Canada immediately before the transfer, property which is described in the second paragraph, the individual is deemed to dispose of that property at the time of that transfer for proceeds of disposition which, except in the cases described in sections 460 and 461, are equal to the proceeds of disposition otherwise determined.

Interpretation.

The property to which the first paragraph refers is

(a) property that was, immediately before the transfer, a share of the capital stock of a family farm corporation of the individual or an interest in a family farm partnership of the individual; or

(b) property that is land situated in Canada, depreciable property of a prescribed class situated in Canada or intangible capital property in respect of a business carried on by the individual in Canada, and which was, before the transfer, used principally in the business of farming in which the individual, the individual’s spouse or any of the individual’s children was actively engaged on a regular and continuous basis or, in the case of property used in the operation of a woodlot, was engaged to the extent required by a prescribed forest management plan in respect of that woodlot.”

(2) Subsection 1 applies in respect of transfers of property that occur after 10 December 2001.

c. I-3, ss. 462.6.1 and 462.6.2, added.

97. (1) The said Act is amended by inserting the following sections after section 462.6:

Restriction on the application of section 462.5.

“462.6.1. Section 462.5 does not apply to a disposition of property at any particular time, in this section referred to as the “emigration disposition”, to which paragraph *b* of section 785.2 applies, by a taxpayer who is a recipient referred to in section 462.5, unless the recipient and the individual referred to in section 462.5, in their fiscal returns for the taxation year that includes the first time, after the particular time, at which the recipient disposes of the property, jointly elect that section 462.5 apply to the emigration disposition.

Application of section 462.6.1.

“462.6.2. For the purposes of section 462.6.1 and notwithstanding sections 1010 to 1011, any assessment of tax payable under this Part by the recipient or the individual referred to in section 462.5 shall be made by the Minister as is necessary to give effect to an election under section 462.6.1, except that no such assessment shall affect the computation of

(a) interest payable under this Part to or by a taxpayer in respect of any period that is before the taxpayer’s filing-due date for the taxation year that includes the first time, after the particular time referred to in section 462.6.1, at which the recipient disposes of the property referred to in that section; or

(b) any penalty payable under this Part.”

(2) Subsection 1 has effect from 2 October 1996.

c. I-3, Div. I.1,
ss. 483.2 and 483.3,
added.

98. (1) The said Act is amended by inserting the following after section 483.1:

“DIVISION I.1

**“TRANSFER OF ASSUMPTION OF AN OBLIGATION IN RELATION
TO A BUSINESS CARRIED ON IN CANADA**

Withdrawal of an
obligation of a
Canadian business by a
taxpayer not resident
in Canada.

“483.2. Where, at any time, an obligation of a taxpayer not resident in Canada that is denominated in a foreign currency, other than an obligation in respect of which the taxpayer ceased to be indebted at that time, ceases to be an obligation of the taxpayer in respect of a business or part of a business carried on by the taxpayer in Canada immediately before that time, for the purpose of determining the amount of any income, loss, capital gain or capital loss due to the fluctuation in the value of the foreign currency relative to Canadian currency, the taxpayer is deemed to have settled the obligation immediately before that time at the amount outstanding on account of its principal amount.

Assumption of an
obligation by a
taxpayer not resident
in Canada.

“483.3. Where, at any time, an obligation of a taxpayer not resident in Canada that is denominated in a foreign currency, other than an obligation in respect of which the taxpayer became indebted at that time, becomes an obligation of the taxpayer in respect of a business or part of a business that the taxpayer carries on in Canada immediately after that time, the amount of any income, loss, capital gain or capital loss in respect of the obligation due to the fluctuation in the value of the foreign currency relative to Canadian currency shall be determined based on the amount of the obligation in Canadian currency at that time.”

(2) Subsection 1 has effect from 28 June 1999 in respect of authorized foreign banks, and from 9 August 2000 in any other case.

c. I-3, s. 484.8, am.

99. (1) Section 484.8 of the said Act is amended by inserting “and subject to section 484.8.1” after “this subdivision”.

(2) Subsection 1 applies in respect of property acquired or reacquired after 27 February 2000.

c. I-3, s. 484.8.1,
added.

100. (1) The said Act is amended by inserting the following section after section 484.8:

Exception.

“484.8.1. For the purposes of this subdivision, foreign resource property of an individual, a corporation or a partnership is deemed not to be seized at any time, where the individual, the corporation or at least one of the members of the partnership, as the case may be, is not resident in Canada at that time.”

(2) Subsection 1 applies in respect of property acquired or reacquired after 27 February 2000.

c. I-3, s. 485, am.

101. (1) Section 485 of the said Act is amended, in the definition of “successor pool”,

(1) by inserting “418.17.3,” after “418.17,” in the portion before paragraph *a*;

(2) by replacing paragraph *d* by the following paragraph:

“(d) the second paragraph of section 418.17.3 and the first paragraph of section 418.20 were read without reference to “30% of” wherever it appears and the second paragraph of section 418.21 were read without reference to “10% of”;

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 485.1, am.

102. (1) Section 485.1 of the said Act is amended by replacing “section 418.17, 418.18, 418.19 or” in paragraph *a* by “any of sections 418.17, 418.17.3, 418.18, 418.19 and”.

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 485.8, am.

103. (1) Section 485.8 of the said Act is amended

(1) by replacing paragraph *a* by the following paragraph:

“(a) where the debtor is a corporation resident in Canada throughout that year, each particular amount determined in respect of the debtor under the second paragraph of any of sections 418.17, 418.18 and 418.19, or that would be so determined under the second paragraph of section 418.17.3 or 418.21 if that second paragraph were read without reference to “30% of” or “10% of”, as the case may be, as a consequence of the acquisition of control of the debtor by a person or group of persons, the debtor ceasing to be exempt from tax under this Part on its taxable income or the acquisition of properties by the debtor as a result of an amalgamation or merger, where the amount so applied does not exceed the successor pool immediately after that time for the obligation and in respect of the particular amount;”;

(2) by adding the following paragraph after paragraph *e*:

“(f) the cumulative foreign resource expense of the debtor, in relation to a country, within the meaning of section 418.1.3.”

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 517, am. **104.** (1) Section 517 of the said Act is amended by replacing “section 785.1” by “Chapter I of Title I.1 of Book VI”.

(2) Subsection 1 has effect from 24 February 1998.

c. I-3, s. 517.5.1, am. **105.** Section 517.5.1 of the said Act is amended by replacing the portion before subparagraph *b* of the first paragraph by the following:

Deemed owner. **“517.5.1.** For the purpose of determining whether or not a taxpayer referred to in section 517.5 is a member, at any time, of a group referred to in that section, that taxpayer is deemed to be the owner at that time of any share owned by any of the following persons:

(a) the taxpayer’s child, within the meaning of subparagraph *d* of the first paragraph of section 451, who is under 18 years of age, or the taxpayer’s spouse;”.

c. I-3, s. 527.3, added. **106.** (1) The said Act is amended by inserting the following section before section 528:

Tool of an apprentice mechanic. **“527.3.** Where Divisions I and II have applied in respect of the disposition of any property by an individual to a corporation, the cost of the property to the individual was included in computing an amount determined under section 75.3 in respect of the individual, the property is depreciable property of the corporation, and the amount, in this section referred to as the “individual’s original cost”, that would be the cost of the property to the individual immediately before its disposition if this Act were read without reference to section 75.5 exceeds the individual’s proceeds of disposition of the property, the following rules apply:

(a) the capital cost to the corporation of the property is deemed to be equal to the individual’s original cost; and

(b) the amount by which the individual’s original cost exceeds the individual’s proceeds of disposition of the property is deemed to have been allowed to the corporation as depreciation in respect of the property for taxation years that end before the time of disposition.”

(2) Subsection 1 applies in respect of dispositions that occur after 31 December 2001.

c. I-3, ss. 536-538, replaced. **107.** (1) Sections 536 to 538 of the said Act are replaced by the following sections:

Exchange of shares of Canadian corporations. **“536.** The rules set out in sections 537 to 539 apply where a Canadian corporation, in this division referred to as the “particular corporation”, issues a share of any particular class of its capital stock to a taxpayer in exchange for capital property owned by the taxpayer that is a share, in this division referred

to as the “exchanged share”, of a particular class of the capital stock of a second corporation which is a taxable Canadian corporation.

Provisions not applicable.

However, they do not apply where

(a) the taxpayer and the particular corporation were, immediately before the exchange, not dealing with each other at arm’s length, otherwise than by reason of a right referred to in paragraph *b* of section 20 that is a right of the particular corporation to acquire the exchanged share, or the taxpayer and the corporation made an election under section 518 or 529 in respect of the exchanged share;

(b) immediately after the exchange, the taxpayer or persons with whom the taxpayer is not dealing at arm’s length, separately or together, controlled the particular corporation or owned shares of the capital stock thereof having a fair market value of more than 50% of that of all of the outstanding shares of its capital stock;

(c) the taxpayer receives a consideration other than a share of the particular class of the capital stock of the particular corporation in exchange for the exchanged share, except where such other consideration results from the disposition to the particular corporation of a share of the capital stock of the second corporation other than the exchanged share; or

(d) the taxpayer is a foreign affiliate of another taxpayer resident in Canada at the end of the taxation year of the taxpayer in which the exchange occurred and the taxpayer has included any portion of the gain or loss, otherwise determined, from the disposition of the exchanged share in computing the taxpayer’s foreign accrual property income, within the meaning of section 579, for that taxation year.

Computation of capital gain or loss.

“537. Unless the taxpayer has included any portion of the gain or loss, otherwise determined, from the disposition of the exchanged share in computing the taxpayer’s income for the taxation year in which the exchange occurred, the taxpayer is deemed to have disposed of the exchanged share for proceeds of disposition equal to the adjusted cost base of the share to the taxpayer immediately before the exchange and to have acquired the share issued in exchange at a cost equal to such adjusted cost base.

Taxable Québec or Canadian property.

“538. Where the exchanged share is taxable Québec property or taxable Canadian property of the taxpayer, the share issued in exchange is also deemed, as the case may be, to be taxable Québec property or taxable Canadian property of the taxpayer.”

(2) Subsection 1 applies in respect of exchanges of shares that occur after 31 December 1995.

c. I-3, s. 539, am.

108. (1) Section 539 of the said Act is amended by replacing “to the Canadian corporation contemplated in section 536” in the portion before paragraph *a* by “to the particular corporation”.

(2) Subsection 1 applies in respect of exchanges of shares that occur after 31 December 1995.

c. I-3, ss. 540.2-540.4, added.

109. (1) The said Act is amended by inserting the following sections after section 540.1:

Exchange of shares of foreign corporations.

“540.2. Subject to section 540, and subsection 2 of section 95 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) where it has effect for the purposes of section 579, the rules set out in sections 540.3 and 540.4 apply where a corporation not resident in Canada, in this section referred to as the “foreign corporation”, issues a share of its capital stock to a taxpayer in exchange for capital property owned by the taxpayer that is a share, in this division referred to as the “exchanged foreign share”, of the capital stock of a second corporation not resident in Canada.

Provisions not applicable.

However, they do not apply where

(a) the taxpayer and the foreign corporation were, immediately before the exchange, not dealing with each other at arm’s length, otherwise than by reason of a right referred to in paragraph *b* of section 20 that is a right of the foreign corporation to acquire the exchanged foreign share;

(b) immediately after the exchange, the taxpayer or persons with whom the taxpayer is not dealing at arm’s length, separately or together, controlled the foreign corporation or owned shares of the capital stock thereof having a fair market value of more than 50% of that of all of the outstanding shares of its capital stock;

(c) the taxpayer receives a consideration other than the issued share in exchange for the exchanged foreign share, except where such consideration results from the disposition to the foreign corporation of a share of the capital stock of the second corporation other than the exchanged foreign share; or

(d) the taxpayer is a foreign affiliate of another taxpayer resident in Canada at the end of the taxation year of the taxpayer in which the exchange occurred and

i. the taxpayer has included any portion of the gain or loss, otherwise determined, from the disposition of the exchanged foreign share in computing the taxpayer’s foreign accrual property income, within the meaning of section 579, for that taxation year, or

ii. the exchanged foreign share is excluded property, within the meaning of section 576.1, of the taxpayer.

Computation of capital gain or loss.

“540.3. Unless the taxpayer has included any portion of the gain or loss, otherwise determined, from the disposition of the exchanged foreign share in computing the taxpayer’s income for the taxation year in which the exchange occurred, the taxpayer is deemed to have disposed of the exchanged foreign share for proceeds of disposition equal to the adjusted cost base of the share to the taxpayer immediately before the exchange and to have acquired the share issued in exchange at a cost equal to such adjusted cost base.

Taxable Québec or Canadian property.

“540.4. Where the exchanged foreign share is taxable Québec property or taxable Canadian property of the taxpayer, the share issued in exchange is also deemed to be taxable Québec property or taxable Canadian property of the taxpayer, as the case may be.”

(2) Subsection 1 applies in respect of exchanges of shares that occur after 31 December 1995.

c. I-3, s. 555, am.

110. (1) Section 555 of the said Act is amended by replacing the first paragraph by the following paragraph:

Merger of foreign affiliates.

“555. Subject to subsection 2 of section 95 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) where it has effect for the purposes of section 579, this division applies, with the necessary modifications, to a taxpayer in respect of a share or an option to acquire a share of the capital stock of a corporation where there is a foreign merger under which a share owned by the taxpayer or an option owned by the taxpayer to acquire such a share of the capital stock of a corporation that was a predecessor foreign corporation immediately before the merger is exchanged for or becomes a share or an option to acquire a share of the capital stock of a new foreign corporation or a foreign parent corporation.”

(2) Subsection 1 applies in respect of mergers or combinations that occur after 31 December 1995. In addition, a taxpayer may validly make the election referred to in the second paragraph of section 555 of the said Act, in respect of mergers or combinations that occur after 31 December 1995 but before 26 March 1997, by notifying the Minister of Revenue in writing before the taxpayer’s filing-due date for the taxation year that includes 7 June 2004.

(3) Notwithstanding sections 1010 to 1011 of the said Act, the Minister of Revenue shall make such assessments, reassessments or additional assessments of tax, interest and penalties to be paid by a taxpayer under Part I of the said Act, as are necessary for any taxation year, to give effect to subsection 2 or to the second paragraph of section 555 of the said Act, if, following the election made by the taxpayer in accordance with subsection 8 of section 65 of the Act to amend the Income Tax Act, the Income Tax Application Rules, certain Acts related to the Income Tax Act, the Canada Pension Plan, the Customs Act, the Excise Tax Act, the Modernization of Benefits and Obligations Act and another Act related to the Excise Tax Act (Statutes of Canada, 2001, chapter 17), it applies in respect of mergers or combinations that occur after 25 March 1997 but before 1 January 1999. Sections 93.1.8 and 93.1.12 of the Act

respecting the Ministère du Revenu (R.S.Q., chapter M-31) apply, with the necessary modifications, to such assessments.

c. I-3, s. 555.0.1, am.

111. (1) Section 555.0.1 of the said Act is amended

(1) by replacing the portion before paragraph *a* by the following:

“foreign merger”.

“555.0.1. In this chapter, “foreign merger” means a merger or combination of corporations each of which was, immediately before the merger or combination, resident in a country other than Canada, each of which is in this chapter referred to as a “predecessor foreign corporation”, to form one corporate entity resident in a country other than Canada, in this chapter referred to as the “new foreign corporation”, in such a manner that, by reason of the merger or combination and otherwise than as a result of the distribution of property to one corporation on the winding-up of another corporation,”;

(2) by striking out “et” at the end of the French text of paragraph *b*;

(3) by replacing paragraph *c* by the following paragraph:

“(c) all or substantially all of the shares of the capital stock of the predecessor foreign corporations, except any shares or options owned by any predecessor foreign corporation, are exchanged for or become shares of the capital stock of

i. the new foreign corporation, or

ii. another corporation resident in a country other than Canada, in this chapter referred to as the “foreign parent corporation”, if, immediately after the merger, the new foreign corporation was controlled by the foreign parent corporation.”

(2) Subsection 1 applies in respect of mergers or combinations that occur after 31 December 1995.

c. I-3, s. 559, am.

112. (1) Section 559 of the said Act is amended by inserting “or the subsidiary” after “other than a specified person” in subparagraph 3 of subparagraph ii of subparagraph *d* of the third paragraph.

(2) Subsection 1 applies in respect of windings-up that begin after 30 November 1994.

c. I-3, s. 560.1.1, am.

113. (1) Section 560.1.1 of the said Act is amended by replacing subparagraph i of paragraph *c* by the following subparagraph:

“i. the reference in section 21.17 to “the issued shares of any class of the capital stock of the corporation or of any other corporation that is related to the corporation” shall be read as a reference to “the issued shares of any class, other than a specified class, of the capital stock of the corporation or of any

other corporation that is related to the corporation and that has a significant direct or indirect interest in any issued shares of the capital stock of the corporation”, and”.

(2) Subsection 1 applies in respect of windings-up that begin after 30 November 1994.

c. I-3, s. 560.1.2.1,
added.

114. (1) The said Act is amended by inserting the following section after section 560.1.2:

Specified class.

“560.1.2.1. For the purposes of subparagraph *i* of paragraph *c* of section 560.1.1 and this section, a specified class of the capital stock of a corporation is a class of shares of the capital stock of the corporation where

(*a*) the paid-up capital in respect of the class was not, at any time, less than the fair market value of the consideration for which the shares of that class then outstanding were issued;

(*b*) the shares are non-voting in respect of the election of the board of directors, except in the event of a failure or default under the terms or conditions of the shares;

(*c*) under neither the terms and conditions of the shares nor any agreement in respect of the shares are the shares convertible into or exchangeable for shares other than shares of a specified class of the capital stock of the corporation; and

(*d*) under neither the terms and conditions of the shares nor any agreement in respect of the shares is any holder of the shares entitled to receive on the redemption, cancellation or acquisition of the shares by the corporation or by any person with whom the corporation does not deal at arm’s length an amount, excluding any premium for early redemption, greater than the aggregate of the fair market value of the consideration for which the shares were issued and the amount of any unpaid dividends on the shares.”

(2) Subsection 1 applies in respect of windings-up that begin after 30 November 1994.

c. I-3, s. 560.2, am.

115. (1) Section 560.2 of the said Act is amended by replacing the portion of the third paragraph before subparagraph *a* by the following:

Special rules.

“For the purposes of the first and second paragraphs and sections 559, 560 and 560.1.1 to 560.1.4, the following rules apply:”.

(2) Subsection 1 applies in respect of windings-up that begin after 30 November 1994.

c. I-3, Chap. II.1,
Divs. I and II,
ss. 578.1-578.7, added.

116. (1) The said Act is amended by inserting the following after section 578:

“CHAPTER II.1**“FOREIGN CORPORATION SPIN-OFFS****“DIVISION I****“ELIGIBLE DISTRIBUTION**

Eligible distribution.

“578.1. In this chapter, an eligible distribution is a distribution of property to a taxpayer by a particular corporation if

(a) the distribution is made in relation to all of the taxpayer’s common shares of the capital stock of the particular corporation, in this chapter referred to as the “original shares”;

(b) the property distributed consists solely of common shares of the capital stock of another corporation that were owned by the particular corporation immediately before their distribution to the taxpayer, in this chapter referred to as the “spin-off shares”;

(c) where the distribution is a prescribed distribution, the conditions set out in the first paragraph of section 578.2 are satisfied;

(d) where the distribution is not a prescribed distribution, the conditions set out in the second paragraph of section 578.2 are satisfied;

(e) the particular corporation provides to the Minister information satisfactory to the Minister establishing the elements described in the first paragraph of section 578.3, before the end of the sixth month following the day on which the particular corporation first distributes a spin-off share in respect of the distribution; and

(f) except where Part XI of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies in respect of the taxpayer, the taxpayer makes a valid election under subsection 2 of section 86.1 of that Act, to have the provisions of that section apply to the distribution and provides to the Minister information satisfactory to the Minister establishing the elements described in the second paragraph of section 578.3.

Conditions for prescribed distributions.

“578.2. The conditions to which paragraph *c* of section 578.1 refers are as follows:

(a) at the time of the distribution, the particular corporation and the other corporation are resident in the same country, other than the United States, with which a tax agreement was entered into, in this paragraph referred to as the “foreign country”, and were never resident in Canada;

(b) at the time of the distribution, the shares of the class that includes the original shares are widely held and actively traded on a foreign stock exchange;

(c) under the law of the foreign country, no shareholder of the particular corporation who is resident in that country is taxable in relation to the distribution; and

(d) the distribution is a prescribed distribution subject to such terms and conditions as are considered appropriate in the circumstances.

Conditions for distributions that are not prescribed distributions.

The conditions to which paragraph *d* of section 578.1 refers are as follows:

(a) at the time of the distribution, the particular corporation and the other corporation are resident in the United States and were never resident in Canada;

(b) at the time of the distribution, the shares of the class that includes the original shares are widely held and actively traded on a foreign stock exchange in the United States; and

(c) under the United States Internal Revenue Code applicable to the distribution, no shareholder of the particular corporation who is resident in the United States is taxable in relation to the distribution.

Elements to be established in a share distribution.

“578.3. The elements that the particular corporation must establish in accordance with paragraph *e* of section 578.1 are as follows:

(a) compliance with the conditions set out in subparagraphs *b* and *c* of the first or second paragraph of section 578.2, according to whether or not the distribution is a prescribed distribution;

(b) the fact that the particular corporation and the other corporation were never resident in Canada;

(c) the date of the distribution;

(d) the type and fair market value of each property distributed to a person resident in Canada;

(e) the name and address of each person resident in Canada who received property with respect to the distribution; and

(f) such other element as is required by the prescribed form.

Elements to be established in accordance with paragraph *f* of section 578.1.

The elements that the taxpayer must establish in accordance with paragraph *f* of section 578.1 are as follows:

(a) the number, cost amount, determined without reference to this chapter, and the fair market value of the taxpayer’s original shares immediately before the distribution;

(b) the number, and fair market value, of the taxpayer’s original shares and spin-off shares immediately after the distribution;

(c) except where the taxpayer makes the election under subsection 2 of section 86.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in the taxpayer's fiscal return filed by the taxpayer under that Act for the year in which the distribution occurs, the amount of the distribution, the manner in which the distribution was reported by the taxpayer and the details of any subsequent disposition of an original share or spin-off share that are required for the purpose of determining any gain or loss from that disposition; and

(d) such other element as is required by the prescribed form.

“DIVISION II

“APPLICABLE RULES

Rules applicable to an eligible distribution.

“578.4. Notwithstanding any other provision of this Part, where an eligible distribution is made to a taxpayer, the following rules apply:

(a) the amount of the eligible distribution shall not be included in computing the income of the taxpayer; and

(b) section 304 does not apply to the eligible distribution.

Cost adjustment of each share.

“578.5. Where a spin-off share is distributed by a corporation to a taxpayer pursuant to an eligible distribution in relation to an original share of the taxpayer, the following rules apply:

(a) there shall be deducted in computing the cost amount to the taxpayer of the original share at any time the amount determined by the formula

$A \times (B / C)$; and

(b) the cost to the taxpayer of the spin-off share is the amount by which the cost amount of the taxpayer's original share was reduced under subparagraph *a*.

Interpretation.

In the formula provided for in subparagraph *a* of the first paragraph,

(a) *A* is the cost amount, determined without reference to this chapter, to the taxpayer of the original share immediately before the distribution or, if the original share is disposed of by the taxpayer before the distribution, immediately before its disposition;

(b) *B* is the fair market value of the spin-off share immediately after its distribution to the taxpayer; and

(c) *C* is the aggregate of

i. the fair market value of the original share immediately after the distribution of the spin-off share to the taxpayer, and

ii. the fair market value of the spin-off share immediately after its distribution to the taxpayer.

Property described in an inventory.

“578.6. For the purpose of determining the value of property described in the inventory of a taxpayer’s business, the following rules apply:

(a) the distribution to the taxpayer of a spin-off share that is property described in the inventory, in respect of an eligible distribution, is deemed not to be an acquisition of property in the fiscal period of the business in which the distribution occurs; and

(b) the value of the spin-off share must be included in computing the value of the property described in the inventory at the end of that fiscal period.

Assessments.

“578.7. Notwithstanding the expiry of the time limits provided for in section 1010, the Minister may, where the Minister obtains information according to which the condition in subparagraph *c* of the first or second paragraph of section 578.2 is not, or is no longer, satisfied, make under this Part, for any taxation year, such assessments or reassessments of tax, interest and penalties or such determinations or redeterminations as are necessary,

(a) within three years after the day on which the Minister obtains the information; or

(b) within four years after the day referred to in paragraph *a* if, at the end of the taxation year concerned, the taxpayer is a mutual fund trust or a corporation other than a Canadian-controlled private corporation.”

(2) Subsection 1 applies in respect of distributions of property made after 31 December 1997. In addition, the information referred to in paragraph *e* of section 578.1 of the said Act is deemed to be provided to the Minister of Revenue within the time prescribed in that paragraph if it is provided before 12 September 2001.

c. I-3, s. 584.2, added.

117. (1) The said Act is amended by inserting the following section after section 584.1:

Adjusted cost base of a share.

“584.2. For the purposes of section 584, where a taxpayer resident in Canada acquires a share of the capital stock of a corporation that is immediately after the acquisition a foreign affiliate of the taxpayer from a partnership of which the taxpayer, or a corporation resident in Canada with which the taxpayer was not dealing at arm’s length at the time the share was acquired, was a member at any time during any fiscal period of the partnership that began before the acquisition, the following rules apply:

(a) that portion of any amount that the partnership was required by section 587 to add to the adjusted cost base of the share of the foreign affiliate equal to the amount included in computing the income of the member of the partnership because of section 600 in relation to the amount that was included

in computing the income of the partnership under section 580 or 582 in respect of the foreign affiliate and added to that adjusted cost base, is deemed to be an amount that the taxpayer was required by section 587 to add in computing the adjusted cost base of the share; and

(b) that portion of any amount that the partnership was required by section 587 to deduct from the adjusted cost base of the share of the foreign affiliate equal to the amount by which the income of the member of the partnership was reduced because of section 600 in relation to the amount deducted in computing the income of the partnership, in respect of the foreign affiliate, under any of sections 581, 583 and 584 and deducted from that adjusted cost base, is deemed to be an amount that the taxpayer was required by section 587 to deduct in computing the adjusted cost base of the share.”

(2) Subsection 1 applies in respect of shares acquired after 30 November 1999.

c. I-3, ss. 588.1 and 588.2, added.

118. (1) The said Act is amended by inserting the following sections after section 588:

Disposition of an interest in a partnership.

“588.1. A corporation resident in Canada or a foreign affiliate of such a corporation that disposes at any particular time of all or a portion of an interest in a partnership of which it is a member, shall add, in computing the proceeds of disposition of that interest, an amount equal to the amount determined by the formula

$$[(A - B) - (C + D)] \times (E / F).$$

Interpretation.

In the formula provided for in the first paragraph,

(a) A is the aggregate of all amounts each of which is an amount that was deductible under paragraph *d* of section 746 in computing the taxable income of the member for any taxation year that began before the particular time in relation to any portion of a dividend received by the partnership, or that would have been so deductible if the member were a corporation resident in Canada;

(b) B is the aggregate of all amounts each of which is the portion of any income or profits tax paid by the partnership or the member to a government of a country other than Canada that can reasonably be attributed to the member’s share of the dividend described in paragraph *a*;

(c) C is the aggregate of all amounts each of which is an amount added under this section in computing the member’s proceeds of a disposition before the particular time of another interest in the partnership;

(d) D is the aggregate of all amounts each of which is an amount deemed by section 588.2 to be a gain of the member from a disposition before the particular time of a share of the capital stock of a corporation by the partnership;

(e) E is the adjusted cost base, immediately before the particular time, of the portion of the member's interest in the partnership disposed of by the member at the particular time; and

(f) F is the adjusted cost base, immediately before the particular time, of the member's interest in the partnership.

Gain from the disposition of a share by a partnership.

“588.2. Where a partnership disposes of a share of the capital stock of a corporation, at any particular time in a fiscal period of the partnership at the end of which a corporation resident in Canada or a foreign affiliate of a corporation resident in Canada is a member of the partnership, the amount determined by the following formula is deemed to be a gain of the member from the disposition of the share by the partnership for the member's taxation year in which that fiscal period ends:

$$(A - B) - C.$$

Interpretation.

In the formula provided for in the first paragraph,

(a) A is the aggregate of all amounts each of which is an amount that was deductible under paragraph *d* of section 746 in computing the member's taxable income for a taxation year in relation to any portion of a dividend received by the partnership on the share in a fiscal period that began before the particular time and ended in the member's taxation year, or would have been so deductible if the member were a corporation resident in Canada;

(b) B is the aggregate of all amounts each of which is the portion of any income or profits tax paid by the partnership or the member to a government of a country other than Canada that can reasonably be attributed to the member's share of the dividend described in paragraph *a*; and

(c) C is the aggregate of all amounts each of which is an amount added under section 588.1 in computing the member's proceeds of a disposition before the particular time of an interest in the partnership.”

(2) Subsection 1 applies in respect of dispositions that occur after 30 November 1999.

c. I-3, ss. 589.2 and 589.3, added.

119. (1) The said Act is amended by inserting the following sections after section 589.1:

Election in respect of the disposition of a share of a foreign affiliate by a partnership.

“589.2. Where the disposition of shares of a class of the capital stock of a foreign affiliate of a particular corporation resident in Canada by a partnership would, but for this section, result in a taxable capital gain for a corporation, in this section referred to as the “disposing corporation”, that is the particular corporation or a foreign affiliate of the particular corporation, the following rules apply if the particular corporation so elects in prescribed form and prescribed manner:

(a) the amount determined in accordance with the second paragraph in respect of those shares is deemed to be a dividend received immediately before the disposition on the number of those shares that is the amount by which the number of those shares that the disposing corporation is deemed to own under section 592.1 immediately before the disposition exceeds the number of those shares that the disposing corporation is deemed to own under that section immediately after the disposition;

(b) notwithstanding Title XI, the disposing corporation's taxable capital gain from the disposition of those shares is deemed to be the amount by which the disposing corporation's taxable capital gain from the disposition of the shares otherwise determined exceeds the amount designated by the particular corporation in relation to those shares;

(c) for the purposes of any regulation made under this section, the disposing corporation is deemed to have disposed of the number of shares of the capital stock of the foreign affiliate that is the amount by which the number of those shares that the disposing corporation is deemed to own under section 592.1 immediately before the disposition exceeds the number of those shares that the disposing corporation is deemed to own under that section immediately after the disposition;

(d) for the purposes of sections 746 to 749 in relation to the dividend referred to in subparagraph *a*, the shares of the capital stock of the foreign affiliate on which that dividend was received are deemed to have been owned by the disposing corporation; and

(e) where the application of section 261 in respect of the partnership, in relation to those shares, results in a taxable capital gain for the disposing corporation, the partnership is deemed, for the purposes of this section, to have disposed of those shares.

Amount determined.

The amount to which subparagraph *a* of the first paragraph refers in respect of shares is, subject to the third paragraph, twice

(a) the amount designated in the election by the particular corporation, which amount shall not exceed the proportion of the taxable capital gain of the partnership that the amount by which the number of shares of that class of the capital stock of the foreign affiliate that are deemed to be owned by the disposing corporation under section 592.1 immediately before the disposition exceeds the number of those shares that are deemed to be owned by the disposing corporation under that section immediately after the disposition, is of the number of shares of that class of the capital stock of the foreign affiliate that are owned by the partnership immediately before the disposition; or

(b) where section 589.3 applies, the amount prescribed for the purposes of this section.

Rule applicable.

For the purposes of the second paragraph in respect of a disposing corporation for any of the following taxation years, the reference to "twice" in that

paragraph shall be replaced, with the necessary modifications, by the following fraction, as the case may be:

(a) in the case of a taxation year that ends before 28 February 2000, $\frac{4}{3}$; and

(b) in the case of a taxation year that includes 28 February 2000 or 17 October 2000 or that begins after 28 February 2000 and ends before 17 October 2000, the fraction that is the reciprocal of the fraction in paragraphs *a* to *d* of section 231.0.1 that applies in respect of the disposing corporation for the year.

Deemed election.

“589.3. Where a partnership disposes at a particular time of excluded property that are shares of a class of the capital stock of a foreign affiliate of a particular corporation resident in Canada and the disposition results in a taxable capital gain for a foreign affiliate, in this section referred to as the “disposing corporation”, of the particular corporation, the particular corporation is deemed to have made an election under section 589.2 in relation to the number of shares of that class of the capital stock of the foreign affiliate that is the amount by which the number of those shares that are deemed to be owned by the disposing corporation under section 592.1 immediately before the disposition exceeds the number of those shares that are deemed to be owned by the disposing corporation under that section immediately after the disposition.”

(2) Subsection 1 applies in respect of dispositions that occur after 30 November 1999.

c. I-3, s. 591, replaced.

120. (1) Section 591 of the said Act is replaced by the following section:

Capital loss resulting from the disposition of a share in a foreign affiliate.

“591. Where a corporation resident in Canada has a loss from the disposition by it at any time of a share of the capital stock of a corporation that is a foreign affiliate of the corporation, in this section referred to as the “affiliate share”, or a foreign affiliate of a corporation resident in Canada has a loss from the disposition by it at any time of a share of the capital stock of another foreign affiliate of the corporation resident in Canada that is not excluded property, in this section also referred to as the “affiliate share”, the amount of the loss is deemed to be the amount determined by the formula

$$A - (B - C).$$

Interpretation.

In the formula provided for in the first paragraph,

(a) *A* is the amount of the loss determined without reference to this section;

(b) *B* is the aggregate of all amounts each of which is an amount received before that time, in respect of a tax-exempt dividend on the affiliate share or on a share for which the affiliate share was substituted, by

- i. the corporation resident in Canada,
- ii. a corporation related to the corporation resident in Canada,
- iii. a foreign affiliate of the corporation resident in Canada, or
- iv. a foreign affiliate of a corporation related to the corporation resident in Canada; and

(c) C is the aggregate of

i. the aggregate of all amounts each of which is the amount by which a loss, determined without reference to this chapter, from another disposition at or before that time by a corporation or foreign affiliate described in subparagraph *b* of the affiliate share or a share for which the affiliate share was substituted, was reduced under this section in respect of the tax-exempt dividends referred to in subparagraph *b*,

ii. $\frac{4}{3}$ of the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that ended before 28 February 2000, from a previous disposition by a partnership of the affiliate share or a share for which the affiliate share was substituted, was reduced under section 591.1 in respect of the tax-exempt dividends referred to in subparagraph *b*,

iii. the product obtained by multiplying the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that includes 28 February 2000 or 17 October 2000 or that began after 28 February 2000 and ended before 17 October 2000, from a previous disposition by a partnership of the affiliate share or a share for which the affiliate share was substituted, was reduced under section 591.1 in respect of the tax-exempt dividends referred to in subparagraph *b*, by the fraction that is the reciprocal of the fraction in paragraphs *a* to *d* of section 231.0.1 that applies to the corporation or foreign affiliate for the year,

iv. twice the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that began after 17 October 2000, from a previous disposition by a partnership of the affiliate share or a share for which the affiliate share was substituted, was reduced under section 591.1 in respect of the tax-exempt dividends referred to in subparagraph *b*,

v. the aggregate of all amounts each of which is the amount by which a loss, determined without reference to this chapter, from a disposition at or before that time by a corporation or foreign affiliate described in subparagraph *b* of an interest in a partnership, was reduced under section 591.2 in respect of the tax-exempt dividends referred to in subparagraph *b*,

vi. $\frac{4}{3}$ of the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that ended before 28 February 2000, from a disposition at or before that time by a partnership of an interest in another partnership, was reduced under section 591.3 in respect of the tax-exempt dividends referred to in subparagraph *b*,

vii. the product obtained by multiplying the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that includes 28 February 2000 or 17 October 2000 or that began after 28 February 2000 and ended before 17 October 2000, from a disposition at or before that time by a partnership of an interest in another partnership, was reduced under section 591.3 in respect of the tax-exempt dividends referred to in subparagraph *b*, by the fraction that is the reciprocal of the fraction in paragraphs *a* to *d* of section 231.0.1 that applies to the corporation or foreign affiliate for the year, and

viii. twice the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that began after 17 October 2000, from a disposition at or before that time by a partnership of an interest in another partnership, was reduced under section 591.3 in respect of the tax-exempt dividends referred to in subparagraph *b*.”

(2) Subsection 1 applies in respect of dispositions that occur after 30 November 1999.

c. I-3, ss. 591.1-591.3, added.

121. (1) The said Act is amended by inserting the following sections after section 591:

Capital loss from the disposition of a share by a partnership.

“591.1. Where a corporation resident in Canada has an allowable capital loss from a disposition at any time by a partnership of a share of the capital stock of a corporation that is a foreign affiliate of the corporation, in this section referred to as the “affiliate share”, or a foreign affiliate of a corporation resident in Canada has an allowable capital loss from a disposition at any time by a partnership of a share of the capital stock of another foreign affiliate of the corporation resident in Canada that would not be excluded property of the affiliate if the affiliate owned the share immediately before it was disposed of, in this section also referred to as the “affiliate share”, the amount of the allowable capital loss is deemed to be the amount determined by the formula

$$A - (B - C).$$

Interpretation.

In the formula provided for in the first paragraph,

(a) A is the amount of the allowable capital loss determined without reference to this section;

(b) B is the product obtained by multiplying the appropriate fraction described in the third paragraph by the aggregate of all amounts each of which is an amount received before that time, in respect of a tax-exempt dividend on the affiliate share or on a share for which the affiliate share was substituted, by

- i. the corporation resident in Canada,
- ii. a corporation related to the corporation resident in Canada,
- iii. a foreign affiliate of the corporation resident in Canada, or
- iv. a foreign affiliate of a corporation related to the corporation resident in Canada; and

(c) C is the aggregate of

i. the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b*, from a disposition at or before that time by a partnership of the affiliate share or a share for which the affiliate share was substituted, was reduced under this section in respect of the tax-exempt dividends referred to in subparagraph *b*,

ii. $\frac{3}{4}$ of the aggregate of all amounts each of which is the amount by which a loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that ended before 28 February 2000, from another disposition at or before that time of the affiliate share or a share for which the affiliate share was substituted, was reduced under section 591 in respect of the tax-exempt dividends referred to in subparagraph *b*,

iii. the product obtained by multiplying the aggregate of all amounts each of which is the amount by which the loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that includes 28 February 2000 or 17 October 2000 or that began after 28 February 2000 and ended before 17 October 2000, from another disposition at or before that time of the affiliate share or a share for which the affiliate share was substituted, was reduced under section 591 in respect of the tax-exempt dividends referred to in subparagraph *b*, by the fraction that is the fraction in paragraphs *a* to *d* of section 231.0.1 that applies to the corporation or foreign affiliate for the year,

iv. $\frac{1}{2}$ of the aggregate of all amounts each of which is the amount by which the loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that began after 17 October 2000, from another disposition at or before that time of the affiliate share or a share for which the affiliate share was substituted, was

reduced under section 591 in respect of the tax-exempt dividends referred to in subparagraph *b*,

v. $\frac{3}{4}$ of the aggregate of all amounts each of which is the amount by which a loss, determined without reference to this chapter, for a taxation year that ended before 28 February 2000, from a disposition at or before that time by a corporation or foreign affiliate described in subparagraph *b* of an interest in a partnership, was reduced under section 591.2 in respect of the tax-exempt dividends referred to in subparagraph *b*,

vi. the product obtained by multiplying the aggregate of all amounts each of which is the amount by which a loss, determined without reference to this chapter, for a taxation year that includes 28 February 2000 or 17 October 2000 or that began after 28 February 2000 and ended before 17 October 2000, from a disposition at or before that time by a corporation or foreign affiliate described in subparagraph *b* of an interest in a partnership, was reduced under section 591.2 in respect of the tax-exempt dividends referred to in subparagraph *b*, by the fraction that is the fraction in paragraphs *a* to *d* of section 231.0.1 that applies to the corporation or foreign affiliate for the year,

vii. $\frac{1}{2}$ of the aggregate of all amounts each of which is the amount by which a loss, determined without reference to this chapter, for a taxation year that began after 17 October 2000, from a disposition at or before that time by a corporation or foreign affiliate described in subparagraph *b* of an interest in a partnership, was reduced under section 591.2 in respect of the tax-exempt dividends referred to in subparagraph *b*, and

viii. the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b*, from a disposition at or before that time by a partnership of an interest in another partnership, was reduced under section 591.3 in respect of the tax-exempt dividends referred to in subparagraph *b*.

Appropriate fraction.

The appropriate fraction to which subparagraph *b* of the second paragraph refers is

(*a*) where this section applies to a taxation year that ended before 28 February 2000, $\frac{3}{4}$;

(*b*) where this section applies to a taxation year that includes 28 February 2000 or 17 October 2000 or that began after 28 February 2000 and ended before 17 October 2000, the fraction that is the fraction in paragraphs *a* to *d* of section 231.0.1 that applies to the corporation or foreign affiliate described in that subparagraph *b* for the year; or

(*c*) where this section applies to a taxation year that began after 17 October 2000, $\frac{1}{2}$.

Capital loss from the disposition of an interest in a partnership.

“591.2. Where a corporation resident in Canada has a loss from the disposition by it at any time of an interest in a partnership which has a direct or indirect interest in shares of the capital stock of a corporation that is a foreign affiliate of the corporation resident in Canada, in this section referred to as “affiliate shares”, or a foreign affiliate of a corporation resident in Canada has a loss from the disposition by it at any time of an interest in a partnership which has a direct or indirect interest in shares of the capital stock of another foreign affiliate of the corporation resident in Canada that would not be excluded property if the shares were owned by the affiliate, in this section also referred to as “affiliate shares”, the amount of the loss is deemed to be the amount determined by the formula

$$A - (B - C).$$

Interpretation.

In the formula provided for in the first paragraph,

(a) A is the amount of the loss determined without reference to this section;

(b) B is the aggregate of all amounts each of which is an amount received before that time in respect of a tax-exempt dividend on affiliate shares or on shares for which affiliate shares were substituted, by

- i. the corporation resident in Canada,
- ii. a corporation related to the corporation resident in Canada,
- iii. a foreign affiliate of the corporation resident in Canada, or
- iv. a foreign affiliate of a corporation related to the corporation resident in Canada; and

(c) C is the aggregate of

i. the aggregate of all amounts each of which is the amount by which a loss, determined without reference to this chapter, from another disposition at or before that time by a corporation or foreign affiliate described in subparagraph *b* of affiliate shares or shares for which affiliate shares were substituted, was reduced under section 591 in respect of the tax-exempt dividends referred to in subparagraph *b*,

ii. 4/3 of the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that ended before 28 February 2000, from another disposition at or before that time by a partnership of affiliate shares or shares for which affiliate shares were substituted, was reduced under section 591.1 in respect of the tax-exempt dividends referred to in subparagraph *b*,

iii. the product obtained by multiplying the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that includes 28 February 2000 or 17 October 2000 or that began after 28 February 2000 and ended before 17 October 2000, from another disposition at or before that time by a partnership of affiliate shares or shares for which affiliate shares were substituted, was reduced under section 591.1 in respect of the tax-exempt dividends referred to in subparagraph *b*, by the fraction that is the reciprocal of the fraction in paragraphs *a* to *d* of section 231.0.1 that applies to the corporation or foreign affiliate for the year,

iv. twice the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that began after 17 October 2000, from another disposition at or before that time by a partnership of affiliate shares or shares for which affiliate shares were substituted, was reduced under section 591.1 in respect of the tax-exempt dividends referred to in subparagraph *b*,

v. the aggregate of all amounts each of which is the amount by which a loss, determined without reference to this chapter, from the disposition at or before that time by a corporation or foreign affiliate described in subparagraph *b* of an interest in a partnership, was reduced under this section in respect of the tax-exempt dividends referred to in subparagraph *b*,

vi. $\frac{4}{3}$ of the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that ended before 28 February 2000, from a disposition at or before that time by a partnership of an interest in another partnership, was reduced under section 591.3 in respect of the tax-exempt dividends referred to in subparagraph *b*,

vii. the product obtained by multiplying the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that includes 28 February 2000 or 17 October 2000 or that began after 28 February 2000 and ended before 17 October 2000, from a disposition at or before that time by a partnership of an interest in another partnership, was reduced under section 591.3 in respect of the tax-exempt dividends referred to in subparagraph *b*, by the fraction that is the reciprocal of the fraction in paragraphs *a* to *d* of section 231.0.1 that applies to the corporation or foreign affiliate for the year, and

viii. twice the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that began after 17 October 2000 from the disposition at or before that time by a partnership of an interest in another partnership, was reduced under

section 591.3 in respect of the tax-exempt dividends referred to in subparagraph *b*.

Capital loss from the disposition of an interest in a partnership.

“591.3. Where a corporation resident in Canada has an allowable capital loss from a disposition at any time by a partnership of an interest in another partnership which has a direct or indirect interest in shares of the capital stock of a corporation that is a foreign affiliate of the corporation resident in Canada, in this section referred to as “affiliate shares”, or a foreign affiliate of a corporation resident in Canada has an allowable capital loss from a disposition at any time by a partnership of an interest in another partnership that has a direct or indirect interest in shares of the capital stock of a foreign affiliate of the corporation resident in Canada that would not be excluded property of the affiliate if the affiliate owned the shares immediately before the disposition, in this section also referred to as “affiliate shares”, the amount of the allowable capital loss is deemed to be the amount determined by the formula

$$A - (B - C).$$

Interpretation.

In the formula provided for in the first paragraph,

(a) *A* is the amount of the allowable capital loss determined without reference to this section;

(b) *B* is the product obtained by multiplying the appropriate fraction described in the third paragraph by the aggregate of all amounts each of which is an amount received before that time in respect of a tax-exempt dividend on affiliate shares or on shares for which affiliate shares were substituted, by

- i. the corporation resident in Canada,
- ii. a corporation related to the corporation resident in Canada,
- iii. a foreign affiliate of the corporation resident in Canada, or
- iv. a foreign affiliate of a corporation related to the corporation resident in Canada; and

(c) *C* is the aggregate of

i. 3/4 of the aggregate of all amounts each of which is the amount by which a loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that ended before 28 February 2000, from another disposition at or before that time of affiliate shares or shares for which affiliate shares were substituted, was reduced under section 591 in respect of the tax-exempt dividends referred to in subparagraph *b*,

ii. the product obtained by multiplying the aggregate of all amounts each of which is the amount by which the loss, determined without reference to this

chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that includes 28 February 2000 or 17 October 2000 or that began after 28 February 2000 and ended before 17 October 2000, from another disposition at or before that time of affiliate shares or shares for which affiliate shares were substituted, was reduced under section 591 in respect of the tax-exempt dividends referred to in subparagraph *b*, by the fraction that is the fraction in paragraphs *a* to *d* of section 231.0.1 that applies to the corporation or foreign affiliate for the year,

iii. $\frac{1}{2}$ of the aggregate of all amounts each of which is the amount by which the loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b* for a taxation year that began after 17 October 2000, from another disposition at or before that time of affiliate shares or shares for which affiliate shares were substituted, was reduced under section 591 in respect of the tax-exempt dividends referred to in subparagraph *b*,

iv. the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a corporation or foreign affiliate described in subparagraph *b*, from a disposition at or before that time by a partnership of affiliate shares or shares for which affiliate shares were substituted, was reduced under section 591.1 in respect of the tax-exempt dividends referred to in subparagraph *b*,

v. $\frac{3}{4}$ of the aggregate of all amounts each of which is the amount by which a loss, determined without reference to this chapter, for a taxation year that ended before 28 February 2000, from a disposition at or before that time by a corporation or foreign affiliate described in subparagraph *b* of an interest in a partnership, was reduced under section 591.2 in respect of the tax-exempt dividends referred to in subparagraph *b*,

vi. the product obtained by multiplying the aggregate of all amounts each of which is the amount by which a loss, determined without reference to this chapter, for a taxation year that includes 28 February 2000 or 17 October 2000 or that began after 28 February 2000 and ended before 17 October 2000, from a disposition at or before that time by a corporation or foreign affiliate described in subparagraph *b* of an interest in a partnership, was reduced under section 591.2 in respect of the tax-exempt dividends referred to in subparagraph *b*, by the fraction that is the fraction in paragraphs *a* to *d* of section 231.0.1 that applies to the corporation or foreign affiliate for the year,

vii. $\frac{1}{2}$ of the aggregate of all amounts each of which is the amount by which a loss, determined without reference to this chapter, for a taxation year that began after 17 October 2000, from a disposition at or before that time by a corporation or foreign affiliate described in subparagraph *b* of an interest in a partnership, was reduced under section 591.2 in respect of the tax-exempt dividends referred to in subparagraph *b*, and

viii. the aggregate of all amounts each of which is the amount by which an allowable capital loss, determined without reference to this chapter, of a

corporation or foreign affiliate described in subparagraph *b*, from a disposition at or before that time by a partnership of an interest in another partnership, was reduced under this section in respect of the tax-exempt dividends referred to in subparagraph *b*.

Appropriate fraction.

The appropriate fraction to which subparagraph *b* of the second paragraph refers is

(a) where this section applies to a taxation year that ended before 28 February 2000, $\frac{3}{4}$;

(b) where this section applies to a taxation year that includes 28 February 2000 or 17 October 2000 or that began after 28 February 2000 and ended before 17 October 2000, the fraction that is the fraction in paragraphs *a* to *d* of section 231.0.1 that applies to the corporation or foreign affiliate described in that subparagraph *b* for the year; or

(c) where this section applies to a taxation year that began after 17 October 2000, $\frac{1}{2}$.”

(2) Subsection 1 applies in respect of dispositions that occur after 30 November 1999.

c. I-3, s. 592, replaced.

122. (1) Section 592 of the said Act is replaced by the following section:

Tax-exempt dividend.

“**592.** For the purposes of sections 591 to 591.3, the following rules apply:

(a) a dividend received by a corporation resident in Canada is a tax-exempt dividend to the extent of the portion of the dividend that is deductible in computing its taxable income under any of paragraphs *a*, *b* and *c* of section 746; and

(b) a dividend received by a particular foreign affiliate of a corporation resident in Canada from another foreign affiliate of the corporation is a tax-exempt dividend to the extent of the amount by which the portion of the dividend that was not prescribed to have been paid out of the pre-acquisition surplus of the other affiliate exceeds the aggregate of such portion of the income or profits tax that can reasonably be considered to have been paid in relation to that portion of the dividend by the particular affiliate or by a partnership in which the particular affiliate had, at the time of the payment of the income or profits tax, a partnership interest, either directly or indirectly.”

(2) Subsection 1 applies in respect of dispositions that occur after 30 November 1999.

c. I-3, Chap. V.1, ss. 592.1 and 592.2, added.

123. (1) The said Act is amended by inserting the following after section 592:

“CHAPTER V.1

“SHARES HELD BY A PARTNERSHIP

Shares deemed to be owned by members of a partnership.

“**592.1.** For the purpose of determining whether a corporation not resident in Canada is a foreign affiliate of a corporation resident in Canada for the purposes of sections 146.1, 589 to 592, 592.2 and 746 to 749, paragraph *d* of section 785.1, any regulations made under those provisions, sections 571 to 576.1, 578 and 579, where those sections applied for the purposes of those provisions, and sections 772.2 to 772.13, the shares of a class of the capital stock of a corporation that, based on the assumptions contained in paragraph *c* of section 600 are owned at a particular time by a partnership or are deemed under this section to be owned by the partnership at a particular time, are deemed to be owned at that time by each member of the partnership in proportion to the number of all of those shares that the fair market value of the member’s interest in the partnership at that time is of the fair market value of the aggregate of all members’ interests in the partnership at that time.

Dividends deemed to be received by members of a partnership.

“**592.2.** Where shares of a class of the capital stock of a foreign affiliate of a particular corporation resident in Canada are owned, based on the assumptions contained in paragraph *c* of section 600, by a partnership at the time when the foreign affiliate pays a dividend on those shares to the partnership, the following rules apply:

(a) for the purposes of sections 589 to 592 and 746 to 749 and any regulations made under those sections,

i. each member of the partnership is deemed to have received a portion of the dividend equal to the proportion of the dividend that the fair market value of the member’s interest in the partnership at that time is of the fair market value of the aggregate of all members’ interests in the partnership at that time, and

ii. the portion of the dividend that is deemed to have been received by a member of the partnership at that time, under subparagraph i, is deemed to have been received by the member in equal proportions on each share of the foreign affiliate that is property of the partnership at that time; and

(b) for the purpose of applying sections 746 to 749, in relation to the dividend referred to in subparagraph i of subparagraph *a*, each share of the foreign affiliate referred to in subparagraph ii of subparagraph *a* is deemed to be owned by each member of the partnership.

Limitation.

In addition, notwithstanding subparagraphs *a* and *b* of the first paragraph, the following rules apply:

(a) where the particular corporation is a member of the partnership, the amount deductible under sections 746 to 749, in relation to the dividend referred to in subparagraph i of subparagraph *a* of the first paragraph shall not exceed the portion of the amount of the dividend included in computing its income pursuant to section 600; and

(b) where another foreign affiliate of the particular corporation is a member of the partnership, the amount included in computing the income of that other foreign affiliate, in relation to the dividend referred to in subparagraph i of subparagraph *a* of the first paragraph shall not exceed the amount that would be included in computing its income pursuant to section 600, in relation to that dividend, but for this section and if the foreign accrual property income of that other foreign affiliate were determined without reference to the value of *H* of the formula provided for in the definition of “foreign accrual property income” in subsection 1 of section 95 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

(2) Subsection 1, where it enacts section 592.1 of the said Act, has effect from 1 December 1999. In addition, if a taxpayer so elects in writing filed with the Minister of Revenue on or before 4 December 2004, it has effect, except in the case of determining whether a corporation is a foreign affiliate of a taxpayer for the purposes of sections 146.1, 772 and 772.2 to 772.13 of the said Act, after 31 December 1972 and before 1 December 1999.

(3) Subsection 1, where it enacts section 592.2 of the said Act, applies in respect of dividends received after 30 November 1999.

c. I-3, s. 598, am.

124. (1) Section 598 of the said Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

“(a) any person or partnership having a right under a contract or otherwise, either immediately or in the future and either absolutely or contingently, to shares of the capital stock of a corporation or interests in a partnership, is deemed to own those shares or interests, if it can reasonably be considered that the principal purpose for the existence of the right is to permit any person to avoid, reduce or defer the payment of tax or any other amount that would otherwise be payable under this Act; and

“(b) where a person or partnership acquires or disposes of shares of the capital stock of a corporation or interests in a partnership, either directly or indirectly, and it can reasonably be considered that the principal purpose for the acquisition or disposition of the shares or interests is to permit a person to avoid, reduce or defer the payment of tax or any other amount that would otherwise be payable under this Act, those shares or interests are deemed not to have been acquired or disposed of, as the case may be, and not to have been issued if the corporation or partnership had not issued them immediately prior to the acquisition.”

(2) Subsection 1 has effect from 1 December 1999.

c. I-3, s. 600, am.

125. (1) Section 600 of the said Act is amended by replacing “paragraphs *d* and *e*” in paragraph *d* by “paragraphs *a*, *d*, *e* and *e.1*”.

(2) Subsection 1 applies to fiscal periods that begin after 31 December 2000.

c. I-3, s. 600.0.3, am.

126. (1) Section 600.0.3 of the said Act, amended by section 137 of chapter 2 of the statutes of 2003, is again amended by striking out “, 231.1” in the following provisions:

— the portion of the first paragraph before the formula;

— subparagraphs *b* and *c* of the second paragraph.

(2) Subsection 1 applies in respect of dispositions that occur after 31 December 2001.

c. I-3, s. 613.1, am.

127. (1) Section 613.1 of the said Act is amended

(1) by replacing “second” in the French text of the first paragraph by “deuxième”;

(2) by replacing “foreign exploration and development expenses” in subparagraph *c* of the second paragraph by “foreign resource pool expenses”.

(2) Paragraph 2 of subsection 1 applies to fiscal periods that begin after 31 December 2000.

c. I-3, s. 614, am.

128. (1) Section 614 of the said Act, amended by section 40 of chapter 9 of the statutes of 2003, is again amended by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) where the taxpayer so disposes of any taxable Canadian property or any taxable Québec property as consideration for an interest in the partnership, the interest is deemed to be also a taxable Canadian property or a taxable Québec property, as the case may be.”

(2) Subsection 1 has effect from 2 October 1996.

c. I-3, s. 617.1, added.

129. (1) The said Act is amended by inserting the following section after section 617:

Tool of an apprentice mechanic.

“617.1. Where the second paragraph of section 614 has applied in respect of the disposition of any property by an individual to a partnership, the cost of the property to the individual was included in computing an amount determined under section 75.3 in respect of the individual, the property is depreciable property of the partnership, and the amount, in this section referred to as the “individual’s original cost”, that would be the cost of the property to the individual immediately before its disposition if this Act were read without reference to section 75.5 exceeds the individual’s proceeds of disposition of the property, the following rules apply:

(a) the capital cost to the partnership of the property is deemed to be equal to the individual’s original cost; and

(b) the amount by which the individual's original cost exceeds the individual's proceeds of disposition of the property is deemed to have been allowed to the partnership as depreciation in respect of the property for taxation years that end before the time of disposition."

(2) Subsection 1 applies in respect of dispositions that occur after 31 December 2001.

c. I-3, s. 640, am.

130. (1) Section 640 of the said Act is amended by replacing "785.1 and 785.2 and to Title VI.5 of Book IV" in the first paragraph by "Title VI.5 of Book IV and Chapter I of Title I.1 of Book VI".

(2) Subsection 1 has effect from 1 January 1996.

c. I-3, s. 651.2, am.

131. (1) Section 651.2 of the said Act, enacted by section 154 of chapter 2 of the statutes of 2003, is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

"(b) for the purposes of the definition of "personal trust" in section 1, paragraph *n* of section 257, section 686 and the definition of "excluded right or interest" in section 785.0.1, no interest of a beneficiary under the trust before its terms were varied is considered to be consideration for the interest of the beneficiary in that trust whose terms were varied."

(2) Subsection 1 applies from the taxation year 2000.

c. I-3, s. 651.3, am.

132. (1) Section 651.3 of the said Act, enacted by section 154 of chapter 2 of the statutes of 2003, is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Interests acquired for no consideration.

"**651.3.** For the purposes of the definition of "personal trust" in section 1, paragraph *n* of section 257, section 686 and the definition of "excluded right or interest" in section 785.0.1, the following rules apply:".

(2) Subsection 1 has effect from 24 December 1998.

c. I-3, s. 656.2, am.

133. (1) Section 656.2 of the said Act is amended

(1) by replacing the portion before paragraph *b* by the following:

Rules applicable to trust owning resource property.

"**656.2.** Where a trust owns a Canadian resource property or a foreign resource property, other than an exempt property, at the end of a day determined under section 653 in respect of the trust, the following rules apply:

(a) for the purpose of determining the amounts under paragraphs *a*, *e* and *e.1* of section 330 and sections 371, 374, 411, 412, 418.1.3 to 418.1.5, 418.5, 418.6 and 418.12, the trust is deemed

i. to have a taxation year that ends at the end of that day and a new taxation year that begins immediately after that day, and

ii. to have disposed, immediately before the end of the taxation year so deemed to end, of each of those Canadian resource properties and foreign resource properties for proceeds that became receivable at that time equal to its fair market value at that time and to have reacquired, at the beginning of the new taxation year, each such property for an amount equal to that fair market value; and”;

(2) by replacing “aux fins” in the French text of subparagraph i of paragraph *b* by “pour l’application”;

(3) by inserting the following subparagraph after subparagraph i of paragraph *b*:

“i.1. include in computing its income for the particular taxation year any amount determined under paragraph *e.1* of section 330 in respect of the taxation year deemed to end in accordance with subparagraph i of paragraph *a* and the amount so included is, for the purposes of paragraph *b* of section 418.1.3, deemed to have been included in computing its income for a preceding taxation year, and”;

(4) by replacing “purposes of section 371” in subparagraph ii of paragraph *b* by “purposes of paragraph *a* of section 371”.

(2) Paragraph 1 of subsection 1 applies to days after 23 December 1998 that are determined under section 653 of the said Act. However, in applying paragraph *a* of section 656.2 of the said Act to days that are in taxation years that begin before 1 January 2001, the reference to “, *e* and *e.1*” in the portion of that paragraph *a* before subparagraph i shall be read as a reference to “and *e*” and the portion of that paragraph *a* before subparagraph i shall be read without reference to “418.1.3 to 418.1.5”.

(3) Paragraph 3 of subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 692, am.

134. (1) Section 692 of the said Act, replaced by section 183 of chapter 2 of the statutes of 2003, is amended, in the second paragraph,

(1) by replacing subparagraph *b* by the following subparagraph:

“(b) a property referred to in any of subparagraphs i to iii of paragraph *b* of section 785.2;”;

(2) by striking out subparagraphs *c* to *h*.

(2) Subsection 1 applies in respect of distributions that occur after 1 October 1996.

c. I-3, s. 692.8, am.

135. (1) Section 692.8 of the said Act, enacted by section 185 of chapter 2 of the statutes of 2003, is amended by replacing subparagraph *g* of the first paragraph by the following subparagraph:

“(g) if the transferor is a trust to which property was transferred by an individual, other than a trust, the following rules apply:

i. where section 454 applied in respect of the property so transferred and it is reasonable to consider that the property was so transferred in anticipation of the individual ceasing to be resident in Canada, for the application of subparagraph *a.3* of the first paragraph of section 653 and this subparagraph to a disposition by the transferee trust after the particular time, the transferee trust is deemed after the particular time to be a trust to which the individual had transferred property in anticipation of the individual ceasing to be resident in Canada and in circumstances to which section 454 applied, and

ii. for the purposes of paragraph *j* of the definition of “excluded right or interest” in section 785.0.1 and the application of this subparagraph to a disposition by the transferee trust after the particular time, where the property so transferred was transferred in circumstances to which this section would apply if section 692.5 were read without reference to paragraphs *h* and *i* thereof, the transferee trust is deemed after the particular time to be a trust an interest in which was acquired by the individual as a consequence of a qualifying disposition;”.

(2) Subsection 1 applies in respect of dispositions that occur after 23 December 1998.

c. I-3, s. 725, am.

136. (1) Section 725 of the said Act is amended by inserting the following paragraph after paragraph *c.1*:

“(c.2) an amount received by the individual under a program referred to in paragraph *e.3* or *e.4* of section 311, a program established under the Department of Human Resources Development Act (Statutes of Canada, 1996, chapter 11) or a prescribed program, if the amount

i. is financial assistance for the payment of tuition fees of the individual, that are not included in computing an amount deductible under section 752.0.18.10 in computing the individual’s tax payable under this Part for any taxation year, and

ii. is not otherwise deductible in computing the individual’s taxable income for the year;”.

(2) Subsection 1 applies from the taxation year 1997. Notwithstanding sections 1010 to 1011 of the said Act, the Minister of Revenue shall, under Part I of the said Act, make such assessments of tax, interest and penalties as are necessary for any taxation year to give effect to this section. Sections 93.1.8 and 93.1.12 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) apply, with the necessary modifications, to such assessments.

c. I-3, s. 725.2.2, am.

137. (1) Section 725.2.2 of the said Act, enacted by section 196 of chapter 2 of the statutes of 2003, is amended

(1) by replacing paragraph *a* by the following paragraph:

“(a) the security is a security described in any of subparagraphs ii to vi of paragraph *a* of section 231.2;”;

(2) by striking out paragraph *b*.

(2) Subsection 1 applies in respect of dispositions that occur after 31 December 2001.

c. I-3, s. 726.4.10, am.

138. (1) Section 726.4.10 of the said Act is amended by replacing subparagraph ii of paragraph *a* by the following subparagraph:

“ii. the aggregate of all amounts of assistance, within the meaning of paragraph *c.0.1* of section 359, which a person, including a partnership, has received, is entitled to receive or becomes, at any time, entitled to receive in respect of an expense referred to in subparagraph i, to the extent that the assistance has not reduced the Canadian exploration expenses of the individual by reason of subparagraph *a* of the first paragraph of section 359.2, or, by reason of paragraph *a* of section 359.2.1, the Canadian development expenses deemed to be Canadian exploration expenses of the individual and is not an amount received, receivable or that became, at any time, entitled to be received under subsection 5 of section 127 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of a flow-through mining expenditure, within the meaning of subsection 9 of that section; and”.

(2) Subsection 1 has effect from 18 October 2000.

c. I-3, s. 726.4.17.2, am.

139. (1) Section 726.4.17.2 of the said Act is amended

(1) by replacing the portion of the English text before paragraph *a* by the following:

Exploration base
relating to certain
Québec surface mining
exploration expenses
or oil and gas
exploration expenses.

“726.4.17.2. In this Title, the exploration base relating to certain Québec surface mining exploration expenses or oil and gas exploration expenses of an individual, at any time, means an amount equal to the amount by which the amount computed under section 726.4.17.3 is exceeded by 33 1/3% of the amount by which”;

(2) by replacing paragraph *b* by the following paragraph:

“(b) the aggregate of all amounts of assistance, within the meaning of paragraph *c.0.1* of section 359, which a person, including a partnership, has received, is entitled to receive or becomes, at any time, entitled to receive in respect of an expense referred to in paragraph *a*, to the extent that the assistance has not reduced the Canadian exploration expenses of the individual

by reason of subparagraph *a* of the first paragraph of section 359.2 and is not an amount received, receivable or that became, at any time, entitled to be received under subsection 5 of section 127 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of a flow-through mining expenditure, within the meaning of subsection 9 of that section.”

(2) Subsection 1 has effect from 18 October 2000.

c. I-3, s. 726.6, am.

140. (1) Section 726.6 of the said Act is amended, in the first paragraph,

(1) by replacing “of paragraph *d* of section 451” in subparagraph *a.1* by “of subparagraph *d* of the first paragraph of section 451”;

(2) by replacing “414” in subparagraph 2 of subparagraph *i* of subparagraph *a.2* and in subparagraph *iv* of that subparagraph *a.2* by “414, 418.1.10”.

(2) Paragraph 2 of subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 733.0.0.1, am.

141. (1) Section 733.0.0.1 of the said Act is amended by replacing “foreign exploration and development expenses” in paragraph *c* by “foreign resource pool expenses”.

(2) Subsection 1 applies to taxation years that begin after 31 December 2000.

c. I-3, s. 733.1, am.

142. (1) Section 733.1 of the said Act is amended by replacing “throughout the period referred to in subparagraph *b* of the second paragraph of section 23, in the case of an individual referred to in section 23, 24 or 25 in respect of whom such a period applies” by “in the part of the year throughout which the individual was not resident in Canada, in the case of an individual referred to in any of sections 23, 24 and 25 for the year”.

(2) Subsection 1 applies from the taxation year 1998.

c. I-3, s. 740.2,
replaced.

143. (1) Section 740.2 of the said Act is replaced by the following section:

Where no deduction
permitted.

“740.2. Subject to section 740.3, sections 738, 740 and 845 do not apply in respect of a dividend received by a particular corporation on a share of the capital stock of a corporation that was issued after 8:00 p.m. Eastern Daylight Saving Time, 18 June 1987 where,

(a) at or immediately before the time the dividend was paid, a person or partnership, other than the issuer of the share or an individual other than a trust, that is a specified financial institution or a specified person in relation to any such institution, that person or partnership referred to in section 740.3 as the “guarantor”, was obligated, either absolutely or contingently and either

immediately or in the future, to effect any guarantee agreement, including any guarantee, covenant or agreement to purchase or repurchase the share and including the lending of funds to or the placing of amounts on deposit with, or on behalf of, the particular corporation or any specified person in relation to it

i. to ensure that any loss that the particular corporation or a specified person in relation to it may sustain by reason of the ownership, holding or disposition of the share or any other property is limited, or

ii. to allow the particular corporation or a specified person in relation to it to derive earnings by reason of the ownership, holding or disposition of the share or any other property; and

(b) the guarantee agreement was given as part of a transaction or event or a series of transactions or events that included the issuance of the share.”

(2) Subsection 1 applies in respect of dividends received after 31 December 1998.

c. I-3, s. 740.3, am.

144. (1) Section 740.3 of the said Act is amended

(1) by replacing the portion before paragraph *c* by the following:

Other restriction.

“**740.3.** Section 740.2 does not apply in respect of a dividend received by a particular corporation

(a) on a share that is at the time the dividend is received a share described in section 21.6.1;

(b) a taxable preferred share of a class of the capital stock of a corporation that is listed on a Canadian stock exchange, issued after 15 December 1987, where all the guarantee agreements described in section 740.2 are given by the corporation that issued the share, by one or more persons that are related to it, otherwise than because of a right referred to in paragraph *b* of section 20, or by that corporation and such persons, unless at the time the dividend is paid to the particular corporation, dividends in respect of more than 10% of the issued and outstanding shares to which the guarantee agreements described in section 740.2 apply are paid to the particular corporation or the particular corporation and specified persons in relation to it;”;

(2) by adding the following paragraph:

“(e) on a share

i. that was not acquired by the particular corporation in the ordinary course of its business,

ii. in respect of which the guarantee agreement, referred to in section 740.2, was not given in the ordinary course of the guarantor’s business, and

iii. the corporation issuer of which is, at the time the dividend is paid, related, otherwise than because of a right referred to in paragraph *b* of section 20, to both the particular corporation and the guarantor.”

(2) Subsection 1 applies in respect of dividends received after 31 December 1998. However, where it has effect before 26 November 1999, the reference to “on a Canadian stock exchange” in paragraph *b* of section 740.3 of the said Act shall be read as a reference to “on a prescribed stock exchange”.

c. I-3, s. 752.0.11.1,
French text, am.

145. Section 752.0.11.1 of the said Act, amended by section 222 of chapter 2 of the statutes of 2003, is again amended by replacing “épinière” in the portion of the French text of paragraph *q* before subparagraph *i* by “osseuse”.

c. I-3, s. 772.5.4, am.

146. (1) Section 772.5.4 of the said Act is amended by replacing paragraph *a* by the following paragraph:

“(a) sections 83.0.4, 83.0.5, 106.5, 106.6, 281 to 283 and 428 to 451, Chapter I of Title I.1 of Book IV, paragraph *f* of section 785.5, sections 832.1 and 851.22.15, paragraph *b* of section 851.22.23 and sections 851.22.23.1, 851.22.23.2 and 999.1 do not apply to deem a disposition or acquisition of property to have been made;”.

(2) Subsection 1 applies from the taxation year 1998. However, where paragraph *a* of section 772.5.4 of the said Act applies before 28 June 1999, it shall be read as follows:

“(a) sections 281 to 283 and 428 to 451, Chapter I of Title I.1 of Book IV, paragraph *f* of section 785.5, sections 832.1 and 851.22.15, paragraph *b* of section 851.22.23 and section 999.1 do not apply to deem a disposition or acquisition of property to have been made;”.

c. I-3, s. 772.6.1,
added.

147. (1) The said Act is amended by inserting the following section after section 772.6:

Authorized foreign
bank.

“772.6.1. For the purposes of sections 146.1 and 146.2 and this chapter, in respect of an authorized foreign bank, the following rules apply:

(a) the bank is deemed, for the purposes of sections 772.2, 772.4 and 772.5.1 to 772.7, to be a corporation resident in Canada in respect of its Canadian banking business;

(b) the reference in the portion of section 146.1 before paragraph *a* to “foreign country” shall be read as a reference to “country that is neither Canada nor a country in which the taxpayer is resident at any time in the year”;

(c) the definition of “tax-exempt income” in section 772.2 shall be read as follows:

““tax-exempt income” means income of a taxpayer from a source in a particular country in respect of which

(a) the taxpayer is, under a comprehensive agreement or convention for the elimination of double taxation on income, which has the force of law in the particular country and to which a country in which the taxpayer is resident is a party, entitled to an exemption from all income or profits taxes, imposed in the particular country, to which the agreement or convention applies; and

(b) no income or profits tax to which the agreement or convention does not apply is imposed in the particular country;”;

(d) the references in the portion of the second paragraph of section 772.7 before subparagraph *a* to “in relation to a foreign country” and “from sources situated in a foreign country” shall be read as references to “in relation to a country that is neither Canada nor a country in which the corporation is resident at any time in the year” and “in respect of its Canadian banking business from sources in that country”, respectively;

(e) the reference in subparagraphs *a* and *d* of the second paragraph of section 772.7 to “in the foreign country” shall be read as a reference to “in that country”; and

(f) the bank shall include in computing its non-business income tax paid for a taxation year to the government of a foreign country, only taxes that relate to amounts that are included in computing the bank’s taxable income from its Canadian banking business.”

(2) Subsection 1 has effect from 28 June 1999.

c. I-3, s. 772.7, am.

148. (1) Section 772.7 of the said Act, amended by section 103 of chapter 9 of the statutes of 2003, is again amended, in the first paragraph,

(1) by replacing the portion of subparagraph *a* before subparagraph *i* by the following:

“(a) the amount for the year, if the individual is resident in Canada throughout the year, or, where the individual is not resident in Canada at any time in the year, for the part of the year throughout which the individual is resident in Canada, by which the total of the individual’s incomes exceeds the total of the individual’s losses from sources situated in a foreign country, computed”;

(2) by replacing subparagraphs *i* and *ii* of subparagraph *b* by the following subparagraphs:

“i. either, where the individual is resident in Canada throughout the year, the aggregate of the individual’s income for the year and the amount included in computing the individual’s taxable income for the year under section 737.17 or, where the individual is not resident in Canada at any time in the year, the amount determined for the year in respect of the individual under the third paragraph of section 23, exceeds

“ii. the aggregate of all amounts each of which is an amount deductible under any of sections 725, 725.2 to 725.6, 726.26, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25 and 737.28, or deducted under any of sections 725.9, 726.7 to 726.9, 726.20.2 and 729, in computing the individual’s taxable income for the year.”

(2) Paragraph 1 of subsection 1 applies to taxation years that begin after 24 February 1998. In addition, where subparagraph i of subparagraph *a* of the first paragraph of section 772.7 of the said Act applies to taxation years that begin before 25 February 1998 and end after 31 December 1997, it shall be read as follows:

“i. the individual’s income for the year or for the part of the year throughout which the individual is resident in Canada where the individual is not resident in Canada at any time in the year, in respect of which the deduction is granted, exceeds”.

(3) Paragraph 2 of subsection 1 applies from the taxation year 1998. However, where subparagraph ii of subparagraph *b* of the first paragraph of section 772.7 of the said Act applies

(1) to the taxation year 1998, it shall be read without reference to “737.18.10, 737.18.28, 737.18.34,” “737.22.0.0.7,” and “737.22.0.7, 737.22.0.10,”;

(2) to the taxation year 1999, it shall be read without reference to “737.18.28, 737.18.34,” and “737.22.0.7, 737.22.0.10,”;

(3) to the taxation year 2000, it shall be read without reference to “737.18.28,” and “737.22.0.10,”.

c. I-3, s. 772.9, am.

149. (1) Section 772.9 of the said Act, amended by section 104 of chapter 9 of the statutes of 2003, is again amended, in paragraph *a*,

(1) by replacing the portion of subparagraph i before subparagraph 1 by the following:

“i. the amount for the year, if the individual is resident in Canada throughout the year, or, where the individual is not resident in Canada at any time in the year, for the part of the year throughout which the individual is resident in Canada, by which the total of the individual’s incomes exceeds the total of the individual’s losses, from businesses carried on by the individual in that country

and attributable to an establishment situated therein, computed without taking into account”;

(2) by adding “et” at the end of the French text of subparagraph 2 of subparagraph i;

(3) by replacing subparagraphs 1 and 2 of subparagraph ii by the following subparagraphs:

“(1) either, where the individual is resident in Canada throughout the year, the aggregate of the individual’s income for the year and the amount included in computing the individual’s taxable income for the year under section 737.17 or, where the individual is not resident in Canada at any time in the year, the amount determined for the year in respect of the individual under subparagraph *a* of the third paragraph of section 23, exceeds

“(2) the aggregate of all amounts each of which is an amount deductible under any of sections 725, 725.2 to 725.6, 726.26, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25 and 737.28, or deducted under any of sections 725.9, 726.7 to 726.9, 726.20.2 and 729, in computing the individual’s taxable income for the year; and”.

(2) Paragraphs 1 and 2 of subsection 1 apply to taxation years that begin after 24 February 1998. In addition, where subparagraph i of paragraph *a* of section 772.9 of the said Act applies to taxation years that begin before 25 February 1998 and end after 31 December 1997, it shall be read as follows:

“i. the individual’s income for the year or for the part of the year throughout which the individual is resident in Canada where the individual is not resident in Canada at any time in the year, from any business carried on by the individual in that country and attributable to an establishment situated therein, other than the portion of that income deductible under paragraph *a* of section 725 or any of sections 726.26, 737.16 and, if the year ends after 31 December 1998, 737.18.10, in computing the individual’s taxable income for the year, is of”.

(3) Paragraph 3 of subsection 1 applies from the taxation year 1998. However, where subparagraph 2 of subparagraph ii of paragraph *a* of section 772.9 of the said Act applies

(1) to the taxation year 1998, it shall be read without reference to “737.18.10, 737.18.28, 737.18.34,” “737.22.0.0.7,” and “737.22.0.7, 737.22.0.10,”;

(2) to the taxation year 1999, it shall be read without reference to “737.18.28, 737.18.34,” and “737.22.0.7, 737.22.0.10,”;

(3) to the taxation year 2000, it shall be read without reference to “737.18.28,” and “737.22.0.10,”.

c. I-3, s. 772.9.1,
added.

Computation of
incomes and losses
from foreign sources.

150. (1) The said Act is amended by inserting the following section after section 772.9:

“772.9.1. For the purposes of subparagraph *a* of the first paragraph of section 772.7, the second paragraph of that section and subparagraph *i* of paragraph *a* of section 772.9, the incomes and losses for a taxation year of a taxpayer from sources in a foreign country shall also be computed as if, where applicable, the aggregate of all amounts each of which is that portion of an amount deducted in computing those incomes or losses for the year under any of sections 371, 418.1.10, 418.17 and 418.17.3 that is attributable to those sources were the greater of

(*a*) the aggregate of all amounts each of which is that portion of an amount deducted in computing the taxpayer’s income for the year under any of sections 371, 418.1.10, 418.17 and 418.17.3 that is attributable to those sources; and

(*b*) the aggregate of

i. the portion of the maximum amount that would be deductible by the taxpayer in computing the taxpayer’s income for the year under section 371 that is attributable to those sources if the amount determined under paragraph *b* of section 374 for the taxpayer in respect of the year were equal to the amount by which the amount determined under the second paragraph exceeds the aggregate of all amounts each of which is the portion of an amount, other than a portion that results in a reduction of the amount otherwise determined under subparagraph *a* of the second paragraph, that is attributable to those sources and that would be deducted under section 418.17 in computing the taxpayer’s income for the year if the maximum amounts deductible for the year under section 418.17 were deducted,

ii. the maximum amount that would be deductible by the taxpayer in computing the taxpayer’s income for the year under section 418.1.10 in relation to those sources if

(1) the amount deducted in computing the taxpayer’s income for the year under section 371 in relation to those sources were the amount determined under subparagraph *i*,

(2) the amounts deducted in computing the taxpayer’s income for the year under sections 418.17 and 418.17.3 in relation to those sources were the maximum amounts deductible under those sections,

(3) for the purposes of sections 418.1.3 to 418.1.5, the total of the amounts designated for the year under subparagraph *ii* of paragraph *a* of section 330 in respect of a disposition in the year by the taxpayer of foreign resource properties in relation to the foreign country were the maximum total that could be so designated without any reduction in the maximum amount that would be determined for the year under subparagraph *i* in respect of the taxpayer and

the foreign country if subparagraph *b* of the second paragraph were read without reference to the assumption made therein in relation to designations made under subparagraph ii of paragraph *a* of section 330, and

(4) the amount determined under paragraph *b* of section 418.1.10 were nil; and

iii. the aggregate of all amounts each of which is the maximum amount attributable to one of those sources that the taxpayer may deduct in computing the taxpayer's income for the year under section 418.17 or 418.17.3.

Amount.

The amount that, for the purposes of subparagraph i of subparagraph *b* of the first paragraph, must be determined under this paragraph is the aggregate of

(a) the taxpayer's foreign resource income, within the meaning assigned by section 418.1.7, for the year in relation to the foreign country, determined as if the taxpayer had deducted the maximum amounts deductible for the year under sections 418.17 and 418.17.3; and

(b) the aggregate of all amounts each of which is an amount that, but for any designation under subparagraph ii of paragraph *a* of section 330, would have been included in computing the taxpayer's income for the year under that paragraph *a* in respect of a disposition of foreign resource property in relation to the foreign country.”

(2) Subsection 1 applies to taxation years of a taxpayer that begin after the earlier of

(1) 31 December 1999; and

(2) if, in accordance with paragraph *b* of subsection 26 of section 117 of the Act to amend the Income Tax Act, the Income Tax Application Rules, certain Acts related to the Income Tax Act, the Canada Pension Plan, the Customs Act, the Excise Tax Act, the Modernization of Benefits and Obligations Act and another Act related to the Excise Tax Act (Statutes of Canada, 2001, chapter 17), a date is designated by the taxpayer for the purposes of that subsection 26, the later of

(a) the date so designated by the taxpayer, and

(b) 31 December 1994.

c. I-3, s. 772.11, am.

151. (1) Section 772.11 of the said Act, amended by section 235 of chapter 2 of the statutes of 2003 and by section 105 of chapter 9 of the statutes of 2003, is again amended, in subparagraph *a* of the second paragraph,

(1) by replacing subparagraph i by the following subparagraph:

“i. the individual’s income for the year or, if the individual’s taxable income is computed in the manner prescribed in section 23, for the part of the year throughout which the individual was resident in Canada, from employment with that organization, except the portion of that income that is deductible under section 725 in computing the individual’s taxable income for the year, is of”;

(2) by replacing subparagraphs 1 and 2 of subparagraph ii by the following subparagraphs:

“(1) either, where the individual is resident in Canada throughout the year, the aggregate of the individual’s income for the year and the amount included in computing the individual’s taxable income for the year under section 737.17 or, where the individual is not resident in Canada at any time in the year, the amount determined for the year in respect of the individual under the third paragraph of section 23, exceeds

“(2) the aggregate of all amounts each of which is an amount deductible under any of sections 725, 725.2 to 725.6, 726.26, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25 and 737.28, or deducted under any of sections 725.9, 726.7 to 726.9, 726.20.2 and 729, in computing the individual’s taxable income for the year; and”.

(2) Subsection 1 applies from the taxation year 1998. However, where subparagraph 2 of subparagraph ii of subparagraph *a* of the second paragraph of section 772.11 of the said Act applies

(1) to the taxation year 1998, it shall be read without reference to “737.18.10, 737.18.28, 737.18.34,” “737.22.0.0.7,” and “737.22.0.7, 737.22.0.10,”;

(2) to the taxation year 1999, it shall be read without reference to “737.18.28, 737.18.34,” and “737.22.0.7, 737.22.0.10,”;

(3) to the taxation year 2000, it shall be read without reference to “737.18.28,” and “737.22.0.10,”.

c. I-3, s. 776.74, am.

152. (1) Section 776.74 of the said Act, replaced by section 115 of chapter 9 of the statutes of 2003, is amended by replacing “and *e* of section 725” by “, *c.2* and *e* of section 725”.

(2) Subsection 1 applies from the taxation year 1998. Notwithstanding sections 1010 to 1011 of the said Act, the Minister of Revenue shall, under Part I of the said Act, make such assessments of tax, interest and penalties as are necessary for any taxation year to give effect to this section. Sections 93.1.8 and 93.1.12 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) apply, with the necessary modifications, to such assessments.

c. I-3, Chap. I,
s. 785.0.1, added.

153. (1) The said Act is amended by inserting the following after the heading of Title I.1 of Book VI of Part I:

“CHAPTER I

“GENERAL RULES

Definitions:

“785.0.1. In this chapter,

“excluded right or
interest”;

“excluded right or interest” of an individual means

(a) a right of the individual under, or an interest of the individual in a trust governed by,

i. a registered retirement savings plan or a new plan referred to in section 914,

ii. a registered retirement income fund,

iii. a registered education savings plan,

iv. a deferred profit sharing plan or a revoked plan referred to in section 879,

v. a profit sharing plan,

vi. an employee benefit plan, other than a plan described in subparagraph i or ii of paragraph *b*,

vii. a plan or arrangement, other than an employee benefit plan, under which the individual has a right to receive in a year remuneration in respect of services rendered by the individual in the year or a prior year,

viii. a pension plan, other than an employee benefit plan,

ix. a retirement compensation arrangement,

x. a foreign retirement arrangement, or

xi. a registered supplementary unemployment benefit plan;

(b) a right of the individual to a benefit under an employee benefit plan, to the extent that the benefit can reasonably be considered to be attributable to services rendered in Canada, that is

i. a plan or arrangement described in paragraph *j* of section 47.16 that would, but for paragraphs *j* and *k* of that section, be a salary deferral arrangement, or

ii. a plan or arrangement that would, but for paragraph *c* of section 47.16R1 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r.1), be a salary deferral arrangement;

(*c*) a right of the individual under an agreement referred to in section 48;

(*d*) a right of the individual to a retiring allowance;

(*e*) a right of the individual under, or an interest of the individual in, a trust that is

i. an employee trust,

ii. an amateur athlete trust,

iii. a cemetery care trust, or

iv. a trust governed by an eligible funeral arrangement;

(*f*) a right of the individual to receive a payment under an annuity contract or an income-averaging annuity contract;

(*g*) a right of the individual to a benefit under

i. the Act respecting the Québec Pension Plan (chapter R-9) or any similar plan, within the meaning of that Act,

ii. the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9),

iii. a provincial pension plan prescribed by regulation for the purposes of paragraph *v* of section 60 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), or

iv. a plan or arrangement instituted by the social security legislation of a country other than Canada or of a state, province or other political subdivision of such a country;

(*h*) a right of the individual to a benefit described in any of paragraphs *b* to *e* of section 311;

(*i*) a right of the individual to a payment out of the NISA Fund No. 2;

(*j*) an interest of the individual in a personal trust resident in Canada if the interest was never acquired for consideration and did not arise as a consequence of a qualifying disposition by the individual, within the meaning that would be assigned by section 692.5 if that section were read without reference to paragraphs *h* and *i* thereof;

(*k*) an interest of the individual in a testamentary trust not resident in Canada if the interest was never acquired for consideration; or

(*l*) an interest of the individual in a life insurance policy in Canada, except for that part of the policy in respect of which the individual is deemed by section 851.11 to have an interest in a related segregated fund trust relating to that policy;

“reportable property”.

“reportable property” of an individual at a particular time means any property other than

(*a*) money that is legal tender in Canada and deposits of such money;

(*b*) property that would be an excluded right or interest of the individual if the definition of “excluded right or interest” were read without reference to paragraphs *c*, *j* and *l* of that definition;

(*c*) if the individual is not a trust and was not, during the 120-month period that ends at the particular time, resident in Canada for more than 60 months, property described in subparagraph *iv* of paragraph *b* of section 785.2 that is not taxable Canadian property; and

(*d*) any item of personal-use property the fair market value of which, at the particular time, is less than \$10,000.”

(2) Subsection 1 applies in respect of changes in residence that occur after 31 December 1995. However, where section 785.0.1 of the said Act applies in respect of changes in residence that occur before 2 October 1996, it shall be read without reference to the definition of “excluded right or interest”.

c. I-3, s. 785.1, am.

154. (1) Section 785.1 of the said Act, amended by section 250 of chapter 2 of the statutes of 2003, is again amended, in paragraph *b*,

(1) by replacing subparagraph *i* by the following subparagraph:

“*i.* property that is a taxable Canadian property,”;

(2) by replacing subparagraph *iv* by the following subparagraph:

“*iv.* an excluded right or interest of the taxpayer, other than an interest in a testamentary trust not resident in Canada that was never acquired for consideration;”;

(3) by striking out subparagraph *v*.

(2) Subsection 1 applies in respect of changes in residence that occur after 1 October 1996.

c. I-3, s. 785.2, am.

155. (1) Section 785.2 of the said Act, amended by section 251 of chapter 2 of the statutes of 2003, is again amended

(1) by inserting the following paragraph after paragraph *a*:

“(a.1) if the taxpayer is an individual, other than a trust, and carries on a business at the particular time, otherwise than through an establishment in Canada,

i. the fiscal period of the business that would otherwise have included the particular time is deemed to end immediately before that time and a new fiscal period is deemed to begin at that time, and

ii. for the purpose of determining the fiscal period of the business after the particular time, the taxpayer is deemed not to have established a fiscal period for the business before the particular time;”;

(2) by replacing paragraph *b* by the following paragraph:

“(b) the taxpayer is deemed to have disposed, at the time, in this paragraph and paragraph *d* referred to as the “time of disposition”, that is immediately before the time that is immediately before the particular time, of each property then owned by the taxpayer for proceeds equal to its fair market value at the time of disposition, which proceeds are deemed to have been received by the taxpayer at the time of disposition, other than, if the taxpayer is an individual,

i. immovable property situated in Canada, a Canadian resource property or a timber resource property,

ii. capital property used in, intangible capital property in respect of or property included in the inventory of, a business carried on by the taxpayer through an establishment in Canada at the particular time,

iii. an excluded right or interest of the taxpayer,

iv. if the taxpayer is not a trust and was not, during the 120-month period that ends at the particular time, resident in Canada for more than 60 months, property that was owned by the taxpayer at the time the taxpayer last became resident in Canada or that was acquired by the taxpayer by inheritance or bequest after the taxpayer last became resident in Canada, and

v. any property in respect of which the taxpayer elects under paragraph *a* of section 785.2.2 for the taxation year that includes the first time, after the particular time, at which the taxpayer becomes resident in Canada;”;

(3) by replacing paragraph *d* by the following paragraph:

“(d) notwithstanding paragraphs *b* and *c*, where the taxpayer is an individual, other than a trust, and so elects in prescribed form and manner in respect of a property described in subparagraph i or ii of paragraph *b*,

i. the taxpayer is deemed to have disposed of the property at the time of disposition for proceeds equal to its fair market value at that time and to have reacquired the property at the particular time at a cost equal to those proceeds,

ii. the taxpayer's income for the taxation year that includes the particular time is deemed to be the greater of that income determined without reference to this subparagraph and the lesser of

(1) that income determined without reference to this section, and

(2) that income determined without reference to subparagraph i, and

iii. each of the taxpayer's non-capital loss, net capital loss, restricted farm loss, farm loss and limited partnership loss for the taxation year that includes the particular time is deemed to be the lesser of that amount determined without reference to this subparagraph and the greater of

(1) that amount determined without reference to this section, and

(2) that amount determined without reference to subparagraph i; and";

(4) by striking out paragraphs *e* and *f*.

(2) Subsection 1 applies in respect of changes in residence that occur after 1 October 1996.

(3) In addition, if an individual ceases at any time after 31 December 1992 and before 2 October 1996 to be resident in Canada and so elects by notifying the Minister of Revenue in writing before the end of the sixth month following the month that includes 7 June 2004, subparagraph 1 of subparagraph i of paragraph *b* of section 785.2 of the said Act, as it read at that time shall, in relation to the cessation of residence, be read as if the reference to a prescribed property in that subparagraph 1 were a reference to a property described in subparagraph iii of paragraph *b* of that section, as replaced by paragraph 2 of subsection 1, and as if section 785.0.1 of the said Act, enacted by subsection 1 of section 153, applied.

(4) Where an individual makes the election provided for in subsection 3, notwithstanding sections 1010 to 1011 of the said Act, the Minister of Revenue shall make, for any year, such reassessments of tax, interest and penalties payable by the individual as is necessary to give effect to the election.

c. I-3, ss. 785.2.1-785.2.5, added.

156. (1) The said Act is amended by inserting the following after section 785.2:

Interest on instalments.

"785.2.1. For the purposes of sections 1025, 1026, 1026.0.2 to 1026.2, any of the first, second and third paragraphs of section 1038 and any regulations thereunder, where an individual is deemed to have disposed of a property in a taxation year under section 785.2, the individual's tax payable under this Part for the year is deemed to be the lesser of

(a) the individual's tax payable under this Part for the year, determined without reference to the specified tax consequences for the year; and

(b) the amount that would be determined under paragraph *a* if section 785.2 did not apply to the individual for the year.

Resident back in
Canada.

“785.2.2. Where an individual, other than a trust, becomes resident in Canada at a particular time in a taxation year and the time, in this section referred to as the “emigration time”, before the particular time, at which the individual last ceased to be resident in Canada was after 1 October 1996, the following rules apply:

(a) subject to paragraph *b*, if the individual so elects by notifying the Minister in writing on or before the individual's filing-due date for the year, paragraphs *b* and *c* of section 785.2 do not apply to the individual's cessation of residence at the emigration time in respect of all properties that were taxable Canadian properties of the individual throughout the period that began at the emigration time and that ends at the particular time;

(b) where, if a property in respect of which an election under paragraph *a* is made had been acquired by the individual at the emigration time at a cost equal to its fair market value at the emigration time and had been disposed of by the individual immediately before the particular time for proceeds of disposition equal to its fair market value immediately before the particular time, the application of section 238.4 would reduce the amount that would, but for that section and this section, be the individual's loss from the disposition, the individual is deemed

i. to have disposed of the property at the time of disposition, within the meaning assigned by paragraph *b* of section 785.2, in respect of the emigration time for proceeds of disposition equal to the aggregate of

(1) the adjusted cost base to the individual of the property immediately before the time of disposition, and

(2) the amount, if any, by which that reduction exceeds the lesser of the adjusted cost base to the individual of the property immediately before the time of disposition and the amount, if any, that the individual specifies for the purposes of this paragraph in the election under paragraph *a* in respect of the property, and

ii. to have reacquired the property at the emigration time at a cost equal to the amount, if any, by which the amount determined under subparagraph 1 of subparagraph i exceeds the lesser of that reduction and the amount specified by the individual in accordance with subparagraph 2 of that subparagraph i;

(c) notwithstanding paragraph *c* of section 785.1 and paragraph *b* of section 785.2, if the individual so elects by notifying the Minister in writing on or before the individual's filing-due date for the year, in respect of each

property that the individual owned throughout the period that began at the emigration time and that ends at the particular time and that is deemed by paragraph *b* of section 785.1 to have been disposed of because the individual became resident in Canada, the individual's proceeds of disposition at the time of disposition, within the meaning assigned by paragraph *b* of section 785.2, and the individual's cost of acquiring the property at the particular time, are deemed to be those proceeds and that cost, determined without reference to this paragraph, minus the least of

i. the amount that would, but for this paragraph, have been the individual's gain from the disposition of the property deemed by paragraph *b* of section 785.2 to have occurred,

ii. the fair market value of the property at the particular time, and

iii. the amount that the individual specifies for the purposes of this paragraph in the election; and

(*d*) notwithstanding sections 1010 to 1011, any assessment of tax that is payable under this Part by the individual for a taxation year that is before the year that includes the particular time and that is not before the year that includes the emigration time shall be made by the Minister as is necessary to give effect to an election under this section, except that no such assessment shall affect the computation of

i. interest payable under this Part to or by a taxpayer in respect of any period that is before the day on which the taxpayer's fiscal return for the taxation year that includes the particular time is filed, or

ii. any penalty payable under this Part.

Beneficiary back in
Canada.

“785.2.3. Where an individual, other than a trust, becomes resident in Canada at a particular time in a taxation year, owns at the particular time a property that the individual last acquired on a trust distribution to which section 688 would, but for section 692, have applied and at a time, in this section referred to as the “distribution time”, that was after 1 October 1996 and before the particular time, and was a beneficiary of the trust at the last time, before the particular time, at which the individual ceased to be resident in Canada, the following rules apply:

(*a*) subject to paragraphs *b* and *c*, if the individual and the trust jointly so elect by notifying the Minister in writing on or before the earlier of their filing-due dates for their taxation years that include the particular time, section 688.1 does not apply to the distribution in relation to all properties acquired by the individual at the distribution time that were taxable Canadian properties of the individual throughout the period that began at the distribution time and that ends at the particular time;

(b) where the application of section 238.4 would reduce the amount that would, but for that section and this section, have been the individual's loss from the disposition of a property in respect of which an election under paragraph *a* is made, paragraph *c* applies in respect of the individual, the trust and the property, if the individual

- i. had been resident in Canada at the distribution time,
- ii. had acquired the property at the distribution time at a cost equal to its fair market value at that time,
- iii. had ceased to be resident in Canada immediately after the distribution time, and
- iv. had, immediately before the particular time, disposed of the property for proceeds of disposition equal to its fair market value immediately before that time;

(c) where this paragraph applies in respect of an individual, a trust and a property, the following rules apply:

i. notwithstanding paragraph *a* of section 688.1, the trust is deemed to have disposed of the property at the distribution time for proceeds of disposition equal to the aggregate of

(1) the cost amount to the trust of the property immediately before the distribution time, and

(2) the amount, if any, by which the reduction under section 238.4 described in paragraph *b* exceeds the lesser of the cost amount to the trust of the property immediately before the distribution time and the amount, if any, which the individual and the trust specify for the purposes of this paragraph in the joint election made in respect of the property under paragraph *a*, and

ii. notwithstanding paragraph *b* of section 688.1, the individual is deemed to have acquired the property at the distribution time at a cost equal to the amount, if any, by which the amount otherwise determined under paragraph *b* of section 688 exceeds the lesser of the reduction under section 238.4 described in paragraph *b* and the amount specified in accordance with subparagraph 2 of subparagraph i;

(d) notwithstanding paragraphs *a* and *b* of section 688.1, if the individual and the trust jointly so elect by notifying the Minister in writing on or before the earlier of their filing-due dates for their taxation years that include the particular time, in respect of each property that the individual owned throughout the period that began at the distribution time and that ends at the particular time and that is deemed by paragraph *b* of section 785.1 to have been disposed of because the individual became resident in Canada, the trust's proceeds of disposition of the property under paragraph *a* of section 688.1 at the distribution time, and the individual's cost of acquiring the property at the particular time,

are deemed to be those proceeds and that cost, determined without reference to this paragraph, minus the least of

i. the amount that would, but for this paragraph, have been the trust's gain from the disposition of the property deemed by paragraph *a* of section 688.1 to have occurred,

ii. the fair market value of the property at the particular time, and

iii. the amount that the individual and the trust specify in the joint election made for the purposes of this paragraph;

(*e*) if the trust ceases to exist before the individual's filing-due date for the individual's taxation year that includes the particular time,

i. an election or specification described in this section may be made by the individual alone by notifying the Minister in writing on or before that filing-due date, and

ii. if the individual alone makes such an election or specification, the individual and the trust are solidarily liable for any amount payable under this Part by the trust as a result of the election or specification; and

(*f*) notwithstanding sections 1010 to 1011, such assessment of tax payable under this Part by the trust or the individual for any year that is before the year that includes the particular time and that is not before the year that includes the distribution time shall be made by the Minister as is necessary to give effect to an election under this section, except that no such assessment shall affect the computation of

i. interest payable under this Part to or by the trust or the individual in respect of any period that is before the individual's filing-due date for the taxation year that includes the particular time, or

ii. any penalty payable under this Part.

Loss after emigration.

“785.2.4. Except for the purposes of paragraph *c* of section 785.2, where an individual, other than a trust, was deemed by paragraph *b* of that section to have disposed of a capital property at any particular time after 1 October 1996, has disposed of the property at a later time at which the capital property was a taxable Canadian property of the individual, and so elects in writing in the individual's fiscal return for the taxation year that includes the later time, there shall be deducted from the individual's proceeds of disposition of the capital property at the particular time, and added to the individual's proceeds of disposition of the capital property at the later time, an amount equal to the least of

(*a*) the amount specified in the election made in respect of the capital property;

(b) the amount that would, but for the election, be the individual's gain from the disposition of the capital property at the particular time; and

(c) the amount that would be the individual's loss from the disposition of the capital property at the later time, if the loss were determined having reference to every other provision of this Part including sections 238.4 and 738 to 745, but without reference to the election.

List of reportable properties.

“785.2.5. An individual who ceases at a particular time in a taxation year to be resident in Canada, and who owns immediately after the particular time one or more reportable properties the fair market value of which at that time is greater than \$25,000, shall file with the Minister in prescribed form, on or before the individual's filing-due date for the year, a list of all the reportable properties that the individual owned immediately after the particular time.

“CHAPTER II

“CROSS-BORDER MERGERS”.

(2) Subsection 1, where it enacts sections 785.2.1 to 785.2.4 of the said Act, applies in respect of changes in residence that occur after 1 October 1996. However, an election made under paragraph *a* or *c* of section 785.2.2 of the said Act, paragraph *a* or *d* of section 785.2.3 of the said Act or section 785.2.4 of the said Act, by an individual who ceased to be resident in Canada before 7 June 2004, is deemed to have been made in a timely manner if it is made on or before the individual's filing-due date for the taxation year that includes 7 June 2004.

(3) Subsection 1, except where it enacts sections 785.2.1 to 785.2.4 of the said Act, applies in respect of changes in residence that occur after 31 December 1995. However, a form described in section 785.2.5 of the said Act, filed by an individual who ceased to be resident in Canada before 7 June 2004, is deemed to have been filed in a timely manner if it is filed on or before the individual's filing-due date for the taxation year that includes 7 June 2004.

c. I-3, Chap. III,
s. 785.3.1, added.

157. (1) The said Act is amended by inserting the following after section 785.3:

“CHAPTER III

“REPLACED SHARES

Share-for-share exchange.

“785.3.1. For the purposes of sections 785.2.2 to 785.2.4, 1033.2 and 1033.7, where, in a transaction to which any of sections 301 to 301.2, 537 and 541 to 555.4 apply, a person acquires a share, in this section referred to as the “new share”, in exchange for another share, in this section referred to as the “old share”, the person is deemed not to have disposed of the old share, and the new share is deemed to be the same share as the old share.”

(2) Subsection 1 has effect from 2 October 1996.

c. I-3, s. 818, am.

158. (1) Section 818 of the said Act is amended by replacing the second paragraph by the following paragraph:

Taxation year
preceding 1999.

“However, in its application to any taxation year, “designated insurance property” for the taxation year 1998 or a preceding taxation year means property that was, under this section as it read in its application to any taxation year that ended in 1996, property used or held by an insurer in the year in the course of carrying on an insurance business in Canada.”

(2) Subsection 1 applies from the taxation year 1997.

c. I-3, s. 832.1, am.

159. (1) Section 832.1 of the said Act is amended by replacing the first paragraph by the following paragraph:

Deemed disposition.

“832.1. Subject to section 832.1.1, where a property of a life insurer resident in Canada that carries on an insurance business in Canada and elsewhere or of an insurer not resident in Canada is described in the second paragraph for a taxation year, the following rules apply:

(a) the insurer is deemed to have disposed of the property at the beginning of the year for proceeds of disposition equal to its fair market value at that time and to have reacquired the property immediately after that time at a cost equal to that fair market value;

(b) in the case of property referred to in subparagraph *a* of the second paragraph, any gain or loss arising from the disposition is deemed not to be a gain or loss from designated insurance property of the insurer for the year; and

(c) in the case of property referred to in subparagraph *b* of the second paragraph, any gain or loss arising from the disposition is deemed to be a gain or loss from designated insurance property of the insurer for the year.”

(2) Subsection 1 applies from the taxation year 1997.

c. I-3, s. 832.3, am.

160. (1) Section 832.3 of the said Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) the transferor has, at the time referred to in subparagraph *a* or within 60 days after that time, transferred all or substantially all of the property, in this section referred to as the “transferred property”, that is owned by it at that time and that was designated insurance property in relation to the business for the taxation year that, because of subparagraph *d* of the second paragraph, ended immediately before that time, to a corporation, in this section referred to as the “transferee”, that is a prescribed corporation which, immediately after that time, began to carry on that insurance business in Canada, and the consideration for the transfer includes shares of the capital stock of the transferee;”.

(2) Subsection 1 applies from the taxation year 1999 of a taxpayer, except where the taxpayer or the taxpayer's legal representative made, in respect of paragraph *b* of subsection 11.5 of section 138 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), an election in accordance with subsection 9 of section 133 of the Act to amend the Income Tax Act, the Income Tax Application Rules, certain Acts related to the Income Tax Act, the Canada Pension Plan, the Customs Act, the Excise Tax Act, the Modernization of Benefits and Obligations Act and another Act related to the Excise Tax Act (Statutes of Canada, 2001, chapter 17), in which case subsection 1 applies from the taxation year 1997 of the taxpayer.

c. I-3, s. 832.6, am.

161. (1) Section 832.6 of the said Act is amended by replacing paragraph *c* by the following paragraph:

“(c) the insurer is deemed to have disposed, immediately before the beginning of the particular taxation year, of each property owned by it at that time that is designated insurance property in relation to the insurance business in Canada for the particular taxation year, for proceeds of disposition equal to the fair market value of the property at that time and to have reacquired, at the beginning of the particular taxation year, the property at a cost equal to that fair market value; and”.

(2) Subsection 1 applies from the taxation year 1999 of a taxpayer, except where the taxpayer or the taxpayer's legal representative made, in respect of paragraph *e* of subsection 11.91 of section 138 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), an election in accordance with subsection 9 of section 133 of the Act to amend the Income Tax Act, the Income Tax Application Rules, certain Acts related to the Income Tax Act, the Canada Pension Plan, the Customs Act, the Excise Tax Act, the Modernization of Benefits and Obligations Act and another Act related to the Excise Tax Act (Statutes of Canada, 2001, chapter 17), in which case subsection 1 applies from the taxation year 1997 of the taxpayer.

c. I-3, s. 832.9, am.

162. (1) Section 832.9 of the said Act is amended, in the first paragraph,

(1) by replacing the portion before subparagraph *a* of the English text by the following:

Transfer of insurance
business by insurer
resident in Canada.

“832.9. Subparagraphs *a* to *i* of the second paragraph of section 832.3 and sections 832.4 and 832.5 apply in respect of the transfer referred to in subparagraph *b*, where”;

(2) by replacing subparagraph *b* by the following subparagraph:

“(b) the transferor has, at that time or within 60 days after that time, transferred to a corporation resident in Canada, in this section referred to as the “transferee”, that is a subsidiary wholly-owned corporation of the transferor that, immediately after that time, began to carry on the insurance business in Canada referred to in subparagraph *a* for consideration that includes shares of

the capital stock of the transferee, all or substantially all of the property, in section 832.3 referred to as the “transferred property”, that is,

i. where the transferor is a life insurer that carries on an insurance business in Canada and elsewhere in the year, property that is owned by it at that time and that was designated insurance property in relation to the business for the taxation year that, because of subparagraph *d* of the second paragraph of section 832.3, ended immediately before that time, or

ii. in any other case, property owned by the transferor at that time and used or held by it in the year in the course of carrying on that insurance business in Canada in the year;”;

(3) by replacing subparagraph *c* of the English text by the following subparagraph:

“(c) the transferee has, at that time or within 60 days after that time, assumed or reinsured all or substantially all of the obligations of the transferor that arose in the course of carrying on the insurance business in Canada referred to in subparagraph *a*; and”.

(2) Paragraph 2 of subsection 1 applies from the taxation year 1999 of a taxpayer, except where the taxpayer or the taxpayer’s legal representative made, in respect of paragraph *b* of subsection 11.94 of section 138 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), an election in accordance with subsection 9 of section 133 of the Act to amend the Income Tax Act, the Income Tax Application Rules, certain Acts related to the Income Tax Act, the Canada Pension Plan, the Customs Act, the Excise Tax Act, the Modernization of Benefits and Obligations Act and another Act related to the Excise Tax Act (Statutes of Canada, 2001, chapter 17), in which case subsection 1 applies from the taxation year 1997 of the taxpayer.

c. I-3, s. 832.14, am.

163. (1) Section 832.14 of the said Act, amended by section 122 of chapter 9 of the statutes of 2003, is again amended by replacing “, 653, 785.1 and 785.2” in paragraph *h* by “and 653 and Chapter I of Title I.1”.

(2) Subsection 1 has effect from 16 December 1998.

c. I-3, s. 832.15, am.

164. (1) Section 832.15 of the said Act is amended by replacing “, 653, 785.1 and 785.2” by “and 653 and Chapter I of Title I.1”.

(2) Subsection 1 has effect from 16 December 1998.

c. I-3, s. 842.1, am.

165. (1) Section 842.1 of the said Act is amended

(1) by replacing paragraph *a* by the following paragraph:

“(a) interest on borrowed money used to acquire designated insurance property for the year, or to acquire property for which designated insurance property for the year was substituted property, for the period in the year during which the designated insurance property was held by the insurer in relation to the business;”;

(2) by striking out paragraph *d*.

(2) Subsection 1 applies from the taxation year 1997.

c. I-3, ss. 851.22.23.1-851.22.23.3, added.

Property ceasing to be used in connection with a business in Canada.

166. (1) The said Act is amended by inserting the following sections after section 851.22.23:

“851.22.23.1. Where, at a particular time in a taxation year, a taxpayer that is a financial institution not resident in Canada, other than a life insurance corporation, ceases to use, in connection with a business or part of a business carried on by the taxpayer in Canada immediately before the particular time, a property that is a mark-to-market property of the taxpayer for the year or a specified debt obligation, but that is not a property that was disposed of by the taxpayer at the particular time, the following rules apply:

(a) the taxpayer is deemed

i. to have disposed of the property immediately before the time that was immediately before the particular time for proceeds of disposition equal to its fair market value at the time of disposition and to have received those proceeds at the time of disposition in the course of carrying on the business or the part of the business, as the case may be, and

ii. to have reacquired the property at the particular time at a cost equal to those proceeds; and

(b) for the purpose of determining the consequences of the disposition referred to in subparagraph i of paragraph *a*, section 851.22.13.2 does not apply to any payment received by the taxpayer after the particular time.

Property beginning to be used in connection with a business in Canada.

“851.22.23.2. Where, at a particular time in a taxation year, a taxpayer that is a financial institution not resident in Canada, other than a life insurance corporation, begins to use, in connection with a business or part of a business carried on by the taxpayer in Canada immediately before the particular time, a property that is a mark-to-market property of the taxpayer for the year that includes the particular time or a specified debt obligation, but that is not a property that was acquired by the taxpayer at the particular time, the taxpayer is deemed

(a) to have disposed of the property immediately before the time that was immediately before the particular time for proceeds of disposition equal to its fair market value at the time of disposition; and

(b) to have reacquired the property at the particular time at a cost equal to those proceeds.

Mark-to-market debt obligation.

“851.22.23.3. For the application of section 851.22.23.1 to a taxpayer in relation to a property in a taxation year, the definition of “mark-to-market property” in the first paragraph of section 851.22.1 shall

(a) be applied as if the taxation year ended immediately before the particular time referred to in section 851.22.23.1; and

(b) if the taxpayer does not have financial statements for the period ending immediately before the particular time referred to in section 851.22.23.1, the reference in subparagraphs i and ii of paragraph *b* to “the taxpayer’s financial statements for the year” shall be read as a reference to “the taxpayer’s financial statements that it is reasonable to expect would have been prepared if the year had ended immediately before the particular time referred to in section 851.22.23.1”.”

(2) Subsection 1 has effect from 28 June 1999 in respect of authorized foreign banks, and from 9 August 2000 in any other case.

c. I-3, s. 851.22.24, am.

167. (1) Section 851.22.24 of the said Act is amended by replacing “section 851.22.15 or 851.22.23” by “any of sections 851.22.15 and 851.22.23 to 851.22.23.2”.

(2) Subsection 1 has effect from 28 June 1999 in respect of authorized foreign banks, and from 9 August 2000 in any other case.

c. I-3, s. 851.22.30, French text, am.

168. Section 851.22.30 of the said Act is amended, in the French text,

(1) by replacing “pertes en capital déductibles” in paragraph *a* by “pertes en capital admissibles”;

(2) by replacing “pertes en capital nettes” in paragraph *b* by “pertes nettes en capital”;

(3) by replacing “pertes en capital déductibles” in subparagraph i of paragraph *c* by “pertes en capital admissibles”;

(4) by replacing “pertes en capital nettes” in subparagraph ii of paragraph *c* by “pertes nettes en capital”.

c. I-3, s. 851.22.31, French text, am.

169. Section 851.22.31 of the said Act is amended by replacing “perte en capital déductible” in the French text of paragraph *b* by “perte en capital admissible”.

c. I-3, Chap. V, ss. 851.22.32-851.22.44, added.

170. (1) The said Act is amended by inserting the following after section 851.22.31:

“CHAPTER V**“CONVERSION OF FOREIGN BANK AFFILIATE TO BRANCH**

Definitions:

“851.22.32. In this chapter,

“Canadian affiliate”;

“Canadian affiliate” of an entrant bank at any particular time means a Canadian corporation that was, immediately before the particular time, affiliated with the entrant bank and that was, at all times during the period that began on 11 February 1999 and ended immediately before the particular time,

(a) affiliated with either the entrant bank or a foreign bank, within the meaning assigned by section 2 of the Bank Act (Statutes of Canada, 1991, chapter 46) that is affiliated with the entrant bank at the particular time; and

(b) either

i. a bank,

ii. a corporation authorized under the Trust and Loan Companies Act (Statutes of Canada, 1991, chapter 45) to offer services as trustee, or

iii. a corporation of which the principal activity in Canada consists of any of the activities referred to in subparagraphs i to v of paragraph *a* of subsection 3 of section 518 of the Bank Act, as they read for that period and in which the entrant bank or a person not resident in Canada affiliated with the entrant bank holds shares under the authority, directly or indirectly, of an order issued by the Minister of Finance of Canada or the Governor in Council under subsection 1 of section 521 of that Act, as it read for that period;

“entrant bank”;

“entrant bank” means a corporation not resident in Canada that is, or has applied to the Superintendent of Financial Institutions of Canada to become, an authorized foreign bank;

“qualifying foreign merger”.

“qualifying foreign merger” means a merger or combination of corporations that would be a foreign merger within the meaning assigned by section 555.0.1, if the portion of that section before paragraph *a* were read without reference to “and otherwise than as a result of the distribution of property to one corporation on the winding-up of another corporation”.

Presumptions
concerning qualifying
foreign mergers.

“851.22.33. For the purposes of the definition of “Canadian affiliate” in section 851.22.32, where an entrant bank was formed because of a qualifying foreign merger, after 11 February 1999 of two or more corporations, in this section referred to as “predecessors”, and at the time immediately before the merger, there were one or more Canadian corporations, in this section referred to as “predecessor affiliates”, each of which at that time would have been a Canadian affiliate of a predecessor if the predecessor were an entrant bank at that time, the following rules apply:

(a) each predecessor affiliate is deemed to have been affiliated with the entrant bank throughout the period that began on 11 February 1999 and ended at the time of the merger;

(b) the expression “entrant bank” in subparagraph iii of paragraph *b* of the definition of “Canadian affiliate” is deemed to include a predecessor; and

(c) if two or more of the predecessor affiliates are amalgamated or merged after 11 February 1999 to form a new corporation, the new corporation is deemed to have been affiliated with the entrant bank throughout the period that began on 11 February 1999 and ended at the time of the amalgamation or merger of the predecessor affiliates.

Tax-free transfer upon the establishment of a branch.

“851.22.34. Where a Canadian affiliate of an entrant bank transfers a property to the entrant bank, the entrant bank begins immediately after the transfer to use or hold the transferred property in its Canadian banking business and the Canadian affiliate and the entrant bank make a valid election for the purposes of subsection 3 of section 142.7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the transfer, Chapter IV of Title IX of Book III, except sections 520.1, 522 to 524 and 526, applies with the necessary modifications.

Interpretation.

However, for the purposes of the first paragraph,

(a) section 518 shall be read as follows:

“518. The rules provided for in this division and in Divisions II and III apply where a taxpayer that is a Canadian affiliate of an entrant bank, within the meanings assigned by section 851.22.32, disposes of any of the taxpayer’s property to the entrant bank, and the taxpayer and the entrant bank make a valid election for the purposes of subsection 3 of section 142.7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”; and

(b) the reference to “first election mentioned in” in section 521.2 shall be read as a reference to “election referred to in”.

Deemed fair market value.

“851.22.35. Where a Canadian affiliate of an entrant bank and the entrant bank have made a valid election under section 851.22.34, in respect of a transfer of property by the Canadian affiliate to the entrant bank, for the purposes of sections 111, 304, 422, 424, 1082.1 and 1082.4 in respect of the transfer, the fair market value of the property is deemed to be the amount agreed by the Canadian affiliate and the entrant bank in the election.

Specified debt obligations.

“851.22.36. Where a Canadian affiliate of an entrant bank transfers a specified debt obligation to the entrant bank in a transaction in respect of which they made a valid election under section 851.22.34, the Canadian affiliate is a financial institution in its taxation year in which the transfer is made, and the amount that the Canadian affiliate and the entrant bank agree on in respect of the obligation is equal to the tax basis of the obligation within the

meaning assigned by section 851.22.7, the entrant bank is deemed, for the purposes of Chapters I, II and IV in respect of the obligation, to be the same corporation as, and a continuation of, the Canadian affiliate.

Mark-to-market
property.

“851.22.37. Where, at any time within a period described in paragraph *c* of subsection 11 of section 142.7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), a Canadian affiliate of an entrant bank described in paragraph *a* of that subsection 11 transfers to the entrant bank a property that is, for the Canadian affiliate’s taxation year in which the property is transferred, a mark-to-market property of the Canadian affiliate, the following rules apply:

(*a*) for the purposes of sections 744.4 to 744.6.1 and 744.8, the definition of “mark-to-market property” in the first paragraph of section 851.22.1 and section 851.22.22, the entrant bank is deemed, in respect of the property, to be the same corporation as, and a continuation of, the Canadian affiliate; and

(*b*) for the purpose of applying section 851.22.15 in respect of the property, the Canadian affiliate’s taxation year in which the property is transferred is deemed to have ended immediately before the time the property was transferred.

Application of rules.

“851.22.38. The rules in the second paragraph apply where

(*a*) at a particular time, a Canadian affiliate of an entrant bank transfers to the entrant bank property that is a loan, lending asset or a right to receive an unpaid amount in relation to a disposition before the particular time of property by the affiliate, or the entrant bank assumes an obligation of the Canadian affiliate that is an instrument or commitment described in section 140.2 or an obligation in respect of goods, services, lands or movable property described in paragraph *a* or *b* of section 150;

(*b*) the property is transferred or the obligation is assumed for an amount equal to its fair market value at the particular time;

(*c*) the entrant bank begins immediately after the particular time to use or hold the property or owe the obligation in its Canadian banking business; and

(*d*) the Canadian affiliate and the entrant bank make a valid election for the purposes of subsection 7 of section 142.7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the transfer or assumption.

Rules.

The rules to which the first paragraph refers are as follows:

(*a*) for the purposes of sections 140, 140.2, 141 and 150 and the first paragraph of section 153 in relation to the obligation or property, the taxation year of the Canadian affiliate that would, but for this section, include the particular time is deemed to end immediately before the particular time; and

(b) for the purpose of computing the income of the Canadian affiliate and the entrant bank for taxation years that end on or after the particular time,

i. any amount deducted under sections 140, 140.2 and 150 and the first paragraph of section 153 by the Canadian affiliate in relation to the obligation or property in computing its income for its taxation year that ended immediately before the particular time, or under section 141 in computing its income for that year or for a preceding taxation year, to the extent that the amount has not been included in computing the affiliate's income under paragraph *i* of section 87, is deemed to have been so deducted by the entrant bank in computing its income for its last taxation year that ended before the particular time and not to have been deducted by the Canadian affiliate,

ii. for the purposes of section 150, an amount in respect of the goods, services, land or movable property that was included in computing the Canadian affiliate's income from a business under paragraph *a* of section 87 is deemed to have been so included in computing the entrant bank's income from its Canadian banking business for a preceding taxation year,

iii. for the purposes of the first paragraph of section 153 in respect of a property described in the first paragraph sold by the Canadian affiliate in the course of a business, the property is deemed to have been disposed of by the entrant bank, and not by the Canadian affiliate, at the time it was disposed of by the Canadian affiliate, and the amount in respect of the sale that was included in computing the Canadian affiliate's income from a business is deemed to have been included in computing the entrant bank's income from its Canadian banking business for its taxation year that includes the time at which the property was disposed of, and

iv. for the purposes of sections 234 and 279 in respect of a property described in the first paragraph disposed of by the Canadian affiliate,

(1) the property is deemed to have been disposed of by the entrant bank, and not by the Canadian affiliate, at the time it was disposed of by the Canadian affiliate,

(2) the amount determined under the portion of the first paragraph of section 234 before subparagraph *b* or subparagraph *i* of paragraph *a* of section 279, in respect of the Canadian affiliate is deemed to be the amount determined under that provision in respect of the entrant bank, and

(3) any amount claimed as a reserve by the Canadian affiliate under subparagraph *b* of the first paragraph of section 234 or the portion of paragraph *a* of section 279 before subparagraph *i*, in computing its gain from the disposition of the property for its last taxation year that ended before the particular time is deemed to have been so claimed by the entrant bank for its last taxation year that ended before the particular time.

Assumption of debt obligations.

“851.22.39. Where, at any time within the period described in paragraph *c* of subsection 11 of section 142.7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), a Canadian affiliate of an entrant bank described in paragraph *a* of that subsection 11 transfers property to the entrant bank, and any part of the consideration for the transfer is the assumption by the entrant bank in respect of its Canadian banking business of a debt obligation of the Canadian affiliate, the following rules apply:

(*a*) if the Canadian affiliate and the entrant bank make a valid election for the purposes of paragraph *a* of subsection 8 of section 142.7 of the Income Tax Act,

i. both the value of that part of the consideration for the transfer of the property and, for the purpose of determining the consequences of the assumption of the obligation and any subsequent settlement or extinguishment of that obligation, the value of the consideration given to the foreign bank for the assumption of the obligation are deemed to be an amount, in this paragraph referred to as the “assumption amount”, equal to the amount outstanding on account of the principal amount of the obligation at that time, and

ii. the assumption amount shall not be considered a term of the transaction that differs from that which would have been made between persons dealing at arm’s length solely because it is not equal to the fair market value of the obligation at that time;

(*b*) where the obligation is denominated in a foreign currency, and the foreign affiliate and the entrant bank make a valid election for the purposes of paragraph *b* of subsection 8 of section 142.7 of the Income Tax Act,

i. the amount of any income, loss, capital gain or capital loss in respect of the obligation due to the fluctuation in the value of the foreign currency relative to Canadian currency realized by

(1) the Canadian affiliate on the assumption of the obligation is deemed to be nil, and

(2) the entrant bank on the settlement or extinguishment of the obligation shall be determined based on the amount of the obligation in Canadian currency at the time it became an obligation of the Canadian affiliate, and

ii. for the purposes of an election made in respect of the obligation under paragraph *a*, the amount outstanding on account of the principal amount of the obligation at that time is the aggregate of all amounts each of which is an amount that was advanced to the Canadian affiliate on account of principal, that remains outstanding at that time, and that is determined using the exchange rate that applied between the foreign currency and Canadian currency at the time of the advance; and

(c) for the purposes of sections 176 to 176.2 and 179 in respect of the debt obligation, the obligation is deemed not to have been settled or extinguished by virtue of its assumption by the entrant bank and the entrant bank is deemed to be the same corporation as, and a continuation of, the Canadian affiliate.

Rule applicable to dividends.

“851.22.40. Notwithstanding any other provision of this Act, where a dividend is paid or is deemed to be paid by a Canadian affiliate of an entrant bank to the entrant bank or to a person that is affiliated with the entrant bank and that is resident in the country in which the entrant bank is resident, and the Canadian affiliate and the entrant bank make the election under subsection 9 of section 142.7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to have subsection 10 of that section 142.7 apply in respect of the dividend, the dividend is deemed, except for the purposes of sections 739 and 741 to 745, not to be a taxable dividend.

Treatment of losses after the winding-up of a Canadian affiliate.

“851.22.41. For the purposes of the provisions of Title VII of Book IV for the purpose of computing the taxable income of an entrant bank for any taxation year that begins after the issue of the dissolution order described in subparagraph i of paragraph a of subsection 12 of section 142.7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or after the commencement of the winding-up of a Canadian affiliate of the entrant bank, as the case may be, the rules in the second paragraph apply where

(a) the affiliate has been wound up or the dissolution order has been issued, within the period referred to in paragraph c of subsection 11 of section 142.7 of the Income Tax Act in relation to the entrant bank;

(b) the entrant bank carries on all or part of the business in Canada that was formerly carried on by the Canadian affiliate; and

(c) the Canadian affiliate and the entrant bank make a valid election for the purposes of subsection 12 of section 142.7 of the Income Tax Act.

Rules.

The rules to which the first paragraph refers are as follows:

(a) subject to subparagraphs b and e, the portion of a non-capital loss of the Canadian affiliate for a taxation year, in this subparagraph referred to as the “Canadian affiliate’s non-capital loss year”, that can reasonably be regarded as being its loss from carrying on a business in Canada, in this subparagraph referred to as the “loss business”, is deemed, for the taxation year of the entrant bank in which the Canadian affiliate’s non-capital loss year ended, to be a non-capital loss of the entrant bank from carrying on the loss business that was not deductible by the entrant bank in computing its taxable income for any taxation year that began before the date of the dissolution order or the commencement of the winding-up, as the case may be, to the extent that

i. the portion of the non-capital loss of the Canadian affiliate was not deducted in computing the taxable income of the Canadian affiliate or any other entrant bank for any taxation year, and

ii. the portion of the non-capital loss of the Canadian affiliate would have been deductible in computing the taxable income of the Canadian affiliate for any taxation year that begins after the date of the dissolution order or the commencement of the winding-up, as the case may be, if it had such a taxation year and if it had sufficient income for that year;

(b) if at any time control of the Canadian affiliate or entrant bank has been acquired by a person or group of persons, no amount in respect of the Canadian affiliate's non-capital loss for a taxation year that ends before that time is deductible in computing the taxable income of the entrant bank for a particular taxation year that ends after that time, except that the portion of the loss that can reasonably be regarded as the Canadian affiliate's loss from carrying on a business in Canada and, where a business was carried on by the Canadian affiliate in Canada in the preceding year, the portion of the loss that can reasonably be regarded as being attributable to an amount deductible under section 725.1.1 in computing its taxable income for the year are deductible only if that business is carried on by the Canadian affiliate or the entrant bank for profit or with a reasonable expectation of profit throughout the particular year, and to the extent of the aggregate of the entrant bank's income for the particular year from that business, and where properties were sold, leased, rented or developed or services rendered in the course of carrying on that business before that time, from any other business substantially all the income of which was derived from the sale, leasing, rental or development, as the case may be, of similar properties or the rendering of similar services;

(c) subject to subparagraphs *d* and *e*, a net capital loss of the Canadian affiliate for a taxation year, in this subparagraph referred to as the "Canadian affiliate's loss year", is deemed to be a net capital loss of the entrant bank for its taxation year in which the Canadian affiliate's loss year ended to the extent that the loss

i. was not deducted in computing the taxable income of the Canadian affiliate or any other entrant bank for any taxation year, and

ii. would have been deductible in computing the taxable income of the Canadian affiliate for any taxation year beginning after the date of the dissolution order or the commencement of the winding-up, as the case may be, if the Canadian affiliate had such a taxation year and if it had sufficient income and taxable capital gains for the year;

(d) if at any time control of the Canadian affiliate or the entrant bank has been acquired by a person or group of persons, no amount in respect of the Canadian affiliate's net capital loss for a taxation year that ended before that time is deductible in computing the entrant bank's taxable income for a taxation year that ends after that time; and

(e) any loss of the Canadian affiliate that would otherwise be deemed by subparagraph *a* or *c* to be a loss of the entrant bank for a particular taxation year that begins after the date of the dissolution order or the commencement of the winding-up, as the case may be, is deemed, for the purpose of computing the entrant bank's taxable income for taxation years that begin after that date, to be such a loss of the entrant bank for its preceding taxation year and not for the particular year, if the entrant bank makes the election under paragraph *h* of subsection 12 of section 142.7 of the Income Tax Act for the particular year.

Presumption.

For the purposes of subparagraph *b* of the second paragraph, where sections 564.2 to 564.4.4 applied to the winding-up of another corporation in respect of which the Canadian affiliate was the parent and sections 564.4.1 to 564.4.3 applied in respect of losses of that other corporation, the Canadian affiliate is deemed to be the same corporation as, and a continuation of, that other corporation with respect to those losses.

Winding-up of
Canadian affiliate.

“851.22.42. Where an entrant bank and its Canadian affiliate have at any time made a joint election under section 851.22.34 or 851.22.41, the following rules apply:

(a) in respect of any transfer of property, directly or indirectly, by the Canadian affiliate to the entrant bank or a person with whom the entrant bank does not deal at arm's length,

i. subparagraph iii of subparagraph *b* of the second paragraph of section 93.3.1 shall be read without reference to subparagraph 5 thereof,

ii. subparagraph *a* of the second paragraph of section 106.4 shall be read without reference to subparagraph v thereof,

iii. subparagraph *b* of the first paragraph of section 175.9 shall be read without reference to subparagraph iv thereof, and

iv. subparagraph *b* of the second paragraph of section 238.1 shall be read without reference to subparagraph v thereof;

(b) in respect of any property of the Canadian affiliate appropriated to or for the benefit of the entrant bank or any person with whom the entrant bank does not deal at arm's length, section 424 shall be read without reference to subsection 2 thereof; and

(c) for the purposes of sections 93.3.1, 106.4, 175.9 and 238.1 in relation to any property that was disposed of by the affiliate, after the dissolution or winding-up of the affiliate, the entrant bank is deemed to be the same corporation as, and a continuation of, the affiliate.

Rules applicable to
specified debt
obligations after the
winding-up of a
Canadian affiliate.

“851.22.43. Where a Canadian affiliate of an entrant bank and the entrant bank meet the conditions set out in subparagraphs *a* and *b* of the first paragraph of section 851.22.41 and make a valid election under subsection 14

of section 142.7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and the Canadian affiliate has not made an election under that section with any other entrant bank, the entrant bank is deemed to be the same corporation as, and a continuation of, the Canadian affiliate for the purposes of paragraphs *c* and *d* of section 851.22.11 in respect of any specified debt obligation disposed of by the Canadian affiliate.

Requirements for the validity of an election.

“851.22.44. Where an election to which any of sections 851.22.34, 851.22.40 and 851.22.43 or subparagraph *d* of the first paragraph of section 851.22.38, subparagraph *a* or *b* of the first paragraph of section 851.22.39 or subparagraph *c* of the first paragraph or subparagraph *e* of the second paragraph of section 851.22.41, has been made, the prescribed form, with a copy of every document sent to the Minister of Revenue of Canada in connection with that election, shall be sent to the Minister.”

(2) Subsection 1 has effect from 28 June 1999.

c. I-3, s. 908, am.

171. (1) Section 908 of the said Act is amended

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

“(b) any amount paid out of or under a registered retirement savings plan of the annuitant, other than any part of the amount that is a tax-paid amount in respect of the plan, after the death to a child or grandchild of the annuitant, who was, at the time of the death, financially dependent on the annuitant for support within the meaning of paragraph *b* of the definition of “refund of premiums” in subsection 1 of section 146 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”;

(2) by striking out “(Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)” in the second paragraph;

(3) by striking out the third paragraph.

(2) Subsection 1 applies from the taxation year 1999.

c. I-3, s. 966, am.

172. Section 966 of the said Act, amended by section 260 of chapter 2 of the statutes of 2003, is again amended by replacing “paragraph *d* of section 451” in paragraph *a.2* by “subparagraph *d* of the first paragraph of section 451”.

c. I-3, s. 985, am.

173. (1) Section 985 of the said Act is amended

(1) by replacing subparagraphs *a* to *c* of the first paragraph by the following subparagraphs:

“(a) a corporation, commission or association all of the capital, property or shares, other than directors’ qualifying shares, of which is owned by one or more persons each of which is the State, Her Majesty in right of Canada or Her Majesty in right of a province, other than Québec;

“(b) a corporation, commission or association not less than 90% of the capital, property or shares, other than directors’ qualifying shares, of which is owned by one or more persons each of which is the State, Her Majesty in right of Canada or Her Majesty in right of a province, other than Québec;

“(c) a corporation all of the capital, property or shares, other than directors’ qualifying shares, of which is owned by one or more persons each of which is another corporation, a commission or an association to which this subparagraph or subparagraph *a* applies for the period;”;

(2) by replacing subparagraph *i* of subparagraph *d* of the first paragraph by the following subparagraph:

“i. one or more persons each of which is the State, Her Majesty in right of Canada, Her Majesty in right of a province, other than Québec, or a person to which subparagraph *a* or *c* applies for the period, or”;

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

“(e) a corporation all of the capital, property or shares, other than directors’ qualifying shares, of which is owned by one or more persons each of which is another corporation, a commission or an association to which this subparagraph or any of subparagraphs *a* to *d* applies for the period;”;

(4) by replacing the portion of subparagraph *g* of the first paragraph before subparagraph *i* by the following:

“(g) subject to sections 985.0.1 and 985.0.2, a corporation all of the capital, property or shares, other than directors’ qualifying shares, of which is owned by one or more persons each of which is another corporation, a commission or an association to which this subparagraph or subparagraph *f* applies for the period, where not more than 10% of the corporation’s income for the period is derived from”;

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

“Where at a particular time a corporation, commission or association, in this paragraph referred to as the “entity”, would, but for this paragraph, be described in any of subparagraphs *a* to *g* of the first paragraph, the entity is deemed not to be, at the particular time, a person described in that subparagraph if

(a) one or more persons, other than the State, Her Majesty in right of Canada, Her Majesty in right of a province, other than Québec, a municipality in Canada or a person which, at the particular time, is a person described in any of subparagraphs *a* to *g* of the first paragraph, have at the particular time a right to the capital, property or shares of that entity, or a right to acquire them; and

Where entity is deemed not to be a person described in the first paragraph.

(b) the exercise of the rights referred to in subparagraph *a* would result in the entity not being a person described in any of subparagraphs *a* to *g* of the first paragraph at the particular time.”

(2) Subsection 1 applies to taxation years or fiscal periods that begin after 31 December 1998. However, where a corporation, commission or association so elects in writing and files the election with the Minister of Revenue on or before 31 December 2004, the reference to “at a particular time” in the second paragraph of section 985 of the said Act shall be read as a reference to “at a particular time after 30 November 1999”.

c. I-3, s. 985.0.0.1,
added.

174. (1) The said Act is amended by inserting the following section after section 985:

Application of
section 985.

“985.0.0.1. Section 985 does not apply in respect of a person’s taxable income for a particular taxation year that begins after 31 December 1998 where

(a) subparagraph *a* of the first paragraph of section 985 does not apply in respect of the person’s taxable income for the person’s last taxation year that began before 1 January 1999;

(b) any of subparagraphs *c*, *d* and *e* of the first paragraph of section 985 would, but for this section, have applied in respect of the person’s taxable income for the person’s last taxation year that began after 31 December 1998;

(c) there has been no change in the direct or indirect control of the person during the period that began at the beginning of the person’s first taxation year that began after 31 December 1998 and ends at the end of the particular year;

(d) the person elects in writing before 1 January 2002 to have this section apply; and

(e) the person has not notified the Minister in writing before the beginning of the particular year that the election has been revoked.”

(2) Subsection 1 applies to taxation years or fiscal periods that begin after 31 December 1998. However, where the election referred to in section 985.0.0.1 of the said Act is filed with the Minister of Revenue on or before 31 December 2004, the election is deemed to have been made in accordance with section 985.0.0.1.

c. I-3, s. 985.0.1, am.

175. (1) Section 985.0.1 of the said Act is amended by adding the following paragraph after paragraph *c*:

“(d) the corporation, commission or association, as the case may be, in a province as a producer of electrical energy or natural gas or as a distributor of electrical energy, heat, natural gas or water, where the activity is regulated under the laws of the province.”

(2) Subsection 1 applies to taxation years or fiscal periods that begin after 31 December 1998.

c. I-3, s. 998, am.

176. (1) Section 998 of the said Act, amended by section 520 of chapter 45 of the statutes of 2002, is again amended by replacing subparagraph ii of paragraph c.2 by the following subparagraph:

“ii. has, without interruption since the later of the date on which it was incorporated and 16 November 1978,

(1) limited its activities to acquiring, holding, maintaining, improving, leasing or managing capital property that is immovable property or an interest therein owned by the corporation, a registered pension plan or another corporation described in this paragraph, other than a corporation without share capital, and investing its funds in a partnership that limits its activities to acquiring, holding, maintaining, improving, leasing or managing capital property that is immovable property or an interest therein owned by the partnership,

(2) borrowed money solely for the purpose of earning income from immovable property or an interest therein, and

(3) made no investments other than investments in immovable property or in an interest in such property or that is a qualified investment of a pension plan under the Pension Benefits Standards Act, 1985 (Revised Statutes of Canada, 1985, chapter 32, 2nd Supplement) or a similar law of a province;”.

(2) Subsection 1 applies to taxation years that end after 31 December 2000.

c. I-3, s. 1010, am.

177. (1) Section 1010 of the said Act, amended by section 9 of chapter 4 of the statutes of 2004, is again amended by adding the following subparagraph after subparagraph vi of paragraph a.1 of subsection 2:

“vii. a reassessment of the taxpayer’s tax is required to be made, if the taxpayer is not resident in Canada and carries on a business in Canada, as a consequence of an allocation by the taxpayer of revenues or expenses as amounts in respect of the Canadian business, other than revenues or expenses that relate solely to the Canadian business, that are recorded in the books of account of the Canadian business, and the documentation in support of which is kept in Canada, or a notional transaction between the taxpayer and its Canadian banking business, where the transaction is recognized for the purposes of the computation of an amount under this Act or an applicable tax treaty; and”.

(2) Subsection 1 applies from the taxation year 2000.

c. I-3, s. 1012.1, am.

178. (1) Section 1012.1 of the said Act is amended

(1) by replacing “Aux fins” in the portion of the French text before paragraph *a* by “Pour l’application”;

(2) by inserting the following paragraph after paragraph *d.1*:

“(d.1.0.1) section 785.2.4 as a result of a disposition in a subsequent taxation year;”.

(2) Paragraph 2 of subsection 1 applies to taxation years that end after 1 October 1996.

c. I-3, s. 1012.2,
added.

179. (1) The said Act is amended by inserting the following section after section 1012.1:

Foreign accrual
property income of a
foreign affiliate of a
taxpayer.

“1012.2. Where a taxpayer has filed for a particular taxation year the fiscal return required by section 1000 and the amount included in computing the taxpayer’s income for the particular taxation year under section 580 is subsequently reduced because of a reduction described in the second paragraph, the Minister shall, if the taxpayer files with the Minister, on or before the filing-due date for the taxpayer’s subsequent taxation year in respect of the reduction, a request in prescribed form to amend the fiscal return for the particular taxation year, reassess the taxpayer’s tax for any relevant taxation year other than a taxation year preceding the particular taxation year in order to take into account the reduction in the amount included in computing the income of the taxpayer for the particular taxation year under section 580.

Reduction.

The reduction to which the first paragraph refers is the reduction in the foreign accrual property income of a foreign affiliate of the taxpayer, within the meaning of section 579, for a taxation year of the foreign affiliate that ends in the particular taxation year and is

(a) attributable to the amount, determined under the regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), that is the deductible loss of the foreign affiliate for the taxation year that it sustained in a subsequent taxation year that ended in a subsequent taxation year of the taxpayer; and

(b) included in the value of *F* of the formula provided for in the definition of “foreign accrual property income” in subsection 1 of section 95 of the Income Tax Act in relation to the foreign affiliate for the taxation year.”

(2) Subsection 1 applies to taxation years of foreign affiliates of taxpayers that begin after 30 November 1999.

c. I-3, Chap. IV.1,
ss. 1033.2-1033.13,
added.

180. (1) The said Act is amended by inserting the following after section 1033.1:

“CHAPTER IV.1

“SECURITY FOR DEPARTURE FROM CANADA

Security.

“**1033.2.** Where, at any particular time in a taxation year, in this section and sections 1033.3 and 1033.4 referred to as the “emigration year”, an individual is deemed by section 785.2 to have disposed of a property, other than a right to a benefit under, or an interest in a trust governed by, an employee benefit plan, and the individual elects, in prescribed manner on or before the individual’s balance-due day for the emigration year, that this section and sections 1033.3 to 1033.6 apply to the emigration year, the following rules apply:

(a) the Minister shall, until the individual’s balance-due day for a particular taxation year that begins after the particular time, accept security satisfactory to the Minister and furnished by or on behalf of the individual on or before the individual’s balance-due day for the emigration year for the lesser of

i. the amount determined by the formula

$$A - B - \{[(A - B) / A] \times C\}, \text{ and}$$

ii. if the particular year is the year that follows the emigration year, the amount determined under subparagraph i, and in any other case, the amount determined under this subparagraph in respect of the individual for the taxation year that precedes the particular year; and

(b) except for the purposes of the first, second and third paragraphs of section 1038, the following interest and penalties shall be computed as if the particular amount for which security satisfactory to the Minister has been accepted under this section were an amount paid by the individual on account of the particular amount:

i. interest payable under this Part for any period that ends on the individual’s balance-due day for the particular year and throughout which security is accepted by the Minister, and

ii. penalties payable under this Part computed with reference to an individual’s tax payable for the year that was, without reference to this subparagraph, unpaid.

Interpretation.

In the formula provided for in subparagraph i of subparagraph *a* of the first paragraph,

(a) *A* is the amount of tax that would be payable by the individual under this Part for the emigration year if the exclusion from income or deduction of an amount referred to in the first paragraph of section 1044 were not taken into account;

(b) B is the amount of tax that would have been so payable by the individual under this Part if each property, other than a right to a benefit under, or an interest in a trust governed by, an employee benefit plan, deemed by section 785.2 to have been disposed of at the particular time, and that has not been subsequently disposed of before the beginning of the particular year, were not deemed by that section to have been disposed of by the individual at the particular time; and

(c) C is the aggregate of all amounts deemed under this or any other Act to have been paid on account of the individual's tax payable under this Part for the emigration year.

Security deemed accepted.

“1033.3. For the purposes of section 1033.2, this section and sections 1033.4 to 1033.6, where an individual, other than a trust, elects under section 1033.2 that that section apply in respect of a taxation year, the Minister is deemed to have accepted at any time after the election was made security satisfactory to the Minister for a total amount of tax payable under this Part by the individual for the emigration year equal to the lesser of

(a) the amount of tax that would be payable for the year by an *inter vivos* trust resident in Canada, other than a trust described in section 769, the taxable income of which for the year is \$50,000; and

(b) the greatest amount for which the Minister is required to accept security furnished by or on behalf of the individual under section 1033.2 at the particular time in respect of the emigration year.

Time when security is furnished.

The security referred to in the first paragraph is deemed to have been furnished by the individual before the individual's balance-due day for the emigration year.

Limit.

“1033.4. Notwithstanding sections 1033.2 and 1033.3, the Minister is deemed at any time not to have accepted security under section 1033.2 in respect of an individual's emigration year for any amount greater than the amount by which the particular tax that would be payable by the individual under this Part for the year if the exclusion from income or deduction of an amount referred to in the first paragraph of section 1044, in respect of which the date determined in accordance with the second paragraph of that section is after that time, were not taken into account, exceeds the amount determined under the second paragraph.

Amount.

The amount to which the first paragraph refers is equal to the particular tax that would be determined under that paragraph if this Act were read without reference to section 785.2.

Additional security.

“1033.5. Subject to section 1033.11, if it is determined at any particular time that security accepted by the Minister under section 1033.2 is not

adequate to secure the particular amount for which it was furnished by or on behalf of an individual, the following rules apply:

(a) subject to a subsequent application of this section, the security shall be considered after the particular time to secure only the amount for which it is security considered satisfactory at the particular time;

(b) the Minister shall notify the individual in writing of the determination and shall accept security satisfactory to the Minister, for all or any part of the particular amount, furnished by or on behalf of the individual within 90 days after the day of notification; and

(c) any security accepted in accordance with paragraph *b* is deemed to have been accepted by the Minister under section 1033.2 on account of the particular amount at the particular time.

Extensions.

“1033.6. If in the opinion of the Minister it would be just and equitable to do so, the Minister may at any time extend

(a) the time for making an election under section 1033.2;

(b) the time for furnishing and accepting security under section 1033.2; or

(c) the 90-day period for the acceptance of security under paragraph *b* of section 1033.5.

Security upon the distribution of taxable Canadian property to a beneficiary not resident in Canada.

“1033.7. The rules in the second paragraph apply where

(a) solely because of the application of section 692, subparagraphs *a* to *c* of the first paragraph of section 688 do not apply to a distribution by a trust in a particular taxation year, in this section and section 1033.8 referred to as the “distribution year”, of taxable Canadian property; and

(b) the trust elects, in prescribed manner on or before the trust’s balance-due day for the distribution year, that this section and sections 1033.8 to 1033.10 apply in respect of the distribution year.

Rules applicable.

The rules to which the first paragraph refers are as follows:

(a) the Minister shall, until the trust’s balance-due day for a subsequent taxation year, accept security satisfactory to the Minister and furnished by or on behalf of the trust on or before the trust’s balance-due day for the distribution year for the lesser of

i. the amount determined by the formula

$A - B - \{[(A - B) / A] \times C\}$, and

ii. if the subsequent year is the year that follows the distribution year, the amount determined under subparagraph i, and in any other case, the amount determined under this subparagraph in respect of the trust for the taxation year that precedes the subsequent year; and

(b) except for the purposes of the first, second and third paragraphs of section 1038, the following interest and penalties shall be computed as if the particular amount for which security satisfactory to the Minister has been accepted under this section were an amount paid by the trust on account of the particular amount:

i. interest payable under this Part for any period that ends on the trust's balance-due day for the subsequent year and throughout which security is accepted by the Minister, and

ii. penalties payable under this Part computed with reference to the trust's tax payable for the year that was, without reference to this subparagraph, unpaid.

Interpretation.

In the formula provided for in subparagraph i of subparagraph *a* of the second paragraph,

(a) *A* is the amount of tax that would be payable by the trust under this Part for the distribution year if the exclusion from income or deduction of an amount referred to in the first paragraph of section 1044 were not taken into account;

(b) *B* is the amount of tax that would be so payable by the individual under this Part if the rules in section 688, other than the election referred to in that section, had applied to each distribution by the trust in the distribution year of property, other than property subsequently disposed of before the beginning of the subsequent year, to which subparagraph *a* of the first paragraph applies; and

(c) *C* is the aggregate of all amounts deemed under this or any other Act to have been paid on account of the trust's tax payable under this Part for the distribution year.

Limit.

“1033.8. Notwithstanding section 1033.7, the Minister is deemed at any time not to have accepted security under that section in respect of a trust's distribution year for any amount greater than the amount by which the particular tax that would be payable by the trust under this Part for the year if the exclusion from income or deduction of an amount referred to in the first paragraph of section 1044 in respect of which the date determined in accordance with the second paragraph of that section is after that time, were not taken into account, exceeds the amount determined under the second paragraph.

Amount.

The amount to which the first paragraph refers is equal to the particular tax that would be determined under that paragraph if subparagraphs *a* to *c* of the

first paragraph of section 688 had applied to each distribution by the trust in the year of property to which subparagraph *a* of the first paragraph of section 1033.7 applies.

Additional security.

“1033.9. Subject to section 1033.11, if it is determined at any particular time that security accepted by the Minister under section 1033.7 is not adequate to secure the particular amount for which it was furnished by or on behalf of a trust, the following rules apply:

(a) subject to a subsequent application of this section, the security shall be considered after the particular time to secure only the amount for which it is security considered satisfactory at the particular time;

(b) the Minister shall notify the trust in writing of the determination and shall accept security satisfactory to the Minister, for all or any part of the particular amount, furnished by or on behalf of the trust within 90 days after the notification; and

(c) any security accepted in accordance with paragraph *b* is deemed to have been accepted by the Minister under section 1033.7 on account of the particular amount at the particular time.

Extensions.

“1033.10. If in the opinion of the Minister it would be just and equitable to do so, the Minister may at any time extend

(a) the time for making an election under section 1033.7;

(b) the time for furnishing and accepting security under section 1033.7; or

(c) the 90-day period for the acceptance of security under paragraph *b* of section 1033.9.

Undue hardship.

“1033.11. The Minister may, in respect of an election made by an individual under section 1033.2 or 1033.7, accept for any particular period of time security different from, or of lesser value than, that which the Minister would otherwise accept under that section, if, in respect of that period, the Minister determines that the individual cannot, without undue hardship, pay or reasonably arrange to have paid on the individual's behalf, an amount of tax to which security under that section would relate, and cannot, without undue hardship, furnish or reasonably arrange to have furnished on the individual's behalf, adequate security under that section.

Restriction.

“1033.12. In making a determination under section 1033.11, the Minister shall ignore any transaction that is a disposition, lease, encumbrance, hypothec, or other voluntary restriction by a person or partnership of the person's or partnership's rights in respect of a property, if the transaction can reasonably be considered to have been entered into for the purpose of influencing the determination.

Suspension of
prescription.

“1033.13. The prescription provided for in the first paragraph of section 27.3 of the Act respecting the Ministère du Revenu (chapter M-31) is suspended for the time during which a security is accepted or is deemed to be accepted by the Minister under this chapter.”

(2) Subsection 1 applies in respect of dispositions and distributions that occur after 1 October 1996. However,

(1) where sections 1033.2 to 1033.4, 1033.7 and 1033.8 of the said Act apply to emigration years or distribution years, as the case may be, that are before 1 January 2000, the reference therein to “this Part” shall be read, wherever it appears, as a reference to “this Act”;

(2) where subparagraph *a* of the first paragraph of section 1033.3 of the said Act applies to emigration years that are before 1 January 2001, the reference therein to “\$50,000” shall be read as a reference to “\$75,000”; and

(3) in the case of an individual who ceased to be resident in Canada before 7 June 2004, or of a distribution by a trust before that date and to which subparagraph *a* of the first paragraph of section 1033.7 of the said Act applies in relation to the trust, the following rules apply:

(a) an election by the individual under section 1033.2 of the said Act, or by the trust under section 1033.7 of the said Act, as the case may be, in respect of the taxation year that includes the time of disposition or attribution is deemed to have been made in a timely manner if it is made on or before the individual’s filing-due date for the individual’s taxation year that includes 7 June 2004, and

(b) security furnished by or on behalf of the individual under section 1033.2 of the said Act, or by or on behalf of the trust under section 1033.7 of the said Act, as the case may be, is deemed to have been furnished in a timely manner if it is furnished on or before the individual’s filing-due date for the individual’s taxation year that includes 7 June 2004.

c. I-3, s. 1044, am.

181. (1) Section 1044 of the said Act is amended by replacing the first paragraph by the following paragraph:

Effect of carry-back of
loss.

“1044. Where, for a particular taxation year, a taxpayer is entitled to exclude from the taxpayer’s income under sections 294 to 298 an amount in respect of the exercise of an option in a subsequent taxation year, to exclude from the taxpayer’s income or to deduct an amount by reason of the disposition in a subsequent taxation year of a work of art referred to in section 714.1 or 752.0.10.11.1 by a donee referred to in that section, to deduct an amount relating to a subsequent taxation year, or because of an event in a subsequent taxation year, and referred to in any of paragraphs *b*, *b.1*, *c* to *d.1* and *d.1.1* to *f* of section 1012.1, or to deduct an amount under any of sections 785.2.2 to 785.2.4 from the proceeds of disposition of a property because of an election made in a fiscal return for a subsequent taxation year, the tax payable under

this Part by the taxpayer for the taxation year is deemed, for the purpose of computing interest payable under sections 1037 to 1040, to be equal to the tax that the taxpayer would have been required to pay if the consequences of the deduction or exclusion of those amounts were not taken into account.”

(2) Subsection 1 applies to taxation years that end after 1 October 1996. However, where the first paragraph of section 1044 of the said Act applies in respect of applications for loss carry-over made before 15 May 2002, it shall be read as follows:

“1044. Where, for a particular taxation year, a taxpayer is entitled to exclude from the taxpayer’s income under sections 294 to 298 an amount in respect of the exercise of an option in a subsequent taxation year, to exclude from the taxpayer’s income or to deduct an amount by reason of the disposition in a subsequent taxation year of a work of art referred to in section 714.1 or 752.0.10.11.1 by a donee referred to in that section, to deduct an amount relating to a subsequent taxation year, or because of an event in a subsequent taxation year, and referred to in any of paragraphs *b*, *b.1*, *c* to *d.1* and *d.1.1* to *f* of section 1012.1, to deduct an amount relating to a preceding taxation year and referred to in any of sections 727 to 737 where the deduction is claimed after the expiry of the time limit provided for in section 1000 applicable to the particular taxation year or to deduct an amount under any of sections 785.2.2 to 785.2.4 from the proceeds of disposition of a property because of an election made in a fiscal return for a subsequent taxation year, the tax payable under this Part by the taxpayer for the taxation year is deemed, for the purpose of computing interest payable under sections 1037 to 1040, to be equal to the tax that the taxpayer would have been required to pay if the consequences of the deduction or exclusion of those amounts were not taken into account.”

c. I-3, s. 1053, am.

182. (1) Section 1053 of the said Act is amended by replacing the portion before paragraph *a* by the following:

Overpayment.

“1053. For the purposes of section 1052, the portion of any overpayment of the tax payable by a taxpayer for a taxation year that arose as a consequence of the exclusion of an amount from the taxpayer’s income under sections 294 to 298 in respect of the exercise of an option in a subsequent taxation year, as a consequence of the exclusion of an amount from the taxpayer’s income, or of the deduction of an amount, by reason of the disposition, in a subsequent taxation year, of a work of art referred to in section 714.1 or 752.0.10.11.1 by a donee referred to in that section, as a consequence of the deduction of an amount relating to a subsequent taxation year, or because of an event in a subsequent taxation year, and referred to in any of paragraphs *b*, *b.1*, *c* to *d.1* and *d.1.1* to *f* of section 1012.1, as a consequence of the deduction of an amount under any of sections 785.2.2 to 785.2.4 from the proceeds of disposition of a property, because of an election made in a fiscal return for a subsequent taxation year, or as a consequence of the deduction of an amount relating to a preceding taxation year and referred to in any of sections 727 to 737 where that deduction is claimed after the expiry of the time limit provided for in section 1000 applicable to the taxation year, is deemed to have been paid to the Minister on the latest of”.

(2) Subsection 1 applies to taxation years that end after 1 October 1996.

c. I-3, s. 1082.3, am.

183. (1) Section 1082.3 of the said Act, amended by section 284 of chapter 2 of the statutes of 2003, is again amended

(1) by striking out the definitions of “arm’s length allocation”, “arm’s length transfer price”, “documentation-due date”, “qualifying cost contribution arrangement”, “transfer price”, “transfer pricing capital setoff adjustment” and “transfer pricing income setoff adjustment” in the first paragraph;

(2) by replacing the definitions of “transfer pricing capital adjustment” and “transfer pricing income adjustment” in the first paragraph by the following definitions:

“transfer pricing capital adjustment”;

““transfer pricing capital adjustment” of a taxpayer for a taxation year means

(a) an amount by which the adjusted cost base to the taxpayer of a capital property, other than a depreciable property, or an intangible capital amount of the taxpayer in respect of a business is reduced in the year because of an adjustment made under section 1082.4, or an amount by which the capital cost to the taxpayer of a depreciable property is reduced in the year because of an adjustment made under section 1082.4; or

(b) the product obtained when the proportion that the taxpayer’s share of the income or loss of a partnership for a fiscal period that ends in the year is of the income or loss of the partnership for that fiscal period is multiplied by the amount by which the adjusted cost base to the partnership of a capital property, other than a depreciable property, or an intangible capital amount of the partnership in respect of a business is reduced in the fiscal period because of an adjustment made under section 1082.4, or by the amount by which the capital cost to the partnership of a depreciable property is reduced in the fiscal period because of an adjustment made under section 1082.4;

“transfer pricing income adjustment”.

““transfer pricing income adjustment” of a taxpayer for a taxation year means the amount by which an adjustment made under section 1082.4, other than an adjustment included in determining a transfer pricing capital adjustment of the taxpayer for a taxation year, would result in an increase in the taxpayer’s income for the year or a decrease in a loss of the taxpayer for the year from a source if that adjustment were the only adjustment made under section 1082.4.”;

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

Interpretation.

“For the purposes of the definition of “transfer pricing capital adjustment” in the first paragraph, where the income and loss of a partnership for a fiscal period are nil, it shall be assumed that the income of the partnership for that fiscal period is equal to \$1,000,000.”

(2) Paragraphs 1 and 2 of subsection 1 apply to taxation years or fiscal periods that begin after 31 December 1997. However, where paragraph *b* of

the definition of “transfer pricing capital adjustment” in the first paragraph of section 1082.3 of the said Act applies to taxation years or fiscal periods that end before 28 February 2000, it shall be read as follows:

“(b) the product obtained when the proportion that the taxpayer’s share of the income or loss of a partnership for a fiscal period that ends in the year is of the income or loss of the partnership for that fiscal period is multiplied by the amount by which the adjusted cost base to the partnership of a capital property, other than a depreciable property, or an intangible capital amount of the partnership in respect of a business is reduced in the fiscal period because of an adjustment made under section 1082.4, or by the amount by which the capital cost to the partnership of a depreciable property is reduced in the fiscal period because of an adjustment made under section 1082.4, on the assumption that, if the income or loss of the partnership for that fiscal period were nil, the partnership’s income for that fiscal period is equal to \$1,000,000;”.

(3) Paragraph 3 of subsection 1 applies to taxation years or fiscal periods that end after 27 February 2000.

c. I-3, ss. 1082.5-1082.8 and 1082.12, repealed.

184. (1) Sections 1082.5 to 1082.8 and 1082.12 of the said Act are repealed.

(2) Subsection 1 applies in respect of adjustments made under section 1082.4 of the said Act for taxation years or fiscal periods that begin after 31 December 1998.

c. I-3, s. 1089, am.

185. (1) Section 1089 of the said Act, amended by section 385 of chapter 9 of the statutes of 2003, is again amended, in the first paragraph,

(1) by replacing “the amount by which the income from the duties of offices or employments performed by the individual in Québec” in subparagraph *a* by “the amount by which the aggregate of the income from the duties of offices or employments performed by the individual in Québec and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Québec at the time the individual performed the duties”;

(2) by replacing “*c* to *i*” in subparagraph *i* of subparagraph *c* by “*c* to *h.1*”.

(2) Subsection 1 applies from the taxation year 1998.

(3) In addition, where an individual ceased at any time after 31 December 1992 and before 2 October 1996 to be resident in Canada and elects under subsection 3 of section 155 in respect of that cessation of residence, subparagraph *a* of the first paragraph of section 1089 of the said Act shall, in relation to income received by the individual after that cessation of residence, be read

(1) for the taxation year 1993, with “the amount by which the income from an office or employment that is reasonably attributable to the duties performed by him in Québec” replaced by “the amount by which the aggregate of the income from the duties of offices or employments performed by the individual in Québec and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Québec at the time the individual performed the duties”;

(2) for the taxation year 1994, with “the amount, calculated without reference to section 36.1, by which the income from an office or employment that is reasonably attributable to the duties performed by him in Québec” replaced by “the amount by which the aggregate, calculated without reference to section 36.1, of the income from the duties of offices or employments performed by the individual in Québec and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Québec at the time the individual performed the duties”;

(3) for the taxation years 1995 and 1996, with “the amount, calculated without reference to section 36.1, by which the income from the duties of offices or employments performed by him in Québec” replaced by “the amount by which the aggregate, calculated without reference to section 36.1, of the income from the duties of offices or employments performed by the individual in Québec and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Québec at the time the individual performed the duties”;

(4) for the taxation year 1997, with “the amount by which the income from the duties of offices or employments performed by the individual in Québec” replaced by “the amount by which the aggregate of the income from the duties of offices or employments performed by the individual in Québec and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Québec at the time the individual performed the duties”.

c. I-3, s. 1090, am.

186. (1) Section 1090 of the said Act, amended by section 386 of chapter 9 of the statutes of 2003, is again amended by replacing “the amount by which the income from the duties of offices or employments performed by the individual in Canada” in subparagraph *a* of the first paragraph by “the amount by which the aggregate of the income from the duties of offices or employments performed by the individual in Canada and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Canada at the time the individual performed the duties”.

(2) Subsection 1 applies from the taxation year 1998.

(3) In addition, where an individual ceased at any time after 31 December 1992 and before 2 October 1996 to be resident in Canada and elects under subsection 3 of section 155 in respect of that cessation of residence, subparagraph *a* of the first paragraph of section 1090 of the said Act shall, in

relation to income received by the individual after that cessation of residence, be read

(1) for the taxation year 1993, with “the amount by which the income from an office or employment that is reasonably attributable to the duties performed by him in Canada” replaced by “the amount by which the aggregate of the income from the duties of offices or employments performed by the individual in Canada and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Canada at the time the individual performed the duties”;

(2) for the taxation year 1994, with “the amount, calculated without reference to section 36.1, by which the income from an office or employment that is reasonably attributable to the duties performed by him in Canada” replaced by “the amount by which the aggregate, calculated without reference to section 36.1, of the income from the duties of offices or employments performed by the individual in Canada and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Canada at the time the individual performed the duties”;

(3) for the taxation years 1995 and 1996, with “the amount, calculated without reference to section 36.1, by which the income from the duties of offices or employments performed by him in Canada” replaced by “the amount by which the aggregate, calculated without reference to section 36.1, of the income from the duties of offices or employments performed by the individual in Canada and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Canada at the time the individual performed the duties”;

(4) for the taxation year 1997, with “the amount by which the income from the duties of offices or employments performed by the individual in Canada” replaced by “the amount by which the aggregate of the income from the duties of offices or employments performed by the individual in Canada and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Canada at the time the individual performed the duties”.

c. I-3, s. 1091, am.

187. (1) Section 1091 of the said Act, amended by section 387 of chapter 9 of the statutes of 2003, is again amended

(1) by replacing the portion before paragraph *a* by the following:

Taxable income earned in Canada.

“1091. The taxable income earned in Canada by an individual referred to in section 26 is equal to the amount by which the aggregate of the income referred to in section 1090 and the amount that, had the individual been resident in Québec throughout the year, would be included under section 313.8 in computing the individual’s income for the year, exceeds the aggregate of”;

(2) by inserting the following paragraph after paragraph *b*:

“(b.1) the deduction permitted by section 1091.0.1; and”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 1997.

(3) Paragraph 2 of subsection 1 applies to taxation years that begin after 27 February 2000.

c. I-3, s. 1091.0.1,
added.

188. (1) The said Act is amended by inserting the following section after section 1091:

Foreign resource pool
expenses.

“1091.0.1. Where an individual ceases at any time after 27 February 2000 to be resident in Canada, a taxation year, in this section referred to as the “particular year”, of the individual ends after that time and the individual was not resident in Canada throughout the period that begins at that time and ends at the end of the particular year, the following rules apply:

(a) in computing the individual’s taxable income earned in Canada for the particular year, the individual may deduct each amount that would be permitted to be deducted in computing the individual’s income for the particular year under section 371 or 418.1.10 if

i. section 371 were read with the reference to “who is resident in Canada throughout a taxation year may deduct, in computing the taxpayer’s income for that year” in the portion before paragraph *a* thereof replaced by “may deduct, in computing the taxpayer’s income for a taxation year”,

ii. the amount determined under paragraph *b* of section 374 were equal to zero,

iii. section 418.1.10 were read with the reference to “for a taxation year throughout which the taxpayer is resident in Canada” in the portion before paragraph *a* thereof replaced by “for a taxation year”, and

iv. each of the amounts determined under subparagraph ii of paragraph *a* of section 418.1.10 and paragraph *b* of that section were equal to zero; and

(b) an amount deducted under this section in computing the individual’s taxable income earned in Canada for the particular year is deemed, for the purpose of applying section 371 or 418.1.10, as the case may be, to a subsequent taxation year, to have been deducted in computing the individual’s income for the particular year.”

(2) Subsection 1 applies to taxation years that begin after 27 February 2000.

c. I-3, s. 1091.2, am.

189. (1) Section 1091.2 of the said Act is amended

(1) by striking out the definition of “qualified foreigner”;

(2) by inserting the following definition in alphabetical order:

“Canadian investor”;

““Canadian investor”, at any time in relation to a person not resident in Canada, means a person that the person not resident in Canada knows, or ought to know after reasonable inquiry, is at that time resident in Canada;”;

(3) by replacing “of a qualified foreigner” in the portion of the definition of “qualified investment” before paragraph *a* by “of a person or partnership”;

(4) by replacing subparagraph *i* of paragraph *a* of the definition of “qualified investment” by the following subparagraph:

“i. that is either a security not listed on a Canadian stock exchange nor on a foreign stock exchange, or listed on such a stock exchange, if the person or partnership, together with all persons with whom the person or partnership does not deal at arm’s length, owns 25% or more of the issued shares of any class of the capital stock of the corporation or of the total value of interests in the partnership, trust, entity, organization or fund, as the case may be, and”;

(5) by replacing the definition of “promoter” by the following definition:

“promoter”.

““promoter” of a corporation, trust or partnership means a particular person or partnership that initiates or directs the founding, organization or substantial reorganization of the corporation, trust or partnership, and a person or partnership that is affiliated with the particular person or partnership;”;

(6) by replacing “a qualified foreigner” in the portion of the definition of “designated investment services” before paragraph *a* by “a person or partnership”;

(7) by replacing “the qualified foreigner” wherever it appears in paragraph *d* of the definition of “designated investment services” by “the person or partnership”;

(8) by replacing “the qualified foreigner is a corporation, trust or partnership” in paragraph *e* of the definition of “designated investment services” by “the service is provided to a corporation, trust or partnership”.

(2) Paragraphs 1 and 3 to 8 of subsection 1 apply from the taxation year 2002.

(3) Paragraph 2 of subsection 1 applies from the taxation year 1999. However, where the definition of “Canadian investor” in section 1091.2 of the said Act applies before 1 January 2002, it shall be read as follows:

““Canadian investor”, at any time in relation to a qualified foreigner, means

(a) a person that the qualified foreigner knows, or ought to know after reasonable inquiry, is at that time resident in Canada; or

(b) a partnership that the qualified foreigner knows, or ought to know after reasonable inquiry, has a member that is at that time resident in Canada;”.

c. I-3, ss. 1091.3 and 1091.4, replaced.

Foreigner not considered to be carrying on business in Canada.

190. (1) Sections 1091.3 and 1091.4 of the said Act are replaced by the following sections:

“1091.3. For the purposes of Part I and this Part, a person not resident in Canada is not considered to be carrying on a business in Canada at any particular time solely because of the provision to the person, or to a partnership of which the person is a member, at the particular time of designated investment services by a Canadian service provider if

(a) in the event that the person not resident in Canada is an individual other than a trust, the person is not affiliated at the particular time with the Canadian service provider;

(b) in the event that the person not resident in Canada is a corporation or trust,

i. the person has not, before the particular time, directly or through a mandatary, sold a share of its capital stock or an interest in itself, such a share and such an interest in this section referred to as an “investment”, that is outstanding at the particular time to a person who was a Canadian investor at the time of the sale and who is a Canadian investor at the particular time, nor directed any promotion of investments in itself principally at Canadian investors,

ii. the person has not, before the particular time, directly or through a mandatary, filed any document with a public authority in Canada in accordance with the securities legislation of Canada or of any province in order to permit the distribution of investments in the person to persons resident in Canada, and

iii. where the particular time is more than one year after the time at which the person was created, the total of the fair market value, at the particular time, of investments in the person that are beneficially owned by a person or partnership that is affiliated with the Canadian service provider and is not a designated entity in respect of the Canadian service provider, does not exceed 25% of the fair market value, at the particular time, of all investments in the person; and

(c) in the event that the person not resident in Canada is a member of a partnership and where the particular time is more than one year after the time at which the partnership was formed, the total of the fair market value, at the particular time, of interests in the partnership that are beneficially owned by a person or partnership that is affiliated with the Canadian service provider and is not a designated entity in respect of the Canadian service provider, does not exceed 25% of the fair market value, at the particular time, of all interests in the partnership.

Rules.

For the purposes of this paragraph, subparagraph iii of subparagraph *b* of the first paragraph and subparagraph *c* of that first paragraph,

(*a*) the fair market value of an investment in a corporation or trust or an interest in a partnership shall be determined without regard to any voting rights attaching to that investment; and

(*b*) a person or partnership is, at a particular time, a designated entity in respect of a Canadian service provider if the total of the fair market value, at the particular time, of investments in the designated entity or interests in the partnership, as the case may be, that are beneficially owned by a person or partnership that is affiliated with the Canadian service provider and is not another designated entity in respect of the Canadian service provider, does not exceed 25% of the fair market value, at the particular time, of all investments in the entity or of such interests, as the case may be.

Presumption for the application of the provisions respecting the fixing of transfer prices.

“1091.4. For the purposes of Title I.2 of Book XI of Part I, where section 1091.3 applies to a person that is a corporation or trust or to a partnership, if the Canadian service provider referred to in that section does not deal at arm’s length with the promoter of the person or of the partnership, the Canadian service provider is deemed not to deal at arm’s length with the person or partnership.”

(2) Subsection 1 applies from the taxation year 2002. In addition, where subparagraph i of subparagraph *b* of the first paragraph of section 1091.3 of the said Act applies to taxation years that end before 1 January 2002, it shall be read as follows:

“i. the qualified foreigner has not, before the particular time, directly or through a mandatary, sold a share of its capital stock or an interest in itself, such a share and such an interest in this section referred to as an “investment”, that is outstanding at the particular time to a person who was a Canadian investor at the time of the sale and who is a Canadian investor at the particular time, nor directed any promotion of investments in itself principally at Canadian investors,”.

c. I-3, s. 1094, am.

191. (1) Section 1094 of the said Act is amended

(1) by replacing the portion before paragraph *a* by the following:

Taxable Québec property.

“1094. For the purposes of this Part, taxable Québec property of a taxpayer at a particular time in a taxation year means”;

(2) by replacing paragraph *b* by the following paragraph:

“(b) property used in Québec by the taxpayer in carrying on a business, intangible capital property used in Québec in relation to a business or property used in Québec and included in the inventory of a business, other than

- i. property used in carrying on an insurance business, and
- ii. where the taxpayer is not resident in Canada, ships and aircraft used principally in international traffic and movable property pertaining to their operation if the country in which the taxpayer is resident does not impose tax on gains of persons resident in Canada from dispositions of such property;”;

(3) by replacing the portion of paragraph *c.1* before subparagraph ii by the following:

“(c.1) a share of the capital stock of a corporation not resident in Canada that is not listed on a Canadian stock exchange or a foreign stock exchange where, at any time during the 60-month period that ends at the particular time,

i. more than 50% of the fair market value of all the properties of the corporation was attributable to the following properties of the corporation:

- (1) a taxable Québec property,
- (2) a Canadian resource property,
- (3) a timber resource property,
- (4) an income interest in a trust resident in Canada, or
- (5) an interest in or option in respect of a property described in any of subparagraphs 2 to 4, whether or not the property exists, and”;

(4) by replacing paragraphs *d* and *e* by the following paragraphs:

“(d) a share that is listed on a Canadian stock exchange or a foreign stock exchange and that would be described in paragraph *c* or *c.1* if those paragraphs were read without reference to “that is not listed on a Canadian stock exchange or a foreign stock exchange”, or a share of the capital stock of a mutual fund corporation, if at any time during the 60-month period that ends at the particular time the taxpayer, persons with whom the taxpayer did not deal at arm’s length, or the taxpayer together with all such persons owned 25% or more of the issued shares of any class of the capital stock of the corporation;

“(e) an interest in a partnership where, at any time during the 60-month period that ends at the particular time, more than 50% of the fair market value of all the properties of the partnership was attributable to the following properties of the partnership:

- i. a taxable Québec property,
- ii. a Canadian resource property,
- iii. a timber resource property,

iv. an income interest in a trust resident in Canada, or

v. an interest in or option in respect of a property described in any of subparagraphs ii to iv, whether or not the property exists;”;

(5) by replacing paragraph *h* and the portion of paragraph *h.1* before subparagraph ii by the following:

“(h) a unit of a mutual fund trust resident in Québec where, at any time during the 60-month period that ends at the particular time, at least 25% of the issued units belonged to the taxpayer, to persons with whom the taxpayer did not deal at arm’s length, or to the taxpayer and persons with whom the taxpayer did not deal at arm’s length; and

“(h.1) an interest in a trust not resident in Canada where, at any time during the 60-month period that ends at the particular time,

i. more than 50% of the fair market value of all the properties of the trust was attributable to the following properties of the trust:

(1) a taxable Québec property,

(2) a Canadian resource property,

(3) a timber resource property,

(4) an income interest in a trust resident in Canada, or

(5) an interest in or an option in respect of a property described in any of subparagraphs 2 to 4, whether or not the property exists, and”;

(6) by striking out paragraph *i*.

(2) Subsection 1 has effect from 2 October 1996. However, where the portion of paragraph *b* of section 1094 of the said Act before subparagraph *i*, enacted by paragraph 2 of subsection 1, applies before 24 December 1998, it shall be read as follows:

“(b) a capital property used in Québec by the taxpayer in carrying on a business, other than”.

c. I-3, s. 1097, am.

192. (1) Section 1097 of the said Act is amended

(1) by replacing “*c* to *i*” in the portion of the first paragraph before subparagraph *a* by “*c* to *h.1*”;

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

Disposition of property by a corporation not resident in Canada.

“The same rule applies in the case of a corporation not resident in Canada which proposes to dispose of a taxable Québec property which would be referred to in the first paragraph if that paragraph were read without reference to “, property described in any of paragraphs *c* to *h.1* of section 1094.””

(2) Subsection 1 has effect from 2 October 1996.

c. I-3, s. 1102, am.

193. (1) Section 1102 of the said Act is amended, in the portion before subparagraph *a* of the first paragraph,

(1) by replacing “paragraph *k*” and “paragraph *d*” by “subparagraph *k* of the first paragraph” and “subparagraph *d* of the first paragraph”, respectively;

(2) by striking out “any property that is or would, if the person not resident in Canada disposed of it, be”.

(2) Paragraph 2 of subsection 1 has effect from 2 October 1996.

c. I-3, s. 1102.1, am.

194. (1) Section 1102.1 of the said Act is amended, in the first paragraph,

(1) by replacing “paragraph *k*”, “paragraph *d*” and “paragraph *e*” by “subparagraph *k* of the first paragraph”, “subparagraph *d* of the first paragraph” and “subparagraph *e* of the first paragraph”, respectively;

(2) by striking out “or would, if the person not resident in Canada disposed of it, be”.

(2) Paragraph 2 of subsection 1 has effect from 2 October 1996.

c. I-3, s. 1102.4, am.

195. (1) Section 1102.4 of the said Act is amended

(1) by replacing the portion before paragraph *b* by the following:

Excluded property.

“1102.4. For the purposes of sections 1097, 1102 and 1102.1, excluded property of a person not resident in Canada means

(*a*) a property that is taxable Québec property solely because a provision of this Act deems it to be a taxable Québec property;”;

(2) by inserting the following paragraph after paragraph *a*:

“(a.1) property, other than an immovable property situated in Québec, a Québec resource property within the meaning of subparagraph *d* of the first paragraph of section 1089 or a Québec timber resource property within the meaning of subparagraph *e* of the first paragraph of that section, that is used in Québec by the person and included in the inventory of a business;”;

(3) by replacing paragraph *b* by the following paragraph:

“(b) a share of a class of shares of the capital stock of a corporation listed on a Canadian stock exchange or a foreign stock exchange;”;

(4) by replacing paragraph *e* by the following paragraph:

“(e) property of an insurer not resident in Canada that

i. is licensed or otherwise authorized under the laws of Canada or a province to carry on an insurance business in Canada, and

ii. carries on an insurance business, within the meaning of section 817, in Canada;”;

(5) by adding the following paragraphs after paragraph *e*:

“(f) property of an authorized foreign bank that is used or held in the course of the bank’s Canadian banking business;

“(g) an option in respect of property referred to in any of paragraphs *a* to *f* whether or not such property is in existence; and

“(h) an interest in property referred to in any of paragraphs *a* to *g*.”

(2) Paragraphs 1 and 2 of subsection 1 have effect from 2 October 1996.

(3) Paragraphs 3 to 5 of subsection 1 have effect from 28 June 1999.

c. I-3, s. 1117.1, am.

196. (1) Section 1117.1 of the said Act is amended by replacing paragraph *a* by the following paragraph:

“(a) throughout the period that begins on the later of 21 February 1990 and the day of its incorporation and ends at that time, all or substantially all of its property consisted of property other than property that would be taxable Canadian property if section 1094 were read without reference to paragraph *b* thereof; or”.

(2) Subsection 1 has effect from 2 October 1996.

c. I-3, s. 1120.1, am.

197. (1) Section 1120.1 of the said Act is amended

(1) by replacing paragraphs *a* and *b* by the following paragraphs:

“(a) throughout the period that begins on the later of 21 February 1990 and the day of its creation and ends at that time, all or substantially all of its property consisted of property other than property that would be taxable Canadian property of the trust if section 1094 were read without reference to paragraph *b* thereof; or

“(b) the trust has not issued any units, other than units referred to in the second paragraph, after 20 February 1990 and before that time to a person who, after reasonable inquiry, it had reason to believe was not resident in Canada, except where the units were issued to that person under an agreement in writing entered into before 21 February 1990.”;

(2) by adding the following paragraph:

Units excluded.

“The units to which subparagraph *b* of the first paragraph refers are the following:

(a) a unit issued to a person as a payment of an amount out of the trust’s income determined before the application of sections 657 and 657.1, or out of the trust’s capital gains; or

(b) a unit issued to a person in consideration for the person’s right to enforce payment of an amount out of the trust’s income or capital gains referred to in subparagraph *a*.”

(2) Paragraph 1 of subsection 1, where it replaces paragraph *a* of section 1120.1 of the said Act, has effect from 2 October 1996.

(3) Paragraph 1 of subsection 1, where it replaces paragraph *b* of section 1120.1 of the said Act, and paragraph 2 of subsection 1, have effect from 21 February 1990.

c. I-3, s. 1121.7, am.

198. (1) Section 1121.7 of the said Act is amended by inserting “, subject to section 1121.7.1,” after “deemed” in paragraph *b*.

(2) Subsection 1 applies to taxation years that end after 31 December 1999.

c. I-3, s. 1121.7.1, added.

199. (1) The said Act is amended by inserting the following section after section 1121.7:

Revocation of an election.

“1121.7.1. Where a particular taxation year of a trust ends on 15 December of a calendar year because of an election made under section 1121.7, the following rules apply if the trust applies to the Minister in writing before 15 December of that calendar year, or before a later time that is satisfactory to the Minister, to have this section apply to the trust, with the concurrence of the Minister:

(a) the trust’s taxation year following the particular year is deemed to begin immediately after the end of the particular year and end at the end of that calendar year; and

(b) each subsequent taxation year of the trust is deemed to be determined as if that election had not been made.”

(2) Subsection 1 applies to taxation years that end after 31 December 1999.

c. I-3, s. 1121.12, am.

200. (1) Section 1121.12 of the said Act is amended by striking out paragraph *c*.

(2) Subsection 1 applies from the taxation year 2000.

c. I-3, s. 1122.1,
added.

201. (1) The said Act is amended by inserting the following section after section 1122:

Loss of status.

“1122.1. Notwithstanding section 1122, a corporation is not a non-resident-owned investment corporation in any taxation year that ends after the earlier of,

(a) the first time after 27 February 2000 at which the corporation effects an increase in capital; and

(b) the end of the corporation’s last taxation year that begins before 1 January 2003.

Interpretation.

For the purposes of subparagraph *a* of the first paragraph, an increase in capital in respect of a corporation means a transaction, other than a transaction carried out pursuant to an agreement in writing made before 28 February 2000 and referred to in this paragraph as a “specified transaction”, in the course of which the corporation issues additional shares of its capital stock or incurs indebtedness, if the transaction has the effect of increasing the aggregate of the corporation’s liabilities and the fair market value of all the shares of its capital stock to an amount that is substantially greater than that aggregate would have been on 27 February 2000 if all specified transactions had been carried out before that date.”

(2) Subsection 1 has effect from 28 February 2000.

c. I-3, s. 1125.1,
added.

202. (1) The said Act is amended by inserting the following section after section 1125:

Deemed end of
taxation year in case of
revocation.

“1125.1. Where a non-resident-owned investment corporation makes, at a particular time, a valid election for the purposes of subsection 1 of section 134.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the following rules apply:

(a) the corporation’s taxation year that would have included the elected time, determined for the purposes of section 134.2 of the Income Tax Act, if the corporation had not made that election, is deemed to end immediately before the elected time; and

(b) a new taxation year of the corporation is deemed to begin at the elected time.

Requirements for the
validity of the election.

Where an election to which the first paragraph refers was made, the prescribed form, together with a copy of every document transmitted to the Minister of

Revenue of Canada in connection with that election, shall be transmitted to the Minister.”

(2) Subsection 1 has effect from 28 February 2000.

c. I-3, s. 1126, am.

203. (1) Section 1126 of the said Act is amended by striking out “or of property which would be such property if the corporation had not been resident in Canada at any time in the year”.

(2) Subsection 1 has effect from 2 October 1996.

c. I-3, s. 1128, am.

204. (1) Section 1128 of the said Act is amended by striking out “or property which would be such property if the corporation had not been resident in Canada at any time in the year” in the first paragraph.

(2) Subsection 1 has effect from 2 October 1996.

c. I-3, s. 1130, am.

205. (1) Section 1130 of the said Act, amended by section 416 of chapter 9 of the statutes of 2003 and by section 135 of chapter 29 of the statutes of 2003, is again amended

(1) by inserting the following definition in alphabetical order:

“authorized foreign bank”.

““authorized foreign bank” has the meaning assigned by section 1;”;

(2) by inserting the following definition in alphabetical order:

“Canadian banking business”.

““Canadian banking business” has the meaning assigned by section 1;”;

(3) by inserting the following definition in alphabetical order:

“OSFI risk-weighting guidelines”.

““OSFI risk-weighting guidelines” means the guidelines, issued by the Superintendent of Financial Institutions of Canada under the authority of section 600 of the Bank Act (Statutes of Canada, 1991, chapter 46), requiring an authorized foreign bank to provide to the Superintendent on a periodic basis a return of the bank’s risk-weighted on-balance sheet assets and off-balance sheet exposures, that apply as of 8 August 2000;”.

(2) Subsection 1 has effect from 28 June 1999.

c. I-3, s. 1131,
replaced.

206. (1) Section 1131 of the said Act is replaced by the following section:

Tax liability.

“1131. Any corporation having an establishment in Québec at any time in a taxation year shall pay, in respect of that year, a tax on its paid-up capital shown in its financial statements for the year or, in the case of an authorized foreign bank, on its paid-up capital for the year.”

(2) Subsection 1 has effect from 28 June 1999.

c. I-3, s. 1140, am.

207. (1) Section 1140 of the said Act is amended by inserting “, other than an authorized foreign bank,” after “bank” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 28 June 1999.

c. I-3, s. 1140.1,
added.

208. (1) The said Act is amended by inserting the following section after section 1140:

Paid-up capital of an
authorized foreign
bank.

“1140.1. In this Part, the paid-up capital of an authorized foreign bank for a taxation year is equal to the aggregate of

(a) 10% of the aggregate of all amounts, each of which is the risk-weighted amount at the end of the year of an on-balance sheet asset of the bank or of an off-balance sheet exposure of the bank in respect of its Canadian banking business that the bank would be required to report under the OSFI risk-weighting guidelines if those guidelines applied and required a report at that time; and

(b) the aggregate of all amounts, each of which is an amount at the end of the year in respect of the bank’s Canadian banking business that

i. if the bank were a bank listed in Schedule II to the Bank Act (Statutes of Canada, 1991, chapter 46), would be required under the risk-based capital adequacy guidelines issued by the Superintendent of Financial Institutions of Canada and applicable at that time to be deducted from the bank’s capital in determining the amount of capital available to satisfy the Superintendent’s requirement that capital equal a particular proportion of risk-weighted assets and exposures, and

ii. is not an amount in respect of a loss protection facility required to be deducted from capital under the guidelines of the Superintendent of Financial Institutions of Canada respecting asset securitization applicable at that time.”

(2) Subsection 1 has effect from 28 June 1999.

c. I-3, s. 1141.2.0.1,
added.

209. (1) The said Act is amended by inserting the following section after section 1141.2:

Deduction in
computation of paid-up
capital.

“1141.2.0.1. A corporation referred to in section 1140.1 may, in computing its paid-up capital, deduct the amount determined in respect of the corporation under section 57.1 of the Act respecting international financial centres (chapter C-8.3).”

(2) Subsection 1 has effect from 28 June 1999. However, where subsection 1 applies to taxation years that begin before 21 December 1999, section 1141.2.0.1 of the said Act shall be read as follows:

“1141.2.0.1. A corporation referred to in section 1140.1 may, in computing its paid-up capital, deduct the aggregate of any amount it included in that computation under section 1140.1, that is attributable to the operations of an international financial centre the corporation operates and that is not otherwise deducted in that computation.”

c. 1-3, ss. 1141.2.1.1.1 and 1141.2.1.1.2, added.

Deduction in computation of paid-up capital.

210. (1) The said Act is amended by inserting the following sections after section 1141.2.1.1:

“1141.2.1.1.1. Every corporation referred to in section 1140.1 may, in computing its paid-up capital for a taxation year, deduct the amount determined by the formula

$$A \times C/B.$$

Interpretation.

In the formula provided for in the first paragraph,

(a) A is the total of all amounts each of which is the amount, at the end of the taxation year, of an asset of the corporation that the corporation used or held in the year in the course of carrying on its Canadian banking business, determined before the application of risk weights that the corporation would be required to report under the OSFI risk-weighting guidelines if those guidelines applied and required such report at the end of the year and that is a share of the capital stock or the long-term debt of another corporation referred to in this Title to which the corporation is related;

(b) B is the proportion that the business carried on in Québec by the corporation in the year is of the total business carried on in Québec and elsewhere by the corporation in the year; and

(c) C is the proportion that the business carried on in Québec by the other corporation in its taxation year ending in the year of the corporation is of the total business carried on in Québec and elsewhere by the other corporation in that taxation year.

Interpretation.

In the second paragraph, the proportion that the business carried on in Québec is of the total business carried on in Québec and elsewhere in respect of a corporation is the proportion determined in accordance with the regulations made under subsection 2 of section 771.

Limitation on deduction.

“1141.2.1.1.2. An amount that a corporation may deduct in computing its paid-up capital under section 1141.2.1.1.1 does not include the part of that amount that is provided for in section 60.0.1 of the Act respecting international financial centres (chapter C-8.3).”

(2) Subsection 1, where it enacts section 1141.2.1.1.1 of the said Act, has effect from 28 June 1999 and, where it enacts section 1141.2.1.1.2 of the said Act, applies to taxation years that begin after 20 December 1999.

c. I-3, s. 1141.4, am.

211. (1) Section 1141.4 of the said Act is amended by replacing “referred to in section 1140” by “referred to in section 1140 or 1140.1”.

(2) Subsection 1 has effect from 28 June 1999.

ACT RESPECTING THE APPLICATION OF THE TAXATION ACT

c. I-4, s. 51.2,
replaced.

212. (1) Section 51.2 of the Act respecting the application of the Taxation Act (R.S.Q., chapter I-4) is replaced by the following section:

Exception.

“51.2. Sections 59 to 88.2 do not apply in respect of a disposition by a person not resident in Canada of a property

(a) that the person last acquired before 27 April 1995;

(b) that would not be a taxable Québec property immediately before the disposition if sections 1087 to 1096.2 of the Taxation Act (chapter I-3) were read as they applied in respect of dispositions that occurred on 26 April 1995; and

(c) that would be a taxable Québec property immediately before the disposition if sections 1087 to 1096.2 of the Taxation Act were read as they applied in respect of dispositions that occurred on 1 January 1996.”

(2) Subsection 1 applies in respect of dispositions that occur after 1 October 1996.

ACT RESPECTING THE MINISTÈRE DU REVENU

c. M-31, s. 93.1.8, am.

213. (1) Section 93.1.8 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by inserting “578.7,” after “421.8,” in the first paragraph.

(2) Subsection 1 has effect from 1 January 1998.

c. M-31, s. 93.1.12, am.

214. (1) Section 93.1.12 of the said Act is amended by inserting “578.7,” after “421.8,” in the first paragraph.

(2) Subsection 1 has effect from 1 January 1998.

ACT RESPECTING THE QUÉBEC SALES TAX

c. T-0.1, s. 433.9,
French text, am.

215. (1) Section 433.9 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by replacing “charité” in the French text of subparagraph *b* of paragraph 1 by “bienfaisance”.

(2) Subsection 1 applies for the purpose of computing the net tax of charities in respect of reporting periods beginning after 31 December 1996.

c. T-0.1, s. 677, am.

216. (1) Section 677 of the said Act, amended by section 350 of chapter 2 of the statutes of 2003 and by section 458 of chapter 9 of the statutes of 2003, is again amended by striking out “property or” in subparagraph 7.2 of the first paragraph.

(2) Subsection 1 has effect from 19 December 1997.

ACT TO AGAIN AMEND THE TAXATION ACT AND OTHER FISCAL LEGISLATION

1988, c. 18, s. 52, am.

217. (1) Section 52 of the Act to again amend the Taxation Act and other fiscal legislation (1988, chapter 18), amended by section 377 of chapter 59 of the statutes of 1990 and by section 362 of chapter 16 of the statutes of 1993, is again amended by replacing “the reference therein to “one-half” shall, subject to paragraphs *a*, *b*, and *c*, be a reference to “3/4”” in the portion of subsection 4 before paragraph *a* by “the reference therein to “one-half of” shall, subject to paragraphs *a*, *b* and *c*, be a reference to “the product obtained by multiplying the fraction required to be used under the first paragraph of section 231 of the Taxation Act by””.

(2) Subsection 1 has effect from 17 June 1988.

1988, c. 18, s. 54, am.

218. (1) Section 54 of the said Act, amended by section 378 of chapter 59 of the statutes of 1990 and by section 364 of chapter 16 of the statutes of 1993, is again amended by replacing “the reference therein to “one-half” shall, subject to paragraphs *a*, *b* and *c*, be a reference to “3/4”” in the portion of subsection 4 before paragraph *a* by “the reference therein to “one-half of” shall, subject to paragraphs *a*, *b* and *c*, be a reference to “the product obtained by multiplying the fraction required to be used under the first paragraph of section 231 of the Taxation Act by””.

(2) Subsection 1 has effect from 17 June 1988.

ACT TO AMEND THE TAXATION ACT AND OTHER LEGISLATIVE PROVISIONS

2001, c. 7, s. 92, am.

219. (1) Section 92 of the Act to amend the Taxation Act and other legislative provisions (2001, chapter 7) is amended, in subparagraph *d* of paragraph 2 of subsection 2,

(1) by replacing subparagraphs iii and iv by the following subparagraphs:

“iii. if subsection 1 applies to taxation years that end before 1 January 2000, the particular trust where it is a trust described in subparagraph *a* of the first paragraph and in the second paragraph of section 653 of the said Act or in subparagraph *a.1* of that first paragraph in relation to a spouse, the spouse is the beneficiary referred to in subparagraph *a* and the disposition occurs before the end of the trust’s third taxation year that begins after the spouse’s death,

“iv. if subsection 1 applies to taxation years that end before 1 January 2000, a trust described in subparagraph *b* of the second paragraph of section 454 of the said Act created by the individual in relation to the individual’s spouse, or a trust described in section 440 of the said Act created by the individual’s will in relation to the individual’s spouse, before the end of the trust’s third taxation year that begins after the spouse’s death,”;

(2) by adding the following subparagraphs after subparagraph iv:

“v. if subsection 1 applies to taxation years that end after 31 December 1999, the particular trust where it is a post-1971 spousal trust or a trust described in subparagraph *a.1* of the first paragraph of section 653 of the said Act, the individual’s spouse is the beneficiary referred to in subparagraph *a* and the disposition occurs before the end of the trust’s third taxation year that begins after the death of the spouse, or

“vi. if subsection 1 applies to taxation years that end after 31 December 1999, a trust described in paragraph *c* of section 454.1 of the said Act created by the individual, or a trust described in section 440 of the said Act created by the individual’s will in relation to the individual’s spouse, before the end of the trust’s third taxation year that begins after the death of the individual or the individual’s spouse;”.

(2) Subsection 1 has effect from 23 May 2001.

ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON
1 NOVEMBER 2001, TO THE SUPPLEMENTARY STATEMENT OF
19 MARCH 2002 AND TO CERTAIN OTHER BUDGET STATEMENTS

2003, c. 9, s. 67, am.

220. (1) Section 67 of the Act giving effect to the Budget Speech delivered on 1 November 2001, to the supplementary statement of 19 March 2002 and to certain other budget statements (2003, chapter 9) is amended by replacing paragraphs 1 to 4 of subsection 2 by the following paragraphs:

“(1) to the taxation years 1998 and 1999, it shall be read as follows:

“ii. the aggregate of amounts deductible in computing the spouse’s taxable income for the year under any of paragraphs *b* to *c*, *c.2* and *e* of section 725 or section 725.1.2 or, if the spouse is not resident in Québec on 31 December of the year or in Canada throughout that year, the aggregate of the amounts that would be deductible in computing the spouse’s taxable income for the year if the spouse had been resident in Québec on 31 December of the year and in Canada throughout that year; and”;

“(2) to the taxation year 2000, it shall be read as follows:

“ii. the aggregate of amounts deductible in computing the spouse’s taxable income for the year under any of paragraphs *b* to *c*, *c.2* and *e* of section 725 or section 725.1.2 or 737.29 or, if the spouse is not resident in Québec on

31 December of the year or in Canada throughout that year, the aggregate of the amounts that would be deductible in computing the spouse's taxable income for the year if the spouse had been resident in Québec on 31 December of the year and in Canada throughout that year; and”;

“(3) to the taxation year 2001, it shall be read as follows:

“ii. the aggregate of amounts deductible in computing the spouse's taxable income for the year under any of paragraphs *b* to *c.0.1*, *c.2* and *e* of section 725 or section 725.1.2 or 737.29 or, if the spouse is not resident in Québec on 31 December of the year or in Canada throughout that year, the aggregate of the amounts that would be deductible in computing the spouse's taxable income for the year if the spouse had been resident in Québec on 31 December of the year and in Canada throughout that year; and”;

“(4) to the taxation year 2002, it shall be read as follows:

“ii. the aggregate of amounts deductible in computing the spouse's taxable income for the year under any of paragraphs *b* to *c.0.1*, *c.2* and *e* of section 725 or any of sections 725.1.2, 726.4 and 737.29 or, if the spouse is not resident in Québec on 31 December of the year or in Canada throughout that year, the aggregate of the amounts that would be deductible in computing the spouse's taxable income for the year if the spouse had been resident in Québec on 31 December of the year and in Canada throughout that year; and”.

(2) Subsection 1 has effect from 10 December 2003.

(3) Notwithstanding sections 1010 to 1011 of the Taxation Act (R.S.Q., chapter I-3), the Minister of Revenue shall make, under Part I of the said Act, such assessments of tax, interest or penalties as are necessary for any taxation year to give effect to this section. Sections 93.1.8 and 93.1.12 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) apply, with the necessary modifications, to such assessments.

Rules applicable.

221. Where, at any particular time included in the period that begins on 2 October 1996 and ends on 6 June 2002, an individual ceases to be resident in Canada or, where the individual is a trust, the trust makes a distribution of property to which section 688 of the Taxation Act (R.S.Q., chapter I-3) does not apply solely because of section 692 of the said Act, as amended by subsection 1 of section 134, the following rules apply:

(1) for the purpose of establishing a reassessment for a taxation year of the individual to take into account the application of the Taxation Act in respect of the cessation of residence or the distribution, the Minister of Revenue may, notwithstanding the expiry of the time limit prescribed in paragraph *a* of subsection 2 of section 1010 of the said Act, for any taxation year that ends at or after the particular time re-determine the individual's tax, interest and

penalties and make a reassessment on or before the later of the day on which, but for this section, that time limit would end and 7 June 2005; and

(2) sections 93.1.8 and 93.1.12 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) apply, with the necessary modifications, to such an assessment.

Coming into force.

222. This Act comes into force on 7 June 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 9

AN ACT TO AMEND THE TOBACCO TAX ACT AND THE FUEL TAX ACT

Bill 47

Introduced by Mr. Lawrence S. Bergman, Minister of Revenue

Introduced 6 May 2004

Passage in principle 19 May 2004

Passage 3 June 2004

Assented to 7 June 2004

Coming into force: 1 July 2004

Legislation amended:

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

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



Chapter 9

AN ACT TO AMEND THE TOBACCO TAX ACT AND THE FUEL TAX ACT

[Assented to 7 June 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TOBACCO TAX ACT

c. I-2, s. 17.6,
repealed.

1. Section 17.6 of the Tobacco Tax Act (R.S.Q., chapter I-2) is repealed.

FUEL TAX ACT

c. T-1, s. 18, am.

2. Section 18 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended by adding the following paragraph:

Fees.

“Those persons shall pay fees relating to the colouring of fuel oil to the Minister in the amount, according to the terms and conditions and within the time prescribed by regulation.”

c. T-1, s. 52.1,
repealed.

3. Section 52.1 of the said Act is repealed.

FINAL PROVISIONS

Provisions without
effect.

4. The provisions of the agreements entered into by the Minister of Revenue under sections 17 of the Tobacco Tax Act (R.S.Q., chapter I-2) and 51 of the Fuel Tax Act (R.S.Q., chapter T-1), providing for the payment of an allowance for the collection and remittance of the amounts due to the Minister or for the colouring of fuel oil, are without effect from 1 July 2004.

Coming into force.

5. This Act comes into force on 1 July 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 10

AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DU REVENU

Bill 52

Introduced by Mr. Lawrence S. Bergman, Minister of Revenue

Introduced 12 May 2004

Passage in principle 19 May 2004

Passage 3 June 2004

Assented to 7 June 2004

Coming into force: 7 June 2004

Legislation amended:

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



Chapter 10

AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DU REVENU

[Assented to 7 June 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- | | |
|-----------------------|---|
| c. M-31, s. 69.1, am. | 1. Section 69.1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), amended by section 12 of chapter 5 of the statutes of 2002, by section 6 of chapter 8 of the statutes of 2003 and by section 250 of chapter 19 of the statutes of 2003, is again amended by inserting “to the payment of a tax credit for child assistance or” before “to benefits” in subparagraph 3 of subparagraph <i>n</i> of the second paragraph. |
| c. M-31, s. 69.4, am. | 2. Section 69.4 of the said Act is amended by replacing “is entitled” in the second paragraph by “may be entitled” and by inserting “to the payment of a tax credit for child assistance or” before “to a benefit” wherever it appears in that paragraph. |
| Use of information. | 3. Despite section 69.3 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), the information obtained by the Régie des rentes du Québec under subparagraph 3 of subparagraph <i>n</i> of the second paragraph of section 69.1 of that Act to establish the entitlement of a person to a benefit under the Act respecting family benefits (R.S.Q., chapter P-19.1), may be used, without the consent of the person concerned, by the Régie des rentes du Québec to establish the entitlement of a person to the payment of a tax credit for child assistance where the information is necessary to establish that entitlement. |
| Coming into force. | 4. This Act comes into force on 7 June 2004. |

2004, chapter 11

AN ACT TO REPEAL THE ACT RESPECTING THE SOCIÉTÉ DE LA FAUNE ET DES PARCS DU QUÉBEC AND TO AMEND OTHER LEGISLATIVE PROVISIONS

Bill 48

Introduced by Mr. Pierre Corbeil, Minister for Forests, Wildlife and Parks

Introduced 12 May 2004

Passage in principle 26 May 2004

Passage 10 June 2004

Assented to 16 June 2004

Coming into force: on the date or dates to be set by the Government

– 2004-06-30: ss. 1-80
 O.C. 659-2004
 G.O., 2004, Part 2, p. 2291

Legislation amended:

Financial Administration Act (R.S.Q., chapter A-6.001)

Health Insurance Act (R.S.Q., chapter A-29)

Natural Heritage Conservation Act (R.S.Q., chapter C-61.01)

Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1)

Act respecting hunting and fishing rights in the James Bay and New Québec territories
(R.S.Q., chapter D-13.1)

Act respecting threatened or vulnerable species (R.S.Q., chapter E-12.01)

Forest Act (R.S.Q., chapter F-4.1)

Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs (R.S.Q.,
chapter M-25.2)

Act respecting Mauricie Park and its surroundings (R.S.Q., chapter P-7)

Act respecting Forillon Park and its surroundings (R.S.Q., chapter P-8)

Act respecting the Saguenay–St. Lawrence Marine Park (R.S.Q., chapter P-8.1)

Parks Act (R.S.Q., chapter P-9)

Act respecting the support program for Inuit beneficiaries of the James Bay and Northern Québec
Agreement for their hunting, fishing and trapping activities (R.S.Q., chapter P-30.2)

Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01)

Legislation repealed:

Act respecting the Société de la faune et des parcs du Québec (R.S.Q., chapter S-11.012)



Chapter 11

AN ACT TO REPEAL THE ACT RESPECTING THE SOCIÉTÉ DE LA FAUNE ET DES PARCS DU QUÉBEC AND TO AMEND OTHER LEGISLATIVE PROVISIONS

[Assented to 16 June 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE SOCIÉTÉ DE LA FAUNE ET DES PARCS DU QUÉBEC

c. S-11.012, repealed.

1. The Act respecting the Société de la faune et des parcs du Québec (R.S.Q., chapter S-11.012) is repealed.

ACT RESPECTING THE CONSERVATION AND DEVELOPMENT OF WILDLIFE

c. C-61.1, s. 1.2,
repealed.

2. Section 1.2 of the Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1) is repealed.

c. C-61.1, s. 4,
repealed.

3. Section 4 of the said Act is repealed.

c. C-61.1, s. 12, am.

4. Section 12 of the said Act is amended

(1) by striking out “, the Société” in the first and second lines of the first paragraph;

(2) by replacing “the Société” in the second line of that paragraph by “the Minister”.

c. C-61.1, s. 24.0.1,
am.

5. Section 24.0.1 of the said Act is amended

(1) by replacing “of the Société” in the first line by “of the Ministère des Ressources naturelles, de la Faune et des Parcs”;

(2) by replacing “the Société” in the fifth line by “the Minister”.

c. C-61.1, s. 47, am.

6. Section 47 of the said Act is amended

(1) by replacing “The Société” in the first paragraph by “The Minister”;

(2) by replacing “the Société, or, as the case may be, by the Minister,” in the third paragraph by “the Minister”.

c. C-61.1, s. 54, am.

7. Section 54 of the said Act is amended

(1) by replacing “The Société” in the first line of the first paragraph by “The Minister”, “it” in that line by “the Minister”, and “the Société” in the third line of that paragraph by “the Minister or the person the Minister authorizes”;

(2) by replacing “The Société” in the first line of the third paragraph by “The Minister”, and “The person” in the third line of that paragraph by “The Minister”.

c. C-61.1, s. 56, am.

8. Section 56 of the said Act is amended

(1) by replacing “the Société” in the first line and the second line of the second paragraph by “the Minister”;

(2) by replacing “The Société” in the first line of the fourth paragraph by “The Minister”, and “the Société” in the third line of subparagraphs 1 and 2 of that paragraph by “the Minister”;

(3) by striking out the fifth paragraph.

c. C-61.1, s. 78, am.

9. Section 78 of the said Act is amended by striking out the second paragraph.

c. C-61.1, s. 84.3, am.

10. Section 84.3 of the said Act is amended by replacing “A decision made by the Société under section 84.1 or an order made by the Minister under section 84.2” by “An order made by the Minister under section 84.1 or 84.2”.

c. C-61.1, s. 85, am.

11. Section 85 of the said Act, amended by section 6 of chapter 8 of the statutes of 2003, is again amended by striking out “, after consultation with the Minister of Natural Resources, Wildlife and Parks,” in the first and second lines of the first paragraph.

c. C-61.1, s. 87,
repealed.

12. Section 87 of the said Act is repealed.

c. C-61.1, s. 89, am.

13. Section 89 of the said Act is amended by replacing “the Société” in the second line by “the Minister”.

c. C-61.1, s. 92, am.

14. Section 92 of the said Act, amended by section 6 of chapter 8 of the statutes of 2003, is again amended

(1) by replacing “the Société” in the first and second lines by “the Minister”;

(2) by striking out “of Natural Resources, Wildlife and Parks” in the sixth line;

(3) by adding “under the Act respecting the lands in the domain of the State (chapter T-8.1)” at the end.

c. C-61.1, s. 104, am.

15. Section 104 of the said Act, amended by section 6 of chapter 8 of the statutes of 2003, is again amended by striking out “, after consultation with the Minister of Natural Resources, Wildlife and Parks,” in the first and second lines of the first paragraph.

c. C-61.1, s. 106.0.2, am.

16. Section 106.0.2 of the said Act, amended by section 6 of chapter 8 of the statutes of 2003, is again amended

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

Approval.

“**106.0.2.** Subject to a prohibition enacted by the Government under subparagraph 2.1 of the first paragraph of section 110, the Minister may approve the plan referred to in section 106.0.1, with or without amendment, for the duration the Minister determines.”;

(2) by replacing “The Société” in the first line of the second paragraph by “The Minister”;

(3) by replacing “the Société” in the fifth line of the second paragraph and the first line and the second line of the third paragraph by “the Minister”.

c. C-61.1, s. 110.6, added.

17. The said Act is amended by adding the following section after section 110.5:

Delegation.

“**110.6.** The Minister may, in writing, generally or specially delegate the powers conferred by the second paragraph of section 106 and sections 106.0.2 and 110.2 to a personnel member of the department or a position holder.”

c. C-61.1, s. 111, am.

18. Section 111 of the said Act, amended by section 6 of chapter 8 of the statutes of 2003, is again amended by striking out “, after consultation with the Minister of Natural Resources, Wildlife and Parks,” in the first paragraph.

c. C-61.1, s. 118.0.1, added.

19. The said Act is amended by adding the following section after section 118:

Société des établissements de plein air du Québec.

“**118.0.1.** Subject to the rights and authorizations granted to a third party by the Minister, the Société des établissements de plein air du Québec may make improvements or erect structures on a wildlife reserve. It may likewise organize activities or provide services for profit or operate a commercial undertaking for the development or utilization of wildlife or for recreational activities.

Devolution of fees.

The fees collected for travelling about the territory or carrying on any activity devolve to the Société.”

- c. C-61.1, s. 118.1, am. **20.** Section 118.1 of the said Act is amended
- (1) by replacing “may” in the first line by “and the Société may” after “section 118”;
- (2) by inserting “and 110.6” after “106.0.4” in the fourth line.
- c. C-61.1, s. 119, repealed. **21.** Section 119 of the said Act is repealed.
- c. C-61.1, s. 120, am. **22.** Section 120 of the said Act is amended
- (1) by inserting “except the Société” after “person” in the first line of the first paragraph, and by replacing “the Société” in the fourth line of that paragraph by “the Minister”;
- (2) by replacing “The Société” in the first line of the second paragraph by “The Minister”, and “the Société” in the third line of that paragraph by “the Minister”.
- c. C-61.1, s. 122, am. **23.** Section 122 of the said Act, amended by section 6 of chapter 8 of the statutes of 2003, is again amended by striking out “, after consulting the Minister of Natural Resources, Wildlife and Parks in the case of lands in the domain of the State,” in the second and third lines of the first paragraph.
- c. C-61.1, s. 127.1, am. **24.** Section 127.1 of the said Act is amended by inserting “and 110.6” after “106.0.4” in the third line.
- c. C-61.1, s. 128, repealed. **25.** Section 128 of the said Act is repealed.
- c. C-61.1, s. 128.2, am. **26.** Section 128.2 of the said Act, amended by section 6 of chapter 8 and section 250 of chapter 19 of the statutes of 2003, is again amended by striking out “the Minister of Natural Resources, Wildlife and Parks,” in the first paragraph.
- c. C-61.1, s. 128.4, replaced.
Custody of originals. **27.** Section 128.4 of the said Act is replaced by the following section:
- “**128.4.** The Minister has custody of the originals of the charts the Minister prepares and shall transmit a copy to any person on request.”
- c. C-61.1, s. 128.5, am. **28.** Section 128.5 of the said Act, amended by section 6 of chapter 8 of the statutes of 2003, is again amended
- (1) by replacing the text preceding paragraph 1 by “The Minister shall enter every wildlife habitat chart in the land use plan prepared in accordance with section 21 of the Act respecting the lands in the domain of the State (chapter T-8.1) and shall transmit a copy of the chart to”;
- (2) by striking out paragraph 1.

- c. C-61.1, s. 128.6, am. **29.** Section 128.6 of the said Act is amended by striking out “the Société,” in subparagraph 3 of the second paragraph.
- c. C-61.1, s. 128.12, am. **30.** Section 128.12 of the said Act is amended by replacing “The Société, or the Minister in the cases referred to in sections 128.8 and 128.9,” by “The Minister”.
- c. C-61.1, s. 128.13, am. **31.** Section 128.13 of the said Act is amended by replacing “the Société, or the Minister in the cases referred to in sections 128.8 and 128.9,” by “the Minister”.
- c. C-61.1, s. 128.14, am. **32.** Section 128.14 of the said Act is amended by replacing “the Société, or the Minister in the cases referred to in sections 128.8 and 128.9” by “the Minister”.
- c. C-61.1, s. 128.15, am. **33.** Section 128.15 of the said Act is amended
- (1) by replacing “The Société” in the first line of the first paragraph by “The Minister”;
 - (2) by replacing “of the Société” in the second line of the fourth paragraph by “of the Minister”, and “the Société” in the fourth line of that paragraph by “the Minister”;
 - (3) by replacing “the Société” in the second line of the fifth paragraph by “the Minister”;
 - (4) by striking out the sixth paragraph.
- c. C-61.1, s. 128.18, am. **34.** Section 128.18 of the said Act is amended by replacing “the Société or the Minister in the cases referred to in sections 128.8 and 128.9” in paragraph 3 by “the Minister to”.
- c. C-61.1, s. 164, am. **35.** Section 164 of the said Act is amended by striking out “by the Société”.
- c. C-61.1, s. 192, replaced.
Minister responsible. **36.** Section 192 of the said Act is replaced by the following section:
- “**192.** The Minister of Natural Resources, Wildlife and Parks is responsible for the administration of this Act, except sections 42 and 43, which come under the administration of the minister designated by the Government, to the extent determined by the Government.”
- c. C-61.1, word replaced. **37.** Sections 8, 8.1, 13.1, 17, 22, 24, 26, 26.1, 36, 37, 44, 51, 54.1, 56.1, 58, 70.1, 73, 74, 75, 76, 78.6, 79, 80, 81, 82, 84.1, 86, 86.1, 86.2, 90, 91, 93, 94, 95, 105, 106, 106.0.1, 107, 109, 110.1, 110.2, 112, 118, 123, 126, 127, 128.7, 128.10, 128.11, 128.16, 128.17, 155.1, 155.2, 171.3, 171.5, 175 and 177 of the said Act are amended by replacing “Société” wherever it appears by “Minister” and making the necessary modifications.

c. C-61.1, English text,
am.

38. The English text of the said Act is amended

(1) by replacing “it” in the third paragraph of section 26, the first paragraph of section 58, wherever it appears in section 80, in the first paragraph of section 86.1, in the first, second and third paragraphs of section 107, wherever it appears in the second paragraph of section 109, wherever it appears in the first and second paragraphs of section 127, in the second paragraph of section 128.7, in the second paragraph of section 128.10, in section 128.11 and in the first paragraph of section 128.16 by “the Minister”;

(2) by replacing “It” in the second sentence of the second paragraph of section 106 by “The Minister”;

(3) by replacing “for its decision” in the second paragraph of section 128.10 by “to make a decision”;

(4) by replacing “its powers” in the first paragraph of section 128.16 by “the Minister’s powers”.

ACT RESPECTING THE MINISTÈRE DES RESSOURCES NATURELLES, DE LA FAUNE ET DES PARCS

c. M-25.2, s. 11.1,
added.

39. The Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs (R.S.Q., chapter M-25.2), amended by chapters 8 and 16 of the statutes of 2003, is again amended by inserting the following section before section 12:

Mission of the
Minister.

“11.1. The mission of the Minister is to ensure, in a manner consistent with sustainable development and the integrated management of resources, the conservation and development of natural resources, including wildlife and wildlife habitats, and of the lands in the domain of the State, including parks.

Memorandum of
agreement.

In keeping with the principles of sustainable development and integrated management, the Minister of Natural Resources, Wildlife and Parks and the Minister of the Environment shall sign a memorandum of agreement for cooperation between their departments prior to any determination of policies and priorities by the Minister in the area of wildlife and parks. The memorandum of agreement must deal, among other things, with the subjects on which there must be cooperation, the manner of cooperating, the issue of advisory opinions on wildlife as well as their communication between and implementation by the departments.”

c. M-25.2, s. 12.1,
added.

40. The said Act is amended by inserting the following section after section 12:

Functions and powers.

“12.1. With respect to wildlife and parks, the functions and powers of the Minister consist in

(1) managing wildlife harvesting activities within the scope of the Act respecting the conservation and development of wildlife (chapter C-61.1) and the Act respecting hunting and fishing rights in the James Bay and New Québec territories (chapter D-13.1), in particular with regard to the development and application of related standards, and with regard to authorizations, certificates, licences, and the leasing of exclusive rights;

(2) ensuring adequate supervision and monitoring of the use of wildlife resources, and safeguarding the integrity of wildlife biodiversity and wildlife settings;

(3) promoting joint action and ensuring coordination among the stakeholders in the fields of wildlife and wildlife habitats and park development and management;

(4) formulating policies concerning wildlife, wildlife habitats and parks, implementing those policies and coordinating their application;

(5) fostering the development of wildlife on private lands;

(6) promoting hunting, fishing and trapping, particularly by educating the younger generation;

(7) managing, developing, supervising and protecting parks, pursuant to the Parks Act (chapter P-9) and the Act respecting the Saguenay–St. Lawrence Marine Park (chapter P-8.1).”

ACT RESPECTING MAURICIE PARK AND ITS SURROUNDINGS

c. P-7, s. 1, am.

41. Section 1 of the Act respecting Mauricie Park and its surroundings (R.S.Q., chapter P-7) is amended by replacing “minister designated by the Government as the minister responsible for the administration of the Act respecting the Société de la faune et des parcs du Québec (chapter S-11.012)” by “Minister of Natural Resources, Wildlife and Parks”.

ACT RESPECTING FORILLON PARK AND ITS SURROUNDINGS

c. P-8, ss. 1, 3 and 5, am.

42. Sections 1, 3 and 5 of the Act respecting Forillon Park and its surroundings (R.S.Q., chapter P-8) are amended by replacing “minister designated by the Government as the minister responsible for the administration of the Act respecting the Société de la faune et des parcs du Québec (chapter S-11.012)” by “Minister of Natural Resources, Wildlife and Parks”.

ACT RESPECTING THE SAGUENAY–ST. LAWRENCE MARINE PARK

c. P-8.1, s. 3, am.

43. Section 3 of the Act respecting the Saguenay–St. Lawrence Marine Park (R.S.Q., chapter P-8.1) is amended

(1) by replacing “minister responsible for the administration of this Act” in subparagraph 3 of the first paragraph by “Minister of Natural Resources, Wildlife and Parks”;

(2) by replacing the text following “means” in the second paragraph by “the Société des établissements de plein air du Québec, established under section 1 of the Act respecting the Société des établissements de plein air du Québec (chapter S-13.01)”.

c. P-8.1, s. 23.1,
repealed.

44. Section 23.1 of the said Act is repealed.

c. P-8.1, s. 24, am.

45. Section 24 of the said Act is amended by replacing “minister designated by the Government” by “Minister of Natural Resources, Wildlife and Parks”.

PARKS ACT

c. P-9, s. 1, am.

46. Section 1 of the Parks Act (R.S.Q., chapter P-9) is amended by replacing “minister designated by the Government” in paragraph *a* by “Minister of Natural Resources, Wildlife and Parks”.

c. P-9, s. 1.1, replaced.

47. Section 1.1 of the said Act is replaced by the following section:

“Société”.

“1.1. In this Act, “Société” means the Société des établissements de plein air du Québec, established under section 1 of the Act respecting the Société des établissements de plein air du Québec (chapter S-13.01).”

c. P-9, s. 2.1, am.

48. Section 2.1 of the said Act is amended

(1) by striking out “, without restricting the powers of the Société to acquire property,” and the last sentence;

(2) by adding the following paragraph:

Leasing of buildings.

“For the same purposes, the Minister may also lease any building situated within or outside the boundaries of a park.”

c. P-9, s. 5.1, added.

49. The said Act is amended by inserting the following section after section 5:

Authority.

“5.1. The Minister has authority over the whole territory of a park and is responsible for its management.

Operation of parks.

The Société shall operate all parks situated south of the territories covered by the Act respecting hunting and fishing rights in the James Bay and New Québec territories (chapter D-13.1); for that purpose, the Société shall exercise the powers and duties conferred on it by this Act, subject to the rights and authorizations granted to a third party by the Minister.”

c. P-9, s. 6, am.

50. Section 6 of the said Act is amended

(1) by striking out the first paragraph;

(2) by replacing “The Société” in the first line of the second paragraph by “The Minister”, by inserting “in a park” after “construction” in the second line of that paragraph, by replacing “of a park” in the third line of that paragraph by “of the park” and by replacing “The Société” in the third line of that paragraph by “The Minister”;

(3) by replacing “the Société” in the third paragraph by “the Minister”;

(4) by inserting the following paragraph after the third paragraph:

Power of the Société.

“The Société may also carry out the work referred to in the first paragraph.”

c. P-9, s. 6.1, am.

51. Section 6.1 of the said Act is amended by replacing “the Société” in the third line by “the Minister or the Société”, and “the Société” in the fourth line by “the Minister or the Société”.

c. P-9, s. 7, am.

52. Section 7 of the said Act is amended

(1) by replacing “of the Société” in the second paragraph by “of the Minister or the Société”;

(2) by adding “, or to changes made to them with the authorization of the Minister” at the end of the third paragraph.

c. P-9, s. 8, am.

53. Section 8 of the said Act is amended by replacing “of the Société pursuant to the second paragraph” by “from the Minister pursuant to the first paragraph”.

c. P-9, s. 8.1, am.

54. Section 8.1 of the said Act is amended

(1) by inserting “except the Société” after “person” in the first line of the first paragraph, and by replacing “the Société or obtaining its authorization” in the second and third lines of that paragraph by “the Minister or obtaining the Minister’s authorization”;

(2) by adding “; in the case of the Société, the fees devolve on the Société” at the end of the second paragraph.

c. P-9, s. 8.1.1, am.

55. Section 8.1.1 of the said Act is amended by replacing “The Société” in the first paragraph by “The Minister”.

c. P-9, s. 8.2, am.

56. Section 8.2 of the said Act is amended by replacing “The Société” by “The Minister”.

c. P-9, s. 9.1, am.

57. Section 9.1 of the said Act is amended

(1) by striking out “issued by the Société” in subparagraph *a* of the first paragraph;

(2) by replacing “of the Société” in subparagraph *c* of the first paragraph by “of the Minister or the Société”.

c. P-9, s. 15.1,
repealed.

58. Section 15.1 of the said Act is repealed.

c. P-9, s. 16, am.

59. Section 16 of the said Act is amended by inserting “of Natural Resources, Wildlife and Parks” after “Minister”.

ACT RESPECTING THE SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

c. S-13.01, s. 18, am.

60. Section 18 of the Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01) is amended by adding the following subparagraph at the end of the first paragraph:

“(3) to operate, subject to the conditions set out in the Parks Act (chapter P-9), the Act respecting the Saguenay–St. Lawrence Marine Park (chapter P-8.1) or the Act respecting the conservation and development of wildlife (chapter C-61.1), and in a manner consistent with the policies established by the Minister of Natural Resources, Wildlife and Parks, all parks situated south of the territories covered by the Act respecting hunting and fishing rights in the James Bay and New Québec territories (chapter D-13.1) and wildlife reserves; the management costs calculated according to the method determined by the Government are borne by the Government to the extent it determines.”

OTHER AMENDMENTS

c. A-6.001, Sched. 1,
am.

61. Schedule 1 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by striking out “Société de la faune et des parcs du Québec”.

c. A-29, s. 65, am.

62. Section 65 of the Health Insurance Act (R.S.Q., chapter A-29), amended by section 20 of chapter 66 of the statutes of 2002, is again amended

(1) by inserting “the Ministère des Ressources naturelles, de la Faune et des Parcs,” after “Finances,” in the ninth line of the sixth paragraph;

(2) by striking out “the Société de la faune et des parcs du Québec established under section 1 of the Act respecting the Société de la faune et des parcs du Québec (chapter S-11.012),” in the eleventh, twelfth, thirteenth and fourteenth lines of that paragraph.

- c. C-61.01, s. 14, am. **63.** Section 14 of the Natural Heritage Conservation Act (R.S.Q., chapter C-61.01), amended by section 6 of chapter 8 of the statutes of 2003, is again amended by striking out “the Société de la faune et des parcs du Québec, the Minister responsible for the Société and”.
- c. C-61.01, s. 22, am. **64.** Section 22 of the said Act, amended by section 6 of chapter 8 of the statutes of 2003, is again amended by striking out “and the Société de la faune et des parcs du Québec” in subparagraph 9 of the first paragraph.
- c. C-61.01, s. 27, am. **65.** Section 27 of the said Act, amended by section 6 of chapter 8, section 250 of chapter 19 and section 138 of chapter 29 of the statutes of 2003, is again amended by striking out “the minister responsible for the Société de la faune et des parcs du Québec, the Société,” in the third and fourth lines of the second paragraph.
- c. D-13.1, s. 1, am. **66.** Section 1 of the Act respecting hunting and fishing rights in the James Bay and New Québec territories (R.S.Q., chapter D-13.1) is amended by replacing “minister designated by the Government” in paragraph *o* by “Minister of Natural Resources, Wildlife and Parks”.
- c. D-13.1, s. 101.1, repealed. **67.** Section 101.1 of the said Act is repealed.
- c. D-13.1, s. 102, am. **68.** Section 102 of the said Act is amended by inserting “of Natural Resources, Wildlife and Parks” after “Minister”.
- c. E-12.01, s. 57, am. **69.** Section 57 of the Act respecting threatened or vulnerable species (R.S.Q., chapter E-12.01) is amended by striking out the second and third paragraphs.
- c. E-12.01, ss. 7, 9, 10, 11 and 57, am. **70.** Sections 7, 9, 10, 11 and 57 of the said Act are amended by replacing “minister designated by the Government” by “Minister of Natural Resources, Wildlife and Parks”.
- c. F-4.1, s. 25.4, repealed. **71.** Section 25.4 of the Forest Act (R.S.Q., chapter F-4.1) is repealed.
- c. F-4.1, s. 28.2, am. **72.** Section 28.2 of the said Act is amended by replacing “minister designated by the Government as the minister responsible for the administration of the Act respecting the Société de la faune et des parcs du Québec (chapter S-11.012)” by “Minister”.
- c. P-30.2, ss. 7 and 19, am. **73.** Sections 7 and 19 of the Act respecting the support program for Inuit beneficiaries of the James Bay and Northern Québec Agreement for their hunting, fishing and trapping activities (R.S.Q., chapter P-30.2) are amended by replacing “minister responsible for the administration of the Act respecting the Société de la faune et des parcs du Québec (chapter S-11.012)” by “Minister of Natural Resources, Wildlife and Parks”.

TRANSITIONAL AND FINAL PROVISIONS

- Société replaced. **74.** The Minister of Natural Resources, Wildlife and Parks replaces the Société de la faune et des parcs du Québec; the Minister acquires the rights and assumes the obligations of the Société.
- Terms of office. **75.** The terms of the members of the board of directors and the vice-chairs of the Société de la faune et des parcs du Québec in office on 29 June 2004 end on 30 June 2004.
- Public service. Those who were members of the public service when appointed are reinstated in the public service on the conditions determined at the time of their appointment.
- Personnel. **76.** The personnel members of the Société de la faune et des parcs du Québec become personnel members of the Ministère des Ressources naturelles, de la Faune et des Parcs.
- Personnel. However, those designated by decision of the Conseil du trésor become personnel members of the Ministère de la Justice.
- Documents. **77.** The records and other documents of the Société de la faune et des parcs du Québec become the records and documents of the Ministère des Ressources naturelles, de la Faune et des Parcs.
- Proceedings continued. **78.** Civil proceedings to which the Société de la faune et des parcs du Québec is a party are continued by the attorney acting for or on behalf of the Attorney General of Québec, on an appearance on behalf of the Attorney General of Québec and without continuance of suit.
- Regulations. **79.** The regulations made under sections 26.1, 54.1 and 56 of the Act respecting the conservation and development of wildlife are deemed to have been made by the Minister of Natural Resources, Wildlife and Parks.
- Territorial delimitations. The same applies to the territorial delimitations established pursuant to section 84.1 of that Act.
- References. **80.** Unless the context indicates otherwise, in any other Act, text or document, a reference to the minister designated by the Government as the minister responsible for the administration of the Act respecting the Société de la faune et des parcs du Québec, the Minister responsible for Wildlife and Parks or to the Société de la faune et des parcs du Québec is a reference to the Minister of Natural Resources, Wildlife and Parks.
- Coming into force. **81.** This Act comes into force on the date or dates to be set by the Government.

2004, chapter 12

AN ACT TO AMEND THE COURTS OF JUSTICE ACT AND OTHER LEGISLATIVE PROVISIONS AS REGARDS THE STATUS OF JUSTICES OF THE PEACE

Bill 50

Introduced by Mr. Jacques P. Dupuis, Minister of Justice

Introduced 12 May 2004

Passage in principle 20 May 2004

Passage 11 June 2004

Assented to 16 June 2004

Coming into force: 30 June 2004, except sections 174 to 177, the second paragraph of section 178 and section 179 of the Courts of Justice Act, enacted by section 1, and sections 2 to 8 of this Act, which come into force on the date or dates to be set by the Government

Legislation amended:

Act respecting municipal courts (R.S.Q., chapter C-72.01)

Territorial Division Act (R.S.Q., chapter D-11)

Interpretation Act (R.S.Q., chapter I-16)

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

Courts of Justice Act (R.S.Q., chapter T-16)



Chapter 12

AN ACT TO AMEND THE COURTS OF JUSTICE ACT AND OTHER LEGISLATIVE PROVISIONS AS REGARDS THE STATUS OF JUSTICES OF THE PEACE

[Assented to 16 June 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. T-16, Part III.1,
replaced.

1. Part III.1 of the Courts of Justice Act (R.S.Q., chapter T-16) is replaced by the following Part:

“PART III.1

“JUSTICES OF THE PEACE

“DIVISION I

“ADMINISTRATIVE JUSTICES OF THE PEACE

Appointment.

“**158.** Administrative justices of the peace are appointed by the Minister of Justice, by order.

Jurisdiction.

The ministerial order confers on such justices of the peace jurisdiction over the whole territory of Québec or over the judicial districts or the territories indicated.

Courts.

Administrative justices of the peace shall exercise their functions within the Superior Court and the Court of Québec or within a municipal court, as indicated in the order.

Exercise of functions.

“**159.** Administrative justices of the peace shall exercise their functions during pleasure.

Assigned class.

“**160.** Administrative justices of the peace shall exercise only the powers and functions determined in Schedule IV for the class assigned to them in their notice of appointment.

“DIVISION II

“PRESIDING JUSTICES OF THE PEACE

Appointment.

“**161.** Presiding justices of the peace are appointed by the Government, by a commission under the Great Seal. They shall hold office during good behaviour.

Place of residence.	The notice of appointment shall determine their place of residence.
Modification.	The Government may, in accordance with sections 108, 110, 112 and 113 with the necessary modifications, modify the notice of appointment of a presiding justice of the peace with respect to the place of residence.
Qualifications.	“162. Presiding justices of the peace are appointed from among advocates having at least ten years’ practice.
Pertinent legal experience.	The years during which a person acquired pertinent legal experience after obtaining a diploma of admission to the Barreau du Québec or a certificate of competence to practise the profession of advocate in Québec may be considered.
Selection.	“163. Presiding justices of the peace are chosen for appointment according to the selection procedure for persons apt for appointment as presiding justices of the peace established by government regulation. The regulation may, in particular, (1) determine how a person may apply for the office of presiding justice of the peace; (2) authorize the Minister of Justice to form a selection committee to evaluate the aptitude of candidates for the office of presiding justice of the peace and to provide the Minister with an assessment of the candidates; (3) determine the composition of the committee and the mode of appointment of committee members; (4) determine the selection criteria to be taken into account by the committee; and (5) determine the information the committee may require of a candidate and the consultations it may make.
Selection committee.	“164. Members of a selection committee are not entitled to remuneration, except in such cases, under such conditions and to such extent as may be determined by the Government.
Reimbursement of expenses.	Expenses incurred in the exercise of their functions shall be reimbursed, however, subject to the conditions and to the extent determined by the Government.
Retirement age.	“165. A presiding justice of the peace who reaches 70 years of age shall cease to hold office.
Early retirement.	“166. A presiding justice of the peace shall cease to hold office before reaching 70 years of age only upon retiring or resigning, or upon being dismissed or relieved from duties in the circumstances referred to in sections 167 and 168.

- Dismissal. “**167.** The Government may dismiss a presiding justice of the peace only upon a report of the Court of Appeal made after inquiry at the request of the Minister of Justice.
- Disability. “**168.** A presiding justice of the peace who is suffering from permanent physical or mental disability which, in the opinion of the Government, prevents the justice of the peace from effectively performing the duties of the office shall be relieved from duties. Unless the justice of the peace resumes duties under the second paragraph, the justice of the peace is deemed to have ceased to hold office on the day preceding the day on which the justice of the peace satisfies the requirements for eligibility for his or her pension.
- Resumption of duties. If the justice of the peace recovers, the Government may permit him or her to resume duties.
- Inquiry. Permanent disability is established, at the request of the Minister of Justice, after inquiry by the Conseil de la magistrature. Termination of permanent disability is established in the same manner.
- Court of Québec. “**169.** Presiding justices of the peace shall exercise their functions within the Court of Québec.
- Chief judge. They are under the authority of the chief judge of that court. The chief judge shall coordinate, distribute and supervise the work of presiding justices of the peace, who must comply with the chief judge’s orders and directives.
- Functions of chief judge. Another function of the chief judge is to ensure that the judicial code of ethics is observed and to promote the professional development of presiding justices of the peace in collaboration with the Conseil de la magistrature.
- Assistant. “**170.** The chief judge may designate any judge of the Court of Québec to assist him or her, to the extent specified, in exercising the functions and powers conferred on the chief judge by this Part.
- Exclusivity. “**171.** Presiding justices of the peace shall devote their time exclusively to duties of the office.
- Incompatibility. The office of presiding justice of the peace is incompatible, in particular, with the office of director or manager of a legal person or any other constituted body, or with the conduct, even indirect, of commercial activities.
- Jurisdiction. “**172.** Presiding justices of the peace have jurisdiction throughout Québec, wherever they may be assigned to exercise their functions by the chief judge.
- Functions and powers. “**173.** Presiding justices of the peace shall exercise only the functions and powers conferred on them by Schedule V.

- Telephone appearance. **“174.** A telephone appearance service under the Criminal Code must be provided without interruption on weekends, holidays and on weekdays outside business hours.
- Provider of service. This service shall be provided, in particular, by presiding justices of the peace.
- Order. **“175.** The Government shall fix, by order, the salary and conditions of employment of presiding justices of the peace, including their employment benefits other than the pension plan. The order determining the employment benefits other than the pension plan may establish the contribution of presiding justices of the peace.
- Reimbursement of expenses. The order shall also determine the conditions for reimbursement of the expenses incurred by presiding justices of the peace in the carrying out of their duties and the extent to which they are reimbursed.
- Vacation. The order may provide for an annual vacation and leave plan and determine how vacation and leave are allocated.
- Prescriptions. **“176.** Before making an order under section 175, the Government must comply with the prescriptions of Part VI.4.
- Coming into force. **“177.** An order under section 175 comes into force on the date of its publication in the *Gazette officielle du Québec* or any earlier or later date specified in the order.
- Pension plan. **“178.** Presiding justices of the peace shall participate in the pension plan established by the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).
- Applicability. This section applies subject to the provisions of Part VI.4.
- Sums required. **“179.** The sums required for the carrying out of section 175 are taken out of the consolidated revenue fund.

“DIVISION III

“COMMON PROVISIONS

- Oath. **“180.** Before taking office, a justice of the peace must make the oath prescribed in Schedule II before a judge of the Court of Québec.
- Modification to functions. **“181.** The Government may, by regulation, amend Schedules IV and V to modify, add to or reduce the functions and powers of presiding or administrative justices of the peace.

Coming into force.

Despite sections 11 and 17 of the Regulations Act (chapter R-18.1), the regulation may be made after the expiry of 15 days from the publication of the draft regulation in the *Gazette officielle du Québec* and comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date specified in the regulation.

Clerk.

“182. The clerk of the Court of Québec is *ex officio* the clerk of the justices of the peace who exercise their functions within that court and each of the clerk’s deputies is competent to act as such.

Clerk.

In a local municipal territory served by a municipal court, the clerk of the municipal court is *ex officio* the clerk of the justices of the peace and each of the clerk’s deputies is competent to act as such.”

c. T-16, Part VI.4,
heading, am.

2. The heading of Part VI.4 of the said Act is amended by replacing “THE JUDGES OF THE COURT OF QUÉBEC AND THE MUNICIPAL COURTS” by “JUDGES AND JUSTICES OF THE PEACE”.

c. T-16, s. 246.29, am.

3. Section 246.29 of the said Act is amended

(1) by replacing “the judges of the Court of Québec and the municipal courts” in the first paragraph by “judges and justices of the peace”;

(2) by inserting “and presiding justices of the peace” after “Québec” in the third line of the second paragraph;

(3) by inserting “, an association representing presiding justices of the peace” after “du Québec” in the third line of the third paragraph;

(4) by replacing “and” in the fourth line of the third paragraph by “, the presiding justices of the peace and the judges of”.

c. T-16, s. 246.30, am.

4. Section 246.30 of the said Act is amended by replacing “and the other panel” in the third line of the second paragraph by “, a second panel with regard to presiding justices of the peace, and a third panel”.

c. T-16, s. 246.31, am.

5. Section 246.31 of the said Act is amended

(1) by replacing the first two paragraphs by the following paragraphs:

Term.

“246.31. The committee shall have five members, appointed by the Government for a three-year term.

Designation.

The chief judge of the Court of Québec, the Conférence des juges du Québec, the Conférence des juges municipaux du Québec, the association representing presiding justices of the peace, and the Government shall designate, by mutual agreement, the members of the committee including the chair, as well as the members of each panel.”;

(2) by replacing subparagraphs 3 and 4 of the third paragraph by the following subparagraphs:

“(3) one member shall be designated, by mutual agreement, by the chief judge of the Court of Québec and the association representing presiding justices of the peace;

“(4) one member shall be designated by the Government;

“(5) one member, who shall act as the committee chair, shall be designated, by mutual agreement, by the chief judge of the Court of Québec, the Conférence des juges du Québec, the Conférence des juges municipaux du Québec, the association representing presiding justices of the peace, and the Government. Failing agreement, the Government shall designate the committee chair after consultation with the chief judge of the Court of Québec, the Conférence des juges du Québec, the Conférence des juges municipaux du Québec and the association representing presiding justices of the peace.”;

(3) by replacing the fourth paragraph by the following paragraph:

Panels.

“When the members of the committee are designated in accordance with the third paragraph, the panel that exercises the functions of the committee with regard to the judges of the Court of Québec shall be composed of the members designated in accordance with subparagraphs 1, 4 and 5 of that paragraph, the panel that exercises the functions of the committee with regard to the judges of the municipal courts to which the Act respecting municipal courts (chapter C-72.01) applies shall be composed of the members designated in accordance with subparagraphs 2, 4 and 5 of that paragraph, and the panel that exercises the functions of the committee with regard to presiding justices of the peace shall be composed of the members designated in accordance with subparagraphs 3, 4 and 5 of that paragraph.”;

(4) by inserting “, presiding justice of the peace” after “judge” in the first line of the fifth paragraph.

c. T-16, s. 246.36, am.

6. Section 246.36 of the said Act is amended by inserting “, the association representing presiding justices of the peace” after “Québec” in the fourth line of the third paragraph.

c. T-16, s. 246.41, am.

7. Section 246.41 of the said Act is amended by replacing “or from the Conférence des juges municipaux du Québec” in the third line of the first paragraph by “from the Conférence des juges municipaux du Québec or from the association representing presiding justices of the peace”.

c. T-16, s. 246.42, am.

8. Section 246.42 of the said Act is amended by inserting the following paragraph after the first paragraph:

Applicability.

“The first paragraph applies to presiding justices of the peace.”

c. T-16, s. 257,
replaced.
Programmes.

9. Section 257 of the said Act is replaced by the following section:

“257. The council shall establish information, training or refresher programmes for judges of the courts and presiding justices of the peace under the legislative authority of Québec and appointed by the Government.”

c. T-16, s. 258, am.

10. Section 258 of the said Act is amended by inserting “the association representing presiding justices of the peace,” before “the Barreau” in the fourth line.

c. T-16, s. 260, am.

11. Section 260 of the said Act is amended by replacing the second paragraph by the following paragraph:

Applicability.

“The provisions of this chapter applicable to judges also apply to the judges of the municipal courts and to presiding justices of the peace.”

c. T-16, s. 262, am.

12. Section 262 of the said Act is amended

(1) by inserting “or 171” after “129” in the fifth line of the first paragraph;

(2) by adding the following sentence at the end of the second paragraph: “Special provisions for presiding justices of the peace may also be stipulated in the code.”

c. T-16, s. 268, am.

13. Section 268 of the said Act is amended by adding “or the third paragraph of section 168” at the end.

c. T-16, s. 269.5,
added.

14. The said Act is amended by inserting the following section after section 269.4:

Presiding justice of the
peace.

“269.5. When it establishes a committee to conduct an inquiry into a complaint made against a presiding justice of the peace, the council must designate at least one person who is a presiding justice of the peace to sit on the committee.

Oath.

Before taking up committee functions, that person must make the oath contained in Schedule III, before the chief judge or the senior associate chief judge of the Court of Québec.

Indemnity.

The person so designated is entitled for the time the person is a member of a committee to no indemnity other than the indemnity a council member who is a judge is entitled to receive under section 250.”

c. T-16, s. 271, am.

15. Section 271 of the said Act is amended by adding “or the third paragraph of section 168” at the end of the first paragraph.

c. T-16, s. 279, am.

16. Section 279 of the said Act is amended by adding “or section 167” at the end of subparagraph *b* of the first paragraph.

c. T-16, s. 280, am.

17. Section 280 of the said Act is amended by inserting “or section 167” after “section 95”.

c. T-16, Sched. II, replaced.

18. Schedule II to the said Act is replaced by the following schedule:

“SCHEDULE II

(Sections 89 and 180)

Oath

I declare under oath that I will faithfully, impartially and honestly, and to the best of my knowledge and abilities, fulfil all the duties and exercise all the powers of a judge of the Court of Québec (or justice of the peace, as the case may be).”

c. T-16, Sched. III, am.

19. Schedule III to the said Act is amended by replacing “*(Sections 249, 255.1 and 269.2)*” by “*(Sections 249, 255.1, 269.2 and 269.5)*”.

c. T-16, Schedules IV and V, added.

20. The said Act is amended by adding the following schedules at the end:

“SCHEDULE IV

(Sections 160 and 181)

POWERS AND FUNCTIONS OF ADMINISTRATIVE JUSTICES OF THE PEACE

(1) WITHIN THE COURT OF QUÉBEC AND THE SUPERIOR COURT:

CLASS 1

Under the Statutes of Québec and federal statutes:

- receiving informations, undertakings and recognizances;
- issuing summons;
- issuing summons or subpoenas to witnesses;
- issuing orders for discharge (section 519(2) of the Criminal Code).

CLASS 2

Under the Statutes of Québec and federal statutes:

- receiving informations, undertakings and recognizances;
- issuing summons;

- authorizing a special method of service (article 24 of the Code of Penal Procedure);
- issuing summons or subpoenas to witnesses;
- adjourning proceedings with the consent of the parties;
- presiding at an appearance for the purpose of ordering an interim release not objected to by the prosecutor, on an undertaking or a recognizance, subject to conditions mutually agreed by the parties;
- issuing, with the consent of the parties, orders revising the conditions of release required by a peace officer or an officer in charge, as provided for in subsections 2.2 and 2.3 of section 503 of the Criminal Code;
- endorsing arrest warrants and search warrants;
- receiving reports of property seized with or without a warrant, and ordering the detention or return of that property;
- ruling on other uncontested applications pertaining to the disposal of property seized with or without a warrant;
- determining to whom the notice provided for in subsection 5 of section 26 of the Youth Criminal Justice Act must be given;
- authorizing the withdrawal of a count (article 12 of the Code of Penal Procedure);
- declaring prescription interrupted (article 15 of the Code of Penal Procedure);
- issuing an order to validate irregular service (article 29 of the Code of Penal Procedure);
- reducing the minimum time for service of a summons, unless the witness is a minister or a deputy minister of the Government or a judge (article 41 of the Code of Penal Procedure);
- confirming or cancelling appearance notices, promises to appear or recognizances, and issuing a summons if necessary (section 508 of the Criminal Code);
- issuing orders for discharge (section 519(2) of the Criminal Code);
- ordering the detention in custody of an accused charged with an offence listed in section 469 and issuing a warrant for committal (section 515(11) of the Criminal Code).

(2) WITHIN MUNICIPAL COURTS :

CLASS 1

Under the Statutes of Québec and federal statutes:

- receiving informations, undertakings and recognizances;
- issuing summons;
- authorizing a special method of service (article 24 of the Code of Penal Procedure);
- issuing summons or subpoenas to witnesses;
- adjourning proceedings with the consent of the parties;
- presiding at an appearance for the purpose of ordering an interim release not objected to by the prosecutor, on an undertaking or a recognizance, subject to conditions mutually agreed by the parties;
- issuing, with the consent of the parties, orders revising the conditions of release required by a peace officer or an officer in charge, as provided for in subsections 2.2 and 2.3 of section 503 of the Criminal Code;
- endorsing arrest warrants;
- reducing the minimum time for service of a summons, unless the witness is a minister or a deputy minister of the Government or a judge (article 41 of the Code of Penal Procedure);
- confirming or cancelling appearance notices, promises to appear or recognizances, and issuing a summons if necessary (section 508 of the Criminal Code).

CLASS 2

Under the Statutes of Québec and federal statutes:

- receiving informations, undertakings and recognizances;
- issuing summons;
- authorizing a special method of service (article 24 of the Code of Penal Procedure);
- issuing summons or subpoenas to witnesses;
- adjourning proceedings with the consent of the parties;

— presiding at an appearance for the purpose of ordering an interim release not objected to by the prosecutor, on an undertaking or a recognizance, subject to conditions determined mutually agreed by the parties;

— issuing, with the consent of the parties, orders revising the conditions of release required by a peace officer or an officer in charge, as provided for in subsections 2.2 and 2.3 of section 503 of the Criminal Code;

— endorsing arrest warrants and search warrants;

— receiving reports of property seized with or without a warrant, and ordering the detention or return of that property;

— ruling on other uncontested applications related to the disposal of property seized with or without a warrant;

— authorizing the withdrawal of a count (article 12 of the Code of Penal Procedure);

— declaring prescription interrupted (article 15 of the Code of Penal Procedure);

— issuing an order to validate irregular service (article 29 of the Code of Penal Procedure);

— reducing the minimum time for service of a summons, unless the witness is a minister or a deputy minister of the Government or a judge (article 41 of the Code of Penal Procedure);

— confirming or cancelling appearance notices, promises to appear or recognizances, and issuing a summons if necessary (section 508 of the Criminal Code).

All classes of administrative justices of the peace also exercise the powers, not otherwise excluded by this schedule, which are incidental or complementary to the powers and functions conferred above.

“SCHEDULE V

(Sections 173 and 181)

POWERS AND FUNCTIONS OF PRESIDING JUSTICES OF THE PEACE

1. Principal powers exercised concurrently with the judges of the Court of Québec:

— trying proceedings commenced under Part XXVII of the Criminal Code for offences under federal statutes other than the Criminal Code, the Controlled Drugs and Substances Act and the Food and Drugs Act;

— trying proceedings for offences under Québec statutes and under federal statutes to which the Code of Penal Procedure applies;

— presiding at appearances and ordering the remanding of the accused to custody (sections 503 and 516 of the Criminal Code);

— issuing arrest warrants;

— issuing warrants and other types of authorizations pertaining to searches, seizures, entry and other investigative methods under the Criminal Code and other federal and Québec statutes that are under the jurisdiction of a justice of the peace;

— granting authorizations to enter, search for a child and bring the child before the director of youth protection if the child's situation has been brought to the director's attention or the child's security or development is or may be considered to be in danger, as provided for in sections 35.2 and 35.3 of the Youth Protection Act;

— ruling on contested applications relating to the disposal of property seized with or without a warrant;

— exercising the powers of two justices of the peace for the sole purpose of sections 487.01 (general warrant authorizing an investigative technique that could constitute an unreasonable search) and 487.05 (warrant for the taking of samples for analysis) of the Criminal Code and of section 74 of the Firearms Act (reference of a decision of the chief firearms officer);

— issuing orders under subsections 3 and 3.1 of section 503 of the Criminal Code;

— ordering an assessment of the mental condition of the accused (sections 672.11 and following of the Criminal Code) with the consent of the parties;

— ordering temporary detention in a place other than a place of detention for young persons in accordance with subsection 3 of section 30 of the Youth Criminal Justice Act;

— issuing a warrant for the arrest of a witness;

— ordering the release or detention of an arrested witness and awarding against the witness the costs arising from failure to appear or to remain in attendance (articles 51 and 92 of the Code of Penal Procedure);

— ordering the payment of security greater than that required by law (article 77 of the Code of Penal Procedure);

— reviewing the exigibility of the security required by a peace officer (article 80 of the Code of Penal Procedure).

2. Incidental powers:

— exercising the functions and powers, not otherwise excluded by this schedule, which are incidental or complementary to the exercise of the principal powers listed in point 1.

3. Suppletory powers:

— exercising the functions and powers conferred on administrative justices of the peace.”

AMENDING PROVISIONS

c. C-72.01, s. 30, am.

21. Section 30 of the Act respecting municipal courts (R.S.Q., chapter C-72.01) is amended by replacing “section 67” in the fourth line of the first paragraph by “the powers that may be exercised by justices of the peace appointed to the municipal court”.

c. C-72.01, s. 67,
repealed.

22. Section 67 of the said Act is repealed.

c. D-11, s. 15,
repealed.

23. Section 15 of the Territorial Division Act (R.S.Q., chapter D-11) is repealed.

c. I-16, s. 61, am.

24. Section 61 of the Interpretation Act (R.S.Q., chapter I-16) is amended by striking out paragraph 15.

c. R-9, s. 3, am.

25. Section 3 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended by replacing paragraph *e* by the following paragraph:

“(e) employment conferring the right to a pension plan established by the Courts of Justice Act (chapter T-16) or the Judges Act (Revised Statutes of Canada, 1985, chapter J-1);”.

TRANSITIONAL AND FINAL PROVISIONS

Presiding justices of
the peace.

26. Justices of the peace appointed before 30 June 2004 in accordance with section 158 of the Courts of Justice Act (R.S.Q., chapter T-16), to whom section 162 of that Act was made applicable by their deed of appointment and who are in office on that date become presiding justices of the peace. They are deemed to have been appointed to hold office during good behaviour in accordance with Division II of Part III.1 of the Courts of Justice Act, as amended by this Act, and, for the purposes of section 161 of that Act, to have established their residence in the place where they were residing on 30 June 2004.

Leave without pay.

Justices of the peace referred to in the first paragraph who were on leave without pay from the public service are, from the date of coming into force of this section, deemed to have resigned from their public service position.

Salary.

27. Persons who became presiding justices of the peace by virtue of section 26 retain the salary they were receiving before the coming into force of section 26, until that salary is equal to the salary to be determined by the Government pursuant to section 175 of the Courts of Justice Act.

Employment conditions and pension plan.

They also retain the employment conditions, including the employment benefits and the pension plan, formerly applicable to them. However, during the six months following the coming into force of section 26, they may elect to become members of the pension plan established under the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) by sending a notice to that effect to the Commission administrative des régimes de retraite et d'assurances established under the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10). In that case, and if they were formerly members of the pension plan established under the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12), section 42 and the first paragraph of section 139 of the Act respecting the Pension Plan of Management Personnel apply, with the necessary modifications.

Cases pending.

28. Section 26 does not operate to remove from the jurisdiction of persons who have become presiding justices of the peace the cases pending before them on 30 June 2004.

Administrative justices of the peace.

29. Justices of the peace appointed in accordance with section 158 of the Courts of Justice Act (R.S.Q., chapter T-16) before 30 June 2004 to whom section 162 of that Act was not applicable become, on that date, administrative justices of the peace and are deemed to have been appointed in accordance with Division I of Part III.1 of the Courts of Justice Act. They retain their assignments within the Court of Québec, the Superior Court or the municipal court where they exercised their functions, until those assignments are modified.

Order.

30. The Government determines, by order, the salary and employment conditions of presiding justices of the peace appointed on or after 30 June 2004, including their employment benefits other than the pension plan. The order remains applicable until the first order is made under section 175 of the Courts of Justice Act (R.S.Q., chapter T-16) enacted by section 1.

Sums required.

31. The sums required for the purposes of section 30 and, as of the 2004-2005 fiscal year, for the purposes of section 27 are taken out of the consolidated revenue fund.

Committee on remuneration.

32. Despite sections 2 to 8, the committee on the remuneration of judges will not exercise its functions with regard to presiding justices of the peace until a committee is formed in 2007 with respect to judges of the Court of Québec and municipal courts.

Selection of presiding justices of the peace.

33. Until the coming into force of the regulation to be made by the Government under section 163 of the Courts of Justice Act (R.S.Q., chapter T-16) concerning the selection procedure for persons who are apt for appointment as presiding justices of the peace, presiding justices of the peace

are selected in accordance with the Regulation respecting the procedure for the selection of persons apt for appointment as judges (R.R.Q., 1981, chapter T-16, r.5), which regulation, except sections 2, 3, 6, 9, 10, 15, 16, 22, 24 and 25, applies with the necessary modifications and subject to the following provisions:

- Notice. (1) The Minister of Justice shall publish one or more notices in a Québec-wide, regional or local newspaper or in the journal of the Barreau du Québec, inviting interested persons to apply for the position of presiding justice of the peace.
- Content. The notice must include
- (a) a brief description of the powers and functions of a presiding justice of the peace;
 - (b) the statement that presiding justices of the peace are required to provide, without interruption, the telephone appearance service referred to in section 174 of the Courts of Justice Act;
 - (c) the number of positions available and the place where the presiding justice of the peace will be required to reside;
 - (d) the application deadline and the address to which applications must be sent.
- List of names. (2) The Minister is not required to publish a new notice as long as a list kept under section 23 of the regulation mentioned above contains names of persons declared apt for appointment as presiding justices of the peace in the place where, according to the notice described in paragraph 1 of this section, the presiding justice of the peace is required to reside.
- Selection committee. (3) The Minister of Justice forms a selection committee whenever necessary.
- Composition. (4) A selection committee is made up of three persons appointed by the Minister as follows:
- (a) a judge of the Court of Québec, recommended by the chief judge of that court, who acts as chair;
 - (b) an advocate, after consultation with the Barreau du Québec; and
 - (c) a person who is neither a judge nor an advocate.
- Replacement. If a member is absent or has withdrawn, the Minister replaces the member with another person appointed in the same manner.
- Candidates. (5) The committee analyzes the applications and interviews the candidates who, in its opinion, have legal experience relevant to the exercise of the powers and functions of a presiding justice of the peace.

Report.	The committee indicates in its report to the Minister if it does not interview a candidate and gives reasons.
Interview.	(6) The chair informs the candidates of the date and place of their interview with the committee.
Notification.	The chair notifies the other candidates of the fact that they have not been selected for an interview.
Readiness.	(7) In addition to applying the selection criteria determined in the regulation mentioned above, the committee evaluates readiness of candidates to be available for work when needed.
Declaration of aptitude.	(8) A declaration of aptitude is valid until the coming into force of the new regulation referred to above or not later than the expiry of a period of 12 months after the publication of the notice for the position applied for.
Code of ethics.	34. Presiding justices of the peace remain subject to the judicial code of ethics, approved by Order in Council 643-82 dated 17 March 1982, until the Conseil de la magistrature adopts special provisions for them, if it considers it expedient.
Oath.	35. Persons who, by virtue of sections 26 and 29, become presiding or administrative justices of the peace must make the oath provided for in Schedule II to the Courts of Justice Act (R.S.Q., chapter T-16) within 30 days after the coming into force of this section.
Coming into force.	36. This Act comes into force on 30 June 2004, except sections 174 to 177, the second paragraph of section 178 and section 179 of the Courts of Justice Act, enacted by section 1, and sections 2 to 8 of this Act, which come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 13

AN ACT TO ABOLISH RENTS IN THE ÎLES-DE-LA-MADELEINE

Bill 58

Introduced by Mr. Pierre Corbeil, Minister of Natural Resources, Wildlife and Parks

Introduced 11 June 2004

Passage in principle 15 June 2004

Passage 15 June 2004

Assented to 16 June 2004

Coming into force: 16 June 2004

Legislation amended: None



Chapter 13

AN ACT TO ABOLISH RENTS IN THE ÎLES-DE-LA-MADELEINE

[Assented to 16 June 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Extinction of rights.

1. From 16 June 2004, all rights to rents and other rights acquired by the Gouvernement du Québec under paragraphs *a*, *b*, *c* and *e* of section 2 of the Act to facilitate the redemption of constituted rents in the Magdalen Islands (7-8 Elizabeth II, chapter 20), as well as the right to the interest and arrears accrued on that date, are extinguished.

Coming into force.

2. This Act comes into force on 16 June 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 14

AN ACT TO AMEND THE CODE OF CIVIL PROCEDURE WITH RESPECT TO THE TIME LIMIT FOR INSCRIPTION

Bill 40

Introduced by Mr. Marc Bellemare, Minister of Justice

Introduced 16 March 2004

Passage in principle 8 April 2004

Passage 17 June 2004

Assented to 17 June 2004

Coming into force: 17 June 2004

Legislation amended:

Code of Civil Procedure (R.S.Q., chapter C-25)

Act to reform the Code of Civil Procedure (2002, chapter 7)



Chapter 14

AN ACT TO AMEND THE CODE OF CIVIL PROCEDURE WITH RESPECT TO THE TIME LIMIT FOR INSCRIPTION

[Assented to 17 June 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

- c. C-25, a. 110.1, am. **1.** Article 110.1 of the Code of Civil Procedure (R.S.Q., chapter C-25) is amended
- (1) by adding the following sentence at the end of the first paragraph: “In family matters, however, the peremptory time limit is one year.”;
- (2) by replacing the second paragraph by the following paragraph:
- “The court may extend the peremptory time limits, if warranted by the complexity of the matter or special circumstances, upon a request submitted at the time of presentation of the motion to institute proceedings. If, on the day the motion to institute proceedings is presented, the parties are unable to assess the time needed to allow the scheduling of the hearing or the inscription of the case, they may request an extension on the same grounds at any time before the expiry of the peremptory time limit.”
- c. C-25, a. 151.1, am. **2.** Article 151.1 of the said Code is amended by inserting “or, in family matters, the one-year” after “180-day” in the fifth line of the first paragraph.
- c. C-25, a. 151.2, am. **3.** Article 151.2 of the said Code is amended by inserting “or, in family matters, the one-year” after “180-day” in the third line.
- c. C-25, a. 151.11, am. **4.** Article 151.11 of the said Code is amended by inserting “or, in family matters, the one-year” after “180-day” in the second line.
- c. C-25, a. 274.3, am. **5.** Article 274.3 of the said Code is amended by inserting “or, in family matters, one year” after “180 days” in the second line of the first paragraph.
- 2002, c. 7, s. 180, am. **6.** Section 180 of the Act to reform the Code of Civil Procedure (2002, chapter 7) is amended
- (1) by replacing “of the 180-day peremptory time limit prescribed” in the second line of the first paragraph by “of the peremptory time limits prescribed”;

(2) by replacing “of the 180-day peremptory time limit” in the second line of the second paragraph by “of the peremptory time limits”.

Coming into force.

7. This Act comes into force on 17 June 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 15
AN ACT TO AMEND THE PROFESSIONAL CODE

Bill 41

Introduced by Mr. Marc Bellemare, Minister responsible for the administration of
legislation respecting the professions

Introduced 24 March 2004

Passage in principle 11 June 2004

Passage 17 June 2004

Assented to 17 June 2004

Coming into force: 17 June 2004

Legislation amended:

Professional Code (R.S.Q., chapter C-26)



Chapter 15

AN ACT TO AMEND THE PROFESSIONAL CODE

[Assented to 17 June 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

c. C-26, ss. 52.1 and 52.2, added.

1. The Professional Code (R.S.Q., chapter C-26) is amended by inserting the following sections after section 52 :

Immediate action.

“52.1. The Bureau may, when it considers that the physical or mental condition of a professional requires immediate action to protect the public, provisionally strike the professional off the roll or restrict or suspend his right to engage in professional activities until a decision is rendered following the medical examination ordered under section 48.

Provisional decision.

However, the Bureau may not render a provisional decision under the first paragraph before informing the professional of the facts brought to its attention and giving the professional an opportunity to submit observations in the manner and within the time limit it indicates.

Service.

The provisional decision rendered under the first paragraph is served in accordance with the Code of Civil Procedure. Unless it has been served beforehand, the order to submit to a medical examination under section 50 is served at the same time. In all cases, the procedure under section 49 is maintained and the decision is rendered as soon as possible.

Delegation of power.

“52.2. The Bureau may, by resolution, delegate to a committee made up of at least three members of the order the powers provided in section 52.1. In that case, the powers provided under sections 48 to 50 are also delegated to the committee.

Oath.

Each member of the committee takes the oath provided in Schedule II.”

c. C-26, s. 53, am.

2. Section 53 of the said Code is amended by replacing “or the second paragraph of section 52” by “, the second paragraph of section 52 or section 52.1”.

c. C-26, s. 55.1, am.

3. Section 55.1 of the said Code is amended

(1) by inserting the following sentence at the end of the second paragraph : “A certified copy of a judicial or disciplinary decision referred to in the first paragraph, when rendered in Canada, is proof that the offence was committed and that any facts reported in the decision are true.” ;

(2) by inserting the following paragraphs after the second paragraph :

Necessary information.

“The Bureau may require from the professional any document or information it considers necessary for the purposes of this section. Should the professional fail to provide the document or information, the Bureau may strike the professional off the roll or restrict or suspend his right to engage in professional activities until the document or information is provided.

Decision.

The Bureau shall inform the syndic of any decision made under subparagraph 1 or 2 of the first paragraph, which serves as a request made under section 128. The decision is valid

(1) until the syndic or assistant syndic decides not to lodge a complaint ;

(2) until the committee on discipline or the Professions Tribunal renders a final, executory decision on the complaint lodged by the syndic or assistant syndic ; or

(3) until the decision made under subparagraph 1 or 2 of the first paragraph is quashed in appeal.” ;

(3) by replacing “The Bureau must make its decision within six months after the day on which it is informed of the decision. The Bureau’s decision” in the last paragraph by “A decision made by the Bureau under this section”.

c. C-26, s. 130, am.

4. Section 130 of the said Code is amended by inserting “or the immediate provisional restriction of the respondent’s right to engage in professional activities” after “the respondent”.

c. C-26, s. 133, am.

5. Section 133 of the said Code is amended

(1) by inserting “or provisional restriction of the right to engage in professional activities” after “roll” in the first paragraph ;

(2) by inserting “or provisional restriction of the right to engage in professional activities” after “roll” wherever it appears in the second, third and fourth paragraphs ;

(3) by inserting “or provisional restriction of the right to engage in professional activities” after “roll” in the fifth paragraph.

c. C-26, s. 149.1, added.

6. The said Code is amended by inserting the following section after section 149 :

Criminal offence.

“149.1. The syndic or assistant syndic may, by way of a complaint, seize the committee on discipline of any decision of a Canadian court declaring the professional guilty of a criminal offence which, in the opinion of the syndic or assistant syndic, is related to the practice of the profession. A certified copy of the judicial decision is proof before the committee on

discipline that the offence was committed and that any facts reported in the decision are true. The committee on discipline then imposes on the professional, where expedient, one of the sanctions prescribed by section 156.”

- c. C-26, s. 164, am. **7.** Section 164 of the said Code is amended by inserting “or provisional restriction of the right to engage in professional activities” after “roll” in subparagraph 1 of the first paragraph.
- c. C-26, s. 166, am. **8.** Section 166 of the said Code is amended by inserting “or provisional restriction of the right to engage in professional activities” after “roll” in subparagraph 1 of the second paragraph.
- c. C-26, s. 180, am. **9.** Section 180 of the said Code is amended by inserting “or provisional restriction of the right to engage in professional activities” after “striking off” in the second last line of the first paragraph.
- c. C-26, s. 182.1, am. **10.** Section 182.1 of the said Code is amended by inserting “, section 52.1” after “section 52” in subparagraph 1 of the first paragraph.
- c. C-26, s. 182.2, am. **11.** Section 182.2 of the said Code is amended
- (1) by inserting “or section 52.1” after “section 51” in the first line of the third paragraph ;
- (2) by inserting “where applicable,” after “report,” in the third line of the third paragraph.
- c. C-26, s. 182.3, am. **12.** Section 182.3 of the said Code is amended by inserting “, section 52.1” after “section 51” in the second paragraph.
- c. C-26, s. 192, am. **13.** Section 192 of the said Code is amended by inserting the following paragraph at the end of the first paragraph :
- “(9) a committee established by the Bureau under section 52.2 or a member of that committee.”
- c. C-26, s. 193, am. **14.** Section 193 of the said Code is amended by inserting the following paragraph at the end :
- “(11) a committee established by the Bureau under section 52.2 or a member of that committee.”
- Coming into force. **15.** This Act comes into force on the day it is assented to.

2004, chapter 16

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING PROFESSIONAL ARTISTS

Bill 42

Introduced by Madam Line Beauchamp, Minister of Culture and Communications

Introduced 30 March 2004

Passage in principle 18 May 2004

Passage 17 June 2004

Assented to 17 June 2004

Coming into force: 17 June 2004

Legislation amended:

Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (R.S.Q., chapter S-32.01)

Act respecting the professional status and conditions of engagement of performing, recording and film artists (R.S.Q., chapter S-32.1)



Chapter 16

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING PROFESSIONAL ARTISTS

[Assented to 17 June 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE PROFESSIONAL STATUS OF ARTISTS IN THE
VISUAL ARTS, ARTS AND CRAFTS AND LITERATURE, AND THEIR
CONTRACTS WITH PROMOTERS

c. S-32.01, s. 10.1,
added.

1. The Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (R.S.Q., chapter S-32.01) is amended by inserting the following section after section 10:

Dramatic works.

“10.1. In the field of literature, the Commission may also recognize an association of professional artists who create dramatic works. This recognition shall cover only the public performance of works that have already been created, whether or not they have been performed in public before.”

c. S-32.01, s. 26, am.

2. Section 26 of the said Act is amended by replacing “stipulating the minimum conditions of” in subparagraph 8 of the first paragraph by “for the”.

c. S-32.01, Chap. III,
Div. II, heading,
replaced.

3. The heading of Division II of Chapter III of the said Act is replaced by the following heading:

“GENERAL AGREEMENT ON CIRCULATION CONTRACTS”.

c. S-32.01, s. 43, am.

4. Section 43 of the said Act is amended by replacing the first paragraph by the following paragraphs:

Conclusion of
agreement.

“43. A recognized association or group and an association of promoters or a promoter that does not belong to such an association may conclude a general agreement that provides for the inclusion of compulsory elements, in addition to the elements and requirements already set out in Division I of Chapter III, in a circulation contract covering the works of the artists represented by the recognized association or group.

Good faith.

The conduct and the relations of the parties with respect to such an agreement must be governed by good faith and diligence.”

c. S-32.01, s. 45.1,
added.

5. The said Act is amended by inserting the following section after section 45:

Regulation.

“45.1. The Government may, by regulation,

(1) prescribe the inclusion of compulsory elements in circulation contracts covering the works of artists represented by a recognized association or group and to be concluded between those artists and the promoters;

(2) draw up compulsory forms for circulation contracts covering the works of those artists.

Elements and forms.

The elements and forms prescribed by regulation may vary with the artistic field, the artistic activity and the nature of the circulation contract.”

ACT RESPECTING THE PROFESSIONAL STATUS AND CONDITIONS OF ENGAGEMENT OF PERFORMING, RECORDING AND FILM ARTISTS

c. S-32.1, s. 1, am.

6. Section 1 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists (R.S.Q., chapter S-32.1) is amended by inserting “multimedia,” after “variety entertainment,” in the third line.

c. S-32.1, s. 33.1, am.

7. Section 33.1 of the said Act is amended by replacing “91” in the first line by “91.1”.

c. S-32.1, s. 35.1, am.

8. Section 35.1 of the said Act is amended by inserting the following paragraph at the end:

Conditions of engagement continued.

“The group agreement can also stipulate that, at the date of expiry, the minimum conditions of engagement of artists contained in the agreement continue to apply until a new agreement is signed.”

c. S-32.1, s. 44, am.

9. Section 44 of the said Act is amended

(1) by replacing “for a fixed term of not over five years” in the second and third lines of the first paragraph by “on the proposal of the Minister of Culture and Communications, following consultation with persons or organizations the Minister considers representative of the artistic and literary communities”;

(2) by inserting the following paragraph after the first paragraph:

Term of office.

“Their term of office shall not be longer than five years.”

c. S-32.1, s. 47.2, added.

10. The said Act is amended by inserting the following section after section 47.1:

Application for recognition.

“47.2. The chairman or a member designated by the chairman can rule alone on an application for recognition by an association of artists or an association of producers if the application is not contested and is not the subject of an address to the Commission.

Application for designation of mediator.

This is also the case for an application for the designation of a mediator or an arbitrator.”

c. S-32.1, s. 63.1, added.

11. The said Act is amended by inserting the following section after section 63:

Diligence.

“**63.1.** The Commission must carry out its functions and powers efficiently and with diligence.

Time limit.

A decision must be rendered by the Commission within 90 days after a matter is taken under advisement.

Extension.

The chairman of the Commission may extend this period, taking into account the circumstances and the interests of the associations of artists, the associations of producers and the producers concerned. The chairman shall inform the parties concerned of any extension granted.”

Coming into force.

12. This Act comes into force on 17 June 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 17

AN ACT TO AMEND THE CODE OF CIVIL PROCEDURE AS REGARDS SMALL CLAIMS

Bill 49

Introduced by Mr. Jacques P. Dupuis, Minister of Justice

Introduced 12 May 2004

Passage in principle 20 May 2004

Passage 17 June 2004

Assented to 17 June 2004

Coming into force: 1 July 2004

Legislation amended:

Code of Civil Procedure (R.S.Q., chapter C-25)



Chapter 17

AN ACT TO AMEND THE CODE OF CIVIL PROCEDURE AS REGARDS SMALL CLAIMS

[Assented to 17 June 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. C-25, a. 966,
repealed.

1. Article 966 of the Code of Civil Procedure (R.S.Q., chapter C-25) is repealed.

O.C. 228-2003 (2003,
G.O. 2, 1168), title,
replaced; s. 1,
repealed.

2. The Tariff of fees for the service of a claim for a liquidated and payable debt and for the execution by bailiffs and advocates of a small claims judgment claimable from the debtor made by Order in Council 228-2003 (2003, G.O. 2, 1168) is amended

(1) by replacing the title by the following title:

“Tariff of fees claimable from the debtor for the execution by bailiffs and advocates of a small claims judgment”;

(2) by repealing section 1.

Coming into force.

3. This Act comes into force on 1 July 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 18

AN ACT TO AMEND THE ACT RESPECTING IMMIGRATION TO QUÉBEC

Bill 53

Introduced by Madam Michelle Courchesne, Minister of Relations with the Citizens and Immigration

Introduced 13 May 2004

Passage in principle 2 June 2004

Passage 17 June 2004

Assented to 17 June 2004

Coming into force: 17 June 2004, except sections 2 and 6 and paragraph 5 of section 10, which come into force on the date to be set by the Government

Legislation amended:

Act respecting immigration to Québec (R.S.Q., chapter I-0.2)



Chapter 18

AN ACT TO AMEND THE ACT RESPECTING IMMIGRATION TO QUÉBEC

[Assented to 17 June 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. I-0.2, s. 2, am. **1.** Section 2 of the Act respecting immigration to Québec (R.S.Q., chapter I-0.2) is amended by replacing “Immigration Act (Revised Statutes of Canada, 1985, chapter I-2)” by “Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27)”.
- c. I-0.2, s. 3, am. **2.** Section 3 of the said Act is amended by replacing “, work temporarily or receive medical treatment” in paragraph *e* by “or work temporarily”.
- c. I-0.2, s. 3.0.0.1, added.
Guidelines. **3.** The said Act is amended by inserting the following section after section 3:

 “3.0.0.1. The Minister, having regard to government policy concerning immigrants and foreign nationals, shall formulate guidelines respecting immigration and table them in the National Assembly for examination by the appropriate committee of the Assembly. The National Assembly may, for that purpose, hear any person or organization.”
- c. I-0.2, s. 3.0.1, am. **4.** Section 3.0.1 of the said Act is amended

 (1) by inserting “and to its guidelines on immigration” after “nationals” in the first paragraph;

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

Purpose. “The purpose of the plan is to specify planned immigration levels to promote the enrichment of the sociocultural fabric of Québec within the framework of the objectives pursued in the selection of foreign nationals.
- Selection certificates. The plan shall set out the maximum or estimated number of foreign nationals who may settle in Québec or of selection certificates that may be issued, and their distribution by class or within the same class; the maximum or estimated number may also be determined by source area. The plan shall take into account, among other factors, the projected overall demand for selection certificates, the projected admission and selection levels and Québec’s capacity to welcome and integrate immigrants.

- Source area. A source area may comprise a country, a group of countries, a continent or part of a continent.”
- c. I-0.2, s. 3.1.3, am. **5.** Section 3.1.3 of the said Act is amended by replacing “the granting of landing under the Immigration Act (Revised Statutes of Canada, 1985, chapter I-2),” in the first paragraph by “the granting of permanent residence under the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27)”.
- c. I-0.2, s. 3.2, am. **6.** Section 3.2 of the said Act is amended by replacing “, study or receive medical treatment” in the first paragraph by “or study”.
- c. I-0.2, s. 3.2.1, am. **7.** Section 3.2.1 of the said Act is amended by adding the following paragraph at the end:
- Refusal of application. “In particular, the Minister may refuse any application containing any false or misleading information or document.”
- c. I-0.2, s. 3.2.2, am. **8.** Section 3.2.2 of the said Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:
- “(a) where the application for a certificate or an undertaking contains any false or misleading information or document;”.
- c. I-0.2, s. 3.2.2.1, added. **9.** The said Act is amended by inserting the following section after section 3.2.2:
- Refusal to examine application for certificate. **“3.2.2.1.** The Minister may refuse to examine an application for a certificate made by a person who, in the past five years, has provided any false or misleading information or document relating to an application under this Act.
- Refusal to examine application for undertaking. The Minister may also refuse to examine an application for an undertaking made by a person who, in the past two years, has provided such information or such a document.”
- c. I-0.2, s. 3.3, am. **10.** Section 3.3 of the said Act is amended
- (1) by replacing “a foreign national’s dependants” in the second line of paragraph *b.2* by “a family member of a foreign national”;
- (2) by replacing “dependants” in the third line of paragraph *b.2* by “a family member of a foreign national”;
- (3) by inserting the following paragraph after paragraph *b.4*:
- “(b.5) determining the conditions or criteria applicable to a person whose participation is required for the management of the financial investment of a foreign national;”;

(4) by replacing “fourth” in the second line of paragraph *d* by “fifth”;

(5) by striking out “or receive medical treatment” in the fifth line of paragraph *e*;

(6) by replacing paragraph *f.1* by the following paragraphs:

“(f.1) determining the conditions of validity and the duration of a selection certificate, which may vary according to the class of foreign nationals or within the same class and according to whether the application is made in Québec or abroad;

“(f.1.0.1) determining the conditions of validity of a certificate of acceptance, which may vary according to the class of employment or within the same class, and determining the duration of a certificate of acceptance, which may vary, in the case of a foreign national coming to Québec to study, according to whether the person is a minor or of age or according to the program of study or the duration of the studies, and in the case of a foreign national coming to Québec to work, according to the class of employment or within the same class, the duration of employment, the person’s professional experience or labour market needs in the person’s profession;

“(f.1.0.2) determining the cases in which a selection certificate or certificate of acceptance lapses, which may vary according to the class of foreign nationals or within the same class;”;

(7) by replacing “the granting of landing under the Immigration Act” in the first and second lines of paragraph *f.1.2* by “the granting of permanent residence under the Immigration and Refugee Protection Act”;

(8) by inserting the following paragraph after paragraph *f.2*:

“(f.3) establishing the fees payable for processing an application by an employer relating to a temporary or permanent job for a foreign national; the fees may vary according to whether the job is temporary or permanent or according to the class of employment;”;

(9) by adding the following at the end:

“(k) defining the expression “immigration consultant”, determining classes of consultants and establishing various standards according to such classes;

“(l) establishing standards of qualification for the recognition of immigration consultants and determining the conditions to be met and the information or documents to be provided to obtain recognition, the duration of the recognition, the conditions for its renewal and the fees payable for an application for recognition or for its renewal;

“(m) determining the functions and powers of the Minister with respect to the recognition of immigration consultants and the supervision of their activities, and the cases in which or conditions under which recognition is to be refused, suspended, revoked or not renewed;

“(n) determining conditions or obligations applicable to immigration consultants or activities they are prohibited from engaging in, in particular with respect to advertising their services;

“(o) prescribing the content and amount of the professional liability insurance policy that immigration consultants are required to hold;

“(p) exempting members or a class of members of a professional order from all or part of the rules applicable to immigration consultants; and

“(q) determining the provisions of a regulation whose violation constitutes an offence.

Publication.

A regulation under any of subparagraphs *a* to *b.5*, *f.2* and *f.3* of the first paragraph is not subject to the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1) and, despite section 17 of that Act, comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date mentioned in the regulation.”

c. I-0.2, s. 3.5, added.

11. The said Act is amended by inserting the following section after section 3.4:

Suspension.

“3.5. The Minister may, with the approval of the Government, suspend the receipt of applications for selection certificates for a specified period particularly if the Minister considers that the number of applications for all countries or a source area, or for a class of foreign nationals or part of a class of foreign nationals, will be significantly greater than the estimate set out in the annual immigration plan, that the number of applications from a source area prevents a fair treatment of applications from other areas or that the number of applications in a class or within a class will be detrimental to other applications in view of Québec’s capacity to welcome and integrate immigrants.

Duration.

The suspension may not exceed one year and may be renewed.

Scope.

The suspension may apply to all countries or to a source area and to a class of foreign nationals or part of a class of foreign nationals.

Notice.

A suspension takes effect on the date of the publication of the suspension notice in the *Gazette officielle du Québec* or on any later date mentioned in the notice. The reason for the suspension must be included in the notice. The same applies to the renewal of a suspension.

Retroactivity.

A suspension under this section may, if it so specifies, apply to applications for selection certificates received within three months before its effective date that have yet to be examined by the Minister. In such cases, the Minister shall notify the applicant and shall either return the fees sent or reimburse the fees already collected.”

c. I-0.2, ss. 12.4.2-12.4.4, added.

12. The said Act is amended by inserting the following sections after section 12.4.1:

Offence.

“12.4.2. Every person who acts as an immigration consultant without being duly recognized by the Minister or while the person’s recognition is suspended, non-renewed, revoked or cancelled is guilty of an offence.

Prohibited expressions.

“12.4.3. No person may use or evoke the expression “Immigration-Québec” or “Ministère de l’Immigration du Québec” in order to hold out or lead to the belief that the person’s conduct, operations or services are approved by the Minister or the Government.

Prohibited expressions.

No person may use or evoke the expression “Immigration-Québec” or “Ministère de l’Immigration du Québec” in order the hold out or lead to the belief that the person’s competence is recognized by the Minister or the Government, unless the person is recognized as an immigration consultant in accordance with this Act.

Offence.

Every person who contravenes this section is guilty of an offence.

Offence.

“12.4.4. Every person who contravenes a provision referred to in paragraph *q* of section 3.3 is guilty of an offence.”

c. I-0.2, s. 12.5, am.

13. Section 12.5 of the said Act is amended

(1) by replacing “, and” after “12.4” in the first paragraph by a comma;

(2) by adding “and to a fine of \$1,000 to \$50,000 in the case of an offence under section 12.4.2, 12.4.3 or 12.4.4” at the end of the first paragraph.

c. I-0.2, s. 12.7, am.

14. Section 12.7 of the said Act is amended by adding the following paragraphs at the end:

Prescription.

“Prescription of proceedings under section 12.4.2 or 12.4.3 begins to run on the date the Minister becomes aware of the offence.

Prescription.

However, no proceedings may be instituted if more than five years have elapsed from the date of the commission of the offence.”

c. I-0.2, s. 17, am.

15. Section 17 of the said Act is amended

(1) by replacing “person or group of persons” in paragraph *a* by “natural person”;

(2) by adding the following paragraph after paragraph *b*:

“(c) any person whose recognition as an immigration consultant is refused, suspended, revoked or cancelled.”

Application.

16. Section 3.5 of the Act respecting immigration to Québec, enacted by section 11 of this Act, applies only to applications for selection certificates received after 13 May 2004.

Coming into force.

17. This Act comes into force on 17 June 2004, except sections 2 and 6 and paragraph 5 of section 10, which come into force on the date to be set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 19

AN ACT TO AMEND THE ACT RESPECTING THE NATIONAL ASSEMBLY

Bill 66

Introduced by Mr. Jacques P. Dupuis, Government House Leader and Minister for the reform of Democratic Institutions

Introduced 17 June 2004

Passage in principle 17 June 2004

Passage 17 June 2004

Assented to 17 June 2004

Coming into force: 17 June 2004

Legislation amended:

Act respecting the National Assembly (R.S.Q., chapter A-23.1)



Chapter 19

AN ACT TO AMEND THE ACT RESPECTING THE NATIONAL ASSEMBLY

[Assented to 17 June 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. A-23.1, s. 104, am. **1.** Section 104 of the Act respecting the National Assembly (R.S.Q., chapter A-23.1) is amended by inserting the following paragraph after the first paragraph:
- Transfers. “The Office may, by regulation, in the cases, on the conditions and to the extent it determines, allow a Member to whom the first paragraph of section 124.1 applies to make transfers from the sums granted by the Office under subparagraphs 2 and 3 of the first paragraph to the sums granted under the first paragraph of section 104.2.”
- c. A-23.1, s. 104.2, am. **2.** Section 104.2 of the said Act is amended by adding the following paragraph:
- Transfers. “The Office may, by regulation, in the cases, on the conditions and to the extent it determines, allow those persons to make transfers from the sums granted by the Office under the first paragraph to the sums granted under subparagraphs 2 and 3 of the first paragraph of section 104.”
- Coming into force. **3.** This Act comes into force on 17 June 2004.

2004, chapter 20

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

Bill 54

Introduced by Mr. Jean-Marc Fournier, Minister of Municipal Affairs, Sports and Recreation

Introduced 13 May 2004

Passage in principle 26 May 2004

Passage 28 October 2004

Assented to 1 November 2004

Coming into force: 1 November 2004 except sections 199 to 202, 204 to 207 and 246 to 250, which come into force on 1 January 2005

Legislation amended:

Act respecting land use planning and development (R.S.Q., chapter A-19.1)
Charter of Ville de Gatineau (R.S.Q., chapter C-11.1)
Charter of Ville de Lévis (R.S.Q., chapter C-11.2)
Charter of Ville de Longueuil (R.S.Q., chapter C-11.3)
Charter of Ville de Montréal (R.S.Q., chapter C-11.4)
Charter of Ville de Québec (R.S.Q., chapter C-11.5)
Cities and Towns Act (R.S.Q., chapter C-19)
Municipal Code of Québec (R.S.Q., chapter C-27.1)
Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01)
Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02)
James Bay Region Development and Municipal Organization Act (R.S.Q., chapter D-8.2)
Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1)
Act respecting municipal taxation (R.S.Q., chapter F-2.1)
Forest Act (R.S.Q., chapter F-4.1)
Act respecting administrative justice (R.S.Q., chapter J-3)
Mining Act (R.S.Q., chapter M-13.1)
Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3)
Supplemental Pension Plans Act (R.S.Q., chapter R-15.1)
Act respecting the lands in the domain of the State (R.S.Q., chapter T-8.1)
Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001)
Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1)

(Cont'd on next page)

Legislation amended: (Cont'd)

Act to establish an administrative review procedure for real estate assessment and to amend other legislative provisions (1996, chapter 67)

Act to amend the Cities and Towns Act, the Municipal Code of Québec and other legislative provisions (1996, chapter 77)

Act to amend various legislative provisions concerning municipal affairs (2003, chapter 3)

Act respecting the Ministère du Développement économique et régional et de la Recherche (2003, chapter 29)

Orders in Council amended:

Order in Council 1550-97 dated 3 December 1997

Order in Council 1253-99 dated 17 November 1999

Order in Council 170-2000 dated 1 March 2000

Order in Council 850-2001 dated 4 July 2001

Order in Council 851-2001 dated 4 July 2001



Chapter 20

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

[Assented to 1 November 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

c. A-19.1, s. 5, am.

1. Section 5 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended by striking out “minimal” in the second line of the second paragraph.

c. A-19.1, s. 6, am.

2. Section 6 of the said Act is amended

(1) by inserting “or any by-law provided for in Divisions IV or VII to XI of Chapter IV of Title I” after “116” in the third line of subparagraph 1 of the third paragraph;

(2) by striking out subparagraph 2 of the third paragraph;

(3) by replacing “general rules” in the first line of subparagraph 3 of the third paragraph by “rules and criteria”;

(4) by replacing “their zoning, subdivision and building by-laws” in the third line of subparagraph 3 of the third paragraph by “a zoning, subdivision or building by-law or a by-law provided for in Divisions IV or VII to XI of Chapter IV”;

(5) by adding the following subparagraph after subparagraph 3 of the third paragraph:

“(4) require municipalities whose territories are comprised in that of a regional county municipality to include in an urban planning by-law provisions that are at least as restrictive as those included in the complementary document.”

c. A-19.1, s. 53.14,
added.

3. The said Act is amended by inserting the following section after section 53.13:

Amendment of
development plan.

“53.14. The Minister may, by way of a notice, request that the development plan in force be amended for reasons of public safety. The notice must include reasons and state the nature and purpose of the amendments to be made.

Provisions applicable.	The third and fourth paragraphs of section 53.12 apply, with the necessary modifications, to an application made under the first paragraph.”
c. A-19.1, s. 64, am.	<p>4. Section 64 of the said Act is amended</p> <p>(1) by inserting “, 4.1” after “4” in the fifth line of the third paragraph;</p> <p>(2) by adding the following sentence at the end of the third paragraph: “In such a case, as soon as a notice of motion is given prior to the adoption of the by-law, the secretary-treasurer shall send the Minister, by recommended or certified mail, a copy of the notice, of the minutes in which it is mentioned or, where applicable, of the notice referred to in the fourth paragraph of article 445 of the Municipal Code of Québec (chapter C-27.1).”</p>
c. A-19.1, s. 68, am.	5. Section 68 of the said Act is amended by replacing “six months later in the case of a regional county municipality all or part of whose territory is comprised in or is contiguous to that of a metropolitan community, or four months later in the case of any other regional county municipality” in the second, third, fourth and fifth lines of the fourth paragraph by “four months later”.
c. A-19.1, s. 79.19.1, added.	6. The said Act is amended by inserting the following section after section 79.19:
Effect of notice of motion.	“79.19.1. When a notice of motion has been given in order to adopt or amend a by-law provided for in section 79.1, no permit or certificate may be granted by the regional county municipality for carrying out work that will be prohibited if the by-law that is the subject of the notice of motion is adopted.
Registered or certified mail.	When the notice of motion has been sent to the members of the council of the regional county municipality by registered or certified mail in accordance with the fourth paragraph of article 445 of the Municipal Code of Québec, as of receipt of the notice, no permit or certificate may be granted by a local municipality for carrying out work that will be prohibited if the by-law that is the subject of the notice of motion is adopted, if an authenticated copy of the notice was also transmitted, in the same manner, to the clerk or the secretary-treasurer of each local municipality in whose territory such a prohibition is to apply.
Applicability.	The first two paragraphs cease to be applicable on the day that is two months after the filing of the notice of motion in accordance with the first paragraph or the mailings under the second paragraph if the by-law is not adopted on that date, or, in the opposite case, on the day that is four months after the adoption of the by-law if it is not in force on that date.”
c. A-19.1, s. 113, am.	<p>7. Section 113 of the said Act is amended</p> <p>(1) by replacing “no” in the fifth line of subparagraph 4.1 of the second paragraph by “a”;</p>

(2) by replacing “apply to” in the fifth line of subparagraph 4.1 of the second paragraph by “only apply, as regards”;

(3) by inserting “, to hog farms” after “Act” in the eighth line of subparagraph 4.1 of the second paragraph.

c. A-19.1, s. 145.7, am. **8.** Section 145.7 of the said Act is amended by adding the following sentence at the end of the second paragraph: “The resolution may provide for any condition among those set out in section 165.4.13 when the exemption granted concerns non-compliance, during the construction or expansion of a livestock facility or building not referred to in the second paragraph of section 165.4.2, with separation distances provided for in a regulatory provision adopted under subparagraph 4 of the second paragraph of section 113 or, if there is no such provision, under the Guidelines respecting odours caused by manure from agricultural activities (2003, G.O. 2, No. 25A, p. 1919A) applicable in such a case under section 38 or 39 of the Act to amend the Act respecting the preservation of agricultural land and agricultural activities and other legislative provisions (2001, chapter 35).”

c. A-19.1, Div. XII, s. 145.41, added. **9.** The said Act is amended by inserting the following after section 145.40:

“DIVISION XII

“OCCUPANCY AND MAINTENANCE OF BUILDINGS

Standards and measures.

“145.41. A council of a municipality may, by by-law, set standards and prescribe measures for the occupancy and maintenance of buildings.

Decrepit or dilapidated building.

If a building is decrepit or dilapidated, a municipality where a by-law under the first paragraph is in force may require that restoration, repair or maintenance work be carried out. The municipality must send the owner of the building a written notice indicating the work to be done to bring the building into conformity with the standards and measures prescribed by regulation and the time limit for carrying out the work. The municipality may grant additional time.

Owner’s expense.

If the owner fails to carry out the work, the Superior Court may, on a motion by the municipality, authorize the latter to carry it out and recover the cost from the owner. The motion is heard and decided by preference.

Costs.

The cost of such work constitutes a prior claim on the immovable on which the work is carried out in the same manner and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code of Québec. The cost is secured by a legal hypothec on the immovable.”

c. A-19.1, Chap. IX,
Divs. I-VI, ss. 165.4.1-
165.4.19, added.

10. The said Act is amended by inserting the following after section 165.4:

“CHAPTER IX

“SPECIAL PROVISIONS REGARDING HOG FARMS

“DIVISION I

“GENERAL PROVISIONS

Documents required
with application.

“165.4.1. An applicant for a permit or certificate for building, converting or expanding a building intended for hog farming must present the following documents signed by a member of the Ordre des agronomes du Québec together with the application:

(1) a document stating whether or not an agro-environmental fertilization plan has been established for the hog farm for which an application is made;

(2) a summary of the plan referred to in subparagraph 1, if any;

(3) a document, incorporated into the summary required under subparagraph 2, if any, mentioning

(a) for each parcel of land under cultivation, the doses of fertilizer materials to be used and the methods and periods for spreading liquid manure;

(b) the name of any other municipality, designated as “other interested municipality” in this chapter, in whose territory the liquid manure from the hog farm is to be spread;

(c) the annual phosphoric anhydride production resulting from the activities inherent in hog raising.

Annual production of
phosphoric anhydride.

For the purposes of this chapter, “annual production of phosphoric anhydride” means the product obtained by multiplying the annual volume in cubic metres of manure resulting from the activities inherent in hog raising by the average phosphoric anhydride concentration in kilograms per cubic metre of that manure.

Issue of permit or
certificate.

“165.4.2. Within 30 days after receipt of the application for the building permit or certificate, the competent municipal officer shall inform the applicant of the admissibility or inadmissibility of the application under the applicable municipal regulations, and issue the permit or certificate if the application is admissible.

Provisions applicable.

However, sections 165.4.3 to 165.4.17 apply prior to the issue of the permit or certificate

(1) if the application concerns a new hog farm in the territory of the municipality;

(2) if the application involves an increase of more than 3,200 kilograms in the annual production of phosphoric anhydride by an existing hog farm, either by itself or in combination with the production resulting from an application made less than five years before.

New hog farm.

For the purposes of the second paragraph, a hog farm is deemed to be a new hog farm if it cannot be operated in the immovable where the existing hog farm is operated or in an immovable contiguous to it or that would be contiguous if it were not separated by a watercourse, a thoroughfare or a public utility network.

Notice to interested municipalities.

“165.4.3. The municipality must notify any other interested municipality in whose territory liquid manure from the hog farm is to be spread.

“DIVISION II

“PUBLIC CONSULTATION

Authorization certificate.

“165.4.4. Depending on whether the project for which the application is made does or does not require an authorization certificate under the Environment Quality Act (chapter Q-2), the Minister of the Environment shall send the municipality either an authenticated copy of the certificate or written confirmation that no certificate is required.

Sending.

The certificate or confirmation must be sent within 15 days after it is issued.

Public meeting.

“165.4.5. Within 30 days after receipt of the copy of the certificate or written confirmation, a public meeting must be held on the permit or certificate application in order to hear the citizens of the municipality and any other interested municipality, to receive their written comments and answer their questions; the municipality also receives written comments until the fifteenth day after the meeting is held.

Committee.

The meeting is held by a committee chaired by the mayor of the municipality and consisting of at least two other council members designated by the mayor.

Applicant.

The applicant or a representative designated by the applicant must also be present.

Replacement or exclusion.

If the applicant is the mayor, the mayor is replaced as chair by the acting mayor. A council member who is also the applicant may not form part of the committee.

Date, time, place.

“165.4.6. The council shall fix the date, time and place of the meeting; it may delegate all or part of that power to the clerk or the secretary-treasurer of the municipality.

Notice of meeting.

“165.4.7. Not later than the fifteenth day before the meeting, the clerk or the secretary-treasurer of the municipality shall post a notice of the date, time, place and purpose of the meeting at the office of the municipality and publish the notice in a newspaper in both the territory of the municipality and the territory of any other interested municipality, and send the notice, by recommended or certified mail, to the applicant and

(1) to any other interested municipality;

(2) to the regional county municipality concerned;

(3) to the Minister of Agriculture, Fisheries and Food, the Minister of the Environment and the public health director appointed for the region in accordance with section 372 of the Act respecting health services and social services (chapter S-4.2). The ministers and the public health director must delegate representatives to the meeting.

Location.

The notice must indicate the location for which the application is made, using the names of thoroughfares insofar as possible, and illustrate that location by means of a sketch.

Other information.

The notice must mention that all the documents filed by the applicant may be consulted at the office of the municipality; it must also mention that the committee will accept written comments filed at a meeting of the committee and that such comments will be accepted by the municipality until the fifteenth day after the meeting.

Presentation of project.

“165.4.8. During the meeting, the applicant or the applicant’s representative shall present the project.

Hearing.

The committee shall hear the citizens of the municipality and of any other interested municipality; the applicant or the applicant’s representative, as well as the committee and the representatives of the ministers and the public health director referred to in subparagraph 3 of the first paragraph of section 165.4.7, shall answer any questions.

Written comments.

Written comments may be filed at a meeting of the committee; the committee must mention that such comments will be accepted by the municipality until the fifteenth day after the meeting.

Report.

“165.4.9. Not later than the thirtieth day following the expiry of the period during which the municipality receives written comments, the council shall adopt a report on the consultation.

Resolution.

The resolution by which the report is adopted must include reasons and list the conditions on which the council, under section 165.4.13, intends to issue the permit or certificate.

Copy and notice.

“165.4.10. Not later than the fifteenth day after the report is adopted, the clerk or the secretary-treasurer of the municipality shall send the applicant a copy of the report and an authenticated copy of the resolution adopting it, as well as a notice stating that the applicant may request conciliation in accordance with section 165.4.14. The clerk or the secretary-treasurer shall also post at the office of the municipality and publish in a newspaper in both the territory of the municipality and the territory of any other interested municipality, a notice indicating that a person may consult the report and the resolution adopting it at the office of the municipality, or obtain copies of them on payment of a fee.

“DIVISION III

“CONSULTATION HELD BY THE REGIONAL COUNTY MUNICIPALITY

Obligation.

“165.4.11. The public consultation must be held by the regional county municipality whose territory includes that of the municipality if the council of the municipality adopts a resolution to that effect and sends an authenticated copy of the resolution and a copy of all the documents filed by the applicant in support of the application to the regional county municipality, by registered or certified mail, not later than 15 days after receiving the copy of the authorization certificate or the written confirmation referred to in section 165.4.4 from the Minister of the Environment.

Public meeting.

In that case, within 30 days after receipt of the resolution referred to in the first paragraph, the meeting is held by a committee chaired by the warden and consisting of the mayor of the municipality and at least one other member of the council of the regional county municipality designated by the warden. It must be held in the territory of the municipality.

Replacement.

If the warden or the mayor is also the applicant, the warden or the mayor is replaced by the deputy warden or the acting mayor, respectively.

Date, time, place.

“165.4.12. The council of the regional county municipality shall fix the date, time and place of the meeting; it may delegate all or part of that power to the secretary-treasurer.

Provisions applicable.

The regional county municipality shall hold the public meeting in accordance with sections 165.4.7 to 165.4.9, with the necessary modifications.

Copy.

Not later than the tenth day after the consultation report is adopted under the first paragraph of section 165.4.9, the regional county municipality shall send an authenticated copy of it to the municipality. The municipality shall adopt the resolution referred to in the second paragraph of that section at its first regular meeting following receipt of the copy of the report.

“DIVISION IV**“CONDITIONS**

Conditions.

“165.4.13. In the particular context of the application and in order to ensure the harmonious coexistence of hog farms and non-agricultural uses while promoting the development of hog farms, the council may issue the permit or certificate on one or more of the following conditions, or on all of them:

(1) that liquid manure storage facilities be covered at all times in order to substantially reduce the odour characteristic of such storage;

(2) that the liquid manure be spread in such a way as to ensure that, within 24 hours, it is incorporated into the soil whenever it is possible to do so without harming the crops, even those in the territory of another interested municipality;

(3) that separation distances between a facility or building for which the permit or certificate application is made and non-agricultural uses be respected when, although different from those applicable under provisions adopted under subparagraph 4 of the second paragraph of section 113, or, if there is no such provision, under the Guidelines respecting odours caused by manure from agricultural activities (2003, G.O. 2, No. 25A, p. 1919A), they are specified by the council;

(4) that an odour barrier of the nature determined by the council and designed to substantially reduce the dispersal of the odour be installed within the time specified by the council; and

(5) that the facilities and buildings have equipment designed to reduce the consumption of water.

Offence.

Failure to comply with a condition set out in subparagraph 2 of the first paragraph constitutes an offence that may be prosecuted by the municipality that issued the permit or certificate. Section 369 of the Cities and Towns Act (chapter C-19) or article 455 of the Municipal Code of Québec (chapter C-27.1) applies to the amount of the fine.

Notice.

The holder of a permit or certificate subject to such a condition must so notify, by recommended or certified mail, any person who, under an agreement, may spread liquid manure from the hog farm for which the permit or certificate has been issued, failing which the permit holder is liable for the payment of any fine imposed on that person. A copy of the notice must also be sent, in the same manner, to the municipality and to any other interested municipality.

“DIVISION V

“CONCILIATION AND ISSUE OF THE PERMIT OR CERTIFICATE

Request for
conciliation.

“**165.4.14.** Not later than the fifteenth day after the day the notice is sent under section 165.4.10, the applicant may send the Minister of Municipal Affairs, Sports and Recreation a request for conciliation, by registered or certified mail. The applicant must forward a copy of the request to the municipality within the same time and in the same manner.

Certified copy of
resolution.

If the municipality has not received the copy within the time specified, the competent officer shall issue the permit or certificate on presentation of a certified copy of the resolution referred to in the second paragraph of section 165.4.9, if the applicable conditions among those set out in section 120 are satisfied.

Conciliator.

“**165.4.15.** If a request for conciliation is received within the time specified, the Minister shall appoint a conciliator, not later than the fifteenth day after receipt of the request, from among the persons named on a list prepared beforehand jointly by the Minister and the Minister of Agriculture, Fisheries and Food.

Remuneration.

The remuneration of the conciliator and the rules governing the reimbursement of the conciliator’s expenses are determined by the Minister; the remuneration and the expenses are paid by the Government.

Report.

“**165.4.16.** Not later than the thirtieth day after being appointed, the conciliator shall report to the municipality and to the applicant. The report shall indicate whether the parties have agreed on the conditions, set out in section 165.4.13, on which the permit or certificate is to be issued. If no agreement has been reached, the conciliator must take into account, in his or her recommendations, the impact they will have on the financial viability of the proposed hog farm and on the harmonious coexistence of hog farms and non-agricultural uses.

Notice.

Not later than the fifteenth day after the report is submitted, the clerk or the secretary-treasurer of the municipality shall post at the office of the municipality and publish in a newspaper in the territory of the municipality a notice stating that any person may consult the report or obtain a copy of it on payment of a fee.

Conditions determined
by municipality.

“**165.4.17.** Not later than the thirtieth day after the conciliator’s report is submitted, the council of the municipality shall determine the conditions, among those set out in section 165.4.13, on which the permit or certificate is to be issued. However, if the report states that the parties have agreed on the conditions, the council shall confirm them.

Other conditions.

The competent officer shall issue the permit or certificate on presentation of a certified copy of the resolution referred to in the first paragraph, if the applicable conditions among those set out in section 120 are satisfied.

Notice.

The clerk or the secretary-treasurer of the municipality shall post at the office of the municipality and publish in a newspaper in the territory of the municipality a notice stating that any person may consult the resolution at the office of the municipality, or obtain a copy of it on payment of a fee.

“DIVISION VI

“AGREEMENTS

Agreement.

“**165.4.18.** The municipality and the permit or certificate holder may make an agreement on any condition prescribed by the municipality in accordance with section 165.4.13 in order to modify the terms for implementing the condition.

Notice.

The clerk or the secretary-treasurer of the municipality shall post at the office of the municipality and publish in a newspaper in the territory of the municipality a notice stating that any person may consult the agreement and the resolution adopting it at the office of the municipality, or obtain a copy of them on payment of a fee.

Agreement.

“**165.4.19.** A permit or certificate holder may, by agreement with the municipality, undertake to carry out any measure that is defined in the agreement to ensure the follow-up of the hog raising activities at the site for which a permit has been issued, or that is to be added to the conditions prescribed by the municipality in accordance with section 165.4.13 or is to apply instead of any of those conditions.

Notice.

The clerk or the secretary-treasurer of the municipality shall post at the office of the municipality and publish in a newspaper in the territory of the municipality a notice stating that any person may consult the agreement at the office of the municipality, or obtain a copy of it on payment of a fee.”

c. A-19.1, s. 226.1,
replaced.

11. Section 226.1 of the said Act, enacted by section 44 of chapter 19 of the statutes of 2003, is replaced by the following section:

Regulation.

“**226.1.** The Government may, by regulation, prescribe rules of form for the preparation of a document that may or must, under this Act, be sent to or served on the Minister.”

c. A-19.1, s. 227, am.

12. Section 227 of the said Act is amended

(1) by inserting “, 165.4.18 or 165.4.19” after “145.21” in subparagraph *e* of subparagraph 1 of the first paragraph;

(2) by replacing “or 145.38” in subparagraph *f* of subparagraph 1 of the first paragraph by “, 145.38, 165.4.9 or 165.4.17”.

c. A-19.1, s. 233.1, added.

13. The said Act is amended by inserting the following section after section 233:

Illegal felling of trees.

“233.1. The minimum fine for felling trees in contravention of a regulatory provision adopted under section 79.1 or either of subparagraphs 12 or 12.1 of the second paragraph of section 113 is \$500 plus,

(1) for felling trees on less than one hectare of land, an amount varying from \$100 to \$200 per tree illegally felled, up to a total of \$5,000; or

(2) for felling trees on one or more hectares of land, a fine varying from \$5,000 to \$15,000 per hectare deforested, in addition to an amount determined in accordance with subparagraph 1 for each fraction of a hectare.

Subsequent offence.

The amounts specified in the first paragraph are doubled for a second or subsequent offence.”

c. A-19.1, s. 267.2, am.

14. Section 267.2 of the said Act is amended

(1) by replacing “Minister’s request, and a period of 105 days applies to the Minister rather than the 60-day period provided for in those sections;” in the third and fourth lines of the second paragraph by “Minister’s request;”;

(2) by striking out “, and a period of 180 days applies rather than the 120-day period provided for in those sections” in the sixth and seventh lines of the second paragraph.

CHARTER OF VILLE DE GATINEAU

c. C-11.1, s. 8, am.

15. Section 8 of the Charter of Ville de Gatineau (R.S.Q., chapter C-11.1) is amended by striking out subparagraph 2 of the fifth paragraph.

c. C-11.1, s. 76.5, am.

16. Section 76.5 of the said Charter is amended by striking out the third paragraph.

c. C-11.1, s. 76.6, repealed.

17. Section 76.6 of the said Charter is repealed.

c. C-11.1, s. 76.7, am.

18. Section 76.7 of the said Charter is amended by replacing “76.6” in the first line of the second paragraph by “76.5”.

c. C-11.1, s. 77, am.

19. Section 77 of the said Charter is amended

(1) by striking out “, the third paragraph of section 76.5” in the first line of the second paragraph;

(2) by striking out “and section 76.6” in the second line of the second paragraph.

c. C-11.1, s. 77.2, am.

20. Section 77.2 of the said Charter is amended

(1) by striking out “, the third paragraph of section 76.5” in the first line of the second paragraph;

(2) by striking out “and section 76.6” in the second line of the second paragraph.

c. C-11.1, s. 77.3, am.

21. Section 77.3 of the said Charter is amended

(1) by striking out the third paragraph;

(2) by replacing “the second or third paragraph” in the first line of the fourth paragraph by “the second paragraph”.

c. C-11.1, s. 77.4,
repealed.

22. Section 77.4 of the said Charter is repealed.

c. C-11.1, s. 77.5,
replaced.

23. Section 77.5 of the said Charter is replaced by the following section:

Business tax.

“77.5. If the city does not impose the business tax in the whole of its territory, it may impose it in a sector in which that tax was imposed for the fiscal years 2001 and 2002.

Roll of rental values.

For that purpose and pursuant to the Act respecting municipal taxation (chapter F-2.1), the city may have a roll of rental values drawn up for a sector rather than for the whole of its territory.”

c. C-11.1, s. 77.6, am.

24. Section 77.6 of the said Charter is amended

(1) by striking out the fifth paragraph;

(2) by replacing “five” in the first line of the sixth paragraph by “four”;

(3) by striking out “or surtax” in the first and second lines of the sixth paragraph.

c. C-11.1, s. 77.7,
repealed.

25. Section 77.7 of the said Charter is repealed.

c. C-11.1, s. 137, am.

26. Section 137 of the said Charter, amended by section 151 of chapter 14 of the statutes of 2003, is again amended by replacing “77.7” by “77.6”.

CHARTER OF VILLE DE LÉVIS

c. C-11.2, s. 8, am.

27. Section 8 of the Charter of Ville de Lévis (R.S.Q., chapter C-11.2) is amended by striking out subparagraph 2 of the fifth paragraph.

c. C-11.2, s. 101.5, am.

28. Section 101.5 of the said Charter is amended by striking out the third paragraph.

- c. C-11.2, s. 101.6, repealed. **29.** Section 101.6 of the said Charter is repealed.
- c. C-11.2, s. 101.7, am. **30.** Section 101.7 of the said Charter is amended by replacing “101.6” in the first line of the second paragraph by “101.5”.
- c. C-11.2, s. 102, am. **31.** Section 102 of the said Charter is amended
- (1) by striking out “, the third paragraph of section 101.5” in the first and second lines of the second paragraph;
 - (2) by striking out “and section 101.6” in the second line of the second paragraph.
- c. C-11.2, s. 102.2, am. **32.** Section 102.2 of the said Charter is amended
- (1) by striking out “, the third paragraph of section 101.5” in the first and second lines of the second paragraph;
 - (2) by striking out “and section 101.6” in the second line of the second paragraph.
- c. C-11.2, s. 102.3, am. **33.** Section 102.3 of the said Charter is amended
- (1) by striking out the third paragraph;
 - (2) by replacing “the second or third paragraph” in the first line of the fourth paragraph by “the second paragraph”.
- c. C-11.2, s. 102.4, repealed. **34.** Section 102.4 of the said Charter is repealed.
- c. C-11.2, s. 102.5, replaced.
Business tax. **35.** Section 102.5 of the said Charter is replaced by the following section:
- “102.5.** If the city does not impose the business tax in the whole of its territory, it may impose the business tax in a sector in which that tax was imposed for the fiscal years 2001 and 2002.
- Roll of rental values. For that purpose and pursuant to the Act respecting municipal taxation (chapter F-2.1), the city may have a roll of rental values drawn up for a sector rather than for the whole of its territory.”
- c. C-11.2, s. 102.6, am. **36.** Section 102.6 of the said Charter is amended
- (1) by striking out the fifth paragraph;
 - (2) by replacing “five” in the first line of the sixth paragraph by “four”;
 - (3) by striking out “or surtax” in the first and second lines of the sixth paragraph.

c. C-11.2, s. 102.7,
repealed.

c. C-11.2, s. 148, am.

37. Section 102.7 of the said Charter is repealed.

38. Section 148 of the said Charter, amended by section 152 of chapter 14 of the statutes of 2003, is again amended by replacing “102.7” by “102.6”.

CHARTER OF VILLE DE LONGUEUIL

c. C-11.3, s. 8, am.

39. Section 8 of the Charter of Ville de Longueuil (R.S.Q., chapter C-11.3) is amended by striking out subparagraph 2 of the fifth paragraph.

c. C-11.3, s. 87.5, am.

40. Section 87.5 of the said Charter is amended by striking out the third paragraph.

c. C-11.3, s. 87.6,
repealed.

41. Section 87.6 of the said Charter is repealed.

c. C-11.3, s. 87.6.1,
am.

42. Section 87.6.1 of the said Charter is amended by replacing “87.6” in the second line of the fourth paragraph by “87.5”.

c. C-11.3, s. 87.7, am.

43. Section 87.7 of the said Charter is amended by replacing “and 87.4 and the first and second paragraphs of section” in the first line of the third paragraph by “to”.

c. C-11.3, s. 88, am.

44. Section 88 of the said Charter is amended

(1) by striking out “, the third paragraph of section 87.5” in the first line of the second paragraph;

(2) by striking out “and section 87.6” in the second line of the second paragraph.

c. C-11.3, s. 88.2, am.

45. Section 88.2 of the said Charter is amended

(1) by striking out “, the third paragraph of section 87.5” in the first line of the second paragraph;

(2) by striking out “and section 87.6” in the second line of the second paragraph.

c. C-11.3, s. 88.3, am.

46. Section 88.3 of the said Charter is amended

(1) by striking out the third paragraph;

(2) by replacing “the second or third paragraph” in the first line of the fourth paragraph by “the second paragraph”.

c. C-11.3, s. 88.4,
repealed.

47. Section 88.4 of the said Charter is repealed.

c. C-11.3, s. 88.5,
replaced.

Business tax.

48. Section 88.5 of the said Charter is replaced by the following section:

“88.5. If the city does not impose the business tax in the whole of its territory, it may impose it in a sector in which that tax was imposed for the fiscal years 2001 and 2002.

Roll of rental values.

For that purpose and pursuant to the Act respecting municipal taxation (chapter F-2.1), the city may have a roll of rental values drawn up for a sector rather than for the whole of its territory.”

c. C-11.3, s. 88.6, am.

49. Section 88.6 of the said Charter is amended

(1) by striking out the fifth paragraph;

(2) by replacing “five” in the first line of the sixth paragraph by “four”;

(3) by striking out “or surtax” in the first and second lines of the sixth paragraph.

c. C-11.3, s. 88.7,
repealed.

50. Section 88.7 of the said Charter is repealed.

c. C-11.3, s. 135, am.

51. Section 135 of the said Charter, amended by section 153 of chapter 14 of the statutes of 2003, is again amended by replacing “88.7” by “88.6”.

c. C-11.3, Sched. C,
s. 45, repealed.

52. Section 45 of Schedule C to the said Charter is repealed.

CHARTER OF VILLE DE MONTRÉAL

c. C-11.4, s. 8, am.

53. Section 8 of the Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended

(1) by striking out subparagraph 2 of the fifth paragraph;

(2) by striking out “subject to subparagraph *b*,” in the first line of subparagraph *a* of subparagraph 4 of the fifth paragraph;

(3) by striking out subparagraph *b* of subparagraph 4 of the fifth paragraph.

c. C-11.4, s. 8.6, am.

54. Section 8.6 of the said Charter is amended

(1) by replacing “municipality” at the beginning of the third line of subparagraph 1 of the first paragraph by “city”;

(2) by striking out “and the revenues that the municipality would have collected from the surtax on vacant land had it imposed that surtax rather than fix a general property tax rate specific to the category provided for in section 244.36 of the Act respecting municipal taxation (chapter F-2.1)” in the third, fourth, fifth and sixth lines of subparagraph 1 of the first paragraph;

(3) by replacing “municipality” in the second line of subparagraph 2 of the first paragraph by “city”;

(4) by replacing “municipality” in the third line of subparagraph 4 of the first paragraph by “city”;

(5) by striking out “surtax on vacant land, the surtax or the tax on non-residential immovables, the” in the first and second lines of subparagraph 5 of the first paragraph;

(6) by striking out the second paragraph.

c. C-11.4, s. 150.5, am. **55.** Section 150.5 of the said Charter is amended by striking out the third paragraph.

c. C-11.4, s. 150.6, repealed. **56.** Section 150.6 of the said Charter is repealed.

c. C-11.4, s. 150.7, am. **57.** Section 150.7 of the said Charter is amended by replacing “150.6” in the first line of the second paragraph by “150.5”.

c. C-11.4, s. 151, am. **58.** Section 151 of the said Charter is amended

(1) by striking out “, the third paragraph of section 150.5” in the first and second lines of the second paragraph;

(2) by striking out “and section 150.6” in the second line of the second paragraph.

c. C-11.4, s. 151.2, am. **59.** Section 151.2 of the said Charter is amended

(1) by striking out “, the third paragraph of section 150.5” in the first and second lines of the second paragraph;

(2) by striking out “and section 150.6” in the second line of the second paragraph.

c. C-11.4, s. 151.3, am. **60.** Section 151.3 of the said Charter is amended

(1) by replacing “from 2002 to 2006, the city must” in the first line of the second paragraph by “2005 and 2006, the city must”;

(2) by striking out “, or impose the surtax on vacant land” in the fourth line of the second paragraph;

(3) by replacing the third paragraph by the following paragraph:

Compulsory rate.

“As regards a sector in which the general property tax was imposed for the fiscal year 2001 at such a specific rate, or a sector in which the surtax on vacant land was imposed for that fiscal year, the specific rate the city fixes in

order to comply with the obligation imposed by the second paragraph must be equal to twice the basic rate fixed under section 244.38 of the Act respecting municipal taxation applicable to the sector.”;

(4) by striking out subparagraph 2 of the fourth paragraph.

c. C-11.4, ss. 151.4 and 151.4.1, repealed.

61. Sections 151.4 and 151.4.1 of the said Charter are repealed.

c. C-11.4, s. 151.5, replaced.

62. Section 151.5 of the said Charter is replaced by the following section:

Business tax.

“151.5. If the city does not impose the business tax in the whole of its territory, it may impose it in a sector in which that tax was imposed for the fiscal years 2001 and 2002.

Roll of rental values.

For that purpose and pursuant to the Act respecting municipal taxation (chapter F-2.1), the city may have a roll of rental values drawn up for a sector rather than for the whole of its territory.”

c. C-11.4, s. 151.5.1, repealed.

63. Section 151.5.1 of the said Charter is repealed.

c. C-11.4, s. 151.6, am.

64. Section 151.6 of the said Charter is amended by striking out the eighth paragraph.

c. C-11.4, s. 151.6.2, am.

65. Section 151.6.2 of the said Charter is amended

(1) by striking out subparagraph 2 of the sixth paragraph;

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

Provisions applicable.

“Sections 491 and 244.64 of the Act respecting municipal taxation apply respectively, with the necessary modifications, for the purpose of interpreting the words “owner” and “tax” used in this section.”

c. C-11.4, s. 151.7, repealed.

66. Section 151.7 of the said Charter is repealed.

c. C-11.4, s. 198, am.

67. Section 198 of the said Charter, amended by section 154 of chapter 14 of the statutes of 2003, is again amended by replacing “151.7” by “151.6”.

c. C-11.4, Sched. C, s. 16, am.

68. Section 16 of Schedule C to the said Charter, amended by section 66 of chapter 19 of the statutes of 2003, is again amended

(1) by inserting “the vice-chair of the council,” after “the duties of” and replacing “and majority” by “or majority” in the first paragraph;

(2) by inserting “the vice-chair of the council,” after “the duties of” and replacing “and majority” by “or majority” in the second paragraph.

c. C-11.4, Sched. C,
s. 27, am.

69. Section 27 of Schedule C to the said Charter is amended by replacing the first paragraph by the following paragraph:

“27. Every borough council shall appoint a secretary.”

c. C-11.4, Sched. C,
s. 40, am.

70. Section 40 of Schedule C to the said Charter is amended by replacing “one of his or her employees” in the third line of the second paragraph by “an officer or employee of the city”.

c. C-11.4, Sched. C,
s. 43, am.

71. Section 43 of Schedule C to the said Charter is amended by replacing the first paragraph by the following paragraphs:

“43. The council shall designate one of its members to preside at the council meetings. It shall also designate one of its members as vice-chair to replace the chair whenever that person is absent.

If both the chair and the vice-chair are absent, the council shall designate a substitute.”

c. C-11.4, Sched. C,
s. 99.1, added.

72. Schedule C to the said Charter is amended by inserting the following section after section 99:

“99.1. For the purposes of the Act respecting municipal taxation (chapter F-2.1), the Société de la prévention de la cruauté contre les animaux de Montréal is deemed to have obtained a property tax and a business tax exemption under Division III.0.1 of Chapter XVIII of that Act for any immovable of which the Société is the owner and where it carries on mainly the activities consistent with its mission.

The first paragraph applies for the purposes of every fiscal year as of the fiscal year 2004.”

c. C-11.4, Sched. C,
s. 101, am.

73. Section 101 of Schedule C to the said Charter is amended

(1) by replacing the sixth and seventh paragraphs by the following paragraphs:

“In addition to the powers provided for in the first three paragraphs, the city may, by by-law, levy the water-rate and service tax on the units of assessment belonging to the group described in section 244.31 of the Act respecting municipal taxation (chapter F-2.1) when, under section 244.29 of that Act, it fixes various general property tax rates.

Sections 244.30 to 244.64 of that Act apply, with the necessary modifications, with respect to the water-rate and service tax levied under the sixth paragraph.”;

(2) by replacing “subject to the surtax on vacant land” in the second line of the ninth paragraph by “that constitute a unit of assessment belonging to the category described in section 244.36 of the Act respecting municipal taxation”;

(3) by replacing “the Act respecting municipal taxation” in the fourth line of the ninth paragraph by “that Act”.

c. C-11.4, Sched. C,
s. 102.2, replaced.

74. Section 102.2 of Schedule C to the said Charter, enacted by section 68 of chapter 19 of the statutes of 2003, is replaced by the following section:

“102.2. The city may, by by-law, impose an annual tax for the presence in its territory of an advertising installation such as a sign or a billboard situated elsewhere than at the place where the object of the advertisement is located.

The debtor of the tax is the person responsible for the presence of the installation.

The amount of the tax is based on the number of sign faces in the installation. A sign face is a surface through which different advertisements rotate in a loop by mechanical or electronic means.

The by-law defines the installations to which it applies and specifies those for which no tax is applicable.”

CHARTER OF VILLE DE QUÉBEC

c. C-11.5, s. 8, am.

75. Section 8 of the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended by striking out subparagraph 2 of the fifth paragraph.

c. C-11.5, s. 130.5, am.

76. Section 130.5 of the said Charter is amended by striking out the third paragraph.

c. C-11.5, s. 130.6,
repealed.

77. Section 130.6 of the said Charter is repealed.

c. C-11.5, s. 130.7, am.

78. Section 130.7 of the said Charter is amended by replacing “130.6” in the first line of the second paragraph by “130.5”.

c. C-11.5, s. 131, am.

79. Section 131 of the said Charter is amended

(1) by striking out “, the third paragraph of section 130.5” in the first and second lines of the second paragraph;

(2) by striking out “and section 130.6” in the second line of the second paragraph.

c. C-11.5, s. 131.2, am.

80. Section 131.2 of the said Charter is amended

(1) by striking out “, the third paragraph of section 130.5” in the first and second lines of the second paragraph;

(2) by striking out “and section 130.6” in the second line of the second paragraph.

- c. C-11.5, s. 131.3, am. **81.** Section 131.3 of the said Charter is amended
- (1) by striking out the third paragraph;
 - (2) by replacing “the second or third paragraph” in the first line of the fourth paragraph by “the second paragraph”.
- c. C-11.5, s. 131.4, repealed. **82.** Section 131.4 of the said Charter is repealed.
- c. C-11.5, s. 131.5, replaced. **83.** Section 131.5 of the said Charter is replaced by the following section:
- Business tax. **“131.5.** If the city does not impose the business tax in the whole of its territory, it may impose it in a sector in which that tax was imposed for the fiscal years 2001 and 2002.
- Roll of rental values. For that purpose and pursuant to the Act respecting municipal taxation (chapter F-2.1), the city may have a roll of rental values drawn up for a sector rather than for the whole of its territory.”
- c. C-11.5, s. 131.6, am. **84.** Section 131.6 of the said Charter is amended
- (1) by striking out the fifth paragraph;
 - (2) by replacing “five” in the first line of the sixth paragraph by “four”;
 - (3) by striking out “or surtax” in the first and second lines of the sixth paragraph.
- c. C-11.5, s. 131.7, repealed. **85.** Section 131.7 of the said Charter is repealed.
- c. C-11.5, s. 176, am. **86.** Section 176 of the said Charter, amended by section 155 of chapter 14 of the statutes of 2003, is again amended by replacing “131.7” by “131.6”.
- c. C-11.5, Sched. C, s. 8, am. **87.** Section 8 of Schedule C to the said Charter is amended by replacing “the office of opposition leader is a special position” in the second line of the first paragraph by “the offices of vice-chair of the council and opposition leader are special positions”.
- c. C-11.5, Sched. C, s. 88, French text, am. **88.** Section 88 of Schedule C to the said Charter, amended by section 85 of chapter 19 of the statutes of 2003, is again amended
- (1) by replacing “du conseil d’arrondissement peut” in the French text by “le conseil d’arrondissement peut”;
 - (2) by replacing “du conseil d’arrondissement ou” in the French text by “le conseil d’arrondissement ou”.

c. C-11.5, Sched. C,
s. 93, am.

89. Section 93 of Schedule C to the said Charter is amended

(1) by replacing “a dwelling unit or room that does not comply with” in the second and third lines by “premises that do not comply with”;

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

“A by-law referred to in the first paragraph may only apply to an immovable exempted from the application of Chapter I of the Construction Code, enacted by Order in Council 953-2000 (2000, G.O. 2, 4203).”

c. C-11.5, Sched. C,
s. 94, am.

90. Section 94 of Schedule C to the said Charter is amended

(1) by replacing “a dwelling unit or room that does not comply with” in the third line of the first paragraph by “premises that do not comply with”;

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

“The first paragraph may only apply to an immovable erected or converted before 25 May 1984 and exempted from the application of Chapter I of the Construction Code, enacted by Order in Council 953-2000 (2000, G.O. 2, 4203).”

c. C-11.5, Sched. C,
s. 105, repealed.

91. Section 105 of Schedule C to the said Charter is repealed.

c. C-11.5, Sched. C,
s. 124, am.

92. Section 124 of Schedule C to the said Charter, amended by section 103 of chapter 19 of the statutes of 2003, is again amended by replacing “145.18” in the second paragraph by “145.19”.

c. C-11.5, Sched. C,
s. 150, repealed.

93. Section 150 of Schedule C to the said Charter is repealed.

CITIES AND TOWNS ACT

c. C-19, s. 71, am.

94. Section 71 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended

(1) by inserting “chargé de la délivrance d’une autorisation prévue à l’article 3 du Règlement sur le captage des eaux souterraines, édicté par le décret numéro 692-2002 (2002, G.O. 2, 3539), soit” after “soit” in the fourth line of the third paragraph of the French text;

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

Applicability.

“The second paragraph also applies to any officer or employee who is not an employee represented by a certified association within the meaning of the Labour Code, who is designated under paragraph 7 of section 119 of the Act respecting land use planning and development (chapter A-19.1), responsible for the issuance of the authorization required under section 3 of the Groundwater Catchment Regulation, enacted by Order in Council 692-2002 (2002, G.O. 2, 2657), or responsible for the issuance of a permit required under section 4 of

the Regulation respecting waste water disposal systems for isolated dwellings (R.R.Q., 1981, chapter Q-2, r.8), and who, for at least six months, has held that position or a position, within the municipality, referred to in the second paragraph.”

c. C-19, s. 352.1,
added.

95. The said Act is amended by inserting the following section after section 352:

Facsimile.

“352.1. The council of a municipality with 100,000 inhabitants or more may, by by-law, provide that, on any document that is produced repeatedly or of which a significant number of copies are made, the handwritten signature of one of its members or of an officer or employee of the municipality may be replaced by a facsimile or other equivalent engraved, lithographed, printed or affixed using an automatic device or an electronic process.

Force.

The facsimile or other equivalent, used in accordance with the by-law in force, has the same force as the handwritten signature. The facsimile or other equivalent may, however, in no case replace the handwritten signature on the original of a resolution or of a document that is the subject of a resolution, nor may it serve to authenticate a copy of or an excerpt from such an original or a copy replacing such an original.”

c. C-19, s. 463.0.1,
added.

96. The said Act is amended by inserting the following section after section 463:

Expenses.

“463.0.1. All the expenses incurred by the municipality to remove nuisances or have them removed, or to enforce a measure intended to eliminate or prevent nuisances, constitute a charge equivalent to the property tax against the immovable where the nuisances were located, and they may be recovered in the same manner.”

c. C-19, s. 463.2, am.

97. Section 463.2 of the said Act is amended

- (1) by replacing “eight” in the second line of the first paragraph by “12”;
- (2) by replacing “two” in the fourth line of the first paragraph by “three”;
- (3) by replacing “five” in the second line of the third paragraph by “three”;
- (4) by adding the following paragraphs after the third paragraph:

Agreement with
regional federation.

“The by-law may provide maximum numbers of days greater than those set out in the first paragraph if an agreement to that effect has been entered into between the municipality and the regional federation that is affiliated with the association certified in accordance with section 8 of the Farm Producers Act (chapter P-28) and whose territory includes the greatest part of the territory of the municipality.

Agreement with
syndicate.

If a majority of the farm producers in the territory of the municipality are members of a syndicate, as defined in subparagraph *e* of the first paragraph of section 1 of that Act, affiliated with the regional federation referred to in the fourth paragraph, the agreement may be entered into with that syndicate.”

c. C-19, s. 466.1, am.

98. Section 466.1 of the said Act, amended by section 250 of chapter 19 of the statutes of 2003, is again amended by striking out “and accredited by the Minister of Municipal Affairs, Sports and Recreation” in the second paragraph.

c. C-19, s. 486,
repealed.

99. Section 486 of the said Act is repealed.

c. C-19, s. 547, am.

100. Section 547 of the said Act is amended by striking out “or the surtax or tax on non-residential immovables” in the fourth and fifth lines of the fourth paragraph.

c. C-19, s. 567, am.

101. Section 567 of the said Act, amended by section 250 of chapter 19 of the statutes of 2003, is again amended by adding the following paragraph at the end of subsection 3:

Presumption.

“For the purposes of the first paragraph, the amount of the loan is deemed not to exceed that of the subsidy if the amount by which the former exceeds the latter is not greater than 10% and corresponds to the amount needed to pay the interest on the temporary loan contracted and the financing expenses related to the securities issued.”

c. C-19, s. 569, am.

102. Section 569 of the said Act is amended by inserting the following subsection after subsection 2:

Expenses from
departure incentive
program.

“(2.1) The council may, by resolution, borrow from the fund the moneys it may need to pay all or part of the expenses resulting from the application of a departure incentive program for the officers and employees of the municipality. The resolution authorizing the loan shall indicate the term of repayment, which must not exceed five years. The council shall provide, every year, out of its general fund, a sum sufficient to repay the loan into the working-fund.”

MUNICIPAL CODE OF QUÉBEC

c. C-27.1, Title V,
Chap. II, heading, am.

103. The heading of Chapter II of Title V of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by adding “AND DIRECTORS GENERAL” at the end.

c. C-27.1, a. 210,
replaced.

104. Article 210 of the said Code is replaced by the following:

“SECTION III.1

“DIRECTORS GENERAL

“**210.** Every municipality must have a director general, who is the chief officer of the municipality.

Subject to article 212.2, the secretary-treasurer is the director general by virtue of office.”

c. C-27.1, a. 211, am.

105. Article 211 of the said Code is amended by replacing “secretary-treasurer” in the second line by “director general”.

c. C-27.1, a. 212, am.

106. Article 212 of the said Code is amended by replacing “secretary-treasurer” in the first line by “director general”.

c. C-27.1, a. 212.1, am.

107. Article 212.1 of the said Code is amended

(1) by replacing “secretary-treasurer” in the second line of the first paragraph by “director general”;

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

“The by-law may provide that, if the council adds those powers and obligations, it must appoint a person other than the director general to the office of secretary-treasurer.”

c. C-27.1, aa. 212.2 and 212.3, added.

108. The said Code is amended by inserting the following articles after article 212.1:

“212.2. If the by-law in force so provides, the council shall appoint a person other than the director general to the office of secretary-treasurer.

“212.3. The deputy secretary-treasurer, where applicable, is the deputy director general by virtue of office, except if article 212.2 applies.

If that article applies, the council may appoint a deputy director general.

Article 184 applies, with the necessary modifications, to the deputy director general.”

c. C-27.1, a. 267.0.1, am.

109. Article 267.0.1 of the said Code is amended

(1) by inserting “chargé de la délivrance d’une autorisation prévue à l’article 3 du Règlement sur le captage des eaux souterraines, édicté par le décret numéro 692-2002 (2002, G.O. 2, 3539), soit” after “soit” in the fourth line of the third paragraph of the French text;

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

“The first and second paragraphs also apply to any officer or employee who is not an employee represented by a certified association within the meaning of the Labour Code, who is designated under paragraph 7 of section 119 of the Act respecting land use planning and development, responsible for the issuance of the authorization required under section 3 of the Groundwater Catchment Regulation, enacted by Order in Council 692-2002 (2002, G.O. 2, 2657), or

responsible for the issuance of a permit required under section 4 of the Regulation respecting waste water disposal systems for isolated dwellings (R.R.Q., 1981, chapter Q-2, r.8), and who, for at least six months, has held that position or a position, within the municipality, referred to in the first paragraph.”

c. C-27.1, a. 546.1,
added.

110. The said Code is amended by inserting the following article after article 546:

“546.1. All the expenses incurred by the local municipality to remove nuisances or have them removed, or to enforce a measure intended to eliminate or prevent nuisances, constitute a charge equivalent to the property tax against the immovable where the nuisances were located, and they may be recovered in the same manner.”

c. C-27.1, a. 550.2, am.

111. Article 550.2 of the said Code is amended

- (1) by replacing “eight” in the second line of the first paragraph by “12”;
- (2) by replacing “two” in the fourth line of the first paragraph by “three”;
- (3) by replacing “five” in the second line of the third paragraph by “three”;
- (4) by adding the following paragraphs after the third paragraph:

“The by-law may provide maximum numbers of days greater than those set out in the first paragraph if an agreement to that effect has been entered into between the municipality and the regional federation that is affiliated with the association certified in accordance with section 8 of the Farm Producers Act (chapter P-28) and whose territory includes the greatest part of the territory of the municipality.

If a majority of the farm producers in the territory of the municipality are members of a syndicate, as defined in subparagraph *e* of the first paragraph of section 1 of that Act, affiliated with the regional federation referred to in the fourth paragraph, the agreement may be entered into with that syndicate.”

c. C-27.1, a. 627.1, am.

112. Article 627.1 of the said Code is amended by striking out “and accredited by the Minister of Municipal Affairs, Sports and Recreation” in the second and third lines of the second paragraph.

c. C-27.1, a. 681.2,
replaced.

113. Article 681.2 of the said Code is replaced by the following article:

“681.2. Subject to the fourth paragraph, a regional county municipality may, by by-law, provide that it will finance the sums the local municipalities whose territories are situated in its territory must pay to their municipal housing bureaus under the Act respecting the Société d’habitation du Québec (chapter S-8) for the low-rental housing dwellings referred to in article 1984 of the Civil Code and administered by those bureaus.

As soon as practicable after the coming into force of the by-law, the secretary-treasurer shall send an authenticated copy of the by-law to the Société d'habitation du Québec and to every municipal housing bureau constituted at the request of such a local municipality.

A local municipality may not, with respect to a function provided for in the first paragraph, exercise the right of withdrawal provided for in the third paragraph of section 188 of the Act respecting land use planning and development (chapter A-19.1).

A regional county municipality whose territory is situated entirely in that of the Communauté métropolitaine de Montréal may not exercise the power provided for in the first paragraph. A regional county municipality whose territory is situated only in part in that of the metropolitan community may exercise the power provided for in the first paragraph only to finance the sums that must be paid by the local municipalities whose territories are not situated in that of the metropolitan community. Only the representatives of those municipalities may participate in the deliberations and vote held by the council of the regional county municipality on the exercise of that power and only those municipalities shall contribute to the payment of the expenses resulting from the exercise of that power.”

c. C-27.1, a. 688.5, am.

114. Article 688.5 of the said Code, amended by section 250 of chapter 19 of the statutes of 2003, is again amended by striking out “and accredited by the Minister of Municipal Affairs, Sports and Recreation” in the fifth and sixth lines of the first paragraph.

c. C-27.1, a. 990,
repealed.

115. Article 990 of the said Code is repealed.

c. C-27.1, a. 1072, am.

116. Article 1072 of the said Code is amended by striking out “or the surtax or tax on non-residential immovables” in the fourth and fifth lines of the fourth paragraph.

c. C-27.1, a. 1093.1,
am.

117. Article 1093.1 of the said Code, amended by section 250 of chapter 19 of the statutes of 2003, is again amended by adding the following paragraph at the end:

“For the purposes of the first paragraph, the amount of the loan is deemed not to exceed that of the subsidy if the amount by which the former exceeds the latter is not greater than 10% and corresponds to the amount needed to pay the interest on the temporary loan contracted and the financing expenses related to the securities issued.”

c. C-27.1, a. 1094, am.

118. Article 1094 of the said Code is amended by inserting the following subsection after subsection 2:

“2.1. The municipality may, by resolution, borrow from the fund the moneys it may need to pay all or part of the expenses resulting from the application of a departure incentive program for the officers and employees of the municipality.

The resolution authorizing the loan shall indicate the term of repayment, which must not exceed five years. The municipality shall provide, every year, out of its general funds, a sum sufficient to repay the loan into the working-fund.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE
DE MONTRÉAL

c. C-37.01, s. 129, am.

119. Section 129 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended

(1) by replacing “and” in the fourth line of the second paragraph by “, to”;

(2) by replacing “, to the Minister and to the Commission municipale du Québec for registration” in the fifth and sixth lines of the second paragraph by “and to the Minister”.

c. C-37.01, s. 144, am.

120. Section 144 of the said Act is amended by striking out “and, for registration purposes, to the Commission municipale du Québec” in the sixth and seventh lines of the second paragraph.

c. C-37.01, s. 148, am.

121. Section 148 of the said Act, amended by section 250 of chapter 19 of the statutes of 2003, is again amended by striking out “and be registered within that time with the Commission municipale du Québec” in the third and fourth lines of the third paragraph.

c. C-37.01, s. 149, am.

122. Section 149 of the said Act is amended

(1) by inserting “du Québec” after “Commission municipale” in the second line of the first paragraph in the French text;

(2) by striking out “and be registered with the Commission municipale du Québec” in the third and fourth lines of the third paragraph.

c. C-37.01, s. 149.0.1,
replaced.

Regulation.

123. Section 149.0.1 of the said Act is replaced by the following section:

“**149.0.1.** The Government may, by regulation, prescribe rules of form for the preparation of a document that may or must, under this division, be sent to or served on the Minister.”

c. C-37.01, s. 264, am.

124. Section 264 of the said Act, amended by section 250 of chapter 19 of the statutes of 2003, is again amended

(1) by striking out “, and a period of 105 days applies to the Minister rather than the 60-day period provided for in those sections” in the third, fourth and fifth lines of the second paragraph;

(2) by striking out “, and a period of 180 days applies rather than the 120-day period provided for in those sections” in the seventh and eighth lines of the second paragraph.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

c. C-37.02, s. 21, am. **125.** Section 21 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) is amended by adding the following paragraph at the end:

Exception. “However, on any question on jurisdiction over the planning of residual materials management, the quorum is a majority of members other than the representatives of Ville de Lévis.”

c. C-37.02, s. 34, am. **126.** Section 34 of the said Act is amended by adding the following paragraph at the end:

Exception. “However, on any question on jurisdiction over the planning of residual materials management, the quorum is a majority of members other than the representatives of Ville de Lévis.”

c. C-37.02, s. 121, am. **127.** Section 121 of the said Act is amended by replacing “, to the Minister and to the Commission municipale du Québec for registration” in the fourth and fifth lines of the second paragraph by “and to the Minister”.

c. C-37.02, s. 136, am. **128.** Section 136 of the said Act is amended by striking out “and, for registration purposes, to the Commission” in the sixth line of the second paragraph.

c. C-37.02, s. 140, am. **129.** Section 140 of the said Act, amended by section 250 of chapter 19 of the statutes of 2003, is again amended by striking out “and be registered within that time with the Commission municipale du Québec” in the third and fourth lines of the third paragraph.

c. C-37.02, s. 141, am. **130.** Section 141 of the said Act is amended by striking out “and be registered with the Commission municipale du Québec” in the third and fourth lines of the third paragraph.

c. C-37.02, s. 141.1, replaced. **131.** Section 141.1 of the said Act is replaced by the following section:

Regulation. **“141.1.** The Government may, by regulation, prescribe rules of form for the preparation of a document that may or must, under this division, be sent to or served on the Minister.”

c. C-37.02, s. 227, am. **132.** Section 227 of the said Act, amended by section 250 of chapter 19 of the statutes of 2003, is again amended

(1) by striking out “, and a period of 105 days applies to the Minister rather than the 60-day period provided for in those sections” in the third, fourth and fifth lines of the second paragraph;

(2) by striking out “, and a period of 180 days applies rather than the 120-day period provided for in those sections” in the seventh and eighth lines of the second paragraph.

JAMES BAY REGION DEVELOPMENT AND MUNICIPAL ORGANIZATION ACT

c. D-8.2, ss. 40.1 and 40.2, added.

133. The James Bay Region Development and Municipal Organization Act (R.S.Q., chapter D-8.2) is amended by inserting the following sections after section 40:

Agricultural activity.

“40.1. The municipality may carry on any agricultural activity mentioned in section 1 of the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) in any part of its territory that it determines.

Mixed enterprise company.

“40.2. The municipality may establish with a cooperative governed by the Cooperatives Act (chapter C-67.2) a mixed enterprise company whose jurisdiction is that determined under section 40.1.

Act applicable.

The Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01) applies to the mixed enterprise company established under the first paragraph, except the second paragraph of section 14, section 15 and the second paragraph of section 22.”

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

c. D-15.1, s. 20.1, am.

134. Section 20.1 of the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1) is amended by adding the following paragraph after the second paragraph:

Exemption.

“In addition, the municipality may provide that special duties need not be paid where the exemption is provided for in subparagraph *d* of the first paragraph of section 20 and the transfer results from the death of the transferor.”

ACT RESPECTING MUNICIPAL TAXATION

c. F-2.1, s. 18.1, am.

135. Section 18.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by replacing “18.5” in subparagraph 3 of the first paragraph by “18.6”.

c. F-2.1, s. 18.6, added. **136.** The said Act is amended by inserting the following section after section 18.5:

Owner. **“18.6.** For the purposes of sections 18.1 to 18.5, the owner is the person in whose name the unit of assessment concerned is entered on the roll under Division I of Chapter V.

Minister. If the Government must pay a sum for the unit of assessment under section 210, 254 or 257, the Minister has, concurrently with the person referred to in the first paragraph, the owner’s rights and obligations under sections 18.1 to 18.5. For the purposes of subparagraph 2 of the second paragraph of section 18.4, the Minister is not bound by the information communicated to the assessor by the owner nor is the owner bound by that communicated by the Minister.”

c. F-2.1, s. 35, am. **137.** Section 35 of the said Act is amended by replacing the second paragraph by the following paragraph:

Land owned by public body. **“If the unit of assessment includes a parcel of land whose owner is a public body and a building whose owner is not the owner of the parcel of land, the unit of assessment is entered on the roll in the name of the owner of the building subject to section 41.1.1. For the purposes of this paragraph, no account shall be taken of the fact that a building belongs to a different owner if that owner and the public body are undivided co-owners of the parcel of land.”**

c. F-2.1, s. 41.1.1, added. **138.** The said Act is amended by inserting the following section after the heading of subdivision 7 of Division I of Chapter V:

Division of unit of assessment. **“41.1.1.** A unit of assessment constituted in accordance with section 34 that includes a parcel of land whose owner is a public body and a building whose owner is not the owner of the parcel of land is divided in the manner set out in this section if the site of the building corresponds to only part of the parcel of land.

Separate unit of assessment. The building and its site form a separate unit of assessment entered in the name of the owner of the building.

Several buildings. If the unit of assessment referred to in the first paragraph includes several buildings belonging to a same owner other than the owner of the parcel of land and if the sites of those buildings correspond to only part of the parcel of land, the buildings and their sites, even if not contiguous, form a separate unit of assessment entered on the roll in the name of the owner of the buildings.

Separate unit of assessment. The remainder of the unit of assessment referred to in the first paragraph then forms another unit of assessment.

Undivided co-owners of land. For the purposes of the first four paragraphs, no account shall be taken of the fact that a building belongs to a different owner if that owner and the public body are undivided co-owners of the parcel of land.

Undivided co-owners
of building.

If the public body is one of the undivided co-owners of the building and the parts of the building reserved for use by the public body and the other co-owner can be identified, only that part ascribed to the other co-owner is deemed to be the building included in the separate unit of assessment under the second or the third paragraph. That rule does not apply when the part reserved for use by the other co-owner is situated above or below another part of the building.”

c. F-2.1, s. 44, am.

139. Section 44 of the said Act is amended by replacing “its owner would be justified in paying and demanding if he” in the third line by “the person in whose name the unit of assessment is entered on the roll would be justified in paying and demanding if that person”.

c. F-2.1, ss. 57 and
57.1, repealed.

140. Sections 57 and 57.1 of the said Act are repealed.

c. F-2.1, s. 61, am.

141. Section 61 of the said Act is amended

(1) by striking out the second paragraph;

(2) by replacing “In” in the first line of the third paragraph by “However, in”.

c. F-2.1, Chap. V,
Div. V, repealed.

142. Division V of Chapter V of the said Act is repealed.

c. F-2.1, s. 70, am.

143. Section 70 of the said Act is amended by striking out the second sentence of the first paragraph.

c. F-2.1, s. 77, am.

144. Section 77 of the said Act is amended by striking out “in addition to the case provided for in section 174.1,” in the second line of the second paragraph.

c. F-2.1, s. 82.1, added.

145. The said Act is amended by inserting the following section after section 82:

Assessment notices.

“82.1. Despite sections 81 and 82, on a decision of the municipal body responsible for assessment, the assessor who is an officer of the municipal body and responsible for the roll shall mail the assessment notices, rather than the clerk who would otherwise have done so under one of those sections.

Tax accounts.

In such a case, the assessor shall also mail any tax account referred to in section 81 that is contained in the same document as the assessment.”

c. F-2.1, s. 124, am.

146. Section 124 of the said Act is amended by striking out the fourth paragraph.

c. F-2.1, s. 134, am.

147. Section 134 of the said Act is amended by replacing “the clerk sends the notice of assessment” in the first line by “the notice of assessment is sent”.

c. F-2.1, s. 138.2.1,
added.

148. The said Act is amended by inserting the following section after section 138.2:

Assessor.

“138.2.1. Despite sections 137, 138.1 and 138.2, on a decision of the municipal body responsible for assessment, the assessor who is an officer of the municipal body shall exercise the functions assigned to the clerk of that body by this section.”

c. F-2.1, s. 138.5.1,
am.

149. Section 138.5.1 of the said Act is amended

(1) by replacing “The owner of an immovable to which a regulation under paragraph 10 of section 262 applies” in the first and second lines of the first paragraph by “The person in whose name a unit of assessment that constitutes an immovable to which a regulation under paragraph 10 of section 262 applies is entered on the roll”;

(2) by replacing “immovable” in the fourth line of the first paragraph by “unit”;

(3) by adding the following sentence at the end of the first paragraph: “The Minister has the same right in the case referred to in the second paragraph of section 18.6.”;

(4) by replacing “owner” in the fourth line of the second paragraph by “applicant”.

c. F-2.1, s. 151, am.

150. Section 151 of the said Act, amended by section 189 of chapter 19 of the statutes of 2003, is again amended by striking out the second paragraph.

c. F-2.1, s. 172.1,
repealed.

151. Section 172.1 of the said Act is repealed.

c. F-2.1, s. 174, am.

152. Section 174 of the said Act is amended

(1) by striking out paragraphs 13 and 13.1;

(2) by striking out paragraph 13.2.

c. F-2.1, s. 174.1,
repealed.

153. Section 174.1 of the said Act is repealed.

c. F-2.1, s. 176, am.

154. Section 176 of the said Act is amended by striking out “, 174.1” in the first and second lines of the first paragraph.

c. F-2.1, s. 180, am.

155. Section 180 of the said Act, amended by section 250 of chapter 19 of the statutes of 2003, is again amended

(1) by striking out “or assessor” in the fifth line of the fifth paragraph;

(2) by adding the following paragraph after the fifth paragraph:

Mailing of notices.

“Despite the preceding paragraphs, on a decision of the municipal body responsible for assessment, the assessor who is an officer of the municipal

body and responsible for the roll shall mail the notices of alteration and shall send out the copies of such notices, rather than the clerk who would otherwise have done so under one of those paragraphs.”

c. F-2.1, s. 181, am.

156. Section 181 of the said Act is amended by striking out the second sentence of the second paragraph.

c. F-2.1, s. 204, am.

157. Section 204 of the said Act is amended

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

“(1) an immovable included in a unit of assessment entered on the roll in the name of the State or of the Société immobilière du Québec;”;

(2) by replacing “belonging to the Crown in right of Canada or to” in the first line of paragraph 1.1 by “included in a unit of assessment entered on the roll in the name of the Crown in right of Canada or”;

(3) by replacing “belonging to” in paragraph 1.2 by “included in a unit of assessment entered on the roll in the name of”;

(4) by replacing “belonging to” in paragraph 2 by “included in a unit of assessment entered on the roll in the name of”;

(5) by replacing “belonging to the Société de la Place des Arts de Montréal or” in the first and second lines of paragraph 2.1 by “included in a unit of assessment entered on the roll in the name of the Société de la Place des Arts de Montréal or”;

(6) by replacing “belonging to” in paragraph 2.2 by “included in a unit of assessment entered on the roll in the name of”;

(7) by replacing “belonging to a local municipality and situated in its territory, that is not subject to that tax” in the first and second lines of paragraph 3 by “that is included in a unit of assessment entered on the roll in the name of a local municipality, that is situated in the municipality’s territory and that is not subject to such taxes”;

(8) by replacing “belonging to a local municipality and situated in its” in the first line of paragraph 4 by “that is included in a unit of assessment entered on the roll in the name of a local municipality and that is situated in the municipality’s”;

(9) by replacing “belonging to a community, to a regional county municipality or to a mandatory of a community, regional county municipality or local municipality that is not subject to such tax” in the first, second and third lines of paragraph 5 by “included in a unit of assessment entered on the roll in the name of a community, a regional county municipality or a mandatory

of a community, regional county municipality or local municipality that is not subject to such taxes” and by replacing “belonging to” in the fourth line of that paragraph by “included in a unit of assessment entered on the roll in the name of”;

(10) by replacing “belonging to” in the first line of paragraph 6 by “included in a unit of assessment entered on the roll in the name of”;

(11) by replacing “belonging to” in the first line of paragraph 7 by “that is included in a unit of assessment entered on the roll in the name of” and by replacing “which” in the second line of that paragraph by “that”;

(12) by replacing “belonging to” in the first line of paragraph 8 by “included in a unit of assessment entered on the roll in the name of”;

(13) by replacing “owned by” in the first line of paragraph 11 by “included in a unit of assessment entered on the roll in the name of”;

(14) by replacing “belonging to” in the first line of paragraph 12 by “included in a unit of assessment entered on the roll in the name of”;

(15) by replacing “belonging to” in the first line of paragraph 13 by “included in a unit of assessment entered on the roll in the name of”;

(16) by replacing “belonging to” in the first line of subparagraph *a* of paragraph 14 by “included in a unit of assessment entered on the roll in the name of” and by striking out “to” in the third and fourth lines;

(17) by replacing “which belongs to” in the first line of subparagraph *b* of paragraph 14 by “that is included in a unit of assessment entered on the roll in the name of”;

(18) by replacing “belonging to” in the first line of subparagraph *c* of paragraph 14 by “that is included in a unit of assessment entered on the roll in the name of” and by replacing “, which” in the fourth line by “and that”;

(19) by replacing “belonging to” in the first line of paragraph 15 by “that is included in a unit of assessment entered on the roll in the name of” and by replacing “which” in the third line by “that”;

(20) by replacing “belonging to” in the first and third lines of paragraph 16 by “that is included in a unit of assessment entered on the roll in the name of” and by replacing “which” in the second line of that paragraph by “that”;

(21) by replacing “belonging to a religious institution,” in the first line of paragraph 17 by “that is included in a unit of assessment entered on the roll in the name of a religious institution and that is”.

- c. F-2.1, s. 204.0.1, am. **158.** Section 204.0.1 of the said Act is amended by inserting “, to the person in whose name the unit of assessment that includes the immovable is entered on the roll,” after “immovable” in the first line of the third paragraph.
- c. F-2.1, s. 204.1, am. **159.** Section 204.1 of the said Act is amended
- (1) by replacing “belonging to a person referred to in any paragraph of section 204” in the first and second lines of the first paragraph by “that is included in a unit of assessment entered on the roll in the name of a person referred to in any paragraph of section 204 and”;
- (2) by replacing “belonging to” in the first line of the second paragraph by “included in a unit of assessment entered on the roll in the name of”.
- c. F-2.1, s. 205, am. **160.** Section 205 of the said Act is amended by adding the following paragraph after the fifth paragraph:
- Owner. “For the purposes of the first four paragraphs, the owner of an immovable is the person in whose name the unit of assessment that includes the immovable is entered on the roll.”
- c. F-2.1, s. 205.1, am. **161.** Section 205.1 of the said Act is amended by striking out “or the surtax or tax on non-residential immovables imposed under section 244.11 or 244.23” in the fifth and sixth lines of subparagraph 2 of the third paragraph.
- c. F-2.1, s. 206, am. **162.** Section 206 of the said Act is amended by adding the following paragraph at the end:
- Owner. “For the purposes of the first paragraph, the owner of an immovable is the person in whose name the unit of assessment that includes the immovable is entered on the roll. This paragraph does not apply when the unit is entered on the roll in the name of that person under the third paragraph of section 208.”
- c. F-2.1, s. 208, am. **163.** Section 208 of the said Act is amended by replacing “belongs to” in the fourth line of the first paragraph by “is included in the unit of assessment entered on the roll in the name of”.
- c. F-2.1, s. 212, am. **164.** Section 212 of the said Act is amended by adding the following paragraph at the end:
- Owner. “For the purposes of the first paragraph, in addition to the meaning assigned by section 1, “owner” means the person in whose name the unit of assessment that includes the parcel of land is entered on the roll.”
- c. F-2.1, s. 231.1, am. **165.** Section 231.1 of the said Act is amended by replacing “where it is not owned by that Church” in the second line of the first paragraph by “if it is not included in the unit of assessment entered on the roll in the name of that Church”.

- c. F-2.1, s. 231.2, am. **166.** Section 231.2 of the said Act is amended by replacing “owned by” in the first line by “included in a unit of assessment entered on the roll in the name of”.
- c. F-2.1, ss. 233 and 233.1, repealed. **167.** Sections 233 and 233.1 of the said Act are repealed.
- c. F-2.1, s. 234, am. **168.** Section 234 of the said Act is amended by striking out the second paragraph.
- c. F-2.1, s. 235, am. **169.** Section 235 of the said Act is amended by striking out the eighth and ninth paragraphs.
- c. F-2.1, s. 235.1, repealed. **170.** Section 235.1 of the said Act is repealed.
- c. F-2.1, s. 243.3, am. **171.** Section 243.3 of the said Act is amended by replacing “the owner of the immovable concerned” in the second line of the first paragraph by “the person in whose name the unit of assessment that includes the immovable concerned is entered on the roll before the application of the third paragraph of section 208, if applicable”.
- c. F-2.1, s. 244.3, am. **172.** Section 244.3 of the said Act is amended by adding the following sentence at the end of the third paragraph: “The activity of a municipality that consists in examining an application and responding to it is deemed to benefit the applicant, regardless of the response given, including cases where the subject of the application is a regulatory act or the response consists in such an act.”
- c. F-2.1, s. 244.7, am. **173.** Section 244.7 of the said Act is amended
- (1) by inserting “the unit of assessment that includes” after “on” in the third line;
 - (2) by adding the following paragraph at the end:
- Applicability. “That presumption, however, does not apply if the owner of the immovable is not the person in whose name the unit of assessment that includes the immovable is entered on the roll.”
- c. F-2.1, Chap. XVIII, Divs. III.2 and III.3, repealed. **174.** Divisions III.2 and III.3 of Chapter XVIII of the said Act are repealed.
- c. F-2.1, s. 244.29, am. **175.** Section 244.29 of the said Act is amended by striking out the second paragraph.
- c. F-2.1, s. 244.34, am. **176.** Section 244.34 of the said Act is amended by adding the following paragraph after the fourth paragraph:
- Owner. “For the purposes of this section, in addition to the meaning assigned by section 1, “owner” means the person in whose name the unit of assessment is entered on the roll.”

c. F-2.1, s. 244.52, am. **177.** Section 244.52 of the said Act is amended by replacing “third” in the second line of the second paragraph by “second”.

c. F-2.1, Chap. XVIII, Div. III.5, ss. 244.65-244.67, added. **178.** The said Act is amended by inserting the following after section 244.64:

“DIVISION III.5

“TAX ON UNSERVICED VACANT LAND

Imposition. **“244.65.** A municipality that, under section 244.29, imposes the general property tax for a fiscal year with a rate specific to the category of serviced vacant land may, for that year, impose a tax on units of assessment that meet the conditions set out in the second paragraph.

Conditions. To be subject to the tax, a unit of assessment must be situated within an urbanization perimeter that is delimited in the land use planning and development plan applicable to the territory of the municipality and that is included in that territory. The unit of assessment must also be excluded from the category of serviced vacant land

(1) solely because the land is unserviced land according to the third paragraph of section 244.36; or

(2) solely for the reason set out in subparagraph 1 combined with the prohibition from building on the land, where the prohibition is due solely to the fact that the conditions prescribed by a regulation provided for in section 116 of the Act respecting land use planning and development (chapter A-19.1) or by any other regulation or resolution having contents analogous to those permitted under section 116 are not met.

Base. **“244.66.** Subject to Division IV.3, the tax on unserviced vacant land is based on the taxable value of the unit of assessment.

Maximum rate. **“244.67.** No municipality may fix in respect of the tax, for a fiscal year, a rate exceeding the difference for the year between the basic general property tax rate and the general property tax rate specific to the category of serviced vacant land.

Various rates. Where the municipality, in the circumstances set out in section 244.49.1, has fixed general property tax rates referred to in the first paragraph that vary with the different parts of its territory, the municipality may fix various rates in respect of those parts for the tax on unserviced vacant land where necessary to respect the maximum set out in that paragraph.”

c. F-2.1, s. 245, am. **179.** Section 245 of the said Act is amended by striking out “of sections 244.15 to 244.18,” in the fifth line of the second paragraph.

c. F-2.1, s. 252, am. **180.** Section 252 of the said Act is amended

(1) by replacing “the amount fixed by the regulation made under paragraph 4 of section 263” in the third line of the first paragraph by “a given amount”;

(2) by replacing “The council of the local municipality or municipal body responsible for assessment by which the taxes are collected” in the fifth and sixth lines of the first paragraph by “The given amount is that fixed by regulation under paragraph 4 of section 263 or the lower amount fixed by by-law of the council of the local municipality or municipal body responsible for assessment by which the taxes are collected. The council”;

(3) by inserting the following paragraph after the fourth paragraph:

Registered agricultural operation.

“The council may also, by by-law, provide for a time limit later than that generally applicable pursuant to the second paragraph, in respect of any payment of the municipal property taxes imposed on a unit of assessment including an agricultural operation that is registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (chapter M-14) and, where applicable, of any payment of the other taxes or compensations referred to in the fourth paragraph that are payable by the debtor of the property taxes imposed on that unit.”

c. F-2.1, s. 253.37, am.

181. Section 253.37 of the said Act is amended by striking out subparagraph 3 of the second paragraph.

c. F-2.1, s. 253.38, am.

182. Section 253.38 of the said Act is amended by striking out the fifth paragraph.

c. F-2.1, s. 253.52, am.

183. Section 253.52 of the said Act is amended by striking out subparagraph 3 of the second paragraph.

c. F-2.1, s. 253.54, am.

184. Section 253.54 of the said Act is amended by striking out subparagraph 3 of the second paragraph.

c. F-2.1, s. 253.61, am.

185. Section 253.61 of the said Act is amended by striking out “or, where applicable, by the part of the rate provided for in the second paragraph of section 244.13, the second paragraph of section 244.25 or the first paragraph of section 244.27” in the fourth, fifth and sixth lines of the second paragraph.

c. F-2.1, s. 254, am.

186. Section 254 of the said Act is amended by inserting “, subject to sections 255.1 and 255.2” after “section” in the fourth line of the first paragraph.

c. F-2.1, s. 255, replaced.

187. Section 255 of the said Act is replaced by the following sections:

Computation.

“255. The amount payable under the first paragraph of section 254 for an immovable whose owner is a person mentioned in paragraph 1 or 2.1 of section 204 is equal to the amount of the municipal property taxes that would be exigible for that immovable if it were taxable. The amount payable under the second paragraph of section 254 for a business establishment whose

occupant is such a person is equal to the business tax that would be exigible for that business establishment if it were taxable.

Computation.

The amount payable under the first paragraph of section 254 for each of the following immovables is equal to the product obtained by multiplying the non-taxable value of the immovable by 80% of the aggregate taxation rate of the local municipality:

(1) an immovable whose owner is the person mentioned in paragraph 1.2 of section 204;

(2) an immovable whose owner is a person mentioned in subparagraph *a* of paragraph 14 of section 204;

(3) an immovable whose owner is a person mentioned in subparagraph *b* or *c* of paragraph 14 of section 204 and that is used for the purposes mentioned in the subparagraph;

(4) an immovable whose owner is a non-profit legal person holding a permit to operate a private educational institution issued under the Act respecting private education (chapter E-9.1) and that is at the disposal of that institution, subject to the fourth paragraph.

Computation.

The amount payable under the first paragraph of section 254 for each of the following immovables is equal to the product obtained by multiplying the non-taxable value of the immovable by 80% of the aggregate taxation rate of the local municipality:

(1) an immovable whose owner is a university institution within the meaning of the University Investments Act (chapter I-17), a college-level institution whose instructional program is the subject of an international agreement within the meaning of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1), a general and vocational college or a private educational institution accredited for purposes of subsidies under the Act respecting private education with respect to college-level general and vocational instructional services;

(2) an immovable whose owner is a religious institution and that is used by an institution or college referred to in paragraph 1 for its normal activities.

Computation.

The amount payable under the first paragraph of section 254 for each of the following immovables is equal to the product obtained by multiplying the non-taxable value of the immovable by 25% of the aggregate taxation rate of the local municipality:

(1) an immovable whose owner is a school board;

(2) an immovable whose owner is a non-profit legal person holding a permit to operate a private educational institution issued under the Act respecting

private education and that is at the disposal of that institution, when the owner is competent in matters of preschool, elementary or secondary education;

(3) an immovable whose owner is a private educational institution accredited for purposes of subsidies under the Act respecting private education and that is at the disposal of that institution, when the owner is competent in matters of preschool, elementary or secondary education;

(4) an immovable whose owner is an institution whose instructional program is the subject of an international agreement within the meaning of the Act respecting the Ministère des Relations internationales, when the owner is competent in matters of preschool, elementary or secondary education;

(5) an immovable whose owner is a religious institution and that is used by a school board, a legal person referred to in paragraph 2 or an institution referred to in paragraph 3 or 4, for the purposes of preschool, elementary or secondary education.

Amount not paid.

“255.1. When a unit of assessment that includes an immovable referred to in section 255 is taxable and is entered on the roll in the name of a person other than the owner of the immovable, the amount payable under the first paragraph of section 254 for that immovable is not paid.

Amount paid.

When the unit of assessment is non-taxable and entered on the roll in the name of a person other than the owner of the immovable, the amount for that immovable is paid. The roll must then, in accordance with section 61, indicate the information required to calculate the amount, based on the part of the non-taxable value of the unit that corresponds to that of the immovable.

Amount paid.

The same applies to a non-taxable unit of assessment that is entered on the roll in the name of the owner of the immovable and that does not consist solely of the immovable.

Application.

“255.2. When an immovable referred to in a provision under section 255 is included in a non-taxable unit of assessment and belongs to several owners, not all of whom are persons referred to in that provision, the second or third paragraph of section 255.1, as the case may be, applies as if the immovable consisted only of that part attributable to the owner or owners referred to in that provision.

Application.

The provisions of section 255 under which the amount provided for in the first paragraph of section 254 is computed in the same way make up a group. The first paragraph does not apply if all the owners of the immovable are referred to in provisions that are part of a same group. If several of the owners but not all of them are referred to in provisions that are part of a same group, the parts of the immovable attributable to them are grouped together and constitute the part referred to in the first paragraph.”

c. F-2.1, s. 257, am.

188. Section 257 of the said Act is amended by adding the following sentence at the end of the second paragraph: “For the purposes of this paragraph, in addition to the meaning assigned by section 1, “owner” means the person in whose name the unit of assessment that includes the immovable is entered on the roll.”

c. F-2.1, s. 263, am.

189. Section 263 of the said Act is amended by striking out paragraph 10.

FOREST ACT

c. F-4.1, s. 32.1, added.

190. The Forest Act (R.S.Q., chapter F-4.1) is amended by inserting the following section after section 32:

Municipality.

“32.1. A municipality may see to the maintenance and repair of all or part of a forest road in its territory, in accordance with an authorization obtained from the Minister.

Authorization.

The authorization must identify the road or part of a road concerned and may set out conditions, in particular as regards the work permitted or the manner of carrying out the work or of providing for its financing. It may be revoked at any time, after a notice given to the municipality at least 30 days before the revocation takes effect.

Publication.

The authorization and any revocation must be published in the *Gazette officielle du Québec*. They take effect on the day they are published.

Effect.

A non-revoked authorization ceases to have effect on the day that is five years after its effective date.

Agreement.

For the purposes of exercising its power under the first paragraph, the municipality may enter into an agreement with any person on sharing the cost of the work or sharing the work itself.”

ACT RESPECTING ADMINISTRATIVE JUSTICE

c. J-3, Sched. I, s. 4, am.

191. Schedule I to the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by striking out paragraph 2 of section 4.

MINING ACT

c. M-13.1, s. 247.1, added.

192. The Mining Act (R.S.Q., chapter M-13.1) is amended by inserting the following section after section 247:

Municipality.

“247.1. A municipality may see to the maintenance and repair of all or part of a mining road in its territory, in accordance with an authorization obtained from the Minister of Transport.

Authorization.

The authorization must identify the road or part of a road concerned and may set out conditions, in particular as regards the work permitted or the

manner of carrying out the work or of providing for its financing. It may be revoked at any time, after a notice given to the municipality at least 30 days before the revocation takes effect.

Publication. The authorization and any revocation must be published in the *Gazette officielle du Québec*. They take effect on the day they are published.

Effect. A non-revoked authorization ceases to have effect on the day that is five years after its effective date.

Agreement. For the purposes of exercising its power under the first paragraph, the municipality may enter into an agreement with any person on sharing the cost of the work or sharing the work itself.”

ACT RESPECTING THE PENSION PLAN OF ELECTED MUNICIPAL OFFICERS

c. R-9.3, s. 36, am. **193.** Section 36 of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3), amended by section 211 of chapter 19 of the statutes of 2003, is again amended by adding the following paragraph at the end:

Reduced pension. “A person referred to in the second paragraph of section 27 may apply to have his pension paid to him from any date he determines that is subsequent to the application date and prior to his sixtieth birthday. As long as the pension is not being paid, the person may request that the date chosen be replaced by any date subsequent to the new application date and prior to his sixtieth birthday.”

c. R-9.3, Chap. X, heading, am. **194.** The heading of Chapter X of the said Act is amended by replacing “PROCEEDING BEFORE THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC” by “ARBITRATION”.

c. R-9.3, Chap. X, Div. I, heading, added. **195.** The said Act is amended by inserting the following heading after the heading of Chapter X:

“DIVISION I “REVIEW”.

c. R-9.3, s. 74, replaced. **196.** Section 74 of the said Act is replaced by the following:

Reference to arbitrator. **“74.** If the opinions of the members of the review committee were equally divided, the application for review is referred to an arbitrator for a decision. The review committee shall notify the parties without delay.

Provisions applicable. The provisions applicable to an application for arbitration, as set out in Division II, apply with the necessary modifications.

Time limit. The review committee shall send the application for review to the arbitrator within 90 days after the date of the notification provided for in section 73.

“DIVISION II

“ARBITRATION

Application. “**74.1.** A person who applied for review may apply for arbitration within 90 days after the date of notification of the review committee’s decision.

Arbitrators approved. “**74.2.** Following such an application, the pension committee may approve any person appointed as arbitrator or substitute under the first or second paragraph of section 183 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) to act as an arbitrator.

Arbitrators appointed. If the pension committee does not approve at least two persons from among those referred to in the first paragraph, the Government, after consulting the pension committee, may appoint any arbitrators or substitutes it considers necessary who are qualified for approval, for any period it determines.

Provisions applicable. “**74.3.** Sections 184 to 186 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) apply to arbitration carried out following an application under section 74.1.

Costs and fees. The costs and fees referred to in section 185 of that Act that are charged to the Commission are deemed to be expenses referred to in section 81.”

SUPPLEMENTAL PENSION PLANS ACT

c. R-15.1, s. 306.1.1, added. **197.** The Supplemental Pension Plans Act (R.S.Q., chapter R-15.1) is amended by inserting the following section after section 306.1:

Division or merger. “**306.1.1.** In the case of a division or merger concerning all or part of the assets and liabilities of the Régime de retraite de la Ville de Québec, the amortization amounts to be paid for the portion of the initial unfunded actuarial liability referred to in section 306.1 that continues to affect the pension plan after the effective date of the division or merger must correspond to the amounts determined in relation to the unfunded liability in the report on the last complete actuarial valuation of the pension plan the date of which is not subsequent to that of the division or merger, reduced in the same proportion as the unfunded liability was reduced by the effect of the division or merger.

Amortization amounts. Also, the amortization amounts to be paid for the portion of the unfunded liability referred to that is allocated to a pension plan by the effect of the division or merger must correspond to the amounts determined in the report referred to in the first paragraph, adjusted in proportion to the unfunded liability allocated to the pension plan as a share of the balance of the unfunded liability as at the date of the division or merger.

Reduction. The portion of the unfunded liability referred to that is allocated to the pension plan by the effect of the division or merger constitutes an initial unfunded actuarial liability separate from any other unfunded liability affecting the pension plan. Despite section 134, the reduction in the amortization amounts remaining to be paid for the unfunded liability shall be effected last, the other reductions under that section being mandatory.

Provisions applicable. The second, third and fourth paragraphs of section 306.1 apply, with the necessary modifications, in respect of a pension plan to which a portion of the unfunded liability referred to in this section has been allocated by the effect of the division or merger.”

ACT RESPECTING THE LANDS IN THE DOMAIN OF THE STATE

c. T-8.1, s. 58.1, added. **198.** The Act respecting the lands in the domain of the State (R.S.Q., chapter T-8.1) is amended by inserting the following section after section 58:

Municipality. **“58.1.** A municipality may see to the maintenance and repair in its territory of all or part of a road, other than a forest road or a mining road, constructed in the domain of the State, in accordance with an authorization obtained from the Minister.

Authorization. The authorization must identify the road or part of a road concerned and may set out conditions, in particular as regards the work permitted or the manner of carrying out the work or of providing for its financing. It may be revoked at any time, after a notice given to the municipality at least 30 days before the revocation takes effect.

Publication. The authorization and any revocation must be published in the *Gazette officielle du Québec*. They take effect on the day they are published.

Effect. A non-revoked authorization ceases to have effect on the day that is five years after its effective date.

Agreement. For the purposes of exercising its power under the first paragraph, the municipality may enter into an agreement with any person on sharing the cost of the work or sharing the work itself.”

ACT RESPECTING THE REMUNERATION OF ELECTED MUNICIPAL OFFICERS

c. T-11.001, s. 12, replaced. **199.** Section 12 of the Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001) is replaced by the following section:

Minimum remuneration of mayor. **“12.** The minimum annual remuneration a mayor is entitled to receive is based on the number of inhabitants of the territory of the municipality included in the following population brackets:

(1) 1 to 5,000 inhabitants;

- (2) 5,001 to 15,000 inhabitants;
- (3) 15,001 to 50,000 inhabitants;
- (4) 50,001 to 100,000 inhabitants;
- (5) 100,001 to 300,000 inhabitants; and
- (6) 300,001 inhabitants or more.

Amount per inhabitant. An amount is attributed in respect of every inhabitant included in a population bracket. The amount applicable for each bracket is fixed by the government regulation provided for in section 31.6.”

c. T-11.001, s. 13, am. **200.** Section 13 of the said Act is amended by replacing “\$1,890” in the third line of the third paragraph by “the amount fixed by the government regulation provided for in section 31.6”.

c. T-11.001, s. 16, am. **201.** Section 16 of the said Act is amended

(1) by replacing “\$2,470 and \$823, respectively” in the second and third lines of the first paragraph by “the amount fixed in respect of each of them by the government regulation provided for in section 31.6”;

(2) by replacing “\$30,000” in the third line of the second paragraph by “the amount fixed by the government regulation provided for in section 31.6”.

c. T-11.001, s. 22, am. **202.** Section 22 of the said Act is amended by replacing “\$12,868” in the second line of the first paragraph by “the amount fixed by the government regulation provided for in section 32.1”.

c. T-11.001, s. 30.1, am. **203.** Section 30.1 of the said Act is amended by replacing the sixth paragraph by the following paragraph:

Remuneration. “For the purposes of this section, remuneration includes remuneration paid to a person by a mandatory body of the municipality or by a supramunicipal body

(1) for a function exercised by virtue of office;

(2) for a function for which the municipality has adopted a by-law to that effect.”

c. T-11.001, Chap. V, heading, am. **204.** The heading of Chapter V of the said Act is amended by replacing “REGULATION” by “REGULATIONS”.

c. T-11.001, s. 31.6,
added.

205. The said Act is amended by inserting the following section after the heading of Chapter V:

Amounts fixed by
regulation.

“31.6. The Government may, by regulation, fix

(1) the amount per inhabitant, applicable for each population bracket provided for in section 12, used to establish the minimum annual remuneration of a mayor in relation to the population figure of the municipality;

(2) the maximum amount by which the minimum annual remuneration of a mayor, based on the population figure of the municipality increased in accordance with section 13, may exceed the remuneration that would be established if based on the unincreased population figure;

(3) the minimum amount that applies under section 16 to the annual remuneration of a mayor and a councillor respectively, regardless of the population figure of the municipality; and

(4) the minimum amount that applies under section 16 to the annual remuneration of a warden elected in accordance with section 210.29.2 of the Act respecting municipal territorial organization (chapter O-9).”

c. T-11.001, s. 32, am.

206. Section 32 of the said Act is amended by striking out the third paragraph.

c. T-11.001, ss. 32.1
and 32.2, added.

207. The said Act is amended by inserting the following sections after section 32:

Maximum expense
allowance.

“32.1. The Government may, by regulation, fix the maximum annual expense allowance a member of the council of a municipality is entitled to receive for all the duties the member performs within the municipality, a mandatary body of the municipality or a supramunicipal body.

Retroactive effect.

“32.2. A regulation provided for in this chapter may have retroactive effect from 1 January of the year in which it comes into force.”

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

c. V-6.1, s. 259,
repealed.

208. Section 259 the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1) is repealed.

c. V-6.1, ss. 261 and
261.1, repealed.

209. Sections 261 and 261.1 of the said Act are repealed.

c. V-6.1, s. 281, am.

210. Section 281 of the said Act is amended by replacing “remuneration and pension fixed by the Minister and paid” in the second and third lines of the first paragraph by “pension fixed by the Minister and paid”.

c. V-6.1, Chap. II.1,
ss. 296.1-296.3, added.

211. The said Act is amended by inserting the following after section 296:

“CHAPTER II.1**“REMUNERATION AND INDEMNITY OF MEMBERS
OF THE COUNCIL**

Basic remuneration.

“296.1. A member of the council receives a basic remuneration from the Regional Government.

Additional remuneration.

A member of the council also receives additional remuneration from the Regional Government for functions exercised as

- (1) speaker of the council;
- (2) deputy-speaker of the council;
- (3) chairman of the executive committee;
- (4) vice-chairman of the executive committee; or
- (5) member of the executive committee other than the chairman or vice-chairman.

Determination by Minister.

The Minister shall fix the basic annual remuneration and each additional remuneration.

Indemnity.

“296.2. Except in the case of a council member already receiving the maximum amount prescribed under section 22 of the Act respecting the remuneration of elected municipal officers (chapter T-11.001) from a municipality for a fiscal year, every member of the council receives from the Regional Government, for that fiscal year, an indemnity to defray the part of the expenses incident to the member’s duties that are not reimbursed pursuant to subsection 1 of section 260 or the third paragraph of section 281.

Computation.

A member’s indemnity for a fiscal year is the lesser of

- (1) the quotient obtained by dividing the total remuneration the member receives for that fiscal year under section 296.1 by 2; and
- (2) the difference obtained by subtracting the indemnity the member receives from a municipality for that fiscal year from the maximum amount prescribed under section 22 of the Act respecting the remuneration of elected municipal officers.

Chairman of executive committee.

In the case of a chairman of the executive committee who, after availing himself of the power provided for in section 280.1, was not a member of the council of a municipality for any part of the fiscal year, the amount of his indemnity for that fiscal year is equal to the maximum amount prescribed under section 22 of the Act respecting the remuneration of elected municipal officers.

Rounding off.

When the result of the operation under subparagraph 1 or 2 of the second paragraph is a mixed number, only the integer is used and it is rounded up if the first decimal is greater than 4.

Conditions of payment.

“296.3. The Regional Government shall determine the conditions of payment of the remuneration and of any indemnity.”

c. V-6.1, s. 410, am.

212. Section 410 of the said Act is amended

(1) by striking out “section 259, section 261,” in the fifth line of the second paragraph;

(2) by inserting “the third paragraph of section 296.1,” after “281,” in the fifth line of the second paragraph;

(3) by replacing “section 259, 261 or 281” in the first line of the third paragraph by “the third paragraph of section 296.1”.

ACT TO ESTABLISH AN ADMINISTRATIVE REVIEW PROCEDURE
FOR REAL ESTATE ASSESSMENT AND TO AMEND OTHER
LEGISLATIVE PROVISIONS

1996, c. 67, s. 68, am.

213. Section 68 of the Act to establish an administrative review procedure for real estate assessment and to amend other legislative provisions (1996, chapter 67), amended by section 177 of chapter 93 of the statutes of 1997, section 104 of chapter 54 of the statutes of 2000, section 93 of chapter 77 of the statutes of 2002 and section 234 of chapter 19 of the statutes of 2003, is again amended by replacing “2004” in the first paragraph by “2006”.

ACT TO AMEND THE CITIES AND TOWNS ACT, THE MUNICIPAL
CODE OF QUÉBEC AND OTHER LEGISLATIVE PROVISIONS

1996, c. 77, s. 87, am.

214. Section 87 of the Act to amend the Cities and Towns Act, the Municipal Code of Québec and other legislative provisions (1996, chapter 77) is amended by striking out the fourth and fifth paragraphs.

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS
CONCERNING MUNICIPAL AFFAIRS

2003, c. 3, s. 12,
replaced.

215. Section 12 of the Act to amend various legislative provisions concerning municipal affairs (2003, chapter 3) is replaced by the following section:

Surplus assets.

“12. Despite any provision of the pension plan or of any document ancillary to the plan, the surplus assets of a pension plan to which a municipality or a body referred to in section 18 of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3) is a party may, on a resolution of the municipality or the body and according to the terms and

conditions stated in sections 146.1 to 146.3 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1), be appropriated for the payment of contributions payable by the municipality or the body.

Redemption of bond.

However, if a bond was remitted to the pension fund of a pension plan for the purposes of section 212.2 of the Act to amend various legislative provisions concerning municipal affairs (2004, chapter 20), any actuarial gain determined by an actuarial valuation of the whole plan must be appropriated for the redemption of that bond. The appropriation of the gain may nevertheless not cause an amount payable to be determined under subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act or to be higher than it would have been without the appropriation.

Amounts paid by the municipality or body.

Surplus assets or an actuarial gain can be appropriated under the first or second paragraph only up to the value of the amounts that the municipality or body has paid in respect of a technical actuarial deficiency or an amount established under subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act determined by an actuarial valuation of the whole plan dated not earlier than 31 December 2001 or later than 1 January 2003.

Calculation.

For the purposes of this section, the value of the amounts paid by the municipality or the body, that of the contributions paid by the appropriation of surplus assets and that of redemptions realized by appropriation of actuarial gain are calculated using the rate set by the bond remitted to the pension fund or the market rate for financing the amount paid into the fund or, in the absence of such a rate, the rate that the federal government bond market would require, at the time of payment of the amount into the fund, for a bond with a ten-year term.

Actuarial gain.

The actuarial gain referred to in this section is the positive difference between the value of the assets of the plan, increased by the value of the amortization amounts remaining to be paid for one or more unfunded actuarial liabilities, and the value of the obligations arising out of the pension plan, given the service credited to the members. The gain is measured using the funding method provided for in Chapter X of the Supplemental Pension Plans Act. If the municipality or the body pays a contribution exceeding that required under that Act, the excess is not taken into account in determining the actuarial gain referred to in this section.”

2003, c. 3, s. 13, am.

216. Section 13 of the said Act, amended by section 242 of chapter 19 of the statutes of 2003, is again amended by adding the following paragraph at the end:

Redemption of bond.

“However, if a bond was remitted to the pension fund of the pension plan for the purposes of section 255 of the Act to amend various legislative provisions concerning municipal affairs (2004, chapter 20), any actuarial gain determined by an actuarial valuation of the whole plan must be appropriated

for the redemption of the bond in accordance with section 12, except to the extent that it corresponds to surplus assets for which the municipality or the body may not determine the appropriation.”

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL ET DE LA RECHERCHE

2003, c. 29, s. 99, am.

217. Section 99 of the Act respecting the Ministère du Développement économique et régional et de la Recherche (2003, chapter 29) is amended by adding the following sentence at the end of the fourth paragraph: “A specific agreement entered into with a municipality or a mandatary of a municipality may depart from the Municipal Aid Prohibition Act (R.S.Q., chapter I-15).”

2003, c. 29, s. 101.1,
added.

218. The said Act is amended by inserting the following section after section 101:

Executive committee.

“101.1. When an executive committee is established, its members must be chosen by and from among the members of the board of directors of a regional conference of elected officers and the members appointed under section 101 may not represent more than one third of the committee.”

OTHER AMENDING PROVISIONS

O.C. 170-2000, s. 7,
am.

219. Section 7 of Order in Council 170-2000 dated 1 March 2000 respecting Ville de Cap-Chat is amended by replacing the second paragraph by the following paragraph:

“For the first two general elections, the council of the new town is composed of eight members comprising a mayor and seven councillors. The councillor positions are numbered 1 through 7.”

O.C. 850-2001, s. 60.5,
repealed.

220. Section 60.5 of Order in Council 850-2001 dated 4 July 2001 respecting Ville de Sherbrooke, enacted by Order in Council 509-2002 dated 1 May 2002, is repealed.

O.C. 851-2001, s. 34.4,
repealed.

221. Section 34.4 of Order in Council 851-2001 dated 4 July 2001 respecting Ville de Trois-Rivières, enacted by section 248 of chapter 19 of the statutes of 2003, is repealed.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

Division into electoral
districts.

222. For the purposes of any general election as of that of 2005, a local municipality mentioned in Schedule I is deemed to be subject, from 31 December 2003, to the requirement to divide its territory into electoral districts in accordance with section 5 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2).

Division into electoral
districts.

223. For the purposes of any general election as of that of 2005, from 1 January 2004, a local municipality mentioned in Schedule II is required to

divide its territory into electoral districts, in accordance with the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2), subject to the provisions relating to such a division provided for in its constituting act.

Division into electoral districts.

224. For the purposes of the 2005 general election, from 1 January 2004, a local municipality mentioned in Schedule III is required to divide its territory into electoral districts in accordance with the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2).

By-law valid.

225. No by-law that, for the purposes of a general election preceding that of 2005, divides the territory of a local municipality mentioned in Schedule IV into electoral districts may be invalidated on the ground that the municipality was not subject to the requirement to divide its territory or that the division does not meet the criteria provided for in sections 11 and 12 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2).

Division applicable.

226. The division of the territory into electoral districts that was applicable for the purposes of the last general election held in Ville de Beauharnois, Ville de La Malbaie and Ville de Matane applies for the purposes of the general election of 2005 and any by-election that must be held in those municipalities before the general election of 2009.

O.C. 1253-99, s. 10, am.

227. Section 10 of Order in Council 1253-99 dated 17 November 1999, respecting Ville de La Malbaie, is amended by striking out the second sentence.

O.C. 1550-97, s. 9, am.

228. Section 9 of Order in Council 1550-97 dated 3 December 1997, respecting Municipalité de Roxton Pond, is amended by striking out the last sentence.

Dispensation.

229. Ville de Gatineau, Ville de Rouyn-Noranda, Ville de Saguenay and Ville de Saint-Jean-sur-Richelieu are dispensed from the obligation to divide their territories into electoral districts for the purposes of the general election of 2005.

Division applicable.

The division of their territories, for the purposes of that election and any by-election before the general election of 2009, is that which was applicable for the purposes of their last general election.

No general election in 2004.

230. Despite section 7 of Order in Council 705-2001 dated 13 June 2001 respecting Ville de Chandler, no general election will be held in that municipality in 2004.

Office of mayor vacant.

231. Despite the first paragraph of section 335 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2), a vacancy in the office of mayor of Ville de Murdochville need not be filled by means of a by-election.

Election by town
councillors.

Not later than 1 December 2004, the town councillors must elect one of their number to the office of mayor. The second, third, fourth and fifth paragraphs of section 336 of this Act apply to that election.

Loan by-law.

232. The council of Ville de Montréal may adopt a loan by-law for the purpose of repaying into the general fund of the city sums paid out to reimburse excess taxes pursuant to a judgment on a contestation of the property assessment, filed before 1 January 2002, for an assessment unit situated in the territory of the former Ville de Montréal-Est.

Authorization required.

Such a by-law requires only the authorization of the Minister of Municipal Affairs, Sports and Recreation.

Property assessment
roll.

233. The property assessment roll of Municipalité de Pierreville, in force at the beginning of the 2004 fiscal year, remains in force until the end of that fiscal year, which is considered as the third year of application of that roll.

Fiscal years.

For the purpose of determining the fiscal years for which rolls subsequent to that referred to in the first paragraph must be drawn up in accordance with section 14 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), that roll is deemed to have been drawn up for the fiscal years 2002, 2003 and 2004.

Drawing up and filing
valid.

The drawing up and filing of the roll for the fiscal years 2005, 2006 and 2007 may not be invalidated on the grounds that they were carried out before the effective date of the first two paragraphs.

By-laws.

234. The by-laws of Ville d'Asbestos on the imposition of general property taxes for the fiscal years 2000 to 2003 may not be invalidated on the grounds that they provide for different general property taxes depending on whether the immovables are situated in the territory of the former Municipalité de Trois-Lacs or the territory of the former Ville d'Asbestos.

Tax credit.

For the fiscal years 2004 and 2005, Ville d'Asbestos may grant the owner of an immovable situated in the territory of the former Municipalité de Trois-Lacs a tax credit the amount of which, per \$100 of assessed value, is established in keeping with resolution No. 2004-35 adopted by the council of Ville d'Asbestos on 16 February 2004.

Budget valid.

The budget adopted by the council of Ville d'Asbestos for the 2004 fiscal year may not be invalidated on the grounds that it provides for such a tax credit.

Applicability.

The second paragraph applies despite the Municipal Aid Prohibition Act (R.S.Q., chapter I-15).

Amendment of order in
council.

235. Despite section 176 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities (2003, chapter 14), the Government may, until 31 December 2004, amend Order in Council 371-2003 dated 12 March 2003 respecting Ville de La Tuque.

Time limit.	236. Sections 5, 14, 124 and 132 do not apply to a time limit that began to run on 1 November 2004.
Hog farms.	237. A local municipality may not, with respect to hog farms, take advantage of subparagraph 4.1 of the second paragraph of section 113 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1), amended by section 7, until an amendment to the land use planning and development plan, a revised plan or an interim control by-law in conformity with aims complementary to this Act and related to the objectives referred to in subparagraph 2.1 of the first paragraph of section 5 of that Act comes into force in its territory.
By-law continued.	238. A by-law in force on 31 October 2004 and adopted under the provisions repealed by section 91 remains in force until replaced or repealed under the provisions enacted by section 9.
Additions or extensions.	239. For the purposes of subparagraph 2 of the second paragraph of section 165.4.2 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1), enacted by section 10, only additions or extensions built in accordance with a permit issued after that section takes effect may be included in the calculation.
Effective date.	240. Sections 10 and 12 take effect on the date that is 90 days after the day on which the Government adopts aims complementary to this Act and related to the objectives referred to in subparagraph 2.1 of the first paragraph of section 5 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1). As soon as practicable after that adoption, the Minister of Municipal Affairs, Sports and Recreation must publish in the <i>Gazette officielle du Québec</i> a notice mentioning the adoption and the effective date of sections 10 and 12.
Prohibition.	No permit or certificate referred to in section 165.4.1 of that Act, enacted by section 10, may be issued by a municipality before that section takes effect.
Validity of permit or certificate.	No permit or certificate referred to in section 165.4.1 and issued by a municipality after 30 April 2002 and before 1 November 2004, or application for such a permit or certificate made before section 10 takes effect, is valid, unless the work authorized by a permit already issued has been carried out by 1 November 2004.
Provisions applicable.	The second and third paragraphs do not apply to a permit applied for or issued for work required for an increase of up to 250 hogs referred to in subparagraph <i>b</i> of subparagraph 3 of the first paragraph of section 46 of the Agricultural Operations Regulation, enacted by Order in Council 695-2002 (2002, G.O. 2, 2643), for which the Minister of the Environment issued an authorization certificate before 15 June 2004.
Provisions applicable.	From the effective date of section 10, an application for a building permit to replace a building that exists on the effective date of that section and that, after

that date, is totally or partially destroyed by a disaster, is subject to the application of the provisions enacted by that section, if the annual production of phosphoric anhydride attributable to the project for which the application is made is more than 3,200 kg greater than the annual production at the site before it was totally or partially destroyed.

- Provisions applicable. **241.** Sections 15 and 16, paragraph 1 of section 19, paragraph 1 of section 20, sections 21, 24, 27 and 28, paragraph 1 of section 31, paragraph 1 of section 32, sections 33, 36, 39, 40 and 43, paragraph 1 of section 44, paragraph 1 of section 45, sections 46 and 49, paragraph 1 of section 53, paragraphs 2 and 5 of section 54, section 55, paragraph 1 of section 58, paragraph 1 of section 59, sections 60, 64, 65 and 73 to 76, paragraph 1 of section 79, paragraph 1 of section 80 and sections 81, 84, 93, 99, 100, 115, 116, 135 to 144, 146, 149 to 154, 156 to 171, 173 to 179 and 181 to 189 have effect for the purposes of every fiscal year as of the fiscal year 2005.
- Provisions applicable. However, with respect to Ville de Longueuil, sections 39, 40 and 43, paragraph 1 of section 44, paragraph 1 of section 45 and sections 46, 49, 99, 100, 140 to 144, 146, 150 to 154, 156, 161, 167 to 170, 174, 175, 177, 179, 181 to 185 and 189 have effect for the purposes of every fiscal year as of the fiscal year 2006.
- Acts valid. **242.** Any act performed for the 2003 or the 2004 fiscal year under a provision referred to in section 151.5.1 of the Charter of Ville de Montréal (R.S.Q., chapter C-11.4), repealed by section 63, is valid despite the fact that the provision was applicable only for the 2002 fiscal year.
- Presumption. **243.** Until the coming into force of the first amendment made after 31 October 2004 to the regulation made under paragraph 2 of section 263 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), a reference in the regulation to a case where the clerk makes use of the power provided for in the third paragraph of section 81 of that Act is deemed a reference to a case where the assessor makes use of that power, as a result of the application of section 82.1 of that Act, enacted by section 145.
- Effective date. **244.** Section 172 has effect from 24 August 1989.
- By-law retroactive. **245.** A by-law adopted in 2004 under the fifth paragraph of section 252 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), enacted by paragraph 3 of section 180, may be retroactive to the date specified in the by-law.
- Amounts per inhabitant. **246.** Until the coming into force of the first regulation made under paragraph 1 of section 31.6 of the Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001), enacted by section 205, the amounts per inhabitant applicable to each population bracket established in section 12 of that Act, enacted by section 199, are the following:

- (1) 1 to 5,000 inhabitants: \$1.013;
- (2) 5,001 to 15,000 inhabitants: \$0.909;
- (3) 15,001 to 50,000 inhabitants: \$0.562;
- (4) 50,001 to 100,000 inhabitants: \$0.243;
- (5) 100,001 to 300,000 inhabitants: \$0.097;
- (6) 300,001 inhabitants or more: \$0.005.

Maximum amount of surplus.

247. Until the coming into force of the first regulation made under paragraph 2 of section 31.6 of the Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001), enacted by section 205, the maximum amount of the surplus referred to in the third paragraph of section 13 of that Act, amended by section 200, is \$2,173.

Minimum remuneration of mayor and councillor.

248. Until the coming into force of the first regulation made under paragraph 3 of section 31.6 of the Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001), enacted by section 205, the minimum annual remuneration referred to in the first paragraph of section 16 of that Act, amended by paragraph 1 of section 201, is \$2,840 for a mayor and \$946 for a councillor.

Minimum remuneration of warden.

249. Until the coming into force of the first regulation made under paragraph 4 of section 31.6 of the Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001), enacted by section 205, the minimum annual remuneration of a warden, referred to in the second paragraph of section 16 of that Act, amended by paragraph 2 of section 201, is \$31,320.

Maximum expense allowance.

250. Until the coming into force of the first regulation made under section 32.1 of the Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001), enacted by section 207, the maximum expense allowance for a member of the council of a municipality referred to in the first paragraph of section 22 of that Act, amended by section 202, is \$13,434.

Remuneration amounts continued.

251. The amounts of remuneration set out in the order in council made by the Minister of Municipal Affairs, Sports and Recreation on 20 August 2003 and published in the *Gazette officielle du Québec* on 3 September 2003, under sections 259, 261 and 281 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1), continue to apply despite the repeal or amendment of those provisions by sections 208 to 210, as if the order in council had been made under section 296.1 of that Act, enacted by section 211.

Presumption.

252. The amounts set out in the order in council referred to in section 251 are deemed to have applied on a fiscal year basis as of 1 April 2002.

Remunerations and indemnities valid.

253. The remunerations and indemnities paid to the members of the council of the Kativik Regional Government during the period in which section 87 of chapter 77 of the statutes of 1996 and the order in council of the Minister of Municipal Affairs, made on 2 July 1997 and published in the *Gazette officielle du Québec* on 16 July 1997, applied successively are valid even if they were not consistent with the provisions then applicable.

Effective date.

254. Sections 215 and 216 have effect from 16 July 2003.

Payment of all or part of contributions.

255. A municipality or a body referred to in section 18 of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3) may elect to pay all or part of the contributions payable for a technical actuarial deficiency or for a sum established under subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1) determined by an actuarial valuation referred to in section 12 of the Act to amend various legislative provisions concerning municipal affairs (2003, chapter 3), enacted by section 215, or an actuarial valuation of the whole plan dated not earlier than 2 January 2003 nor later than 1 January 2005, by remitting to the pension fund of the plan concerned a bond it issues for that purpose.

Condition.

However, that election may only be exercised if the limit set in the first paragraph of section 172 of the Supplemental Pension Plans Act is respected. For that purpose, a percentage of 17.5% is deemed to replace that of 10% provided for in that paragraph, until the expiry of the time determined to send the Régie des rentes du Québec the report on a complete actuarial valuation of the plan showing for the first time that the bond was wholly redeemed.

Bond.

The bond must be non-negotiable, have a maximum term of ten years and carry interest at a rate approved by the pension committee. Failing approval, the bond must carry interest at rates the federal government bond market would require, at the time of payment into the pension fund, for a bond with a ten-year term.

Resolution.

As soon as possible, the municipality or the body must send the pension committee concerned a copy of any resolution by which the election provided for in this section is exercised.

Effective date.

256. Section 217 has effect from 3 March 2004.

Agreement valid.

A specific agreement entered into with a municipality or a mandatary of a municipality under section 20 of the Act respecting the Ministère des Régions (R.S.Q., chapter M-25.001), as it read before it was replaced by section 168 of the Act respecting the Ministère du Développement économique et régional et de la Recherche (2003, chapter 29), may not be invalidated on the grounds that it departs from the Municipal Aid Prohibition Act (R.S.Q., chapter I-15).

Effective date.

257. Section 219 has effect from 1 March 2000.

Effective date. **258.** Section 230 has effect from 24 September 2004.

Effective date. **259.** Section 231 has effect from 27 August 2004.

Coming into force. **260.** This Act comes into force on 1 November 2004 except sections 199 to 202, 204 to 207 and 246 to 250, which come into force on 1 January 2005.

SCHEDULE I

(section 222)

Municipalité de Compton
Municipalité d'East Broughton
Ville de Farnham
Municipalité des Coteaux
Ville de Richelieu
Municipalité de Rougemont
Municipalité de Roxton Pond
Ville de Saint-Césaire
Municipalité de Saint-Charles-de-Bellechasse
Municipalité de Saint-Chrysostome
Municipalité de Saint-Faustin—Lac-Carré

SCHEDULE II
(*section 223*)

Municipalité de Lac-au-Saumon

Municipalité des Cèdres

Municipalité de Notre-Dame-de-l'Île-Perrot

Municipalité de Sainte-Sophie

Municipalité de Saint-Flavien

SCHEDULE III
(*section 224*)

Ville d'Acton Vale
Ville de Baie-Saint-Paul
Municipalité de Chertsey
Ville de Métabetchouan—Lac-à-la-Croix
Municipalité de Port-Daniel—Gascons
Ville de Portneuf
Ville de Rivière-du-Loup
Municipalité de Saint-André-d'Argenteuil
Ville de Sainte-Anne-des-Monts
Municipalité de Saint-Ferdinand
Ville de Saint-Lin—Laurentides

SCHEDULE IV
(*section 225*)

Ville de Baie-Saint-Paul
Municipalité de Chertsey
Municipalité d'East Broughton
Municipalité des Cèdres
Municipalité des Coteaux
Ville de Métabetchouan—Lac-à-la-Croix
Municipalité de Notre-Dame-de-l'Île-Perrot
Ville de Rivière-du-Loup
Municipalité de Saint-André-d'Argenteuil
Municipalité de Saint-Charles-de-Bellechasse
Municipalité de Sainte-Sophie
Municipalité de Saint-Faustin—Lac-Carré
Municipalité de Saint-Ferdinand
Municipalité de Saint-Flavien

2004, chapter 21

AN ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 12 JUNE 2003 AND TO CERTAIN OTHER BUDGET STATEMENTS

Bill 45

Introduced by Mr. Lawrence S. Bergman, Minister of Revenue

Introduced 12 May 2004

Passage in principle 19 May 2004

Passage 2 November 2004

Assented to 3 November 2004

Coming into force: 3 November 2004

Legislation amended:

Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1)

Act respecting international financial centres (R.S.Q., chapter C-8.3)

Mining Duties Act (R.S.Q., chapter D-15)

Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1)

Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., chapter F-3.1.2)

Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1)

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

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

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

Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5)

Act respecting property tax refund (R.S.Q., chapter R-20.1)

Act respecting income support, employment assistance and social solidarity (R.S.Q., chapter S-32.001)

Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)

Act respecting international financial centres (1999, chapter 86)

Act giving effect to the Budget Speech delivered on 1 November 2001, to the supplementary statement of 19 March 2002 and to certain other budget statements (2003, chapter 9)



Chapter 21

AN ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 12 JUNE 2003 AND TO CERTAIN OTHER BUDGET STATEMENTS

[Assented to 3 November 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT CONSTITUTING CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS

c. C-6.1, s. 8.1, added.

1. (1) The Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1) is amended by inserting the following section after the heading of Chapter II:

Capitalization period.

“8.1. For the purposes of this Act, “capitalization period” means a period that is

(1) the period that begins on 1 July 2001 and ends on 31 December 2001;

(2) the period that begins on 1 January 2002 and ends on 28 February 2003;
or

(3) for any period beginning after 28 February 2003, the period that begins on 1 March of a calendar year and ends on the last day of February of the following calendar year, not extending beyond 28 February 2011, except that, in respect of the capitalization period that ends on 28 February 2005, that period begins on 31 March 2004.”

(2) Subsection 1 has effect from 1 July 2001.

c. C-6.1, s. 10,
replaced.

2. (1) Section 10 of the said Act is replaced by the following section:

Total amount of
subscription.

“10. The total amount of the subscription for the issued and outstanding shares and fractional shares of the Société may not exceed, at the end of a capitalization period, the amount provided for in Schedule 1 in respect of that capitalization period.”

(2) Subsection 1 has effect from 1 July 2001.

c. C-6.1, s. 19, am.

3. (1) Section 19 of the said Act is amended

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

Determination of
average net assets and
investments.

“For the purposes of this section, the following rules apply:

(1) the average net assets for the preceding fiscal year shall be determined by adding the net assets at the beginning of that preceding year to the net assets at the end of that preceding year and by dividing the sum so obtained by 2;

(2) the net assets do not include the movable or immovable property used by the Société to carry on its operations; and

(3) the average investments for the current fiscal year shall be determined by the formula

$(A + B + C + D) / 2$.”;

(2) by inserting the following paragraph after the third paragraph:

Interpretation.

“In the formula provided for in subparagraph 3 of the third paragraph,

(1) A is the Société’s investments permitted under this section and entailing no security or hypothec, at the beginning of the current fiscal year;

(2) B is the Société’s investments permitted under this section and entailing no security or hypothec, at the end of the current fiscal year;

(3) C is the amount by which an amount that is the total of the disinvestments for the current fiscal year that relate to investments entailing no security or hypothec, already made by the Société and permitted under this section, exceeds an amount equal to 2% of the Société’s average net assets for the preceding fiscal year; and

(4) D is the amount determined under subparagraph 3 for the fiscal year preceding the current fiscal year.”;

(3) by replacing ““\$100,000,000” and “\$40,000,000”” in subparagraph 2 of the fourth paragraph by ““\$350,000,000” and “\$150,000,000””;

(4) by adding the following subparagraphs after subparagraph 2 of the fourth paragraph:

“(3) strategic investments made after 11 March 2003, in accordance with an investment policy adopted by the board of directors of the Société and approved by the Minister of Finance, in an entity whose assets are less than \$500,000,000 or whose net equity is not over \$200,000,000; and

“(4) the investment entailing no security or hypothec made after 11 March 2003 in an eligible entity through a limited partnership in which the Société holds an interest, directly or through another limited partnership, not exceeding the proportion of the Société’s direct or indirect interest in the limited partnership that made the investment.”;

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

Total investments.

“The total investments permitted under subparagraphs 1 and 2 of the fifth paragraph may not exceed 20% of the net assets of the Société at the end of the preceding fiscal year. For the purposes of subparagraph 1 of the fifth paragraph, a broker acting as an intermediary or underwriter is not considered to be a first purchaser.”;

(6) by inserting the following paragraphs after the fifth paragraph:

Total investments.

“The total investments permitted under subparagraph 3 of the fifth paragraph may not exceed 5% of the net assets of the Société at the end of the preceding fiscal year.

Rule relating to investments.

“For the purposes of the second paragraph, the investments permitted under subparagraph 3 of the fifth paragraph are not considered to have been made in entities situated in the resource regions of Québec referred to in Schedule 2.”

(2) Paragraphs 1 to 3, 5 and 6 of subsection 1 apply to fiscal years that end after 11 March 2003. However, where section 19 of the said Act applies to the fiscal year that includes 11 March 2003,

(1) the formula provided for in subparagraph 3 of the third paragraph of that section shall be replaced by the following formula:

“(A + B + C) / 2.”;

(2) the fourth paragraph of that section shall be read without reference to subparagraph 4 thereof; and

(3) the seventh paragraph of that section shall be read with the reference to “at the end of the preceding fiscal year” replaced by a reference to “on 1 March 2003”.

(3) Paragraph 4 of subsection 1, where it enacts subparagraph 3 of the fifth paragraph of section 19 of the said Act, applies to fiscal years that end after 11 March 2003.

(4) Paragraph 4 of subsection 1, where it enacts subparagraph 4 of the fifth paragraph of section 19 of the said Act, has effect from 12 March 2003.

c. C-6.1, Sched. 1, replaced.

4. (1) Schedule 1 of the said Act is replaced by the following Schedule:

“SCHEDULE 1

(Section 10)

TOTAL AMOUNT OF THE SUBSCRIPTION FOR THE ISSUED AND OUTSTANDING SHARES AND FRACTIONAL SHARES AT THE END OF EACH CAPITALIZATION PERIOD

- \$150,000,000 on 31 December 2001;
- \$300,000,000 on 28 February 2003;
- \$375,000,000 on 29 February 2004;
- \$475,000,000 on 28 February 2005;
- \$625,000,000 on 28 February 2006;
- \$775,000,000 on 28 February 2007;
- \$925,000,000 on 29 February 2008;
- \$1,075,000,000 on 28 February 2009;
- \$1,225,000,000 on 28 February 2010;
- \$1,375,000,000 on 28 February 2011.”

(2) Subsection 1 has effect from 1 July 2001.

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

c. C-8.3, s. 4, am.

5. (1) Section 4 of the Act respecting international financial centres (R.S.Q., chapter C-8.3) is amended

(1) by inserting the following definition in alphabetical order:

“individual”;

““individual” has the meaning assigned by Part I of the Taxation Act;”;

(2) by replacing the definition of “person” by the following definition:

“person”.

““person” has the meaning assigned by Part I of the Taxation Act;”.

(2) Paragraph 1 of subsection 1 applies to taxation years that end after 20 October 2000.

(3) Paragraph 2 of subsection 1 has effect from 20 December 1999.

c. C-8.3, s. 6, am.

6. (1) Section 6 of the said Act is amended by replacing the second paragraph by the following paragraph:

Transactions initiated elsewhere than at the international financial centre.

“The conditions set out in subparagraphs 3 and 4 of the first paragraph shall not be considered not satisfied merely because a qualified international financial transaction was initiated by a client who, for that purpose, went to an office or branch of the corporation or partnership other than the place referred to in that subparagraph 4.”

(2) Subsection 1 has effect from 20 December 1999.

c. C-8.3, s. 7, am.

7. (1) Section 7 of the said Act is amended

(1) by replacing subparagraph *c* of paragraph 22 by the following subparagraph:

“(c) a person or partnership not described in subparagraph *a* or *b*, in relation to a qualified international financial transaction carried out by or on behalf of that person or partnership;”;

(2) by adding the following paragraphs after paragraph 23:

“(24) engaging in activities relating to the deposit of money or fiduciary services, or in dealer or adviser activities, that are carried on with investor immigrants in the course of their participation in the Programme des immigrants investisseurs pour l’aide aux entreprises adopted by Order in Council 701-2000 dated 7 June 2000, and that are directly related to the requirements of the program; and

“(25) performing a discounting operation by a corporation or partnership in respect of a letter of credit or a bill, if the operation is performed

(a) in the course of a transaction in which the corporation or partnership is dealing at arm’s length for the purposes of Part I of the Taxation Act with the debtor or transferor of the letter of credit or of the bill, and has no right of recourse against them, and

(b) consecutively or incidentally, in the case of a letter of credit, to a qualified international financial transaction described in paragraph 7 and, in the case of a bill, to the participation of a corporation or partnership operating an international financial centre in a qualified international financial transaction described in paragraph 23.”

(2) Paragraph 1 of subsection 1 and paragraph 2 of that subsection, where it enacts paragraph 24 of section 7 of the said Act, have effect from 20 December 1999. However, where paragraph 24 of section 7 applies before 5 July 2001, it shall be read as follows:

“(24) engaging in lending activities, or in activities relating to the deposit of money, fiduciary services or financial packaging services, or in dealer or adviser activities, that are carried on with investor immigrants in the course of their participation in the program for investor immigrants administered under subdivision 3 of Division II of the Regulation respecting the selection of foreign nationals (R.R.Q., 1981, chapter M-23.1, r.2) or the Programme des immigrants investisseurs pour l’aide aux entreprises adopted by Order in Council 701-2000 dated 7 June 2000; and”.

(3) Paragraph 2 of subsection 1, where it enacts paragraph 25 of section 7 of the said Act, has effect from 30 March 2001.

c. C-8.3, s. 19, am.

8. (1) Section 19 of the said Act is amended by replacing the first paragraph by the following paragraph:

Foreign specialists.

“19. The Minister shall issue, for the calendar year, to a corporation or partnership a certificate recognizing, for all or part of the year, one of its employees as a foreign specialist where,

(1) the qualification certificate issued to the corporation or partnership pursuant to section 14 in respect of the employee is valid in respect of the year or the part of the year; and

(2) throughout the year or the part of the year, at least one of the following conditions is satisfied:

(a) the employee’s duties with the person or partnership referred to in subparagraph *a* of subparagraph 2 of the first paragraph of section 66 were devoted, in a proportion of at least 75%, to the establishment of the business which shall constitute an international financial centre of the corporation or partnership,

(b) the employee’s duties with the corporation or partnership were devoted, in a proportion of at least 75%, to the operations of a business of the corporation or partnership in respect of which a qualification certificate issued under section 10 was valid, other than back office activities, or

(c) the employee’s duties with the corporation or partnership were devoted, in a proportion of at least 75%, to the operations of the business described in subparagraph *b* and the employee was a member of the strategic personnel of the business.”

(2) Subsection 1 applies from 1 January 2001.

c. C-8.3, s. 49, am.

9. (1) Section 49 of the said Act is amended

(1) by inserting the following definition in alphabetical order:

“trust”.

““trust” has the meaning assigned by section 646 of the Taxation Act.”;

(2) by striking out “(chapitre I-3)” in the French text of the definition of “perte”.

(2) Subsection 1 applies to taxation years that end after 20 October 2000.

c. C-8.3, s. 52, am.

10. (1) Section 52 of the said Act is amended by replacing “each of which is” in subparagraphs 1 and 2 of the first paragraph by “each of which is 75% of”.

(2) Subsection 1 applies to taxation years of a person that end after 12 June 2003. However, where the percentage of 75% provided for in subparagraphs 1 and 2 of the first paragraph of section 52 of the said Act is to be applied

(1) to the person’s income or loss for such a taxation year of the person that includes 12 June 2003, from the operations of an international financial centre operated by the person, the percentage of 75% shall be replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 during which the person operates the international financial centre is of the number of days in the taxation year during which the person operates the international financial centre, and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 during which the person operates the international financial centre is of the number of days in the taxation year during which the person operates the international financial centre;

(2) to the person’s share or, by reason of section 56.1 of the said Act, to 30% of the person’s share of the income or loss of a partnership for a fiscal period of the partnership that ends in such a taxation year of the person and includes 12 June 2003 or ends before that date, from the operations of an international financial centre operated by the partnership, the percentage of 75% shall be replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 13 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre, and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the fiscal period that follow 12 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre.

c. C-8.3, s. 54, am.

11. (1) Section 54 of the said Act is amended by replacing “of which the person is a member at the end of that fiscal period ends in the part of the reference period established in respect of the person under section 69 included in that year” by “of which the individual is a member at the end of that fiscal period ends in the part of the individual’s reference period, established under section 69, in relation to an employment that is included in that year”.

(2) Subsection 1 has effect from 1 January 2001.

c. C-8.3, s. 55, am.

12. (1) Section 55 of the said Act is amended by replacing the second paragraph by the following paragraph:

Maximum amount.

“However, the amount determined under the first paragraph for a taxation year in respect of a person shall in no case exceed the person’s income for the year, computed for the purposes of Part I of the Taxation Act (chapter I-3) without reference to 75% of any income or loss from the operations of an international financial centre operated by the person in the year and without reference to 75% of the person’s share of any income or loss from the operations of such a centre operated by the partnership in the fiscal period.”

(2) Subsection 1 applies to taxation years of a person that end after 20 October 2000. However, where the second paragraph of section 55 of the said Act applies

(1) to such a taxation year of the person that ends before 13 June 2003, it shall be read without reference to “75% of” wherever it appears;

(2) to a taxation year of the person that ends after 12 June 2003 and that includes that date, and the percentage of 75% first mentioned in that paragraph is to be applied to the person’s income or loss for such a taxation year of the person from the operations of an international financial centre operated by the person, the percentage of 75% shall be replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 during which the person operates the international financial centre is of the number of days in the taxation year during which the person operates the international financial centre, and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 during which the person operates the international financial centre is of the number of days in the taxation year during which the person operates the international financial centre;

(3) to a taxation year of the person that ends after 12 June 2003 and the percentage of 75% mentioned secondly in that paragraph is to be applied to the person’s share or, by reason of section 56.1 of the said Act, to 30% of the person’s share of the income or loss of a partnership for a fiscal period of the

partnership that ends in such a taxation year of the person and includes 12 June 2003 or ends before that date, from the operations of an international financial centre operated by the partnership, the percentage of 75% shall be replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 13 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre, and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the fiscal period that follow 12 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre.

c. C-8.3, s. 56,
replaced.

Computation of a
carry-forward of
losses.

13. (1) Section 56 of the said Act is replaced by the following section:

“56. For the purposes of Title VII of Book IV of Part I of the Taxation Act (chapter I-3), the non-capital loss, farm loss, net capital loss or limited partnership loss, for a taxation year, of a person who, in that year is a corporation that operates an international financial centre or a member of a partnership that, in a fiscal period of the partnership ending in that year, operates such a centre, shall be determined as if 75% of the person’s income or loss for the year from the operations of any international financial centre operated by the person and 75% of the person’s share of the partnership’s income or loss for the fiscal period from the operations of any international financial centre operated by the partnership were nil.”

(2) Subsection 1 applies to taxation years of a person that end after 12 June 2003. However,

(1) where the percentage of 75% first mentioned in section 56 of the said Act is to be applied to the person’s income or loss for such a taxation year of the person that includes 12 June 2003, from the operations of an international financial centre operated by the person, the percentage of 75% shall be replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 during which the person operates the international financial centre is of the number of days in the taxation year during which the person operates the international financial centre, and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 during which the person operates the international financial centre is of the number of days in the taxation year during which the person operates the international financial centre; and

(2) where the percentage of 75% mentioned secondly in section 56 of the said Act is to be applied to the person's share or, by reason of section 56.1 of the said Act, to 30% of the person's share of the income or loss of a partnership for a fiscal period of the partnership that ends in such a taxation year of the person and includes 12 June 2003 or ends before that date, from the operations of an international financial centre that the partnership operates, the percentage of 75% shall be replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 13 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre, and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the fiscal period that follow 12 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre.

c. C-8.3, ss. 56.1 and 56.2, added.

14. (1) The said Act is amended by inserting the following sections after section 56:

Rule respecting certain individuals.

“56.1. Where sections 52, 55 and 56 apply to a person who is an individual, other than a trust, who was resident in Canada at any time in the taxation year, or is a trust, the reference therein to “the person's share” shall be read, wherever it appears, as a reference to “30% of the person's share”.

Qualified international financial transaction.

“56.2. Where a corporation or partnership operates an international financial centre and, in the course of operating the centre, the corporation or partnership carries out a qualified international financial transaction referred to in paragraph 24 of section 7 after 4 July 2001, the income or loss of the corporation or partnership from the operations of the centre shall, for the purposes of sections 52 to 56, be computed as if only the fees that are paid or required to be paid to the corporation or partnership by IQ Immigrants Investisseurs Inc. in accordance with an agreement referred to in section 34.1 of the Regulation respecting the selection of foreign nationals (R.R.Q., 1981, chapter M-23.1, r.2) that the corporation or partnership entered into with IQ Immigrants Investisseurs Inc. were the fees or any other consideration that the corporation or partnership receives or is to receive in relation to the qualified international financial transaction.”

(2) Subsection 1, where it enacts section 56.1 of the said Act, applies to taxation years of a person that end after 20 October 2000. However, where the person is a member of a partnership that, in a fiscal period of the partnership that includes 20 October 2000 or ends before that date, operates an international financial centre, section 56.1 of the said Act shall, for the application of

sections 52, 55 and 56 of the said Act to the taxation year of the person in which the fiscal period ends and in relation to the person's share of the income or loss of the partnership for the fiscal period, be read with the percentage of 30% replaced by the total of

(1) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 21 October 2000 is of the number of days in the fiscal period; and

(2) the percentage obtained by multiplying 30% by the proportion that the number of days in the fiscal period that follow 20 October 2000 is of the number of days in the fiscal period.

(3) Subsection 1, where it enacts section 56.2 of the said Act, has effect from 5 July 2001.

c. C-8.3, s. 57, am.

15. (1) Section 57 of the said Act, amended by section 1 of chapter 8 of the statutes of 2004, is again amended by replacing “any amount” by “75% of any amount”.

(2) Subsection 1 applies to taxation years that end after 12 June 2003. However, where section 57 of the said Act applies to such a taxation year that includes that date, it shall be read with the percentage of 75% replaced by the total of

(1) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 is of the number of days in the taxation year; and

(2) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 is of the number of days in the taxation year.

c. C-8.3, s. 58, am.

16. (1) Section 58 of the said Act is amended by replacing “the amount by which” in the portion before paragraph 1 by “75% of the amount by which”.

(2) Subsection 1 applies to taxation years that end after 12 June 2003. However, where section 58 of the said Act applies to such a taxation year that includes that date, it shall be read with the percentage of 75%, in the portion before paragraph 1, replaced by the total of

(1) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 is of the number of days in the taxation year; and

(2) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 is of the number of days in the taxation year.

c. C-8.3, s. 59, am.

17. (1) Section 59 of the said Act is amended by replacing “the lesser of” in the portion before paragraph 1 by “75% of the lesser of”.

(2) Subsection 1 applies to taxation years that end after 12 June 2003. However, where section 59 of the said Act applies to such a taxation year that includes that date, it shall be read with the percentage of 75%, in the portion before paragraph 1, replaced by the total of

(1) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 is of the number of days in the taxation year; and

(2) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 is of the number of days in the taxation year.

c. C-8.3, s. 60, am.

18. (1) Section 60 of the said Act is amended by replacing “any part” by “75% of the part”.

(2) Subsection 1 applies to taxation years that end after 12 June 2003. However, where section 60 of the said Act applies to such a taxation year that includes that date, it shall be read with the percentage of 75% replaced by the total of

(1) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 is of the number of days in the taxation year; and

(2) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 is of the number of days in the taxation year.

c. C-8.3, s. 63, am.

19. (1) Section 63 of the said Act is amended

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

Withholdings not required.

“63. No amount shall be deducted or withheld under section 1015 of the Taxation Act (chapter I-3) in respect of the part of the remuneration referred to in the second paragraph, for a period or part of a period of a taxation year, of an employee of a corporation or partnership operating an international financial centre, from the employee’s employment with the corporation or partnership, where the following conditions are satisfied:”;

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

Part of the remuneration.

“The part of the remuneration to which the first paragraph refers is

(1) in the case of an employee in respect of whom subparagraph 1 of the first paragraph applies by reason of a qualification certificate issued in respect of the employee pursuant to section 15 in relation to that employment, or in respect of whom subparagraph 2 of the first paragraph applies by reason of a certificate issued in respect of the employee pursuant to section 20 or 21 in relation to that employment, 37.5%, or 50% for the part attributable to a period preceding 13 June 2003, of the employee's wages, within the meaning of section 72, from that employment for the period or the part of the period concerned; or

(2) in the case of another employee, the product obtained by multiplying the employee's remuneration for the period or the part of the period concerned by the percentage determined in subparagraph 1 of the second paragraph of section 65 in respect of that employment.”;

(3) by adding the following paragraph after the second paragraph:

Application of section 69.3.

“For the purposes of subparagraph 2 of the second paragraph, for the purpose of determining the percentage applicable in respect of an employment, the employment referred to in that subparagraph held by the employee under a particular employment contract, is deemed, where the third paragraph of section 69.3 applies to the employee, to be an employment held by the employee under a deemed employment contract, within the meaning of subparagraph 1 of that third paragraph, continuing the particular contract.”

(2) Subsection 1 applies from the taxation year 2003. In addition, where the second paragraph of section 63 of the said Act applies to taxation years that end after 31 December 2000 and before 1 January 2003, the reference to “one-third” therein shall be read as a reference to “one-half”.

c. C-8.3, s. 64, am.

20. (1) Section 64 of the said Act is amended

(1) by replacing the portion before paragraph 1 by the following:

Exemption from contribution.

“64. Seventy-five percent of the wages paid by a corporation or partnership operating an international financial centre to one of the employees of the business of the corporation or partnership that constitutes the international financial centre do not constitute wages subject to the contribution provided for in section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) if the wages are attributable to”;

(2) by replacing “ou société de personnes” in the French text of paragraph 2 by “ou de la société de personnes”;

(3) by adding the following paragraph:

Wages attributable to a period preceding 13 June 2003.

“However, for the part of the wages paid that is attributable to a period, or part of a period, preceding 13 June 2003, the first paragraph shall be read with “Seventy-five percent” in the portion before subparagraph 1 replaced by “One hundred percent”.”

(2) Subsection 1 applies in respect of wages paid or deemed paid after 12 June 2003.

c. C-8.3, ss. 65-68, replaced.

21. (1) Sections 65 to 68 of the said Act are replaced by the following sections:

Deduction.

“65. An individual described in section 66 who holds employment with a particular corporation or partnership that is referred to in that section may deduct, in computing the individual’s taxable income for a taxation year, an amount not greater than the amount determined by the formula

$$A \times B.$$

Interpretation.

In the formula provided for in the first paragraph,

(1) A is

(a) 75%, where the individual entered into the individual’s employment contract with the particular corporation or partnership after 12 June 2003 or entered into that contract before 13 June 2003 but began to perform the duties of that employment after 1 September 2003, and

(b) 100%, in any other case; and

(2) B is the part of the individual’s income for the year, determined in accordance with section 28 of the Taxation Act (chapter I-3), that may reasonably be considered to be earned in the part of the individual’s reference period, established under section 69, in relation to that employment that is included in the year.

Individual who is a member of a partnership.

Where, in a taxation year, the individual is a member of a partnership, the individual’s share of the income or loss of the partnership for a fiscal period ended in the year shall be considered, for the purposes of subparagraph 2 of the second paragraph, to be earned or sustained in the part of the year referred to therein if the fiscal period of the partnership ends in that part of the year, and to be earned or sustained during another part of the year if the fiscal period ends in the other part of the year.

Reference period.

“65.1. Where, at a particular time included in an individual’s reference period established under section 69, in relation to an employment held by the individual with a corporation operating an international financial centre, the individual described in section 66 acquired a right to a security under an agreement referred to in section 48 of the Taxation Act (chapter I-3) and, at a later time after the expiration of the reference period, the individual is deemed to receive a benefit in a particular taxation year by reason of the application of any of sections 49 and 50 to 52.1 of that Act in respect of the security, or the transfer or any other disposition of the rights under the agreement, the following rules apply:

(1) for the purposes of the first paragraph of section 65, the individual is deemed, for a part of the particular taxation year that includes the later time, to be an individual described in section 66 who holds that employment with the corporation;

(2) for the purposes of the first and second paragraphs of section 65, section 71 and paragraphs *a* and *b* of section 737.18 of the Taxation Act in respect of the amount of the benefit included by the individual in computing the individual's income for the particular taxation year, the later time is deemed to be a reference period of the individual, established under section 69, in relation to that employment; and

(3) section 51 shall be read with "that was issued for the year in respect of the individual under any of sections 19 to 21" replaced by "that was issued in respect of the individual, under section 19, for the taxation year that includes the particular time referred to in the portion of section 65.1 before paragraph 1".

Foreign specialist.

"66. Only an individual who satisfies the following requirements, for all or part of a particular taxation year, is entitled to a deduction under section 65 for that year:

(1) at a particular time, the individual took up employment, as an employee, with a particular corporation or partnership operating an international financial centre under an employment contract entered into with the corporation or partnership;

(2) the individual was not resident in Canada immediately before entering into the employment contract or immediately before taking up employment, as an employee, with the particular corporation or partnership, or, where the individual was resident in Canada at that time, the individual became resident in Canada at any given time in the particular year or a preceding taxation year to establish an international financial centre in Canada and the following conditions are satisfied:

(a) the individual worked exclusively or almost exclusively for a person or partnership from that given time to the time at which the condition set out in subparagraph *c* is satisfied,

(b) for any part of the period referred to in subparagraph *a*, the individual held a valid certificate issued in respect of the individual pursuant to section 19 in relation to the establishment of the international financial centre and the certificate recognizes the individual as a foreign specialist for that part of the period, and

(c) the individual took up employment, within 12 months after that given time, as an employee, with the particular corporation or partnership that operates the international financial centre established by the individual,

(3) the individual works exclusively or almost exclusively for the particular corporation or partnership from the particular time to the end of the particular year or the part of the particular year, and

(4) for any part of the period beginning at the particular time and ending at the end of the particular year or the part of the particular year, the individual held a valid certificate issued in respect of the individual pursuant to section 19, in relation to that employment, and the certificate recognizes the individual as a foreign specialist for that part of the period.

Condition.

For the purposes of subparagraph 4 of the first paragraph, the business to which a certificate referred to therein relates must be an international financial centre of the particular corporation or partnership.

Individual not considered resident in Canada.

Notwithstanding paragraph 2 of section 5, an individual shall not, for the purposes of the first paragraph, be considered to be a person resident in Canada if the individual is considered to be resident in Canada for the purposes of the Taxation Act (chapter I-3) by reason of the application of paragraph *a* of section 8 of that Act.

Rule applicable.

“67. For the application of section 66 to an individual who is resident in Canada immediately before entering into a contract of employment with a corporation or partnership operating an international financial centre and immediately before taking up employment, as an employee, with the corporation or partnership, and who, if the individual worked to establish the international financial centre in Canada immediately before taking up employment, as an employee, with the corporation or partnership, is resident in Canada immediately before so beginning to work, the rule set out in the second paragraph applies if any of the following conditions is satisfied:

(1) the individual may deduct an amount in computing the individual's taxable income for the taxation year in which the individual so took up employment or began working in Canada to establish the international financial centre, or for a preceding taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2 of the Taxation Act (chapter I-3); or

(2) the individual would meet the condition set out in subparagraph 1 if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20 of the Taxation Act.

Presumption.

The rule to which the first paragraph refers is any of the following rules:

(1) the individual is deemed to become resident in Canada to establish the international financial centre at the time when the individual begins working to establish the centre, where

(a) the individual was working to establish the centre immediately before taking up employment, as an employee, with the corporation or partnership,

(b) the period between the date on which the individual took up employment and the time when the individual began working to establish the international financial centre does not exceed 12 months, and

(c) the individual satisfies the conditions set out in subparagraphs 3 and 4 of the first paragraph of section 66 on the very day on which the individual takes up employment; and

(2) in any other case, the individual is deemed not to be resident in Canada immediately before taking up employment, as an employee, with the corporation or partnership.

Presumption
applicable to section
69.

Where the rule set out in subparagraph 1 of the second paragraph applies, it also has effect for the purposes of subparagraph *b* of paragraph 1 of section 69.

Individual working in
two or more
international financial
centres.

“68. For the purposes of subparagraph 3 of the first paragraph of section 66, an individual who, at any time, works exclusively or almost exclusively for a group of corporations or partnerships each of which is operating an international financial centre, including the particular corporation or partnership referred to in that section, is deemed to be working at that time exclusively or almost exclusively for the particular corporation or partnership if, at that time,

(1) all the activities of those international financial centres are conducted in one place within the territory of Ville de Montréal; and

(2) the requirement set out in subparagraph 4 of the first paragraph of section 66 is satisfied as regards each of those corporations or partnerships in relation to its international financial centre.”

(2) Subsection 1 applies from 1 January 2001, except where it enacts the third paragraph of section 66 of the said Act, in which case it applies from the taxation year 2003. However,

(1) where section 65 of the said Act applies before the taxation year 2003, it shall be read

(a) with the first and second paragraphs replaced by the following paragraph:

“65. An individual described in section 66 who holds employment with a particular corporation or partnership that is referred to in that section may deduct, in computing the individual’s taxable income for a taxation year, an amount not greater than the part of the individual’s income for the year, determined under section 28 of the Taxation Act (chapter I-3), that may reasonably be considered to be earned in the part of the individual’s reference

period, established under section 69, in relation to that employment that is included in the year.”, and

(b) with the reference to “subparagraph 2 of the second paragraph” in the third paragraph replaced by a reference to “the first paragraph”; and

(2) where paragraph 2 of section 65.1 of the said Act applies before the taxation year 2003, the reference to “the first and second paragraphs” therein shall be read as a reference to “the first paragraph”.

(3) In addition, where section 65.1 of the said Act applies to the taxation year 2000, it shall be read with paragraphs *a* to *c* replaced by the following paragraphs:

“(1) for the purposes of the first paragraph of section 65, the individual is deemed to be an individual described in section 66 for the particular taxation year;

“(2) for the purposes of the first paragraph of section 65 and paragraphs *a* and *b* of section 737.18 of the Taxation Act, the amount of the benefit included by the individual in computing the individual’s income for the particular taxation year in respect of the security, or the transfer or any other disposition of the rights under the agreement, is deemed to be included in the part, referred to in that first paragraph, of the individual’s income for the particular taxation year;

“(3) section 51 shall be read with “that was issued for the year in respect of the individual under any of sections 19 to 21” replaced by “that was issued in respect of the individual, under section 19, for the taxation year that includes the particular time referred to in the portion of section 65.1 before paragraph 1”; and

“(4) for the purposes of section 71, the later time at which the individual is deemed to receive the benefit, the amount of which was included by the individual in computing the individual’s income for the particular taxation year in respect of the security, or the transfer or any other disposition of the rights under the agreement, is deemed to be included in a reference period established in respect of the individual under section 69.”

c. C-8.3, s. 69, am.

22. (1) Section 69 of the said Act is amended

(1) by replacing the portion before subparagraph *b* of paragraph 1 by the following:

Reference period.

“69. The reference period of an individual described in section 66, in relation to an employment the individual holds with a particular corporation or partnership, referred to in that section is the period

(1) that begins on the earlier of

(a) the day on which the individual begins to perform the duties of that employment, and”;

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

“(a) the individual is working to establish an international financial centre or holds an employment with a corporation or partnership operating such a centre, and”;

(3) by replacing subparagraph ii of subparagraph *b* of paragraph 2 by the following subparagraph:

“ii. the conditions set out in subparagraphs 3 and 4 of the first paragraph of section 66, where the individual holds an employment with a corporation or partnership operating an international financial centre; and”;

(4) by replacing paragraph 3 by the following paragraph:

“(3) that does not exceed five years, with reference to,

(a) where the individual began to stay or became resident in Canada after 19 December 2002 because of a contract of employment entered into after that date, the aggregate of all periods each of which is a preceding period within the meaning of section 69.1 that is established in respect of the individual, and

(b) in any other case, the aggregate of all the preceding periods each of which is any of the following periods:

i. a preceding period, in relation to a preceding employment, established in respect of the individual under this section or the regulations under the first paragraph of section 737.16 of the Taxation Act (chapter I-3), as they read for a taxation year beginning on or before 20 December 1999, or

ii. a preceding period within the meaning of section 69.1 that is established in respect of the individual since the last time the individual became resident in Canada, other than a preceding period referred to in subparagraph i.”

(2) Subsection 1 applies from 1 January 2001.

c. C-8.3, ss. 69.1-69.4, added.

23. (1) The said Act is amended by inserting the following sections after section 69:

Preceding period.

“69.1. For the purpose of establishing the reference period of an individual in relation to an employment, a preceding period to which subparagraph *a* of paragraph 3 of section 69 and subparagraph ii of subparagraph *b* of that paragraph refer means all or part of a preceding period, established in respect of the individual under any of the sections mentioned in the second paragraph of section 737.19.2 of the Taxation Act (chapter I-3) or

under the regulations mentioned in that paragraph, to which an amount that the individual may deduct in computing the individual's taxable income for a taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2, may reasonably be attributed.

Individual who holds employment on 1 January 2001.

“69.2. For the purposes of this subdivision, an individual referred to in the fifth paragraph is deemed to take up employment, as an employee, with a corporation or partnership operating an international financial centre at the particular time referred to in subparagraph 2 where

(1) the individual holds employment with the corporation or partnership on 1 January 2001; and

(2) at a particular time when the individual works for the corporation or partnership, the individual would begin, for the first time since 1 January 2001, to satisfy the requirements set out in subparagraphs 3 and 4 of the first paragraph of section 66 if

(a) that subparagraph 3 were read with “from the particular time to the end of the particular year or the part of the particular year” replaced by “throughout the particular year or the part of the particular year”, and

(b) that subparagraph 4 were replaced by the following subparagraph:

“(4) the individual held a valid certificate issued in respect of the individual pursuant to section 19, in relation to that employment, and the certificate recognizes the individual as a foreign specialist for the particular year or the part of the particular year.”

Individual who works to establish an international financial centre.

An individual referred to in the sixth paragraph who, on 1 January 2001, works to establish an international financial centre in Canada is deemed to begin working to establish that centre on that date.

Individual who enters into a new employment contract.

In addition, an individual referred to in the seventh paragraph is deemed to take up employment, as an employee, with a corporation or partnership operating an international financial centre at the particular time referred to in subparagraph 2 where

(1) the individual enters into an employment contract with the corporation or partnership after 31 December 2000; and

(2) at a particular time when the individual works for the corporation or partnership, the individual would begin, for the first time since the entering into the contract referred to in subparagraph 1, to satisfy the requirements set out in subparagraphs 3 and 4 of the first paragraph of section 66 if

(a) that subparagraph 3 were read with “from the particular time to the end of the particular year or the part of the particular year” replaced by “throughout the particular year or the part of the particular year”, and

(b) that subparagraph 4 were replaced by the following subparagraph:

“(4) the individual held a valid certificate issued in respect of the individual pursuant to section 19, in relation to that employment, and the certificate recognizes the individual as a foreign specialist for the particular year or the part of the particular year.”

Presumption.

The individual to whom the first or third paragraph applies is also deemed to begin performing the duties of the employment the individual holds with the corporation or partnership at the particular time referred to in subparagraph 2 of that paragraph.

Individual referred to in the first paragraph.

The individual to whom the first paragraph refers is the individual who

(1) has no reference period that is running on 1 January 2001 in relation to that employment; and

(2) may deduct, in computing the individual’s taxable income for a taxation year preceding the year 2001, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2 of the Taxation Act (chapter I-3), or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20 of that Act.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who

(1) is resident in Canada immediately before entering into an employment contract with a corporation or partnership operating the international financial centre, immediately before taking up employment, as an employee, with the corporation or partnership and immediately before beginning to work in Canada to establish that centre in Canada;

(2) has no reference period that is running on 1 January 2001 in relation to the employment the individual holds with the corporation or partnership referred to in subparagraph 1;

(3) takes up employment, as an employee, with the corporation or partnership referred to in subparagraph 1 within 12 months after the time when the individual began working to establish the international financial centre; and

(4) may deduct, in computing the individual’s taxable income for a taxation year preceding the year 2001, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2 of the Taxation Act, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20 of that Act.

Individual referred to in the third paragraph.

The individual to whom the third paragraph refers is the individual who

(1) has not worked to establish the international financial centre immediately before taking up employment, as an employee, with the corporation or partnership or, if such is not the case, took up employment more than 12 months after becoming resident in Canada in order to establish that center in Canada or does not satisfy the requirements set out in subparagraphs 3 and 4 of the first paragraph of section 66 on the day of taking up employment; and

(2) may deduct, in computing the individual's taxable income for the taxation year in which the individual entered into the individual's employment contract or for a preceding taxation year, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2 of the Taxation Act, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20 of that Act.

Deemed change of employment.

“69.3. For the purposes of this subdivision, the employment contract that an individual entered into with a corporation or a partnership operating an international financial centre, in this section referred to as the “original contract”, or a deemed contract within the meaning of subparagraph 1 of the third paragraph, is deemed to end at the time when the individual ceases to satisfy the requirements set out in subparagraphs 3 and 4 of the first paragraph of section 66.

Individual who holds employment on 1 January 2001.

Where on 1 January 2001, an individual referred to in the fourth paragraph holds employment with a corporation or partnership operating an international financial centre, the employment contract entered into with the corporation or partnership, in this section referred to as the “original contract”, is deemed to have ended before that date.

Deemed new employment.

In addition, where at a particular time an individual would again satisfy the requirements set out in subparagraphs 3 and 4 of the first paragraph of section 66 if that subparagraph 3 were read with “from the particular time to the end of the particular year or the part of the particular year” replaced by “throughout the particular year or the part of the particular year”, and if that subparagraph 4 were read without reference to “for any part of the period beginning at the particular time and ending at the end of the particular year or the part of the particular year,” and with “for that part of the period” replaced by “for the particular year or the part of the particular year”, the following rules apply:

(1) the individual is deemed to enter into, with the corporation or partnership, a new employment contract, in this section referred to as the “deemed contract”, and that contract is deemed to be entered into before 13 June 2003; and

(2) the individual is deemed to take up employment, as an employee, with the corporation or partnership at the particular time and is also deemed to begin at that time to perform the duties of that new employment.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who

(1) is not resident in Canada immediately before entering into the original contract or immediately before taking up employment, as an employee, with the qualified corporation, or became resident in Canada at any time to establish the international financial centre in Canada;

(2) has no reference period that is running on 1 January 2001 in relation to that employment; and

(3) may deduct, in computing the individual's taxable income for a taxation year preceding the year 2001, in relation to that employment, an amount under section 737.16 of the Taxation Act (chapter I-3), or could so deduct such an amount if the corporation or partnership had not failed to apply, in respect of the individual, for a certificate referred to in section 19 or in section 737.15 of the Taxation Act, as it read before being repealed, or the qualification certificate referred to in section 14.

Termination of the original contract.

The expiry, termination or cancellation of the original contract or any other event having the effect of terminating the original contract also entails the expiry, termination or cancellation, as the case may be, of a deemed contract continuing the original contract, or otherwise terminates such a contract.

Renewal of the original contract.

The renewal of the original contract also entails the renewal of a deemed contract continuing the original contract, except if the deemed contract is deemed to have ended under the first paragraph.

Employment contract renewed after 12 June 2003.

“69.4. For the purposes of this subdivision, the contract resulting from the renewal, after 12 June 2003, of an employment contract referred to in section 66 is deemed not to be an employment contract separate from the employment contract referred to in that section.

Exception.

The first paragraph does not apply in respect of a contract that is deemed to have ended under the first or second paragraph of section 69.3.”

(2) Subsection 1 applies from 1 January 2001, except where it enacts section 69.4 of the said Act, in which case it applies from the taxation year 2003.

c. C-8.3, s. 70, replaced.

24. (1) Section 70 of the said Act is replaced by the following section:

Computation of a carry-forward of losses.

“70. For the purposes of Title VII of Book IV of Part I of the Taxation Act (chapter I-3), the non-capital loss, farm loss, net capital loss, restricted farm loss and limited partnership loss, for a taxation year, of an individual who, for that year, benefits from a deduction under section 65, shall be determined as if

(1) any income earned by the individual in the individual's reference period established under section 69, in relation to an employment, were equal to the product obtained by multiplying that income by the amount by which 100% exceeds the percentage determined under subparagraph 1 of the second paragraph of section 65 in respect of that employment; and

(2) any loss sustained by the individual in the individual's reference period established under section 69, in relation to an employment, were equal to the product obtained by multiplying that loss by the amount by which 100% exceeds the percentage determined under subparagraph 1 of the second paragraph of section 65 in respect of that employment."

(2) Subsection 1 applies from 1 January 2001. However, where section 70 of the said Act applies before the taxation year 2003, it shall be read as follows:

"70. For the purposes of Title VII of Book IV of Part I of the Taxation Act (chapter I-3), the non-capital loss, farm loss, net capital loss, restricted farm loss and limited partnership loss, for a taxation year, of an individual who, for that year, benefits from a deduction under section 65, shall be determined as if the individual's income throughout the individual's reference period established under section 69, in relation to an employment, and any loss throughout such a period were nil."

c. C-8.3, s. 71,
replaced.

Deduction.

25. (1) Section 71 of the said Act is replaced by the following section:

"71. An individual who holds employment with a particular corporation or partnership operating an international financial centre may deduct, in computing the individual's taxable income for a taxation year, an amount not exceeding 37.5% of the part of the individual's wages from that employment for the year that may reasonably be attributed to a qualifying period established in respect of the individual under section 73 in relation to the particular corporation or partnership, except, where applicable, any part of that period that is included in the individual's reference period established under section 69, in relation to an employment.

Wages attributable to
a period preceding
13 June 2003.

However, for the part of the individual's wages that is attributable to a qualifying period, or to part of such a period, preceding 13 June 2003, the first paragraph shall be read with "37.5%" replaced by "one-half".

(2) Subsection 1 has effect from 1 January 2001, except where it enacts the second paragraph of section 71 of the said Act, in which case it has effect from 13 June 2003. However, where the first paragraph of section 71 applies before 13 June 2003, it shall be read with the reference to "37.5%" replaced by a reference to "one-half".

c. C-8.3, s. 73, am.

26. Section 73 of the said Act is amended by replacing subparagraph *i* of subparagraph *b* of paragraph 2 by the following subparagraph:

“i. who was an employee of the corporation or partnership from 31 March 1998 to the end of the particular period.”.

c. C-8.3, s. 104,
replaced.

27. Section 104 of the said Act is replaced by the following section:

Employees on
31 December 1999.

“**104.** The Minister is deemed to have issued, pursuant to section 14 or 15, a qualification certificate, valid at any particular time, to a corporation or partnership in respect of one of its employees where the employee

(1) was an employee of the corporation or partnership on 31 December 1999 or, as the case may be, was working on that date for the person or partnership referred to in subparagraph *a* of subparagraph 2 of the first paragraph of section 66 in respect of the employee; and

(2) was holding a valid certificate issued to the corporation or partnership in respect of the employee for the taxation year 1999 and each subsequent taxation year ending before the particular time, pursuant to section 19, in the case of section 14, or pursuant to section 20 or 21, in the case of section 15.”

c. C-8.3, s. 106, am.

28. (1) Section 106 of the said Act is amended

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

Foreign specialists –
Period prior to
1 January 2000.

“**106.** For the purpose of determining after 31 December 1999 whether an individual satisfies the condition set out in subparagraph *b* of subparagraph 2 of the first paragraph of section 66, or the requirement set out in subparagraph 4 of that paragraph, in respect of the part of a particular period preceding 1 January 2000, the obligation to hold, for that part of the particular period, a valid certificate, issued in respect of the individual pursuant to section 19 in relation to the establishment of an international financial centre or in relation to the individual’s employment, that recognizes the individual as a foreign specialist for that part of the period, must be replaced by the following obligation:”;

(2) by replacing “société de personnes” in the French text of subparagraph 1 of the first paragraph and in the second paragraph by “de la société de personnes”;

(3) by replacing “de la société ou société de personnes donnée” in the portion of the French text of subparagraph 2 of the first paragraph before subparagraph *a* by “de la société ou de la société de personnes donnée”;

(4) by replacing “société de personnes” by “de cette société de personnes” in the French text of the following provisions of the first paragraph:

- subparagraph *a* of subparagraph 2;
- subparagraphs *i* and *ii* of subparagraph *b* of subparagraph 2;
- subparagraph *i* of subparagraph *c* of subparagraph 2.

(2) Subsection 1 has effect from 1 January 2001.

c. C-8.3, s. 108, am.

29. (1) Section 108 of the said Act is amended

(1) by replacing the portion before paragraph 2 by the following:

Reference period –
Transitional rules.

“108. Where the day, referred to in this section as the “particular day”, which corresponds to the earlier of the day on which an individual first took up employment, as an employee, with a corporation operating an international financial centre and, where applicable, of the day on which the individual first became resident in Canada to establish an international financial centre in Canada, is prior to 1 April 1996, the individual’s reference period, established under section 69, in relation to an employment,

(1) shall be established, where the particular day is prior to 1 April 1994, as if that section were read with “five years” in the portion of paragraph 3 before subparagraph *a* replaced by “24 months”;”;

(2) by replacing subparagraphs *a* and *b* of paragraph 2 by the following subparagraphs:

“(a) the period that would be established in respect of the individual under section 69, in relation to that employment, but for this section and if section 69 were read with “five years” in the portion of paragraph 3 before subparagraph *a* replaced by “24 months”, and

“(b) the part of the period that would be established in respect of the individual under section 69, in relation to that employment, but for this section, that is not already included in the period referred to in subparagraph *a* and is neither prior to 1 April 1998 nor later than the day preceding the day that is five years after the particular day;”.

(2) Subsection 1 has effect from 1 January 2001.

MINING DUTIES ACT

c. D-15, s. 8, am.

30. (1) Section 8 of the Mining Duties Act (R.S.Q., chapter D-15) is amended, in paragraph 1,

(1) by striking out “exceeds” at the end of subparagraph *d*;

(2) by adding the following subparagraphs after subparagraph *d*:

“(e) any amount included, under paragraph *w* of section 87 of the Taxation Act, in computing the operator’s income for the fiscal year for the purposes of that Act, in relation to an amount that the operator is deemed to have paid to the Minister of Revenue under sections 1029.8.36.168, 1029.8.36.170, 1029.8.36.171.1, 1029.8.36.171.2 and 1029.8.36.173 of that Act;

“(f) where the operator is a partnership, any amount included, under paragraph *w* of section 87 of the Taxation Act because of sections 87.3 and 87.3.1 of that Act, in computing the operator’s income for the fiscal year for the purposes of that Act, in relation to an amount that a legal person that is a member of the operator is deemed to have paid to the Minister of Revenue under section 1029.8.36.169 or 1029.8.36.171 of that Act; and

“(g) where the operator is a partnership, any amount included, under paragraph *w* of section 87 of the Taxation Act because of section 87.3 of that Act, in computing the operator’s income for the fiscal year for the purposes of that Act, in relation to an amount that a legal person that is a member of the operator is deemed to have paid to the Minister of Revenue under sections 1029.8.36.174 and 1029.8.36.175 of that Act; exceeds”.

(2) Subsection 1 applies in respect of expenses incurred after 12 June 2003.

c. D-15, s. 16.1, am.

31. (1) Section 16.1 of the said Act is amended by replacing the portion of subparagraph *b.1* of paragraph 1 before subparagraph *i* by the following:

“(b.1) 25% of the total of all amounts each of which is an amount referred to in subparagraph *b*, other than an amount relating to expenses referred to in any of paragraphs *c* to *d* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167 of the Taxation Act (chapter I-3) that was taken into account in computing an amount that the operator or a legal person that is a member of the operator is deemed to have paid to the Minister of Revenue for a taxation year, within the meaning of Part I of that Act, under Division II.6.15 of Chapter III.1 of Title III of Book IX of Part I of that Act, that was incurred by the operator after 31 March 1998 and before that time but not later than 31 December 2004, in respect of exploration work performed”.

(2) Subsection 1 applies in respect of expenses incurred after 29 March 2001. However, where the portion of subparagraph *b.1* of paragraph 1 of section 16.1 of the said Act before subparagraph *i* applies in respect of expenses incurred before 21 August 2002, the reference therein to “in any of paragraphs *c* to *d*” shall be read as a reference to “in paragraph *c* or *d*”.

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

c. D-15.1, s. 19, am.

32. (1) Section 19 of the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1) is amended

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

Interpretation.

“For the purposes of subparagraph *d* of the first paragraph, a legal person is closely related to a particular legal person if, at the time of the transfer,

(a) at least 90% of the issued shares having full voting rights of the capital stock of the legal person are owned by the particular legal person, a qualifying subsidiary of the particular legal person, a legal person of which the particular legal person is a qualifying subsidiary, a qualifying subsidiary of a legal person of which the legal person is a qualifying subsidiary or any combination of such legal persons or subsidiaries;

(b) at least 90% of the fair market value of all the issued and outstanding shares of the capital stock of the legal person are owned by the particular legal person; or

(c) at least 90% of the fair market value of all the issued and outstanding shares of the capital stock of the legal person and of the particular legal person are owned by one and the same legal person or group of legal persons.”;

(2) by adding the following paragraphs after the second paragraph:

Qualifying subsidiary.

“For the purposes of subparagraph *a* of the second paragraph, a legal person at least 90% of whose issued shares having full voting rights are owned, at the time of the transfer, by another legal person is a qualifying subsidiary of that other legal person at that time.

Ownership of shares held indirectly.

“For the purposes of subparagraphs *b* and *c* of the second paragraph, the shares of the capital stock of a legal person that are owned or deemed under this paragraph to be owned at the time of the transfer by another legal person are deemed to be owned at that time by each shareholder of that other legal person in a proportion equal to the product obtained by multiplying all such shares by the proportion that the fair market value of the shares of the capital stock of the other legal person owned at that time by the shareholder is of the fair market value of all the issued and outstanding shares of the capital stock of the other legal person at that time.”

(2) Subsection 1 applies in respect of transfers made after 11 July 2002.

ACT TO ESTABLISH FONDACTION, LE FONDS DE DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS NATIONAUX POUR LA COOPÉRATION ET L'EMPLOI

c. F-3.1.2, s. 19, am.

33. (1) Section 19 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., chapter F-3.1.2) is amended

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

Determination of average net assets and investments.

“For the purposes of this section and section 20, the following rules apply:

(1) the average net assets of the Fund for the preceding fiscal year shall be determined by adding the net assets at the beginning of that preceding year to the net assets at the end of that preceding year and by dividing the sum so obtained by 2;

(2) the net assets do not include the movable or immovable property used by the Fund to carry on its operations; and

(3) the average investments of the Fund for the current fiscal year shall be determined by the formula

$$(A + B + C + D) / 2.”;$$

(2) by inserting the following paragraph after the third paragraph:

Interpretation.

“In the formula provided for in subparagraph 3 of the third paragraph,

(1) A is the Fund’s investments permitted under this section and entailing no security or hypothec, at the beginning of the current fiscal year;

(2) B is the Fund’s investments permitted under this section and entailing no security or hypothec, at the end of the current fiscal year;

(3) C is the amount by which an amount that is the total of the disinvestments for the current fiscal year that relate to investments entailing no security or hypothec, already made by the Fund and permitted under this section, exceeds an amount equal to 2% of the Fund’s average net assets for the preceding fiscal year; and

(4) D is the amount determined under subparagraph 3 for the fiscal year preceding the current fiscal year.”;

(3) by replacing “aux fins de” in the French text of the portion of the fourth paragraph before subparagraph 1 by “pour”;

(4) by adding the following subparagraphs after subparagraph 2 of the fourth paragraph:

“(3) investments made in addition to an investment already made in an enterprise and permitted under the second paragraph and where the enterprise would be an eligible enterprise under subparagraph 1 of the first paragraph of section 18.1 if the amounts “\$100,000,000” and “\$40,000,000” mentioned in that subparagraph were replaced by “\$350,000,000” and “\$150,000,000”, respectively; and

“(4) strategic investments made after 11 March 2003, in accordance with an investment policy adopted by the board of directors of the Fund and approved by the Minister of Finance, in an enterprise whose assets are less than \$500,000,000 or whose net equity is not over \$200,000,000.”;

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

Total investments.

“The total investments permitted under subparagraphs 1 and 3 of the fifth paragraph may not exceed 20% of the net assets of the Fund at the end of the preceding fiscal year. For the purposes of subparagraph 1 of the fifth paragraph, a broker acting as an intermediary or underwriter is not considered to be a first purchaser.”;

(6) by inserting the following paragraphs after the fifth paragraph:

Total investments.

“The total investments permitted under subparagraph 4 of the fifth paragraph may not exceed 5% of the net assets of the Fund at the end of the preceding fiscal year.

Rule relating to investments.

“For the purposes of the second paragraph, the investments permitted under subparagraph 4 of the fifth paragraph are considered to have been made in enterprises whose assets are less than \$50,000,000 or whose net equity is not over \$20,000,000.”;

(7) by replacing “fourth” in the sixth paragraph by “fifth”.

(2) Subsection 1 applies to fiscal years that end after 11 March 2003. However, where section 19 of the said Act applies to the fiscal year that includes 11 March 2003,

(1) the formula provided for in subparagraph 3 of the third paragraph of that section shall be replaced by the following formula:

“(A + B + C) / 2.”; and

(2) the fourth paragraph of that section shall be read without reference to subparagraph 4 thereof.

ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

c. F-3.2.1, s. 15, am.

34. (1) Section 15 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1) is amended

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

Percentage requirement.

“However, in the course of each fiscal year, the portion of the Fund’s investments in qualified undertakings entailing no guarantee or hypothec must represent, on the average, at least 60% of the average net assets of the Fund for the preceding year.”;

(2) by inserting the following paragraphs after the second paragraph:

Determination of average net assets and investments.

“For the purposes of this section and section 15.1, the following rules apply:

(1) the average net assets for the preceding fiscal year shall be determined by adding the net assets at the beginning of that preceding year to the net assets at the end of that preceding year and by dividing the sum so obtained by 2;

(2) the net assets do not include the movable or immovable property used by the Fund to carry on its operations; and

(3) the average investments for the current fiscal year shall be determined by the formula

$$(A + B + C + D) / 2.$$

Interpretation.

“In the formula provided for in subparagraph 3 of the third paragraph,

(1) A is the Fund’s investments that qualify under this section and entailing no security or hypothec, at the beginning of the current fiscal year;

(2) B is the Fund’s investments that qualify under this section and entailing no security or hypothec, at the end of the current fiscal year;

(3) C is the amount by which an amount that is the total of the disinvestments for the current fiscal year that relate to investments entailing no security or hypothec, already made by the Fund and that qualify under this section, exceeds an amount equal to 2% of the Fund’s average net assets for the preceding fiscal year; and

(4) D is the amount determined under subparagraph 3 for the fiscal year preceding the current fiscal year.”;

(3) by replacing “aux fins de” in the French text of the portion of the third paragraph before subparagraph 1 by “pour”;

(4) by replacing “\$100,000,000 or whose net assets are not over \$40,000,000” in subparagraph 2 of the third paragraph by “\$350,000,000 or whose net assets are not over \$150,000,000”;

(5) by adding the following subparagraph after subparagraph 3 of the third paragraph:

“(4) strategic investments made after 11 March 2003, in accordance with an investment policy adopted by the board of directors of the Fund and approved by the Minister of Finance, in an enterprise whose assets are less than \$500,000,000 or whose net equity is not over \$200,000,000.”;

(6) by replacing “third” wherever it appears in the fourth paragraph by “fifth”;

(7) by inserting the following paragraph after the fourth paragraph:

Total investments.

“The total of the investments that qualify under subparagraph 4 of the fifth paragraph is limited to 5% of the net assets of the Fund at the end of the preceding fiscal year.”;

(8) by replacing “third” in the fifth paragraph by “fifth”.

(2) Subsection 1 applies to fiscal years that end after 11 March 2003. However, where section 15 of the said Act applies to the fiscal year that includes 11 March 2003,

(1) the formula provided for in subparagraph 3 of the third paragraph of that section shall be replaced by the following formula:

“(A + B + C) / 2.”; and

(2) the fourth paragraph of that section shall be read without reference to subparagraph 4 thereof.

TOBACCO TAX ACT

c. I-2, s. 8, am.

35. (1) Section 8 of the Tobacco Tax Act (R.S.Q., chapter I-2) is amended

(1) by replacing paragraphs *a* to *b.1* by the following paragraphs:

“(a) \$0.103 per cigarette and per cigar sold at a retail price of \$0.15 or less;

“(b) \$0.103 per gram of any loose tobacco;

“(b.1) \$0.103 per gram of any leaf tobacco;”;

(2) by replacing paragraph *d* by the following paragraph:

“(d) \$0.1585 per gram of any tobacco other than cigarettes, loose tobacco, leaf tobacco or cigars. However, where the quantity of tobacco contained in a tobacco stick, a roll of tobacco or any other pre-rolled tobacco product designed for smoking is such that the consumer tax payable under this paragraph is less than \$0.103 per tobacco stick, roll of tobacco or other pre-rolled tobacco product, the consumer tax shall be \$0.103 per tobacco stick, roll of tobacco or other pre-rolled tobacco product designed for smoking.”

(2) Subsection 1 has effect from 5 December 2003. However, not later than 22 December 2003, the following persons shall submit to the Minister an inventory, in prescribed form, of the tobacco products mentioned in subsection 1 that the persons have in stock at 12:00 midnight on 4 December 2003 and, at the same time, remit to the Minister the amount corresponding to the tobacco tax computed at the rate in effect on 5 December 2003, in respect of those tobacco products, after deducting an amount corresponding to the tobacco tax computed at the rate in effect on 4 December 2003, to the extent that such remittance has not otherwise been made:

(1) a person who has not made an agreement under section 17 of the said Act who, in Québec, sells tobacco products in respect of which the amount corresponding to the tobacco tax was collected in advance or should have been collected in advance; and

(2) a collection officer who has made an agreement under section 17 of the said Act who, in Québec, sells tobacco products in respect of which the amount corresponding to the tobacco tax was paid in advance or must be paid.

For the purposes of this subsection, the tobacco products that a person has in stock at 12:00 midnight on 4 December 2003 include the tobacco products the person has acquired but that have not been delivered to the person at that time.

c. I-2, s. 13.2, am.

36. (1) Section 13.2 of the said Act is amended by replacing the second paragraph by the following paragraph:

Penalty.

“Every person who, contrary to the first paragraph, sells, delivers or causes to be delivered, outside Québec, tobacco in a package identified in accordance with section 13.1 shall pay to the Minister a penalty equal to the amount of tax that would have been payable under this Act if the tobacco had been sold by retail sale in Québec.”

(2) Subsection 1 has effect from 10 December 2003.

TAXATION ACT

c. I-3, s. 1, am.

37. (1) Section 1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 4 of chapter 8 of the statutes of 2004, is again amended

(1) by inserting the following definition in alphabetical order:

“farm income
stabilization account”;

““farm income stabilization account” means an account of a person or partnership under the “Farm Income Stabilization Account” program established under the Act respecting La Financière agricole du Québec (chapter L-0.1);”;

(2) by inserting “, a farm income stabilization account” after “net income stabilization account” in paragraph *d.1* of the definition of “cost amount”;

(3) by inserting “a farm income stabilization account,” after “a net income stabilization account,” in paragraph *e* of the definition of “cost amount”;

(4) by replacing the definition of “Act establishing a labour-sponsored fund” by the following definition:

“Act establishing a
labour-sponsored
fund”;

““Act establishing a labour-sponsored fund” means

(a) the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (chapter F-3.1.2); or

(b) the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1);”;

(5) by inserting the following definition in alphabetical order:

“recognized political education organization”;

““recognized political education organization” has the meaning assigned by section 985.36;”;

(6) by replacing the definition of “profit sharing plan” by the following definition:

“profit sharing plan”.

““profit sharing plan” has the meaning assigned by section 852, except for the purposes of Title III.1 of Book V;”;

(7) by inserting “or of a farm income stabilization account” after “net income stabilization account” in the portion of the definition of “small business corporation” before paragraph *a*.

(2) Paragraphs 1 to 3 and 7 of subsection 1 have effect from 2 November 2001.

(3) Paragraph 4 of subsection 1 has effect from 13 June 2003.

(4) Paragraph 5 of subsection 1 applies to taxation years that end after 18 December 2002.

(5) Paragraph 6 of subsection 1 has effect from 1 January 2001.

c. I-3, s. 2.2, am.

38. (1) Section 2.2 of the said Act is amended by replacing “440, 441.1, 454, 454.1, 456.1, 462.0.1 and 651, the definition of “pre-1972 spousal trust” in section 652.1, sections 653, 656.3,” by “440 to 441.2, 454, 454.1, 456.1, 462.0.1, 462.0.2 and 651, the definition of “pre-1972 spousal trust” in section 652.1, sections 653, 656.3, 656.3.1,”.

(2) Subsection 1 has effect from 2 November 2001.

c. I-3, s. 8.1, added.

39. (1) The said Act is amended by inserting the following section after section 8:

Foreign individual.

“8.1. In determining whether an individual is, for all or part of a taxation year, a foreign researcher within the meaning of section 737.19, a foreign researcher on a post-doctoral internship within the meaning of section 737.22.0.0.1, a foreign expert within the meaning of section 737.22.0.0.5, a foreign professor within the meaning of section 737.22.0.5 or a foreign specialist within the meaning of any of sections 737.18.6, 737.18.29 and 737.22.0.1, section 8 shall be read without reference to paragraph *a* thereof.”

(2) Subsection 1 applies from the taxation year 2003.

c. I-3, s. 21.1, am.

40. (1) Section 21.1 of the said Act is amended

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

Application of sections
21.2 to 21.3.1.

“21.1. Sections 21.2 to 21.3.1 apply in respect of the control of a corporation for the purposes of sections 6.2, 21.2 to 21.3.1, 83.0.3, 93.3.1, 93.4, 106.4, 158.1 to 158.14, 175.9, 222 to 230.0.0.2, 237 to 238.1, 308.0.1 to 308.6, 384, 384.4, 384.5, 418.26 to 418.30 and 485 to 485.18, paragraph *d* of section 485.42, sections 564.2 to 564.4.2, 727 to 737 and 737.18.9.2, subparagraph *d* of the first paragraph of section 771.13, paragraph *f* of section 772.13, section 776.1.5.6, paragraph *c* of the definition of “qualified corporation” in the first paragraph of sections 1029.8.36.0.3.46 and 1029.8.36.0.3.60, subparagraph *iv* of paragraph *b* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17, paragraph *d* of the definition of “excluded corporation” in the first paragraph of section 1029.8.36.0.38, paragraph *c* of the definition of “qualified corporation” in the first paragraph of sections 1029.8.36.72.1, 1029.8.36.72.29, 1029.8.36.72.56 and 1029.8.36.72.83 and sections 1029.8.36.171.3, 1029.8.36.171.4 and 1137.8.”;

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

Application of section
21.4.1.

“Section 21.4.1 applies in respect of the control of a corporation for the purposes of sections 6.2, 21.0.1 to 21.0.4, 83.0.3, 93.4, 222 to 230.0.0.2, 308.1, 384, 384.4, 384.5, 418.26 to 418.30 and 485 to 485.18, paragraph *d* of section 485.42, subparagraph *d* of the third paragraph of section 559, sections 560.1.2, 727 to 737 and 737.18.9.2, subparagraph *d* of the first paragraph of section 771.13, paragraph *f* of section 772.13, section 776.1.5.6, paragraph *c* of the definition of “qualified corporation” in the first paragraph of sections 1029.8.36.0.3.46 and 1029.8.36.0.3.60, subparagraph *iv* of paragraph *b* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17, paragraph *d* of the definition of “excluded corporation” in the first paragraph of section 1029.8.36.0.38, paragraph *c* of the definition of “qualified corporation” in the first paragraph of sections 1029.8.36.72.1, 1029.8.36.72.29, 1029.8.36.72.56 and 1029.8.36.72.83 and sections 1029.8.36.171.3, 1029.8.36.171.4 and 1137.8.”

(2) Subsection 1 has effect from 21 August 2002. However, where section 21.1 of the said Act applies before 12 June 2003,

(1) the first paragraph of that section shall be read as follows:

“21.1. Sections 21.2 to 21.3.1 apply in respect of the control of a corporation for the purposes of sections 6.2, 21.2 to 21.3.1, 83.0.3, 93.3.1, 93.4, 106.4, 158.1 to 158.14, 175.9, 222 to 230.0.0.2, 237 to 238.1, 308.0.1 to 308.6, 384, 384.4, 384.5, 418.26 to 418.30 and 485 to 485.18, paragraph *d* of section 485.42, sections 564.2 to 564.4.2 and 727 to 737, paragraph *f* of section 772.13, section 776.1.5.6 and sections 1029.8.36.171.3 and 1029.8.36.171.4.”; and

(2) the third paragraph of that section shall be read as follows:

“Section 21.4.1 applies in respect of the control of a corporation for the purposes of sections 6.2, 21.0.1 to 21.0.4, 83.0.3, 93.4, 222 to 230.0.0.2, 308.1, 384, 384.4, 384.5, 418.26 to 418.30 and 485 to 485.18, paragraph *d* of section 485.42, subparagraph *d* of the third paragraph of section 559, sections 560.1.2 and 727 to 737, paragraph *f* of section 772.13, section 776.1.5.6 and sections 1029.8.36.171.3 and 1029.8.36.171.4.”

c. I-3, s. 21.4.1, am.

41. (1) Section 21.4.1 of the said Act is amended by replacing paragraph *b* by the following paragraph:

“(b) to avoid the application of Chapter IV.1, any of sections 83.0.3, 93.4, 225, 308.1, 384.4, 384.5, 560.1.2 and 736, paragraph *a* or *b* of section 736.0.2, section 736.0.3.1 or 737.18.9.2, subparagraph *d* of the first paragraph of section 771.13, paragraph *c* of the definition of “qualified corporation” in the first paragraph of section 1029.8.36.0.3.46 or 1029.8.36.0.3.60, subparagraph *iv* of paragraph *b* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17, paragraph *d* of the definition of “excluded corporation” in the first paragraph of section 1029.8.36.0.38, paragraph *c* of the definition of “qualified corporation” in the first paragraph of any of sections 1029.8.36.72.1, 1029.8.36.72.29, 1029.8.36.72.56 and 1029.8.36.72.83 or any of sections 1029.8.36.171.3, 1029.8.36.171.4 and 1137.8; or”.

(2) Subsection 1 applies in respect of rights acquired after 20 August 2002. However, where paragraph *b* of section 21.4.1 of the said Act applies in respect of rights acquired before 12 June 2003, it shall be read as follows:

“(b) to avoid the application of Chapter IV.1, any of sections 83.0.3, 93.4, 225, 308.1, 384.4, 384.5, 560.1.2 and 736, paragraph *a* or *b* of section 736.0.2 or any of sections 736.0.3.1, 1029.8.36.171.3 and 1029.8.36.171.4; or”.

c. I-3, s. 25, am.

42. (1) Section 25 of the said Act is amended by replacing the second paragraph by the following paragraph:

Tax payable.

“The tax payable under section 750 by an individual referred to in the first paragraph is equal to the portion of the tax that the individual would pay, but for this paragraph, under that section on the individual’s taxable income determined under section 24 if the individual were resident in Québec, that is the proportion, which shall not exceed 1, that that income earned in Québec is of the amount by which the amount that would have been the individual’s income, computed without reference to section 1029.8.50, had the individual been resident in Québec on the last day of the taxation year, exceeds any amount deducted by the individual under any of sections 726.20.2, 726.28, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.25 and 737.28 in computing that taxable income.”

(2) Subsection 1 applies from the taxation year 2002. In addition, where the second paragraph of section 25 of the said Act applies to taxation years that end after 20 October 2000 and before 1 January 2002, it shall be read with “737.14,” inserted after “726.20.2,”.

c. I-3, s. 39.6, am.

43. Section 39.6 of the said Act is amended by replacing paragraph *b* by the following paragraph:

“(b) the employer certifies in writing where so requested by the Minister that the individual was in the year an employee of the employer and performed the duties provided for in paragraph *a* and that the individual was at no time in the year an employee of the employer otherwise than as a volunteer, in connection with the performance of any of those duties or of similar duties.”

c. I-3, s. 41.1.3, added.

44. (1) The said Act is amended by inserting the following section after section 41.1.2:

Emergency vehicles.

“41.1.3. An individual who is a member of a police force or of a fire safety service is not required to include, in computing the individual’s income for a taxation year from an office or employment, the value of a benefit in respect of the use of a vehicle that is, in the year, made available to the individual by the employer or a person related to the employer, if

(a) a written directive of the employer limits the use, by the individual, of the vehicle for personal purposes and specifies that the vehicle is to be returned to the employer during an extended absence; and

(b) the vehicle is clearly identified with the employer’s name or, failing that, the vehicle has special equipment allowing for a prompt intervention in the case of events concerning public safety.”

(2) Subsection 1 applies from the taxation year 2003.

c. I-3, s. 42.12, am.

45. Section 42.12 of the said Act is amended by replacing “employed by” in subparagraphs *b* to *d* of the second paragraph by “an employee of”.

c. I-3, s. 42.14,
replaced.

46. Section 42.14 of the said Act is replaced by the following section:

Written declaration.

“42.14. Every person who operates a regulated establishment for which an individual performs employment duties without being an employee of the regulated establishment shall declare in writing to the employer of that individual in relation to those duties, at the end of each pay period of that employer, the total of the amounts of each of the tippable sales attributable to the individual and at that pay period.”

c. I-3, s. 66, French
text, am.

47. Section 66 of the said Act is amended by replacing “à l’emploi” in the French text by “un employé”.

c. I-3, s. 67, am. **48.** Section 67 of the said Act is amended by replacing “employed by” in the first paragraph by “an employee of”.

c. I-3, s. 87.3.1, added. **49.** (1) The said Act is amended by inserting the following section after section 87.3:

Application of
section 87.3.

“87.3.1. For the purposes of section 87.3, the amount that, in relation to expenses described in paragraphs *a.1* and *c.1* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, is received at a particular time by a corporation that is a member of a partnership under Division II.6.15 of Chapter III.1 of Title III of Book IX shall be computed without reference to the second paragraph of section 1029.8.36.169, the third paragraph of section 1029.8.36.171 and sections 1029.8.36.171.1 and 1029.8.36.171.2.”

(2) Subsection 1 applies in respect of eligible expenses incurred after 12 June 2003.

c. I-3, s. 92, am. **50.** (1) Section 92 of the said Act is amended by replacing the second paragraph by the following paragraph:

Applicability.

“However, the first paragraph does not apply to interest accrued, received or that became receivable in respect of a net income stabilization account, a farm income stabilization account, an income bond, an income debenture, a small business bond, an indexed debt obligation or a development bond.”

(2) Subsection 1 applies to taxation years that end after 1 November 2001.

c. I-3, ss. 92.5.3.1-
92.5.3.3, added.

51. (1) The said Act is amended by inserting the following sections after section 92.5.3:

Payment out of the
farm income
stabilization account.

“92.5.3.1. There shall be included in computing the income of a taxpayer for a taxation year from a business the aggregate of all amounts each of which is an amount determined by the formula

$A - B.$

Interpretation.

For the purposes of the formula in the first paragraph,

(a) A is an amount paid at a particular time in the year out of the taxpayer’s farm income stabilization account; and

(b) B is the amount by which the aggregate described in the third paragraph is exceeded by the aggregate of all amounts each of which is an amount deemed to have been paid before the particular time out of the farm income stabilization account

i. of the taxpayer under section 656.3.1 or 660.2, or

ii. of another person under section 437.2 or 462.0.2, on being transferred to the taxpayer's farm income stabilization account.

Aggregate referred to.

The aggregate to which subparagraph *b* of the second paragraph refers is the aggregate of all amounts each of which is the amount by which an amount otherwise determined under this section in respect of a payment out of the taxpayer's farm income stabilization account, before the particular time, was reduced because of that subparagraph *b*.

Amount not included.

“92.5.3.2. Notwithstanding any other provision of this Part, an amount added or credited to a taxpayer's farm income stabilization account shall not be included in computing the taxpayer's income solely because of that adding or crediting.

Presumptions.

“92.5.3.3. For the purposes of this Act and the regulations, a taxpayer who ceased to carry on a farming business in Québec in respect of which the taxpayer owns a farm income stabilization account is, until the account balance is nil, deemed to continue carrying on that farming business and to have an establishment in Québec in relation to that farming business.”

(2) Subsection 1 applies to taxation years that end after 1 November 2001.

c. I-3, s. 92.7, am.

52. (1) Section 92.7 of the said Act is amended by inserting the following subparagraph after subparagraph viii.1 of paragraph *a*:

“viii.1.1. an obligation in respect of a farm income stabilization account,”.

(2) Subsection 1 applies to taxation years that end after 1 November 2001.

c. I-3, s. 93.3.1, am.

53. (1) Section 93.3.1 of the said Act, amended by section 18 of chapter 8 of the statutes of 2004, is again amended by replacing “exceeds its fair market value at the particular time” in subparagraph ii of subparagraph *d* of the second paragraph by “exceeds the lesser of its fair market value at the particular time and the amount that would otherwise be the transferor's proceeds of disposition of the property at the particular time”.

(2) Subsection 1 applies in respect of dispositions that occur after 25 March 1997.

c. I-3, s. 105.2.1, am.

54. (1) Section 105.2.1 of the said Act is amended by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) where the intangible capital property is at that time a qualified farm property or a qualified fishing property of the taxpayer, within the meaning assigned to those expressions by section 726.6, the capital property deemed to have been disposed of by the taxpayer as a consequence of the application of subparagraph *b* is deemed to be at that time a qualified farm property or a qualified fishing property of the taxpayer.”

(2) Subsection 1 has effect from 11 December 2002.

c. I-3, s. 105.4, added.

55. (1) The said Act is amended by inserting the following section after section 105.3:

Deemed taxable capital gain.

“105.4. For the purposes of Title VI.5 of Book IV and of paragraph *b* of section 28 as it applies for the purposes of that Title, an amount included under paragraph *b* of section 105 in computing a taxpayer’s income for a particular taxation year from a business is deemed to be a taxable capital gain of the taxpayer for the year from the disposition in the year of qualified fishing property, within the meaning of section 726.6, to the extent of the lesser of

(a) the amount included under paragraph *b* of section 105 in computing the taxpayer’s income for the particular year from the business; and

(b) the amount determined by the formula

$A - B$.

Interpretation.

In the formula provided for in subparagraph *b* of the first paragraph,

(a) *A* is the amount by which 1/2 of the aggregate of all amounts each of which is the taxpayer’s proceeds from a disposition, after 10 December 2002, in the particular year or a preceding taxation year of intangible capital property in respect of the business that, at the time of the disposition, was a qualified fishing property of the taxpayer, exceeds the amount determined under the third paragraph; and

(b) *B* is the aggregate of all amounts each of which is an amount deemed under this division to be a taxable capital gain of the taxpayer for a taxation year preceding the particular year from the disposition of qualified fishing property of the taxpayer.

Amount to be subtracted.

The amount to which subparagraph *a* of the second paragraph refers is 1/2 of the aggregate of all amounts each of which is

(a) an intangible capital amount of the taxpayer in respect of the business that is payable or disbursed in relation to a qualified fishing property disposed of by the taxpayer, after 10 December 2002, in the particular year or a preceding taxation year, or

(b) an outlay or expense of the taxpayer that was not deductible in computing the taxpayer’s income and was made or incurred for the purpose of making a disposition referred to in subparagraph *a*.”

(2) Subsection 1 has effect from 11 December 2002.

c. I-3, s. 142.1, am.

56. (1) Section 142.1 of the said Act is amended by replacing “section 105 or 105.3” in subparagraph *c* of the second paragraph by “any of sections 105, 105.3 and 105.4”.

(2) Subsection 1 has effect from 11 December 2002.

c. I-3, s. 156.5, am.

57. (1) Section 156.5 of the said Act is amended by replacing the second paragraph by the following paragraph:

Property acquired by a taxpayer not dealing at arm's length with the transferor.

“No deduction may be made by a taxpayer under the first paragraph, in computing the taxpayer's income from a business for a taxation year, in respect of property acquired from a person or partnership with whom or with which the taxpayer was not dealing at arm's length at the time of acquisition if

(a) the property is property acquired by the person or partnership before 26 March 1997 or after 25 March 1997 pursuant to an obligation in writing entered into before 26 March 1997 or the construction of which, by or on behalf of the person or partnership, had begun by 25 March 1997;

(b) the person or partnership was entitled to deduct, for a taxation year or fiscal period, as the case may be, preceding the taxation year or fiscal period in which the property was disposed of, an amount in computing the person's or partnership's income from a business under the first paragraph or under the first paragraph of section 156.5.1, as the case may be, in respect of the property; or

(c) this paragraph or the second paragraph of section 156.5.1 applied to the person or partnership in respect of the property.”

(2) Subsection 1 has effect from 25 March 1997.

c. I-3, s. 156.5.1, am.

58. (1) Section 156.5.1 of the said Act is amended by replacing the second paragraph by the following paragraph:

Property acquired by a partnership not dealing at arm's length with the transferor.

“No deduction may be made by a partnership under the first paragraph, in computing the partnership's income from a business for a fiscal period, in respect of property acquired from a person or partnership with whom or with which the partnership was not dealing at arm's length at the time of acquisition if

(a) the property is property acquired by the person or partnership before 26 March 1997 or after 25 March 1997 pursuant to an obligation in writing entered into before 26 March 1997 or the construction of which, by or on behalf of the person or partnership, had begun by 25 March 1997;

(b) the person or partnership was entitled to deduct, for a taxation year or fiscal period, as the case may be, preceding the taxation year or fiscal period in which the property was disposed of, an amount in computing the person's or partnership's income from a business under the first paragraph or under the first paragraph of section 156.5, as the case may be, in respect of the property; or

(c) this paragraph or the second paragraph of section 156.5 applied to the person or partnership in respect of the property.”

(2) Subsection 1 has effect from 25 March 1997.

c. I-3, s. 156.6, am.

59. (1) Section 156.6 of the said Act is amended by striking out “acquired before 1 April 2005” wherever it appears.

(2) Subsection 1 has effect from 13 June 2003.

c. I-3, s. 157, am.

60. (1) Section 157 of the said Act is amended by inserting the following paragraph after paragraph *i*:

“(i.1) an amount that is paid by the taxpayer in the year as a contribution under the Farm Income Stabilization Account program established under the Act respecting La Financière agricole du Québec (chapter L-0.1) and that is

- i. a contribution referred to in section 15 of that program,
 - ii. an additional contribution referred to in section 16 of that program,
 - iii. a special contribution referred to in section 16.1 or 50 of that program,
- or
- iv. a special contribution referred to in the first paragraph of section 50.1 of that program, where the special contribution is made by a partnership;”.

(2) Subsection 1 applies in respect of amounts paid after 1 November 2001.

c. I-3, Part I, Book III, Title III, Chap. III, Div. XII, English text, heading, replaced.

61. The heading of Division XII of Chapter III of Title III of Book III of Part I of the said Act is replaced, in the English text, by the following heading:

“INTEREST AND CERTAIN PROPERTY TAXES”.

c. I-3, s. 161, am.

62. (1) Section 161 of the said Act is amended by adding the following paragraph after paragraph *b*:

“(c) borrowed money used to acquire a share of the capital stock of the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1), a class “A” or class “B” share issued by the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (chapter F-3.1.2) or a class “A” share issued by the corporation governed by the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1), or an amount payable for such shares.”

(2) Subsection 1 applies from the taxation year 2003.

c. I-3, s. 175.2, am.

63. (1) Section 175.2 of the said Act is amended by inserting the following paragraph after paragraph *d.1*:

“(d.1.0.1) paying an amount as a contribution to a farm income stabilization account;”.

(2) Subsection 1 applies to taxation years that end after 1 November 2001.

c. I-3, s. 175.2.4, am.

64. (1) Section 175.2.4 of the said Act is amended by replacing “656.3” in paragraph *c* by “656.3.1”.

(2) Subsection 1 has effect from 2 November 2001.

c. I-3, Div. XII.1.1,
s. 175.6.1, added.

65. (1) The said Act is amended by inserting the following after section 175.6:

“DIVISION XII.1.1

“EXPENSES FOR FOOD, BEVERAGES AND ENTERTAINMENT

Maximum amount
deductible.

“175.6.1. The aggregate of all amounts that a taxpayer may deduct in computing income from a business or property for a taxation year, each of which is an amount to which section 421.1 applies for the year, shall not exceed

(*a*) in respect of a business of the taxpayer that consists in acting as an intermediary in selling property included in the inventory of another taxpayer, the amount determined by the formula

$$[1\% \times (A / B)] + [1\% \times (C - A)]; \text{ and}$$

(*b*) in any other case, an amount equal to 1% of the taxpayer’s gross revenue for the year from the business or property.

Interpretation.

In the formula provided for in subparagraph *a* of the first paragraph,

(*a*) *A* is the aggregate of all amounts each of which is the amount of a commission that the taxpayer included in computing income for the year from the business referred to in that subparagraph *a*;

(*b*) *B* is the average percentage of the aggregate of all the commissions in respect of which the taxpayer included the amount in computing income for the year from the business referred to in that subparagraph *a*; and

(*c*) *C* is the taxpayer’s gross revenue for the year from the business referred to in that subparagraph *a*.

Exception.

However, an amount to which section 421.1 applies for a taxation year shall not be included in computing the aggregate referred to in the first paragraph,

in relation to a business of the taxpayer, where it is an amount in respect of food or beverages consumed in a place that is at least 40 kilometres from the taxpayer's place of business by a person who habitually works in that place of business or is ordinarily attached thereto and the amount is an amount paid or payable in connection with activities related to the business that are carried on by that person in a place that is at least 40 kilometres from that place of business.

Taxpayer who is a member of a partnership.

In addition, no taxpayer who is a member of a partnership at the end of a fiscal period of the partnership may, in respect of a business carried on by the partnership or of property owned by the partnership, deduct an amount incurred by the taxpayer and to which section 421.1 applies, in computing income from the business or property for the taxpayer's taxation year in which that fiscal period ends."

(2) Subsection 1 applies to taxation years that end after 12 June 2003. However, where section 175.6.1 of the said Act applies to taxation years that include that date, it shall be read with

(1) the formula provided for in subparagraph *a* of the first paragraph replaced by the following formula:

" $A + [1\% \times (B / C)] + [1\% \times (D - B)]$; and";

(2) subparagraph *b* of the first paragraph replaced by the following subparagraph:

"(*b*) in any other case, the amount determined by the formula

$E + (1\% \times F)$.";

(3) the second paragraph replaced by the following paragraph:

"In the formulas provided for in subparagraphs *a* and *b* of the first paragraph,

(*a*) *A* is the aggregate of all amounts each of which is the proportion of an amount to which section 421.1 applies for the year and which, but for this section, would be deductible by the taxpayer in computing income for the year from the business referred to in that subparagraph *a*, that the number of days in the year that precede 13 June 2003 is of the number of days in the year;

(*b*) *B* is the aggregate of all amounts each of which is the proportion of the amount of a commission that the taxpayer included in computing income for the year from the business referred to in that subparagraph *a*, that the number of days in the year that follow 12 June 2003 is of the number of days in the year;

(*c*) *C* is the average percentage of the aggregate of all the commissions in respect of which the taxpayer included the amount in computing income for the year from the business referred to in that subparagraph *a*;

(d) D is an amount equal to the proportion of the gross revenue for the year from carrying on the business referred to in that subparagraph *a*, that the number of days in the year that follow 12 June 2003 is of the number of days in the year;

(e) E is the aggregate of all amounts each of which is the proportion of an amount to which section 421.1 applies for the year and which, but for this section, would be deductible by the taxpayer in computing income for the year from the business, other than a business referred to in that subparagraph *a*, or property, that the number of days in the year that precede 13 June 2003 is of the number of days in the year; and

(f) F is an amount equal to the proportion of the taxpayer's gross revenue for the year from the business, other than a business referred to in that subparagraph *a*, or the property, that the number of days in the year that follow 12 June 2003 is of the number of days in the year.”;

(4) the reference to “first paragraph” in the third paragraph replaced by a reference to “first paragraph and subparagraphs *a* and *e* of the second paragraph”; and

(5) the reference to “incurred by the taxpayer” in the fourth paragraph replaced by a reference to “incurred by the taxpayer after 12 June 2003”.

c. I-3, s. 209.4, am.

66. (1) Section 209.4 of the said Act is amended

(1) by replacing “Aux fins” in the French text of the first paragraph by “Pour l’application”;

(2) by replacing “660.1” in the second paragraph by “660.2”.

(2) Paragraph 2 of subsection 1 has effect from 2 November 2001.

c. I-3, s. 217.13, am.

67. (1) Section 217.13 of the said Act is amended by replacing paragraph *c* by the following paragraph:

“(c) the taxpayer's income for the particular taxation year computed before deducting any amount under this section in respect of the business or under paragraph *j* of section 339 or any of sections 346.1 to 346.4 and 350.1.”

(2) Subsection 1 applies from the taxation year 2003.

c. I-3, s. 225, am.

68. (1) Section 225 of the said Act is amended by replacing “within the meanings assigned respectively by paragraphs *a* and *b* of section 1029.8.17” in paragraph *b* by “within the meaning assigned by the first paragraph of section 1029.6.0.0.1”.

(2) Subsection 1 has effect from 20 December 2001.

c. I-3, s. 257, am.

69. (1) Section 257 of the said Act, amended by section 50 of chapter 8 of the statutes of 2004, is again amended by inserting the following paragraph after paragraph *p*:

“(p.1) where the property is a capital interest of the taxpayer in a designated trust, within the meaning of section 671.5, the aggregate of all amounts each of which is an amount deducted, in respect of that interest, under section 772.15 in computing the tax payable under this Part by the taxpayer or, where the taxpayer is a partnership, by a member of the partnership, for a taxation year that ended before the particular time;”.

(2) Subsection 1 has effect from 12 July 2002.

c. I-3, s. 259.1, am.

70. (1) Section 259.1 of the said Act, amended by section 51 of chapter 8 of the statutes of 2004, is again amended by replacing “462.0.1” in the portion before paragraph *a* by “462.0.2”.

(2) Subsection 1 has effect from 2 November 2001.

c. I-3, s. 286, replaced.

71. Section 286 of the said Act is replaced by the following section:

Exception to principal residence rules.

“**286.** A taxation year in which a taxpayer does not inhabit the taxpayer’s principal residence by reason of the relocation of the taxpayer’s place of employment or that of the taxpayer’s spouse’s while the taxpayer or the taxpayer’s spouse is an employee of a person with whom the taxpayer or the taxpayer’s spouse is dealing at arm’s length shall not be included in the four years mentioned in section 285, where

(a) at any time, the taxpayer’s new home is at least 40 kilometres closer to the taxpayer’s new place of employment or that of the taxpayer’s spouse; and

(b) the taxpayer resumes habitation in the taxpayer’s principal residence while the taxpayer or the taxpayer’s spouse is still an employee of such person or before the end of the taxation year following that in which the taxpayer’s employment or that of the taxpayer’s spouse terminates, or the taxpayer dies while the taxpayer or the taxpayer’s spouse is still an employee of such person.”

c. I-3, s. 311.1, am.

72. (1) Section 311.1 of the said Act is amended by replacing the second paragraph by the following paragraph:

Exceptions.

“However, a social assistance payment referred to in the first paragraph does not include the portion of an amount received as last resort financial assistance under the Act respecting income support, employment assistance and social solidarity (chapter S-32.001) or similar government assistance that relates to

(a) an amount to meet the needs of children, whether minor or of full age;

(b) an amount received as a special benefit to provide for certain particular needs;

(c) an amount attributable to child care expenses; or

(d) an increase to account for an advance sales tax credit.”

(2) Subsection 1 applies from the taxation year 2002.

c. I-3, s. 312.5, am.

73. (1) Section 312.5 of the said Act is amended by replacing the second paragraph by the following paragraph:

Election by taxpayer.

“Notwithstanding the first paragraph, a taxpayer is not required to include, if the taxpayer so elects, the part of the amount referred to in the first paragraph received by the taxpayer that relates to one or more taxation years that precede the taxation year 2003 and follow the taxation year 1997.”

(2) Subsection 1 applies in respect of amounts received after 31 December 2002.

c. I-3, s. 336, English text, am.

74. (1) Section 336 of the said Act is amended by replacing “real estate” in the English text of subparagraph vi of paragraph *e* by “property”.

(2) Subsection 1 has effect from 22 October 1999.

c. I-3, s. 350.6, am.

75. (1) Section 350.6 of the said Act is amended by striking out “of paragraph *a*” in the portion before subparagraph *a* of the first paragraph.

(2) Subsection 1 applies from the taxation year 2003.

c. I-3, s. 359.1, am.

76. Section 359.1 of the said Act is amended by replacing “1 January 2004” in the portion before subparagraph *a* of the first paragraph by “1 January 2005”.

c. I-3, s. 437.2, added.

77. (1) The said Act is amended by inserting the following section after section 437.1:

Farm income
stabilization account
at death.

“437.2. Where an individual who dies has at the time of death a farm income stabilization account, the balance of the account at that time is deemed to have been paid to the individual immediately before the individual’s death.”

(2) Subsection 1 applies in respect of deaths that occur after 1 November 2001.

c. I-3, s. 441.2, added.

78. (1) The said Act is amended by inserting the following section after section 441.1:

Farm income
stabilization account
transferred or assigned.

“441.2. Where a property that is a farm income stabilization account of an individual is, on or after the individual’s death and as a consequence thereof, transferred or assigned to the individual’s spouse, or to a trust described in the second paragraph, sections 437.2 and 462.0.2 do not apply in respect of the property if it can be shown, within the period ending 36 months after the death of the individual or, where written application therefor has been made to the Minister by the individual’s legal representative before the expiry of that period, within such longer period as the Minister considers reasonable, that the property has become vested indefeasibly in the spouse or trust.

Spousal trust.

The trust referred to in the first paragraph is a trust created by the individual’s will, under which the individual’s spouse is entitled to receive all of the income of the trust that arises before the spouse’s death, and no person except the spouse may receive or otherwise obtain enjoyment of any of the income or capital of the trust.”

(2) Subsection 1 applies in respect of property transferred as a consequence of deaths that occur after 1 November 2001.

c. I-3, s. 442, am.

79. (1) Section 442 of the said Act is amended by replacing “and 441.1” in the first paragraph by “to 441.2”.

(2) Subsection 1 has effect from 2 November 2001.

c. I-3, s. 445, am.

80. (1) Section 445 of the said Act is amended

(1) by replacing “in section 440 or 441.1” in the portion before paragraph *a* by “in any of sections 440 to 441.2”;

(2) by inserting “or a farm income stabilization account” after “net income stabilization account” in paragraph *b*.

(2) Subsection 1 applies in respect of property transferred as a consequence of deaths that occur after 1 November 2001.

c. I-3, s. 451, am.

81. (1) Section 451 of the said Act, amended by section 95 of chapter 8 of the statutes of 2004, is again amended by replacing the second paragraph by the following paragraph:

Net income
stabilization account
and farm income
stabilization account.

“For the purposes of subparagraph *a* of the first paragraph, the fair market value of a net income stabilization account or of a farm income stabilization account is deemed to be nil.”

(2) Subsection 1 has effect from 2 November 2001.

c. I-3, s. 462.0.2,
added.

82. (1) The said Act is amended by inserting the following section after section 462.0.1:

Disposal of an account interest.

“462.0.2. Where at any time a taxpayer disposes of an interest in the taxpayer’s farm income stabilization account, an amount equal to the balance of the account so disposed of is deemed, subject to the second and third paragraphs, to have been paid out of that account at that time to the taxpayer.

Disposal arising out of a marriage breakdown.

The rule set out in the first paragraph does not apply where the interest in the taxpayer’s farm income stabilization account is disposed of by the taxpayer to the taxpayer’s spouse or former spouse, in settlement of rights arising out of their marriage, on or after the breakdown of the marriage, if

(a) the disposition is made under an order or judgment of a competent tribunal or under a written separation agreement; and

(b) the taxpayer elects in the taxpayer’s fiscal return under this Part for the taxation year in which the interest was disposed of to have this paragraph apply to the disposition.

Disposal as part of a rollover transaction.

Where at any time a taxpayer who is an individual disposes of an interest in the taxpayer’s farm income stabilization account to a taxable Canadian corporation in a transaction in respect of which section 518 applies, an amount equal to the proceeds of disposition in respect of that interest is deemed to be paid, at that time, to the taxpayer out of that account.”

(2) Subsection 1 applies in respect of dispositions that occur after 1 November 2001.

c. I-3, s. 485.41, replaced.

83. (1) Section 485.41 of the said Act is replaced by the following section:

Lifetime capital gains exemption.

“485.41. Where, as a consequence of the disposition at any time by an individual or a partnership of a property that is a qualified farm property of the individual, within the meaning assigned by section 726.6, a qualified fishing property of the individual, within the meaning of that section, a qualified small business corporation share of the individual, within the meaning assigned by section 726.6.1, or a resource property of the individual or partnership, within the meaning assigned by section 726.20.1, the individual or partnership is deemed by section 485.35 to have a capital gain at that time from the disposition of another property, for the purposes of sections 28, 462.7 to 462.10 and 727 to 737, as they apply for the purposes of sections 726.6 to 726.20.4, the other property is deemed to be a qualified farm property, a qualified fishing property or a qualified small business corporation share, as the case may be, of the individual, or a resource property of the individual or partnership, as the case may be.”

(2) Subsection 1 has effect from 11 December 2002.

c. I-3, s. 524, am.

84. (1) Section 524 of the said Act is amended by inserting “, a farm income stabilization account” after “NISA Fund No. 2” in paragraph c.

(2) Subsection 1 applies in respect of dispositions that occur after 1 November 2001.

- c. I-3, s. 650, am. **85.** (1) Section 650 of the said Act is amended by replacing “and 441.1” by “to 441.2”.
(2) Subsection 1 has effect from 2 November 2001.
- c. I-3, s. 651, am. **86.** (1) Section 651 of the said Act is amended by replacing “and 441.1” by “to 441.2”.
(2) Subsection 1 has effect from 2 November 2001.
- c. I-3, s. 653, am. **87.** (1) Section 653 of the said Act is amended by replacing “462.0.1” in subparagraph *a.4* of the first paragraph by “462.0.2”.
(2) Subsection 1 has effect from 2 November 2001.
- c. I-3, s. 656.3.1, added. **88.** (1) The said Act is amended by inserting the following section after section 656.3:
“656.3.1. Every trust that holds an interest in a farm income stabilization account that was transferred to it in circumstances to which the second paragraph of section 441.2 applied is deemed, at the end of the day on which the spouse referred to in that paragraph dies, to have been paid an amount out of the account equal to the amount by which the balance at the end of that day in the account so transferred exceeds such portion of that balance as is deemed by section 660.2 to have been paid to the spouse.”
(2) Subsection 1 applies in respect of property transferred as a consequence of deaths that occur after 1 November 2001.
- c. I-3, s. 656.4, am. **89.** (1) Section 656.4 of the said Act is amended by replacing “656.3” in paragraph *a* by “656.3.1”.
(2) Subsection 1 has effect from 2 November 2001.
- c. I-3, s. 656.9, am. **90.** (1) Section 656.9 of the said Act is amended by replacing “656.3” by “656.3.1” in the following provisions:
— the portion of paragraph *a* before subparagraph *i*;
— subparagraph *ii* of paragraph *a*.
(2) Subsection 1 has effect from 2 November 2001.
- c. I-3, s. 657, am. **91.** (1) Section 657 of the said Act is amended, in paragraph *a*,
(1) by replacing subparagraph 2 of subparagraph *i* by the following subparagraph:

“(2) sections 92.5.2 and 92.5.3.1, except to the extent that section 92.5.2 or section 92.5.3.1 applies to an amount paid to a trust described in the second paragraph of section 441.1 or of section 441.2 respectively and before the death of the spouse referred to in the second paragraph of either of those sections, as the case may be,”;

(2) by inserting “, 656.3.1” after “656.3” in subparagraph 4 of subparagraph i;

(3) by replacing subparagraph 2 of subparagraph ii by the following subparagraph:

“(2) sections 92.5.2 and 92.5.3.1, except to the extent that section 92.5.2 or section 92.5.3.1 applies to an amount paid to a trust described in the second paragraph of section 441.1 or of section 441.2 respectively and before the death of the spouse referred to in the second paragraph of either of those sections, as the case may be, and”;

(4) by inserting “, 92.5.3.1” after “92.5.2” in the following provisions:

— subparagraph ii.1;

— subparagraph 1 of subparagraph iii.

(2) Subsection 1 applies to taxation years of trusts that end after 1 November 2001.

c. I-3, s. 658, am.

92. (1) Section 658 of the said Act is amended, in the definition of “accumulating income” in the first paragraph,

(1) by replacing “and 656.3” in subparagraph *a* by “to 656.3.1”;

(2) by adding the following subparagraph after subparagraph *e*:

“(f) without reference to section 92.5.3.1, except where that section applies to an amount paid to a trust described in the second paragraph of section 441.2 and before the death of the spouse referred to in that paragraph;”.

(2) Subsection 1 has effect from 2 November 2001.

c. I-3, s. 660.2, added.

93. (1) The said Act is amended by inserting the following section after section 660.1:

Election.

“660.2. Where, at the end of the day on which a taxpayer dies and as a consequence of the death, an amount would, but for this section, be deemed by section 656.3.1 to have been paid to a trust out of the trust’s farm income stabilization account and the trust and the legal representative of the taxpayer so elect in prescribed form, such portion of the amount as is designated in the election is deemed to have been paid to the taxpayer out of a farm income

stabilization account of the taxpayer immediately before the end of the day and, for the purposes of subparagraph *b* of the second paragraph of section 92.5.3.1 in respect of the trust, the amount is deemed to have been paid out of the trust's farm income stabilization account immediately before the end of the day."

(2) Subsection 1 applies in respect of deaths that occur after 1 November 2001.

c. I-3, s. 663.1, am.

94. (1) Section 663.1 of the said Act is amended by replacing the first paragraph by the following paragraph:

Amount deemed not paid nor payable.

"663.1. Subject to section 671.7, where a trust, in its fiscal return for a taxation year under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in accordance with subsection 13.1 of section 104 of that Act, designates an amount in respect of a beneficiary under the trust, the lesser of the amount so designated and the amount determined under the second paragraph in respect of the beneficiary for the year, is deemed, for the purposes of sections 662 and 663, not to have been paid or to have become payable in the year to or for the benefit of the beneficiary or out of income of the trust."

(2) Subsection 1 applies in respect of amounts designated, in accordance with subsection 13.1 of section 104 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), after 11 July 2002.

c. I-3, s. 663.2, am.

95. (1) Section 663.2 of the said Act is amended by replacing the first paragraph by the following paragraph:

Taxable capital gain deemed not paid nor payable.

"663.2. Subject to section 671.7, where a trust, in its fiscal return for a taxation year under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in accordance with subsection 13.2 of section 104 of that Act, designates an amount in respect of a beneficiary under the trust, the lesser of the amount so designated and the amount determined under the second paragraph in respect of the beneficiary for the year, is deemed, for the purposes of sections 662 and 663, except where section 663 applies for the purposes of section 668, not to have been paid or to have become payable in the year to or for the benefit of the beneficiary or out of income of the trust, and, except for the purposes of section 668 as it applies for the purposes of sections 668.0.1 to 668.2, shall reduce the amount of the taxable capital gain of the beneficiary otherwise included in computing the beneficiary's income for the year by reason of section 668."

(2) Subsection 1 applies in respect of amounts designated, in accordance with subsection 13.2 of section 104 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), after 11 July 2002.

c. I-3, Chap. V.1, ss. 671.5-671.10, added.

96. (1) The said Act is amended by inserting the following after section 671.4:

“CHAPTER V.1**“BENEFICIARY UNDER A DESIGNATED TRUST**

Definitions:

“671.5. In this chapter,

“designated beneficiary”;

“designated beneficiary” under a designated trust for a taxation year of the designated trust means a beneficiary under the designated trust or, where the beneficiary under the designated trust is a partnership, a member of the partnership, who has for the year, with any person or partnership with whom or with which the member is not dealing at arm’s length, a share of the aggregate of the income interests in the designated trust that is an amount of \$5,000 or more, or a share of the aggregate of the income interests in the designated trust or of the aggregate of the capital interests in the designated trust that corresponds to at least 10% of the aggregate of the income interests or of the aggregate of the capital interests in the designated trust;

“designated trust”.

“designated trust” means a trust that is resident in Canada but outside Québec on the last day of a taxation year, but does not include a unit trust or a trust described in any of paragraphs *a* to *e.1* of the definition of “trust” in subsection 1 of section 108 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

Share in a designated trust reduced.

“671.6. For the purposes of this chapter, the Minister may determine that a beneficiary under a designated trust for a taxation year of the designated trust, or a member of a partnership that is a beneficiary under a designated trust for a taxation year of the designated trust, is a designated beneficiary under the designated trust for the year, if the Minister is of the opinion that the share, for the year, of the aggregate of the income interests or of the aggregate of the capital interests in the designated trust of the beneficiary or member, or of the aggregate of the income interests or of the aggregate of the capital interests in the designated trust of any person or partnership with whom or with which the beneficiary or member is not dealing at arm’s length, has been reduced by reason of a transaction or event or a series of transactions or events.

Amount designated by a designated trust in respect of a designated beneficiary.

“671.7. Where a designated trust, in its fiscal return for a taxation year under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in accordance with subsection 13.1 or 13.2 of section 104 of that Act, designates an amount in respect of a beneficiary under the designated trust who is a designated beneficiary for the year or a partnership at least one member of which is a designated beneficiary for the year, the presumption in the first paragraph of section 663.1 or 663.2 does not apply in respect of the amount so designated in respect of that designated beneficiary or does not apply in respect of the amount that may reasonably be considered to relate to the share of the designated beneficiary who is a member of the partnership in the amount so designated in respect of that partnership.

Beneficiaries under a designated trust.

“671.8. Every beneficiary under a designated trust for a particular taxation year of the designated trust shall enclose with the fiscal return the beneficiary is required to file under section 1000 for the beneficiary’s taxation year in which the particular year ends, or would be required to so file if tax were payable by the beneficiary under this Part for the beneficiary’s taxation year in which the particular year ends and, where the beneficiary under the designated trust for the particular year is a partnership, every member of the partnership shall enclose with the fiscal return the member is required to file under section 1000 for the member’s taxation year in which ends the fiscal period of the partnership in which the particular year ends, or would be required to so file if tax were payable by the member for the member’s taxation year in which that fiscal period ends, an information return, in prescribed form, containing

(a) the name of the designated trust;

(b) the name and address of the trustee under the designated trust for the particular year; and

(c) the date from which the beneficiary is such a beneficiary under the designated trust.

Additional information.

Where the beneficiary referred to in the first paragraph has, for the particular year, with any person or partnership with whom or with which the beneficiary is not dealing at arm’s length, a share of the aggregate of the income interests in the designated trust that is an amount of \$5,000 or more, or a share of the aggregate of the income interests in the designated trust or of the aggregate of the capital interests in the designated trust that corresponds to at least 10% of the aggregate of the income interests in the designated trust or of the aggregate of the capital interests in the designated trust, the information return referred to in that paragraph shall also contain the following information, for the particular year and for the four taxation years preceding the particular year:

(a) any former address of the trustee under the designated trust for the particular year; and

(b) the name and address of any trustee preceding the trustee under the designated trust for the particular year.

Designated beneficiaries under a designated trust.

“671.9. Every designated beneficiary under a designated trust for a particular taxation year of the designated trust shall enclose with the fiscal return the designated beneficiary is required to file under section 1000 for the designated beneficiary’s taxation year in which the particular year ends, or would be required to so file if tax were payable by the designated beneficiary under this Part for the designated beneficiary’s taxation year in which the particular year ends, an information return, in prescribed form, in which the designated beneficiary indicates the amounts that are paid to the designated beneficiary or became payable in the particular year by the designated trust, or that are paid for the benefit of the designated beneficiary, and that were designated by the designated trust in its fiscal return filed for the particular

year under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in accordance with subsection 13.1 or 13.2 of section 104 of that Act.

Designated
beneficiaries under a
designated trust.

Every designated beneficiary who is a member of a partnership that is a beneficiary under the designated trust for a particular taxation year of the designated trust, shall enclose with the fiscal return the designated beneficiary is required to file under section 1000 for the designated beneficiary's taxation year in which ends the fiscal period of the partnership in which the particular year ends, or would be required to so file if tax were payable by the designated beneficiary under this Part for the designated beneficiary's taxation year in which ends the partnership's fiscal period in which the particular year ends, an information return, in prescribed form, in which the designated beneficiary indicates the designated beneficiary's share of the amounts that are paid or became payable in the particular year by the designated trust to the partnership of which the designated beneficiary is a member, or that are paid for the benefit of the designated beneficiary, and that were designated by the designated trust in its fiscal return filed for the particular year under Part I of the Income Tax Act, in accordance with subsection 13.1 or 13.2 of section 104 of that Act.

Penalty.

“671.10. Every designated beneficiary under a designated trust for a taxation year of the designated trust who omits to include an amount, under section 662 or 663, in computing the designated beneficiary's income for a particular taxation year, in relation to an amount designated by the designated trust in its fiscal return filed for the year under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in accordance with subsection 13.1 or 13.2 of section 104 of that Act, incurs a penalty equal to the greater of \$100 and 25% of the amount by which

(a) the tax that would have been payable by the designated beneficiary for the particular year under this Act if

i. the designated beneficiary's taxable income for the particular year, determined on the basis of the information provided in the fiscal return filed by the designated beneficiary for the purposes of this Act in respect of the particular year, were computed by adding that portion of the amount determined in the second paragraph that may reasonably be attributed to that omission, and

ii. the designated beneficiary's tax payable for the particular year were computed by subtracting from the aggregate of all deductions from the tax otherwise payable by the designated beneficiary for the particular year the portion of any such deduction as may reasonably be attributed to that omission, and by adding to that aggregate any amount not deducted from the tax otherwise payable by the designated beneficiary for the particular year and that is deductible under Book V, if the amount that entitles the designated beneficiary to that deduction is wholly applicable to an amount that was not reported by the designated beneficiary in the fiscal return filed by the designated

beneficiary for the purposes of this Act in respect of the particular year and that were required to be included in computing the designated beneficiary's income for the particular year, under section 662 or 663, in relation to an amount designated by a designated trust in accordance with subsection 13.1 or 13.2 of section 104 of the Income Tax Act; exceeds

(b) the tax that would have been payable by the designated beneficiary for the particular year under this Act had it been determined on the basis of the information provided in the designated beneficiary's fiscal return filed for the purposes of this Act in respect of the particular year.

Amount referred to.

The amount to which subparagraph i of subparagraph a of the first paragraph refers in respect of a designated beneficiary under a designated trust for a taxation year of the designated trust is the aggregate of

(a) the amount by which the aggregate of the amounts that were not indicated by the designated beneficiary in the fiscal return filed by the designated beneficiary for the purposes of this Act in respect of the particular year and that were required to be included in computing the designated beneficiary's income for the particular year, under section 662 or 663, in relation to an amount designated by the designated trust in accordance with subsection 13.1 or 13.2 of section 104 of the Income Tax Act, exceeds the aggregate of the amounts that were not deducted by the designated beneficiary in computing the designated beneficiary's taxable income for the particular year indicated by the designated beneficiary in the fiscal return, were deductible in computing the designated beneficiary's taxable income under this Act, or that would be, were it not for the application of Book V.2.1, and were wholly applicable to the amounts that were required to be so included therein; and

(b) the amount by which the aggregate of amounts, other than those provided for in sections 727 to 737, deducted by the designated beneficiary in computing the designated beneficiary's taxable income for the particular year indicated by the designated beneficiary in the fiscal return for the purposes of this Act in respect of the particular year exceeds the aggregate of amounts, other than those provided for in sections 727 to 737, deductible in computing the designated beneficiary's taxable income for the particular year under this Act.

Taxable income not less than zero.

For the purposes of the first paragraph, the taxable income of a designated beneficiary under a designated trust for a taxation year of the designated trust, determined on the basis of information provided in the designated beneficiary's fiscal return for the purposes of this Act in respect of the particular year, is deemed not to be less than zero.

Application of section 1049.

However, the penalty provided for in the first paragraph does not apply where the designated beneficiary under a designated trust for a taxation year of the designated trust incurs in respect of the omission the penalty provided for in section 1049."

(2) Subsection 1, except where it enacts sections 671.8 to 671.10 of the said Act, applies in respect of amounts designated, in accordance with subsection 13.1 or 13.2 of section 104 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), after 11 July 2002.

(3) Subsection 1, where it enacts sections 671.8 and 671.9 of the said Act, applies, in the case of a corporation, to taxation years that end after 11 July 2002, and in any other case, from the taxation year 2002 and, where it enacts section 671.10 of the said Act, has effect from 12 July 2002.

c. I-3, s. 692.5, am.

97. (1) Section 692.5 of the said Act is amended by replacing “462.0.1” in paragraphs *b* and *i* by “462.0.2”.

(2) Subsection 1 has effect from 2 November 2001.

c. I-3, s. 693, am.

98. (1) Section 693 of the said Act is amended by replacing the second paragraph by the following paragraph:

Provisions applicable.

“However, the taxpayer shall apply the provisions of this Book in the following order: sections 694.0.1, 694.0.2, 694.0.3, 737.17, 737.18.12 and 726.29, Titles V, VI.8, V.1, VI.0.1, VI.1, VI.2, VI.3, VI.3.1, VI.3.2, VI.3.2.1, VI.3.2.2, VI.3.2.3, VII, VI.5 and VI.5.1 and sections 725.1.2, 737.14 to 737.16.1, 737.18.3, 737.18.10, 737.18.11, 737.18.17, 737.18.26, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25, 737.28 and 726.28.”

(2) Subsection 1 applies from the taxation year 2001. However, where the second paragraph of section 693 of the said Act applies

(1) to taxation years that end after 31 December 2000 and before 30 March 2001, it shall be read as follows:

“However, the taxpayer shall apply the provisions of this Book in the following order: sections 694.0.1, 694.0.2, 694.0.3, 737.17 and 737.18.12, Titles V, VI.8, V.1, VI.0.1, VI.1, VI.2, VI.3, VI.3.1, VI.3.2, VI.3.2.1, VI.3.2.2, VI.3.2.3, VII, VI.5, VI.5.1 and VI.6 and sections 725.1.2, 737.14 to 737.16.1, 737.18.3, 737.18.10, 737.18.11, 737.18.17, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25 and 737.28.”;

(2) to taxation years that end after 29 March 2001 and before 22 February 2002, it shall be read as follows:

“However, the taxpayer shall apply the provisions of this Book in the following order: sections 694.0.1, 694.0.2, 694.0.3, 737.17 and 737.18.12, Titles V, VI.8, V.1, VI.0.1, VI.1, VI.2, VI.3, VI.3.1, VI.3.2, VI.3.2.1, VI.3.2.2, VI.3.2.3, VII, VI.5, VI.5.1 and VI.6 and sections 725.1.2, 737.14 to 737.16.1, 737.18.3, 737.18.10, 737.18.11, 737.18.17, 737.18.26, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25 and 737.28.”;

(3) to taxation years that end after 21 February 2002 and before 1 January 2003, it shall be read as follows:

“However, the taxpayer shall apply the provisions of this Book in the following order: sections 694.0.1, 694.0.2, 694.0.3, 737.17, 737.18.12 and 726.29, Titles V, VI.8, VI.9, V.1, VI.0.1, VI.1, VI.2, VI.3, VI.3.1, VI.3.2, VI.3.2.1, VI.3.2.2, VI.3.2.3, VII, VI.5, VI.5.1 and VI.6 and sections 725.1.2, 737.14 to 737.16.1, 737.18.3, 737.18.10, 737.18.11, 737.18.17, 737.18.26, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25, 737.28 and 726.28.”

c. I-3, s. 710, am.

99. (1) Section 710 of the said Act is amended by inserting the following subparagraph after subparagraph iii of paragraph *a*:

“iii.1. a recognized political education organization if the gift is made after 18 December 2002,”.

(2) Subsection 1 has effect from 19 December 2002.

c. I-3, s. 714.1, am.

100. (1) Section 714.1 of the said Act is amended by inserting “iii.1,” after “in any of subparagraphs i, ii,” in the first paragraph.

(2) Subsection 1 has effect from 19 December 2002.

c. I-3, s. 725, am.

101. (1) Section 725 of the said Act, amended by section 136 of chapter 8 of the statutes of 2004, is again amended by replacing paragraph *c* by the following paragraph:

“(c) a social assistance payment made on the basis of a means, needs or income test, that is a payment other than a payment received as last resort financial assistance under the Act respecting income support, employment assistance and social solidarity (chapter S-32.001) or as similar government assistance and that is included in computing the individual’s income by reason of section 311.1 or by reason of section 317 as a supplement or allowance received under the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9) or in respect of any similar payment made under a law of a province;”.

(2) Subsection 1 applies from the taxation year 2003.

c. I-3, s. 725.1.2, am.

102. (1) Section 725.1.2 of the said Act is amended by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) an amount that is a support amount as defined in the first paragraph of section 312.3 or an amount referred to in the first paragraph of section 312.5 in respect of an amount deducted for a taxation year preceding the taxation year 1998 or a taxation year subsequent to the taxation year 2002;”.

(2) Subsection 1 applies in respect of amounts received after 31 December 2002.

c. I-3, s. 725.2, am.

103. (1) Section 725.2 of the said Act is amended by replacing “1/2” in the portion before paragraph *a* by “37.5%”.

(2) Subsection 1 applies in respect of transactions, circumstances or events that occur after 12 June 2003 following which a benefit is deemed received by an individual under section 49 or any of sections 50 to 52.1 of the said Act.

c. I-3, s. 725.3, am.

104. (1) Section 725.3 of the said Act is amended by replacing “1/2” in the portion before paragraph *a* by “37.5%”.

(2) Subsection 1 applies in respect of dispositions or exchanges that occur after 12 June 2003.

c. I-3, s. 725.6, am.

105. (1) Section 725.6 of the said Act is amended by replacing the portion before paragraph *a* by the following:

Home relocation loan.

“725.6. Subject to paragraph *g* of each of sections 737.18, 737.18.13 and 737.18.35 and paragraph *e* of each of sections 737.22, 737.22.0.0.4, 737.22.0.0.8, 737.22.0.4 and 737.22.0.8, an individual who has, by virtue of sections 487.1 to 487.6, included an amount in computing the individual’s income for the year in respect of a benefit received by the individual in respect of a home relocation loan, may deduct an amount equal to the least of”.

(2) Subsection 1 has effect from 1 January 2001.

c. I-3, Part I, Book IV, Title V.1.1, repealed.

106. (1) Title V.1.1 of Book IV of Part I of the said Act is repealed.

(2) Subsection 1 applies from the taxation year 2001.

c. I-3, s. 726.4.10, am.

107. Section 726.4.10 of the said Act, amended by section 138 of chapter 8 of the statutes of 2004, is again amended by replacing “31 December 2003” in the portion of subparagraph *i* of paragraph *a* before subparagraph 1 by “31 December 2004”.

c. I-3, s. 726.4.10.2, added.

108. (1) The said Act is amended by inserting the following section after section 726.4.10.1:

Expenses incurred after 12 June 2003.

“726.4.10.2. Notwithstanding section 726.4.10.1, where an expense referred to in subparagraph *i* of paragraph *a* of section 726.4.10 was incurred after 12 June 2003, the percentage of 33 1/3% mentioned in that paragraph *a* shall, in respect of the expense, be replaced by a percentage of 10.42%.

Exceptions.

The first paragraph does not apply in respect of an expense incurred as a result of

(a) an investment made on or before 12 June 2003, in relation to a flow-through share issued after that date; or

(b) an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus, as the case may be, made on or before 12 June 2003, in relation to a flow-through share issued after that date.”

(2) Subsection 1 has effect from 13 June 2003.

c. I-3, s. 726.4.11.2,
added.

109. (1) The said Act is amended by inserting the following section after section 726.4.11.1:

Expenses incurred
after 12 June 2003.

“726.4.11.2. Notwithstanding section 726.4.11.1, where an amount referred to in paragraph *b* of section 726.4.11 in respect of an individual is an amount in respect of which the consideration given by the individual is a property or services the cost of which may reasonably be regarded as an expenditure in respect of which section 726.4.10.2 applied, the percentage of 33 1/3% mentioned in paragraph *b* of section 726.4.11 shall, in respect of the amount, be replaced by a percentage of 10.42%.”

(2) Subsection 1 has effect from 13 June 2003.

c. I-3, s. 726.4.12, am.

110. Section 726.4.12 of the said Act is amended by replacing “31 December 2003” by “31 December 2004” in the following provisions:

— paragraph *b*;

— subparagraph *i* of paragraph *d*.

c. I-3, s. 726.4.17.2,
am.

111. Section 726.4.17.2 of the said Act, amended by section 139 of chapter 8 of the statutes of 2004, is again amended by replacing “31 December 2003” in the portion of paragraph *a* before subparagraph *i* by “31 December 2004”.

c. I-3, s. 726.4.17.2.2,
added.

112. (1) The said Act is amended by inserting the following section after section 726.4.17.2.1:

Expenses incurred
after 12 June 2003.

“726.4.17.2.2. Notwithstanding section 726.4.17.2.1, where an expense referred to in paragraph *a* of section 726.4.17.2 was incurred after 12 June 2003, the percentage of 33 1/3% mentioned in that section shall, in respect of the expense, be replaced by a percentage of 20.83%.

Exceptions.

The first paragraph does not apply in respect of an expense incurred as a result of

(a) an investment made on or before 12 June 2003, in relation to a flow-through share issued after that date; or

(*b*) an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus, as the case may be, made on or before 12 June 2003 in relation to a flow-through share issued after that date.”

(2) Subsection 1 has effect from 13 June 2003.

c. I-3, s. 726.4.17.3.2,
added.

113. (1) The said Act is amended by inserting the following section after section 726.4.17.3.1:

Expenses incurred
after 12 June 2003.

“726.4.17.3.2. Notwithstanding section 726.4.17.3.1, where an amount referred to in paragraph *b* of section 726.4.17.3 in respect of an individual is an amount in respect of which the consideration given by the individual is a property or services the cost of which may reasonably be regarded as an expenditure in respect of which section 726.4.17.2.2 applied, the percentage of 33 1/3% mentioned in paragraph *b* of section 726.4.17.3 shall, in respect of the amount, be replaced by a percentage of 20.83%.”

(2) Subsection 1 has effect from 13 June 2003.

c. I-3, s. 726.4.17.4,
am.

114. Section 726.4.17.4 of the said Act is amended by replacing “31 December 2003” by “31 December 2004” in the following provisions:

— paragraph *b*;

— subparagraph *i* of paragraph *d*.

c. I-3, s. 726.4.17.12,
am.

115. (1) Section 726.4.17.12 of the said Act is amended

(1) by replacing “Aux fins” in the portion of the French text of the second paragraph before subparagraph *a* by “Pour l’application”;

(2) by adding the following paragraph after the third paragraph:

Exception.

“The first paragraph does not apply in respect of a public issue of shares in respect of which the application for a receipt for the preliminary prospectus or the application for an exemption from filing a prospectus, as the case may be, is made after 12 June 2003.”

(2) Paragraph 2 of subsection 1 has effect from 13 June 2003.

c. I-3, s. 726.4.17.13,
am.

116. (1) Section 726.4.17.13 of the said Act is amended

(1) by replacing “Aux fins” in the portion of the French text of the second paragraph before subparagraph *a* by “Pour l’application”;

(2) by adding the following paragraph after the third paragraph:

Exception.

“The first paragraph does not apply in respect of a public issue of securities in respect of which the application for a receipt for the preliminary prospectus or the application for an exemption from filing a prospectus, as the case may be, is made after 12 June 2003.”

(2) Paragraph 2 of subsection 1 has effect from 13 June 2003.

c. I-3, s. 726.4.17.14,
am.

117. (1) Section 726.4.17.14 of the said Act is amended by replacing “section 1029.8.17” in paragraph *b* by “the first paragraph of section 1029.6.0.0.1”.

(2) Subsection 1 has effect from 20 December 2001.

c. I-3, s. 726.4.17.16,
am.

118. (1) Section 726.4.17.16 of the said Act is amended by replacing “of section 1029.8.17” by “assigned by the first paragraph of section 1029.6.0.0.1” in the following provisions:

— paragraph *b.1*;

— paragraph *c*.

(2) Subsection 1 has effect from 20 December 2001.

c. I-3, s. 726.4.17.20,
am.

119. Section 726.4.17.20 of the said Act is amended by replacing “31 December 2003” in the portion of paragraph *a* before subparagraph *i* by “31 December 2004”.

c. I-3, s. 726.6, am.

120. (1) Section 726.6 of the said Act, amended by section 140 of chapter 8 of the statutes of 2004, is again amended

(1) by inserting the following subparagraph after subparagraph *a* of the first paragraph:

“qualified fishing
property”.

“(a.0.1) “qualified fishing property” of an individual, other than a trust, at any time means a fishing licence, an individual quota or a fishing boat owned or held by the individual at that time and used by an individual in carrying on a fishing business, including the harvesting of marine plants, in Québec;”;

(2) by replacing “fourth paragraph” wherever it appears in subparagraph 1 of subparagraphs *i* and *ii* of subparagraph *a.3* of the first paragraph by “fifth paragraph”;

(3) by replacing subparagraph 2 of subparagraph *i* of subparagraph *b* of the first paragraph by the following subparagraph:

“(2) the amount that would be determined in respect of the individual for the year under paragraph *b* of section 28 in respect of capital gains and capital losses if the only properties referred to in that paragraph were qualified farm properties disposed of by the individual after 31 December 1984, qualified

small business corporation shares disposed of by the individual after 17 June 1987 and qualified fishing properties disposed of by the individual after 10 December 2002, exceeds”;

(4) by replacing “Aux fins” in the portion of the French text of the second paragraph before subparagraph *a* and the third paragraph by “Pour l’application”;

(5) by inserting the following paragraph after the third paragraph:

Restriction in respect of a qualified fishing property.

“For the purposes of subparagraph *a.0.1* of the first paragraph, property of an individual is considered to be used in carrying on a fishing business, including the harvesting of marine plants, in Québec only if

(a) the individual owned or held the property, or property for which the property was substituted, throughout a period of at least 24 months immediately preceding the time specified in subparagraph *a.0.1* of the first paragraph; and

(b) in at least two years during which the individual so owned or held the property or property for which the property was substituted, the individual’s gross revenue from the fishing business, including the harvesting of marine plants, carried on in Québec in which the property or property for which the property was substituted was principally used and in which the individual was actively engaged on a regular and continuous basis, exceeded the income of the individual from all other sources for the year.”

(2) Subsection 1 has effect from 11 December 2002.

c. I-3, s. 726.6.1, am.

121. (1) Section 726.6.1 of the said Act is amended

(1) by replacing “Aux fins” by “Pour l’application”, in the French text of the following provisions:

— the portion of the second paragraph before subparagraph *a*;

— the third paragraph;

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

Fair market value of NISA deemed nil.

“For the purposes of the definitions of “qualified small business corporation share” and “share of the capital stock of a family farm corporation” in the first paragraph, the fair market value of a net income stabilization account or of a farm income stabilization account is deemed to be nil.”

(2) Paragraph 2 of subsection 1 has effect from 2 November 2001.

c. I-3, s. 726.7.2, added.

122. (1) The said Act is amended by inserting the following section after section 726.7.1:

Capital gains deduction in respect of a qualified fishing property.

“726.7.2. An individual other than a trust may deduct, in computing the individual’s taxable income for a taxation year, if the individual was resident in Canada throughout the year and disposed in the year or a preceding taxation year and after 10 December 2002 of a qualified fishing property, such amount as the individual may claim not exceeding the least of

(a) the amount determined by the formula provided for in subparagraph *a* of the first paragraph of section 726.7 in respect of the individual for the year;

(b) the amount by which the individual’s cumulative gains limit at the end of the year exceeds the aggregate of all the amounts deducted under sections 726.7 and 726.7.1 in computing the individual’s taxable income for the year;

(c) the amount by which the individual’s annual gains limit for the year exceeds the aggregate of all the amounts deducted under sections 726.7 and 726.7.1 in computing the individual’s taxable income for the year; and

(d) the amount that would be determined in respect of the individual for the year under paragraph *b* of section 28 in respect of capital gains and capital losses if the only properties referred to in that paragraph were qualified fishing property disposed of by the individual after 10 December 2002.”

(2) Subsection 1 has effect from 11 December 2002.

c. I-3, s. 726.9, am.

123. (1) Section 726.9 of the said Act is amended by replacing “726.7 and 726.7.1” by “726.7 to 726.7.2”.

(2) Subsection 1 has effect from 11 December 2002.

c. I-3, s. 726.10, am.

124. (1) Section 726.10 of the said Act is amended by replacing “726.7 and 726.7.1” by “726.7 to 726.7.2”.

(2) Subsection 1 has effect from 11 December 2002.

c. I-3, s. 726.11, am.

125. (1) Section 726.11 of the said Act is amended by replacing “726.7 and 726.7.1” in the portion before paragraph *a* by “726.7 to 726.7.2”.

(2) Subsection 1 has effect from 11 December 2002.

c. I-3, s. 726.20.1, am.

126. (1) Section 726.20.1 of the said Act is amended, in the first paragraph,

(1) by replacing “31 December 2003” in paragraph *a* of the definition of “resource property” by “12 June 2003”;

(2) by replacing “in section 726.7 or 726.7.1” in paragraph *c* of the definition of “eligible taxable capital gain amount” by “in any of sections 726.7 to 726.7.2”.

(2) Paragraph 1 of subsection 1 applies in respect of flow-through shares issued after 12 June 2003, except if those shares are issued following an investment made on or before that date, or following an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus, as the case may be, made on or before that date.

(3) Paragraph 2 of subsection 1 has effect from 11 December 2002.

c. I-3, s. 726.26, am.

127. (1) Section 726.26 of the said Act is amended by replacing the second paragraph by the following paragraph:

Copyright income.

“In the first paragraph, an individual’s copyright income for a taxation year is equal to the amount by which the aggregate of the amounts included in computing the individual’s income for the year, in respect of a work of which the individual is the creator, from a copyright, or public lending rights paid under a program administered by the Public Lending Right Commission under the authority of the Canada Council for the Arts, of which the individual is the first owner, excluding any amount from an exclusive right conferred on the individual in relation to the individual’s performance as a performing artist, exceeds the aggregate of the amounts deducted in computing the individual’s income for the year and that may reasonably be considered as relating to expenses incurred to collect the amounts from that copyright.”

(2) Subsection 1 applies from the taxation year 2003.

c. I-3, Title VI.9,
Chaps. I-III,
ss. 726.27-726.29,
added.

128. (1) The said Act is amended by inserting the following after section 726.26:

“TITLE VI.9

“DEDUCTION FOR QUALIFIED PATRONAGE DIVIDENDS

“CHAPTER I

“INTERPRETATION

Definitions:

“**726.27.** In this Title,

“qualified
cooperative”;

“qualified cooperative” for a taxation year means a cooperative that holds a qualification certificate issued, for the purposes of this Title, by the Minister of Economic and Regional Development and Research for the year;

“qualified patronage
dividends”.

“qualified patronage dividends” for a taxation year means a patronage dividend that a taxpayer who is a member of a qualified cooperative or of a partnership that is a member of a qualified cooperative, receives in the year and before 1 January 2013, in the form of a preferred share issued by the qualified cooperative, and that the taxpayer included in computing the taxpayer’s income for the year under section 795.

“CHAPTER II**“DEDUCTION**

Deduction.

“726.28. A taxpayer may deduct in computing the taxpayer’s taxable income for a taxation year the amount of the taxpayer’s qualified patronage dividends for the year, if the taxpayer encloses with the fiscal return the taxpayer is required to file under section 1000 for the year the prescribed form containing the prescribed information.

“CHAPTER III**“AMOUNT TO BE INCLUDED**

Inclusion.

“726.29. There shall be included in computing a taxpayer’s taxable income for a taxation year the amount of a qualified patronage dividend deducted by the taxpayer under section 726.28 in computing the taxpayer’s taxable income for a preceding taxation year, where the preferred share relating to the qualified patronage dividend is disposed of in the year by the taxpayer or in the fiscal period ended in the year by the partnership of which the taxpayer was a member at the end of the fiscal period ended in the preceding year.

Rule applicable.

For the purposes of the first paragraph, a member of a cooperative is deemed to dispose of the preferred shares issued by the cooperative that are identical properties in the order in which the member acquired them.

Amalgamation or winding-up.

The first paragraph does not apply where the disposition by a member of a preferred share issued by a cooperative results from the amalgamation, within the meaning of section 544, or the winding-up of the cooperative and, as a consequence of the amalgamation or winding-up, the member receives from another cooperative a new preferred share issued by the other cooperative to replace the preferred share so disposed of.”

(2) Subsection 1 has effect from 22 February 2002. However, where the definition of “qualified cooperative” in the first paragraph of section 726.27 of the said Act applies

(1) in respect of qualification certificates issued after 28 April 2003 and before 23 March 2004, the reference therein to “Minister of Economic and Regional Development and Research” shall be read as a reference to “Minister of Economic and Regional Development”;

(2) in respect of qualification certificates issued before 29 April 2003, the reference therein to “Minister of Economic and Regional Development and Research” shall be read as a reference to “Minister of Industry and Trade”.

c. I-3, s. 728.0.1, am.

129. (1) Section 728.0.1 of the said Act is amended by striking out “725.9,” in paragraph *a*.

(2) Subsection 1 applies from the taxation year 2001.

c. I-3, s. 733.0.3,
replaced.

130. (1) Section 733.0.3 of the said Act is replaced by the following section:

Foreign specialist.

“733.0.3. For the purpose of determining the amount of the non-capital loss, farm loss, net capital loss, restricted farm loss or limited partnership loss for a taxation year of an individual who, for that year, benefited from the deduction provided for in section 737.18.10, income realized by the individual during the individual’s exemption period, within the meaning of section 737.18.6, in relation to an employment, or a loss sustained by the individual during such a period is deemed to be nil.”

(2) Subsection 1 has effect from 1 January 2001.

c. I-3, s. 733.0.5, am.

131. (1) Section 733.0.5 of the said Act is amended by replacing the first paragraph by the following paragraph:

Loss of a corporation
carrying out a major
investment project.

“733.0.5. For the purpose of determining the amount of the non-capital loss, farm loss, net capital loss or limited partnership loss for a taxation year of a corporation that carries on a recognized business in the year or is a member of a partnership that carries on such a recognized business in a fiscal period of the partnership ending in the year, in relation to a major investment project of the corporation or partnership, in respect of which the Minister of Finance issued an annual qualification certificate for the taxation year of the corporation or fiscal period of the partnership, the following rules apply:

(a) where the amount determined under subparagraph *a* of the second paragraph of section 737.18.17 in respect of the corporation for the year exceeds the amount determined under subparagraph *b* of that paragraph in its respect for the year,

i. the amount that is the income or portion of the income of the corporation for the year, determined under subparagraph *a* of the second paragraph of section 737.18.17, is deemed to be nil, and

ii. the amount that is the loss or portion of the loss of the corporation for the year, determined under subparagraph *b* of the second paragraph of section 737.18.17, is deemed to be nil; and

(b) where the amount determined under subparagraph *d* of the second paragraph of section 737.18.17 in respect of the partnership for the fiscal period exceeds the amount determined under subparagraph *e* of that paragraph in respect of the partnership for the fiscal period,

i. the corporation’s share of the amount that is the income or portion of the income, determined under subparagraph *d* of the second paragraph of section 737.18.17 in respect of the partnership for the fiscal period, is deemed to be nil, and

ii. the corporation's share of the amount that is the loss or portion of the loss, determined under subparagraph *e* of the second paragraph of section 737.18.17 in respect of the partnership for the fiscal period, is deemed to be nil."

(2) Subsection 1 applies to taxation years that end after 14 March 2000.

c. I-3, s. 733.0.6, am.

132. (1) Section 733.0.6 of the said Act is amended by replacing the formula provided for in the second paragraph by the following formula:

" $75\% \times \{1 - [(A - \$20,000,000) / \$10,000,000]\}$."

(2) Subsection 1 applies to taxation years that end after 12 June 2003. However, where section 733.0.6 of the said Act applies to taxation years that include 12 June 2003, it shall be read

(1) with the formula provided for in the second paragraph replaced by the following formula:

" $\{[1 - (A / \$10,000,000)] \times B\} + \{75\% \times [1 - (A / \$10,000,000)] \times C\}$ "; and

(2) with the third paragraph replaced by the following paragraph:

"In the formula provided for in the second paragraph,

(a) A is the amount by which the greater of \$20,000,000 and the paid-up capital attributed to the corporation for the year determined in accordance with section 737.18.24 exceeds \$20,000,000;

(b) B is the proportion that the number of days in the year that precede 13 June 2003 is of the number of days in the year; and

(c) C is the proportion that the number of days in the year that follow 12 June 2003 is of the number of days in the year."

c. I-3, s. 733.0.7, replaced.

133. (1) Section 733.0.7 of the said Act is replaced by the following section:

Loss of a corporation.

"733.0.7. For the purpose of determining the amount of the non-capital loss, farm loss, net capital loss or limited partnership loss for a taxation year of a corporation that, for that year, is a qualified corporation, within the meaning of the first paragraph of section 737.18.29, where the amount determined under subparagraph *a* of the second paragraph of section 737.18.33 in respect of the corporation for the year exceeds the amount determined under subparagraph *b* of that second paragraph in respect of the corporation for that year, the following rules apply:

(a) 75% of the amount that is the income or portion of the income of the corporation for the year, determined under subparagraph *a* of the second paragraph of section 737.18.33, is deemed to be nil; and

(b) 75% of the amount that is the loss or portion of the loss of the corporation for the year, determined under subparagraph *b* of the second paragraph of section 737.18.33, is deemed to be nil.”

(2) Subsection 1 applies from the taxation year 2000. However, where paragraphs *a* and *b* of section 733.0.7 of the said Act apply

(1) to taxation years that end before 13 June 2003, they shall be read with “75% of” struck out;

(2) to taxation years that end after 12 June 2003 and include that date, they shall be read with the percentage of 75% replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 during which the corporation carries on a recognized business, within the meaning of the first paragraph of section 737.18.29, is of the number of days in the taxation year during which the corporation carries on the recognized business; and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 during which the corporation carries on the recognized business is of the number of days in the taxation year during which the corporation carries on the recognized business.

c. I-3, s. 733.0.8,
replaced.

134. (1) Section 733.0.8 of the said Act is replaced by the following section:

Loss of an individual.

“733.0.8. For the purpose of determining the amount of the non-capital loss, farm loss, net capital loss, restricted farm loss or limited partnership loss for a taxation year of an individual who, for that year, benefited from the deduction provided for in section 737.18.34, an income realized by the individual during the individual’s eligibility period, within the meaning of section 737.18.29, in relation to an employment, or a loss sustained by the individual during such a period is deemed to be equal to the product obtained by multiplying the income or loss by the amount by which 100% exceeds the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment.”

(2) Subsection 1 has effect from 1 January 2001. However, where section 733.0.8 of the said Act applies before the taxation year 2003, it shall be read as follows:

“733.0.8. For the purpose of determining the amount of the non-capital loss, farm loss, net capital loss, restricted farm loss or limited partnership loss for a taxation year of an individual who, for that year, benefited from the

deduction provided for in section 737.18.34, an income realized by the individual during the individual's eligibility period, within the meaning of section 737.18.29, in relation to an employment, or a loss sustained by the individual during such a period is deemed to be nil."

(3) In addition, where section 733.0.8 of the said Act applies to the taxation year 2000, it shall be read with "restricted farm loss" added after "net capital loss".

c. I-3, s. 737.16,
replaced.

135. (1) Section 737.16 of the said Act is replaced by the following section:

Amount deductible by
an individual.

"737.16. An individual described in section 66 of the Act respecting international financial centres (chapter C-8.3) who holds employment with a particular corporation or partnership referred to in that section may deduct, in computing the individual's taxable income for a taxation year, the amount determined in respect of the individual for the year, under section 65 of that Act, in relation to that employment."

(2) Subsection 1 applies from 1 January 2001.

c. I-3, s. 737.18,
replaced.

136. (1) Section 737.18 of the said Act is replaced by the following section:

Rules applicable.

"737.18. For the purpose of computing the taxable income of the individual referred to in section 737.16 for a taxation year, the following rules apply:

(a) for the purpose of computing the deduction under section 725.2, the amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, in respect of a security, or the transfer or any other disposition of the rights under the agreement referred to in section 48 and that the individual has included in computing income for the year, shall not include the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres (chapter C-8.3), in relation to an employment that is included in the year;

(b) for the purpose of computing the deduction under section 725.3, the amount that is the benefit the individual is deemed to receive in the year under section 49, as a consequence of the application of section 49.2, in respect of a share acquired by the individual after 22 May 1985 and that the individual has included in computing income for the year, shall not include the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year;

(c) for the purpose of computing the deduction under section 725.4, the individual shall subtract from the amount included by the individual under paragraph *b* of section 218 in computing income for the year in respect of a share the individual has received after 22 May 1985, the product obtained by multiplying the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year, by the percentage determined under subparagraph 1 of the second paragraph of section 65 of that Act in respect of that employment;

(d) for the purpose of computing the deduction under section 725.5, the individual shall subtract from the amount included by the individual under section 888.1 in computing income for the year, the product obtained by multiplying the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year, by the percentage determined under subparagraph 1 of the second paragraph of section 65 of that Act in respect of that employment;

(e) for the purpose of computing the deduction under section 725, the individual shall subtract from the amount included by the individual in computing income for the year, and that is an amount described in any of the paragraphs of that section, the product obtained by multiplying the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year, by the percentage determined under subparagraph 1 of the second paragraph of section 65 of that Act in respect of that employment;

(f) for the purpose of computing the deduction under section 725.1.2, the individual shall subtract from the amount included by the individual in computing income for the year, and that is an amount described in the second paragraph of that section, the product obtained by multiplying the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year, by the percentage determined under subparagraph 1 of the second paragraph of section 65 of that Act in respect of that employment;

(g) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be attributed to the part of the year that is included in the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment, by the percentage determined under subparagraph 1 of the second paragraph of section 65 of that Act in respect of that employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the product obtained by multiplying the amount of interest, computed in accordance with that paragraph, for the part of the year that is included in the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment, by the percentage determined under subparagraph 1 of the second paragraph of section 65 of that Act in respect of that employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment, by the percentage determined under subparagraph 1 of the second paragraph of section 65 of that Act in respect of that employment; and

(*h*) any capital gain realized during the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment, or any capital loss, including any allowable business investment loss, for such a period is, for the purposes of Titles VI.5 and VI.5.1, deemed to be equal to the product obtained by multiplying the capital gain or capital loss by the amount by which 100% exceeds the percentage determined under subparagraph 1 of the second paragraph of section 65 of that Act in respect of that employment.”

(2) Subsection 1 applies from 1 January 2001. However, where paragraphs *c* to *h* of section 737.18 of the said Act apply before the taxation year 2003, they shall be read as follows:

“(c) for the purpose of computing the deduction under section 725.4, the amount included by the individual under paragraph *b* of section 218 in computing income for the year in respect of a share the individual has received after 22 May 1985 shall not include the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year;

“(d) for the purpose of computing the deduction under section 725.5, the amount included by the individual under section 888.1 in computing income for the year shall not include the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be

considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year;

“(e) for the purpose of computing the deduction under section 725, the amount included by the individual in computing income for the year, and that is an amount described in any of the paragraphs of that section, shall not include the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year;

“(f) for the purpose of computing the deduction under section 725.1.2, the amount included by the individual in computing income for the year, and that is an amount described in the second paragraph of that section, shall not include the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year;

“(g) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the portion of that amount that may reasonably be attributed to the part of the year that is included in the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the amount of interest, computed in accordance with that paragraph, for the part of the year that is included in the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment; and

“(h) any capital gain realized during the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment, or any capital loss, including any allowable business investment loss, for such a period is deemed to be nil for the purposes of Titles VI.5 and VI.5.1.”

c. I-3, s. 737.18.6, am. **137.** (1) Section 737.18.6 of the said Act is amended

(1) by inserting the following definition in alphabetical order:

“eligible employer”; ““eligible employer” means a corporation or a partnership that carries on a recognized business;”;

(2) by replacing the definition of “exemption period” by the following definition:

“exemption period”; ““exemption period” of an individual who is a foreign specialist for all or part of a taxation year, in relation to an employment the individual holds with an eligible employer, means the period that, subject to the second paragraph, begins on the later of the day on which the individual begins to perform the duties of that employment and 10 March 1999, and that, subject to subparagraph i of subparagraph *a* of the first paragraph of section 737.18.9.2, ends on the earlier of

(*a*) the day preceding the day on which the individual ceases to be a foreign specialist; and

(*b*) the day on which that period totals five years, with reference to

i. where the individual began to stay or became resident in Canada after 19 December 2002 by reason of an employment contract entered into after that date, the aggregate of all periods each of which is a preceding period within the meaning of section 737.18.6.2 that is established in respect of the individual, and

ii. in any other case, the aggregate of all preceding periods each of which is

(1) all or part of a preceding period, established in respect of the individual under this definition, to which an amount that the individual may deduct in computing the individual’s taxable income for a taxation year, under section 737.18.10, in relation to a preceding employment, may reasonably be attributed, or

(2) a preceding period within the meaning of section 737.18.6.2 that is established in respect of the individual since the last time the individual became resident in Canada, other than a period described in subparagraph 1;”;

(3) by inserting “or is deemed to have become effective, in accordance with section 737.18.9.1,” after “became effective” in the following provisions of the definition of “base period”:

— the portion of paragraph *a* before subparagraph i;

— the portion of paragraph *b* before subparagraph i;

— the portion of paragraph *c* before subparagraph i;

(4) by replacing “and ending” by “and, subject to subparagraph ii of subparagraph *a* of the first paragraph of section 737.18.9.2 and subparagraph *b* of that paragraph, ending” in the following provisions of the definition of “base period”:

- the portion of paragraph *a* before subparagraph i;
- the portion of paragraph *b* before subparagraph i;
- the portion of paragraph *c* before subparagraph i;

(5) by replacing the definition of “foreign specialist” by the following definition:

“foreign specialist”.

““foreign specialist” for all or part of a taxation year, means an individual in respect of whom the following conditions are met:

(*a*) at a particular time after 9 March 1999 but before 2 September 2003, the individual takes up employment, as an employee, with an eligible employer under an employment contract that they entered into before 13 June 2003;

(*b*) the individual is not resident in Canada immediately before taking up employment, as an employee, with the eligible employer;

(*c*) from the particular time to the end of the year or the part of the year

i. the individual performs employment duties for the eligible employer exclusively or almost exclusively in the international trade zone,

ii. the individual works exclusively or almost exclusively for the eligible employer, and

iii. the individual’s duties for the eligible employer consist exclusively or almost exclusively in carrying out work relating to activities shown on the certificate issued to the employer in respect of the recognized business carried on by the employer in the international trade zone; and

(*d*) the eligible employer obtained in respect of the individual a certificate issued, for the taxation year, by the Minister of Finance, after having applied therefor in writing before 1 March of the following calendar year, and the certificate, that has not been revoked in respect of the year or the part of the year, and, where applicable, all the unrevoked certificates that were obtained in respect of the individual for preceding taxation years, certify that, from the particular time to the end of the year or the part of the year, the individual is employed by the individual’s employer, in the carrying on of the recognized business by the employer, as an administrator or professional whose expertise is widely recognized in the individual’s community;”;

(6) by adding the following paragraphs:

Exemption period.

“Where the certificate referred to in the definition of “foreign specialist” was not issued in respect of an individual for the taxation year that includes the particular day that is the later of the day on which the individual began to perform the duties of an employment the individual holds with an eligible employer and 10 March 1999, the exemption period of the individual in relation to that employment begins only on the first day of the first taxation year following the particular day for which such a certificate has been issued in respect of the individual.

Individual who took up employment before 10 March 1999.

“Where an individual holds employment with an eligible employer on 10 March 1999 under a particular contract, but took up employment, as an employee, with that employer before that date, and the particular contract is not deemed to end under the first or second paragraph of section 737.18.7.2, the definition of “foreign specialist” in the first paragraph shall be read

(a) with paragraphs *a* and *b* replaced by the following paragraphs:

“(a) on 10 March 1999, the individual holds employment with an eligible employer under an employment contract that they entered into before that date;

“(b) the individual is not resident in Canada immediately before 10 March 1999;”;

(b) with “from the particular time” in the portion of paragraph *c* before subparagraph *i* and in paragraph *d* replaced by “from 10 March 1999”.

(2) Paragraphs 1, 2, 5 and 6 of subsection 1 apply from 1 January 2001. However,

(1) where the portion of the definition of “exemption period” in the first paragraph of section 737.18.6 of the said Act before paragraph *a* applies before 12 June 2003, it shall be read with the reference to “, subject to subparagraph *i* of subparagraph *a* of the first paragraph of section 737.18.9.2,” struck out; and

(2) where paragraph *a* of the definition of “foreign specialist” in the first paragraph of section 737.18.6 of the said Act applies before the taxation year 2003, it shall be read as follows:

“(a) at a particular time after 9 March 1999, the individual takes up employment, as an employee, with an eligible employer under an employment contract the individual has entered into with that employer;”.

(3) Paragraph 3 of subsection 1 applies in respect of transfers of all or part of the activities of a recognized business that occur after 19 December 2002.

(4) Paragraph 4 of subsection 1 has effect from 12 June 2003.

c. I-3, s. 737.18.6.2,
added.

138. (1) The said Act is amended by inserting the following section after section 737.18.6.1:

Preceding period.

“737.18.6.2. For the purpose of establishing the exemption period of an individual in relation to an employment, a preceding period to which subparagraph i of paragraph *b* of the definition of “exemption period” in the first paragraph of section 737.18.6 and subparagraph 2 of subparagraph ii of that paragraph *b* refer means all or part of a preceding period, established in respect of the individual under any of the sections mentioned in the second paragraph of section 737.19.2 or under the regulations mentioned in that paragraph, to which an amount that the individual may deduct in computing the individual’s taxable income for a taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2, may reasonably be attributed.”

(2) Subsection 1 applies from 1 January 2001.

c. I-3, s. 737.18.7,
replaced.

139. (1) Section 737.18.7 of the said Act is replaced by the following section:

Rule applicable.

“737.18.7. For the purposes of the definition of “foreign specialist” in the first paragraph of section 737.18.6, an individual is deemed not to be resident in Canada immediately before taking up employment, as an employee, with an eligible employer if

(a) the individual may deduct an amount in computing the individual’s taxable income for the taxation year in which the individual so took up employment or for a preceding taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2; or

(b) the individual would meet the condition set out in paragraph *a* if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.”

(2) Subsection 1 applies from 1 January 2001.

c. I-3, ss. 737.18.7.1-
737.18.7.3, added.

140. (1) The said Act is amended by inserting the following sections after section 737.18.7:

Individual who holds
employment on
1 January 2001.

“737.18.7.1. For the purposes of this Title, an individual to whom the fourth paragraph applies is deemed to take up employment, as an employee, with an eligible employer at the particular time referred to in subparagraph *b* where

(a) the individual holds employment with the eligible employer on 1 January 2001; and

(*b*) at a particular time, the individual would be, for the first time since 1 January 2001, a foreign specialist working for the eligible employer if the definition of “foreign specialist” in the first paragraph of section 737.18.6 were read

i. without reference to paragraph *b* thereof, and

ii. with the reference to “from the particular time to the end of the year or the part of the year” in the portion of paragraph *c* before subparagraph *i* and in paragraph *d* replaced by a reference to “throughout the year or the part of the year”.

Individual who enters into a new employment contract.

An individual to whom the fifth paragraph applies is deemed to take up employment, as an employee, with an eligible employer at the particular time referred to in subparagraph *b* where

(*a*) the individual enters into an employment contract with the eligible employer after 31 December 2000; and

(*b*) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign specialist working for the eligible employer if the portion of paragraph *c* of the definition of “foreign specialist” in the first paragraph of section 737.18.6 before subparagraph *i* and paragraph *d* of that definition were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”.

Presumption.

In addition, the individual to whom the first or second paragraph applies is also deemed to begin performing the duties of the employment the individual holds with the eligible employer at the particular time referred to in subparagraph *b* of that paragraph.

Individual referred to in the first paragraph.

The individual to whom the first paragraph refers is the individual who

(*a*) has no exemption period that is running on 1 January 2001 in relation to that employment; and

(*b*) may deduct, in computing the individual’s taxable income for a taxation year preceding the year 2001, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph *ii* of paragraph *a* of section 737.20.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who may deduct, in computing the individual’s taxable income for the taxation year in which the individual has entered into the individual’s employment contract or for a preceding taxation year, in relation to a preceding employment,

an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Deemed change of employment.

“737.18.7.2. For the purposes of this Title, the employment contract that an individual entered into with an eligible employer, in this section referred to as the “original contract”, or a deemed contract within the meaning of subparagraph *a* of the third paragraph, is deemed to end at the time when the individual ceases to be a foreign specialist.

Individual who holds employment on 1 January 2001.

Where on 1 January 2001 an individual to whom the fourth paragraph applies holds employment with an eligible employer, the employment contract the individual entered into with that employer, in this section referred to as the “original contract”, is deemed to have ended before that date.

Deemed new employment.

In addition, where at a particular time an individual would again become a foreign specialist if this section were read without reference to the first and second paragraphs and the portion of paragraph *c* of the definition of “foreign specialist” in the first paragraph of section 737.18.6 before subparagraph i and paragraph *d* of that definition were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”, the following rules apply:

(a) the individual is deemed to enter into, with the eligible employer, a new employment contract, in this section referred to as the “deemed contract”, and that contract is deemed to be entered into before 13 June 2003; and

(b) the individual is deemed to take up employment, as an employee, with the eligible employer at the particular time and is also deemed to begin at that time to perform the duties of that new employment.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who

(a) is not resident in Canada immediately before taking up employment, as an employee, with the eligible employer;

(b) has no exemption period that is running on 1 January 2001 in relation to that employment; and

(c) may deduct, in computing the individual’s taxable income for a taxation year preceding the year 2001, in relation to that employment, an amount under section 737.18.10, or could so deduct such an amount if the eligible employer had not failed to apply, in respect of the individual, for a certificate referred to in paragraph *f* of the definition of “foreign specialist” in section 737.18.6, as it read for that preceding taxation year.

Individual who took up employment before 10 March 1999.

Where an individual holds employment with an eligible employer on 10 March 1999 under the original contract, but took up employment, as an employee, with that employer before that date, the following rules apply:

(a) the third paragraph, where it applies for the first time since the original contract is deemed to have ended under the first or second paragraph, shall be read with the reference to “from the particular time” replaced by a reference to “from 10 March 1999”; and

(b) if the second paragraph applies to the original contract, subparagraph *a* of the fourth paragraph shall be read as follows:

“(a) the individual is not resident in Canada immediately before 10 March 1999;”.

Termination of the original contract.

The expiry, termination or cancellation of the original contract or any other event having the effect of terminating the original contract also entails the expiry, termination or cancellation, as the case may be, of a deemed contract continuing the original contract, or otherwise terminates such a contract.

Renewal of the original contract.

The renewal of the original contract also entails the renewal of a deemed contract continuing the original contract, except if the deemed contract is deemed to have ended under the first paragraph.

Employment contract renewed after 12 June 2003.

“737.18.7.3. For the purposes of this Title, the contract resulting from the renewal, after 12 June 2003, of an employment contract referred to in the definition of “foreign specialist” in the first paragraph of section 737.18.6 and in this section referred to as the “original contract”, is deemed not to be an employment contract separate from the original contract.

New employment contract.

The rule set out in the first paragraph applies, with the necessary modifications, to a new employment contract that is entered into after 12 June 2003 with another eligible employer, who is deemed not to be an employer separate from the eligible employer, in this section referred to as the “first employer”, who entered into the original contract, provided that

(a) the other eligible employer

i. controls directly or indirectly the first employer,

ii. is, directly or indirectly, a controlled subsidiary of the first employer, or

iii. as a result of a transaction referred to in section 518 or 566, continues to carry on the business of the first employer in the course of which the individual who entered into the original contract performed the individual’s duties as a foreign specialist; and

(b) it may reasonably be considered that, but for the change of employer, the individual who entered into the original contract would have continued to be a foreign specialist working for the first employer until the time when the individual took up employment, as an employee, with the other eligible employer.

Exception.

The first paragraph does not apply in respect of a contract that is deemed to have ended under the first or second paragraph of section 737.18.7.2.”

(2) Subsection 1 applies from 1 January 2001, except where it enacts section 737.18.7.3 of the said Act, in which case it applies from the taxation year 2003.

c. I-3, ss. 737.18.9.1 and 737.18.9.2, added.

141. (1) The said Act is amended by inserting the following sections after section 737.18.9:

Continuation of a business.

“737.18.9.1. For the purposes of this Title, where, at a particular time in a taxation year or fiscal period, a corporation or partnership, in this section referred to as the “transferee entity”, carries on a business in respect of which the Minister of Finance issued a qualification certificate and the business, according to the Minister of Finance, is the continuation of a recognized business or part of a recognized business carried on before that time by a corporation or partnership, in this section referred to as the “transferor entity”, the effective date of the qualification certificate issued to the transferee entity, in relation to the recognized business, is deemed to be the same as the effective date of the qualification certificate issued to the transferor entity, in relation to the recognized business or part of the recognized business.

Rules applicable.

“737.18.9.2. For the purposes of this Title, where, at any time after 11 June 2003, control of a corporation that carries on at that time a recognized business or is a member of a partnership that carries on at that time a recognized business is acquired by a person or group of persons, otherwise than under the circumstances described in the second paragraph, the following rules apply:

(a) where the recognized business is carried on by the corporation,

i. the exemption period of an individual, in relation to an employment the individual holds with the corporation, is deemed to end immediately before that time, and

ii. the base period applicable to the corporation, in respect of the eligible activities of the recognized business, is deemed to end immediately before that time; and

(b) where the recognized business is carried on by the partnership, the base period applicable to the partnership, in respect of the eligible activities of the recognized business, is deemed, for the purpose of computing the amount that the corporation may deduct under section 737.18.11 for the taxation year in

which the fiscal period of the partnership that includes that time ends and for a subsequent taxation year, to end immediately before that time.

Exceptions.

The first paragraph does not apply if acquiring control of the corporation

(a) occurs after 11 June 2003 and before 1 July 2004 where the Minister of Finance certifies that the acquisition of control results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date;

(b) is by a corporation carrying on at that time a recognized business, or by a group of persons all the members of which are corporations carrying on at that time a recognized business, or

(c) derives from the exercise after 11 June 2003 of one or more rights described in paragraph *b* of section 20 that were acquired before 12 June 2003.”

(2) Subsection 1, where it enacts section 737.18.9.1 of the said Act, applies in respect of transfers of all or part of the activities of a recognized business that occur after 19 December 2002 and, where it enacts section 737.18.9.2 of the said Act, has effect from 12 June 2003.

c. I-3, s. 737.18.10,
am.

142. (1) Section 737.18.10 of the said Act is amended

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

Amount deductible by
a foreign specialist.

“**737.18.10.** Subject to the third paragraph, an individual who, for all or part of a taxation year, is a foreign specialist who holds employment with an eligible employer, may deduct, in computing the individual’s taxable income for the year, an amount not greater than the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s exemption period in relation to that employment that is included in the year.”;

(2) by replacing “during the other portion” in the second paragraph by “during another portion”;

(3) by replacing the third paragraph by the following paragraph:

Filing requirement.

“An individual may deduct an amount under the first paragraph in computing the individual’s taxable income for a taxation year only if the individual encloses, with the fiscal return the individual is required to file under section 1000 for the year, a copy of the certificate that

(a) was issued to the eligible employer for the year in respect of the individual;

(b) was not revoked in respect of all or part of the year for which the individual is a foreign specialist; and

(c) is referred to in paragraph *d* of the definition of “foreign specialist” in the first paragraph of section 737.18.6.”

(2) Subsection 1 applies from 1 January 2001.

c. I-3, s. 737.18.10.1,
replaced.

143. (1) Section 737.18.10.1 of the said Act is replaced by the following section:

Presumptions.

“737.18.10.1. Where, at a particular time included in an individual’s exemption period in relation to an employment held by the individual with an eligible employer, the individual, who was a foreign specialist for all or part of the taxation year that includes the particular time, acquired a right to a security under an agreement referred to in section 48 and, at a later time after the expiration of the exemption period, the individual is deemed to receive a benefit in a particular taxation year by reason of the application of any of sections 49 and 50 to 52.1 in respect of the security, or the transfer or any other disposition of the rights under the agreement, the following rules apply:

(a) for the purposes of the first paragraph of section 737.18.10, the individual is deemed, for a part of the particular taxation year that includes the later time, to be a foreign specialist who holds that employment with the eligible employer;

(b) for the purposes of the first paragraph of section 737.18.10 and paragraphs *a* and *b* of section 737.18.13 in respect of the amount of the benefit included by the individual in computing the individual’s income for the particular taxation year, the later time is deemed to be an exemption period of the individual in relation to that employment; and

(c) the third paragraph of section 737.18.10 shall be read with “for the year” in subparagraph *a* replaced by “for the taxation year that includes the particular time referred to in the portion of section 737.18.10.1 before paragraph *a*” and without reference to subparagraph *b* thereof.”

(2) Subsection 1 applies from 1 January 2001.

c. I-3, s. 737.18.13,
replaced.

144. (1) Section 737.18.13 of the said Act is replaced by the following section:

Rules applicable.

“737.18.13. For the purpose of computing the taxable income of an individual referred to in section 737.18.10 for a taxation year, the following rules apply:

(a) for the purpose of computing the deduction under section 725.2, the amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, in respect of a security, or the transfer or any other disposition of the rights under the agreement referred to in section 48 and which the individual has included in computing the individual’s income for the year, shall not include the portion of the amount that is included in the part of the individual’s income for the year that may reasonably be considered

to be earned in the part of the individual's exemption period in relation to an employment that is included in the year;

(b) for the purpose of computing the deduction under section 725.3, the amount that is the benefit the individual is deemed to receive in the year under section 49, as a consequence of the application of section 49.2, in respect of a share acquired by the individual after 22 May 1985 and which the individual has included in computing the individual's income for the year, shall not include the portion of the amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's exemption period in relation to an employment that is included in the year;

(c) for the purpose of computing the deduction under section 725.4, the amount included by the individual under paragraph *b* of section 218 in computing the individual's income for the year in respect of a share the individual has received after 22 May 1985 shall not include the portion of the amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's exemption period in relation to an employment that is included in the year;

(d) for the purpose of computing the deduction under section 725.5, the amount included by the individual under section 888.1 in computing the individual's income for the year shall not include the portion of the amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's exemption period in relation to an employment that is included in the year;

(e) for the purpose of computing the deduction under section 725, the amount included by the individual in computing the individual's income for the year, which is an amount described in any of the paragraphs of that section, shall not include the portion of the amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's exemption period in relation to an employment that is included in the year;

(f) for the purpose of computing the deduction under section 725.1.2, the amount included by the individual in computing the individual's income for the year, which is an amount described in the second paragraph of that section, shall not include the portion of the amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's exemption period in relation to an employment that is included in the year;

(g) where the individual has included in computing the individual's income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction provided for in section 725.6,

i. subtract, from the amount determined in paragraph *a* of section 725.6, the portion of that amount that may reasonably be attributed to the part of the year that is included in the individual's exemption period, in relation to an employment,

ii. subtract, from the amount determined in paragraph *b* of section 725.6, the amount of interest, computed pursuant to that paragraph, for the part of the year that is included in the individual's exemption period, in relation to an employment, and

iii. subtract, from the amount determined in paragraph *c* of section 725.6, the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's exemption period, in relation to an employment; and

(*h*) a capital gain realized during the individual's exemption period, in relation to an employment, or a capital loss, including any allowable business investment loss, for such a period is deemed to be nil for the purposes of Titles VI.5 and VI.5.1.”

(2) Subsection 1 applies from 1 January 2001.

c. I-3, s. 737.18.18,
am.

145. Section 737.18.18 of the said Act is amended by replacing “is employed by” in paragraph *a* of the definition of “qualified salary or wages” in the first paragraph by “works for”.

c. I-3, s. 737.18.25,
am.

146. (1) Section 737.18.25 of the said Act is amended by replacing subparagraphs i and ii of paragraph *a* by the following subparagraphs:

“i. in respect of a corporation, except a corporation that is an insurer within the meaning assigned by the Act respecting insurance (chapter A-32), its paid-up capital that would be determined for that year in accordance with Book III of Part IV if no reference were made to paragraphs *b.1* and *b.2* of subsection 1 of section 1136, paragraphs *c* to *e* of section 1137, sections 1137.0.0.1, 1138.0.1 and 1138.2.1 to 1138.2.3, paragraph *a* of section 1141.1.1, section 1141.2 to the extent that it refers to sections 57 and 58 of the Act respecting international financial centres (chapter C-8.3), and sections 1141.2.1.1, 1141.2.1.2, 1141.2.4, 1141.3 and 1141.8, and

“ii. in respect of a corporation that is an insurer, within the meaning assigned by the Act respecting insurance, its paid-up capital that would be determined for that year in accordance with Title II of Book III of Part IV if it were a bank, if paragraph *a* of section 1140 were replaced by paragraph *a* of subsection 1 of section 1136 and if no reference were made to paragraph *a* of section 1141.1.1, section 1141.2 to the extent that it refers to sections 57 and 58 of the Act respecting international financial centres, and sections 1141.2.1.1, 1141.2.1.2, 1141.2.4, 1141.3 and 1141.8;”.

(2) Subsection 1 applies to taxation years that begin after 11 June 2003.

c. I-3, s. 737.18.26,
am.

147. (1) Section 737.18.26 of the said Act is amended by replacing the formula provided for in the first paragraph by the following formula:

“ $[75\% \times (A - B)] \times \{1 - [(C - \$20,000,000) / \$10,000,000]\}$.”

(2) Subsection 1 applies to taxation years that end after 12 June 2003. However, where section 737.18.26 of the said Act applies to taxation years that include 12 June 2003, it shall be read

(1) with the formula provided for in the first paragraph replaced by the following formula:

“ $[(A - B) \times C] + \{75\% \times [(A - B) \times D]\} \times [1 - (E / \$10,000,000)]$.”;

(2) with subparagraph *c* of the second paragraph replaced by the following subparagraph:

“(c) C is the proportion that the number of days in the year that precede 13 June 2003 is of the number of days in the year;”;

(3) with the following subparagraphs added after subparagraph *c* of the second paragraph:

“(d) D is the proportion that the number of days in the year that follow 12 June 2003 is of the number of days in the year; and

“(e) E is the amount by which the greater of \$20,000,000 and the paid-up capital attributed to the corporation for the year determined in accordance with section 737.18.24 exceeds \$20,000,000.”

c. I-3, s. 737.18.29,
am.

148. (1) Section 737.18.29 of the said Act is amended

(1) by striking out the definition of “qualification certificate” in the first paragraph;

(2) by replacing the definition of “eligibility period” in the first paragraph by the following definition:

“eligibility period”;

““eligibility period” of an individual who is a foreign specialist for all or part of a taxation year, in relation to an employment the individual holds with a qualified corporation, means the period that, subject to the second paragraph, begins on the day on which the individual begins to perform the duties of that employment and ends on the earlier of

(a) the day preceding the day on which the individual ceases to be a foreign specialist; and

(b) the day on which that period totals five years, with reference to

i. where the individual began to stay or became resident in Canada after 19 December 2002 by reason of an employment contract entered into after that date, the aggregate of all periods each of which is a preceding period within the meaning of section 737.18.29.1 that is established in respect of the individual, and

ii. in any other case, the aggregate of all preceding periods each of which is

(1) all or part of a preceding period, established in respect of the individual under this definition, to which an amount that the individual may deduct in computing the individual's taxable income for a taxation year, under section 737.18.34, in relation to a preceding employment, may reasonably be attributed, or

(2) a preceding period within the meaning of section 737.18.29.1 that is established in respect of the individual since the last time the individual became resident in Canada, other than a preceding period described in subparagraph 1;"

(3) by replacing the definition of "foreign specialist" in the first paragraph by the following definition:

"foreign specialist".

"foreign specialist" for all or part of a taxation year means an individual in respect of whom the following conditions are met:

(a) at a particular time after 26 April 2000 but before 1 January 2011, the individual takes up employment, as an employee, with a qualified corporation under an employment contract entered into after 26 April 2000;

(b) the individual is not resident in Canada immediately before entering into the employment contract or immediately before taking up employment, as an employee, with the qualified corporation;

(c) the individual works exclusively or almost exclusively for the qualified corporation from the particular time to the end of the year or the part of the year;

(d) the qualified corporation obtained, in respect of the individual, a qualification certificate issued, for the taxation year, by the Minister of Finance, after having applied therefor in writing before 1 March of the following calendar year, and that qualification certificate, that was not revoked in respect of the year or the part of the year, certifies that the employment contract provides for at least 26 hours of work per week for a minimum duration of 40 weeks; and

(e) the qualification certificate referred to in paragraph *d* and, where applicable, all the unrevoked qualification certificates obtained in respect of the individual for preceding taxation years, certify that, from the particular time to the end of the year or the part of the year,

i. the individual's duties for the qualified corporation consist exclusively or almost exclusively in undertaking, supervising or supporting work directly related to eligible activities of a recognized business carried on by the qualified corporation, and

ii. the individual performs the duties in an establishment of the qualified corporation, situated in the territory of Ville de Montréal, where eligible activities of a recognized business carried on by the qualified corporation are carried out, or outside such an establishment, but in connection with the individual's employment at such an establishment;"

(4) by inserting the following paragraph after the first paragraph:

Eligibility period.

"Where the qualification certificate referred to in paragraph *d* of the definition of "foreign specialist" in the first paragraph was not issued in respect of an individual for the taxation year that includes the particular day on which the individual begins to perform the duties of an employment the individual holds with an eligible employer, the individual's eligibility period in relation to that employment begins only on the first day of the first taxation year following the particular day for which such a qualification certificate was issued in respect of the individual."

(2) Subsection 1 applies from 1 January 2001.

c. I-3, s. 737.18.29.1, added.

149. (1) The said Act is amended by inserting the following section after section 737.18.29:

Preceding period.

"737.18.29.1. For the purpose of establishing the eligibility period of an individual in relation to an employment, a preceding period to which subparagraph i of paragraph *b* of the definition of "eligibility period" in the first paragraph of section 737.18.29 and subparagraph 2 of subparagraph ii of that paragraph *b* refer means all or part of a preceding period, established in respect of the individual under any of the sections mentioned in the second paragraph of section 737.19.2 or under the regulations mentioned in that paragraph, to which an amount that the individual may deduct in computing the individual's taxable income for a taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2, may reasonably be attributed."

(2) Subsection 1 applies from 1 January 2001.

c. I-3, s. 737.18.30, replaced.

150. (1) Section 737.18.30 of the said Act is replaced by the following section:

Rule applicable.

"737.18.30. For the purposes of the definition of "foreign specialist" in the first paragraph of section 737.18.29, an individual is deemed not to be resident in Canada immediately before taking up employment, as an employee, with a qualified corporation if

(a) the individual may deduct an amount in computing the individual's taxable income for the taxation year in which the individual so took up employment or for a preceding taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2; or

(b) the individual would meet the condition set out in paragraph *a* if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.”

(2) Subsection 1 applies from 1 January 2001.

c. I-3, ss. 737.18.30.1-737.18.30.3, added.

151. (1) The said Act is amended by inserting the following sections after section 737.18.30:

Individual who holds employment on 1 January 2001.

“737.18.30.1. For the purposes of this Title, an individual to whom the fourth paragraph applies is deemed to take up employment, as an employee, with a qualified corporation at the particular time referred to in subparagraph *b* where

(a) the individual holds employment with the qualified corporation on 1 January 2001; and

(b) at a particular time, the individual would be, for the first time since 1 January 2001, a foreign specialist working for the qualified corporation if the definition of “foreign specialist” in the first paragraph of section 737.18.29 were read

i. without reference to paragraph *b* thereof, and

ii. with the reference to “from the particular time to the end of the year or the part of the year” in paragraph *c* and the portion of paragraph *e* before subparagraph i replaced by a reference to “throughout the year or the part of the year”.

Individual who enters into a new employment contract.

An individual to whom the fifth paragraph applies is deemed to take up employment, as an employee, with a qualified corporation at the particular time referred to in subparagraph *b* where

(a) the individual enters into an employment contract with the qualified corporation after 31 December 2000; and

(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign specialist working for the qualified corporation if paragraph *c* of the definition of “foreign specialist” in the first paragraph of section 737.18.29 and the portion of subparagraph *e* of that definition before subparagraph i, were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”.

Presumption.

In addition, the individual to whom the first or second paragraph applies is also deemed to begin performing the duties of the employment the individual holds with the qualified corporation at the particular time referred to in subparagraph *b* of that paragraph.

Individual referred to in the first paragraph.

The individual to whom the first paragraph refers is the individual who

(a) has no eligibility period that is running on 1 January 2001 in relation to that employment; and

(b) may deduct, in computing the individual's taxable income for a taxation year preceding the year 2001, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who may deduct, in computing the individual's taxable income for the taxation year in which the individual has entered into the individual's employment contract or for a preceding taxation year, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Deemed change of employment.

“737.18.30.2. For the purposes of this Title, the employment contract that an individual entered into with a qualified corporation, in this section referred to as the “original contract”, or a deemed contract within the meaning of subparagraph *a* of the third paragraph, is deemed to end at the time when the individual ceases to be a foreign specialist.

Individual who holds employment on 1 January 2001.

Where on 1 January 2001 an individual to whom the fourth paragraph applies holds employment with a qualified corporation, the employment contract the individual entered into with that corporation, in this section referred to as the “original contract”, is deemed to have ended before that date.

Deemed new employment.

In addition, where at a particular time an individual would again become a foreign specialist if this section were read without reference to the first and second paragraphs and paragraph *c* of the definition of “foreign specialist” in the first paragraph of section 737.18.29 and the portion of paragraph *e* of that definition before subparagraph i were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”, the following rules apply:

(a) the individual is deemed to enter into, with the qualified corporation, a new employment contract, in this section referred to as the “deemed contract”, and that contract is deemed to be entered into before 13 June 2003; and

(b) the individual is deemed to take up employment, as an employee, with the qualified corporation at the particular time and is also deemed to begin at that time to perform the duties of that new employment.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who

(a) is not resident in Canada immediately before entering into the original contract or immediately before taking up employment, as an employee, with the qualified corporation;

(b) has no eligibility period that is running on 1 January 2001 in relation to that employment; and

(c) may deduct, in computing the individual’s taxable income for a taxation year preceding the year 2001, in relation to that employment, an amount under section 737.18.34, or could so deduct such an amount if the qualified corporation had not failed to apply, in respect of the individual, for the qualification certificate referred to in paragraph *d* of the definition of “foreign specialist” in the first paragraph of section 737.18.29, as it read for that preceding taxation year.

Termination of the original contract.

The expiry, termination or cancellation of the original contract or any other event having the effect of terminating the original contract also entails the expiry, termination or cancellation, as the case may be, of a deemed contract continuing the original contract, or otherwise terminates such a contract.

Renewal of the original contract.

The renewal of the original contract also entails the renewal of a deemed contract continuing the original contract, except if the deemed contract is deemed to have ended under the first paragraph.

Employment contract renewed after 12 June 2003.

“737.18.30.3. For the purposes of this Title, the contract resulting from the renewal, after 12 June 2003, of an employment contract referred to in the definition of “foreign specialist” in the first paragraph of section 737.18.29 is deemed not to be an employment contract separate from the employment contract referred to in that definition.

Exception.

The first paragraph does not apply in respect of a contract that is deemed to have ended under the first or second paragraph of section 737.18.30.2.”

(2) Subsection 1 applies from 1 January 2001, except where it enacts section 737.18.30.3 of the said Act, in which case it applies from the taxation year 2003.

c. I-3, s. 737.18.32, replaced.

152. (1) Section 737.18.32 of the said Act is replaced by the following section:

Rules applicable.

“737.18.32. Where, at a particular time included in an individual’s eligibility period in relation to an employment the individual holds with a qualified corporation, the individual, who was a foreign specialist for all or part of the taxation year that includes the particular time, acquired a right to a security under an agreement referred to in section 48 and, at a later time after the expiration of the eligibility period, the individual is deemed to receive a benefit in a particular taxation year by reason of the application of any of sections 49 and 50 to 52.1 in respect of the security, or the transfer or any other disposition of the rights under the agreement, the following rules apply:

(a) for the purposes of the first paragraph of section 737.18.34, the individual is deemed, for a part of the particular taxation year that includes the later time, to be a foreign specialist who holds that employment with the qualified corporation;

(b) for the purposes of the first and second paragraphs of section 737.18.34 and paragraphs *a* and *b* of section 737.18.35 in respect of the amount of the benefit included by the individual in computing the individual’s income for the particular taxation year, the later time is deemed to be an eligibility period of the individual in relation to that employment; and

(c) the fourth paragraph of section 737.18.34 shall be read with “for the year” in subparagraph *a* replaced by “for the taxation year that includes the particular time referred to in the portion of section 737.18.32 before paragraph *a*” and without reference to subparagraph *b* thereof.”

(2) Subsection 1 applies from 1 January 2001. However, where section 737.18.32 of the said Act applies before the taxation year 2003,

(1) the reference to “the first and second paragraphs” in paragraph *b* thereof shall be read as a reference to “the first paragraph”; and

(2) the reference to “fourth paragraph” in paragraph *c* thereof shall be read as a reference to “third paragraph”.

(3) In addition, where paragraph *b* of section 737.18.32 of the said Act applies before 1 January 2001, the reference therein to “paragraphs *a* and *b*” shall be read as a reference to “paragraphs *c* and *d*”.

c. I-3, s. 737.18.33,
am.

153. (1) Section 737.18.33 of the said Act is amended by replacing the portion before the formula provided for in the first paragraph by the following:

Deductible amount.

“737.18.33. A qualified corporation for a taxation year that encloses the prescribed form containing the prescribed information with the fiscal return it is required to file for the year under section 1000, may deduct in computing its taxable income for the year, an amount not exceeding 75% of the part of its income for the year that may reasonably be considered to be equal to the amount determined by the formula”.

(2) Subsection 1 applies to taxation years of corporations that end after 12 June 2003. However, where the percentage of 75%, provided for in the portion of the first paragraph of section 737.18.33 of the said Act before the formula, is to be applied to the corporation's income for such a taxation year of the corporation that includes 12 June 2003, from the operations of a recognized business, within the meaning of the first paragraph of section 737.18.29 of the said Act, carried on by the corporation, the percentage of 75% shall be replaced by the total of

(1) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 during which the corporation carries on the recognized business is of the number of days in the taxation year during which the corporation carries on the recognized business; and

(2) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 during which the corporation carries on the recognized business is of the number of days in the taxation year during which the corporation carries on the recognized business.

c. I-3, s. 737.18.34, replaced.

154. (1) Section 737.18.34 of the said Act is replaced by the following section:

Deduction relating to a foreign specialist.

“737.18.34. Subject to the fourth paragraph, an individual who, for all or part of a taxation year, is a foreign specialist holding employment with a qualified corporation, may deduct, in computing the individual's taxable income for the year, an amount not greater than the amount determined by the formula

$$A \times B.$$

Interpretation.

In the formula provided for in the first paragraph,

(a) A is

i. 75%, where the individual entered into the individual's employment contract with the qualified corporation after 12 June 2003, or entered into the contract before 13 June 2003 but began to perform the duties of that employment after 1 September 2003, and

ii. 100%, in any other case; and

(b) B is the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's eligibility period in relation to that employment that is included in the year.

Individual who is a member of a partnership.

Where, in a taxation year, the individual is a member of a partnership, the individual's share of the income or loss of the partnership for a fiscal period ended in the year shall, for the purposes of subparagraph *b* of the second

paragraph, be considered to be earned in the part of the year referred to therein if that fiscal period ends in that part of the year, and to be earned in another part of the year if that fiscal period ends in that other part of the year.

Filing requirement.

An individual may deduct an amount under the first paragraph, in computing the individual's taxable income for a taxation year only if the individual encloses, with the fiscal return the individual is required to file under section 1000 for the year, a copy of the qualification certificate that

(a) has been issued to the qualified corporation for the year in respect of the individual;

(b) has not been revoked in respect of all or part of the year for which the individual is a foreign specialist; and

(c) is referred to in paragraph *d* of the definition of "foreign specialist" in the first paragraph of section 737.18.29."

(2) Subsection 1 applies from 1 January 2001. However, where section 737.18.34 of the said Act applies before the taxation year 2003, it shall be read

(1) with the first and second paragraphs replaced by the following paragraph:

"737.18.34. Subject to the third paragraph, an individual who, for all or part of a taxation year, is a foreign specialist holding employment with a qualified corporation, may deduct, in computing the individual's taxable income for the year, an amount not exceeding the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's eligibility period in relation to that employment that is included in the year."; and

(2) with the reference to "subparagraph *b* of the second paragraph" in the third paragraph replaced by a reference to "the first paragraph".

(3) In addition, where section 737.18.34 of the said Act applies before 1 January 2001, it shall be read with the following paragraph inserted after the first paragraph:

"Where, in a taxation year, the individual is a member of a partnership, the individual's share of the income or loss of the partnership for a fiscal period ended in the year shall, for the purposes of the first paragraph, be considered to be earned in the part of the year referred to therein if that fiscal period ends in that part of the year, and to be earned in the other part of the year if that fiscal period ends in that other part of the year."

c. I-3, s. 737.18.35, replaced.

155. (1) Section 737.18.35 of the said Act is replaced by the following section:

Rules applicable.

“737.18.35. For the purpose of computing the taxable income of an individual referred to in section 737.18.34 for a taxation year, the following rules apply:

(a) for the purpose of computing the deduction under section 725.2, the amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, in respect of a security, or the transfer or any other disposition of the rights under the agreement referred to in section 48 and that the individual has included in computing income for the year, shall not include the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's eligibility period in relation to an employment that is included in the year;

(b) for the purpose of computing the deduction under section 725.3, the amount that is the benefit the individual is deemed to receive in the year under section 49, as a consequence of the application of section 49.2, in respect of a share acquired by the individual after 22 May 1985 and that the individual has included in computing income for the year, shall not include the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's eligibility period in relation to an employment that is included in the year;

(c) for the purpose of computing the deduction under section 725.4, the individual shall subtract from the amount included by the individual under paragraph *b* of section 218 in computing income for the year in respect of a share the individual has received after 22 May 1985, the product obtained by multiplying the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's eligibility period in relation to an employment that is included in the year, by the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment;

(d) for the purpose of computing the deduction under section 725.5, the individual shall subtract from the amount included by the individual under section 888.1 in computing income for the year, the product obtained by multiplying the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's eligibility period in relation to an employment that is included in the year, by the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment;

(e) for the purpose of computing the deduction under section 725, the individual shall subtract from the amount included by the individual in computing income for the year, and that is an amount described in any of the paragraphs of that section, the product obtained by multiplying the portion of

such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's eligibility period in relation to an employment that is included in the year, by the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment;

(f) for the purpose of computing the deduction under section 725.1.2, the individual shall subtract from the amount included by the individual in computing income for the year, and that is an amount described in the second paragraph of that section, the product obtained by multiplying the portion of such an amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's eligibility period in relation to an employment that is included in the year, by the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment;

(g) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be attributed to the part of the year that is included in the individual's eligibility period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the product obtained by multiplying the amount of interest, computed in accordance with that paragraph, for the part of the year that is included in the individual's eligibility period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's eligibility period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment; and

(h) any capital gain realized during the individual's eligibility period, in relation to an employment, or any capital loss, including any allowable business investment loss, for such a period is, for the purposes of Titles VI.5 and VI.5.1, deemed to be equal to the product obtained by multiplying the capital gain or capital loss by the amount by which 100% exceeds the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment.”

(2) Subsection 1 applies from 1 January 2001. However, where paragraphs *c* to *h* of section 737.18.35 of the said Act apply before the taxation year 2003, they shall be read as follows:

“(c) for the purpose of computing the deduction under section 725.4, the amount included by the individual under paragraph *b* of section 218 in computing income for the year in respect of a share the individual has received after 22 May 1985 shall not include the portion of such an amount that is included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period in relation to an employment that is included in the year;

“(d) for the purpose of computing the deduction under section 725.5, the amount included by the individual under section 888.1 in computing income for the year shall not include the portion of such an amount that is included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period in relation to an employment that is included in the year;

“(e) for the purpose of computing the deduction under section 725, the amount included by the individual in computing income for the year, and that is an amount described in any of the paragraphs of that section, shall not include the portion of such an amount that is included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period in relation to an employment that is included in the year;

“(f) for the purpose of computing the deduction under section 725.1.2, the amount included by the individual in computing income for the year, and that is an amount described in the second paragraph of that section, shall not include the portion of such an amount that is included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period in relation to an employment that is included in the year;

“(g) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the portion of that amount that may reasonably be attributed to the part of the year that is included in the individual’s eligibility period, in relation to an employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the amount of interest, computed in accordance with that paragraph, for the part of the year that is included in the individual’s eligibility period, in relation to an employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's eligibility period, in relation to an employment; and

“(h) any capital gain realized during the individual's eligibility period, in relation to an employment, or any capital loss, including any allowable business investment loss, for such a period is deemed to be nil for the purposes of Titles VI.5 and VI.5.1.”

c. I-3, s. 737.19,
replaced.

156. (1) Section 737.19 of the said Act, amended by section 137 of chapter 29 of the statutes of 2003, is replaced by the following section:

Definitions:

“737.19. In this Title,

“eligible employer”;

“eligible employer” means a person or partnership who or which carries on a business in Canada, undertakes or causes to be undertaken, on the person's or the partnership's behalf in Québec, scientific research and experimental development related to a business of the person or partnership and who or which is not

(a) a person exempt from tax under section 984 or 985 or that would be exempt from tax under section 985 but for section 192, or

(b) an eligible university entity within the meaning of paragraph *f* of section 1029.8.1;

“eligible income”;

“eligible income”, for a taxation year, of an individual who is a foreign researcher at any time, in relation to an employment the individual holds with an eligible employer, means the aggregate of all amounts paid as wages in the year by that employer to undertake scientific research and experimental development in Québec that may reasonably be attributed to the individual's research activity period in relation to that employment;

“foreign researcher”;

“foreign researcher” for all or part of a taxation year, means an individual in respect of whom the following conditions are met:

(a) at a particular time, the individual takes up employment, as an employee, with an eligible employer under an employment contract entered into with that employer;

(b) the individual is not resident in Canada immediately before entering into the employment contract or immediately before taking up employment, as an employee, with the eligible employer;

(c) from the particular time to the end of the year or the part of the year,

i. the individual works exclusively or almost exclusively for the eligible employer, and

ii. the individual's duties for the eligible employer consist exclusively or almost exclusively in carrying on, as an employee, scientific research and experimental development that cannot reasonably be considered to be scientific research and experimental development activities carried on in an eligible university entity within the meaning of paragraph *f* of section 1029.8.1 or an eligible public research centre within the meaning of paragraph *a.1* of that section; and

(*d*) the eligible employer obtained in respect of the individual from the Minister of Economic and Regional Development and Research, after having applied therefor in writing before 1 March of the calendar year following the taxation year, a certificate, that has not been revoked, certifying that the individual is specialized in the field of pure or applied science or a related field and holds, or possesses knowledge equivalent to the knowledge acquired by the holder of, a Master's degree recognized by a Québec university in such a field;

"research activity period";

"research activity period" of an individual who is a foreign researcher for all or part of a taxation year, in relation to an employment the individual holds with an eligible employer, means the period that, subject to the second paragraph, begins on the day on which the individual begins to perform the duties of that employment and ends on the earlier of

(*a*) the day preceding the day on which the individual ceases to be a foreign researcher; and

(*b*) the day on which that period totals five years, with reference to

i. where the individual began to stay or became resident in Canada after 19 December 2002 by reason of an employment contract entered into after that date, the aggregate of all periods each of which is a preceding period within the meaning of section 737.19.2 that is established in respect of the individual, and

ii. in any other case, the aggregate of all preceding periods each of which is

(1) all or part of a preceding period, established in respect of the individual under this definition, to which an amount that the individual may deduct in computing the individual's taxable income for a taxation year, under section 737.21, in relation to a preceding employment, may reasonably be attributed, or

(2) a preceding period within the meaning of section 737.19.2 that is established in respect of the individual since the last time the individual became resident in Canada, other than a period described in subparagraph 1;

"wages".

"wages" means the income computed under Chapters I and II of Title II of Book III.

Research activity period.

Where an individual is not a foreign researcher for any part of the taxation year that includes the particular day on which the individual begins to perform the duties of an employment the individual holds with an eligible employer because the certificate referred to in the definition of “foreign researcher” in the first paragraph was not obtained in respect of the individual, the individual’s research activity period in relation to that employment begins only on the first day of the first taxation year following the particular day for all or part of which the individual is a foreign researcher.”

(2) Subsection 1 applies from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer under an employment contract entered into after that date; or

(2) whose research activity period was running at any time in the year 1999.

(3) However, where paragraph *d* of the definition of “foreign researcher” in the first paragraph of section 737.19 of the said Act applies

(1) in respect of certificates issued after 28 April 2003 and before 23 March 2004, the reference therein to “Minister of Economic and Regional Development and Research” shall be read as a reference to “Minister of Economic and Regional Development”;

(2) in respect of certificates issued before 29 April 2003, the reference therein to “Minister of Economic and Regional Development and Research” shall be read as a reference to “Minister of Research, Science and Technology”.

c. I-3, s. 737.19.2, added.

157. (1) The said Act is amended by inserting the following section after section 737.19.1:

Preceding period.

“737.19.2. For the purpose of establishing the research activity period of an individual in relation to an employment, a period preceding the period to which subparagraph *i* of paragraph *b* of the definition of “research activity period” in the first paragraph of section 737.19 and subparagraph 2 of subparagraph *ii* of that paragraph *b* refer means all or part of a particular period referred to in the second paragraph to which an amount referred to in the third paragraph may reasonably be attributed.

Particular period.

The particular period to which the first paragraph refers is a period that precedes the research activity period and is established in respect of the individual under any of sections 737.18.6, 737.18.29, 737.19, 737.22.0.0.1, 737.22.0.0.5, 737.22.0.1 and 737.22.0.5, or section 69 of the Act respecting international financial centres (chapter C-8.3), or regulations made under the first paragraph of section 737.16, as they read for a taxation year beginning on or before 20 December 1999.

Amount referred to.

The amount to which the first paragraph refers is an amount that the individual may deduct in computing the individual's taxable income for a taxation year, in relation to a preceding employment, under any of sections 737.16, 737.18.10, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3 and 737.22.0.7."

(2) Subsection 1 applies from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer under an employment contract entered into after that date; or

(2) whose research activity period was running at any time in the year 1999.

c. I-3, s. 737.20, replaced.

158. (1) Section 737.20 of the said Act is replaced by the following section:

Rules applicable.

"737.20. For the application of the definition of "foreign researcher" in the first paragraph of section 737.19 to an individual who is resident in Canada immediately before entering into an employment contract with an eligible employer and immediately before taking up employment, as an employee, with that employer, the following rules apply:

(a) the individual is deemed not to be resident in Canada immediately before taking up employment, as an employee, with the eligible employer if

i. the individual may deduct an amount in computing the individual's taxable income for the taxation year in which the individual so took up employment or for a preceding taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2, or

ii. the individual would meet the condition set out in subparagraph i if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of sections 737.18.6, 737.18.29, 737.19, 737.22.0.0.1, 737.22.0.0.5, 737.22.0.1 and 737.22.0.5, in section 19 of the Act respecting international financial centres (chapter C-8.3) or in section 737.15, as it read before being repealed; and

(b) a certificate referred to in paragraph *d* of the definition of "foreign researcher" in the first paragraph of section 737.19 that has been issued in respect of the individual, in relation to a preceding employment contract entered into with any eligible employer, is deemed to be issued to the eligible employer, in relation to an employment contract, if it has not been revoked."

(2) Subsection 1 applies from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer under an employment contract entered into after that date; or

(2) whose research activity period was running at any time in the year 1999.

c. 1-3, ss. 737.20.1-737.20.3, added.

159. (1) The said Act is amended by inserting the following sections after section 737.20:

Individual who holds employment on 1 January 2001.

“737.20.1. For the purposes of this Title, an individual to whom the fourth paragraph applies is deemed to take up employment, as an employee, with an eligible employer at the particular time referred to in subparagraph *b* where

(*a*) the individual holds employment with the eligible employer on 1 January 2001; and

(*b*) at a particular time, the individual would be, for the first time since 1 January 2001, a foreign researcher working for the eligible employer if the definition of “foreign researcher” in the first paragraph of section 737.19 were read

i. without reference to paragraph *b* thereof, and

ii. with the reference to “from the particular time to the end of the year or the part of the year” in the portion of paragraph *c* before subparagraph *i* replaced by a reference to “throughout the year or the part of the year”.

Individual who enters into a new employment contract.

An individual to whom the fifth paragraph applies is deemed to take up employment, as an employee, with an eligible employer at the particular time referred to in subparagraph *b* where

(*a*) the individual enters into an employment contract with the eligible employer after 31 December 2000; and

(*b*) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign researcher working for the eligible employer if the portion of paragraph *c* of the definition of “foreign researcher” in the first paragraph of section 737.19 before subparagraph *i* were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”.

Presumption.

In addition, the individual to whom the first or second paragraph applies is also deemed to begin performing the duties of the employment the individual holds with the eligible employer at the particular time referred to in subparagraph *b* of that paragraph.

Individual referred to in the first paragraph.

The individual to whom the first paragraph refers is the individual who

(a) has no research activity period that is running on 1 January 2001 in relation to that employment; and

(b) may deduct, in computing the individual's taxable income for a taxation year preceding the year 2001, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who may deduct, in computing the individual's taxable income for the taxation year in which the individual has entered into the individual's employment contract or for a preceding taxation year, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Deemed change of employment.

“737.20.2. For the purposes of this Title, the employment contract that an individual entered into with an eligible employer, in this section referred to as the “original contract”, or a deemed contract, is deemed to end at the time when the individual ceases to be a foreign researcher.

Individual who holds employment on 1 January 2001.

Where on 1 January 2001 an individual to whom the fourth paragraph applies holds employment with an eligible employer, the employment contract the individual entered into with that employer, in this section referred to as the “original contract”, is deemed to have ended before that date.

Deemed new employment.

In addition, where at a particular time an individual would again become a foreign researcher if this section were read without reference to the first and second paragraphs and the portion of paragraph *c* of the definition of “foreign researcher” in the first paragraph of section 737.19 before subparagraph i were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”, the following rules apply:

(a) the individual is deemed to enter into, with the eligible employer, a new employment contract, in this section referred to as the “deemed contract”, and that contract is deemed to be entered into before 13 June 2003; and

(b) the individual is deemed to take up employment, as an employee, with the eligible employer at the particular time and is also deemed to begin at that time to perform the duties of that new employment.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who

(a) is not resident in Canada immediately before entering into the original contract or immediately before taking up employment, as an employee, with the eligible employer;

(b) has no research activity period that is running on 1 January 2001 in relation to that employment; and

(c) may deduct, in computing the individual's taxable income for a taxation year preceding the year 2001, in relation to that employment, an amount under section 737.21, or could so deduct such an amount if the eligible employer had not failed to apply, in respect of the individual, for a certificate referred to in the definition of "foreign researcher" in section 737.19, as it read for that preceding taxation year.

Termination of the original contract.

The expiry, termination or cancellation of the original contract or any other event having the effect of terminating the original contract also entails the expiry, termination or cancellation, as the case may be, of a deemed contract continuing the original contract, or otherwise terminates such a contract.

Renewal of the original contract.

The renewal of the original contract also entails the renewal of a deemed contract continuing the original contract, except if the deemed contract is deemed to have ended under the first paragraph.

Employment contract renewed after 12 June 2003.

"737.20.3. For the purposes of this Title, the contract resulting from the renewal, after 12 June 2003, of an employment contract referred to in the definition of "foreign researcher" in the first paragraph of section 737.19 is deemed not to be an employment contract separate from the employment contract referred to in that definition.

Exception.

The first paragraph does not apply in respect of a contract that is deemed to have ended under the first or second paragraph of section 737.20.2."

(2) Subsection 1, where it enacts sections 737.20.1 and 737.20.2 of the said Act, applies from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer under an employment contract entered into after that date; or

(2) whose research activity period was running at any time in the year 1999.

(3) Subsection 1, where it enacts section 737.20.3 of the said Act, applies from the taxation year 2003.

c. I-3, s. 737.21, replaced.

160. (1) Section 737.21 of the said Act is replaced by the following section:

Amount deductible by foreign researcher.

“737.21. An individual who, at any time, holds employment, as a foreign researcher, with an eligible employer may deduct, in computing the individual’s taxable income for a taxation year, an amount not greater than the amount determined by the formula

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

Interpretation.

In the formula provided for in the first paragraph,

(a) A is

i. 75%, where the individual entered into the individual’s employment contract with the eligible employer after 12 June 2003, or entered into the contract before 13 June 2003 but began to perform the duties of that employment after 1 September 2003, and

ii. 100%, in any other case;

(b) B is the individual’s eligible income for the year, in relation to that employment, that the eligible employer certified in prescribed manner; and

(c) C is the aggregate of all amounts that the individual may deduct in computing the individual’s income for the year under Chapter III of Title II of Book III and that may reasonably be attributed to the individual’s employment as a foreign researcher during the individual’s research activity period in relation to that employment.”

(2) Subsection 1 applies from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer under an employment contract entered into after that date; or

(2) whose research activity period was running at any time in the year 1999.

(3) However, where section 737.21 of the said Act, enacted by subsection 1, applies before the taxation year 2003, it shall be read as follows:

“737.21. An individual who, at any time, holds employment, as a foreign researcher, with an eligible employer may deduct, in computing the individual’s taxable income for a taxation year, an amount not greater than the amount by which the individual’s eligible income for the year, in relation to that employment, that the eligible employer certified in prescribed manner exceeds the aggregate of all amounts that the individual may deduct in computing the individual’s income for the year under Chapter III of Title II of Book III and that may reasonably be attributed to the individual’s employment as a foreign researcher during the individual’s research activity period in relation to that employment.”

c. I-3, s. 737.22,
replaced.

Computation of
taxable income of
foreign researcher.

161. (1) Section 737.22 of the said Act is replaced by the following section:

“737.22. For the purpose of computing the taxable income of an individual referred to in section 737.21 for a taxation year, the following rules apply:

(a) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, in respect of a security, or the transfer or any other disposition of the rights under the agreement referred to in section 48 and the amount of the benefit is included in the individual’s eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.2, deemed to be nil;

(b) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive under section 49 as a consequence of the application of section 49.2 in respect of a share acquired by the individual after 22 May 1985 and the amount of the benefit is included in the individual’s eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.3, deemed to be nil;

(c) where the individual has included in computing income for the year an amount referred to in paragraph *a* or *e* of section 725 and the amount is included in the individual’s eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under that paragraph, deemed to be equal to the product obtained by multiplying that amount by the amount by which 100% exceeds the percentage determined under subparagraph *a* of the second paragraph of section 737.21 in respect of that employment;

(d) where the individual has included in computing income for the year an amount referred to in subparagraph *a* of the second paragraph of section 725.1.2 and the amount is included in the individual’s eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under the first paragraph of that section, deemed to be equal to the product obtained by multiplying that amount by the amount by which 100% exceeds the percentage determined under subparagraph *a* of the second paragraph of section 737.21 in respect of that employment; and

(e) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be attributed to the part of the year that is included in the individual’s

research activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.21 in respect of that employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the product obtained by multiplying the amount of interest, computed in accordance with that paragraph, for the part of the year that is included in the individual's research activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.21 in respect of that employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's research activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.21 in respect of that employment.”

(2) Subsection 1 applies from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer under an employment contract entered into after that date; or

(2) whose research activity period was running at any time in the year 1999.

(3) However, where section 737.22 of the said Act, enacted by subsection 1, applies before the taxation year 2003, it shall be read

(1) with paragraphs *c* to *e* replaced by the following paragraphs:

“(c) where the individual has included in computing income for the year an amount referred to in paragraph *a* or *e* of section 725 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under that paragraph, deemed to be nil;

“(d) where the individual has included in computing income for the year an amount referred to in subparagraph *a* of the second paragraph of section 725.1.2 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under the first paragraph of that section, deemed to be nil;

“(e) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the portion of that amount that may reasonably be attributed to a part of the year that is included in the individual's research activity period, in relation to an employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the amount of interest, computed in accordance with that paragraph, for the part of the year that is included in the individual's research activity period, in relation to an employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's research activity period, in relation to an employment;";

(2) with the following paragraphs added after paragraph *e*:

"(f) where the individual has included in computing income for the year an amount received by the individual under a registered gain-sharing plan that is part of a quality approach, within the meaning of section 725.8, of a corporation and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under section 725.9, deemed to be nil;

"(g) where the individual has included in computing income for the year an amount received or the value of a benefit received or enjoyed by the individual and such amount or such value is both described in subparagraph *a* of the first paragraph of section 726.22 and included in the individual's eligible income for the year, in relation to an employment, the amount or value, as the case may be, is, for the purpose of computing the deduction under section 726.21, deemed to be nil; and

"(h) where the individual is a taxpayer to whom section 726.21 applies, the individual shall, for the purpose of computing the deduction under that section, subtract from the number of days referred to in subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the first paragraph of section 726.22, each of the days that is included in the individual's research activity period, in relation to an employment."

c. I-3, s. 737.22.0.0.1,
am.

162. (1) Section 737.22.0.0.1 of the said Act is amended

(1) by replacing the definition of "foreign researcher on a post-doctoral internship" by the following definition:

"foreign researcher on
a post-doctoral
internship";

"foreign researcher on a post-doctoral internship" for all or part of a taxation year, means an individual in respect of whom the following conditions are met:

(a) at a particular time after 31 March 1998, the individual takes up employment, as an employee, with an eligible employer under an employment contract entered into with that employer after that date;

(b) the individual is not resident in Canada immediately before entering into the employment contract or immediately before taking up employment, as an employee, with the eligible employer;

(c) from the particular time to the end of the year or the part of the year,

i. the individual works exclusively or almost exclusively for the eligible employer, and

ii. the individual's duties for the eligible employer consist exclusively or almost exclusively in carrying on, as an employee, scientific research and experimental development;

(d) the eligible employer obtained, in respect of the individual, a certificate, for the taxation year, issued by the Minister of Education, after having applied therefor in writing before 1 March of the following calendar year, and that certificate, that has not been revoked in respect of the year or the part of the year, certifies that the individual is specialized in the field of pure or applied science or a related field and holds a doctoral degree; and

(e) the certificate referred to in paragraph *d* and, where applicable, all the unrevoked certificates obtained in respect of the individual for preceding taxation years, also certify that, from the particular time to the end of the year or the part of the year, the individual performed, exclusively or almost exclusively, the individual's duties as a researcher in connection with a post-doctoral internship for the employer;";

(2) by replacing the definition of "research activity period" by the following definition:

"research activity period";

"“research activity period” of an individual who is a foreign researcher on a post-doctoral internship for all or part of a taxation year, in relation to an employment the individual holds with an eligible employer, means the period that, subject to the second paragraph, begins on the day on which the individual begins to perform the duties of that employment and ends on the earlier of

(a) the day preceding the day on which the individual ceases to be a foreign researcher on a post-doctoral internship; and

(b) the day on which that period totals five years, with reference to

i. where the individual began to stay or became resident in Canada after 19 December 2002 by reason of an employment contract entered into after that date, the aggregate of all periods each of which is a preceding period within the meaning of section 737.22.0.0.1.1 that is established in respect of the individual, and

ii. in any other case, the aggregate of all preceding periods each of which is

(1) all or part of a preceding period, established in respect of the individual under this definition, to which an amount that the individual may deduct in computing the individual's taxable income for a taxation year, under section 737.22.0.0.3, in relation to a preceding employment, may reasonably be attributed, or

(2) a preceding period within the meaning of section 737.22.0.0.1.1 that is established in respect of the individual since the last time the individual became resident in Canada, other than a period described in subparagraph 1;"

(3) by replacing the definition of "eligible income" by the following definition:

"eligible income".

"“eligible income”, for a taxation year, of an individual who is a foreign researcher on a post-doctoral internship at any time, in relation to an employment the individual holds with an eligible employer, means the aggregate of all amounts paid as wages in the year by that employer and that may reasonably be attributed to the individual's research activity period in relation to that employment;"

(4) by adding the following paragraph:

Research activity period.

"Where the certificate referred to in paragraph *d* of the definition of "foreign researcher on a post-doctoral internship" in the first paragraph was not issued in respect of an individual for the taxation year that includes the particular day on which the individual begins to perform the duties of an employment the individual holds with an eligible employer, the individual's research activity period in relation to that employment begins only on the first day of the first taxation year following the particular day for which such a certificate was issued in respect of the individual."

(2) Subsection 1 applies from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer under an employment contract entered into after that date; or

(2) whose research activity period was running at any time in the year 1999.

(3) However,

(1) where the definition of "foreign researcher on a post-doctoral internship" in the first paragraph of section 737.22.0.0.1 of the said Act applies

(a) before the taxation year 2003, it shall be read without reference to paragraph *e* thereof and with paragraph *d* replaced by the following paragraph:

“(d) the eligible employer obtained in respect of the individual from the Minister of Education, after having applied therefor in writing before 1 March of the calendar year following the taxation year, a certificate, that has not been revoked, certifying that the individual is specialized in the field of pure or applied science or a related field and holds a doctoral degree in such a field;”, or

(b) after 31 December 2002, but in respect of an individual who took up employment, as an employee, with the eligible employer before 1 January 2003, the reference to “from the particular time” in paragraph *e* shall be read as a reference to “from 1 January 2003”; and

(2) where the second paragraph of section 737.22.0.0.1 of the said Act applies before the taxation year 2003 or after 31 December 2002, but in respect of an individual who took up employment, as an employee, with the eligible employer before 1 January 2003, it shall be read as follows:

“Where an individual is not a foreign researcher on a post-doctoral internship for any part of the taxation year that includes the particular day on which the individual begins to perform the duties of an employment the individual holds with an eligible employer, because the certificate referred to in the definition of “foreign researcher on a post-doctoral internship” in the first paragraph was not obtained in respect of the individual, the individual’s research activity period in relation to that employment begins only on the first day of the first taxation year following the particular day for all or part of which the individual is a foreign researcher on a post-doctoral internship.”

c. I-3,
s. 737.22.0.0.1.1,
added.

Preceding period.

163. (1) The said Act is amended by inserting the following section after section 737.22.0.0.1:

“737.22.0.0.1.1. For the purpose of establishing the research activity period of an individual in relation to an employment, a preceding period to which subparagraph i of paragraph *b* of the definition of “research activity period” in the first paragraph of section 737.22.0.0.1 and subparagraph 2 of subparagraph ii of that paragraph *b* refer means all or part of a preceding period, established in respect of the individual under any of the sections mentioned in the second paragraph of section 737.19.2 or under the regulations mentioned in that paragraph, to which an amount that the individual may deduct in computing the individual’s taxable income for a taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2, may reasonably be attributed.”

(2) Subsection 1 applies from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer under an employment contract entered into after that date; or

(2) whose research activity period was running at any time in the year 1999.

c. I-3, s. 737.22.0.0.2, replaced.

164. (1) Section 737.22.0.0.2 of the said Act is replaced by the following section:

Rule applicable.

“737.22.0.0.2. For the purposes of the definition of “foreign researcher on a post-doctoral internship” in the first paragraph of section 737.22.0.0.1, an individual is deemed not to be resident in Canada immediately before taking up employment, as an employee, with an eligible employer if

(a) the individual may deduct an amount in computing the individual’s taxable income for the taxation year in which the individual so took up employment or for a preceding taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2; or

(b) the individual would meet the condition set out in paragraph *a* if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.”

(2) Subsection 1 applies from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer under an employment contract entered into after that date; or

(2) whose research activity period was running at any time in the year 1999.

(3) However, where section 737.22.0.0.2 of the said Act applies before the taxation year 2003, it shall be read as follows:

“737.22.0.0.2. For the application of the definition of “foreign researcher on a post-doctoral internship” in the first paragraph of section 737.22.0.0.1, to an individual who is resident in Canada immediately before entering into an employment contract with an eligible employer and immediately before taking up employment, as an employee, with that employer, the following rules apply:

(a) the individual is deemed not to be resident in Canada immediately before taking up employment, as an employee, with the eligible employer if

i. the individual may deduct an amount in computing the individual’s taxable income for the taxation year in which the individual so took up employment or for a preceding taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2, or

ii. the individual would meet the condition set out in subparagraph i if an eligible employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20; and

(*b*) a certificate referred to in paragraph *d* of the definition of “foreign researcher on a post-doctoral internship” in the first paragraph of section 737.22.0.0.1 that has been issued in respect of the individual, in relation to a preceding employment contract entered into with any eligible employer, is deemed issued to the eligible employer in relation to the employment contract, if it has not been revoked.”

c. I-3,
ss. 737.22.0.0.2.1-
737.22.0.0.2.3, added.

Individual who holds
employment on
1 January 2001.

165. (1) The said Act is amended by inserting the following sections after section 737.22.0.0.2:

“737.22.0.0.2.1. For the purposes of this Title, an individual to whom the fourth paragraph applies is deemed to take up employment, as an employee, with an eligible employer at the particular time referred to in subparagraph *b* where

(*a*) the individual holds employment with the eligible employer on 1 January 2001; and

(*b*) at a particular time, the individual would be, for the first time since 1 January 2001, a foreign researcher on a post-doctoral internship working for the eligible employer if the definition of “foreign researcher on a post-doctoral internship” in the first paragraph of section 737.22.0.0.1 were read

i. without reference to paragraph *b* thereof, and

ii. with the reference to “from the particular time to the end of the year or the part of the year” in the portion of paragraph *c* before subparagraph i and paragraph *e* replaced by a reference to “throughout the year or the part of the year”.

Individual who enters
into a new employment
contract.

An individual to whom the fifth paragraph applies is deemed to take up employment, as an employee, with an eligible employer at the particular time referred to in subparagraph *b* where

(*a*) the individual enters into an employment contract with the eligible employer after 31 December 2000; and

(*b*) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign researcher on a post-doctoral internship working for the eligible employer if the portion of paragraph *c* of the definition of “foreign researcher on a post-doctoral internship” in the first paragraph of section 737.22.0.0.1 before subparagraph i and paragraph *e* of that definition were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”.

Presumption.

In addition, the individual to whom the first or second paragraph applies is also deemed to begin performing the duties of the employment the individual holds with the eligible employer at the particular time referred to in subparagraph *b* of that paragraph.

Individual referred to in the first paragraph.

The individual to whom the first paragraph refers is the individual who

(*a*) has no research activity period that is running on 1 January 2001 in relation to that employment; and

(*b*) may deduct, in computing the individual's taxable income for a taxation year preceding the year 2001, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who may deduct, in computing the individual's taxable income for the taxation year in which the individual has entered into the individual's employment contract or for a preceding taxation year, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Deemed change of employment.

“737.22.0.0.2.2. For the purposes of this Title, the employment contract that an individual entered into with an eligible employer, in this section referred to as the “original contract”, or a deemed contract, is deemed to end at the time when the individual ceases to be a foreign researcher on a post-doctoral internship.

Individual who holds employment on 1 January 2001.

Where on 1 January 2001 an individual to whom the fourth paragraph applies holds employment with an eligible employer, the employment contract the individual entered into with that employer, in this section referred to as the “original contract”, is deemed to have ended before that date.

Deemed new employment.

In addition, where at a particular time an individual would again become a foreign researcher on a post-doctoral internship if this section were read without reference to the first and second paragraphs and the portion of paragraph *c* of the definition of “foreign researcher on a post-doctoral internship” in the first paragraph of section 737.22.0.0.1 before subparagraph *i* and paragraph *e* of that definition were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”, the following rules apply:

(a) the individual is deemed to enter into, with the eligible employer, a new employment contract, in this section referred to as the “deemed contract”, and that contract is deemed to be entered into before 13 June 2003; and

(b) the individual is deemed to take up employment, as an employee, with the eligible employer at the particular time and is also deemed to begin at that time to perform the duties of that new employment.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who

(a) is not resident in Canada immediately before entering into the original contract or immediately before taking up employment, as an employee, with the eligible employer;

(b) has no research activity period that is running on 1 January 2001 in relation to that employment; and

(c) may deduct, in computing the individual’s taxable income for a taxation year preceding the year 2001, in relation to that employment, an amount under section 737.22.0.0.3, or could so deduct such an amount if the eligible employer had not failed to apply, in respect of the individual, for a certificate referred to in the definition of “foreign researcher on a post-doctoral internship” in section 737.22.0.0.1, as it read for that preceding taxation year.

Termination of the original contract.

The expiry, termination or cancellation of the original contract or any other event having the effect of terminating the original contract also entails the expiry, termination or cancellation, as the case may be, of a deemed contract continuing the original contract, or otherwise terminates such a contract.

Renewal of the original contract.

The renewal of the original contract also entails the renewal of a deemed contract continuing the original contract, except if the deemed contract is deemed to have ended under the first paragraph.

Employment contract renewed after 12 June 2003.

“737.22.0.0.2.3. For the purposes of this Title, the contract resulting from the renewal, after 12 June 2003, of an employment contract referred to in the definition of “foreign researcher on a post-doctoral internship” in the first paragraph of section 737.22.0.0.1 is deemed not to be an employment contract separate from the employment contract referred to in that definition.

Exception.

The first paragraph does not apply in respect of a contract that is deemed to have ended under the first or second paragraph of section 737.22.0.0.2.2.”

(2) Subsection 1, where it enacts sections 737.22.0.0.2.1 and 737.22.0.0.2.2 of the said Act, applies from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer under an employment contract entered into after that date; or

(2) whose research activity period was running at any time in the year 1999.

(3) Subsection 1, where it enacts section 737.22.0.0.2.3 of the said Act, applies from the taxation year 2003.

(4) However, where sections 737.22.0.0.2.1 and 737.22.0.0.2.2 of the said Act apply

(1) before the taxation year 2003,

(a) subparagraph ii of subparagraph *b* of the first paragraph of section 737.22.0.0.2.1 shall be read without reference to “and paragraph *e*”, and

(b) subparagraph *b* of the second paragraph of section 737.22.0.0.2.1 and the portion of the third paragraph of section 737.22.0.0.2.2 before subparagraph *a* shall be read with the reference to “and paragraph *e* of that definition were read” replaced by a reference to “were read”;

(2) after 31 December 2002, but in respect of an individual who took up employment, as an employee, with the eligible employer before 1 January 2003,

(a) subparagraph *b* of the first paragraph of section 737.22.0.0.2.1 shall be read with the reference to “and paragraph *e*” in subparagraph ii struck out and with the following subparagraph added after subparagraph ii:

“iii. with the reference to “from 1 January 2003 to the end of the year or the part of the year” in paragraph *e* replaced by a reference to “throughout the year or the part of the year”.”,

(b) subparagraph *b* of the second paragraph of section 737.22.0.0.2.1 shall be read as follows:

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign researcher on a post-doctoral internship working for the eligible employer if the definition of “foreign researcher on a post-doctoral internship” in the first paragraph of section 737.22.0.0.1 were read

i. with the reference to “from the particular time to the end of the year or the part of the year” in the portion of paragraph *c* before subparagraph i replaced by a reference to “throughout the year or the part of the year”, and

ii. with the reference to “from 1 January 2003 to the end of the year or the part of the year” in paragraph *e* replaced by a reference to “throughout the year or the part of the year”.”, and

(c) the portion of the third paragraph of section 737.22.0.0.2.2 before subparagraph *a* shall be read as follows:

“In addition, where at a particular time an individual would again become a foreign researcher on a post-doctoral internship if this section were read without reference to the first and second paragraphs, if the portion of paragraph *c* of the definition of “foreign researcher on a post-doctoral internship” in the first paragraph of section 737.22.0.0.1 before subparagraph *i* and paragraph *e* of that definition were read with the reference to “from the particular time to the end of the year or the part of the year” or the reference to “from 1 January 2003 to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”, the following rules apply:”.

c. I-3, s. 737.22.0.0.3,
replaced.

166. (1) Section 737.22.0.0.3 of the said Act is replaced by the following section:

Deduction.

“737.22.0.0.3. An individual who, at any time, holds employment, as a foreign researcher on a post-doctoral internship, with an eligible employer may deduct, in computing the individual’s taxable income for a taxation year, an amount not greater than the amount determined by the formula

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

Interpretation.

In the formula provided for in the first paragraph,

(a) *A* is

i. 75%, where the individual entered into the individual’s employment contract with the eligible employer after 12 June 2003, or entered into the contract before 13 June 2003 but began to perform the duties of that employment after 1 September 2003, and

ii. 100%, in any other case;

(b) *B* is the individual’s eligible income for the year, in relation to that employment, that the eligible employer certified in prescribed manner; and

(c) *C* is the aggregate of all amounts that the individual may deduct in computing the individual’s income for the year under Chapter III of Title II of Book III and that may reasonably be attributed to the individual’s employment as a foreign researcher on a post-doctoral internship during the individual’s research activity period in relation to that employment.”

(2) Subsection 1 applies from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer under an employment contract entered into after that date; or

(2) whose research activity period was running at any time in the year 1999.

(3) However, where section 737.22.0.0.3 of the said Act, enacted by subsection 1, applies before the taxation year 2003, it shall be read as follows:

“737.22.0.0.3. An individual who, at any time, holds employment, as a foreign researcher on a post-doctoral internship, with an eligible employer may deduct, in computing the individual’s taxable income for a taxation year, an amount not greater than the amount by which the individual’s eligible income for the year, in relation to that employment, that the eligible employer certified in prescribed manner exceeds the aggregate of all amounts that the individual may deduct in computing the individual’s income for the year under Chapter III of Title II of Book III and that may reasonably be attributed to the individual’s employment as a foreign researcher on a post-doctoral internship during the individual’s research activity period in relation to that employment.”

c. I-3, s. 737.22.0.0.4, replaced.

167. (1) Section 737.22.0.0.4 of the said Act is replaced by the following section:

Rules applicable.

“737.22.0.0.4. For the purpose of computing the taxable income of an individual referred to in section 737.22.0.0.3 for a taxation year, the following rules apply:

(a) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, in respect of a security, or the transfer or any other disposition of the rights under the agreement referred to in section 48 and the amount of the benefit is included in the individual’s eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.2, deemed to be nil;

(b) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive under section 49 as a consequence of the application of section 49.2 in respect of a share acquired by the individual after 22 May 1985 and the amount of the benefit is included in the individual’s eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.3, deemed to be nil;

(c) where the individual has included in computing income for the year an amount referred to in paragraph *a* or *e* of section 725 and the amount is included in the individual’s eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under that paragraph, deemed to be equal to the product obtained by multiplying that amount by the amount by which 100% exceeds the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.0.3 in respect of that employment;

(d) where the individual has included in computing income for the year an amount referred to in subparagraph *a* of the second paragraph of section 725.1.2 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under the first paragraph of that section, deemed to be equal to the product obtained by multiplying that amount by the amount by which 100% exceeds the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.0.3 in respect of that employment; and

(e) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be attributed to the part of the year that is included in the individual's research activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.0.3 in respect of that employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the product obtained by multiplying the amount of interest, computed in accordance with that paragraph, for the part of the year that is included in the individual's research activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.0.3 in respect of that employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's research activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.0.3 in respect of that employment.”

(2) Subsection 1 applies from 1 January 2001 in respect of an individual

(1) who takes up employment for the first time after 9 March 1999 with an eligible employer under an employment contract entered into after that date; or

(2) whose research activity period was running at any time in the year 1999.

(3) However, where section 737.22.0.0.4 of the said Act applies before the taxation year 2003, it shall be read

(1) with paragraphs *c* to *e* replaced by the following paragraphs:

“(c) where the individual has included in computing income for the year an amount referred to in paragraph *a* or *e* of section 725 and the amount is included in the individual’s eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under that paragraph, deemed to be nil;

“(d) where the individual has included in computing income for the year an amount referred to in subparagraph *a* of the second paragraph of section 725.1.2 and the amount is included in the individual’s eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under the first paragraph of that section, deemed to be nil;

“(e) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the portion of that amount that may reasonably be attributed to a part of the year that is included in the individual’s research activity period, in relation to an employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the amount of interest, computed in accordance with that paragraph, for the part of the year that is included in the individual’s research activity period, in relation to an employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual’s research activity period, in relation to an employment;”;

(2) with the following paragraphs added after paragraph *e*:

“(f) where the individual has included in computing income for the year an amount received by the individual under a registered gain-sharing plan that is part of a quality approach, within the meaning of section 725.8, of a corporation and the amount is included in the individual’s eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under section 725.9, deemed to be nil;

“(g) where the individual has included in computing income for the year an amount received or the value of a benefit received or enjoyed by the individual and such amount or such value is both described in subparagraph *a* of the first paragraph of section 726.22 and included in the individual’s eligible income for the year, in relation to an employment, the amount or value, as the case may be, is, for the purpose of computing the deduction under section 726.21, deemed to be nil; and

“(h) where the individual is a taxpayer to whom section 726.21 applies, the individual shall, for the purpose of computing the deduction under that section, subtract from the number of days referred to in subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the first paragraph of section 726.22, each of the days that is included in the individual’s research activity period, in relation to an employment.”

c. I-3, s. 737.22.0.0.5,
am.

168. (1) Section 737.22.0.0.5 of the said Act, amended by section 137 of chapter 29 of the statutes of 2003, is again amended

(1) by replacing “une personne ou société de personnes” and “de la personne ou société de personnes” in the French text of the definition of “employeur admissible” by “une personne ou une société de personnes” and “de la personne ou de la société de personnes”, respectively;

(2) by replacing the definition of “foreign expert” by the following definition:

“foreign expert”;

““foreign expert” for all or part of a taxation year means an individual in respect of whom the following conditions are met:

(a) at a particular time after 9 March 1999, the individual takes up employment, as an employee, with an eligible employer under an employment contract entered into with the eligible employer after that date;

(b) the individual is not resident in Canada immediately before entering into the employment contract or immediately before taking up employment, as an employee, with the eligible employer;

(c) from the particular time to the end of the year or the part of the year,

i. the individual works exclusively or almost exclusively for the eligible employer, and

ii. the individual performs duties as an employee of the eligible employer exclusively or almost exclusively as part of a scientific research and experimental development project, whether before, during or after the carrying out of the project; and

(d) the eligible employer obtained in respect of the individual from the Minister of Economic and Regional Development and Research, after having applied therefor in writing before 1 March of the calendar year following the taxation year, a certificate, that has not been revoked, certifying that the individual is specialized in the management or financing of innovative activities or in the foreign marketing or the transfer of advanced technologies;”;

(3) by replacing the definition of “eligible activity period” by the following definition:

“eligible activity period”;

““eligible activity period” of an individual who is a foreign expert for all or part of a taxation year, in relation to an employment the individual holds with an eligible employer, means the period that, subject to the second paragraph, begins on the day on which the individual begins to perform the duties of that employment and that ends on the earlier of

(a) the day preceding the day on which the individual ceases to be a foreign expert; and

(b) the day on which that period totals five years, with reference to

i. where the individual began to stay or became resident in Canada after 19 December 2002 by reason of an employment contract entered into after that date, the aggregate of all periods each of which is a preceding period within the meaning of section 737.22.0.0.5.1 that is established in respect of the individual, and

ii. in any other case, the aggregate of all preceding periods each of which is

(1) all or part of a preceding period, established in respect of the individual under this definition, to which an amount that the individual may deduct in computing the individual’s taxable income for a taxation year, under section 737.22.0.0.7, in relation to a preceding employment, may reasonably be attributed, or

(2) a preceding period within the meaning of section 737.22.0.0.5.1 that is established in respect of the individual since the last time the individual became resident in Canada, other than a period described in subparagraph 1;”;

(4) by replacing the definition of “eligible income” by the following definition:

“eligible income”.

““eligible income”, for a taxation year, of an individual who is a foreign expert at any time, in relation to an employment the individual holds with an eligible employer, means the aggregate of all amounts paid as wages in the year by that employer and that may reasonably be attributed to the foreign expert’s eligible activity period in relation to that employment;”;

(5) by adding the following paragraph:

Eligible activity period.

“Where an individual is not a foreign expert for any part of the taxation year that includes the particular day on which the individual begins to perform the duties of an employment the individual holds with an eligible employer, because the certificate referred to in the definition of “foreign expert” in the first paragraph was not obtained in respect of the individual, the individual’s eligible activity period in relation to that employment begins only on the first day of the first taxation year following the particular day for all or part of which the individual is a foreign expert.”

(2) Subsection 1 applies from 1 January 2001. However, where paragraph *d* of the definition of “foreign expert” in the first paragraph of section 737.22.0.0.5 of the said Act applies,

(1) in respect of certificates issued after 28 April 2003 and before 23 March 2004, the reference therein to “Minister of Economic and Regional Development and Research” shall be read as a reference to “Minister of Economic and Regional Development”; and

(2) in respect of certificates issued before 29 April 2003, the reference therein to “Minister of Economic and Regional Development and Research” shall be read as a reference to “Minister of Research, Science and Technology”.

c. I-3,
s. 737.22.0.0.5.1,
added.

Preceding period.

169. (1) The said Act is amended by inserting the following section after section 737.22.0.0.5:

“737.22.0.0.5.1. For the purpose of establishing the eligible activity period of an individual in relation to an employment, a preceding period to which subparagraph i of paragraph *b* of the definition of “eligible activity period” in the first paragraph of section 737.22.0.0.5 and subparagraph 2 of subparagraph ii of that paragraph *b* refer means all or part of a preceding period, established in respect of the individual under any of the sections mentioned in the second paragraph of section 737.19.2 or under the regulations mentioned in that paragraph, to which an amount that the individual may deduct in computing the individual’s taxable income for a taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2, may reasonably be attributed.”

(2) Subsection 1 applies from 1 January 2001.

c. I-3, s. 737.22.0.0.6,
replaced.

Rules applicable.

170. (1) Section 737.22.0.0.6 of the said Act is replaced by the following section:

“737.22.0.0.6. For the application of the definition of “foreign expert” in the first paragraph of section 737.22.0.0.5, to an individual who is resident in Canada immediately before entering into an employment contract with an eligible employer and immediately before taking up employment, as an employee, with that employer, the following rules apply:

(a) the individual is deemed not to be resident in Canada immediately before taking up employment, as an employee, with the eligible employer if

i. the individual may deduct an amount in computing the individual’s taxable income for the taxation year in which the individual so took up employment or for a preceding taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2; or

ii. the individual would meet the condition set out in subparagraph i if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20; and

(*b*) a certificate referred to in paragraph *d* of the definition of “foreign expert” in the first paragraph of section 737.22.0.0.5 that has been issued in respect of the individual, in relation to a preceding employment contract entered into with any eligible employer, is deemed issued to the eligible employer in relation to the employment contract, if it has not been revoked.”

(2) Subsection 1 applies from 1 January 2001.

c. I-3,
ss. 737.22.0.0.6.1-
737.22.0.0.6.3, added.

Individual who holds
employment on
1 January 2001.

171. (1) The said Act is amended by inserting the following sections after section 737.22.0.0.6:

“737.22.0.0.6.1. For the purposes of this Title, an individual to whom the fourth paragraph applies is deemed to take up employment, as an employee, with an eligible employer at the particular time referred to in subparagraph *b* where

(*a*) the individual holds employment with the eligible employer on 1 January 2001; and

(*b*) at a particular time, the individual would be, for the first time since 1 January 2001, a foreign expert working for the eligible employer if the definition of “foreign expert” in the first paragraph of section 737.22.0.0.5 were read

i. without reference to paragraph *b* thereof, and

ii. with the reference to “from the particular time to the end of the year or the part of the year” in the portion of paragraph *c* before subparagraph i replaced by a reference to “throughout the year or the part of the year”.

Individual who enters
into a new employment
contract.

An individual to whom the fifth paragraph applies is deemed to take up employment, as an employee, with an eligible employer at the particular time referred to in subparagraph *b* where

(*a*) the individual enters into an employment contract with the eligible employer after 31 December 2000; and

(*b*) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign expert working for the eligible employer if the portion of paragraph *c* of the definition of “foreign expert” in the first paragraph of section 737.22.0.0.5 before subparagraph i were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”.

Presumption.

In addition, the individual to whom the first or second paragraph applies is also deemed to begin performing the duties of the employment the individual holds with the eligible employer at the particular time referred to in subparagraph *b* of that paragraph.

Individual referred to in the first paragraph.

The individual to whom the first paragraph refers is the individual who

(a) has no eligible activity period that is running on 1 January 2001 in relation to that employment; and

(b) may deduct, in computing the individual's taxable income for a taxation year preceding the year 2001, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who may deduct, in computing the individual's taxable income for the taxation year in which the individual has entered into the individual's employment contract or for a preceding taxation year, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Deemed change of employment.

“737.22.0.0.6.2. For the purposes of this Title, the employment contract that an individual entered into with an eligible employer, in this section referred to as the “original contract”, or a deemed contract, is deemed to end at the time when the individual ceases to be a foreign expert.

Individual who holds employment on 1 January 2001.

Where on 1 January 2001 an individual to whom the fourth paragraph applies holds employment with an eligible employer, the employment contract the individual entered into with that employer, in this section referred to as the “original contract”, is deemed to have ended before that date.

Deemed new employment.

In addition, where at a particular time an individual would again become a foreign expert if this section were read without reference to the first and second paragraphs and the portion of paragraph *c* of the definition of “foreign expert” in the first paragraph of section 737.22.0.0.5 before subparagraph i were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”, the following rules apply:

(a) the individual is deemed to enter into, with the eligible employer, a new employment contract, in this section referred to as the “deemed contract”, and that contract is deemed to be entered into before 13 June 2003; and

(b) the individual is deemed to take up employment, as an employee, with the eligible employer at the particular time and is also deemed to begin at that time to perform the duties of that new employment.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who

(a) is not resident in Canada immediately before entering into the original contract or immediately before taking up employment, as an employee, with the eligible employer;

(b) has no eligible activity period that is running on 1 January 2001 in relation to that employment; and

(c) may deduct, in computing the individual's taxable income for a taxation year preceding the year 2001, in relation to that employment, an amount under section 737.22.0.0.7, or could so deduct such an amount if the eligible employer had not failed to apply, in respect of the individual, for a certificate referred to in the definition of "foreign expert" in section 737.22.0.0.5, as it read for that preceding taxation year.

Termination of the original contract.

The expiry, termination or cancellation of the original contract or any other event having the effect of terminating the original contract also entails the expiry, termination or cancellation, as the case may be, of a deemed contract continuing the original contract, or otherwise terminates such a contract.

Renewal of the original contract.

The renewal of the original contract also entails the renewal of a deemed contract continuing the original contract, except if the deemed contract is deemed to have ended under the first paragraph.

Employment contract renewed after 12 June 2003.

"737.22.0.0.6.3. For the purposes of this Title, the contract resulting from the renewal, after 12 June 2003, of an employment contract referred to in the definition of "foreign expert" in the first paragraph of section 737.22.0.0.5 is deemed not to be an employment contract separate from the employment contract referred to in that definition.

Exception.

The first paragraph does not apply in respect of a contract that is deemed to have ended under the first or second paragraph of section 737.22.0.0.6.2."

(2) Subsection 1 applies from 1 January 2001, except where it enacts section 737.22.0.0.6.3 of the said Act, in which case it applies from the taxation year 2003.

c. I-3, s. 737.22.0.0.7, replaced.

172. (1) Section 737.22.0.0.7 of the said Act is replaced by the following section:

Deduction.

"737.22.0.0.7. An individual who, at any time, holds employment, as a foreign expert, with an eligible employer may deduct, in computing the individual's taxable income for a taxation year, an amount not greater than the amount determined by the formula

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

Interpretation.

In the formula provided for in the first paragraph,

(a) A is

i. 75%, where the individual entered into the individual's employment contract with the eligible employer after 12 June 2003, or entered into the contract before 13 June 2003 but began to perform the duties of that employment after 1 September 2003, and

ii. 100%, in any other case;

(b) B is the individual's eligible income for the year, in relation to that employment, that the eligible employer certified in prescribed manner; and

(c) C is the aggregate of all amounts that the individual may deduct in computing the individual's income for the year under Chapter III of Title II of Book III and that may reasonably be attributed to the individual's employment as a foreign expert during the individual's eligible activity period in relation to that employment."

(2) Subsection 1 applies from 1 January 2001. However, where section 737.22.0.0.7 of the said Act, enacted by subsection 1, applies before the taxation year 2003, it shall be read as follows:

"737.22.0.0.7. An individual who, at any time, holds employment, as a foreign expert, with an eligible employer may deduct, in computing the individual's taxable income for a taxation year, an amount not greater than the amount by which the individual's eligible income for the year, in relation to that employment, that the eligible employer certified in prescribed manner exceeds the aggregate of all amounts that the individual may deduct in computing the individual's income for the year under Chapter III of Title II of Book III and that may reasonably be attributed to the individual's employment as a foreign expert during the individual's eligible activity period in relation to that employment."

c. I-3, s. 737.22.0.0.8, replaced.

173. (1) Section 737.22.0.0.8 of the said Act is replaced by the following section:

Rules applicable.

"737.22.0.0.8. For the purpose of computing the taxable income of an individual referred to in section 737.22.0.0.7 for a taxation year, the following rules apply:

(a) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, in respect of a security, or the transfer or any other disposition of the rights under the agreement referred to in section 48 and the amount of the benefit is included in the individual's eligible income

for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.2, deemed to be nil;

(b) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive under section 49 as a consequence of the application of section 49.2 in respect of a share acquired by the individual after 22 May 1985 and the amount of the benefit is included in the individual's eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.3, deemed to be nil;

(c) where the individual has included in computing income for the year an amount referred to in paragraph *a* or *e* of section 725 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under that paragraph, deemed to be equal to the product obtained by multiplying that amount by the amount by which 100% exceeds the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.0.7 in respect of that employment;

(d) where the individual has included in computing income for the year an amount referred to in subparagraph *a* of the second paragraph of section 725.1.2 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under the first paragraph of that section, deemed to be equal to the product obtained by multiplying that amount by the amount by which 100% exceeds the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.0.7 in respect of that employment; and

(e) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be attributed to the part of the year that is included in the individual's eligible activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.0.7 in respect of that employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the product obtained by multiplying the amount of interest, computed in accordance with that paragraph, for the part of the year that is included in the individual's eligible activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.0.7 in respect of that employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's eligible activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.0.7 in respect of that employment.”

(2) Subsection 1 applies from 1 January 2001. However, where section 737.22.0.0.8 of the said Act applies before the taxation year 2003, it shall be read

(1) with paragraphs *c* to *e* replaced by the following paragraphs:

“(c) where the individual has included in computing income for the year an amount referred to in paragraph *a* or *e* of section 725 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under that paragraph, deemed to be nil;

“(d) where the individual has included in computing income for the year an amount referred to in subparagraph *a* of the second paragraph of section 725.1.2 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under the first paragraph of that section, deemed to be nil;

“(e) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the portion of that amount that may reasonably be attributed to a part of the year that is included in the individual's eligible activity period, in relation to an employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the amount of interest, computed in accordance with that paragraph, for the part of the year that is included in the individual's eligible activity period, in relation to an employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's eligible activity period, in relation to an employment;”;

(2) with the following paragraphs added after paragraph *e*:

“(f) where the individual has included in computing income for the year an amount received by the individual under a registered gain-sharing plan that is part of a quality approach, within the meaning of section 725.8, of a corporation and the amount is included in the individual’s eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under section 725.9, deemed to be nil;

“(g) where the individual has included in computing income for the year an amount received or the value of a benefit received or enjoyed by the individual and such amount or such value is both described in subparagraph *a* of the first paragraph of section 726.22 and included in the individual’s eligible income for the year, in relation to an employment, the amount or value, as the case may be, is, for the purpose of computing the deduction under section 726.21, deemed to be nil; and

“(h) where the individual is a taxpayer to whom section 726.21 applies, the individual shall, for the purpose of computing the deduction under that section, subtract from the number of days referred to in subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the first paragraph of section 726.22, each of the days that is included in the individual’s eligible activity period, in relation to an employment.”

c. I-3, s. 737.22.0.1,
am.

174. (1) Section 737.22.0.1 of the said Act is amended

(1) by replacing “of that expression” in subparagraphs i and ii of paragraph *a* and in paragraph *b* of the definition of “eligible activity” by “of “eligible employer””;

(2) by adding the following paragraph after paragraph *c* of the definition of “eligible activity”:

“(d) an activity of a recognized business of the eligible employer for that year within the meaning of the first paragraph of section 1029.8.36.72.56 that is a recognized business described

i. in paragraph *a* of the definition of “recognized business” in that first paragraph, if the eligible employer is a corporation described in paragraph *i* of the definition of “eligible employer”, or

ii. in paragraph *b* of the definition of “recognized business” in that first paragraph, if the eligible employer is a corporation described in paragraph *j* of the definition of “eligible employer”;;

(3) by adding the following paragraphs after paragraph *h* of the definition of “eligible employer”:

“(i) a qualified corporation, for the calendar year ending in the taxation year, within the meaning of the first paragraph of section 1029.8.36.72.56 that, in the taxation year, carries on a recognized business, within the meaning

of that paragraph, that is described in paragraph *a* of the definition of “recognized business” in that first paragraph; or

“(j) a qualified corporation, for the calendar year ending in the taxation year, within the meaning of the first paragraph of section 1029.8.36.72.56 that, in the taxation year, carries on a recognized business, within the meaning of that paragraph, that is described in paragraph *b* of the definition of “recognized business” in that first paragraph;”;

(4) by replacing the definition of “specialized activity period” by the following definition:

“specialized activity period”;

““specialized activity period” of an individual who is a foreign specialist for all or part of a taxation year, in relation to an employment the individual holds with an eligible employer, means the period that, subject to the second paragraph, begins on the day on which the individual begins to perform the duties of that employment and ends on the earlier of

(a) the day preceding the day on which the individual ceases to be a foreign specialist; and

(b) the day on which that period totals five years, with reference to

i. where the individual began to stay or became resident in Canada after 19 December 2002 by reason of an employment contract entered into after that date, the aggregate of all periods each of which is a preceding period within the meaning of section 737.22.0.1.1 that is established in respect of the individual, and

ii. in any other case, the aggregate of all preceding periods each of which is

(1) all or part of a preceding period, established in respect of the individual under this definition, to which an amount that the individual may deduct in computing the individual’s taxable income for a taxation year, under section 737.22.0.3, in relation to a preceding employment, may reasonably be attributed; or

(2) a preceding period within the meaning of section 737.22.0.1.1 that is established in respect of the individual since the last time the individual became resident in Canada, other than a period described in subparagraph 1;”;

(5) by replacing “in paragraph *g* or *h*” in paragraph *h* of the definition of “hiring period” by “in any of paragraphs *g* to *j*”;

(6) by replacing the definition of “eligible income” by the following definition:

“eligible income”.

““eligible income”, for a taxation year, of an individual who is a foreign specialist at any time, in relation to an employment the individual holds with an eligible employer, means the aggregate of all amounts paid as wages in the year by that employer and that may reasonably be attributed to the foreign specialist’s specialized activity period in relation to that employment;”;

(7) by replacing “at any time in a taxation year” in the portion of the definition of “foreign specialist” before paragraph *a* by “for all or part of a taxation year”;

(8) by replacing “the individual took up employment with” in paragraph *a.1* of the definition of “foreign specialist” by “the individual took up employment, as an employee, with”;

(9) by replacing paragraph *c* of the definition of “foreign specialist” by the following paragraph:

“(c) the individual works exclusively or almost exclusively for the eligible employer from the particular time to the end of the year or the part of the year; and”;

(10) by replacing the portion of paragraph *d* of the definition of “foreign specialist” before subparagraph *i* by the following:

“(d) the eligible employer obtained in respect of the individual a certificate issued, for the taxation year, by Investissement Québec, after having made the application therefor in writing before 1 March of the following calendar year, and the certificate, that has not been revoked in respect of the year or the part of the year, and, where applicable, all the unrevoked certificates that were obtained in respect of the individual for preceding taxation years, certify that, from the particular time to the end of the year or the part of the year, the individual’s duties as an employee of the eligible employer consist exclusively or almost exclusively in carrying on”;

(11) by replacing “paragraph *f*” in subparagraph *iii.2* of paragraph *d* of the definition of “foreign specialist” and in subparagraph 2 of subparagraph *iv* of that paragraph *d* by “in any of paragraphs *f*, *i* and *j*”;

(12) by adding the following paragraph after paragraph *d* of the definition of “foreign specialist”:

“(e) where the eligible employer is a corporation described in any of paragraphs *d* to *j* of the definition of “eligible employer”, the certificates referred to in paragraph *d* of this definition also certify that the individual’s duties for the individual’s employer are, from the particular time to the end of the year or the part of the year, exclusively or almost exclusively attributable to eligible activities of the individual’s employer;”;

(13) by adding the following paragraph:

Specialized activity period.

“Where the certificate referred to in paragraph *d* of the definition of “foreign specialist” in the first paragraph was not issued in respect of an individual for the taxation year that includes the particular day on which the individual begins to perform the duties of an employment the individual holds with an eligible employer, the specialized activity period of the individual in relation to that employment begins only on the first day of the first taxation year following the particular day for which such a certificate has been issued in respect of the individual.”

(2) Paragraphs 1, 4, 6, 7, 9, 10 and 13 of subsection 1 apply from 1 January 2001. However,

(1) where paragraph *c* of the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 of the said Act applies

(a) to the taxation year 2001, it shall be read as follows:

“(c) the individual works exclusively or almost exclusively for the eligible employer from the particular time to the end of the year or the part of the year and, where the eligible employer is a corporation described in any of paragraphs *b* to *f* of the definition of “eligible employer”, the individual’s duties for the eligible employer are, from the particular time to the end of the year or the part of the year, exclusively or almost exclusively attributable to eligible activities of that employer; and”,

(b) to the taxation year 2002, it shall be read as follows:

“(c) the individual works exclusively or almost exclusively for the eligible employer from the particular time to the end of the year or the part of the year and, where the eligible employer is a corporation described in any of paragraphs *b* to *j* of the definition of “eligible employer”, the individual’s duties for the eligible employer are, from the particular time to the end of the year or the part of the year, exclusively or almost exclusively attributable to eligible activities of that employer; and”, and

(c) after 31 December 2002, but in respect of an individual who took up employment, as an employee, with the eligible employer before 1 January 2003, it shall be read as follows:

“(c) the individual works exclusively or almost exclusively for the eligible employer from the particular time to the end of the year or the part of the year and, where the eligible employer is a corporation described in any of paragraphs *d* to *j* of the definition of “eligible employer”, the individual’s duties for the eligible employer are, from the particular time to 31 December 2002, exclusively or almost exclusively attributable to eligible activities of that employer; and”; and

(2) where the portion of paragraph *d* of the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 of the said Act before subparagraph *i* applies in respect of a certificate issued

(a) before 20 March 2002, it shall be read as follows:

“(d) the eligible employer obtained in respect of the individual a certificate issued, for the taxation year, by Investissement Québec or, where the eligible employer is a corporation described in paragraph *e* of the definition of “eligible employer”, by the Minister of Finance, after having made the application therefor in writing before 1 March of the following calendar year, and the certificate, that has not been revoked in respect of the year or the part of the year, and, where applicable, all the unrevoked certificates that were obtained in respect of the individual for preceding taxation years, certify that, from the particular time to the end of the year or the part of the year, the individual’s duties as an employee of the eligible employer consist exclusively or almost exclusively in carrying on”, and

(b) between 19 March 2002 and 1 April 2003, it shall be read as follows:

“(d) the eligible employer obtained in respect of the individual a certificate issued, for the taxation year, by Investissement Québec or, where the eligible employer is a corporation described in paragraph *e* or *g* of the definition of “eligible employer”, by the Minister of Finance, after having made the application therefor in writing before 1 March of the following calendar year, and the certificate, that has not been revoked in respect of the year or the part of the year, and, where applicable, all the unrevoked certificates that were obtained in respect of the individual for preceding taxation years, certify that, from the particular time to the end of the year or the part of the year, the individual’s duties as an employee of the eligible employer consist exclusively or almost exclusively in carrying on”.

(3) Paragraphs 2, 3 and 5 of subsection 1 apply from the taxation year 2002.

(4) Paragraphs 8 and 12 of subsection 1 apply from the taxation year 2003. However, where paragraph *e* of the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 of the said Act applies in respect of an individual who took up employment, as an employee, with the eligible employer before 1 January 2003, the reference therein to “from the particular time” shall be read as a reference to “from 1 January 2003”.

(5) Paragraph 11 of subsection 1 applies in respect of certificates issued after 19 March 2002.

(6) In addition, where the portion of paragraph *d* of the definition of “foreign specialist” in section 737.22.0.1 of the said Act before subparagraph *i* applies after 31 March 2000 and before 1 January 2001, it shall be read with the reference to “au plus tardif” in the French text replaced by a reference to “au plus tard au dernier en date”.

c. I-3, s. 737.22.0.1.1, added.

175. (1) The said Act is amended by inserting the following section after section 737.22.0.1:

Preceding period.

“737.22.0.1.1. For the purpose of establishing the specialized activity period of an individual in relation to an employment, a preceding period to which subparagraph *i* of paragraph *b* of the definition of “specialized activity period” in the first paragraph of section 737.22.0.1 and subparagraph 2 of subparagraph *ii* of that paragraph *b* refer means all or part of a preceding period, established in respect of the individual under any of the sections mentioned in the second paragraph of section 737.19.2 or under the regulations mentioned in that paragraph, to which an amount that the individual may deduct in computing the individual’s taxable income for a taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2, may reasonably be attributed.”

(2) Subsection 1 applies from 1 January 2001.

c. I-3, s. 737.22.0.2, replaced.

176. (1) Section 737.22.0.2 of the said Act is replaced by the following section:

Rule applicable.

“737.22.0.2. For the purposes of the definition of “foreign specialist” in the first paragraph of section 737.22.0.1, an individual is deemed not to be resident in Canada immediately before taking up employment, as an employee, with an eligible employer if

(a) the individual may deduct an amount in computing the individual’s taxable income for the taxation year in which the individual so took up employment or for a preceding taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2; or

(b) the individual would meet the condition set out in paragraph *a* if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph *ii* of paragraph *a* of section 737.20.”

(2) Subsection 1 applies from 1 January 2001.

c. I-3, ss. 737.22.0.2.1-737.22.0.2.4, added.

177. (1) The said Act is amended by inserting the following sections after section 737.22.0.2:

Individual who holds employment on 1 January 2001.

“737.22.0.2.1. For the purposes of this Title, an individual to whom the fourth paragraph applies is deemed to take up employment, as an employee, with an eligible employer at the particular time referred to in subparagraph *b* where

(a) the individual holds employment with the eligible employer on 1 January 2001; and

(b) at a particular time, the individual would be, for the first time since 1 January 2001, a foreign specialist working for the eligible employer if the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 were read

i. without reference to paragraph *b* thereof, and

ii. with the reference to “from the particular time to the end of the year or the part of the year” in paragraphs *c* to *e* replaced by a reference to “throughout the year or the part of the year”.

Individual who enters into a new employment contract.

An individual to whom the fifth paragraph applies is deemed to take up employment, as an employee, with an eligible employer at the particular time referred to in subparagraph *b* where

(*a*) the individual enters into an employment contract with the eligible employer after 31 December 2000; and

(*b*) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign specialist working for the eligible employer if paragraphs *c* to *e* of the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”.

Presumption.

In addition, the individual to whom the first or second paragraph applies is also deemed to begin performing the duties of the employment the individual holds with the eligible employer at the particular time referred to in subparagraph *b* of that paragraph.

Individual referred to in the first paragraph.

The individual to whom the first paragraph refers is the individual who

(*a*) has no specialized activity period that is running on 1 January 2001 in relation to that employment; and

(*b*) may deduct, in computing the individual’s taxable income for a taxation year preceding the year 2001, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who may deduct, in computing the individual’s taxable income for the taxation year in which the individual has entered into the individual’s employment contract or for a preceding taxation year, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Deemed change of employment.

“737.22.0.2.2.” For the purposes of this Title, the employment contract that an individual entered into with an eligible employer, in this section referred to as the “original contract”, or a deemed contract, is deemed to end at the time when the individual ceases to be a foreign specialist.

Individual who holds employment on 1 January 2001.

Where on 1 January 2001 an individual to whom the fourth paragraph applies holds employment with an eligible employer, the employment contract the individual entered into with that employer, in this section referred to as the “original contract”, is deemed to have ended before that date.

Deemed new employment.

In addition, where at a particular time an individual would again become a foreign specialist if this section were read without reference to the first and second paragraphs and paragraphs *c* to *e* of the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”, the following rules apply:

(a) the individual is deemed to enter into, with the eligible employer, a new employment contract, in this section referred to as the “deemed contract”, and that contract is deemed to be entered into within the hiring period of that employer; and

(b) the individual is deemed to take up employment, as an employee, with the eligible employer at the particular time and is also deemed to begin at that time to perform the duties of that new employment.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who

(a) is not resident in Canada immediately before entering into the original contract or immediately before taking up employment, as an employee, with the eligible employer;

(b) has no specialized activity period that is running on 1 January 2001 in relation to that employment; and

(c) may deduct, in computing the individual’s taxable income for a taxation year preceding the year 2001, in relation to that employment, an amount under section 737.22.0.3, or could so deduct such an amount if the eligible employer had not failed to apply, in respect of the individual, for a certificate referred to in paragraph *d* of the definition of “foreign specialist” in section 737.22.0.1, as it read for that preceding taxation year.

Termination of the original contract.

The expiry, termination or cancellation of the original contract or any other event having the effect of terminating the original contract also entails the expiry, termination or cancellation, as the case may be, of a deemed contract continuing the original contract, or otherwise terminates such a contract.

Renewal of the original contract.

The renewal of the original contract also entails the renewal of a deemed contract continuing the original contract, except if the deemed contract is deemed to have ended under the first paragraph.

Employment contract renewed after 12 June 2003.

“737.22.0.2.3. For the purposes of this Title, the contract resulting from the renewal, after 12 June 2003, of an employment contract referred to in the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 and in this section referred to as the “original contract”, is deemed not to be an employment contract separate from the original contract.

New employment contract.

The rule set out in the first paragraph applies, with the necessary modifications, to a new employment contract that is entered into after 12 June 2003 with another eligible employer, who is deemed not to be an employer separate from the eligible employer, in this section referred to as the “first employer”, who entered into the original contract, provided that

(a) the other eligible employer is a corporation described in the third paragraph;

(b) the other eligible employer meets any of the following conditions:

i. the other eligible employer controls directly or indirectly the first employer,

ii. the other eligible employer is, directly or indirectly, a controlled subsidiary of the first employer, or

iii. as a result of a transaction referred to in section 518 or 566, the other eligible employer continues to carry on the business of the first employer in the course of which the individual who entered into the original contract performed the individual’s duties as a foreign specialist; and

(c) it may reasonably be considered that, but for the change of employer, the individual who entered into the original contract would have continued to be a foreign specialist working for the first employer until the time when the individual took up employment, as an employee, with the other eligible employer.

Corporation referred to.

The corporation to which subparagraph *a* of the second paragraph refers is

(a) if the first employer is a corporation described in paragraph *a* of the definition of “eligible employer” in the first paragraph of section 737.22.0.1, a corporation described in subparagraph i or ii of paragraph *a* of section 771.12;

(b) if the first employer is a corporation described in paragraph *d* or *f* of the definition of “eligible employer” in the first paragraph of section 737.22.0.1, a corporation described in any of those paragraphs; or

(c) if the first employer is a corporation referred to in any of paragraphs *e*, *g*, *h*, *i* and *j* of the definition of “eligible employer” in the first paragraph of section 737.22.0.1, a corporation described in that paragraph.

Exception.

The first paragraph does not apply in respect of a contract that is deemed to have ended under the first or second paragraph of section 737.22.0.2.2.

Deemed eligible employer.

“737.22.0.2.4. For the purposes of this Title, a corporation that would be an eligible employer for a taxation year within the meaning of any of paragraphs *g*, *h*, *i* and *j* of the definition of “eligible employer” in the first paragraph of section 737.22.0.1, but for paragraph *c* of the definition of “qualified corporation” in the first paragraph of any of sections 1029.8.36.0.3.60, 1029.8.36.72.56 and 1029.8.36.72.83, is deemed to be an eligible employer for the corporation’s taxation year ending immediately before the acquisition of control described in that paragraph *c* and to be a corporation described in that paragraph *g*, *h*, *i* or *j*, as the case may be, for that taxation year.”

(2) Subsection 1 applies from 1 January 2001, except where it enacts sections 737.22.0.2.3 and 737.22.0.2.4 of the said Act, in which case it applies from the taxation year 2003. However, where sections 737.22.0.2.1 and 737.22.0.2.2 of the said Act apply

(1) before the taxation year 2003,

(a) subparagraph ii of subparagraph *b* of the first paragraph of section 737.22.0.2.1 shall be read with the reference to “in paragraphs *c* to *e*” replaced by a reference to “wherever it appears in paragraphs *c* and *d*”, and

(b) subparagraph *b* of the second paragraph of section 737.22.0.2.1 and the portion of the third paragraph of section 737.22.0.2.2 before subparagraph *a* shall be read with the reference to “*c* to *e*” replaced by a reference to “*c* and *d*” and with “wherever it appears” inserted before “replaced by”;

(2) after 31 December 2002, but in respect of an individual who took up employment, as an employee, with the eligible employer before 1 January 2003,

(a) subparagraph *b* of the first paragraph of section 737.22.0.2.1 shall be read

i. with subparagraph ii replaced by the following subparagraph:

“ii. with paragraph *c* replaced by the following paragraph:

“(c) the individual works exclusively or almost exclusively for the eligible employer throughout the year or the part of the year; and”,” and

ii. with the following subparagraphs added after subparagraph ii:

“iii. with the reference to “from the particular time to the end of the year or the part of the year” in the portion of paragraph *d* before subparagraph *i* replaced by a reference to “throughout the year or the part of the year”, and

“iv. with the reference to “from 1 January 2003 to the end of the year or the part of the year” in paragraph *e* replaced by a reference to “throughout the year or the part of the year”.”,

(*b*) subparagraph *b* of the second paragraph of section 737.22.0.2.1 shall be read as follows:

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign specialist working for the eligible employer if the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 were read

i. with paragraph *c* replaced by the following paragraph:

“(c) the individual works exclusively or almost exclusively for the eligible employer throughout the year or the part of the year; and”,

ii. with the reference to “from the particular time to the end of the year or the part of the year” in the portion of paragraph *d* before subparagraph *i* replaced by a reference to “throughout the year or the part of the year”, and

iii. with the reference to “from 1 January 2003 to the end of the year or the part of the year” in paragraph *e* replaced by a reference to “throughout the year or the part of the year”.”, and

(*c*) the portion of the third paragraph of section 737.22.0.2.2 before subparagraph *a* shall be read as follows:

“In addition, where at a particular time an individual would again become a foreign specialist if this section were read without reference to the first and second paragraphs, if paragraphs *c* to *e* of the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 were read with the reference to “from the particular time to the end of the year or the part of the year” or the reference to “from 1 January 2003 to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”, and if paragraph *c* of that definition were read without reference to “and, where the eligible employer is a corporation referred to in any of paragraphs *d* to *j* of the definition of “eligible employer”, the individual’s duties as an employee of the eligible employer are, from that particular time to 31 December 2002, exclusively or almost exclusively attributable to eligible activities of that employer”, the following rules apply:”.

c. I-3, s. 737.22.0.3,
replaced.

178. (1) Section 737.22.0.3 of the said Act is replaced by the following section:

Deduction.

“737.22.0.3. An individual who, at any time, holds employment, as a foreign specialist, with an eligible employer may deduct, in computing the individual’s taxable income for a taxation year, an amount not greater than the amount determined by the formula

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

Interpretation.

In the formula provided for in the first paragraph,

(a) A is

i. 75%, if the eligible employer is a corporation to which subparagraph iii of paragraph *a* of section 771.12 applies and the individual entered into the individual’s employment contract with the eligible employer after 12 June 2003, or entered into the contract before 13 June 2003 but began to perform the duties of that employment after 1 September 2003, and

ii. 100%, in any other case;

(b) B is the individual’s eligible income for the year, in relation to that employment, that the eligible employer certified in prescribed manner; and

(c) C is the aggregate of all amounts that the individual may deduct in computing the individual’s income for the year under Chapter III of Title II of Book III and that may reasonably be attributed to the individual’s employment as a foreign specialist during the individual’s specialized activity period in relation to that employment.”

(2) Subsection 1 applies from 1 January 2001. However, where section 737.22.0.3 of the said Act, enacted by subsection 1, applies before the taxation year 2003, it shall be read as follows:

“737.22.0.3. An individual who, at any time, holds employment, as a foreign specialist, with an eligible employer may deduct, in computing the individual’s taxable income for a taxation year, an amount no greater than the amount by which the individual’s eligible income for the year, in relation to that employment, as certified in prescribed manner by the eligible employer exceeds the aggregate of the amounts deductible by the individual in computing the individual’s income for the year under Chapter III of Title II of Book III and that may reasonably be attributed to the individual’s employment as a foreign specialist during the individual’s specialized activity period in relation to that employment.”

c. I-3, s. 737.22.0.4, replaced.

179. (1) Section 737.22.0.4 of the said Act is replaced by the following section:

Rules applicable.

“737.22.0.4. For the purpose of computing the taxable income of an individual referred to in section 737.22.0.3 for a taxation year, the following rules apply:

(a) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, in respect of a security, or the transfer or any other disposition of the rights under the agreement referred to in section 48 and the amount of the benefit is included in the individual's eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.2, deemed to be nil;

(b) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive under section 49 as a consequence of the application of section 49.2 in respect of a share acquired by the individual after 22 May 1985 and the amount of the benefit is included in the individual's eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.3, deemed to be nil;

(c) where the individual has included in computing income for the year an amount referred to in paragraph *a* or *e* of section 725 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under that paragraph, deemed to be equal to the product obtained by multiplying that amount by the amount by which 100% exceeds the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.3 in respect of that employment;

(d) where the individual has included in computing income for the year an amount referred to in subparagraph *a* of the second paragraph of section 725.1.2 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under the first paragraph of that section, deemed to be equal to the product obtained by multiplying that amount by the amount by which 100% exceeds the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.3 in respect of that employment; and

(e) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be attributed to the part of the year that is included in the individual's specialized activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.3 in respect of that employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the product obtained by multiplying the amount of interest that is computed, in accordance with that paragraph, for the part of the year that is included in

the individual's specialized activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.3 in respect of that employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's specialized activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.3 in respect of that employment.”

(2) Subsection 1 applies from 1 January 2001. However, where section 737.22.0.4 of the said Act applies before the taxation year 2003, it shall be read

(1) with paragraphs *c* to *e* replaced by the following paragraphs:

“(c) where the individual has included in computing income for the year an amount referred to in paragraph *a* or *e* of section 725 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under that paragraph, deemed to be nil;

“(d) where the individual has included in computing income for the year an amount referred to in subparagraph *a* of the second paragraph of section 725.1.2 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under the first paragraph of that section, deemed to be nil;

“(e) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the portion of that amount that may reasonably be attributed to a part of the year that is included in the individual's specialized activity period, in relation to an employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the amount of interest that is computed, in accordance with that paragraph, for the part of the year that is included in the individual's specialized activity period, in relation to an employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's specialized activity period, in relation to an employment;”;

(2) with the following paragraphs added after paragraph *e*:

“(f) where the individual has included in computing income for the year an amount received by the individual under a registered gain-sharing plan that is part of a quality approach, within the meaning of section 725.8, of a corporation and the amount is included in the individual’s eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under section 725.9, deemed to be nil;

“(g) where the individual has included in computing income for the year an amount received or the value of a benefit received or enjoyed by the individual and such amount or such value is both described in subparagraph *a* of the first paragraph of section 726.22 and included in the individual’s eligible income for the year, in relation to an employment, the amount or value, as the case may be, is, for the purpose of computing the deduction under section 726.21, deemed to be nil; and

“(h) where the individual is a taxpayer to whom section 726.21 applies, the individual shall, for the purpose of computing the deduction under that section, subtract from the number of days referred to in subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the first paragraph of section 726.22, each of the days that is included in the individual’s specialized activity period, in relation to an employment.”

c. I-3, s. 737.22.0.5,
am.

180. (1) Section 737.22.0.5 of the said Act is amended

(1) by replacing the definition of “eligible activity period” by the following definition:

“eligible activity
period”;

““eligible activity period” of an individual who is a foreign professor for all or part of a taxation year, in relation to an employment the individual holds with an eligible employer, means the period that, subject to the second paragraph, begins on the day on which the individual begins to perform the duties of that employment and that ends on the earlier of

(a) the day preceding the day on which the individual ceases to be a foreign professor; and

(b) the day on which that period totals five years, with reference to

i. where the individual began to stay or became resident in Canada after 19 December 2002 by reason of an employment contract entered into after that date, the aggregate of all periods each of which is a preceding period within the meaning of section 737.22.0.5.1 that is established in respect of the individual, and

ii. in any other case, the aggregate of all preceding periods each of which is

(1) all or part of a preceding period, established in respect of the individual under this definition, to which an amount that the individual may deduct in computing the individual's taxable income for a taxation year, under section 737.22.0.7, in relation to a preceding employment, may reasonably be attributed, or

(2) a preceding period within the meaning of section 737.22.0.5.1 that is established in respect of the individual since the last time the individual became resident in Canada, other than a period described in subparagraph 1;"

(2) by replacing the definition of "foreign professor" by the following definition:

"foreign professor";

"foreign professor" for all or part of a taxation year means an individual in respect of whom the following conditions are met:

(a) at a particular time after 29 June 2000, the individual takes up employment, as an employee, with an eligible employer under an employment contract entered into with the eligible employer after that date;

(b) the individual is not resident in Canada immediately before entering into the employment contract or immediately before taking up employment, as an employee, with the eligible employer;

(c) the individual works exclusively or almost exclusively for the eligible employer from the particular time to the end of the year or the part of the year;

(d) the eligible employer obtained, in respect of the individual, a certificate issued, for the taxation year, by the Minister of Education, after having applied therefor in writing before 1 March of the following calendar year, and that certificate, that has not been revoked in respect of the year or the part of the year, certifies that the individual is specialized in the field of science and engineering, finance, health or new information and communication technologies and holds a doctoral degree in such a field;

(e) the certificate referred to in paragraph *d* and, where applicable, all the unrevoked certificates obtained in respect of the individual for preceding taxation years, certify that, from the particular time to the end of the year or the part of the year, the individual's duties for the individual's employer consist exclusively or almost exclusively in acting as a professor in the field of science and engineering, finance, health or new information and communication technologies;"

(3) by replacing the definition of "eligible income" by the following definition:

"eligible income".

"eligible income", for a taxation year, of an individual who is a foreign professor at any time, in relation to an employment the individual holds with an eligible employer, means the aggregate of all amounts paid as wages in the

year by that employer and that may reasonably be attributed to the foreign professor's eligible activity period in relation to that employment;";

(4) by adding the following paragraph:

Eligible activity
period.

"Where the certificate referred to in paragraph *d* of the definition of "foreign professor" in the first paragraph was not issued in respect of an individual for the taxation year that includes the particular day on which the individual begins to perform the duties of an employment the individual holds with an eligible employer, the individual's eligible activity period in relation to that employment begins only on the first day of the first taxation year following the particular day for which such a certificate has been issued in respect of the individual."

(2) Subsection 1 applies from 1 January 2001. However,

(1) where the definition of "foreign professor" in the first paragraph of section 737.22.0.5 of the said Act applies

(a) before the taxation year 2003, it shall be read without reference to paragraph *e* and with paragraphs *c* and *d* replaced by the following paragraphs:

"(c) from the particular time to the end of the year or the part of the year,

i. the individual works exclusively or almost exclusively for the eligible employer, and

ii. the individual's duties as an employee of the eligible employer consist exclusively or almost exclusively in acting as a professor in the field of science and engineering, finance, health or new information and communication technologies;

"(d) the eligible employer obtained in respect of the individual from the Minister of Education, after having applied therefor in writing before 1 March of the calendar year following the taxation year, a certificate, that has not been revoked, certifying that the individual is specialized in the field of science and engineering, finance, health or new information and communication technologies and holds a doctoral degree in such a field;"; and

(b) after 31 December 2002, but in respect of an individual who took up employment, as an employee, with the eligible employer before 1 January 2003, it shall be read

i. with paragraph *c* replaced by the following paragraph:

"(c) the individual works, from the particular time to the end of the year or the part of the year, exclusively or almost exclusively for the eligible employer and, from the particular time to 31 December 2002, the individual's duties as an employee of the eligible employer consist exclusively or almost exclusively

in acting as a professor in the field of science and engineering, finance, health or new information and communication technologies;”, and

ii. with the reference to “from the particular time” in paragraph *e* replaced by a reference to “from 1 January 2003”; and

(2) where the second paragraph of section 737.22.0.5 of the said Act applies before the taxation year 2003 or after 31 December 2002, but in respect of an individual who took up employment, as an employee, with the eligible employer before 1 January 2003, it shall be read as follows:

“Where an individual is not a foreign professor for any part of the taxation year that includes the particular day on which the individual begins to perform the duties of an employment the individual holds with an eligible employer, because the certificate referred to in the definition of “foreign professor” in the first paragraph was not obtained in respect of the individual, the individual’s eligible activity period in relation to that employment begins only on the first day of the first taxation year following the particular day for all or part of which the individual is a foreign professor.”

c. I-3, s. 737.22.0.5.1, added.

181. (1) The said Act is amended by inserting the following section after section 737.22.0.5:

Preceding period.

“737.22.0.5.1. For the purpose of establishing the eligible activity period of an individual in relation to an employment, a preceding period to which subparagraph i of paragraph *b* of the definition of “eligible activity period” in the first paragraph of section 737.22.0.5 and subparagraph 2 of subparagraph ii of that paragraph *b* refer means all or part of a preceding period, established in respect of the individual under any of the sections mentioned in the second paragraph of section 737.19.2 or under the regulations mentioned in that paragraph, to which an amount that the individual may deduct in computing the individual’s taxable income for a taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2, may be attributed.”

(2) Subsection 1 applies from 1 January 2001.

c. I-3, s. 737.22.0.6, replaced.

182. (1) Section 737.22.0.6 of the said Act is replaced by the following section:

Rule applicable.

“737.22.0.6. For the purposes of the definition of “foreign professor” in the first paragraph of section 737.22.0.5, an individual is deemed not to be resident in Canada immediately before taking up employment, as an employee, with an eligible employer if

(a) the individual may deduct an amount in computing the individual’s taxable income for the taxation year in which the individual so took up employment or for a preceding taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2; or

(b) the individual would meet the condition set out in paragraph *a* if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.”

(2) Subsection 1 applies from 1 January 2001. However, where section 737.22.0.6 of the said Act applies before the taxation year 2003, it shall be read as follows:

“737.22.0.6. For the application of the definition of “foreign professor” in the first paragraph of section 737.22.0.5, to an individual who is resident in Canada immediately before entering into an employment contract with an eligible employer and immediately before taking up employment, as an employee, with that employer, the following rules apply:

(a) the individual is deemed not to be resident in Canada immediately before taking up employment, as an employee, with the eligible employer, if

i. the individual may deduct an amount in computing the individual’s taxable income for the taxation year in which the individual so took up employment or for a preceding taxation year, in relation to a preceding employment, under any of the sections mentioned in the third paragraph of section 737.19.2, or

ii. the individual would meet the condition set out in subparagraph i if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20; and

(b) a certificate referred to in paragraph *d* of the definition of “foreign professor” in the first paragraph of section 737.22.0.5 that has been issued in respect of the individual, in relation to a preceding employment contract entered into with any eligible employer, is deemed issued to the eligible employer in relation to the employment contract, if it has not been revoked.”

c. I-3, ss. 737.22.0.6.1-737.22.0.6.3, added.

183. (1) The said Act is amended by inserting the following sections after section 737.22.0.6:

Individual who holds employment on 1 January 2001.

“737.22.0.6.1. For the purposes of this Title, an individual to whom the fourth paragraph applies is deemed to take up employment, as an employee, with an eligible employer at the particular time referred to in subparagraph *b* where

(a) the individual holds employment with the eligible employer on 1 January 2001; and

(b) at a particular time, the individual would be, for the first time since 1 January 2001, a foreign professor working for the eligible employer if the definition of “foreign professor” in the first paragraph of section 737.22.0.5 were read

i. without reference to paragraph *b* thereof, and

ii. with the reference to “from the particular time to the end of the year or the part of the year” in paragraphs *c* and *e* replaced by a reference to “throughout the year or the part of the year”.

Individual who enters into a new employment contract.

An individual to whom the fifth paragraph applies is deemed to take up employment, as an employee, with an eligible employer at the particular time referred to in subparagraph *b* where

(*a*) the individual enters into an employment contract with the eligible employer after 31 December 2000; and

(*b*) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign professor working for the eligible employer if paragraphs *c* and *e* of the definition of “foreign professor” in the first paragraph of section 737.22.0.5 were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”.

Presumption.

In addition, the individual to whom the first or second paragraph applies is also deemed to begin performing the duties of the employment the individual holds with the eligible employer at the particular time referred to in subparagraph *b* of that paragraph.

Individual referred to in the first paragraph.

The individual to whom the first paragraph refers is the individual who

(*a*) has no eligible activity period that is running on 1 January 2001 in relation to that employment; and

(*b*) may deduct, in computing the individual’s taxable income for a taxation year preceding the year 2001, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who may deduct, in computing the individual’s taxable income for the taxation year in which the individual has entered into the individual’s employment contract or for a preceding taxation year, in relation to a preceding employment, an amount under any of the sections mentioned in the third paragraph of section 737.19.2, or could so deduct such an amount if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of the sections mentioned in subparagraph ii of paragraph *a* of section 737.20.

Deemed change of employment.

“737.22.0.6.2. For the purposes of this Title, the employment contract that an individual entered into with an eligible employer, in this section referred to as the “original contract”, or a deemed contract within the meaning of subparagraph *a* of the third paragraph, is deemed to end at the time when the individual ceases to be a foreign professor.

Individual who holds employment on 1 January 2001.

Where on 1 January 2001 an individual to whom the fourth paragraph applies holds employment with an eligible employer, the employment contract the individual entered into with that employer, in this section referred to as the “original contract”, is deemed to have ended before that date.

Deemed new employment.

In addition, where at a particular time an individual would again become a foreign professor if this section were read without reference to the first and second paragraphs and paragraphs *c* and *e* of the definition of “foreign professor” in the first paragraph of section 737.22.0.5 were read with the reference to “from the particular time to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”, the following rules apply:

(*a*) the individual is deemed to enter into, with the eligible employer, a new employment contract, in this section referred to as the “deemed contract”, and that contract is deemed to be entered into before 13 June 2003; and

(*b*) the individual is deemed to take up employment, as an employee, with the eligible employer at the particular time and is also deemed to begin at that time to perform the duties of that new employment.

Individual referred to in the second paragraph.

The individual to whom the second paragraph refers is the individual who

(*a*) is not resident in Canada immediately before entering into the original contract or immediately before taking up employment, as an employee, with the eligible employer;

(*b*) has no eligible activity period that is running on 1 January 2001 in relation to that employment; and

(*c*) may deduct, in computing the individual’s taxable income for a taxation year preceding the year 2001, in relation to that employment, an amount under section 737.22.0.7, or could so deduct such an amount if the eligible employer had not failed to apply, in respect of the individual, for a certificate referred to in the definition of “foreign professor” in section 737.22.0.5, as it read for that preceding taxation year.

Termination of the original contract.

The expiry, termination or cancellation of the original contract or any other event having the effect of terminating the original contract also entails the expiry, termination or cancellation, as the case may be, of a deemed contract continuing the original contract, or otherwise terminates such a contract.

Renewal of the original contract.

The renewal of the original contract also entails the renewal of a deemed contract continuing the original contract, except if the deemed contract is deemed to have ended under the first paragraph.

Employment contract renewed after 12 June 2003.

“737.22.0.6.3. For the purposes of this Title, the contract resulting from the renewal, after 12 June 2003, of an employment contract referred to in the definition of “foreign professor” in the first paragraph of section 737.22.0.5 is deemed not to be an employment contract separate from the employment contract referred to in that definition.

Exception.

The first paragraph does not apply in respect of a contract that is deemed to have ended under the first or second paragraph of section 737.22.0.6.2.”

(2) Subsection 1 applies from 1 January 2001, except where it enacts section 737.22.0.6.3 of the said Act, in which case it applies from the taxation year 2003. However, where sections 737.22.0.6.1 and 737.22.0.6.2 of the said Act apply

(1) before the taxation year 2003,

(a) subparagraph ii of subparagraph *b* of the first paragraph of section 737.22.0.6.1 shall be read with “in paragraphs *c* and *e*” replaced by “in paragraph *c*”, and

(b) subparagraph *b* of the second paragraph of section 737.22.0.6.1 and the portion of the third paragraph of section 737.22.0.6.2 before subparagraph *a* shall be read with the reference to “paragraphs *c* and *e*” replaced by a reference to “paragraph *c*” and the reference to “se lisaient” in the French text shall be read as a reference to “se lisait”;

(2) after 31 December 2002, but in respect of an individual who took up employment, as an employee, with the eligible employer before 1 January 2003,

(a) subparagraph *b* of the first paragraph of section 737.22.0.6.1 shall be read

i. with subparagraph ii replaced by the following subparagraph:

“ii. with paragraph *c* replaced by the following paragraph:

“(c) the individual works exclusively or almost exclusively for the eligible employer throughout the year or the part of the year;”.”, and

ii. with the following subparagraph added after subparagraph ii:

“iii. with the reference to “from 1 January 2003 to the end of the year or the part of the year” in paragraph *e* replaced by a reference to “throughout the year or the part of the year”.”,

(b) subparagraph *b* of the second paragraph of section 737.22.0.6.1 shall be read as follows:

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign professor working for the eligible employer if the definition of “foreign professor” in the first paragraph of section 737.22.0.5 were read

i. with paragraph *c* replaced by the following paragraph:

“(c) the individual works exclusively or almost exclusively for the eligible employer throughout the year or the part of the year;”, and

ii. with the reference to “from 1 January 2003 to the end of the year or the part of the year” in paragraph *e* replaced by a reference to “throughout the year or the part of the year”.”, and

(c) the portion of the third paragraph of section 737.22.0.6.2 before subparagraph *a* shall be read as follows:

“In addition, where at a particular time an individual would again become a foreign professor if this section were read without reference to the first and second paragraphs, if paragraphs *c* and *e* of the definition of “foreign professor” in the first paragraph of section 737.22.0.5 were read with the reference to “from the particular time to the end of the year or the part of the year” or the reference to “from 1 January 2003 to the end of the year or the part of the year” replaced by a reference to “throughout the year or the part of the year”, and if paragraph *c* of that definition were read without reference to “and, from the particular time to 31 December 2002, the individual’s duties as an employee of the eligible employer consist exclusively or almost exclusively in acting as a professor in the field of science and engineering, finance, health or new information and communication technologies”, the following rules apply:”.

c. I-3, s. 737.22.0.7, replaced.

184. (1) Section 737.22.0.7 of the said Act is replaced by the following section:

Deduction.

“737.22.0.7. An individual who, at any time, holds employment, as a foreign professor, with an eligible employer may deduct, in computing the individual’s taxable income for a taxation year, an amount not greater than the amount determined by the formula

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

Interpretation.

In the formula provided for in the first paragraph,

(a) *A* is

i. 75%, where the individual entered into the individual's employment contract with the eligible employer after 12 June 2003, or entered into the contract before 13 June 2003 but began to perform the duties of that employment after 1 September 2003, and

ii. 100%, in any other case;

(b) B is the individual's eligible income for the year, in relation to that employment, that the eligible employer certified in prescribed manner; and

(c) C is the aggregate of all amounts that the individual may deduct in computing the individual's income for the year under Chapter III of Title II of Book III and that may reasonably be attributed to the individual's employment as a foreign professor during the individual's eligible activity period in relation to that employment."

(2) Subsection 1 applies from 1 January 2001. However, where section 737.22.0.7 of the said Act applies before the taxation year 2003, it shall be read as follows:

"737.22.0.7. An individual who, at any time, holds employment, as a foreign professor, with an eligible employer may deduct, in computing the individual's taxable income for a taxation year, an amount not greater than the amount by which the individual's eligible income for the year, in relation to that employment, that the eligible employer certified in prescribed manner exceeds the aggregate of all amounts that the individual may deduct in computing the individual's income for the year under Chapter III of Title II of Book III and that may reasonably be attributed to the individual's employment as a foreign professor during the individual's eligible activity period in relation to that employment."

c. I-3, s. 737.22.0.8, replaced.

185. (1) Section 737.22.0.8 of the said Act is replaced by the following section:

Rules applicable.

"737.22.0.8. For the purpose of computing the taxable income of an individual referred to in section 737.22.0.7 for a taxation year, the following rules apply:

(a) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive in the year under any of sections 49 and 50 to 52.1, in respect of a security, or the transfer or any other disposition of the rights under the agreement referred to in section 48 and the amount of the benefit is included in the individual's eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.2, deemed to be nil;

(b) where the individual has included in computing income for the year an amount that is the benefit the individual is deemed to receive under section 49 as a consequence of the application of section 49.2 in respect of a share acquired by the individual after 22 May 1985 and the amount of the benefit is

included in the individual's eligible income for the year, in relation to an employment, the amount of the benefit is, for the purpose of computing the deduction under section 725.3, deemed to be nil;

(c) where the individual has included in computing income for the year an amount referred to in paragraph *a* or *e* of section 725 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under that paragraph, deemed to be equal to the product obtained by multiplying that amount by the amount by which 100% exceeds the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.7 in respect of that employment;

(d) where the individual has included in computing income for the year an amount referred to in subparagraph *a* of the second paragraph of section 725.1.2 and the amount is included in the individual's eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under the first paragraph of that section, deemed to be equal to the product obtained by multiplying that amount by the amount by which 100% exceeds the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.7 in respect of that employment; and

(e) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be attributed to the part of the year that is included in the individual's eligible activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.7 in respect of that employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the product obtained by multiplying the amount of interest, computed in accordance with that paragraph, for the part of the year that is included in the individual's eligible activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.7 in respect of that employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the product obtained by multiplying the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual's eligible activity period, in relation to an employment, by the percentage determined under subparagraph *a* of the second paragraph of section 737.22.0.7 in respect of that employment.”

(2) Subsection 1 applies from 1 January 2001. However, where section 737.22.0.8 of the said Act applies before the taxation year 2003, it shall be read

(1) with paragraphs *c* to *e* replaced by the following paragraphs:

“(c) where the individual has included in computing income for the year an amount referred to in paragraph *a* or *e* of section 725 and the amount is included in the individual’s eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under that paragraph, deemed to be nil;

“(d) where the individual has included in computing income for the year an amount referred to in subparagraph *a* of the second paragraph of section 725.1.2 and the amount is included in the individual’s eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under the first paragraph of that section, deemed to be nil;

“(e) where the individual has included in computing income for the year an amount under sections 487.1 to 487.6 in respect of a benefit received by the individual as a home relocation loan, the individual shall, for the purpose of computing the deduction under section 725.6,

i. subtract from the amount determined under paragraph *a* of section 725.6, the portion of that amount that may reasonably be attributed to a part of the year that is included in the individual’s eligible activity period, in relation to an employment,

ii. subtract from the amount determined under paragraph *b* of section 725.6, the amount of interest, computed in accordance with that paragraph, for the part of the year that is included in the individual’s eligible activity period, in relation to an employment, and

iii. subtract from the amount determined under paragraph *c* of section 725.6, the portion of that amount that may reasonably be considered to have been received in the part of the year that is included in the individual’s eligible activity period, in relation to an employment;”;

(2) with the following paragraphs added after paragraph *e*:

“(f) where the individual has included in computing income for the year an amount received by the individual under a registered gain-sharing plan that is part of a quality approach, within the meaning of section 725.8, of a corporation and the amount is included in the individual’s eligible income for the year, in relation to an employment, the amount is, for the purpose of computing the deduction under section 725.9, deemed to be nil;

“(g) where the individual has included in computing income for the year an amount received or the value of a benefit received or enjoyed by the individual and such amount or such value is both described in subparagraph *a* of the first paragraph of section 726.22 and included in the individual’s eligible income for the year, in relation to an employment, the amount or value, as the case may be, is, for the purpose of computing the deduction under section 726.21, deemed to be nil; and

“(h) where the individual is a taxpayer to whom section 726.21 applies, the individual shall, for the purpose of computing the deduction under that section, subtract from the number of days referred to in subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the first paragraph of section 726.22, each of the days that is included in the individual’s eligible activity period, in relation to an employment.”

c. I-3, Part I, Book IV, Titles VII.4 and VII.4.1, ss. 737.22.1-737.23.1, repealed.

186. (1) Titles VII.4 and VII.4.1 of Book IV of Part I of the said Act are repealed.

(2) Subsection 1 applies to taxation years that begin after 12 June 2003. In addition, where sections 737.23 and 737.23.1 of the said Act apply to taxation years that include that date, the reference to “not exceeding its taxable income for that year computed without reference to this section” in section 737.23 and the reference to “not exceeding its taxable income for that year computed before the application of this section” in section 737.23.1 shall each be read as a reference to “equal to the product obtained by multiplying an amount not exceeding its taxable income for that year computed before the application of this section by the proportion that the number of days in the taxation year that precede 13 June 2003 is of the number of days in the taxation year”.

c. I-3, s. 737.27, am.

187. Section 737.27 of the said Act is amended by replacing “employed by” in the definition of “eligible seaman” by “an employee of”.

c. I-3, s. 737.28, replaced.

188. (1) Section 737.28 of the said Act is replaced by the following section:

Deduction.

“737.28. An individual resident in Québec in a taxation year who encloses, with the fiscal return the individual is required to file under this Part for the year, a copy of the certificate issued by the Minister of Transport certifying that the individual was an eligible seaman for that taxation year may deduct, in computing the individual’s taxable income for the year, the aggregate of all amounts each of which is an amount equal to 75% of the amount of salaries or wages received by the individual in the year, in relation to a period determined in the certificate, from an eligible shipowner whose name appears on the certificate.”

(2) Subsection 1 applies from the taxation year 2003. However, where section 737.28 of the said Act applies to the taxation year 2003, it shall be read as follows:

“737.28. An individual resident in Québec in a taxation year who encloses, with the fiscal return the individual is required to file under this Part for the year, a copy of the certificate issued by the Minister of Transport certifying that the individual was an eligible seaman for that taxation year may deduct, in computing the individual’s taxable income for the year, the total of

(a) the aggregate of all amounts each of which is the amount of salaries or wages received by the individual in the year, in relation to a period determined in the certificate, from an eligible shipowner whose name appears on the certificate, as consideration for services rendered before 13 June 2003; and

(b) the aggregate of all amounts each of which is an amount equal to 75% of the amount of salaries or wages received by the individual in the year, in relation to a period determined in the certificate, from an eligible shipowner whose name appears on the certificate, as consideration for services rendered after 12 June 2003.”

c. I-3, s. 750, am.

189. (1) Section 750 of the said Act is amended

(1) by replacing subparagraph iii of paragraph *b* by the following subparagraph:

“iii. where that year is the year 2002 or a subsequent year, the aggregate of

(1) 16% of \$26,000, and

(2) 20% of the amount by which the individual’s taxable income exceeds \$26,000; and”;

(2) by replacing subparagraph iii of paragraph *c* by the following subparagraph:

“iii. where that year is the year 2002 or a subsequent year, the aggregate of

(1) 36% of \$26,000, and

(2) 24% of the amount by which the individual’s taxable income exceeds \$52,000.”

(2) Subsection 1 applies from the taxation year 2002.

c. I-3, s. 750.2.1,
added.

190. (1) The said Act is amended by inserting the following section after section 750.2:

Amounts adjusted for
the taxation year 2004.

“750.2.1. Notwithstanding section 750.2, each of the amounts referred to in the third paragraph of that section shall, where it is to be used for the taxation year 2004, be adjusted in such a manner that the amount used for that taxation year is equal to the total of the amount used for the taxation year 2003 and the product obtained by multiplying that amount so used by 2%.”

(2) Subsection 1 applies from the taxation year 2004.

c. I-3, s. 750.3,
replaced.
Amount adjusted.

191. (1) Section 750.3 of the said Act is replaced by the following section:

“750.3. Where the amount that results from the adjustment provided for in section 750.2 or 750.2.1 is not a multiple of \$5, it shall be rounded to the nearest multiple of \$5 or, if it is equidistant from two such multiples, to the higher thereof.”

(2) Subsection 1 applies from the taxation year 2004.

c. I-3, s. 752.0.1, am.

192. (1) Section 752.0.1 of the said Act is amended by striking out paragraph *i*.

(2) Subsection 1 applies from the taxation year 2003.

c. I-3, s. 752.0.10, am.

193. (1) Section 752.0.10 of the said Act is amended by replacing paragraph *f* by the following paragraph:

“(f) an amount that is

i. an amount included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s exemption period, within the meaning of section 737.18.6, in relation to an employment that is included in the year,

ii. the part of an amount, included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period, within the meaning of section 737.18.29, in relation to an employment that is included in the year, that is equal to the product obtained by multiplying that amount by the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment, or

iii. the part of an amount, included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s reference period, established under section 69 of the Act respecting international financial centres (chapter C-8.3), in relation to an employment that is included in the year, that is equal to the product obtained by multiplying that amount by the percentage determined under subparagraph 1 of the second paragraph of section 65 of that Act.”

(2) Subsection 1 has effect from 1 January 2001. However, where subparagraphs ii and iii of paragraph *f* of section 752.0.10 of the said Act apply before the taxation year 2003, they shall be read as follows:

“ii. an amount included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period, within the meaning of section 737.18.29, in relation to an employment that is included in the year, or

“iii. an amount included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s reference period, established under section 69 of the Act respecting international financial centres (chapter C-8.3), in relation to an employment that is included in the year.”

c. I-3, s. 752.0.10.1,
am.

194. (1) Section 752.0.10.1 of the said Act is amended

(1) by inserting the following paragraph after paragraph *a* of the definition of “qualified total charitable gifts” in the first paragraph:

“(a.1) where the individual is, in the year, a member of a religious order and has taken vows of perpetual poverty, except where paragraph *a* applies to the individual for the year, the lesser of the individual’s income for the year and the aggregate of

i. the total religious order gifts of the individual for the year, and

ii. the lesser of the amount by which the total charitable gifts of the individual for the year exceeds the total religious order gifts of the individual for the year and the amount determined by the formula

$$0.75 \times A + 0.25 \times (B + C + D - E);”;$$

(2) by inserting the following definition in alphabetical order:

“total religious order
gifts”.

““total religious order gifts” of an individual who is a member of a religious order and has taken vows of perpetual poverty, for a taxation year, means the aggregate of all amounts each of which is the fair market value of a gift, otherwise included in the total charitable gifts of the individual for the year, that the individual made to a religious order that qualifies as a registered charity.”;

(3) by inserting the following paragraph after paragraph *c* of the definition of “total charitable gifts” in the first paragraph:

“(c.1) a recognized political education organization if the gift is made after 18 December 2002.”;

(4) by replacing the portion of the fourth paragraph before subparagraph *a* by the following:

Interpretation.

“In the formulas provided for in subparagraph ii of paragraph *a.1* and paragraph *b* of the definition of “qualified total charitable gifts” in the first paragraph,”.

(2) Paragraphs 1, 2 and 4 of subsection 1 apply from the taxation year 2003.

(3) Paragraph 3 of subsection 1 has effect from 19 December 2002.

c. I-3, s. 752.0.10.11.1,
am.

195. (1) Section 752.0.10.11.1 of the said Act is amended by inserting “c.1,” after “any of paragraphs *a*, *b*,” in the first paragraph.

(2) Subsection 1 has effect from 19 December 2002.

c. I-3, s. 752.0.11, am.

196. (1) Section 752.0.11 of the said Act is amended

(1) by replacing the formula provided for in the first paragraph by the following formula:

“ $A \times (B - C)$.”;

(2) by striking out subparagraph *d* of the second paragraph.

(2) Subsection 1 applies from the taxation year 2003.

c. I-3, s. 767, am.

197. (1) Section 767 of the said Act is amended by replacing the third paragraph by the following paragraph:

Application.

“The first paragraph does not apply in respect of an amount deducted under paragraph *e* of section 725 in computing the individual’s taxable income for the year or in respect of an amount that is

(*a*) an amount included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s exemption period, within the meaning of section 737.18.6, in relation to an employment that is included in the year;

(*b*) the part of an amount, included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period, within the meaning of section 737.18.29, in relation to an employment that is included in the year, that is equal to the product obtained by multiplying that amount by the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment; or

(*c*) the part of an amount, included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s reference period, established under section 69 of the Act respecting international financial centres (chapter C-8.3), in relation to an employment that is included in the year, that is equal to the product obtained by multiplying that amount by the percentage determined under subparagraph 1 of the second paragraph of section 65 of that Act.”

(2) Subsection 1 has effect from 1 January 2001. However, where subparagraphs *b* and *c* of the third paragraph of section 767 of the said Act apply before the taxation year 2003, they shall be read as follows:

“(b) an amount included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period, within the meaning of section 737.18.29, in relation to an employment that is included in the year; or

“(c) an amount included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s reference period, established under section 69 of the Act respecting international financial centres (chapter C-8.3), in relation to an employment that is included in the year.”

c. I-3, s. 771, am.

198. (1) Section 771 of the said Act is amended, in subsection 1,

(1) by replacing paragraph *d.2* by the following paragraph:

“(d.2) in the case of a corporation other than a corporation referred to in paragraph *a*, to the amount by which 16.25% of its taxable income for the year exceeds 7.35% of the lesser of

i. the amount by which its taxable income for the year exceeds the aggregate of the amount determined in respect of the corporation for the year under section 771.0.2.2 and the portion of that income that is not, because of an Act of the Parliament of Québec, subject to tax under this Part, and

ii. the amount by which its income for the year from an eligible business carried on by it exceeds its loss for the year from such a business;”;

(2) by replacing subparagraph 2 of subparagraph ii of paragraph *h* by the following subparagraph:

“(2) the amount by which its income for the year from an eligible business carried on by it exceeds its loss for the year from such a business;”;

(3) by striking out, in paragraph *h*, the portion after subparagraph 2 of subparagraph ii.

(2) Subsection 1 applies to taxation years that begin after 11 June 2003. In addition, where section 771 of the said Act applies to taxation years that end after 11 June 2003 and include that date, subsection 1 of section 771 shall be read with

(1) subparagraph 3 of subparagraph i of paragraph *d.2* replaced by the following subparagraph:

“(3) where the corporation was, throughout the year, a savings and credit union, the aggregate of the excess amount described in subparagraph 2 and the proportion of the amount by which the particular amount determined in its respect for the year under section 771.0.3.1 exceeds the excess amount described in subparagraph 2 that the number of days in the year that precede 12 June 2003 is of the number of days in the year, and”;

(2) the percentage of 3.15% in subparagraph ii of paragraph *d.2* replaced by the percentage obtained by multiplying 3.15% by the proportion that the number of days in the taxation year that precede 12 June 2003 is of the number of days in the taxation year;

(3) subparagraph 3 of subparagraph ii of paragraph *h* replaced by the following subparagraph:

“(3) where the corporation was, throughout the year, a savings and credit union, the aggregate of the excess amount described in subparagraph 2 and the proportion of the amount by which the particular amount determined in its respect for the year under section 771.0.3.1 exceeds the excess amount described in subparagraph 2 that the number of days in the year that precede 12 June 2003 is of the number of days in the year, and”;

(4) subparagraph iii of paragraph *h* replaced by the following subparagraph:

“iii. where the corporation was, throughout the year, a savings and credit union, the proportion of 3.15% of the amount by which the particular amount determined in its respect for the year under section 771.0.3.1 exceeds the amount that would be determined in its respect for the year under section 771.8.3 if it were read for the year as it reads for taxation years that end on 11 June 2003 that the number of days in the year that precede 12 June 2003 is of the number of days in the year;”.

c. I-3, s. 771.0.3.1,
repealed.

199. (1) Section 771.0.3.1 of the said Act is repealed.

(2) Subsection 1 applies to taxation years that begin after 11 June 2003.

c. I-3, s. 771.0.6,
repealed.

200. (1) Section 771.0.6 of the said Act is repealed.

(2) Subsection 1 applies to taxation years that begin after 11 June 2003.

c. I-3, s. 771.1, am.

201. (1) Section 771.1 of the said Act is amended, in the first paragraph,

(1) by replacing “and paragraph *d* of the first paragraph of sections 771.8.3 and 771.8.5” in the definition of “eligible business” by “, subparagraph *d* of the first paragraph of section 771.8.3 and subparagraph *a* of the first paragraph of section 771.8.5”;

(2) by striking out the definitions of “maximum cumulative reserve”, “member” and “preferred-rate amount”.

(2) Paragraph 1 of subsection 1 applies to taxation years that begin after 30 June 1999.

(3) Paragraph 2 of subsection 1 applies to taxation years that begin after 11 June 2003.

c. I-3, s. 771.2.2,
replaced.

International financial
centre.

202. (1) Section 771.2.2 of the said Act is replaced by the following section:

“771.2.2. For the purposes of paragraphs *d.2* and *h* of subsection 1 of section 771 and section 771.8.3, the amount by which the income of a corporation for a taxation year from an eligible business carried on by it exceeds its loss for the year from such a business shall be computed as if

(a) in the case of paragraphs *d.2* and *h* of subsection 1 of section 771, 75% of any income or loss of the corporation for the year from the operations of an international financial centre were nil; and

(b) in the case of section 771.8.3, any income or loss of the corporation for the year from the operations of an international financial centre were nil.”

(2) Subsection 1 applies to taxation years of corporations that end after 12 June 2003. However, where the percentage of 75% provided for in paragraph *a* of section 771.2.2 of the said Act is to be applied

(1) to the corporation’s income or loss for such a taxation year of the corporation that includes 12 June 2003, from the operations of an international financial centre operated by the corporation, the percentage of 75% shall be replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 during which the corporation operates the international financial centre is of the number of days in the taxation year during which the corporation operates the international financial centre, and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 during which the corporation operates the international financial centre is of the number of days in the taxation year during which the corporation operates the international financial centre;

(2) to the corporation’s share of the income or loss of a partnership for a fiscal period of the partnership that ends in such a taxation year of the corporation and includes 12 June 2003 or ends before that date, from the operations of an international financial centre operated by the partnership, the percentage of 75% shall be replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 13 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre, and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the fiscal period that follow 12 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre.

c. I-3, s. 771.2.6, am.

203. (1) Section 771.2.6 of the said Act is amended by replacing the formula provided for in the second paragraph by the following formula:

“ $75\% \times \{1 - [(A - \$20,000,000) / \$10,000,000]\}$.”

(2) Subsection 1 applies to taxation years that end after 12 June 2003. However, where section 771.2.6 of the said Act applies to a taxation year that includes 12 June 2003, it shall be read

(1) with the formula provided for in the second paragraph replaced by the following formula:

“ $\{[1 - (A / \$10,000,000)] \times B\} + \{75\% \times [1 - (A / \$10,000,000)] \times C\}$.”;

(2) with the third paragraph replaced by the following paragraph:

“In the formula provided for in the second paragraph:

(a) A is the amount by which the greater of \$20,000,000 and the paid-up capital attributed to the corporation for the year determined in accordance with section 737.18.24 exceeds \$20,000,000;

(b) B is the proportion that the number of days in the year that precede 13 June 2003 is of the number of days in the year; and

(c) C is the proportion that the number of days in the year that follow 12 June 2003 is of the number of days in the year.”

c. I-3, s. 771.2.7, replaced.

204. (1) Section 771.2.7 of the said Act is replaced by the following section:

Income from an eligible business.

“771.2.7. For the purposes of paragraphs *d.2* and *h* of subsection 1 of section 771 and section 771.8.3, the amount by which the income of a corporation for a taxation year from an eligible business carried on by it exceeds its loss for the year from such a business shall be computed as if

(a) in the case of paragraphs *d.2* and *h* of subsection 1 of section 771, 75% of the amounts determined in accordance with subparagraphs *a* and *b* of the second paragraph of section 737.18.33 in respect of the corporation for the year were nil; and

(b) in the case of section 771.8.3, the amounts determined in accordance with subparagraphs *a* and *b* of the second paragraph of section 737.18.33 in respect of the corporation for the year were nil.”

(2) Subsection 1 applies to taxation years of corporations that end after 12 June 2003. However, where the percentage of 75% provided for in paragraph *a* of section 771.2.7 of the said Act is to be applied to the corporation’s income or loss for such a taxation year of the corporation that includes 12 June 2003, from the operations of a recognized business, within the meaning of the first paragraph of section 737.18.29 of the said Act, carried on by the corporation, the percentage of 75% shall be replaced by the total of

(1) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 during which the corporation carries on the recognized business is of the number of days in the taxation year during which the corporation carries on the recognized business; and

(2) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 during which the corporation carries on the recognized business is of the number of days in the taxation year during which the corporation carries on the recognized business.

c. I-3, s. 771.8.3, am.

205. (1) Section 771.8.3 of the said Act is amended

(1) by replacing “is the least of” in the portion of the first paragraph before subparagraph *a* by “is equal to 75% of the least of”;

(2) by striking out subparagraph *c* of the first paragraph;

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

“(d) the amount by which its income for the year from an eligible business carried on by it in Canada exceeds its loss for the year from such a business.”;

(4) by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) where the corporation’s taxation year includes the last day of its exemption period, with “is equal to 75% of the least of”, in the portion before subparagraph *a* thereof, replaced by “is equal to such proportion of 75% of the least of the following amounts as the number of days in the year that are included in the corporation’s exemption period is of the number of days in the year:”;

(2) Paragraphs 1 and 4 of subsection 1 apply to taxation years that end after 12 June 2003. However, where section 771.8.3 of the said Act applies to such taxation years that include that date, it shall be read

(1) with the percentage of 75% mentioned in the portion of the first paragraph before subparagraph *a* and first mentioned in subparagraph *a* of the second paragraph, replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 is of the number of days in the taxation year, and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 is of the number of days in the taxation year; and

(2) with the percentage of 75% mentioned secondly in subparagraph *a* of the second paragraph replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 that are included in the corporation's exemption period is of the number of days in the taxation year that are included in that exemption period, and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 that are included in the corporation's exemption period is of the number of days in the taxation year that are included in that exemption period.

(3) Paragraphs 2 and 3 of subsection 1 apply to taxation years that begin after 11 June 2003. In addition, where section 771.8.3 of the said Act applies to a taxation year that ends after 11 June 2003 and includes that date, it shall be read with the following paragraph added after the second paragraph:

“Notwithstanding the first and second paragraphs, where the corporation was a savings and credit union throughout the taxation year, the amount that, for the purposes of paragraph *h* of subsection 1 of section 771, shall be determined in respect of the corporation for the year under this section is equal to the aggregate of

(a) the proportion of the amount that, but for this paragraph and subparagraph *a* of the second paragraph, and if the percentage mentioned in the portion of the first paragraph before subparagraph *a* were equal to 100%, would be determined in respect of the corporation for the year under this section, that the number of days in the year that precede 12 June 2003 that are included in the corporation's exemption period is of the number of days in the year;

(b) where the corporation's exemption period includes 12 June 2003, the proportion of the amount that, but for this paragraph, subparagraph *c* of the first paragraph and subparagraph *a* of the second paragraph, and if the percentage mentioned in the portion of the first paragraph before subparagraph *a* were equal to 100%, would be determined in respect of the corporation for the year under this section, that 1 is of the number of days in the year; and

(c) the proportion of the amount that, but for this paragraph, subparagraph *c* of the first paragraph and subparagraph *a* of the second paragraph, and if the percentage mentioned in the portion of the first paragraph before subparagraph *a* were equal to 75%, would be determined in respect of the corporation for the year under this section, that the number of days in the year that follow 12 June 2003 that are included in the corporation's exemption period is of the number of days in the year."

c. I-3, s. 771.13, am.

206. (1) Section 771.13 of the said Act is amended

(1) by adding the following paragraph after paragraph *c*:

"(d) subject to the second paragraph, control of the corporation was acquired at the beginning of the year or of a preceding taxation year, but after 11 June 2003, by a person or a group of persons.";

(2) by adding the following paragraph:

Exception.

"However, the first paragraph shall be read without reference to subparagraph *d* thereof

(a) where the corporation control of which is acquired is referred to in subparagraph iii of paragraph *a* of section 771.12;

(b) where the acquisition of control occurs after 11 June 2003 but before 1 July 2004 and Investissement Québec certifies that the acquisition of control results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date;

(c) where the person acquiring control of the corporation or, if control is acquired by a group of persons, each of the persons forming the group, is an exempt corporation; and

(d) where the acquisition of control derives from the exercise after 11 June 2003 of one or more rights described in paragraph *b* of section 20 that were acquired before 12 June 2003."

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, s. 772.2, am.

207. (1) Section 772.2 of the said Act is amended

(1) by replacing the definition of "tax otherwise payable" by the following definition:

"tax otherwise payable".

"tax otherwise payable" under this Part by a taxpayer for a taxation year means the tax payable by the taxpayer for the year under this Part, computed without reference to this chapter, sections 766.2 to 766.4, 767, 776 to 776.1.6, 776.17, 776.29 to 776.40, 1183 and 1184 and subparagraphs i and ii of paragraphs *d.2*, *h* and *j* of subsection 1 of section 771;"

(2) by replacing subparagraph vii of paragraph *d* of the definition of “non-business-income tax” by the following subparagraph:

“vii. that may reasonably be attributed, as the case may be,

(1) to an amount included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s exemption period, within the meaning of section 737.18.6, in relation to an employment that is included in the year,

(2) to the portion of an amount, included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period, within the meaning of section 737.18.29, in relation to an employment that is included in the year, that is equal to the product obtained by multiplying that amount by the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment, or

(3) to the portion of an amount, included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s reference period, established under section 69 of the Act respecting international financial centres (chapter C-8.3), in relation to an employment that is included in the year, that is equal to the product obtained by multiplying that amount by the percentage determined in subparagraph 1 of the second paragraph of section 65 of that Act, or”;

(3) by replacing paragraph *b* of the definition of “business-income tax” by the following paragraph:

“(b) that may reasonably be attributed, as the case may be,

i. to an amount included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s exemption period, within the meaning of section 737.18.6, in relation to an employment that is included in the year,

ii. to the portion of an amount, included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period, within the meaning of section 737.18.29, in relation to an employment that is included in the year, that is equal to the product obtained by multiplying that amount by the percentage determined under subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment, or

iii. to the portion of an amount, included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s reference period, established under section 69 of the Act respecting international financial centres (chapter C-8.3), in relation to an employment that is included in the year, that is equal to the product obtained

by multiplying that amount by the percentage determined in subparagraph 1 of the second paragraph of section 65 of that Act; or”.

(2) Paragraph 1 of subsection 1 applies to taxation years that begin after 11 June 2003.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 1 January 2003. However, where section 772.2 of the said Act applies before the taxation year 2003,

(1) subparagraphs 2 and 3 of subparagraph vii of paragraph *d* of the definition of “non-business-income tax” shall be read as follows:

“(2) to an amount included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period, within the meaning of section 737.18.29, in relation to an employment that is included in the year,

“(3) to an amount included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s reference period, established under section 69 of the Act respecting international financial centres (chapter C-8.3), in relation to an employment that is included in the year, or”; and

(2) subparagraphs ii and iii of paragraph *b* of the definition of “business-income tax” shall be read as follows:

“ii. to an amount included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period, within the meaning of section 737.18.29, in relation to an employment that is included in the year,

“iii. to an amount included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s reference period, established under section 69 of the Act respecting international financial centres (chapter C-8.3), in relation to an employment that is included in the year; or”.

c. I-3, s. 772.7, am.

208. (1) Section 772.7 of the said Act, amended by section 148 of chapter 8 of the statutes of 2004, is again amended by replacing subparagraph ii of subparagraph *b* of the first paragraph by the following subparagraph:

“ii. the aggregate of all amounts each of which is an amount deductible under any of sections 725, 725.2 to 725.6, 726.26, 726.28, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25 and 737.28, or deducted under any of sections 726.7 to 726.9, 726.20.2 and 729, in computing the individual’s taxable income for the year.”

(2) Subsection 1 applies from the taxation year 2001. However, where subparagraph ii of subparagraph *b* of the first paragraph of section 772.7 of the said Act applies before 22 February 2002, it shall be read as follows:

“ii. the aggregate of all amounts each of which is an amount deductible under any of sections 725, 725.2 to 725.6, 726.26, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25 and 737.28, or deducted under any of sections 726.7 to 726.9, 726.20.2 and 729, in computing the individual’s taxable income for the year.”

c. I-3, s. 772.9, am.

209. (1) Section 772.9 of the said Act, amended by section 149 of chapter 8 of the statutes of 2004, is again amended by replacing subparagraph 2 of subparagraph ii of paragraph *a* by the following subparagraph:

“(2) the aggregate of all amounts each of which is an amount deductible under any of sections 725, 725.2 to 725.6, 726.26, 726.28, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25 and 737.28, or deducted under any of sections 726.7 to 726.9, 726.20.2 and 729, in computing the individual’s taxable income for the year; and”.

(2) Subsection 1 applies from the taxation year 2001. However, where subparagraph 2 of subparagraph ii of paragraph *a* of section 772.9 of the said Act applies before 22 February 2002, it shall be read as follows:

“(2) the aggregate of all amounts each of which is an amount deductible under any of sections 725, 725.2 to 725.6, 726.26, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25 and 737.28, or deducted under any of sections 726.7 to 726.9, 726.20.2 and 729, in computing the individual’s taxable income for the year; and”.

c. I-3, s. 772.11, am.

210. (1) Section 772.11 of the said Act, amended by section 151 of chapter 8 of the statutes of 2004, is again amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

Employees of
international
organizations.

“772.11. An individual who is an employee of an international organization within the meaning of section 2 of the Foreign Missions and International Organizations Act (Statutes of Canada, 1991, chapter 41) may, if the individual is resident in Québec on the last day of a taxation year, deduct from the individual’s tax otherwise payable under this Part for the year the amount by which the aggregate of all amounts each of which is an amount paid by the individual to the organization as a levy to defray expenses of the organization, computed by reference to the remuneration received by the individual in the year from the organization in a manner similar to the manner in which income tax is computed, exceeds the aggregate of”;

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

“(2) the aggregate of all amounts each of which is an amount deductible under any of sections 725, 725.2 to 725.6, 726.26, 726.28, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25 and 737.28, or deducted under any of sections 726.7 to 726.9, 726.20.2 and 729, in computing the individual’s taxable income for the year; and”.

(2) Paragraph 2 of subsection 1 applies from the taxation year 2001. However, where subparagraph 2 of subparagraph ii of subparagraph *a* of the second paragraph of section 772.11 of the said Act applies before 22 February 2002, it shall be read as follows:

“(2) the aggregate of all amounts each of which is an amount deductible under any of sections 725, 725.2 to 725.6, 726.26, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.28, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.25 and 737.28, or deducted under any of sections 726.7 to 726.9, 726.20.2 and 729, in computing the individual’s taxable income for the year; and”.

c. I-3, Chap. I.1,
ss. 772.14-772.16,
added.

211. (1) The said Act is amended by inserting the following after section 772.13:

“CHAPTER I.1

“TAX CREDIT RELATING TO A DESIGNATED TRUST

Interpretation.

“**772.14.** In this chapter, “designated beneficiary” and “designated trust” have the meaning assigned by section 671.5.

Credit.

“**772.15.** A taxpayer who is a designated beneficiary under a designated trust for a taxation year of the designated trust may deduct from the taxpayer’s tax otherwise payable under this Part for a particular taxation year, the income tax paid by the designated trust for the year to the government of a province, other than Québec, that relates to an amount that the designated trust has designated in respect of the taxpayer or a partnership of which the taxpayer is a member in its fiscal return filed for the year under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in accordance with subsection 13.1 or 13.2 of section 104 of that Act, and that the taxpayer has included in computing the taxpayer’s income for the particular year under section 662 or 663.

Income tax paid to the
government of a
province.

The income tax paid by the designated trust for the year to the government of a province, other than Québec, that relates to a designated amount referred to in the first paragraph shall not exceed the tax that would have been otherwise payable by the designated trust in respect of that amount under this Part, if the designated trust had been resident in Québec on the last day of the year.

Filing requirement.

“772.16. A taxpayer may deduct an amount for a particular taxation year, under section 772.15, in relation to an amount designated by a designated trust in its fiscal return filed for a taxation year under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in accordance with subsection 13.1 or 13.2 of section 104 of that Act, only if the taxpayer encloses with the fiscal return the taxpayer is required to file for the particular year under section 1000, any document establishing the income tax paid by the designated trust to the government of a province, other than Québec, that relates to the designated amount.”

(2) Subsection 1 applies in respect of amounts designated, in accordance with subsection 13.1 or 13.2 of section 104 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), after 11 July 2002.

c. I-3, s. 776.1.0.2, added.

212. (1) The said Act is amended by inserting the following section after section 776.1.0.1:

Amount paid for the purchase of a share.

“776.1.0.2. For the purposes of this chapter, an amount paid for the purchase of a share referred to in paragraph *a* or *b* of section 776.1.1 consists solely of the issue price paid in respect of that share.”

(2) Subsection 1 is declaratory.

c. I-3, s. 776.1.5.0.11, am.

213. (1) Section 776.1.5.0.11 of the said Act is amended by adding the following paragraph after the second paragraph:

Period ending on 28 February 2005.

“Where the period referred to in the first paragraph ends on 28 February 2005, that paragraph shall be read with the reference to “1 March of the particular year” replaced by a reference to “31 March of the particular year”.”

(2) Subsection 1 has effect from 31 March 2004.

c. I-3, s. 776.1.5.0.15, added.

214. (1) The said Act is amended by inserting the following section after section 776.1.5.0.14:

Amount paid for the purchase of a share.

“776.1.5.0.15. For the purposes of this chapter, an amount paid for the purchase of a share of the capital stock of the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) consists solely of the issue price paid in respect of that share.”

(2) Subsection 1 is declaratory.

c. I-3, s. 776.29.1, am.

215. Section 776.29.1 of the said Act is amended by replacing “5”, wherever it appears in the third paragraph, by “\$5”.

c. I-3, s. 776.29.2, added.

216. (1) The said Act is amended by inserting the following section after section 776.29.1:

Amount adjusted for the taxation year 2004.

“776.29.2. Notwithstanding section 776.29.1, the amount of \$26,000 mentioned in section 776.29 shall, where it is to be used for the taxation year 2004, be adjusted in such a manner that the amount used for that taxation year is equal to the total of the amount used for the taxation year 2003 and the product obtained by multiplying that amount so used by 2%.

Amount adjusted.

Where the amount that results from the adjustment provided for in the first paragraph is not a multiple of \$5, it shall be rounded to the nearest multiple of \$5 or, if it is equidistant from two such multiples, to the higher thereof.”

(2) Subsection 1 applies from the taxation year 2004.

c. I-3, s. 776.67, am.

217. (1) Section 776.67 of the said Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) where subparagraph *a* does not apply, the Minister determines the tax payable by the individual for the year under this Part with reference to the provisions of this Book if, as a consequence of the application of those provisions, the tax payable by the individual for the year is lesser than the amount that would be the individual’s tax payable for the year under this Part if this Book were not taken into account, or another individual is, pursuant to section 776.41.5 or 776.78, entitled to deduct an amount in computing that other individual’s tax otherwise payable for the year under this Part.”

(2) Subsection 1 applies from the taxation year 2003.

c. I-3, s. 776.76, am.

218. (1) Section 776.76 of the said Act is amended by inserting “772.15,” before “776” in subparagraph *a* of the first paragraph.

(2) Subsection 1 applies from the taxation year 2002.

c. I-3, s. 776.77, am.

219. Section 776.77 of the said Act is amended by replacing “5”, wherever it appears in the third paragraph, by “\$5”.

c. I-3, s. 776.77.1.1, added.

220. (1) The said Act is amended by inserting the following section after section 776.77.1:

Amounts adjusted for the taxation year 2004.

“776.77.1.1. Notwithstanding section 776.77.1, each of the amounts referred to in the third paragraph of that section shall, where it is to be used for the taxation year 2004, be adjusted in such a manner that the amount used for that taxation year is equal to the total of the amount used for the taxation year 2003 and the product obtained by multiplying that amount so used by 2%.”

(2) Subsection 1 applies from the taxation year 2004.

c. I-3, s. 776.77.2, replaced.

221. (1) Section 776.77.2 of the said Act is replaced by the following section:

Amount adjusted.

“776.77.2. Where the amount that results from the adjustment provided for in section 776.77.1 or 776.77.1.1 is not a multiple of \$5, it shall be rounded to the nearest multiple of \$5 or, if it is equidistant from two such multiples, to the higher thereof.”

(2) Subsection 1 applies from the taxation year 2004.

c. I-3, s. 776.79, am.

222. (1) Section 776.79 of the said Act is amended by inserting “772.15,” before “776”.

(2) Subsection 1 applies from the taxation year 2002.

c. I-3, s. 785.0.1, am.

223. (1) Section 785.0.1 of the said Act, enacted by section 153 of chapter 8 of the statutes of 2004, is amended by replacing “out of the NISA Fund No. 2” in paragraph *i* of the definition of “excluded right or interest” by “out of a NISA Fund No. 2 or out of a farm income stabilization account”.

(2) Subsection 1 has effect from 2 November 2001.

c. I-3, s. 965.1, am.

224. (1) Section 965.1 of the said Act is amended by replacing paragraph *j* by the following paragraph:

“total income”.

“(j) “total income”, in respect of an individual for a year means the amount by which the individual’s income for the year that would be determined under section 28 but for paragraphs *k.1* to *k.5* of section 311, section 311.1 where that section applies to a social assistance payment other than a payment received as last resort financial assistance under the Act respecting income support, employment assistance and social solidarity (chapter S-32.001) or as similar government assistance, and paragraph *a* of section 317 where that paragraph refers to the amount of any supplement or allowance received under the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9) or to a payment similar to such a supplement or allowance made under a law of a province, exceeds the amount the individual deducts for the year in computing the individual’s taxable income under Titles VI.5 and VI.5.1 of Book IV;”.

(2) Subsection 1 applies from the taxation year 2003.

c. I-3, ss. 965.6.9-965.6.10.1, replaced.

225. (1) Sections 965.6.9 to 965.6.10.1 of the said Act are replaced by the following sections:

Eligible employee of a corporation.

“965.6.9. The expression “eligible employee of a corporation” means any individual resident in Québec who is an employee of the corporation or of a subsidiary not less than 90% of the shares of the issued capital stock of which having full voting rights under all circumstances are owned directly or indirectly by the corporation and who, immediately before the acquisition of the shares, holds directly, indirectly or with related persons who are not employees of the corporation or of such a subsidiary, less than 5% of the shares of the issued capital stock of the corporation.

Eligible employee of a holding company.

“965.6.10. An eligible employee of a holding company which is a subsidiary of an insurer within the meaning of paragraph *a* of section 1 of the Act respecting insurance (chapter A-32) also means any individual resident in Québec who is an employee of a mutual insurance company, within the meaning of paragraph *c* of section 1 of the Act respecting insurance or a mutual general insurance company incorporated under a special Act of Québec, which owns, directly or indirectly, not less than 90% of the shares of the issued capital stock of the corporation having full voting rights under all circumstances, and who, immediately before the acquisition of the shares of the corporation, holds directly, indirectly or with related persons who are not employees of the corporation or of such a company, less than 5% of the shares of the capital stock of the corporation.

Eligible employee of a corporation.

“965.6.10.1. A stock ownership plan may provide that an eligible employee of a corporation also designates any individual resident in Québec who is an employee of a subsidiary more than 50% of the shares of the issued capital stock of which having full voting rights under all circumstances are owned directly or indirectly by the corporation, or of a company referred to in section 965.6.10 which owns, directly or indirectly, more than 50% of the shares of the issued capital stock of the corporation having full voting rights under all circumstances and who, immediately before the acquisition of the shares, holds directly, indirectly or with related persons who are not employees of the corporation or of such a subsidiary or company, less than 5% of the shares of the issued capital stock of the corporation.”

(2) Subsection 1, where it replaces section 965.6.10.1 of the said Act, has effect from 17 May 1989.

c. I-3, s. 965.10, am.

226. (1) Section 965.10 of the said Act is amended

(1) by replacing the portion before paragraph *a* of the French text by the following:

Société admissible.

“965.10. Une société qui fait une émission publique d’actions, une émission de valeurs convertibles ou une émission de titres convertibles est une société admissible si, à la date du visa du prospectus définitif ou de la dispense de prospectus, les conditions suivantes sont remplies:”;

(2) by striking out “et” at the end of the French text of paragraph *d*;

(3) by striking out “unless throughout the 12 preceding months, a class of shares of its capital stock was listed on a Canadian stock exchange,” in the portion of paragraph *e* before subparagraph *i*.

(2) Paragraph 3 of subsection 1 applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 31 December 2002.

c. I-3, ss. 965.10.1.2 and 965.10.1.3, added.

227. (1) The said Act is amended by inserting the following sections after section 965.10.1.1:

Subsequent change in the composition of the property.

“965.10.1.2. For the purposes of paragraph *d* of section 965.10, where, between the end of the last taxation year ended before the date of the receipt for the final prospectus or of the exemption from filing a prospectus and the date of that receipt or of that exemption, a substantial change occurs in relation to the composition of the property of a corporation and the Minister is of the opinion that the objectives of this Title are met, the Minister may, for the purpose of determining whether the value of the property of the corporation that are referred to in that paragraph *d* exceed 50%, consult any document the Minister considers appropriate in the circumstances, including the last audited interim financial statements of the corporation, prepared before the date of the receipt for the final prospectus or of the exemption from filing a prospectus and submitted to the shareholders.

Substantial change.

For the purposes of the first paragraph, a substantial change in relation to the composition of the property of a corporation means a decrease of at least 25 points between the percentage representing the proportion that the value of the property referred to in paragraph *d* of section 965.10 is of the total value of its property, as shown in its financial statements submitted to the shareholders for its last taxation year ended before the date of the receipt for the final prospectus or of the exemption from filing a prospectus, or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, that would be shown if such financial statements had been prepared in accordance with generally accepted accounting principles, and the percentage representing the proportion that the value of the property referred to in paragraph *d* of section 965.10 is of the total value of its property, as shown in its last interim financial statements, or, where such financial statements have not been prepared, in any other document the Minister considers appropriate in the circumstances.

Presumption.

“965.10.1.3. For the purposes of subparagraph *i* of paragraph *e* of section 965.10, a corporation is deemed to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) or persons related to such insiders, where

(a) a class of shares of its capital stock is, throughout the 12-month period preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, listed on a Canadian stock exchange; and

(b) a person, other than such an insider or a person related thereto, or a partnership provides the corporation, in the period referred to in paragraph *a*, with services under a service contract and the corporation would normally require the services of more than five full-time employees if those services were not provided.”

(2) Subsection 1, where it enacts section 965.10.1.2 of the said Act, applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 30 November 2002.

(3) Subsection 1, where it enacts section 965.10.1.3 of the said Act, applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 31 December 2002.

c. I-3, s. 965.10.2, am.

228. (1) Section 965.10.2 of the said Act is amended

(1) by replacing the portion before subparagraph *i* of paragraph *b* by the following:

Corporation resulting
from an amalgamation.

“965.10.2. For the purposes of section 965.10, where a corporation results from an amalgamation within the meaning of section 544 and a period of at least 12 months has not elapsed between the time of the amalgamation and the date of the receipt for the final prospectus or of the exemption from filing a prospectus, the requirement in paragraph *e* of section 965.10 shall be replaced by the requirement that that corporation have, throughout the period from the time of the amalgamation to the date of the receipt for the final prospectus or of the exemption from filing a prospectus, not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) or persons related to such insiders and for one of the predecessor corporations to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of that Act or persons related to such insiders

(*a*) throughout a 12-month period that includes the time of the amalgamation and that is established as if the period from the time of the amalgamation to the date of the receipt for the final prospectus or of the exemption from filing a prospectus were applicable to the predecessor corporation and not to the corporation resulting from the amalgamation; or

(*b*) throughout a 6-month period that includes the time of the amalgamation and that is established as if the period from the time of the amalgamation to the date of the receipt for the final prospectus or of the exemption from filing a prospectus were applicable to the predecessor corporation and not to the corporation resulting from the amalgamation, where”;

(2) by adding the following paragraph:

Presumption.

“For the purposes of subparagraph *a* of the first paragraph, a predecessor corporation is deemed to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act or persons related to such insiders, where

(a) a class of shares of its capital stock is, throughout the 12-month period preceding the time of the amalgamation, listed on a Canadian stock exchange; and

(b) a person, other than such an insider or a person related thereto, or a partnership provides the predecessor corporation, in the period referred to in subparagraph *a*, with services under a service contract and that predecessor corporation would normally require the services of more than five full-time employees if those services were not provided.”

(2) Paragraph 1 of subsection 1 applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 30 November 2002. However, where the portion of section 965.10.2 of the said Act before paragraph *a* applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted before 1 January 2003, it shall be read as follows:

“965.10.2. For the purposes of section 965.10, where a corporation results from an amalgamation within the meaning of section 544 and a period of at least 12 months has not elapsed between the time of the amalgamation and the date of the receipt for the final prospectus or of the exemption from filing a prospectus, the requirement in paragraph *e* of section 965.10 shall be replaced by the requirement that that corporation have, throughout the period from the time of the amalgamation to the date of the receipt for the final prospectus or of the exemption from filing a prospectus, not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) or persons related to such insiders and, unless, throughout the 12 months preceding the time of the amalgamation, a class of shares of its capital stock was listed on a Canadian stock exchange, for one of the predecessor corporations to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of that Act or persons related to such insiders”.

(3) Paragraph 2 of subsection 1 applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 31 December 2002.

c. I-3, s. 965.10.3, am.

229. (1) Section 965.10.3 of the said Act is amended

(1) by replacing the portion before subparagraph *i* of subparagraph *b* of the first paragraph by the following:

Successive
amalgamations.

“965.10.3. For the purposes of section 965.10.2, where the predecessor corporation referred to in that section is itself a corporation resulting from an amalgamation within the meaning of section 544, in this section referred to as

the “original amalgamation”, and a period of at least 12 months has not elapsed between the time of the original amalgamation and the time it became a predecessor corporation, in this section referred to as the “time of the subsequent amalgamation”, the requirement last provided in its respect in the first paragraph of section 965.10.2 concerning the number of employees shall be replaced by the requirement that that corporation have, throughout the period from the time of the original amalgamation to the time of the subsequent amalgamation, not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) or persons related to such insiders and for one of the predecessor corporations to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of that Act or persons related to such insiders

(a) throughout a 12-month period that includes the time of the original amalgamation and that is established as if the period from the time of the original amalgamation to the time of the subsequent amalgamation were applicable to the predecessor corporation and not to the corporation resulting from the amalgamation; or

(b) throughout a 6-month period that includes the time of the original amalgamation and that is established as if the period from the time of the original amalgamation to the time of the subsequent amalgamation were applicable to the predecessor corporation and not to the corporation resulting from the amalgamation, where”;

(2) by inserting the following paragraph after the first paragraph:

Presumption.

“For the purposes of subparagraph *a* of the first paragraph, a predecessor corporation is deemed to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act or persons related to such insiders, where

(a) a class of shares of its capital stock is, throughout the 12-month period preceding the time of the original amalgamation, listed on a Canadian stock exchange; and

(b) a person, other than such an insider or a person related thereto, or a partnership provides the predecessor corporation, in the period referred to in subparagraph *a*, with services under a service contract and that predecessor corporation would normally require the services of more than five full-time employees if those services were not provided.”;

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

Successive
amalgamations.

“For the purposes of the first paragraph, where the predecessor corporation referred to lastly in that paragraph, or a predecessor corporation which is referred to lastly in that paragraph as a result of the application of this paragraph, is itself a corporation resulting from an amalgamation within the meaning of section 544 and a period of at least 12 months has not elapsed

between the time of the original amalgamation and the time of the subsequent amalgamation, the rule set out in the first paragraph applies in relation to the requirement in its respect concerning the number of employees prescribed lastly in that paragraph.”

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 30 November 2002. However, where the portion of section 965.10.3 of the said Act before subparagraph *a* of the first paragraph applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted before 1 January 2003, it shall be read as follows:

“965.10.3. For the purposes of section 965.10.2, where the predecessor corporation referred to in that section is itself a corporation resulting from an amalgamation within the meaning of section 544, in this section referred to as the “original amalgamation”, and a period of at least 12 months has not elapsed between the time of the original amalgamation and the time it became a predecessor corporation, in this section referred to as the “time of the subsequent amalgamation”, the requirement last provided in its respect in section 965.10.2 concerning the number of employees shall be replaced by the requirement that that corporation have, throughout the period from the time of the original amalgamation to the time of the subsequent amalgamation, not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) or persons related to such insiders and, unless, throughout the 12 months preceding the time of the original amalgamation, a class of shares of its capital stock was listed on a Canadian stock exchange, for one of the predecessor corporations to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of that Act or persons related to such insiders”.

(3) Paragraph 2 of subsection 1 applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 31 December 2002.

c. I-3, s. 965.10.3.1,
am.

230. (1) Section 965.10.3.1 of the said Act is amended

(1) by replacing “to whom they are related” in paragraph *a* by “related to such insiders”;

(2) by replacing the portion of paragraph *b* before subparagraph 1 of subparagraph ii by the following:

“(b) the subsidiary shall have not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act or persons related to such insiders

i. throughout a 12-month period that includes the commencement of its winding-up and that is established as if the period from the commencement of its winding-up to the date of the receipt for the final prospectus or of the exemption from filing a prospectus were applicable to the subsidiary and not to the parent corporation, or

ii. throughout a 6-month period that includes the commencement of its winding-up and that is established as if the period from the commencement of its winding-up to the date of the receipt for the final prospectus or of the exemption from filing a prospectus were applicable to the subsidiary and not to the parent corporation, where”;

(3) by adding the following paragraph:

Presumption.

“For the purposes of subparagraph i of subparagraph *b* of the first paragraph, a subsidiary is deemed to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act or persons related to such insiders, where

(a) a class of shares of its capital stock is, throughout the 12-month period immediately preceding the commencement of its winding-up, listed on a Canadian stock exchange; and

(b) a person, other than such an insider or a person related thereto, or a partnership provides the subsidiary, in the period referred to in subparagraph *a*, with services under a service contract and the subsidiary would normally require the services of more than five full-time employees if those services were not provided.”

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 30 November 2002. However, where the portion of paragraph *b* of section 965.10.3.1 of the said Act before subparagraph i applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted before 1 January 2003, it shall be read as follows:

“(b) unless throughout the 12-month period immediately preceding the commencement of its winding-up, a class of shares of its capital stock was listed on a Canadian stock exchange, the subsidiary shall have not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act or persons related to such insiders”.

(3) Paragraph 3 of subsection 1 applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 31 December 2002.

c. I-3, s. 965.10.3.2,
am.

231. (1) Section 965.10.3.2 of the said Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

Successive
windings-up.

“965.10.3.2. For the purposes of section 965.10.3.1, where the subsidiary, in this section referred to as the “particular subsidiary”, does not meet the requirement of subparagraph *b* of the first paragraph of that section and a winding-up as described in section 556 of a subsidiary within the meaning of that section, in this section referred to as the “other subsidiary”, in respect of which the particular subsidiary is, immediately before the commencement of the winding-up, the parent, within the meaning of that section, commences or terminates within the 12-month period immediately preceding the commencement of the winding-up of the particular subsidiary, or commences before and terminates after that period, the requirement is replaced by the following requirements:”;

(2) by replacing “to whom they are related” in subparagraph *a* of the first paragraph by “related to such insiders”;

(3) by replacing the portion of subparagraph *b* of the first paragraph before subparagraph 1 of subparagraph ii by the following:

“(b) the other subsidiary shall have not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act or persons related to such insiders

i. throughout a 12-month period that includes the commencement of its winding-up and that is established as if the period from the commencement of its winding-up to the commencement of the winding-up of the particular subsidiary were applicable to the other subsidiary and not to the particular subsidiary, or

ii. throughout a 6-month period that includes the commencement of its winding-up and that is established as if the period from the commencement of its winding-up to the commencement of the winding-up of the particular subsidiary were applicable to the other subsidiary and not to the particular subsidiary, where”;

(4) by inserting the following paragraph after the first paragraph:

Presumption.

“For the purposes of subparagraph i of subparagraph *b* of the first paragraph, the other subsidiary is deemed to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act or persons related to such insiders, where

(a) a class of shares of its capital stock is, throughout the 12-month period immediately preceding the commencement of its winding-up, listed on a Canadian stock exchange; and

(b) a person, other than such an insider or a person related thereto, or a partnership provides the other subsidiary, in the period referred to in subparagraph *a*, with services under a service contract and that other subsidiary would normally require the services of more than five full-time employees if those services were not provided.”

(2) Paragraphs 1 to 3 of subsection 1 apply in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 30 November 2002. However, where the first paragraph of section 965.10.3.2 of the said Act applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted before 1 January 2003,

(1) the portion before paragraph *a* shall be read with the reference to “subparagraph *b* of the first paragraph” replaced by a reference to “paragraph *b*”; and

(2) the portion of subparagraph *b* before subparagraph *i* shall be read as follows:

“(b) unless throughout the 12-month period immediately preceding the commencement of its winding-up, a class of shares of its capital stock was listed on a Canadian stock exchange, the other subsidiary shall have not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act or persons related to such insiders”.

(3) Paragraph 4 of subsection 1 applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 31 December 2002.

c. I-3, s. 965.10.4, am.

232. (1) Section 965.10.4 of the said Act is amended

(1) by replacing subparagraph *a* and the portion of subparagraph *b* before subparagraph *i* of the first paragraph by the following:

“(a) throughout a 12-month period that includes the time of the beginning of the carrying on of the particular business by the corporation and that is established as if the period from the time of the beginning of that carrying on of the particular business to the date of the receipt for the final prospectus or of the exemption from filing a prospectus were applicable to the other taxpayer and not to the corporation; or

“(b) throughout a 6-month period that includes the time of the beginning of the carrying on of the particular business by the corporation and that is established as if the period from the time of the beginning of that carrying on

of the particular business to the date of the receipt for the final prospectus or of the exemption from filing a prospectus were applicable to the other taxpayer and not to the corporation, where”;

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

“(a) the acquisition or rental, by the corporation, of property from the other taxpayer who, throughout the part of the period described in subparagraph *a* or *b* of the first paragraph preceding that acquisition or rental, carried on a business in which the other taxpayer used that property; or”;

(3) by adding the following paragraph after the second paragraph:

Presumption.

“For the purposes of subparagraph *a* of the first paragraph, the other taxpayer is deemed to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act or persons related to such insiders, where

(a) a class of shares of its capital stock is, throughout the 12-month period preceding the time of the beginning of the carrying on of the particular business by the corporation, listed on a Canadian stock exchange; and

(b) a person, other than such an insider or a person related thereto, or a partnership provides the other taxpayer, in the period referred to in subparagraph *a*, with services under a service contract and that other taxpayer would normally require the services of more than five full-time employees if those services were not provided.”

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 30 November 2002.

(3) Paragraph 3 of subsection 1 applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 31 December 2002.

c. I-3, s. 965.11.5, am.

233. (1) Section 965.11.5 of the said Act is amended

(1) by replacing the portion of paragraph *d* before subparagraph *i* by the following:

“(d) one of the subsidiary corporations meets the requirements of paragraphs *a* to *d* of section 965.10 and had not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) or persons related to such insiders”;

(2) by adding the following paragraph:

Presumption.

“For the purposes of subparagraph *i* of subparagraph *d* of the first paragraph, a subsidiary is deemed to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act or persons related to such insiders, where

(a) a class of shares of its capital stock is, throughout the 12-month period preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, listed on a Canadian stock exchange; and

(b) a person, other than such an insider or a person related thereto, or a partnership provides the subsidiary, in the period referred to in subparagraph *a*, with services under a service contract and the subsidiary would normally require the services of more than five full-time employees if those services were not provided.”

(2) Subsection 1 applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 31 December 2002.

c. I-3, s. 965.11.6, am.

234. (1) Section 965.11.6 of the said Act is amended by replacing “paragraphs *a* to *c*” in paragraph *a* by “subparagraphs *a* to *c* of the first paragraph”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3, s. 965.11.19.4, am.

235. (1) Section 965.11.19.4 of the said Act is amended by replacing “For the purposes of paragraph *e* of section 965.10, sections 965.10.2 and 965.10.3, paragraph *b* of section 965.10.3.1, subparagraph *b* of the first paragraph of section 965.10.3.2 and paragraph *d* of section 965.11.5” by “For the purposes of sections 965.10, 965.10.2 to 965.10.3.2 and 965.11.5”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3, s. 965.17.2, am.

236. (1) Section 965.17.2 of the said Act is amended

(1) by replacing the portion of subparagraph *c* of the first paragraph before subparagraph *i* by the following:

“(c) it is a corporation that had not fewer than five full-time employees who were not insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) or persons that were related to such insiders”;

(2) by inserting the following paragraph after the second paragraph:

Presumption.

“For the purposes of subparagraph *i* of subparagraph *c* of the first paragraph, a corporation is deemed to have had not fewer than five full-time employees

who were not insiders within the meaning of section 89 of the Securities Act or persons that were related to such insiders, where

(a) a class of shares of its capital stock is, throughout the 12-month period preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, listed on a Canadian stock exchange; and

(b) a person, other than such an insider or a person related thereto, or a partnership provides the corporation, in the period referred to in subparagraph *a*, with services under a service contract and the corporation would normally require the services of more than five full-time employees if those services were not provided.”;

(3) by replacing “For the purposes of subparagraph *c* of the first paragraph” in the third paragraph by “For the purposes of subparagraph *a* of the third paragraph”.

(2) Subsection 1 applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 31 December 2002.

c. I-3, s. 965.17.3.3,
am.

237. (1) Section 965.17.3.3 of the said Act is amended

(1) by replacing subparagraphs 1 and 2 of subparagraph iii of subparagraph *b* of the first paragraph by the following subparagraphs:

“(1) throughout a 12-month period that includes the time of the beginning of the carrying on of the particular business by the subsidiary and that is established as if the period from the time of the beginning of that carrying on of the particular business to the date of the receipt for the final prospectus or of the exemption from filing a prospectus were applicable to the other taxpayer and not to the subsidiary, or

“(2) throughout a 6-month period that includes the time of the beginning of the carrying on of the particular business by the subsidiary and that is established as if the period from the time of the beginning of that carrying on of the particular business to the date of the receipt for the final prospectus or of the exemption from filing a prospectus were applicable to the other taxpayer and not to the subsidiary, where the conditions set out in the second paragraph are met.”;

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

“(a) the acquisition or rental, by the subsidiary, of property from the other taxpayer who, throughout the part of the period described in subparagraph 1 or 2 of subparagraph iii of subparagraph *b* of the first paragraph preceding that acquisition or rental, carried on a business in which the other taxpayer used that property; or”;

(3) by adding the following paragraph after the third paragraph:

Presumption.

“For the purposes of subparagraph 1 of subparagraph iii of subparagraph *b* of the first paragraph, the other taxpayer is deemed to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act or persons related to such insiders, where

(a) a class of shares of its capital stock is, throughout the 12-month period preceding the time of the beginning of the carrying on of the particular business by the subsidiary, listed on a Canadian stock exchange; and

(b) a person, other than such an insider or a person related thereto, or a partnership provides the other taxpayer, in the period referred to in subparagraph *a*, with services under a service contract and that other taxpayer would normally require the services of more than five full-time employees if those services were not provided.”

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 30 November 2002.

(3) Paragraph 3 of subsection 1 applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 31 December 2002.

c. I-3, s. 965.17.5.2,
am.

238. (1) Section 965.17.5.2 of the said Act is amended

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

“i. throughout a 12-month period that includes the time of the beginning of the carrying on of the particular business by the qualified corporation and that is established as if the period from the time of the beginning of that carrying on of the particular business to the date of the receipt for the final prospectus or of the exemption from filing a prospectus were applicable to the other taxpayer and not to the qualified corporation, or

“ii. throughout a 6-month period that includes the time of the beginning of the carrying on of the particular business by the qualified corporation and that is established as if the period from the time of the beginning of that carrying on of the particular business to the date of the receipt for the final prospectus or of the exemption from filing a prospectus were applicable to the other taxpayer and not to the qualified corporation, where”;

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

“(a) the acquisition or rental, by the qualified corporation, of property from the other taxpayer who, throughout the part of the period described in subparagraph i or ii of subparagraph c of the first paragraph preceding that acquisition or rental, carried on a business in which the other taxpayer used that property; or”;

(3) by adding the following paragraph after the second paragraph:

Presumption.

“For the purposes of subparagraph i of subparagraph c of the first paragraph, the other taxpayer is deemed to have had not fewer than five full-time employees who are not insiders within the meaning of section 89 of the Securities Act or persons related to such insiders, where

(a) a class of shares of its capital stock is, throughout the 12-month period preceding the time of the beginning of the carrying on of the particular business by the qualified corporation, listed on a Canadian stock exchange; and

(b) a person, other than such an insider or a person related thereto, or a partnership provides the other taxpayer, in the period referred to in subparagraph a, with services under a service contract and that other taxpayer would normally require the services of more than five full-time employees if those services were not provided.”

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 30 November 2002.

(3) Paragraph 3 of subsection 1 applies in respect of public share issues, convertible security issues or non-guaranteed convertible security issues, in respect of which the receipt for the final prospectus or, where applicable, the exemption from filing a prospectus is granted after 31 December 2002.

c. I-3, s. 965.31.6, am.

239. (1) Section 965.31.6 of the said Act is amended by replacing “section 1029.8.17” in paragraph b by “the first paragraph of section 1029.6.0.0.1”.

(2) Subsection 1 has effect from 20 December 2001.

c. I-3, s. 965.34.3, am.

240. (1) Section 965.34.3 of the said Act is amended by replacing “of section 1029.8.17” by “assigned by the first paragraph of section 1029.6.0.0.1” in the following provisions:

— paragraph b.1;

— paragraph c.

(2) Subsection 1 has effect from 20 December 2001.

c. I-3, s. 965.36,
replaced.

241. (1) Section 965.36 of the said Act is replaced by the following section:

Computation of
adjusted cost.

“965.36. The adjusted cost to an individual of a qualifying security is obtained by multiplying the cost to the individual of the security, determined without taking into account the borrowing costs or other costs related to the acquisition of the security incurred by the individual or by a qualified partnership, by

(a) 100% in the case of a qualifying security, other than such a security referred to in the second paragraph, acquired after 31 December 1985 and before 13 June 2003; and

(b) 75% in the case of a qualifying security, other than such a security referred to in the second paragraph, acquired after 12 June 2003.

Computation of
adjusted cost.

The adjusted cost of a qualifying security acquired by an individual within the scope of a workers investment program referred to in Division 4.1 of the cooperative investment plan is obtained by multiplying the cost to the individual of the security, determined without taking into account the borrowing costs or other costs related to the acquisition incurred by the individual, by

(a) 125%, where the individual acquires the security after 16 May 1989 and before 13 June 2003; and

(b) 93.75%, where the individual acquires the security after 12 June 2003.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, s. 965.36.1,
replaced.

242. (1) Section 965.36.1 of the said Act, amended by section 135 of chapter 29 of the statutes of 2003, is replaced by the following section:

Adjusted cost of a
qualifying security.

“965.36.1. Where a qualifying security is acquired by an individual within the scope of the issue of that security by a qualified cooperative that holds, for the year in which the security is issued, a valid certificate issued by the Minister of Economic and Regional Development and Research certifying that the qualified cooperative is a small or medium-sized cooperative, within the meaning of the cooperative investment plan, the following rules apply:

(a) the percentages specified in subparagraph *a* of the first and second paragraphs of section 965.36 shall be increased by 25 points, where the qualifying security is acquired after 2 May 1991 and before 13 June 2003; and

(b) the percentages specified in subparagraph *b* of the first and second paragraphs of section 965.36 shall be increased by 18.75 points, where the qualifying security is acquired after 12 June 2003.”

(2) Subsection 1 has effect from 12 June 2003. However, where section 965.36.1 of the said Act applies before 23 March 2004, the reference therein to

“Minister of Economic and Regional Development and Research” shall be read as a reference to “Minister of Economic and Regional Development”.

c. I-3, Chap. III.4,
ss. 985.36-985.44,
added.

243. (1) The said Act is amended by inserting the following after section 985.35:

“CHAPTER III.4

“POLITICAL EDUCATION ORGANIZATIONS

Definitions:

“985.36. In this chapter,

“disbursement quota”;

“disbursement quota” of a recognized political education organization for a taxation year means an amount equal to 80% of the aggregate of all amounts each of which is

(a) a gift for which the organization issued, in its preceding taxation year and after 18 December 2002, a receipt described in section 712 or 752.0.10.3, other than

i. a gift of capital received by the organization by way of bequest or inheritance, or

ii. a gift received by the organization subject to a trust or direction to the effect that the property given, or property substituted therefor, is to be held by the organization for a period of not less than 10 years; or

(b) a gift received by the organization in a preceding taxation year and for which it issued, after 18 December 2002, a receipt described in section 712 or 752.0.10.3, to the extent that the amount of the gift is expended in the year and was excluded from the disbursement quota of the organization because of subparagraph i or ii of paragraph a;

“qualified donee”;

“qualified donee” means a donee that is a recognized political education organization constituted for purposes similar to those for which the recognized political education organization making the gift was constituted;

“recognized political
education
organization”;

“recognized political education organization” means a non-profit organization recognized by the Minister, on the recommendation of the Minister for the Reform of Democratic Institutions, as having the mission to promote Québec sovereignty or Canadian unity through educational means and whose recognition is in force, other than a registered charity or a political party or an authority of such a party;

“taxation year”.

“taxation year” means, in the case of a recognized political education organization, a fiscal period.

Effective date of
recognition.

The recognition granted by the Minister to an organization for the purposes of the definition of “recognized political education organization” in the first paragraph takes effect from the latest of

- (a) 19 December 2002;
- (b) 1 January of the year in which the recognition is granted; and
- (c) the date on which the organization was constituted.

Expenditure requirement.

“985.37. A recognized political education organization is required to expend, in any taxation year, on educational activities promoting Québec sovereignty or Canadian unity carried on by it or by way of gifts made by it to qualified donees, amounts that are at least equal to its disbursement quota for the year.

Amount specified by the Minister.

“985.38. The Minister may, on application made to the Minister in prescribed form by a recognized political education organization, specify an amount in respect of the organization for a taxation year and, for the purposes of section 985.37, that amount is deemed to be an amount expended by the organization in the year on educational activities promoting Québec sovereignty or Canadian unity carried on by it.

Use of disbursement excess.

“985.39. Where a recognized political education organization has expended a disbursement excess for a particular taxation year, the organization may, for the purpose of determining whether it complies with the requirement of section 985.37 for its preceding taxation year or any of its five subsequent taxation years, include in the computation of the amounts expended on educational activities promoting Québec sovereignty or Canadian unity carried on by it or by way of gifts made by it to qualified donees, such portion of the disbursement excess for the particular year as was not so included under this section for any preceding taxation year.

Disbursement excess.

The disbursement excess referred to in the first paragraph means the amount by which the aggregate of all amounts expended in the particular year by the recognized political education organization on educational activities promoting Québec sovereignty or Canadian unity carried on by it or by way of gifts made to qualified donees exceeds its disbursement quota for that year.

Accumulation of property for a particular purpose.

“985.40. A recognized political education organization may, with the approval in writing of the Minister, accumulate property for a particular purpose, on such terms and conditions, and over such period of time, as specified in the approval.

Presumption.

Property accumulated in accordance with the first paragraph, including any income related thereto, is deemed to have been expended on educational activities promoting Québec sovereignty or Canadian unity carried on by the recognized political education organization in the taxation year in which the property was so accumulated and not to have been expended in any other taxation year.

Property not used for the particular purpose.

However, where property accumulated by a recognized political education organization in accordance with the first paragraph, including any income related thereto, is not used for the particular purpose provided for in that paragraph either before the expiration of the period referred to in that paragraph or at an earlier time at which the organization decides not to use the property for that purpose, it is deemed to be a gift for which the organization issued a receipt described in section 712 or 752.0.10.3 in its taxation year in which such period expires or such decision is made, as the case may be.

Information returns.

“985.41. Every recognized political education organization shall, within six months from the end of each of its taxation years, file with the Minister an information return for the year, in prescribed form and containing the prescribed information, without notice or demand therefor.

Recognition revoked.

“985.42. The Minister may, in the manner described in sections 1064 and 1065, revoke the recognition of a recognized political education organization where the organization fails to comply with the requirement of section 985.37 for a taxation year.

Recognition revoked.

“985.43. Where a recognized political education organization has made a gift to another recognized political education organization and it may reasonably be considered that one of the main purposes of making the gift was to unduly delay the performance of the obligation to expend amounts on educational activities promoting Québec sovereignty or Canadian unity, the Minister may, in the manner described in sections 1064 and 1065, revoke the recognition of the recognized political education organization that made the gift and, where it may reasonably be considered that the organizations acted in concert, of the other recognized political education organization.

Provisions applicable.

“985.44. Sections 1063 to 1065 and Division V of Chapter III and sections 93.1.15 and 93.1.17 to 93.1.22 of the Act respecting the Ministère du Revenu (chapter M-31) apply, with the necessary modifications, to a recognized political education organization as if it were a registered charity.”

(2) Subsection 1 applies to taxation years that end after 18 December 2002. However, the reference to “Minister for the Reform of Democratic Institutions” in the definition of “recognized political education organization” in the first paragraph of section 985.36 of the said Act shall, in respect of a recommendation referred to in that definition that was made before 29 April 2003, be read as a reference to “Minister responsible for the Reform of Democratic Institutions”.

c. I-3, s. 1000.2, am.

244. (1) Section 1000.2 of the said Act is amended by replacing “or of the second paragraph of that class,” and “mentioned in that subparagraph *t* or that second paragraph, as the case may be,” by “or of the second or fourth paragraph of that class,” and “mentioned in that subparagraph *t* or that second or fourth paragraph of that class, as the case may be,” respectively.

(2) Subsection 1 has effect from 15 March 2000.

c. I-3, s. 1000.3, am.

245. (1) Section 1000.3 of the said Act is amended by replacing “or of the second paragraph of that class,” and “mentioned in that subparagraph *t* or that second paragraph, as the case may be,” by “or of the second or fourth paragraph of that class,” and “mentioned in that subparagraph *t* or that second or fourth paragraph of that class, as the case may be,” respectively.

(2) Subsection 1 has effect from 15 March 2000.

c. I-3, s. 1010.0.0.1, am.

246. (1) Section 1010.0.0.1 of the said Act, amended by section 10 of chapter 4 of the statutes of 2004, is again amended by replacing “or of the second paragraph of that class,” and “mentioned in that subparagraph *t* or that second paragraph, as the case may be,” in the portion of the first paragraph before subparagraph *a* by “or of the second or fourth paragraph of that class,” and “mentioned in that subparagraph *t* or that second or fourth paragraph of that class, as the case may be,” respectively.

(2) Subsection 1 has effect from 15 March 2000.

c. I-3, s. 1012, replaced.

Redetermination where certain deductions claimed.

247. (1) Section 1012 of the said Act is replaced by the following section:

“1012. Where a taxpayer has filed for a taxation year the fiscal return required by section 1000 and an amount referred to in section 1012.1 is subsequently included in computing the taxpayer’s taxable income, claimed as a deduction or deemed to be paid under Chapter III.1 of Title III on account of the taxpayer’s tax payable, as the case may be, by or on behalf of the taxpayer for the taxation year by filing with the Minister, on or before the taxpayer’s filing-due date for the subsequent taxation year in respect of that amount, a prescribed form amending the fiscal return for the taxation year, the Minister shall redetermine the taxpayer’s tax for any relevant taxation year, other than a taxation year preceding the taxation year, to take into account the amount so included in computing the taxpayer’s taxable income, claimed as a deduction or deemed to be paid.”

(2) Subsection 1 applies to taxation years that end after 20 August 2002.

c. I-3, s. 1012.1, am.

248. (1) Section 1012.1 of the said Act, amended by section 178 of chapter 8 of the statutes of 2004, is again amended

(1) by replacing the portion before paragraph *a* by the following:

Computation of claim.

“1012.1. For the purposes of section 1012, the amount that may be included in computing the taxpayer’s taxable income, claimed as a deduction or deemed to be paid under Chapter III.1 of Title III on account of the taxpayer’s tax payable by or on behalf of the taxpayer for a taxation year is the amount that the taxpayer may include, deduct or be deemed to have paid, as the case may be, for that taxation year under”;

(2) by inserting the following paragraph after paragraph *d.1.1*:

“(d.1.2) section 1029.8.36.171.2 in respect of the unused portion of the refundable tax credit, within the meaning of section 1029.8.36.167, for a subsequent taxation year;”.

(2) Subsection 1 applies to taxation years that end after 20 August 2002.

c. I-3, s. 1015, am.

249. (1) Section 1015 of the said Act, amended by section 127 of chapter 9 of the statutes of 2001, is again amended by adding the following subparagraph after subparagraph *r* of the second paragraph:

“(s) a payment made in connection with the closing of a farm income stabilization account, pursuant to sections 45 and 46 of the Farm Income Stabilization Account program established under the Act respecting La Financière agricole du Québec (chapter L-0.1).”

(2) Subsection 1 has effect from 2 November 2001.

c. I-3, s. 1015.0.1, am.

250. (1) Section 1015.0.1 of the said Act is amended, in the first paragraph,

(1) by replacing subparagraphs *a* and *b* by the following subparagraphs:

“(a) the certificate referred to in the definition of “foreign researcher” in section 737.19 has been issued in respect of the individual in relation to the individual’s employment with an eligible employer, within the meaning of that section, and the certificate is valid for that period or part of the period;

“(b) the certificate referred to in paragraph *d* of the definition of “foreign researcher on a post-doctoral internship” in the first paragraph of section 737.22.0.0.1 has been issued in respect of the individual in relation to the individual’s employment with an eligible employer, within the meaning of that paragraph, and the certificate is valid for that period or part of the period;”;

(2) by replacing subparagraphs *d* and *e* by the following subparagraphs:

“(d) the certificate referred to in paragraph *d* of the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 has been issued in respect of the individual in relation to the individual’s employment with an eligible employer, within the meaning of that paragraph, and the certificate is valid for that period or part of the period;

“(e) the certificate referred to in paragraph *d* of the definition of “foreign professor” in the first paragraph of section 737.22.0.5 has been issued in respect of the individual in relation to the individual’s employment with an eligible employer, within the meaning of that paragraph, and the certificate is valid for that period or part of the period; or”.

(2) Subsection 1 has effect from 1 January 2001. However, where subparagraphs *b* and *e* of the first paragraph of section 1015.0.1 of the said Act apply before the taxation year 2003, they shall be read as follows:

“(b) the certificate referred to in the definition of “foreign researcher on a post-doctoral internship” in section 737.22.0.0.1 has been issued in respect of the individual in relation to the individual’s employment with an eligible employer, within the meaning of that section, and the certificate is valid for that period or part of the period;

“(e) the certificate referred to in the definition of “foreign professor” in section 737.22.0.5 has been issued in respect of the individual in relation to the individual’s employment with an eligible employer, within the meaning of that section, and the certificate is valid for that period or part of the period; or”.

c. I-3, s. 1015.3, am.

251. Section 1015.3 of the said Act is amended by replacing “5”, wherever it appears in the fifth paragraph, by “\$5”.

c. I-3, s. 1015.5, added.

252. (1) The said Act is amended by inserting the following section after section 1015.4:

Amount adjusted for the taxation year 2004.

“1015.5. Notwithstanding the third paragraph of section 1015.3, the amount of \$8,840 to which the second paragraph of that section refers shall, where it is to be used for the taxation year 2004, be adjusted in such a manner that the amount used for that taxation year is equal to the total of the amount used for the taxation year 2003 and the product obtained by multiplying that amount so used by 2%.

Amount adjusted.

Where the amount that results from the adjustment provided for in the first paragraph is not a multiple of \$5, it shall be rounded to the nearest multiple of \$5 or, if it is equidistant from two such multiples, to the higher thereof.”

(2) Subsection 1 applies from the taxation year 2004.

c. I-3, s. 1029.6.0.0.1, am.

253. (1) Section 1029.6.0.0.1 of the said Act is amended, in the second paragraph,

(1) by replacing “II.6.14.1” by “II.6.15” in the following provisions:

— the portion before subparagraph *a*;

— subparagraph *b*;

(2) by replacing subparagraphs i.1 and ii of subparagraph *c* by the following subparagraphs:

“i.1. an amount that a corporation is deemed to have paid for a taxation year under subsection 3 of section 125.4 or 125.5 of the Income Tax Act,

“ii. the amount of financial assistance granted by the Conseil des arts et des lettres du Québec, the Société de développement des entreprises culturelles, the Canada Council for the Arts or the Canadian Independent Film and Video Fund,”;

(3) by striking out subparagraph vii of subparagraph *c*;

(4) by replacing subparagraph *e* by the following subparagraph:

“(e) in the case of Division II.6.0.0.3, government assistance or non-government assistance does not include an amount deemed to have been paid to the Minister for a taxation year under that division, or the amount of financial assistance granted by the Conseil des arts et des lettres du Québec, the Société de développement des entreprises culturelles, the Canada Council for the Arts, Telefilm Canada out of the Canada Music Fund, Fondation Musicaction or the Foundation to Assist Canadian Talent on Records;”;

(5) by inserting the following subparagraph after subparagraph *e*:

“(e.1) in the case of Division II.6.0.0.4, government assistance or non-government assistance does not include an amount deemed to have been paid to the Minister for a taxation year under that division, or the amount of financial assistance granted by the Conseil des arts et des lettres du Québec, the Société de développement des entreprises culturelles, the Canada Council for the Arts, Fondation Musicaction or the Foundation to Assist Canadian Talent on Records;”.

(2) Paragraph 1 of subsection 1 applies in respect of eligible expenses incurred after 12 June 2003.

(3) Paragraph 2 of subsection 1 applies in respect of amounts received or to be received after 11 March 2003. In addition, paragraph 2 of subsection 1 applies in respect of taxation years of a corporation in relation to which any of the following situations applies:

(1) the time limits provided for in subsection 2 of section 1010 of the said Act had not expired on 11 March 2003;

(2) a notice of objection has been notified to the Minister of Revenue before 11 March 2003 or an appeal has been filed, before that date, against a notice of assessment, where the subject of the contestation pertains to an amount of assistance paid by the Conseil des arts et des lettres du Québec or to an amount deemed to have been paid under subsection 3 of section 125.5 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); or

(3) the corporation has filed with the Minister of Revenue a waiver in the prescribed form in accordance with subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the said Act before 11 March 2003.

(4) Notwithstanding sections 1007 and 1010 to 1011 of the said Act, the Minister of Revenue shall make, under Part I of the said Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6 of Chapter III.1 of Title III of Book IX of that Part I by a corporation and such assessments or reassessments of interest or penalties

payable by the corporation as are necessary to give effect to paragraph 2 of subsection 1, subsection 3 and this subsection. Sections 93.1.8 and 93.1.12 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) apply, with the necessary modifications, to such determinations or assessments.

(5) Paragraph 3 of subsection 1 applies in respect of any of the following properties, subject to subsection 6:

(1) a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003;

(2) a property for which, notwithstanding the filing of an advance ruling with the Société de développement des entreprises culturelles before 1 May 2003, the Société de développement des entreprises culturelles considers that the work surrounding the property was not sufficiently advanced on 11 March 2003.

(6) Paragraph 3 of subsection 1 does not apply in respect of a property that is an episode or broadcast that is part of a series where an application for an advance ruling or, in the absence of such an application, an application for a certificate was filed with the Société de développement des entreprises culturelles before 1 May 2003 in respect of an episode or broadcast of that series and the Société de développement des entreprises culturelles considers that the work surrounding the episode or broadcast of the series was sufficiently advanced on 11 March 2003.

(7) Paragraphs 4 and 5 of subsection 1 apply in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate was filed with the Société de développement des entreprises culturelles after 30 April 2003.

c. I-3, s. 1029.6.0.1,
am.

254. (1) Section 1029.6.0.1 of the said Act is amended

(1) by inserting “before 13 June 2003” after “by the corporation” in paragraph *d*;

(2) by adding the following paragraph after paragraph *d*:

“(e) no corporation may be deemed to have paid an amount to the Minister for a taxation year under this chapter in respect of a cost, an expenditure or any costs incurred by the corporation after 11 March 2003 and before 13 June 2003, where the corporation is governed, in the year, by an Act establishing a labour-sponsored fund.”

(2) Paragraph 1 of subsection 1 has effect from 12 June 2003.

(3) Paragraph 2 of subsection 1 has effect from 12 March 2003.

c. I-3, s. 1029.6.0.1.7,
added.

255. (1) The said Act is amended by inserting the following section after section 1029.6.0.1.6:

Rules applicable.

“1029.6.0.1.7. For the purpose of determining whether a particular corporation is deemed to have paid an amount to the Minister under this chapter for a taxation year, the following rules apply:

(a) the shares of the capital stock of the particular corporation that are owned or deemed under this section to be owned by a partnership, at any time, are deemed to be owned, at that time, by each member of the partnership in a proportion equal to the proportion of the shares that the member's share of the partnership's income or loss for the partnership's fiscal period that includes that time is of the partnership's income or loss for the partnership's fiscal period that includes that time, on the assumption that, if the partnership's income and loss for that fiscal period are nil, the partnership's income for that fiscal period is \$1,000,000;

(b) the particular corporation is deemed to be controlled by members of the partnership referred to in paragraph *a* that form a particular group at any time, where more than 50% of the voting shares of the particular corporation's capital stock are deemed, under that paragraph *a*, to be owned by the members of that group at that time;

(c) where, at any time, a partnership has any direct or indirect influence that, if exercised, would result in control in fact of the particular corporation, the partnership is deemed to be a corporation whose taxation year corresponds to the partnership's fiscal period and in respect of which the aggregate of the voting shares of its capital stock belong to each member of the partnership, at that time, in the proportion that the member's share of the partnership's income or loss for the partnership's fiscal period that includes that time is of the partnership's income or loss for the partnership's fiscal period that includes that time, on the assumption that, if the partnership's income and loss for that fiscal period are nil, the partnership's income for that fiscal period is \$1,000,000; and

(d) the partnership that is deemed to be a corporation under paragraph *c* is deemed to be controlled by persons that form a particular group at any time where more than 50% of the voting shares of the partnership's capital stock are deemed, under that paragraph *c*, to be owned by the members of that group at that time.”

(2) Subsection 1 applies to taxation years that begin after 12 June 2003.

c. I-3, s. 1029.6.0.6.1,
added.

256. (1) The said Act is amended by inserting the following section after section 1029.6.0.6:

Amounts adjusted for
the taxation year 2004.

“1029.6.0.6.1. Notwithstanding section 1029.6.0.6, each of the amounts referred to in the third paragraph of that section shall, where it is to be used for the taxation year 2004, be adjusted in such a manner that the

amount used for that taxation year is equal to the total of the amount used for the taxation year 2003 and the product obtained by multiplying that amount so used by 2%.”

(2) Subsection 1 applies from the taxation year 2004.

c. I-3, s. 1029.6.0.7,
replaced.

257. (1) Section 1029.6.0.7 of the said Act is replaced by the following section:

Amount adjusted.

“1029.6.0.7. Where the amount that results from the adjustment provided for in section 1029.6.0.6 or 1029.6.0.6.1, in respect of the amounts mentioned in subparagraphs *a*, *b* and *e* of the third paragraph of section 1029.6.0.6, is not a multiple of \$5, it shall be rounded to the nearest multiple of \$5 or, if it is equidistant from two such multiples, to the higher thereof.

Amount adjusted.

Where the amount that results from the adjustment provided for in section 1029.6.0.6 or 1029.6.0.6.1, in respect of the amounts mentioned in subparagraphs *c* and *d* of the third paragraph of section 1029.6.0.6, is not a multiple of \$1, it shall be rounded to the nearest multiple of \$1 or, if it is equidistant from two such multiples, to the higher thereof.”

(2) Subsection 1 applies from the taxation year 2004.

c. I-3, s. 1029.6.1, am.

258. (1) Section 1029.6.1 of the said Act is amended

(1) by inserting the following definition in alphabetical order:

“controlled
corporation”;

““controlled corporation” means a corporation referred to in section 1029.8.5.3;”;

(2) by replacing the definition of “tax-exempt corporation” by the following definition:

“tax-exempt
corporation”.

““tax-exempt corporation” means

(a) for the purposes of subparagraph *a* of the first paragraph of section 1029.7 or 1029.8, a corporation that

i. is exempt from tax under Book VIII, other than an insurer referred to in paragraph *k* of section 998 that is not so exempt from tax on its total taxable income by reason of section 999.0.1, or

ii. would be exempt from tax under section 985 but for section 192; and

(b) for the purposes of subparagraphs *b* to *i* of the first paragraph of section 1029.7 or 1029.8, a corporation that is

i. referred to in subparagraph i or ii of paragraph *a*, or

ii. controlled or related to a controlled corporation;”.

(2) Subsection 1 applies in respect of expenses incurred after 12 June 2003 for scientific research and experimental development undertaken after that date, under a contract entered into after that date.

c. I-3, s. 1029.7, am.

259. (1) Section 1029.7 of the said Act is amended by replacing “20%” in the portion before subparagraph *a* of the first paragraph by “17.5%”.

(2) Subsection 1 applies in respect of expenses incurred after 12 June 2003 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.7.2, am.

260. (1) Section 1029.7.2 of the said Act is amended by replacing the first paragraph by the following paragraph:

Canadian-controlled private corporation.

“1029.7.2. Where the taxpayer referred to in section 1029.7 is a corporation that has been, throughout the taxation year referred to in that section, a corporation that is not controlled, directly or indirectly in any manner whatever, by one or more persons not resident in Canada and the assets shown in its financial statements submitted to the shareholders or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, that would be shown if such financial statements had been prepared in accordance with generally accepted accounting principles, for its preceding taxation year or, where the corporation is in its first fiscal period, at the beginning of its first fiscal period, were less than \$50,000,000, the percentage of 17.5% mentioned in that section shall be replaced by the percentage determined by the following formula, to the extent that it is applied to the aggregate referred to in the first paragraph of section 1029.7 which does not exceed the expenditure limit of the corporation for the year:

$$35\% - \{[(A - \$25,000,000) \times 17.5\%] / \$25,000,000\}.”$$

(2) Subsection 1 applies in respect of expenses incurred after 12 June 2003 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.7.7,
French text, am.

261. Section 1029.7.7 of the said Act is amended by replacing “Aux fins” in the French text by “Pour l’application”.

c. I-3, s. 1029.7.8,
French text, am.

262. Section 1029.7.8 of the said Act is amended by replacing “aux fins” in the French text by “pour l’application”.

c. I-3, s. 1029.7.9,
French text, am.

263. Section 1029.7.9 of the said Act is amended by replacing “aux fins” in the French text by “pour l’application”.

c. I-3, s. 1029.8, am.

264. (1) Section 1029.8 of the said Act is amended by replacing “20%” in the portion before subparagraph *a* of the first paragraph by “17.5%”.

(2) Subsection 1 applies in respect of expenses incurred after 12 June 2003 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.8.2,
French text, am.

265. Section 1029.8.2 of the said Act is amended by replacing “Aux fins” in the French text of the portion before paragraph *a* by “Pour l’application”.

c. I-3, s. 1029.8.5.3,
am.

266. (1) Section 1029.8.5.3 of the said Act is amended

(1) by replacing the portion before paragraph *a* by the following:

Controlled corporation.

“1029.8.5.3. A corporation to which the definition of “controlled corporation” in section 1029.6.1 and paragraph *j* of section 1029.8.1 refers is a corporation which, in the 24 months preceding the date on which a contract referred to in any of sections 1029.7, 1029.8, 1029.8.6 and 1029.8.7 is entered into or at a later time determined by the Minister, is controlled, directly or indirectly in any manner whatever, by”;

(2) by adding the following paragraph after paragraph *e*:

“(f) a combination of entities or persons each of which is referred to in any of paragraphs *a* to *e*.”

(2) Subsection 1 applies in respect of expenses incurred after 12 June 2003 for scientific research and experimental development undertaken after that date, under a contract entered into after that date.

c. I-3, s. 1029.8.6, am.

267. (1) Section 1029.8.6 of the said Act is amended

(1) by replacing “40%” in the portion before subparagraph *a* of the first paragraph by “35%”;

(2) by replacing “Aux fins” in the French text of the third paragraph by “Pour l’application”.

(2) Paragraph 1 of subsection 1 applies in respect of expenses incurred after 12 June 2003 for scientific research and experimental development undertaken after that date, under a contract entered into after that date.

c. I-3, s. 1029.8.7, am.

268. (1) Section 1029.8.7 of the said Act is amended

(1) by replacing “40%” in the portion before subparagraph *a* of the first paragraph by “35%”;

(2) by replacing “Aux fins” in the French text of the third paragraph by “Pour l’application”.

(2) Paragraph 1 of subsection 1 applies in respect of expenses incurred after 12 June 2003 for scientific research and experimental development undertaken after that date, under a contract entered into after that date.

c. I-3, s. 1029.8.9, am.

269. (1) Section 1029.8.9 of the said Act is amended by replacing “of the payment in currency referred to” in subparagraph i of subparagraph *a* of the sixth paragraph by “of the contribution referred to”.

(2) Subsection 1 applies in respect of applications for an advance ruling filed after 29 March 2001.

c. I-3,
s. 1029.8.9.0.1.3, am.

270. (1) Section 1029.8.9.0.1.3 of the said Act is amended by replacing “of the payment in currency referred to” in subparagraph i of subparagraph *a* of the second paragraph by “of the contribution referred to”.

(2) Subsection 1 applies in respect of applications for an advance ruling filed after 29 March 2001.

c. I-3, s. 1029.8.9.0.3,
am.

271. (1) Section 1029.8.9.0.3 of the said Act is amended by replacing “40%” in the first paragraph by “35%”.

(2) Subsection 1 applies in respect of expenses incurred after 12 June 2003 for scientific research and experimental development undertaken after that date.

c. I-3, s. 1029.8.9.0.4,
am.

272. (1) Section 1029.8.9.0.4 of the said Act is amended

(1) by replacing “40%” in the first paragraph by “35%”;

(2) by adding the following paragraph after the second paragraph:

Share of a taxpayer.

“For the purposes of the first paragraph, the taxpayer’s share of an amount is equal to such proportion of that amount as the share of the taxpayer of the income or loss of the partnership for the fiscal period of the partnership ending in the taxpayer’s taxation year is of the income or loss of the partnership for that fiscal period, on the assumption that, if the income and loss of the partnership for that fiscal period are nil, the partnership’s income for that fiscal period is equal to \$1,000,000.”

(2) Paragraph 1 of subsection 1 applies in respect of expenses incurred after 12 June 2003 for scientific research and experimental development undertaken after that date.

(3) Paragraph 2 of subsection 1 applies to taxation years of a taxpayer that end after 22 December 1999.

c. I-3, s. 1029.8.10,
am.

273. (1) Section 1029.8.10 of the said Act is amended, in the portion before subparagraph *a* of the first paragraph,

(1) by replacing “40%” by “35%”;

(2) by replacing “Minister of Economic and Regional Development” wherever it appears by “Minister of Economic and Regional Development and Research”.

(2) Paragraph 1 of subsection 1 applies in respect of expenses incurred after 12 June 2003 for scientific research and experimental development undertaken after that date, under a contract entered into after that date.

(3) Paragraph 2 of subsection 1 has effect from 23 March 2004.

c. I-3, s. 1029.8.11,
am.

274. (1) Section 1029.8.11 of the said Act is amended, in the portion before subparagraph *a* of the first paragraph,

(1) by replacing “40%” by “35%”;

(2) by replacing “Minister of Economic and Regional Development” wherever it appears by “Minister of Economic and Regional Development and Research”.

(2) Paragraph 1 of subsection 1 applies in respect of expenses incurred after 12 June 2003 for scientific research and experimental development undertaken after that date, under a contract entered into after that date.

(3) Paragraph 2 of subsection 1 has effect from 23 March 2004.

c. I-3, s. 1029.8.16,
am.

275. (1) Section 1029.8.16 of the said Act is amended by replacing “Minister of Economic and Regional Development” in paragraph *a* and in subparagraph *i* of paragraph *b* by “Minister of Economic and Regional Development and Research”.

(2) Subsection 1 has effect from 23 March 2004.

c. I-3, s. 1029.8.16.6,
am.

276. (1) Section 1029.8.16.6 of the said Act is amended by replacing “1 July 2004” in the first paragraph by “13 June 2003”.

(2) Subsection 1 has effect from 13 June 2003.

c. I-3, s. 1029.8.17,
am.

277. (1) Section 1029.8.17 of the said Act is amended by inserting the following paragraphs before paragraph *b.1*:

“share with full voting
rights”;

“(b.0.1) “share with full voting rights” of the capital stock of a corporation means a share carrying a number of voting rights in the corporation, in all circumstances and regardless of the number of shares held, not lower than the number attached to any other share of the capital stock of that corporation;

“qualified financing”.

“(b.0.2) “qualified financing” means, in respect of a scientific research and experimental development project or the carrying out of that project or in

respect of a contract for work relating to scientific research and experimental development or the performance of that contract, an amount granted to a corporation under a loan made to it, as consideration for the issue by the corporation of a bond, debenture or similar obligation or as consideration for the issue by the corporation of a share of its capital stock, other than a share with full voting rights, provided that the terms of the loan, bond, debenture or share conferred upon the holder the right to convert that loan, bond, debenture or share into shares with full voting rights of the capital stock of the corporation;”.

(2) Subsection 1 applies in respect of expenses incurred after 29 March 2001 for scientific research and experimental development undertaken after that date, under a contract entered into after that date. However, where paragraph *b.0.2* of section 1029.8.17 of the said Act applies in respect of expenses incurred before 13 June 2003 for scientific research and experimental development undertaken before that date, under a contract entered into before that date, it shall be read as follows:

“(b.0.2) “qualified financing” means, in respect of a scientific research and experimental development project or the carrying out of that project or in respect of a contract for work relating to scientific research and experimental development or the performance of that contract, an amount obtained by a corporation under a loan made to it or as consideration for the issue by the corporation of a bond, debenture or similar obligation, provided that the terms of the loan, bond or debenture conferred upon the holder the right to convert that loan, bond or debenture into shares with full voting rights of the capital stock of the corporation;”.

c. I-3, s. 1029.8.17.0.2,
added.

278. (1) The said Act is amended by inserting the following section after section 1029.8.17.0.1:

Right to shares with
full voting rights.

“1029.8.17.0.2. For the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year by a taxpayer under subparagraphs *b* to *i* of the first paragraph of section 1029.7 or 1029.8 and under section 1029.8.6 or 1029.8.7, a person or partnership referred to in the second paragraph that, at any time, has, under a qualified financing granted by the person or partnership to a corporation, a right, either immediately or in the future and either absolutely or contingently, to shares with full voting rights of the capital stock of the corporation, or to acquire those shares or to control the voting rights of those shares, is deemed to have the same position in relation to the control of the corporation as if the person or partnership owned the shares at that time.

Person or partnership
referred to.

The person or partnership referred to in the first paragraph is an eligible public research centre, an eligible university entity, a person with whom such a centre or entity is not dealing at arm’s length at the particular time, a partnership of which such a centre or entity is a member or any person designated by the Minister in accordance with section 1029.8.19.2.”

(2) Subsection 1 applies in respect of expenses incurred after 29 March 2001 for scientific research and experimental development undertaken after that date, under a contract entered into after that date.

c. I-3, s. 1029.8.19.3.1,
am.

279. (1) Section 1029.8.19.3.1 of the said Act is amended by replacing the third paragraph by the following paragraph:

Interpretation.

“The contribution to which the first paragraph refers, in respect of a scientific research and experimental development project or the carrying out thereof, or to which the second paragraph refers, in respect of a contract for work relating to scientific research and experimental development or in respect of the performance thereof, is

(a) an amount that the corporation has received at a particular time from an eligible public research centre, an eligible university entity, a person with whom or with which such a centre or entity is not dealing at arm’s length at the particular time, a partnership of which such a centre or entity is a member, or any person designated by the Minister in accordance with section 1029.8.19.2, in payment of the shares with full voting rights of the capital stock of the corporation subscribed by the centre, entity, person or partnership, as the case may be, as part of that project or the carrying out thereof or as part of the contract or the performance thereof; and

(b) a qualified financing granted to the corporation at a particular time by an eligible public research centre, an eligible university entity, a person with whom or with which such a centre or entity is not dealing at arm’s length at the particular time, a partnership of which such a centre or entity is a member, or any person designated by the Minister in accordance with section 1029.8.19.2.”

(2) Subsection 1 applies in respect of expenses incurred after 29 March 2001 for scientific research and experimental development undertaken after that date, under a contract entered into after that date. However, where subparagraph *a* of the third paragraph of section 1029.8.19.3.1 of the said Act applies in respect of expenses incurred before 13 June 2003 for scientific research and experimental development undertaken before that date, under a contract entered into before that date, the reference therein to “shares with full voting rights” shall be read as a reference to “shares”.

c. I-3, s. 1029.8.19.5.1,
am.

280. (1) Section 1029.8.19.5.1 of the said Act is amended by replacing the third paragraph by the following paragraph:

Interpretation.

“The contribution to which the first paragraph refers, in respect of a scientific research and experimental development project or the carrying out thereof, or to which the second paragraph refers, in respect of a contract for work relating to scientific research and experimental development or in respect of the performance thereof, is

(a) an amount that the corporation has received at a particular time from an eligible public research centre, an eligible university entity, a person with

whom or with which such a centre or entity is not dealing at arm's length at the particular time, a partnership of which such a centre or entity is a member, or any person designated by the Minister in accordance with section 1029.8.19.5, in payment of the shares with full voting rights of the capital stock of the corporation subscribed by the centre, entity, person or partnership, as the case may be, as part of that project or the carrying out thereof or as part of the contract or the performance thereof; and

(b) a qualified financing granted to the corporation at a particular time by an eligible public research centre, an eligible university entity, a person with whom or with which such a centre or entity is not dealing at arm's length at the particular time, a partnership of which such a centre or entity is a member, or any person designated by the Minister in accordance with section 1029.8.19.2."

(2) Subsection 1 applies in respect of expenses incurred after 29 March 2001 for scientific research and experimental development undertaken after that date, under a contract entered into after that date. However, where subparagraph *a* of the third paragraph of section 1029.8.19.5.1 of the said Act applies in respect of expenses incurred before 13 June 2003 for scientific research and experimental development undertaken before that date, under a contract entered into before that date, the reference therein to "shares with full voting rights" shall be read as a reference to "shares".

c. I-3, s. 1029.8.19.7,
am.

281. (1) Section 1029.8.19.7 of the said Act is amended by replacing "shares of the corporation's capital stock" in paragraph *b* by "shares with full voting rights of the corporation's capital stock".

(2) Subsection 1 applies in respect of expenses incurred after 12 June 2003 for scientific research and experimental development undertaken after that date, under a contract entered into after that date.

c. I-3, s. 1029.8.21,
French text, am.

282. Section 1029.8.21 of the said Act is amended by replacing "Aux fins" in the French text by "Pour l'application".

c. I-3, s. 1029.8.21.1,
French text, am.

283. Section 1029.8.21.1 of the said Act is amended by replacing "Aux fins" in the French text by "Pour l'application".

c. I-3, s. 1029.8.21.22,
am.

284. (1) Section 1029.8.21.22 of the said Act is amended by replacing "40%" in the first paragraph by "30%".

(2) Subsection 1 applies in respect of expenses incurred after 12 June 2003 under a contract entered into after that date.

c. I-3, s. 1029.8.21.23,
am.

285. (1) Section 1029.8.21.23 of the said Act is amended by replacing "40%" in the first paragraph by "30%".

(2) Subsection 1 applies in respect of expenses incurred after 12 June 2003 under a contract entered into after that date.

c. I-3, s. 1029.8.21.30,
am.

286. (1) Section 1029.8.21.30 of the said Act is amended

(1) by striking out “, except if it has been increased for a preceding taxation year in respect of the amount of the benefit or advantage,” in paragraph *a*;

(2) by striking out “, except if it has been increased for a preceding fiscal period in respect of the amount of the benefit or advantage,” in the portion of paragraph *b* before subparagraph *i*.

(2) Subsection 1 applies in respect of qualified expenditures incurred after 9 March 1999 for eligible liaison and transfer services or eligible competitive intelligence services provided after that date.

c. I-3, s. 1029.8.22,
am.

287. Section 1029.8.22 of the said Act is amended by replacing paragraph *a* of the definition of “eligible employee” in the first paragraph by the following paragraph:

“(a) an employee in respect of whom it may reasonably be considered that one of the purposes for which the employee works for the qualified corporation or qualified partnership is to allow the qualified corporation or a qualified corporation that is a member of the qualified partnership to be deemed to have paid an amount to the Minister under section 1029.8.25 or 1029.8.25.1 in respect of the employee, or”.

c. I-3, s. 1029.8.23,
French text, am.

288. Section 1029.8.23 of the said Act is amended by replacing “à l’emploi” in the French text of the second paragraph by “un employé”.

c. I-3, s. 1029.8.23.1,
am.

289. Section 1029.8.23.1 of the said Act is amended by replacing subparagraph *i* of subparagraph *c* of the first paragraph by the following subparagraph:

“i. that one of the purposes for which the employee works for the entity offering the qualified training activity is to enable the qualified corporation or a qualified corporation that is a member of the qualified partnership to be deemed to have paid, in respect of the employee, an amount to the Minister under section 1029.8.25 or 1029.8.25.1, or”.

c. I-3, s. 1029.8.23.2,
am.

290. Section 1029.8.23.2 of the said Act is amended by replacing subparagraph *i* of paragraph *c* by the following subparagraph:

“i. one of the purposes for which the employee works for the entity is to enable a qualified corporation that is a member of the entity or a qualified corporation that is a member of a qualified partnership which is itself a member of the entity, to be deemed to have paid, in respect of the employee, an amount to the Minister under section 1029.8.25 or 1029.8.25.1, or”.

c. I-3, s. 1029.8.23.3,
am.

291. Section 1029.8.23.3 of the said Act is amended by replacing subparagraph *i* of paragraph *c* by the following subparagraph:

“i. one of the purposes for which the employee works for the entity is to enable a qualified corporation to which the qualified training activity is offered or to a qualified corporation that is a member of a qualified partnership to which the qualified training activity is offered, to be deemed to have paid, in respect of the employee, an amount to the Minister under section 1029.8.25 or 1029.8.25.1, or”.

c. I-3, s. 1029.8.23.4,
am.

292. Section 1029.8.23.4 of the said Act is amended by replacing subparagraph i of paragraph c by the following subparagraph:

“i. that one of the purposes for which the employee works for the entity offering the qualified training activity is to enable the qualified corporation or a qualified corporation that is a member of the qualified partnership to be deemed to have paid, in respect of the employee, an amount to the Minister under section 1029.8.25 or 1029.8.25.1, or”.

c. I-3, s. 1029.8.33.2,
am.

293. (1) Section 1029.8.33.2 of the said Act is amended, in the first paragraph,

(1) by inserting the following definition in alphabetical order:

“eligible region”.

““eligible region” means

(a) one of the following administrative regions described in Order in Council 2000-87 dated 22 December 1987 concerning the revision of the boundaries of the administrative regions of Québec, as amended:

- i. administrative region 01 Bas-Saint-Laurent,
- ii. administrative region 02 Saguenay–Lac-Saint-Jean,
- iii. administrative region 08 Abitibi-Témiscamingue,
- iv. administrative region 09 Côte-Nord,
- v. administrative region 10 Nord-du-Québec, or
- vi. administrative region 11 Gaspésie–Îles-de-la-Madeleine; or

(b) one of the following regional county municipalities:

- i. Municipalité régionale de comté du Haut-Saint-Maurice,
- ii. Municipalité régionale de comté de Mékinac,
- iii. Municipalité régionale de comté d’Antoine-Labelle,
- iv. Municipalité régionale de comté de La Vallée-de-la-Gatineau, or

v. Municipalité régionale de comté de Pontiac;”;

(2) by replacing paragraph *a* of the definition of “eligible supervisor” by the following paragraph:

“(a) an employee in respect of whom it may reasonably be considered that one of the purposes for which the employee works for the eligible taxpayer or the qualified partnership would be to allow, but for this paragraph, the eligible taxpayer or an eligible taxpayer who is a member of the qualified partnership to be deemed to have paid, in respect of the employee, an amount to the Minister under section 1029.8.33.6 or 1029.8.33.7; or”.

(2) Paragraph 1 of subsection 1 has effect from 12 March 2003.

c. I-3, s. 1029.8.33.4.2, added.

294. (1) The said Act is amended by inserting the following section after section 1029.8.33.4.1:

Training period served in an eligible region.

“1029.8.33.4.2. Where the eligible trainee in respect of whom an amount must be determined in accordance with section 1029.8.33.3 serves, in an eligible region, a qualified training period that begins after 11 March 2003 but before 13 June 2003, the following rules apply:

(a) the amount of “\$500” in the first paragraph of section 1029.8.33.3 shall be replaced by an amount of “\$1,000” or, where section 1029.8.33.4.1 applies, the amount of “\$625” that, because of section 1029.8.33.4.1, replaces that amount of “\$500” shall itself be replaced by an amount of “\$1,250”; and

(b) the amount of “\$15” in subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.33.3 shall be replaced by an amount of “\$25”.

(2) Subsection 1 applies in respect of expenditures incurred after 11 March 2003.

c. I-3, s. 1029.8.33.6, am.

295. (1) Section 1029.8.33.6 of the said Act is amended by replacing “20%” in the first paragraph by “15%”.

(2) Subsection 1 applies in respect of expenditures incurred after 12 June 2003 in relation to training periods that begin after that date.

c. I-3, s. 1029.8.33.7, am.

296. (1) Section 1029.8.33.7 of the said Act is amended by replacing “20%” in the first paragraph by “15%”.

(2) Subsection 1 applies in respect of expenditures incurred after 12 June 2003 in relation to training periods that begin after that date.

c. I-3, s. 1029.8.33.7.2, replaced.

297. (1) Section 1029.8.33.7.2 of the said Act is replaced by the following section:

Rate applicable to a qualified corporation.

“1029.8.33.7.2. Where the eligible taxpayer referred to in section 1029.8.33.6 or 1029.8.33.7 is a qualified corporation, the percentage of “15%” mentioned in the first paragraph of that section shall be replaced by a percentage of “30%”.”

(2) Subsection 1 applies in respect of expenditures incurred after 12 June 2003 in relation to training periods that begin after that date.

c. I-3, s. 1029.8.33.13, am.

298. (1) Section 1029.8.33.13 of the said Act is amended by replacing the first paragraph by the following paragraph:

Credit.

“1029.8.33.13. An eligible taxpayer who, in respect of a taxation year, is required to pay qualified expenditures and who encloses the prescribed form containing the prescribed information with the fiscal return the taxpayer is required to file for the year under section 1000, or would be required to file for the year under section 1000 if the taxpayer were not a registered charity and if tax were payable under this Part by the taxpayer, is deemed, subject to the second paragraph, to have paid to the Minister on the taxpayer’s balance-due day for the taxation year, on account of the taxpayer’s tax payable for that year under this Part, an amount equal to 75% of the aggregate of the qualified expenditures determined in respect of the taxpayer for the taxation year in accordance with the third paragraph.”

(2) Subsection 1 applies to taxation years that begin after 31 December 2003.

(3) In addition,

(1) where subparagraph *d* of the third paragraph of section 1029.8.33.13 of the said Act applies to taxation years that begin before 1 January 2004 and that include 31 December 2002 but do not include 31 December 2003, it shall be read as follows:

“(d) the aggregate of the indemnities pertaining to the annual leave as prescribed by the Act respecting labour standards or of the compensation in lieu thereof and provided for in a contract of employment, as the case may be, received or receivable for the taxation year by the eligible employees of the eligible taxpayer in respect of the salary, wages or other remuneration paid, allocated, granted, awarded or attributed by the eligible taxpayer to eligible employees in relation to the tips reported by eligible employees to the eligible taxpayer, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer’s bill and to the amounts attributed by the eligible taxpayer under section 42.11 to eligible employees, and of any amount paid or payable in respect of the taxation year, under the provisions mentioned in subparagraphs ii to iv of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in relation to such indemnities, as if those indemnities had been paid in the taxation year, multiplied by the total of

i. the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 is of the number of days in the taxation year, and

ii. the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 is of the number of days in the taxation year; and”;

(2) where subparagraphs *a* to *e* of the third paragraph of section 1029.8.33.13 of the said Act apply to taxation years that begin before 1 January 2004 and that include 31 December 2003, in respect of amounts paid for the calendar year 2003, they shall be read as follows:

“(a) 87.5% of the aggregate of all amounts paid under the provisions mentioned in subparagraphs ii and iii of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the taxation year or the end of which coincides with the end of the taxation year, other than any amount paid or payable under those provisions and referred to in subparagraph *d* in relation to an indemnity referred to in that subparagraph, in relation to the salary, wages or other remuneration paid, allocated, granted, awarded or attributed in that calendar year by the eligible taxpayer to eligible employees in relation to the tips reported by eligible employees to the eligible taxpayer, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer’s bill and to the amounts attributed by the eligible taxpayer under section 42.11 to eligible employees;

“(b) 87.5% of the amount paid under the provision mentioned in subparagraph iv of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the taxation year or the end of which coincides with the end of the taxation year, other than any amount paid or payable under that provision and referred to in subparagraph *d* in relation to an indemnity referred to in that subparagraph, in relation to the salary, wages or other remuneration paid, allocated, granted or awarded in that calendar year by the eligible taxpayer to eligible employees in relation to the tips reported by eligible employees to the eligible taxpayer and to the tips that eligible employees received or benefited from and that constitute service charges added to a customer’s bill;

“(c) 87.5% of the amount paid under the provision mentioned in subparagraph i of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the taxation year or the end of which coincides with the end of the taxation year, in relation to remuneration subject to contribution, within the meaning of the first paragraph of section 39.0.1 of the Act respecting labour standards (chapter N-1.1), paid, allocated, granted, awarded or attributed by the eligible taxpayer in that calendar year to eligible employees in relation to the tips reported by eligible employees to the eligible taxpayer, to the tips that eligible

employees received or benefited from and that constitute service charges added to a customer's bill and to the amounts attributed by the eligible taxpayer under section 42.11 to eligible employees;

“(d) the aggregate of the indemnities pertaining to the annual leave as prescribed by the Act respecting labour standards or of the compensation in lieu thereof and provided for in a contract of employment, as the case may be, received or receivable for the taxation year by the eligible employees of the eligible taxpayer in respect of the salary, wages or other remuneration paid, allocated, granted, awarded or attributed by the eligible taxpayer to eligible employees in relation to the tips reported by eligible employees to the eligible taxpayer, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer's bill and to the amounts attributed by the eligible taxpayer under section 42.11 to eligible employees, and of any amount paid or payable in respect of the taxation year, under the provisions mentioned in subparagraphs ii to iv of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in relation to such indemnities, as if those indemnities had been paid in the taxation year, multiplied by the total of

i. the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 is of the number of days in the taxation year, and

ii. the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 is of the number of days in the taxation year; and

“(e) 87.5% of the aggregate of all amounts each of which is an amount paid, as an assessment, under the Act mentioned in paragraph *a.1* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the taxation year or the end of which coincides with the end of the taxation year, in relation to the gross wages, within the meaning of sections 289 and 289.1 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), paid, allocated, granted, awarded or attributed by the eligible taxpayer in that calendar year to eligible employees in relation to the tips reported by eligible employees to the eligible taxpayer, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer's bill and to the amounts attributed by the eligible taxpayer under section 42.11 to eligible employees.”;

(3) where subparagraphs *a* to *e* of the third paragraph of section 1029.8.33.13 of the said Act apply to taxation years that begin before 1 January 2004 and that include 31 December 2004, in respect of an amount paid for the calendar year 2004, they shall be read as follows:

“(a) 75% of the aggregate of all amounts paid under the provisions mentioned in subparagraphs ii and iii of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the taxation year or the end of which coincides with the end of the

taxation year, other than any amount paid or payable under those provisions and referred to in subparagraph *d* in relation to an indemnity referred to in that subparagraph, in relation to the salary, wages or other remuneration paid, allocated, granted, awarded or attributed in that calendar year by the eligible taxpayer to eligible employees in relation to the tips reported by eligible employees to the eligible taxpayer, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer's bill and to the amounts attributed by the eligible taxpayer under section 42.11 to eligible employees;

“(b) 75% of the amount paid under the provision mentioned in subparagraph iv of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the taxation year or the end of which coincides with the end of the taxation year, other than any amount paid or payable under that provision and referred to in subparagraph *d* in relation to an indemnity referred to in that subparagraph, in relation to the salary, wages or other remuneration paid, allocated, granted or awarded in that calendar year by the eligible taxpayer to eligible employees in relation to the tips reported by eligible employees to the eligible taxpayer and to the tips that eligible employees received or benefited from and that constitute service charges added to a customer's bill;

“(c) 75% of the amount paid under the provision mentioned in subparagraph i of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the taxation year or the end of which coincides with the end of the taxation year, in relation to remuneration subject to contribution, within the meaning of the first paragraph of section 39.0.1 of the Act respecting labour standards (chapter N-1.1), paid, allocated, granted, awarded or attributed by the eligible taxpayer in that calendar year to eligible employees in relation to the tips reported by eligible employees to the eligible taxpayer, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer's bill and to the amounts attributed by the eligible taxpayer under section 42.11 to eligible employees;

“(d) 75% of the aggregate of the indemnities pertaining to the annual leave as prescribed by the Act respecting labour standards or of the compensation in lieu thereof and provided for in a contract of employment, as the case may be, received or receivable for the taxation year by the eligible employees of the eligible taxpayer in respect of the salary, wages or other remuneration paid, allocated, granted, awarded or attributed by the eligible taxpayer to eligible employees in relation to the tips reported by eligible employees to the eligible taxpayer, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer's bill and to the amounts attributed by the eligible taxpayer under section 42.11 to eligible employees, and of any amount paid or payable in respect of the taxation year, under the provisions mentioned in subparagraphs ii to iv of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in relation to such indemnities, as if those indemnities had been paid in the taxation year; and

“(e) 75% of the aggregate of all amounts each of which is an amount paid, as an assessment, under the Act mentioned in paragraph *a.1* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the taxation year or the end of which coincides with the end of the taxation year, in relation to the gross wages, within the meaning of sections 289 and 289.1 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), paid, allocated, granted, awarded or attributed by the eligible taxpayer in that calendar year to eligible employees in relation to the tips reported by eligible employees to the eligible taxpayer, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer’s bill and to the amounts attributed by the eligible taxpayer under section 42.11 to eligible employees.”

c. I-3, s. 1029.8.33.14, am.

299. (1) Section 1029.8.33.14 of the said Act is amended by replacing the first paragraph by the following paragraph:

Credit.

“1029.8.33.14. Where a qualified partnership is required to pay, in respect of a fiscal period, qualified expenditures, each taxpayer who is a member of the partnership at the end of that fiscal period and who encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file under section 1000, or would be required to file under section 1000 if the taxpayer were not a registered charity and if tax were payable under this Part by the taxpayer for the taxpayer’s taxation year in which the partnership’s fiscal period ends, is deemed, subject to the third paragraph, to have paid to the Minister on the taxpayer’s balance-due day for the taxation year, on account of the taxpayer’s tax payable for that year under this Part, the taxpayer’s share of an amount equal to 75% of the aggregate of the qualified expenditures determined in respect of the qualified partnership for the fiscal period in accordance with the fourth paragraph.”

(2) Subsection 1 applies to fiscal periods that begin after 31 December 2003.

(3) In addition,

(1) where subparagraph *d* of the fourth paragraph of section 1029.8.33.14 of the said Act applies to fiscal periods that begin before 1 January 2004 and that include 31 December 2002 but do not include 31 December 2003, it shall be read as follows:

“(d) the aggregate of the indemnities pertaining to the annual leave as prescribed by the Act respecting labour standards or of the compensation in lieu thereof and provided for in a contract of employment, as the case may be, received or receivable for the fiscal period by the eligible employees of the qualified partnership in respect of the salary, wages or other remuneration paid, allocated, granted, awarded or attributed by the qualified partnership to eligible employees in relation to the tips reported by eligible employees to the qualified partnership, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer’s bill and to the amounts attributed by the qualified partnership under section 42.11 to eligible

employees, and of any amount paid or payable in respect of the fiscal period, under the provisions mentioned in subparagraphs ii to iv of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in relation to such indemnities, as if those indemnities had been paid in the fiscal period, multiplied by the total of

i. the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 13 June 2003 is of the number of days in the fiscal period, and

ii. the percentage obtained by multiplying 75% by the proportion that the number of days in the fiscal period that follow 12 June 2003 is of the number of days in the fiscal period; and”;

(2) where subparagraphs *a* to *e* of the fourth paragraph of section 1029.8.33.14 of the said Act apply to fiscal periods that begin before 1 January 2004 and that include 31 December 2003, in respect of amounts paid for the calendar year 2003, they shall be read as follows:

“(a) 87.5% of the aggregate of all amounts paid under the provisions mentioned in subparagraphs ii and iii of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the fiscal period or the end of which coincides with the end of the fiscal period, other than any amount paid or payable under those provisions and referred to in subparagraph *d* in relation to an indemnity referred to in that subparagraph, in relation to the salary, wages or other remuneration paid, allocated, granted, awarded or attributed in that calendar year by the qualified partnership to eligible employees in relation to the tips reported by eligible employees to the qualified partnership, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer’s bill and to the amounts attributed by the qualified partnership under section 42.11 to eligible employees;

“(b) 87.5% of the amount paid under the provision mentioned in subparagraph iv of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the fiscal period or the end of which coincides with the end of the fiscal period, other than any amount paid or payable under that provision and referred to in subparagraph *d* in relation to an indemnity referred to in that subparagraph, in relation to the salary, wages or other remuneration paid, allocated, granted or awarded in that calendar year by the qualified partnership to eligible employees in relation to the tips reported by eligible employees to the qualified partnership and to the tips that eligible employees received or benefited from and that constitute service charges added to a customer’s bill;

“(c) 87.5% of the amount paid under the provision mentioned in subparagraph i of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the fiscal period or the end of which coincides with the end of the fiscal period, in relation to remuneration subject to contribution, within the meaning of the

first paragraph of section 39.0.1 of the Act respecting labour standards (chapter N-1.1), paid, allocated, granted, awarded or attributed by the qualified partnership in that calendar year to eligible employees in relation to the tips reported by eligible employees to the qualified partnership, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer's bill and to the amounts attributed by the qualified partnership under section 42.11 to eligible employees;

“(d) the aggregate of the indemnities pertaining to the annual leave as prescribed by the Act respecting labour standards or of the compensation in lieu thereof and provided for in a contract of employment, as the case may be, received or receivable for the fiscal period by the eligible employees of the qualified partnership in respect of the salary, wages or other remuneration paid, allocated, granted, awarded or attributed by the qualified partnership to eligible employees in relation to the tips reported by eligible employees to the qualified partnership, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer's bill and to the amounts attributed by the qualified partnership under section 42.11 to eligible employees, and of any amount paid or payable in respect of the fiscal period, under the provisions mentioned in subparagraphs ii to iv of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in relation to such indemnities, as if those indemnities had been paid in the fiscal period, multiplied by the total of

i. the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 13 June 2003 is of the number of days in the fiscal period, and

ii. the percentage obtained by multiplying 75% by the proportion that the number of days in the fiscal period that follow 12 June 2003 is of the number of days in the fiscal period; and

“(e) 87.5% of the aggregate of all amounts each of which is an amount paid, as an assessment, under the Act mentioned in paragraph *a.1* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the fiscal period or the end of which coincides with the end of the fiscal period, in relation to the gross wages, within the meaning of sections 289 and 289.1 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), paid, allocated, granted, awarded or attributed by the qualified partnership in that calendar year to eligible employees in relation to the tips reported by eligible employees to the qualified partnership, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer's bill and to the amounts attributed by the qualified partnership under section 42.11 to eligible employees.”;

(3) where subparagraphs *a* to *e* of the fourth paragraph of section 1029.8.33.14 of the said Act apply to fiscal periods that begin before 1 January 2004 and that include 31 December 2004, in respect of amounts paid for the calendar year 2004, they shall be read as follows:

“(a) 75% of the aggregate of all amounts paid under the provisions mentioned in subparagraphs ii and iii of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the fiscal period or the end of which coincides with the end of the fiscal period, other than any amount paid or payable under those provisions and referred to in subparagraph *d* in relation to an indemnity referred to in that subparagraph, in relation to the salary, wages or other remuneration paid, allocated, granted, awarded or attributed in that calendar year by the qualified partnership to eligible employees in relation to the tips reported by eligible employees to the qualified partnership, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer’s bill and to the amounts attributed by the qualified partnership under section 42.11 to eligible employees;

“(b) 75% of the amount paid under the provision mentioned in subparagraph iv of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the fiscal period or the end of which coincides with the end of the fiscal period, other than any amount paid or payable under that provision and referred to in subparagraph *d* in relation to an indemnity referred to in that subparagraph, in relation to the salary, wages or other remuneration paid, allocated, granted or awarded in that calendar year by the qualified partnership to eligible employees in relation to the tips reported by eligible employees to the qualified partnership and to the tips that eligible employees received or benefited from and that constitute service charges added to a customer’s bill;

“(c) 75% of the amount paid under the provision mentioned in subparagraph i of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the fiscal period or the end of which coincides with the end of the fiscal period, in relation to remuneration subject to contribution, within the meaning of the first paragraph of section 39.0.1 of the Act respecting labour standards (chapter N-1.1), paid, allocated, granted, awarded or attributed by the qualified partnership in that calendar year to eligible employees in relation to the tips reported by eligible employees to the qualified partnership, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer’s bill and to the amounts attributed by the qualified partnership under section 42.11 to eligible employees;

“(d) 75% of the aggregate of the indemnities pertaining to the annual leave as prescribed by the Act respecting labour standards or of the compensation in lieu thereof and provided for in a contract of employment, as the case may be, received or receivable for the fiscal period by the eligible employees of the qualified partnership in respect of the salary, wages or other remuneration paid, allocated, granted, awarded or attributed by the qualified partnership to eligible employees in relation to the tips reported by eligible employees to the qualified partnership, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer’s bill and to the amounts attributed by the qualified partnership under section 42.11 to eligible

employees, and of any amount paid or payable in respect of the fiscal period, under the provisions mentioned in subparagraphs ii to iv of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12, in relation to such indemnities, as if those indemnities had been paid in the fiscal period; and

“(e) 75% of the aggregate of all amounts each of which is an amount paid, as an assessment, under the Act mentioned in paragraph *a.1* of the definition of “qualified expenditure” in section 1029.8.33.12, in respect of a calendar year that ends in the fiscal period or the end of which coincides with the end of the fiscal period, in relation to the gross wages, within the meaning of sections 289 and 289.1 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), paid, allocated, granted, awarded or attributed by the qualified partnership in that calendar year to eligible employees in relation to the tips reported by eligible employees to the qualified partnership, to the tips that eligible employees received or benefited from and that constitute service charges added to a customer’s bill and to the amounts attributed by the qualified partnership under section 42.11 to eligible employees.”

c. I-3, s. 1029.8.34,
am.

300. (1) Section 1029.8.34 of the said Act is amended

(1) by replacing paragraphs *a* and *b* of the definition of “labour expenditure” in the first paragraph by the following paragraphs:

“(a) the salaries or wages directly attributable to the property that are incurred in the year by the corporation and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the salaries or wages that are incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, to the extent that they relate to services rendered in relation to the stages of production of the property, from the script stage to the post-production stage, or in relation to another stage of production of the property that is carried out after the post-production stage within a period that is reasonable to the Minister but that must not extend beyond the date provided for in the sixth paragraph, and that are paid by the corporation to its eligible employees;

“(b) the portion of the remuneration, other than salary or wages, that is incurred in the year by the corporation and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the portion of the remuneration that was incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, in relation to the stages of production referred to in paragraph *a* of the property and that is paid by the corporation,

i. to an individual, to the extent that that portion of the remuneration can reasonably be attributed either to services provided by the individual personally as part of the production of the property or to the wages of the individual's eligible employees who provided services as part of the production of the property,

ii. to a particular corporation having an establishment in Québec, other than a corporation referred to in subparagraph iii, a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, or a corporation that is not dealing at arm's length with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation's eligible employees who provided services as part of the production of the property,

iii. to a corporation having an establishment in Québec all the issued capital stock of which, except the director's qualifying shares, belongs to an individual and whose activities consist mainly in providing the services of that individual, to the extent that that portion of the remuneration can reasonably be attributed to services provided by the individual as part of the production of the property, or

iv. to a partnership carrying on a business in Québec, to the extent that that portion of the remuneration is reasonably attributable either to services provided, as part of the production of the property, by an individual who is a member of the partnership or to the wages of the partnership's eligible employees who provided services as part of the production of the property; and”;

(2) by replacing the portion of paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph before subparagraph i by the following:

“(b) in any other case, an amount equal to the amount by which the portion of a labour expenditure of the corporation for the year that is directly attributable to an amount paid for activities connected with computer-aided special effects and animation and carried on in Québec as part of the production of the property and that is indicated, by budgetary item, on a document that the Société de développement des entreprises culturelles encloses with the advance ruling given or the certificate issued to the corporation in relation to the property, exceeds the aggregate of”;

(3) by inserting the following definition in alphabetical order in the first paragraph:

“eligible employee”.

““eligible employee” of an individual, a corporation or a partnership means, in respect of a property that is a Québec film production, an individual resident in Québec at any time in the calendar year during which the individual renders services as part of the production of the property;”;

(4) by inserting the following paragraphs after paragraph *a* of the definition of “qualified corporation” in the first paragraph:

“(a.1) a corporation that, at any time in the year or during the 24 months preceding the year, would be controlled by a particular person, if each share of the capital stock of the corporation owned by a person not resident in Québec were owned by that particular person;

“(a.2) a corporation that is the holder of a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission or that, at any time in the year or during the 24 months preceding the year, is not dealing at arm’s length with a corporation holding such a licence;”;

(5) by striking out subparagraphs *d* and *d.2* of the second paragraph;

(6) by replacing the sixth paragraph by the following paragraph:

Rules applicable.

“For the purposes of the definitions of “labour expenditure”, “qualified computer-aided special effects and animation expenditure”, “qualified expenditure for services rendered outside the Montréal area” and “qualified labour expenditure” in the first paragraph, the following rules apply:

(a) the date to which those definitions refer is the date that is 18 months after the end of the corporation’s fiscal period that includes the date of recording of the first trial composite of the property; and

(b) no expenditure may be taken into consideration in computing a labour expenditure of a corporation for a taxation year in respect of a property that is a Québec film production, or production costs directly attributable to the production of such a property incurred before the end of a taxation year, unless the expenditure is paid at the time the corporation first files with the Minister the prescribed form containing the prescribed information provided for in the first paragraph of section 1029.8.35 for that taxation year.”;

(7) by inserting the following paragraph after the seventh paragraph:

Computer-aided special effects and animation expenditure.

“For the purposes of paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph, subparagraph *i* of paragraph *b* of the definition of “labour expenditure” in that first paragraph shall be read with “if the individual is resident in Québec at any time in the calendar year in which the individual rendered those services” inserted after “individual personally”.”;

(8) by inserting the following paragraph after the eighth paragraph:

Applications for an advance ruling or a certificate filed after 31 August 2003.

“In the case of property referred to in the first paragraph of section 1029.8.35.2,

(a) the definition of “qualified expenditure for services rendered outside the Montréal area” in the first paragraph, in respect of that property, shall be read with “100/10.5 or 100/22.17”, wherever it appears, replaced by “100/9.1875 or 100/19.3958”;

(b) the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph, in respect of that property, shall be read with “60/7”, wherever it appears, replaced by “100/10.2083”; and

(c) the definition of “qualified labour expenditure” in the first paragraph, in respect of the property, shall be read with “250%”, wherever it appears, replaced by “253.97%” if the property is property referred to in subparagraph *a* of the first paragraph of section 1029.8.35.2 or by “342.85%” in any other case.”;

(9) by replacing the ninth paragraph by the following paragraph:

Filming or taping
begun after
30 April 1997.

“In the case of property referred to in the second paragraph of section 1029.8.35.2, the definition of “qualified labour expenditure” in the first paragraph shall be read, in respect of that property, with “250%”, wherever it appears, replaced by “20/9” if the property is property referred to in subparagraph *a* of the first paragraph of section 1029.8.35.2, or by “300%” in any other case.”

(2) Paragraph 1 of subsection 1, where it amends paragraph *a* of the definition of “labour expenditure” in the first paragraph of section 1029.8.34 of the said Act to insert the reference to “to its eligible employees” after the reference to “paid by the corporation”, subparagraph *i* of paragraph *b* of that definition, subparagraph *ii* of that paragraph *b* to insert the reference to “eligible” before the reference to “employees” and subparagraphs *iii* and *iv* of that paragraph *b* and paragraphs 2, 3 and 5 of subsection 1, where it strikes out subparagraph *d* of the second paragraph of section 1029.8.34, apply in respect of property in respect of which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

(3) Paragraph 1 of subsection 1, where it amends subparagraph *ii* of paragraph *b* of the definition of “labour expenditure” in the first paragraph of section 1029.8.34 of the said Act, except where it inserts the reference to “eligible” before the reference to “employees”, applies in respect of any of the following properties, subject to subsection 4:

(1) property in respect of which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2003, and

(2) property in respect of which, notwithstanding the filing of an application for an advance ruling with the Société de développement des entreprises culturelles before 1 September 2003, the Société de développement des

entreprises culturelles considers that the work surrounding that property was not sufficiently advanced on 11 March 2003.

(4) Paragraph 1 of subsection 1, where it amends subparagraph ii of paragraph *b* of the definition of “labour expenditure” in the first paragraph of section 1029.8.34 of the said Act, except where it inserts the reference to “eligible” before the reference to “employees”, does not apply in respect of property that is an episode or broadcast that is part of a series where an application for an advance ruling or, in the absence of such an application, an application for a certificate has been filed with the Société de développement des entreprises culturelles before 1 September 2003 in respect of an episode or broadcast of that series and the Société de développement des entreprises culturelles considers that the work surrounding an episode or broadcast of that series was sufficiently advanced on 11 March 2003.

(5) Paragraph 4 of subsection 1, where it enacts paragraph *a.1* of the definition of “qualified corporation” in the first paragraph of section 1029.8.34 of the said Act, applies to taxation years that begin after 11 March 2003 and, where it enacts paragraph *a.2* of that definition, applies to taxation years that begin after 31 March 2003.

(6) Paragraph 6 of subsection 1 applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2001, or after 5 July 2001 and before 1 September 2001 if the corporation elects, in respect of the property, to compute the production costs of the property according to the rules applicable to a property in respect of which such an application is filed with the Société de développement des entreprises culturelles after 31 August 2001.

(7) Paragraph 7 of subsection 1 applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 12 December 2003.

(8) Paragraphs 8 and 9 of subsection 1 have effect from 12 June 2003.

(9) In addition, where section 1029.8.34 of the said Act applies before 20 December 2001 in respect of taxation years of corporations in relation to which the time limits provided for in subsection 2 of section 1010 of the said Act had not expired on 11 March 2003, a notice of objection was served on the Minister of Revenue before 11 March 2003 or an appeal was brought, before that date, against a notice of assessment, where the subject of the contestation concerns an amount of assistance paid by the Conseil des arts et des lettres du Québec or an amount deemed to have been paid under subsection 3 of section 125.5 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), or the corporation filed with the Minister of Revenue a waiver in the prescribed form in accordance with subparagraph ii of

paragraph *b* of subsection 2 of section 1010 before 11 March 2003, the definitions of “government assistance” and “non-government assistance” in the first paragraph of section 1029.8.34 shall be read as follows:

““government assistance” means assistance from a government, municipality or other public authority whether as a grant, subsidy, forgivable loan, deductions from tax, investment allowance or as any other form of assistance, other than an amount prescribed, an amount that a corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.35 and an amount that the corporation is deemed to have paid for a taxation year under subsection 3 of section 125.5 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

““non-government assistance” means an amount that would be included in computing the income of a taxpayer by reason of paragraph *w* of section 87 if that paragraph were read without reference to subparagraphs *ii* and *iii* thereof, other than an amount prescribed, an amount that a corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.35 and an amount that the corporation is deemed to have paid for a taxation year under subsection 3 of section 125.5 of the Income Tax Act;”.

(10) Notwithstanding sections 1007 and 1010 to 1011 of the said Act, the Minister of Revenue shall make, under Part I of the said Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6 of Chapter III.1 of Title III of Book IX of that Part I by a corporation and such assessments or reassessments of interest or penalties payable by the corporation as are necessary to give effect to subsection 9. Sections 93.1.8 and 93.1.12 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) apply, with the necessary modifications, to such determinations or assessments.

c. I-3, s. 1029.8.35,
am.

301. (1) Section 1029.8.35 of the said Act is amended, in the first paragraph,

(1) by replacing the portion before subparagraph *a* by the following:

Credit.

“1029.8.35. A corporation that, for a taxation year, is a qualified corporation and encloses with its fiscal return it is required to file for the year under section 1000 the prescribed form containing the prescribed information and a copy of the favourable advance ruling in force or, as the case may be, of the unrevoked certificate given or issued by the Société de développement des entreprises culturelles in respect of a property that is a Québec film production, is deemed, subject to the second paragraph and sections 1029.8.35.1 to 1029.8.35.3, where the application for an advance ruling has been filed or, in the absence of such an application, where the application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for that year under this Part, an amount equal to the aggregate of”;

(2) by replacing subparagraphs *a.1* and *b* by the following subparagraphs:

“(a.1) where the qualified corporation encloses with its fiscal return it is required to file for the year a copy of the valid certificate issued to it for the year by the Société de développement des entreprises culturelles and certifying that it qualifies for the year as a regional corporation, and a copy of the document enclosed with the advance ruling given or the certificate issued in relation to the property and in which the Société de développement des entreprises culturelles breaks down the amount of the corporation’s expenditure for services rendered outside the Montréal area into the items in the production budget of the property relating to that amount,

i. where subparagraph *a* of the first paragraph of section 1029.8.35.2 applies in respect of the property, 9.1875% of its qualified expenditure for services rendered outside the Montréal area for the year in respect of the property and, where subparagraph *a* of the second paragraph of section 1029.8.35.2 applies in respect of that property, 10.5% of that expenditure, and

ii. where subparagraph *b* of the first paragraph of section 1029.8.35.2 applies in respect of the property, 19.3958% of its qualified expenditure for services rendered outside the Montréal area for the year in respect of the property and, where subparagraph *b* of the second paragraph of section 1029.8.35.2 applies in respect of that property, 22.17% of that expenditure; and

“(b) where the qualified corporation encloses with its fiscal return it is required to file for the year a copy of the document enclosed with the advance ruling given or the certificate issued in relation to the property and in which the Société de développement des entreprises culturelles breaks down the amount of the corporation’s computer-aided special effects and animation expenditure into the items in the production budget of the property relating to that amount,

i. where subparagraph *b* of the first paragraph of section 1029.8.35.2 applies in respect of the property, 10.2083% of its qualified computer-aided special effects and animation expenditure for the year in respect of the property, and

ii. where subparagraph *b* of the second paragraph of section 1029.8.35.2 applies in respect of the property, 11 2/3% of its qualified computer-aided special effects and animation expenditure for the year in respect of the property.”

(2) Paragraph 1 of subsection 1 applies to taxation years that begin after 31 March 2003.

(3) Paragraph 2 of subsection 1 has effect from 12 June 2003 except where that paragraph 2 replaces the portion of subparagraph *a.1* of the first paragraph of section 1029.8.35 of the said Act before subparagraph i, in which case it applies to taxation years that begin after 31 March 2003.

c. I-3, s. 1029.8.35.1,
am.

302. (1) Section 1029.8.35.1 of the said Act is amended by adding the following paragraph after the third paragraph:

Maximum amount.

“Where the property is a property referred to in the first paragraph of section 1029.8.35.2, the amount of \$2,500,000 shall be replaced, wherever it appears, in the first and second paragraphs by the amount of \$2,187,500.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, s. 1029.8.35.2,
replaced.

303. (1) Section 1029.8.35.2 of the said Act is replaced by the following section:

Rates applicable.

“1029.8.35.2. Where the property referred to in the first paragraph of section 1029.8.35 is a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2003, a property for which, despite the filing of an application for an advance ruling with the Société de développement des entreprises culturelles before 1 September 2003, the Société de développement des entreprises culturelles considers that the work surrounding the property was not sufficiently advanced on 12 June 2003 and that the property is not an episode or broadcast that is part of a series, or a property that is an episode or broadcast that is part of a series where an application for an advance ruling or, in the absence of such an application, an application for a certificate has been filed with the Société de développement des entreprises culturelles before 1 September 2003 in respect of an episode or broadcast of that series and the Société de développement des entreprises culturelles considers that the work surrounding an episode or broadcast of that series was sufficiently advanced on 12 June 2003, the percentage of 40% mentioned in subparagraph *a* of the first paragraph of section 1029.8.35 shall, in respect of the property, be replaced by a percentage of

(a) 39.375%, in the case of any production that meets the criteria listed in the Regulation respecting the recognition of films as Québec films (R.R.Q., 1981, chapter C-18.1, r.0.1.6) to qualify for the increase applicable to certain French-language productions or to giant-screen films and in respect of which the Société de développement des entreprises culturelles has issued a certificate to that effect for the purposes of this division; and

(b) 29.1667%, in any other case.

Rates applicable.

Where the first paragraph does not apply and the main filming or taping of a property referred to in the first paragraph of section 1029.8.35 began after 30 April 1997, and the property is not an episode or broadcast that is part of a series the main filming or taping of at least one episode or one broadcast of which began on or before that date, the percentage of 40% mentioned in subparagraph *a* of the first paragraph of section 1029.8.35 shall, in respect of the property, be replaced by a percentage of

(a) 45%, in the case of any production that meets the criteria listed in the Regulation respecting the recognition of films as Québec films to qualify for the increase applicable to certain French-language productions or to giant-screen films and in respect of which the Société de développement des entreprises culturelles has issued a certificate to that effect for the purposes of this division; and

(b) 33 1/3%, in any other case.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, s. 1029.8.35.3, replaced.

304. (1) Section 1029.8.35.3 of the said Act is replaced by the following section:

Maximum assistance.

“1029.8.35.3. Where all or part of an expenditure of a corporation is a qualified expenditure for services rendered outside the Montréal area for the year in respect of a property and a qualified computer-aided special effects and animation expenditure for the year in respect of the property, the amount that the corporation is deemed to have paid to the Minister, under section 1029.8.35, on account of its tax payable for a taxation year under this Part in respect of a property, shall not exceed,

(a) where subparagraph *b* of the first paragraph of section 1029.8.35.2 applies in respect of the property, 48.5625% of the qualified labour expenditure for the year in respect of the property; and

(b) where subparagraph *b* of the second paragraph of section 1029.8.35.2 applies in respect of the property, 55.5% of the qualified labour expenditure for the year in respect of the property.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3,
s. 1029.8.36.0.0.1, am.

305. (1) Section 1029.8.36.0.0.1 of the said Act is amended

(1) by replacing subparagraph ii of paragraph *a* of the definition of “qualified film dubbing expenditure” in the first paragraph by the following subparagraph:

“ii. the aggregate of

(1) the amount of any government assistance and non-government assistance that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that is attributable to a film dubbing expenditure of the corporation for a taxation year preceding the year in respect of the production of the property, to the extent that the amount has not, under subparagraph i of subparagraph *d* of the second paragraph, reduced the film dubbing expenditure of the corporation for that preceding year, and

(2) the amount of any benefit or advantage that the corporation has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation's filing-due date for the year, that is attributable to a film dubbing expenditure of the corporation for a taxation year preceding the year in respect of the production of the property, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property or in any other form or manner, to the extent that that amount has not, under subparagraph ii of subparagraph *d* of the second paragraph, reduced the amount of the film dubbing expenditure of the corporation for that preceding year; and”;

(2) by replacing paragraphs *a* and *b* of the definition of “film dubbing expenditure” in the first paragraph by the following paragraphs:

“(a) the salaries or wages directly attributable to the property that are incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the salaries or wages that are incurred by the corporation in a year preceding the year in which the corporation filed the application for the certificate, to the extent that they relate to eligible dubbing services rendered in Québec before the completion date of the dubbed master copy of the property or after that date within a period that is reasonable to the Minister but that must not extend beyond the date that is 18 months after the end of the corporation's fiscal period that includes the completion date of the dubbed master copy, and that are paid by the corporation to its employees resident in Québec at any time in the calendar year in which they rendered the eligible dubbing services; and

“(b) the consideration that is incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the portion of the consideration that is incurred by the corporation in a year preceding the year in which the corporation filed the application for the certificate, to the extent that they relate to eligible dubbing services rendered in Québec before the completion date of the dubbed master copy of the property or after that date within a period that is reasonable to the Minister but that must not extend beyond the date that is 18 months after the end of the corporation's fiscal period that includes the completion date of the dubbed master copy, by an individual resident in Québec at any time in the calendar year in which the individual renders the eligible dubbing services or by a corporation or partnership having an establishment in Québec, other than an employee of the corporation, as part of the production of the property and that is paid by the corporation;”;

(3) by replacing the definition of “qualified production” in the first paragraph by the following definition:

“qualified production”.

““qualified production” for a taxation year of a corporation means the dubbed version of a production in respect of which the Société de

développement des entreprises culturelles certifiées, on the certificate it issues to the corporation in respect of the dubbed version, that the dubbed version qualifies for the purposes of this division;”;

(4) by inserting the following subparagraph after subparagraph *c* of the second paragraph:

“(c.1) no expenditure may be taken into consideration in computing the film dubbing expenditure of a corporation for a taxation year in respect of the production of a property, unless it is paid at the time the corporation first files with the Minister the prescribed form containing the prescribed information provided for in the first paragraph of section 1029.8.36.0.0.2 for that taxation year;”;

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

“(d) the amount of the film dubbing expenditure of a corporation for a taxation year in respect of the production of a property shall be reduced, where applicable, by the aggregate of

i. the amount of any government assistance and non-government assistance attributable to that expenditure, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, and

ii. the amount of any benefit or advantage attributable to that expenditure, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property or in any other form or manner, that the corporation has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation’s filing-due date for the year;”;

(6) by adding the following paragraph after the fourth paragraph:

“In the case of a production referred to in subparagraph *a* of the first paragraph of section 1029.8.36.0.0.2, the definition of “qualified film dubbing expenditure” in the first paragraph shall be read, in respect of that production, with “300%”, wherever it appears, replaced by “342.85%”.”

Dubbing completed
after 31 August 2003.

(2) Paragraphs 1 and 5 of subsection 1 apply in respect of property for which an application for a certificate is filed with the Société de développement des entreprises culturelles after 12 December 2003.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of property for which an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

(4) Paragraph 4 of subsection 1 applies to taxation years that end after 5 July 2001.

(5) Paragraph 6 of subsection 1 has effect from 1 September 2003.

c. I-3,
s. 1029.8.36.0.0.2, am.

306. (1) Section 1029.8.36.0.0.2 of the said Act is amended by replacing the first paragraph by the following paragraph:

Credit.

“1029.8.36.0.0.2. A qualified corporation that, in a taxation year, produces a dubbed version of a production and encloses with its fiscal return it is required to file for the year under section 1000 a copy of the valid certificate issued to it by the Société de développement des entreprises culturelles indicating that the dubbed version is a qualified production and the prescribed form containing the prescribed information, is deemed, subject to the second paragraph, where the application for a certificate has been filed in respect of the production with the Société de développement des entreprises culturelles before the end of the year, to have paid to the Minister on the corporation’s balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to

(a) in the case of a production the dubbing of which is completed after 31 August 2003, 29.1667% of its qualified film dubbing expenditure for the year in respect of the production of that qualified production; and

(b) in any other case, 33 1/3% of its qualified film dubbing expenditure for the year in respect of the production of that qualified production.”

(2) Subsection 1 has effect from 12 June 2003 except where it replaces “a copy of the certificate issued to it” in the first paragraph of section 1029.8.36.0.0.2 of the said Act by “a copy of the valid certificate issued to it” and where it inserts “where the application for a certificate has been filed in respect of the production with the Société de développement des entreprises culturelles before the end of the year,” in that paragraph, in which cases it applies in respect of property for which an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

c. I-3,
s. 1029.8.36.0.0.3,
replaced.

307. (1) Section 1029.8.36.0.0.3 of the said Act is replaced by the following section:

Revocation or
replacement.

“1029.8.36.0.0.3. Subject to sections 1010 to 1011, for the purposes of this division, where the Société de développement des entreprises culturelles replaces or revokes a certificate issued by it in respect of a property that is a qualified production, the following rules apply:

(a) a replaced certificate is null from the time it was issued or deemed issued, and the new certificate is deemed to have been issued at that time; and

(b) a revoked certificate is null from the time the revocation becomes effective.

Presumption.

The revoked certificate referred to in subparagraph *b* of the first paragraph is deemed not to have been issued as of the effective date specified in the notice of revocation.”

(2) Subsection 1 applies in respect of property for which an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

c. I-3,
s. 1029.8.36.0.0.4, am.

308. (1) Section 1029.8.36.0.0.4 of the said Act is amended

(1) by replacing paragraph *a* of the definition of “labour expenditure” in the first paragraph and the portion of paragraph *b* of that definition before subparagraph *i* by the following:

“(a) the salaries or wages directly attributable to the production of the property that are incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the salaries or wages that are incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, to the extent that they relate to services rendered in Québec in relation to the stages of production of the property, from the script stage to the post-production stage, or in relation to another stage of production of the property that is carried out after the post-production stage within a period that is reasonable to the Minister but that must not extend beyond the date that is 18 months after the end of the corporation’s fiscal period that includes the taping date of the first trial composite of the property, and that are paid by the corporation to its eligible employees at the time when the corporation first files with the Minister the prescribed form containing the prescribed information provided for in the first paragraph of section 1029.8.36.0.0.5 for that taxation year;

“(b) the portion of the remuneration, other than salary or wages, that is incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the portion of the remuneration that was incurred by the corporation in a year preceding the year in which the corporation filed the application for the advance ruling or the certificate, that is directly attributable to the production of the property and that relates to services rendered in Québec during the year to the corporation, in relation to the stages of production of the property referred to in paragraph *a*, and that is paid by the corporation at the time when the corporation first files with the Minister the prescribed form containing the prescribed information provided for in the first paragraph of section 1029.8.36.0.0.5 for that taxation year.”;

(2) by replacing subparagraph ii of paragraph *b* of the definition of “labour expenditure” in the first paragraph by the following subparagraph:

“ii. to a particular corporation having an establishment in Québec, other than a corporation referred to in subparagraph iii, a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission or a corporation that is not dealing at arm’s length with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation’s eligible employees that relate to services rendered in Québec by the eligible employees as part of the production of the property,”;

(3) by replacing “the valid certificate issued” in the portion of paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph before subparagraph i by “the favourable advance ruling given or to the certificate issued”;

(4) by replacing the definitions of “eligible employee” and “eligible individual” in the first paragraph by the following definitions:

“eligible employee”;

““eligible employee” of an individual, a corporation or a partnership means, in respect of a property that is a qualified production or a qualified low-budget production, an employee resident in Québec at any time in the calendar year in which the employee renders, as part of the production of the property, services referred to in paragraph *a* of the definition of “labour expenditure” or in any of subparagraphs i, ii and iv of paragraph *b* of that definition;

“eligible individual”.

““eligible individual” means, in respect of a property that is a qualified production, an individual resident in Québec at any time in the calendar year in which the individual renders, as part of the production of the property, services referred to in paragraph *a* of the definition of “labour expenditure” or in any of subparagraphs i, ii and iv of paragraph *b* of that definition;”;

(5) by replacing “issues a certificate” in the definition of “qualified production” in the first paragraph by “certifies, on the advance ruling given or the certificate issued by it to a corporation in respect of the production, that the production qualifies”;

(6) by replacing “issues a certificate for the purposes of this division in which it specifies” in the portion of the definition of “qualified low-budget production” in the first paragraph before paragraph *a* by “certifies, on the advance ruling given or the certificate issued by it to a corporation in respect of the production, that the production qualifies for the purposes of this division and”;

(7) by inserting “and whose mission is cultural” after “in the year” in paragraph *c* of the definition of “excluded corporation” in the first paragraph;

(8) by adding the following paragraph after paragraph *d* of the definition of “excluded corporation” in the first paragraph:

“(e) holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission or, at any time in the year or in the 24 months preceding that year, related to a corporation holding such a licence;”;

(9) by striking out subparagraph *c* of the second paragraph;

(10) by inserting the following paragraph after the third paragraph:

Corporation whose mission is cultural.

“For the purposes of paragraph *c* of the definition of “excluded corporation” in the first paragraph, a corporation whose mission is cultural does not include a corporation whose mandate consists in making investments.”;

(11) by replacing “the main filming or taping of the property began” by “an application for an advance ruling or, in the absence of such an application, an application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles” in the following provisions of the first paragraph:

— subparagraph iii of paragraph *a* of the definition of “qualified computer-aided special effects and animation expenditure”;

— subparagraph iii of paragraph *a* of the definition of “qualified labour expenditure”.

(2) Paragraphs 1, 3 to 6, 9 and 11 of subsection 1 apply in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003. In addition,

(1) where paragraph *a* of the definition of “labour expenditure” in the first paragraph of section 1029.8.36.0.0.4 of the said Act applies to taxation years of a corporation that end after 5 July 2001, it shall be read with “at the time when the corporation first files with the Minister the prescribed form containing the prescribed information provided for in the first paragraph of section 1029.8.36.0.0.5 for that taxation year” inserted after “eligible employees”; and

(2) where the portion of paragraph *b* of the definition of “labour expenditure” in the first paragraph of section 1029.8.36.0.0.4 of the said Act before subparagraph i applies to taxation years of a corporation that end after 5 July 2001, it shall be read with “at the time when the corporation first files with the Minister the prescribed form containing the prescribed information provided for in the first paragraph of section 1029.8.36.0.0.5 for that taxation year” after “paid by it”.

(3) Paragraph 2 of subsection 1 applies in respect of

(1) property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2003; and

(2) property for which, despite the filing of an application for an advance ruling with the Société de développement des entreprises culturelles before 1 September 2003, the Société de développement des entreprises culturelles considers that the work surrounding the property was not sufficiently advanced on 11 March 2003.

(4) Paragraphs 7 and 10 of subsection 1 apply to taxation years that end after 12 February 1998.

(5) Paragraph 8 of subsection 1 applies to taxation years that begin after 31 March 2003.

c. I-3,
s. 1029.8.36.0.0.5, am.

309. (1) Section 1029.8.36.0.0.5 of the said Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Credit.

“1029.8.36.0.0.5. A corporation that, for a taxation year, is a qualified corporation and encloses with its fiscal return it is required to file for the year under section 1000 the prescribed form containing the prescribed information and a copy of the valid favourable advance ruling or a valid certificate that is given or issued by the Société de développement des entreprises culturelles in respect of a property that is a qualified production or a qualified low-budget production, is deemed, subject to the second paragraph, where the application for an advance ruling has been filed or, in the absence of such an application, where the application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for that year under this Part, an amount equal to”.

(2) Subsection 1 applies to taxation years that begin after 31 March 2003. However, where the portion of the first paragraph of section 1029.8.36.0.0.5 of the said Act before subparagraph *a* applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate has been filed with the Société de développement des entreprises culturelles before 1 May 2003, it shall be read as follows:

“1029.8.36.0.0.5. A corporation that, for a taxation year, is a qualified corporation and encloses with its fiscal return it is required to file for the year under section 1000 the prescribed form containing the prescribed information and a copy of the valid certificate issued by the Société de développement des entreprises culturelles in respect of a property that is a qualified production or a qualified low-budget production, is deemed, subject to the second paragraph, where the main filming or taping of the property began before the end of the

year, to have paid to the Minister on the corporation's balance-due day for the year, on account of its tax payable for that year under this Part, an amount equal to".

c. I-3,
s. 1029.8.36.0.0.6,
replaced.

Revocation or
replacement.

310. (1) Section 1029.8.36.0.0.6 of the said Act is replaced by the following section:

"1029.8.36.0.0.6. Subject to sections 1010 to 1011, for the purposes of section 1029.8.36.0.0.5, where the Société de développement des entreprises culturelles replaces or revokes a favourable advance ruling or a certificate given or issued by it in respect of a property that is a qualified production or a qualified low-budget production, the following rules apply:

(a) the replaced favourable advance ruling is null from the time it was given or deemed given, and the new favourable advance ruling is deemed to have been given at that time;

(b) the replaced certificate is null from the time it was issued or deemed issued, and the new certificate is deemed to have been issued at that time; and

(c) the revoked favourable advance ruling or certificate is null from the time the revocation becomes effective.

Presumption.

The revoked favourable advance ruling referred to in subparagraph *c* of the first paragraph is deemed not to have been given as of the effective date specified in the notice of revocation and the revoked certificate referred to in that subparagraph *c* is deemed not to have been issued as of that date."

(2) Subsection 1 applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

c. I-3,
s. 1029.8.36.0.0.7, am.

311. (1) Section 1029.8.36.0.0.7 of the said Act is amended

(1) by replacing paragraph *a* of the definition of "labour expenditure" in the first paragraph and the portion of paragraph *b* of that definition before subparagraph *i* by the following:

"(a) the salaries or wages directly attributable to the production of the property that are incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the salaries or wages that are incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, to the extent that they relate to services rendered in Québec for eligible production work relating to the property carried out before the completion date of the master of the property or in

relation to eligible production work relating to the property carried out after that date within a period that is reasonable to the Minister but that must not extend beyond the date provided for in subparagraph *a* of the third paragraph, and that are paid by the corporation to its eligible employees; and

“(b) the portion of the remuneration, other than salary or wages, that is incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the portion of the remuneration that is incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, that relates to services rendered in Québec to the corporation for eligible production work relating to the property carried out before the completion date of the master of the property or in relation to eligible production work relating to the property carried out after that date within a period that is reasonable to the Minister but that must not extend beyond the date provided for in subparagraph *a* of the third paragraph, and that is paid by the corporation”;

(2) by replacing subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph by the following subparagraph:

“ii. the aggregate of

(1) the amount of any government assistance and non-government assistance that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that is attributable to a labour expenditure of the corporation for a taxation year preceding the year in respect of the property, to the extent that the amount has not, under subparagraph i of subparagraph *c* of the second paragraph, reduced the labour expenditure of the corporation for that preceding year, and

(2) the amount of any benefit or advantage that the corporation has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation’s filing-due date for the year, that is attributable to a labour expenditure of the corporation for a taxation year preceding the year in respect of the property, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property or in any other form or manner, to the extent that that amount has not, under subparagraph ii of subparagraph *c* of the second paragraph, reduced the amount of that labour expenditure of the corporation for that preceding year; and”;

(3) by replacing subparagraph i of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph by the following subparagraph:

“i. 45% of the amount by which the production costs directly attributable to the production of the property that are incurred by the corporation before the end of the year in respect of the property until the completion date of the

master of the property or within a period that is reasonable to the Minister but that shall not extend beyond the date provided for in subparagraph *a* of the third paragraph, and that are paid by the corporation, exceeds the aggregate of

(1) the amount of any government assistance and non-government assistance attributable to those costs, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for the year and that it has not repaid at that time pursuant to a legal obligation, and

(2) the amount of any benefit or advantage attributable to those costs, that the corporation has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation's filing-due date for the year, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property or in any other form or manner, exceeds";

(4) by replacing the definition of "eligible employee" in the first paragraph by the following definition:

"eligible employee";

"“eligible employee” of an individual, a corporation or a partnership means, in respect of a property that is a qualified sound recording, an individual resident in Québec at any time in the calendar year in which the individual carries out eligible production work relating to the property;”;

(5) by replacing "une attestation rendue ou délivrée" in the French text of the definition of "enregistrement sonore admissible" in the first paragraph by "un certificat rendue ou délivré";

(6) by replacing the definition of "eligible individual" in the first paragraph by the following definition:

"eligible individual".

"“eligible individual” means, in respect of a property that is a qualified sound recording, an individual resident in Québec at any time in the calendar year in which the individual carries out eligible production work relating to the property;”;

(7) by inserting the following paragraph after paragraph *a* of the definition of "excluded corporation" in the first paragraph:

"“(a.1) a corporation that would be, at any time in the year or during the 24 months preceding the year, controlled by a particular person, if each share of the capital stock of the corporation owned by a person not resident in Québec were owned by the particular person;”;

(8) by inserting "and whose mission is cultural" after "in the year" in paragraph *c* of the definition of "excluded corporation" in the first paragraph;

(9) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) the amount of the labour expenditure of a corporation for a taxation year in respect of a property shall be reduced, where applicable, by the aggregate of

i. the amount of any government assistance and non-government assistance attributable to that expenditure, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, and

ii. the amount of any benefit or advantage attributable to that expenditure, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property or in any other form or manner, that the corporation has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation’s filing-due date for the year; and”;

(10) by inserting the following paragraph after the second paragraph:

Rules applicable.

“For the purposes of the definitions of “labour expenditure” and “qualified labour expenditure” in the first paragraph, the following rules apply:

(a) the date to which those definitions refer is the date that is 18 months after the end of the corporation’s fiscal period that includes the completion date of the master copy of the property; and

(b) no expenditure may be taken into consideration in computing a labour expenditure of a corporation for a taxation year in respect of a property that is a qualified sound recording, or production costs directly attributable to the production of such a property incurred before the end of the year, unless the expenditure is paid at the time the corporation first files with the Minister the prescribed form containing the prescribed information provided for in the first paragraph of section 1029.8.36.0.0.8 for that taxation year.”;

(11) by replacing the third paragraph by the following paragraph:

Production costs.

“For the purposes of subparagraph i of paragraph b of the definition of “qualified labour expenditure” in the first paragraph, the following rules apply:

(a) the production costs directly attributable to the production of a property that is a qualified sound recording are

i. the portion of the production costs, other than the production fees and administration costs, to the extent that they are reasonable in the circumstances and included in the production cost, cost or capital cost, as the case may be, of the property to the corporation, and

ii. the production fees and administration costs, to the extent that they are reasonable in the circumstances;

(b) the production costs directly attributable to the production of a property that is a qualified sound recording include the portion of the cost of acquisition of a particular property, owned by the corporation and used by it as part of the production of the property, which corresponds to the portion of the depreciation of the particular property, for a taxation year, determined in accordance with the generally accepted accounting principles, relating to the use of the particular property by the corporation in the year, as part of the production of the property; and

(c) the amount of a benefit attributable to production costs includes the portion of the proceeds of disposition by a corporation of a particular property used by it as part of the production of a property that is a qualified sound recording that relates to the portion of the cost of acquisition of the particular property that has already been included in the production costs of the property as a depreciation up to the amount of the portion of the acquisition cost of the particular property that has already been so included in the production costs of the property.”;

(12) by adding the following paragraphs after the fifth paragraph:

Corporation whose mission is cultural.

“For the purposes of paragraph *c* of the definition of “excluded corporation” in the first paragraph, a corporation whose mission is cultural does not include a corporation whose mandate consists in making investments.

Qualified labour expenditure.

“In the case of a property referred to in subparagraph *a* of the first paragraph of section 1029.8.36.0.0.8, the definition of “qualified labour expenditure” in the first paragraph shall be read, in respect of that property, with “300%”, wherever it appears, replaced by “342.85%”.”

(2) Paragraphs 1, 3 to 7 and 11 of subsection 1 apply in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003. However, where subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.36.0.0.7 of the said Act applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles before 13 December 2003, it shall be read as follows:

“i. 45% of the amount by which the production costs directly attributable to the production of the property that are incurred by the corporation before the end of the year in respect of the property until the completion date of the master of the property or within a period that is reasonable to the Minister but that shall not extend beyond the date provided for in subparagraph *a* of the third paragraph, and that are paid by the corporation, exceeds the amount of any government assistance and non-government assistance attributable to those costs, that the corporation has received, is entitled to receive or may

reasonably expect to receive on or before the corporation's filing-due date for the year and that it has not repaid at that time pursuant to a legal obligation, exceeds".

(3) Paragraphs 2 and 9 of subsection 1 apply in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 12 December 2003.

(4) Paragraph 8 of subsection 1 and paragraph 12 of that subsection, where it enacts the seventh paragraph of section 1029.8.36.0.0.7 of the said Act, apply to taxation years that end after 9 March 1999.

(5) Paragraph 10 of subsection 1 applies to taxation years that end after 5 July 2001. However, where the third paragraph of section 1029.8.36.0.0.7 of the said Act applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles before 1 May 2003, it shall be read as follows:

"For the purposes of the definitions of "labour expenditure" and "qualified labour expenditure" in the first paragraph, no expenditure may be taken into consideration in computing a labour expenditure of a corporation for a taxation year in respect of a property that is a qualified sound recording, or production costs directly attributable to the production of such a property incurred before the end of the year, unless the expenditure is paid at the time the corporation first files with the Minister the prescribed form containing the prescribed information provided for in the first paragraph of section 1029.8.36.0.0.8 for that taxation year."

(6) Paragraph 12 of subsection 1, where it enacts the eighth paragraph of section 1029.8.36.0.0.7 of the said Act, has effect from 12 June 2003.

c. I-3,
s. 1029.8.36.0.0.8, am.

312. (1) Section 1029.8.36.0.0.8 of the said Act is amended

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

Credit.

"1029.8.36.0.0.8. A qualified corporation that, in a taxation year, produces a sound recording and encloses with its fiscal return it is required to file for the year under section 1000 a copy of the valid favourable advance ruling given or valid certificate issued by the Société de développement des entreprises culturelles in respect of a property that is a qualified sound recording and the prescribed form containing the prescribed information, is deemed, subject to the second paragraph, where the application for an advance ruling has been filed or, in the absence of such an application, where the application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year, to have paid to the Minister on the corporation's balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to

(a) in the case of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2003 or for which, despite the filing of an application for an advance ruling with the Société de développement des entreprises culturelles before 1 September 2003, the Société de développement des entreprises culturelles considers that the work surrounding the property was not sufficiently advanced on 12 June 2003, 29.1667% of its qualified labour expenditure for the year in respect of that property; and

(b) in any other case, 33 1/3% of its qualified labour expenditure for the year in respect of that property.”;

(2) by replacing “l’attestation rendue ou délivrée” in the French text of the third paragraph by “le certificat rendue ou délivré”;

(3) by adding the following paragraph after the third paragraph:

Maximum amount.

“In the case of a property referred to in subparagraph *a* of the first paragraph, the third paragraph shall be read, in respect of that property, with “\$50,000”, wherever it appears, replaced by “\$43,750”.”

(2) Paragraphs 1 and 3 of subsection 1 have effect from 12 June 2003 except where that paragraph 1 replaces “de l’attestation valide rendue ou délivrée” in the French text of the first paragraph of section 1029.8.36.0.0.8 of the said Act by “du certificat valide rendue ou délivré” and where it inserts “where the application for an advance ruling has been filed or, in the absence of such an application, where the application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year,” in that paragraph, in which cases it applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

(3) Paragraph 2 of subsection 1 applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

c. I-3,
s. 1029.8.36.0.0.9, am.

313. (1) Section 1029.8.36.0.0.9 of the said Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

Revocation or
replacement.

“1029.8.36.0.0.9. Subject to sections 1010 to 1011, for the purposes of section 1029.8.36.0.0.8, where the Société de développement des entreprises culturelles replaces or revokes a favourable advance ruling or a certificate given or issued by it, in respect of a property that is a qualified sound recording, the following rules apply:”;

(2) by replacing the portion after subparagraph *a* of the first paragraph by the following:

“(b) the replaced certificate is null from the time it was issued or deemed issued, and the new certificate is deemed to have been issued at that time; and

(c) a revoked favourable advance ruling or certificate is null from the time the revocation becomes effective.

Presumption.

The revoked favourable advance ruling referred to in subparagraph *c* of the first paragraph is deemed not to have been given as of the effective date specified in the notice of revocation and the revoked certificate referred to in that subparagraph *c* is deemed not to have been issued as of that date.”

(2) Subsection 1 applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

c. I-3,
s. 1029.8.36.0.0.10,
am.

314. (1) Section 1029.8.36.0.0.10 of the said Act is amended

(1) by replacing paragraph *a* of the definition of “labour expenditure” in the first paragraph and the portion of paragraph *b* of that definition before subparagraph *i* by the following:

“(a) the salaries or wages directly attributable to the production of the property that are incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the salaries or wages that are incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, to the extent that they relate to services rendered in relation to the stages of production of the property, from the pre-production stage to the performance before an audience, or in relation to another stage of production of the property carried out after the performance before an audience within a period that is reasonable to the Minister but that must not extend beyond the date provided for in subparagraph *a* of the third paragraph, and that are paid by the corporation to its eligible employees; and

“(b) the portion of the remuneration, other than salary or wages, that relates to services rendered to the corporation in relation to the production of the property and that is related to the stages of production of the property provided for in paragraph *a*, that is incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the portion of the remuneration that is incurred by

the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, and that is paid by the corporation”;

(2) by replacing subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph by the following subparagraph:

“ii. the aggregate of

(1) the amount of any government assistance and non-government assistance that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that is attributable to a labour expenditure of the corporation for a taxation year preceding the year in respect of the property, to the extent that the amount has not, under subparagraph i of subparagraph *d* of the second paragraph, reduced the labour expenditure of the corporation for that preceding year, and

(2) the amount of any benefit or advantage that the corporation has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation’s filing-due date for the year, that is attributable to a labour expenditure of the corporation for a taxation year preceding the year in respect of the property, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property or in any other form or manner, to the extent that that amount has not, under subparagraph ii of subparagraph *d* of the second paragraph, reduced the amount of that labour expenditure of the corporation for that preceding year; and”;

(3) by replacing subparagraph i of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph by the following subparagraph:

“i. 45% of the amount by which the production costs directly attributable to the production of the property that are incurred by the corporation before the end of the year in respect of the property until the performance of the property before an audience or within a period that is reasonable to the Minister but that must not extend beyond the date provided for in subparagraph *a* of the third paragraph, and that are paid by the corporation, exceeds the aggregate of

(1) the amount of any government assistance and non-government assistance attributable to those costs, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year and that it has not repaid at that time pursuant to a legal obligation, and

(2) the amount of any benefit or advantage attributable to those costs, that the corporation has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation’s filing-due date for the year, whether in the form of a reimbursement, compensation or guarantee, in the form of

proceeds of disposition of a property which exceed the fair market value of the property or in any other form or manner, exceeds”;

(4) by replacing the definitions of “eligible employee” and “eligible individual” in the first paragraph by the following definitions:

“eligible employee”;

““eligible employee” of an individual, a corporation or a partnership means, in respect of a property that is a qualified performance, an individual resident in Québec at any time in the calendar year in which the individual renders services as part of the production of the property;

“eligible individual”.

““eligible individual” means, in respect of a property that is a qualified performance, an individual resident in Québec at any time in the calendar year in which the individual renders services as part of the production of the property;”;

(5) by inserting the following paragraph after paragraph *a* of the definition of “qualified corporation” in the first paragraph:

“(a.1) a corporation that, at any time in the year or during the 24 months preceding the year, would be controlled by a particular person, if each share of the capital stock of the corporation owned by a person not resident in Québec were owned by the particular person;”;

(6) by inserting “and whose mission is cultural” after “in the year” in paragraph *c* of the definition of “qualified corporation” in the first paragraph;

(7) by replacing subparagraph *d* of the second paragraph by the following subparagraph:

“(d) the amount of the labour expenditure of a corporation for a taxation year in respect of a property shall be reduced, where applicable, by the aggregate of

i. the amount of any government assistance and non-government assistance attributable to that expenditure, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, and

ii. the amount of any benefit or advantage attributable to that expenditure, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property or in any other form or manner, that the corporation has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation’s filing-due date for the year; and”;

(8) by inserting the following paragraph after the second paragraph:

Rules applicable.

“For the purposes of the definitions of “labour expenditure” and “qualified labour expenditure” in the first paragraph, the following rules apply:

(a) the date to which those definitions refer is the date that is 18 months after the end of the corporation's fiscal period that includes the date on which any of the three periods in respect of which an amount is deemed to have been paid by the corporation under section 1029.8.36.0.0.11 is completed; and

(b) no expenditure may be taken into consideration in computing a labour expenditure of a corporation for a taxation year in respect of a property that is a qualified performance, or production costs directly attributable to the production of the property incurred before the end of the year, unless the expenditure is paid at the time the corporation first files with the Minister the prescribed form containing the prescribed information provided for in the first paragraph of section 1029.8.36.0.0.11 for that taxation year.”;

(9) by replacing the third paragraph by the following paragraph:

Production costs.

“For the purposes of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph, the following rules apply:

(a) the production costs directly attributable to the production of a property that is a qualified performance are the following amounts, but do not include however the costs incurred for the broadcasting or promotion of the property:

i. the portion of the production costs, other than the production fees and administration costs, to the extent that they are reasonable in the circumstances and included in the production cost, cost or capital cost, as the case may be, of the property to the corporation, and

ii. the production fees and administration costs, to the extent that they are reasonable in the circumstances;

(b) the production costs directly attributable to the production of a property that is a qualified performance include the portion of the cost of acquisition of a particular property, owned by the corporation and used by it as part of the production of the property, which corresponds to the portion of the depreciation of the particular property, for a taxation year, determined in accordance with the generally accepted accounting principles, relating to the use of the particular property by the corporation in the year, as part of the production of the property; and

(c) the amount of a benefit attributable to production costs includes the portion of the proceeds of disposition by a corporation of a particular property used by it as part of the production of a property that is a qualified performance that relates to the portion of the cost of acquisition of the particular property that has already been included in the production costs of the property as a depreciation up to the amount of the portion of the cost of acquisition of the particular property that has already been so included in the production costs of the property.”;

(10) by adding the following paragraphs after the fifth paragraph:

Corporation whose mission is cultural.

“For the purposes of paragraph *c* of the definition of “qualified corporation” in the first paragraph, a corporation whose mission is cultural does not include a corporation whose mandate consists in making investments.

Qualified labour expenditure.

“Where the amount deemed to have been paid to the Minister by a corporation on account of its tax payable for a taxation year under section 1029.8.36.0.0.1 is determined in relation to the portion of a qualified labour expenditure referred to in subparagraph *a* of the first paragraph of that section, the definition of “qualified labour expenditure” in the first paragraph shall be read with “300%”, wherever it appears, replaced by “342.85%”.”

(2) Paragraphs 1, 3, 4, 8 and 9 of subsection 1 apply in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003. However, where subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.36.0.0.10 of the said Act applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles before 12 December 2003, it shall be read as follows:

“i. 45% of the amount by which the production costs directly attributable to the production of the property that are incurred by the corporation before the end of the year in respect of the property until the performance before an audience or within a period that is reasonable to the Minister but that must not extend beyond the date provided for in subparagraph *a* of the third paragraph, and that are paid by the corporation, exceeds the amount of any government assistance and non-government assistance attributable to those costs, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year and that it has not repaid at that time pursuant to a legal obligation, exceeds”.

(3) Paragraphs 2 and 7 of subsection 1 apply in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 12 December 2003.

(4) Paragraph 5 of subsection 1 applies to taxation years that begin after 11 March 2003.

(5) Paragraph 6 of subsection 1 and paragraph 10 of that subsection, where it enacts the seventh paragraph of section 1029.8.36.0.0.10 of the said Act, apply to taxation years that end after 9 March 1999.

(6) Paragraph 10 of subsection 1, where it enacts the eighth paragraph of section 1029.8.36.0.0.10 of the said Act, has effect from 12 June 2003.

c. I-3,
s. 1029.8.36.0.0.11, am.

315. (1) Section 1029.8.36.0.0.11 of the said Act is amended

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

Credit.

“1029.8.36.0.0.11. A qualified corporation that, in a taxation year, produces a performance and encloses with its fiscal return it is required to file for the year under section 1000 the prescribed form containing the prescribed information and a copy of the valid favourable advance ruling given or valid certificate issued by the Société de développement des entreprises culturelles in respect of a property that is a qualified performance for any of the periods provided for in the definition of “qualified performance” in the first paragraph of section 1029.8.36.0.0.10 that is in whole or in part within the year, is deemed, subject to the second paragraph, where the application for an advance ruling has been filed or, in the absence of such an application, where the application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for that year under this Part, an amount equal to

(a) 29.1667% of the portion of its qualified labour expenditure for the year in respect of the property, relating to a labour expenditure incurred in respect of the property after 12 June 2003, other than an expenditure incurred in respect of the period referred to in paragraph *a* of the definition of “qualified performance” in the first paragraph of section 1029.8.36.0.0.10 for which an application for an advance ruling or, in the absence of such an application, an application for a certificate has been filed before 1 September 2003 with the Société de développement des entreprises culturelles and to the extent that the Société de développement des entreprises culturelles considers, in the case of an application for an advance ruling, that the pre-production work surrounding the property was sufficiently advanced on 12 June 2003; and

(b) 33 1/3% of the portion of its qualified labour expenditure for the year in respect of the property, relating to a labour expenditure incurred in respect of the property that is not referred to in subparagraph *a*.”;

(2) by replacing “l’attestation rendue ou délivrée” in the French text of the third paragraph by “le certificat rendue ou délivré”;

(3) by adding the following paragraph after the third paragraph:

Maximum amount.

“Where the amount deemed to have been paid to the Minister by a corporation on account of its tax payable for a taxation year under this section is determined in relation to the portion of a qualified labour expenditure referred to in subparagraph *a* of the first paragraph, the third paragraph shall be read with “\$300,000”, wherever it appears, replaced by “\$262,500”.”

(2) Paragraphs 1 and 3 of subsection 1 have effect from 12 June 2003 except where paragraph 1 replaces “de l’attestation valide rendue ou délivrée” in the French text of the first paragraph of section 1029.8.36.0.0.11 of the said Act by “du certificat valide rendue ou délivré” and where it inserts “where the application for an advance ruling has been filed or, in the absence of such an

application, where the application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year,” in that paragraph, in which cases it applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

(3) Paragraph 2 of subsection 1 applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

(4) However, where section 1029.8.36.0.0.11 of the said Act applies in respect of property for which a corporation is deemed to have paid, to the Minister of Revenue on account of its tax payable for a taxation year, an amount determined in relation to the portion of a qualified labour expenditure referred to in subparagraph *a* of the first paragraph and in relation to the portion of a qualified labour expenditure referred to in subparagraph *b* of that paragraph, it shall be read with the third and fourth paragraphs replaced by the following paragraphs:

“The amount that a corporation is deemed to have paid to the Minister, under the first paragraph, on account of its tax payable for a taxation year under this Part in respect of a property that is a qualified performance shall not exceed the amount by which, where the property is co-produced by the corporation and one or more other qualified corporations, the amount obtained by applying to the amount determined by the following formula the corporation’s share, expressed as a percentage, of the production costs in relation to the production of the property that is specified in the favourable advance ruling given or the certificate issued by the Société de développement des entreprises culturelles in respect of the property or, in any other case, the amount determined by the following formula, exceeds the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under this paragraph in respect of the property for a preceding taxation year ending after 12 June 2003 exceeds the aggregate of all amounts each of which is an amount that the corporation is required to pay under section 1129.4.0.14 in respect of the property for a preceding taxation year:

$$[1 - A / B] \times \$262,500.$$

“In the formula provided for in the third paragraph,

(a) *A* is the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid under the first paragraph and determined in relation to the portion of a qualified labour expenditure referred to in subparagraph *b* of that paragraph; and

(b) *B* is

i. where the property is co-produced by the corporation and one or more other qualified corporations, the product obtained by multiplying \$300,000 by the corporation's share, expressed as a percentage, of the production costs in relation to the production of the property that is specified in the favourable advance ruling given or the certificate issued by the Société de développement des entreprises culturelles in respect of the property, and

ii. in any other case, \$300,000.”

c. I-3,
s. 1029.8.36.0.0.12,
am.

316. (1) Section 1029.8.36.0.0.12 of the said Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

Revocation or
replacement.

“1029.8.36.0.0.12. Subject to sections 1010 to 1011, for the purposes of section 1029.8.36.0.0.11, where the Société de développement des entreprises culturelles replaces or revokes a favourable advance ruling or a certificate given or issued by it, in respect of a property that is a qualified performance, the following rules apply:”;

(2) by replacing the portion after subparagraph *a* of the first paragraph by the following:

“(b) the replaced certificate is null from the time it was issued or deemed issued, and the new certificate is deemed to have been issued at that time; and

(c) a revoked favourable advance ruling or certificate is null from the time the revocation becomes effective.

Presumption.

The favourable advance ruling referred to in subparagraph *c* of the first paragraph is deemed not to have been given and the revoked certificate referred to in that subparagraph is deemed not to have been issued as of the effective date specified in the notice of revocation.”

(2) Subsection 1 applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

c. I-3,
s. 1029.8.36.0.0.13,
am.

317. (1) Section 1029.8.36.0.0.13 of the said Act is amended

(1) by replacing “means” in the portion of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph before paragraph *a* by “means, subject to the fourth paragraph,”;

(2) by replacing the portion of subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph before subparagraph 1 by the following:

“i. 33 1/3% of the amount by which the printing costs directly attributable to the printing of the property that the corporation incurred before the end of the year in respect of the property to the extent that they relate to services rendered in Québec for the eligible printing work relating to the property before the date on which the first printing of the property that is an eligible work or the property that is the last work that is part of an eligible group of works is completed or within a period that is reasonable to the Minister but that shall not extend beyond the date provided for in subparagraph *a* of the fourth paragraph, and that are paid by the corporation, exceeds the aggregate of”;

(3) by replacing “means” in the portion of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph before paragraph *a* by “means, subject to the fourth paragraph,”;

(4) by replacing “fourth” in subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph and in subparagraph 2 of subparagraph ii of that paragraph *a* by “fifth”;

(5) by replacing the portion of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph before subparagraph 1 by the following:

“i. 50% of the amount by which the preparation costs directly attributable to the preparation of the property that the corporation incurred before the end of the year in respect of the property to the extent that they relate to services rendered in Québec for the eligible preparation work relating to the property before the date on which the first printing of the property that is an eligible work or the property that is the last work that is part of an eligible group of works is completed or within a period that is reasonable to the Minister but that shall not extend beyond the date provided for in subparagraph *a* of the fourth paragraph, and that are paid by the corporation, exceeds the aggregate of”;

(6) by replacing “the third paragraph” in the portion of the definition of “labour expenditure attributable to printing costs” in the first paragraph before paragraph *a* by “the third and fourth paragraphs”;

(7) by replacing paragraphs *a* to *c* of the definition of “labour expenditure attributable to printing costs” in the first paragraph by the following paragraphs:

“(a) the salaries or wages directly attributable to the printing of the property that are incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the salaries or wages that are incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, to the extent that they relate to services

rendered in Québec for eligible printing work relating to the property before the date on which the first printing of the property that is an eligible work or the property that is the last work that is part of an eligible group of works is completed or within a period that is reasonable to the Minister but that must not extend beyond the date provided for in subparagraph *a* of the fourth paragraph, and that are paid by the corporation to its eligible employees;

“(b) the portion of the remuneration, other than salary or wages or a non-repayable advance, that is incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the portion of the remuneration that is incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate for services rendered in Québec to the corporation for eligible printing work that relates to the property pursuant to a contract entered into in respect of the property, and that is paid by the corporation,

i. to an eligible individual who carries on a business in Québec and has an establishment in Québec and who is not dealing at arm’s length with the corporation at the time the contract is entered into, to the extent that that portion of remuneration is reasonably attributable to services personally rendered in Québec by the eligible individual in connection with the printing of the property or to the wages of the individual’s eligible employees that relate to services rendered in Québec by the individual’s eligible employees in connection with the printing of the property,

ii. to a particular corporation that has an establishment in Québec and that is not dealing at arm’s length with the corporation at the time the contract is entered into, other than a particular corporation referred to in subparagraph iii, to the extent that that portion of remuneration is reasonably attributable to the wages paid to the particular corporation’s eligible employees that relate to services rendered in Québec by the particular corporation’s eligible employees in connection with the printing of the property,

iii. to a particular corporation that has an establishment in Québec and that is not dealing at arm’s length with the corporation at the time the contract is entered into, all the issued capital stock of which, other than qualifying shares, belongs to an eligible individual, and whose activities consist principally in providing the eligible individual’s services, to the extent that that portion of remuneration is reasonably attributable to services rendered in Québec by the eligible individual in connection with the printing of the property, or

iv. to a partnership that carries on a business in Québec and has an establishment in Québec and that is not dealing at arm’s length with the corporation at the time the contract is entered into, to the extent that that portion of remuneration is reasonably attributable to services rendered in Québec in connection with the printing of the property, by an individual who is a member of the partnership, or to the wages paid to the partnership’s

eligible employees that relate to services rendered in Québec by the partnership's eligible employees in connection with the printing of the property; and

“(c) one-third of the consideration, other than salary or wages or a non-repayable advance, that is incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, one-third of the portion of the consideration that is incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate pursuant to a contract entered into in respect of the property, and that is paid by the corporation, for services rendered in Québec to the corporation for eligible printing work by an eligible individual or by a corporation or partnership having an establishment in Québec, other than an employee of the corporation, with whom or with which the corporation is dealing at arm's length at the time the contract is entered into;”;

(8) by replacing “the fourth paragraph” in the portion of the definition of “labour expenditure attributable to preparation costs” in the first paragraph before paragraph *a* by “the fourth and fifth paragraphs”;

(9) by replacing paragraphs *a* to *d* of the definition of “labour expenditure attributable to preparation costs” in the first paragraph by the following paragraphs:

“(a) the salaries or wages directly attributable to the preparation of the property that are incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the salaries or wages that are incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, to the extent that they relate to services rendered in Québec for eligible preparation work relating to the property before the date on which the first printing of the property that is an eligible work or the property that is the last work that is part of an eligible group of works is completed or within a period that is reasonable to the Minister but that must not extend beyond the date provided for in subparagraph *a* of the fourth paragraph, and that are paid by the corporation to its eligible employees;

“(b) the non-refundable advances directly attributable to the preparation of the property, to the extent that the services for the eligible preparation work in respect of the property were rendered in Québec, that are incurred by the corporation in the year pursuant to a contract entered into in respect of the property, and that are paid by the corporation to a Québec author or a holder of the rights of a Québec author, except such advances paid to a holder of the rights of a Québec author for the acquisition of rights on the existing material;

“(c) the portion of the remuneration, other than salary or wages or a non-repayable advance, that is incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the portion of the remuneration that is incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate for services rendered in Québec to the corporation for eligible preparation work that relates to the property pursuant to a contract entered into in respect of the property, and that is paid by the corporation,

i. to an eligible individual who carries on a business in Québec and has an establishment in Québec and who is not dealing at arm’s length with the corporation at the time the contract is entered into, to the extent that that portion of remuneration is reasonably attributable to services personally rendered in Québec by the eligible individual in connection with the preparation of the property or to the wages of the individual’s eligible employees that relate to services rendered in Québec by the individual’s eligible employees in connection with the preparation of the property,

ii. to a particular corporation that has an establishment in Québec and that is not dealing at arm’s length with the corporation at the time the contract is entered into, other than a particular corporation referred to in subparagraph iii, to the extent that that portion of remuneration is reasonably attributable to the wages paid to the particular corporation’s eligible employees that relate to services rendered in Québec by the particular corporation’s eligible employees in connection with the preparation of the property,

iii. to a particular corporation that has an establishment in Québec and that is not dealing at arm’s length with the corporation at the time the contract is entered into, all the issued capital stock of which, other than qualifying shares, belongs to an eligible individual, and whose activities consist principally in providing the eligible individual’s services, to the extent that that portion of remuneration is reasonably attributable to services rendered in Québec by the eligible individual in connection with the preparation of the property, or

iv. to a partnership that carries on a business in Québec and has an establishment in Québec and that is not dealing at arm’s length with the corporation at the time the contract is entered into, to the extent that that portion of remuneration is reasonably attributable to services rendered in Québec in connection with the preparation of the property, by an individual who is a member of the partnership, or to the wages paid to the partnership’s eligible employees that relate to services rendered in Québec by the partnership’s eligible employees in connection with the preparation of the property; and

“(d) half of the consideration, other than salary or wages or a non-repayable advance, that is incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance

ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, half of the consideration that is incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate pursuant to a contract entered into in respect of the property, and that is paid by the corporation, for services rendered in Québec to the corporation for eligible preparation work by an eligible individual or by a corporation or partnership having an establishment in Québec, other than an employee of the corporation, with whom or with which the corporation is dealing at arm's length at the time the contract is entered into;";

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

"eligible employee"; "eligible employee" of an individual, a corporation or a partnership, for a taxation year, means, in respect of a property that is an eligible work or a work that is part of an eligible group of works, an individual resident in Québec at any time in the calendar year in which the individual carries out eligible preparation work or eligible printing work relating to the property;

"eligible individual". "eligible individual", for a taxation year, means, in respect of a property that is an eligible work or a work that is part of an eligible group of works, an individual resident in Québec at any time in the calendar year in which the individual carries out eligible preparation work or eligible printing work relating to the property;";

(11) by inserting the following paragraph after paragraph *a* of the definition of "excluded corporation" in the first paragraph:

"(a.1) a corporation that would be, at any time in the year or during the 24 months preceding the year, controlled by a particular person, if each share of the capital stock of the corporation owned by a person not resident in Québec were owned by the particular person;";

(12) by inserting the following paragraph after the third paragraph:

Rules applicable. "For the purposes of the definitions of "labour expenditure attributable to preparation costs", "labour expenditure attributable to printing costs", "qualified labour expenditure attributable to preparation costs" and "qualified labour expenditure attributable to printing costs" in the first paragraph, the following rules apply:

(a) the date to which those definitions refer is the date that is 18 months after the end of the corporation's fiscal period that includes the date on which the first printing of the property that is an eligible work or the property that is the last work that is part of an eligible group of works is completed; and

(b) no expenditure may be taken into consideration in computing a labour expenditure attributable to printing costs or to preparation costs of a corporation for a taxation year in respect of a property that is an eligible work or a work

that is part of an eligible group of works, or printing costs or preparation costs directly attributable to the printing or preparation of the property incurred before the end of the year, unless the expenditure is paid at the time the corporation first files with the Minister the prescribed form containing the prescribed information provided for in the first paragraph of section 1029.8.36.0.0.14 for that taxation year.”;

(13) by replacing the fifth and sixth paragraphs by the following paragraphs:

Printing costs.

“For the purposes of this division, the printing costs directly attributable to the printing of a property that is an eligible work or a work that is part of an eligible group of works incurred before the end of a taxation year are the costs, other than publishing fees and administration costs, incurred by the corporation for the first printing, first assembly and first binding of the property.

Preparation costs.

“For the purposes of this division, the preparation costs directly attributable to the preparation of a property that is an eligible work or a work that is part of an eligible group of works incurred before the end of a taxation year are

(a) the preparation costs, other than publishing fees and administration costs, including non-refundable advances paid to the author or authors, editing, design, research, art work, mock-up production, layout, typesetting and pre-press costs; and

(b) the publishing fees and administration costs pertaining to the property that are reasonable in the circumstances.”;

(14) by replacing “fourth” in subparagraph i of subparagraph *a* of the eighth paragraph by “fifth”;

(15) by adding the following paragraph after the tenth paragraph:

Qualified labour expenditure.

“In the case of a property referred to in subparagraph *a* of the first paragraph of section 1029.8.36.0.0.14, the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph shall be read, in respect of the property, with “333 1/3%”, wherever it appears, replaced by “380.95%” and the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph shall be read, in respect of the property, with “250%”, wherever it appears, replaced by “285.7143%”.

(2) Paragraphs 1 to 10 and 12 to 14 of subsection 1 apply in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003. In addition, where paragraph *b* of the definition of “labour expenditure attributable to preparation costs” in the first paragraph of section 1029.8.36.0.0.13 of the said Act applies in respect of taxation years that end after 5 July 2001, it shall be read with “, except such advances paid to a holder of the rights of a Québec author for the acquisition of rights on existing material” inserted after “Québec author”.

(3) Paragraph 11 of subsection 1 applies to taxation years that begin after 11 March 2003.

(4) Paragraph 15 of subsection 1 has effect from 12 June 2003.

c. I-3,
s. 1029.8.36.0.0.14,
am.

318. (1) Section 1029.8.36.0.0.14 of the said Act is amended

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

Credit.

“1029.8.36.0.0.14. A qualified corporation that, in a taxation year, publishes a property that is an eligible work or a work that is part of an eligible group of works and encloses with its fiscal return it is required to file for the year under section 1000 a copy of the valid favourable advance ruling given or valid certificate issued by the Société de développement des entreprises culturelles in respect of the property and the prescribed form containing the prescribed information, is deemed, subject to the second paragraph, where the application for an advance ruling has been filed or, in the absence of such an application, an application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for that year under this Part, an amount equal to

(a) in the case of a property for which an application for an advance ruling is filed or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2003 or for which, despite the filing of an application for an advance ruling with the Société de développement des entreprises culturelles before 1 September 2003, the Société de développement des entreprises culturelles considers that the work surrounding the property was not sufficiently advanced on 12 June 2003, the aggregate of

i. an amount equal to 35% of its qualified labour expenditure attributable to preparation costs for the year in respect of that property, and

ii. an amount equal to 26.25% of its qualified labour expenditure attributable to printing costs for the year in respect of that property; and

(b) in any other case, the aggregate of

i. an amount equal to 40% of its qualified labour expenditure attributable to preparation costs for the year in respect of that property, and

ii. an amount equal to 30% of its qualified labour expenditure attributable to printing costs for the year in respect of that property.”;

(2) by replacing “l’attestation rendue ou délivrée” in the French text of the third paragraph by “le certificat rendue ou délivré”;

(3) by adding the following paragraph after the third paragraph:

Maximum amount.

“In the case of a property referred to in subparagraph *a* of the first paragraph, the third paragraph shall be read, in respect of that property, with “\$500,000”, wherever it appears, replaced by “\$437,500”.”

(2) Paragraphs 1 and 3 of subsection 1 have effect from 12 June 2003 except where that paragraph 1 replaces “de l’attestation valide rendue ou délivrée” in the French text of the first paragraph of section 1029.8.36.0.0.14 of the said Act by “du certificat valide rendue ou délivré” and where it inserts “where the application for an advance ruling has been filed or, in the absence of such an application, an application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year,” in that paragraph, in which cases it applies in respect of property for which the application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

(3) Paragraphs 1 and 2 of subsection 1 apply in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

c. I-3,
s. 1029.8.36.0.0.15,
French text, am.

319. (1) Section 1029.8.36.0.0.15 of the said Act is amended, in the French text,

(1) by replacing “une décision préalable favorable ou une attestation qu’elle avait rendue ou délivrée” in the portion before paragraph *a* by “une décision préalable favorable ou un certificat qu’elle a rendue ou délivré”;

(2) by replacing paragraph *b* by the following paragraph:

“*b*) le certificat remplacé est nul à compter du moment où il a été délivré ou réputé délivré et le nouveau certificat est réputé avoir été délivré à ce moment.”

(2) Subsection 1 applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

c. I-3,
s. 1029.8.36.0.3.8, am.

320. (1) Section 1029.8.36.0.3.8 of the said Act is amended

(1) by replacing the portion of the definition of “qualified corporation” in the first paragraph before paragraph *a* by the following:

“qualified
corporation”;

““qualified corporation” for a taxation year means a corporation that, in the year, has an establishment in Québec, carries on therein a qualified business and holds a favourable advance ruling given or a qualification certificate issued by Investissement Québec in respect of property that is a multimedia title for the purposes of this division, but does not include”;

(2) by replacing the definition of “multimedia title” in the first paragraph by the following definition:

“multimedia title”.

““multimedia title” of a corporation means an organized set of numerical information in respect of which Investissement Québec certifies, on the favourable advance ruling given or the qualification certificate issued to the corporation in respect of the title, that the title qualifies for the purposes of this division;”;

(3) by striking out “certificate,” in the third paragraph.

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of favourable advance rulings given or qualification certificates issued in relation to multimedia titles after 12 June 2003.

(3) Paragraph 3 of subsection 1 has effect from 13 June 2003.

c. I-3,
s. 1029.8.36.0.3.9, am.

321. (1) Section 1029.8.36.0.3.9 of the said Act is amended

(1) by striking out “valid certificate,” in the first paragraph;

(2) by inserting the following subparagraphs after subparagraph *b* of the third paragraph:

“(b.1) 37.5%, in the case where Investissement Québec certifies that the property is produced without having been ordered, is to be commercialized and is available in a French version;

“(b.2) 30%, in the case where Investissement Québec certifies that the property is produced without having been ordered, is to be commercialized and is not available in a French version; and”;

(3) by replacing “35%” in subparagraph *c* of the third paragraph by “26.25%”.

(2) Paragraph 1 of subsection 1 has effect from 13 June 2003.

(3) Paragraph 2 of subsection 1 has effect from 20 December 2002. However, where section 1029.8.36.0.3.9 of the said Act applies in relation to labour expenditures incurred in respect of multimedia titles in respect of which Investissement Québec considers that the main production work in relation to that title began before 13 June 2003, it shall be read with the reference to “37.5%” in subparagraph *b.1* of the third paragraph replaced by a reference to “50%” and the reference to “30%” in subparagraph *b.2* of that third paragraph replaced by a reference to “40%”.

(4) Paragraph 3 of subsection 1 applies in relation to labour expenditures incurred in respect of multimedia titles in respect of which Investissement Québec considers that the main production work in relation to that title began after 12 June 2003.

c. I-3,
s. 1029.8.36.0.3.10,
am.

322. (1) Section 1029.8.36.0.3.10 of the said Act is amended

(1) by striking out “a certificate,” in the portion before subparagraph *a* of the first paragraph;

(2) by striking out subparagraph *a* of the first paragraph;

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

“(d) the revoked favourable advance ruling is null from the time the revocation becomes effective and the revoked qualification certificate is null from that time.”;

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

Presumption.

“The revoked favourable advance ruling referred to in the first paragraph is deemed not to have been issued as of the effective date specified in the notice of revocation and the revoked qualification certificate referred to in the first paragraph is deemed not to have been issued as of that date.”

(2) Subsection 1 has effect from 13 June 2003.

c. I-3,
s. 1029.8.36.0.3.18,
am.

323. (1) Section 1029.8.36.0.3.18 of the said Act is amended, in the first paragraph,

(1) by replacing the portion of the definition of “qualified corporation” before paragraph *a* by the following:

“qualified
corporation”;

““qualified corporation” for a taxation year means a corporation that, in the year, has an establishment in Québec, carries on therein a qualified business and holds a final certificate issued by Investissement Québec for the purposes of this division, but does not include”;

(2) by replacing the definition of “eligible multimedia title” by the following definition:

“eligible multimedia
title”.

““eligible multimedia title” of a corporation means an organized set of numerical information that is not identified as being an excluded title on the final certificate issued to the corporation by Investissement Québec for the purposes of this division;”.

(2) Paragraph 1 of subsection 1 applies in respect of final certificates issued after 12 June 2003.

(3) Paragraph 2 of subsection 1 applies to taxation years that end after 11 March 2003.

c. I-3,
s. 1029.8.36.0.3.19,
am.

324. (1) Section 1029.8.36.0.3.19 of the said Act is amended by adding the following subparagraphs after subparagraph *c* of the third paragraph:

“(d) 37.5%, where the valid final certificate issued to the corporation for the year certifies that at least 75% of the eligible multimedia titles produced by the corporation in the year are produced without having been ordered, are to be commercialized and are available in a French version, or that at least 75% of its gross revenue for the year is derived from such eligible multimedia titles;

“(e) 30%, where subparagraph *d* does not apply and the valid final certificate issued to the corporation for the year certifies that at least 75% of the eligible multimedia titles produced by the corporation in the year are produced without having been ordered and are to be commercialized, or that at least 75% of its gross revenue for the year is derived from such eligible multimedia titles; and

“(f) 26.25%, where the valid final certificate issued to the corporation for the year certifies that less than 75% of the eligible multimedia titles produced by the corporation in the year are produced without having been ordered and are to be commercialized and that less than 75% of its gross revenue for the year is derived from such eligible multimedia titles.”

(2) Subsection 1 has effect from 19 December 2002. However, where section 1029.8.36.0.3.19 of the said Act applies in respect of labour expenditures incurred before 13 June 2003, it shall be read with the reference to “37.5%” in subparagraph *d* of the third paragraph replaced by a reference to “50%”, the reference to “30%” in subparagraph *e* of that third paragraph replaced by a reference to “40%” and the reference to “26.25%” in subparagraph *f* of that third paragraph replaced by a reference to “35%”.

c. I-3,
s. 1029.8.36.0.3.46,
am.

325. (1) Section 1029.8.36.0.3.46 of the said Act is amended

(1) by replacing the definition of “eligible activity” in the first paragraph by the following definition:

“eligible activity”;

““eligible activity” of a corporation for a taxation year means an activity that the corporation carries on in the year and that, as certified by the qualification certificate referred to in the first paragraph of section 1029.8.36.0.3.48 that Investissement Québec issues to the corporation for the year, is in connection with the development and supplying of products and services relating to e-business or with the operation of e-business solutions;”;

(2) by replacing the definition of “date of the beginning of the operations” in the first paragraph by the following definition:

“date of the beginning
of the operations”;

““date of the beginning of the operations” of a corporation means the effective date specified in the first valid qualification certificate, referred to in the first paragraph of section 1029.8.36.0.3.48, that was issued to the corporation for a taxation year;”;

(3) by replacing “by the Minister of Finance” in the definition of “eligible employee” in the first paragraph by “by Investissement Québec”;

(4) by inserting the following definition in alphabetical order in the first paragraph:

“eligibility period”;

““eligibility period” of a corporation for a taxation year means the portion of the year included in the period that begins on 12 May 2000 and ends,

(a) where the qualification certificate referred to in the first paragraph of section 1029.8.36.0.3.48 that was issued to the corporation for the year is not revoked

i. on 31 December 2010, if the effective date specified in the first valid qualification certificate, referred to in the first paragraph of section 1029.8.36.0.3.48, that was issued to the corporation for a taxation year precedes 1 January 2001, or on the last day of the 10-year period that begins on that effective date, if that effective date is before 1 January 2004 but after 31 December 2000, and

ii. on 31 December 2013, in any other case; or

(b) where the qualification certificate referred to in the first paragraph of section 1029.8.36.0.3.48 that was issued to the corporation for the year is revoked, on the earlier of the day that precedes the day on which the revocation of that certificate is effective and the date that would be determined in accordance with paragraph *a* if it applied to the corporation for that year;”;

(5) by replacing the portion of paragraph *b* of the definition of “qualified wages” in the first paragraph before subparagraph *i* by the following:

“(b) the amount by which the amount of the wages incurred by the qualified corporation in respect of the employee, in the corporation’s eligibility period for the year, while the employee qualified as an eligible employee of the qualified corporation, to the extent that that amount is paid and that it may reasonably be considered to relate to the carrying on of an eligible activity by the eligible employee in the year, exceeds the aggregate of”;

(6) by replacing the definition of “qualified corporation” in the first paragraph by the following definition:

“qualified corporation”.

““qualified corporation” for a taxation year means a corporation that, in the year, has an establishment in Québec and carries on a qualified business in Québec and that is not

(a) a tax exempt corporation for the year under Book VIII;

(b) a corporation that would be exempt from tax for the year under section 985, but for section 192; or

(c) a corporation control of which is acquired at the beginning of the year or of a preceding taxation year, but after 11 June 2003, by a person or group of persons, unless acquiring control of the corporation

i. occurs after 11 June 2003 and before 1 July 2004, where Investissement Québec certifies that the acquisition of control results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date,

ii. is by a qualified corporation or by a group of persons all the members of which are qualified corporations, or

iii. derives from the exercise after 11 June 2003 of one or more rights described in paragraph *b* of section 20 that were acquired before 12 June 2003;”;

(7) by adding the following paragraph after the third paragraph:

Eligibility period of an associated corporation.

“For the application of the definition of “eligibility period” in the first paragraph to a corporation that, in its taxation year for which its first valid qualification certificate, referred to in the first paragraph of section 1029.8.36.0.3.48, is issued to it, is associated with one or more other qualified corporations, the effective date specified in that first qualification certificate and to which subparagraph *i* of paragraph *a* of that definition refers is deemed to be the earlier of the effective date and all of the dates each of which is the effective date specified in the first qualification certificate that was issued to any of the other qualified corporations.”

(2) Paragraphs 1, 2, 4 and 5 of subsection 1 have effect from 12 May 2000. However, where the first paragraph of section 1029.8.36.0.3.46 of the said Act applies

(1) in respect of qualification certificates issued before 1 April 2003,

(a) the definition of “eligible activity” provided for therein shall be read with the reference to “that Investissement Québec” replaced by a reference to “that the Minister of Finance”, and

(b) the definition of “date of the beginning of the operations” provided for therein shall be read with the reference to “by the Minister of Finance” inserted after the reference to “to the corporation”;

(2) before 1 November 2001, paragraphs *a* and *b* of the definition of “eligibility period” provided for therein shall be read as follows:

“(a) where the qualification certificate referred to in the first paragraph of section 1029.8.36.0.3.48 that was issued to the corporation for the year is revoked, on the earlier of the day preceding the day on which the revocation of the certificate is effective and 31 December 2010; and

“(b) in any other case, 31 December 2010;”.

(3) Paragraph 3 of subsection 1 applies in respect of qualification certificates issued after 31 March 2003.

(4) Paragraph 6 of subsection 1 has effect from 12 June 2003.

(5) Paragraph 7 of subsection 1 has effect from 1 November 2001.

c. I-3,
s. 1029.8.36.0.3.47,
am.

326. (1) Section 1029.8.36.0.3.47 of the said Act is amended

(1) by replacing paragraphs *a* to *c* by the following paragraphs:

“(a) where the taxation year of the qualified corporation ends before 1 January 2001, to the amount obtained by multiplying \$40,000 by the proportion that the number of days in the corporation’s eligibility period for the year during which the employee qualifies as an eligible employee is of 365;

“(b) where the taxation year of the qualified corporation includes 1 January 2001, to the aggregate of

i. the amount obtained by multiplying \$40,000 by the proportion that the number of days in the corporation’s eligibility period for the year that precede 1 January 2001 during which the employee qualifies as an eligible employee is of 365, and

ii. the amount obtained by multiplying \$35,714.29 by the proportion that the number of days in the corporation’s eligibility period for the year that follow 31 December 2000 during which the employee qualifies as an eligible employee is of 365; and

“(c) in any other case, to the amount obtained by multiplying \$35,714.29 by the proportion that the number of days in the corporation’s eligibility period for the taxation year during which the employee qualifies as an eligible employee is of 365;”;

(2) by striking out paragraphs *d* to *f*.

(2) Subsection 1 has effect from 12 May 2000.

c. I-3,
s. 1029.8.36.0.3.48,
am.

327. (1) Section 1029.8.36.0.3.48 of the said Act is amended

(1) by replacing “by the Minister of Finance” in the first paragraph and in subparagraph *b* of the third paragraph by “by Investissement Québec”;

(2) by replacing “paragraph *a* or *b*” in subparagraph *b* of the sixth paragraph by “paragraph *a*”;

(3) by replacing “paragraph *c* or *d*”, wherever it appears, in subparagraph *c* of the sixth paragraph by “paragraph *b*”.

(2) Paragraph 1 of subsection 1 applies in respect of qualification certificates issued after 31 March 2003.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 12 May 2000.

c. I-3,
s. 1029.8.36.0.3.53,
am.

328. (1) Section 1029.8.36.0.3.53 of the said Act is amended by replacing “a valid qualification certificate for the purposes of this division” in the second paragraph by “a valid qualification certificate referred to in the first paragraph of section 1029.8.36.0.3.48”.

(2) Subsection 1 has effect from 12 May 2000.

c. I-3,
s. 1029.8.36.0.3.56,
am.

329. (1) Section 1029.8.36.0.3.56 of the said Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Replaced or revoked
certificate.

“1029.8.36.0.3.56. Subject to sections 1010 to 1011 and for the purposes of this division, where Investissement Québec replaces or revokes a certificate that was issued to a corporation for a taxation year, the following rules apply:”.

(2) Subsection 1 has effect from 1 April 2003.

c. I-3,
s. 1029.8.36.0.3.60,
am.

330. (1) Section 1029.8.36.0.3.60 of the said Act is amended

(1) by replacing the definition of “eligible employee” in the first paragraph by the following definition:

“eligible employee”;

““eligible employee” of a corporation for a pay period of a calendar year, in relation to a recognized business, means an employee, other than an excluded employee at any time in that period, in respect of whom a qualification certificate is issued to the corporation for the year by Investissement Québec for the purposes of this division, certifying that the employee is an eligible employee of the corporation for the pay period, in relation to the recognized business;”;

(2) by replacing paragraphs *a* and *b* of the definition of “eligible amount” in the first paragraph by the following paragraphs:

“(a) the salary or wages paid by the corporation to an employee in respect of a pay period, within the year, for which the employee is an eligible employee, in relation to a recognized business of the corporation; or

“(b) the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec, other than an employee referred to in paragraph *a* or an excluded employee of the corporation, that were paid by the corporation in respect of a pay period, within the year,

throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the corporation that are described in any of paragraphs *a* to *c* of the definition of “recognized business”;”;

(3) by replacing subparagraphs i and ii of paragraph *b* of the definition of “base amount” in the first paragraph by the following subparagraphs:

“i. the salary or wages paid by the corporation to an employee in the course of carrying on the particular recognized business, in respect of a pay period, within its base period, in relation to the particular recognized business, for which the employee is an eligible employee, or

“ii. the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec but outside an eligible site, other than an excluded employee of the corporation, that were paid by the corporation, in the course of carrying on any given business in respect of a pay period, within its base period, in relation to the particular recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the corporation that are described in any of paragraphs *a* to *c* of the definition of “recognized business”, except if an amount is included, in respect of the employee, in relation to the given business, in computing the base amount of the corporation in relation to another recognized business;”;

(4) by replacing the definition of “eligibility period” in the first paragraph by the following definition:

“eligibility period”.

““eligibility period” of a corporation, in relation to a recognized business, means, subject to the second paragraph, the five-year period that begins on 1 January of the first calendar year, preceding the calendar year 2004, in respect of which the corporation obtains its qualification certificate, in relation to the recognized business;”;

(5) by striking out “, with reference to the second paragraph of that section,” wherever it appears in the portion of paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph ii;

(6) by adding the following paragraph after paragraph *b* of the definition of “qualified corporation” in the first paragraph:

“(c) a corporation control of which is acquired at any time after 11 June 2003 by a person or group of persons, unless acquiring control of the corporation

i. occurs before 1 July 2004 where Investissement Québec certifies that the acquisition of control results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date,

ii. is by a corporation carrying on at that time a recognized business, or by a group of persons all the members of which are corporations carrying on at that time a recognized business, or

iii. derives from the exercise after 11 June 2003 of one or more rights described in paragraph *b* of section 20 that were acquired before 12 June 2003;”;

(7) by inserting “pay” before “period within a” wherever it appears in the third paragraph.

(2) Paragraphs 1, 2 and 7 of subsection 1 have effect from 1 January 2003. However, where the definition of “eligible employee” in the first paragraph of section 1029.8.36.0.3.60 of the said Act has effect before 1 April 2003, the reference therein to “Investissement Québec” shall be read as a reference to “the Minister of Finance”.

(3) Paragraphs 3 and 5 of subsection 1 have effect from 1 January 2001. However, where subparagraphs i and ii of paragraph *b* of the definition of “base amount” in the first paragraph of section 1029.8.36.0.3.60 of the said Act have effect before 1 January 2003, they shall be read with the reference to “pay” struck out.

(4) Paragraphs 4 and 6 of subsection 1 have effect from 12 June 2003.

c. I-3,
s. 1029.8.36.0.3.61,
am.

331. (1) Section 1029.8.36.0.3.61 of the said Act is amended, in subparagraph *a* of the first paragraph,

(1) by replacing “period within the calendar year” in the portion of subparagraph i before subparagraph 1 by “pay period, within the calendar year;”;

(2) by replacing subparagraph 2 of subparagraph i by the following subparagraph:

“(2) in any other case, the aggregate of all amounts each of which is the salary or wages paid by the corporation to an employee in respect of a pay period, within its base period, in relation to the recognized business, for which the employee is an eligible employee, and”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2003.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2001. However, where subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.61 of the said Act has effect before 1 January 2003, it shall be read with the reference to “pay” struck out.

c. I-3,
s. 1029.8.36.0.3.62,
am.

332. (1) Section 1029.8.36.0.3.62 of the said Act is amended, in subparagraph *a* of the first paragraph,

(1) by replacing “period within the calendar year” by “pay period, within the calendar year,” in the following provisions:

— the portion of subparagraph *i* before subparagraph 1;

— the portion of subparagraph *ii* before subparagraph 1;

(2) by replacing subparagraph 2 of subparagraph *i* by the following subparagraph:

“(2) in any other case, the aggregate of all amounts each of which is the salary or wages paid by the corporation to an employee in respect of a pay period, within its base period, in relation to the recognized business, for which the employee is an eligible employee,”;

(3) by replacing subparagraph 2 of subparagraph *ii* by the following subparagraph:

“(2) the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a pay period, within the qualified corporation’s base period, in relation to a recognized business it carries on in the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to the activities of the other corporation that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, except if an amount is included, in respect of the employee, in relation to the other corporation, in computing an amount determined for the calendar year under this subparagraph 2 in relation to another recognized business, and”.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 1 January 2003.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2001. However, where subparagraph 2 of subparagraph *i* of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.62 of the said Act has effect before 1 January 2003, it shall be read with the reference to “pay” struck out.

c. I-3,
s. 1029.8.36.0.3.63,
am.

333. (1) Section 1029.8.36.0.3.63 of the said Act is amended

(1) by replacing “period within the calendar year” by “pay period, within the calendar year,” in the following provisions:

- the portion of paragraph *a* before subparagraph i;
- the portion of paragraph *c* before subparagraph i;

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

“ii. in any other case, the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in respect of a pay period, within its base period, in relation to a recognized business, for which the employee is an eligible employee of the qualified corporation;”;

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

“ii. the aggregate of all amounts each of which is the salary or wages paid by another qualified corporation that is associated with a corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid by the other corporation in respect of a pay period, within the base period of a qualified corporation that is a member of the group at the end of the calendar year, in relation to a recognized business it carries on in the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to the activities of the other corporation that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, except if an amount is included, in respect of the employee, in computing an amount under this subparagraph, in relation to a period within a base period in relation to another recognized business carried on by a qualified corporation that is a member of the group of associated corporations.”

(2) Paragraphs 1 and 3 of subsection 1 have effect from 1 January 2003.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2001. However, where subparagraph ii of paragraph *a* of section 1029.8.36.0.3.63 of the said Act has effect before 1 January 2003, it shall be read with the reference to “pay” struck out.

c. I-3,
s. 1029.8.36.0.3.64,
replaced.

Deemed attribution.

334. Section 1029.8.36.0.3.64 of the said Act is replaced by the following section:

“1029.8.36.0.3.64. Where the aggregate of the amounts attributed, in respect of a calendar year, in an agreement entered into with the qualified corporations carrying on, in that calendar year, a recognized business and that are associated with each other at the end of that calendar year exceeds the

particular amount that is the lesser of the amounts determined for that calendar year in respect of those corporations under any of paragraphs *a* to *c* of section 1029.8.36.0.3.63, the amount attributed to each of the corporations for the calendar year is deemed, for the purposes of section 1029.8.36.0.3.62, to be equal to the proportion of the particular amount that the amount attributed for the calendar year to that corporation in the agreement is of the aggregate of all amounts attributed for the calendar year in the agreement.”

c. I-3,
s. 1029.8.36.0.3.65,
am.

Restriction.

335. (1) Section 1029.8.36.0.3.65 of the said Act is amended by replacing the second paragraph by the following paragraph:

“The aggregate of the amounts referred to in the first paragraph that reduced the amount of the salaries or wages that the qualified corporation or a corporation associated with it paid in respect of a pay period within the qualified corporation’s base period, in relation to a recognized business, shall not exceed, for each of those corporations, the aggregate of the amounts referred to in the first paragraph that reduced the amount of the salaries or wages paid by the qualified corporation or the corporation associated with it, in relation to the recognized business, in respect of a pay period within the calendar year ending in its particular taxation year.”

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.0.3.66,
am.

336. (1) Section 1029.8.36.0.3.66 of the said Act is amended by inserting “, pursuant to a legal obligation,” after “qualified corporation” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 1 January 2001.

c. I-3,
s. 1029.8.36.0.3.69,
am.

337. (1) Section 1029.8.36.0.3.69 of the said Act is amended

(1) by replacing subparagraphs i and ii of subparagraph *a* of the first paragraph by the following subparagraphs:

“i. the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, for which the employee is an eligible employee, is deemed to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula

$A \times D \times E$, and

“ii. the base amount of the vendor, in relation to the particular recognized business, is deemed to be equal to the amount by which that amount otherwise determined, without reference to subparagraph i, exceeds the amount determined by the formula

$B \times D \times E$;”;

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

“(b) if the vendor was not carrying on a recognized business before the particular time and the particular recognized business is a business of a corporation that is associated with the vendor at the end of the particular calendar year, the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.62 or in subparagraph ii of paragraph *c* of section 1029.8.36.0.3.63, as the case may be, determined in respect of the vendor, is deemed to be equal to the amount by which that amount, determined without reference to this subparagraph, exceeds the amount determined by the formula

$$C \times D \times E;”;$$

(3) by replacing “in respect of a period” by “in respect of a pay period” in the following provisions of the first paragraph:

— subparagraphs i and ii of subparagraph *c*;

— subparagraph i of subparagraph *d*;

(4) by replacing subparagraphs 1 and 2 of subparagraph iii of subparagraph *c* of the first paragraph by the following subparagraphs:

“(1) the purchaser’s base amount, otherwise determined without reference to subparagraph i, in relation to the particular recognized business, and

“(2) the amount that is the proportion of the aggregate, in subparagraph 2 of subparagraph iv referred to as the “particular aggregate”, of all amounts each of which is the salary or wages paid by the purchaser to an employee, after the particular time, in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the purchaser situated in Québec but outside a designated site, other than an excluded employee of the purchaser, that the purchaser paid, after the particular time, in respect of a pay period, within the particular calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in the course of the business in an establishment of the purchaser situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the purchaser that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that began or increased at the particular time, that 365 is of the number of days in the particular calendar year during which the purchaser carried on those activities, except if an amount is included,

in respect of the employee, in relation to the purchaser, in computing an amount determined under this subparagraph 2, in relation to another recognized business, and”;

(5) by replacing subparagraph 1 of subparagraph iv of subparagraph *c* of the first paragraph by the following subparagraph:

“(1) the purchaser’s eligible amount for the particular calendar year otherwise determined without reference to subparagraph ii, in relation to the particular recognized business, and”;

(6) by replacing subparagraphs *a* to *d* of the second paragraph by the following subparagraphs:

“(a) A is the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, for which the employee is an eligible employee;

“(b) B is the aggregate of all amounts each of which is

i. the salary or wages paid by the vendor to an employee in the course of carrying on the particular recognized business, in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, for which the employee is an eligible employee, or

ii. the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec but outside a designated site, other than an excluded employee of the vendor, that the vendor paid in the course of carrying on any business in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, except if an amount is included, in respect of the employee, in relation to the vendor, in computing the amount determined under this subparagraph *b*, in relation to another recognized business;

“(c) C is the aggregate of all amounts each of which is the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, other than an excluded employee of the vendor, that the vendor paid in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the vendor that

are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, except if an amount is included, in respect of the employee, in relation to the vendor, in computing an amount determined under this subparagraph, in relation to another recognized business;

“(d) *D* is the proportion that the number of the vendor’s employees referred to in any of subparagraphs *a* to *c*, as the case may be, who were assigned to the carrying on of part of the activities that diminished or ceased at the particular time is of the number of the vendor’s employees assigned to those activities immediately before the particular time; and”;

(7) by adding the following subparagraph after subparagraph *d* of the second paragraph:

“(e) *E* is, where this section applies for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division in respect of the particular calendar year, the proportion that the number of days in the particular calendar year following the particular time is of 365, and, in any other case, 1.”

(2) Paragraphs 1, 2 and 4 to 7 of subsection 1 have effect from 1 January 2001. However, where the first and second paragraphs of section 1029.8.36.0.3.69 of the said Act apply before 1 January 2003, they shall be read with the reference to “pay”, wherever it appears, struck out.

(3) Paragraph 3 of subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.0.17, am.

338. (1) Section 1029.8.36.0.17 of the said Act is amended by adding the following subparagraph after subparagraph iii of paragraph *b* of the definition of “specified corporation” in the first paragraph:

“iv. a corporation control of which is acquired at the beginning of the year or of a preceding taxation year, but after 11 June 2003, by a person or group of persons, unless acquiring control of the corporation

(1) occurs after 11 June 2003 and before 1 July 2004, where Investissement Québec certifies that the acquisition of control results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date,

(2) is by a specified corporation or by a group of persons all the members of which are specified corporations, or

(3) derives from the exercise after 11 June 2003 of one or more rights described in paragraph *b* of section 20 that were acquired before 12 June 2003; and”.

(2) Subsection 1 has effect from 12 June 2003.

c. I-3,
s. 1029.8.36.0.25.0.1,
added.

339. (1) The said Act is amended by inserting the following section after section 1029.8.36.0.25:

Restriction.

“1029.8.36.0.25.0.1. Notwithstanding section 1029.8.36.0.25, no amount may, in relation to qualified property, be deemed to have been paid to the Minister by a corporation for a taxation year, in respect of acquisition costs incurred by the corporation in that year in respect of the property, where at any time before the corporation’s filing-due date for that taxation year, the property ceases, otherwise than by reason of its loss, the involuntary destruction of the property by fire, theft or water, a major breakdown of the property or its obsolescence, to be used by the corporation, mainly in a qualified centre and exclusively or almost exclusively to earn income from a business carried on by the corporation in that centre.

Presumption.

For the purposes of the first paragraph, where, at any time, a corporation disposes of qualified property for proceeds of disposition equal to or greater than 10% of the cost of acquiring it, the corporation is deemed not to have ceased to use, at that time, the property by reason of its obsolescence; in that respect, where the parties to the sale are not dealing with each other at arm’s length, the proceeds of disposition of the property are deemed to be equal to its fair market value.”

(2) Subsection 1 has effect from 12 May 2004.

c. I-3,
s. 1029.8.36.0.38, am.

340. (1) Section 1029.8.36.0.38 of the said Act is amended

(1) by inserting “or is deemed to have become effective, in accordance with the third paragraph,” after “became effective” in subparagraphs i and iii of paragraph *b* of the definition of “qualified wages” in the first paragraph and by replacing “has become effective” in subparagraph ii of that paragraph *b* by “became effective or is deemed to have become effective, in accordance with the third paragraph,”;

(2) by adding the following paragraph after paragraph *c* of the definition of “excluded corporation” in the first paragraph:

“(d) a corporation control of which is acquired at any time in the year or a preceding taxation year and after 11 June 2003 by a person or group of persons, unless acquiring control of the corporation

i. occurs before 1 July 2004 where the Minister of Finance certifies that the acquisition of control results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date,

ii. is by a corporation carrying on at that time a recognized business, or by a group of persons all the members of which are corporations carrying on at that time a recognized business, or

iii. derives from the exercise after 11 June 2003 of one or more rights described in paragraph *b* of section 20 that were acquired before 12 June 2003;”;

(3) by adding the following paragraph after the second paragraph:

Continuation of a business.

“For the purposes of the first paragraph, where a corporation or partnership, in this paragraph referred to as the “transferee entity”, carries on at a particular time in a taxation year or fiscal period a business in respect of which the Minister of Finance issued a qualification certificate and the business, according to the Minister of Finance, is the continuation of a recognized business or part of a recognized business carried on before that time by a corporation or partnership, in this paragraph referred to as the “transferor entity”, the effective date of the qualification certificate issued to the transferee entity, in relation to the recognized business, is deemed to be the same as the effective date of the qualification certificate issued to the transferor entity, in relation to the recognized business or that part of the recognized business.”

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of transfers of the activities of a recognized business that occur after 19 December 2002.

(3) Paragraph 2 of subsection 1 has effect from 12 June 2003.

c. I-3,
s. 1029.8.36.0.53, am.

341. (1) Section 1029.8.36.0.53 of the said Act is amended

(1) by striking out “, except if it has been increased for a preceding taxation year in respect of the amount of the benefit or advantage,” in paragraph *a*;

(2) by striking out “, except if it has been increased for a preceding fiscal period in respect of the amount of the benefit or advantage,” in the portion of paragraph *b* before subparagraph *i*.

(2) Subsection 1 applies from the taxation year 1999.

c. I-3,
s. 1029.8.36.0.55, am.

342. (1) Section 1029.8.36.0.55 of the said Act is amended

(1) by inserting “or is deemed to have become effective, in accordance with the third paragraph,” after “became effective” in the portion of subparagraphs *i* to *iii* of paragraph *b* of the definition of “qualified brokerage expenditure” in the first paragraph before subparagraph 1;

(2) by adding the following paragraph after the second paragraph:

Continuation of a business.

“For the purposes of the first paragraph, where, at a particular time in a taxation year or fiscal period, a corporation or partnership, in this paragraph referred to as the “transferee entity”, carries on a business in respect of which the Minister of Finance issued a qualification certificate, and the business, according to the Minister of Finance, is the continuation of a recognized business or part of a recognized business carried on before that time by a

corporation or partnership, in this paragraph referred to as the “transferor entity”, the effective date of the qualification certificate issued to the transferee entity, in relation to that recognized business, is deemed to be the same as the effective date of the qualification certificate issued to the transferor entity, in relation to the recognized business or part of recognized business.”

(2) Subsection 1 applies in respect of transfers of the activities of a recognized business that occur after 19 December 2002.

c. I-3,
s. 1029.8.36.0.70, am.

343. (1) Section 1029.8.36.0.70 of the said Act is amended

(1) by striking out “, except if it has been increased for a preceding taxation year in respect of the amount of the benefit or advantage,” in paragraph *a*;

(2) by striking out “, except if it has been increased for a preceding fiscal period in respect of the amount of the benefit or advantage,” in the portion of paragraph *b* before subparagraph *i*.

(2) Subsection 1 applies from the taxation year 1999.

c. I-3,
s. 1029.8.36.0.72, am.

344. (1) Section 1029.8.36.0.72 of the said Act is amended

(1) by inserting “or is deemed to have become effective, in accordance with the third paragraph,” after “became effective” in the following provisions of the definition of “qualified property” in the first paragraph:

— the portion of paragraph *a* before subparagraph *i*;

— the portion of paragraph *b* before subparagraph *i*;

— the portion of paragraph *c* before subparagraph *i*;

— the portion of paragraph *d* before subparagraph *i*;

(2) by adding the following paragraph after the second paragraph:

Continuation of a
business.

“For the purposes of the first paragraph, where a corporation or partnership, in this paragraph referred to as the “transferee entity”, carries on at a particular time in a taxation year or fiscal period a business in respect of which the Minister of Finance issued a qualification certificate and the business, according to the Minister of Finance, is the continuation of a recognized business or part of a recognized business carried on before that time by a corporation or partnership, in this paragraph referred to as the “transferor entity”, the effective date of the qualification certificate issued to the transferee entity, in relation to the recognized business, is deemed to be the same as the effective date of the qualification certificate issued to the transferor entity, in relation to the recognized business or that part of the recognized business.”

(2) Subsection 1 applies in respect of transfers of the activities of a recognized business that occur after 19 December 2002.

c. I-3,
ss. 1029.8.36.0.74.2
and 1029.8.36.0.74.3,
added.

Restriction.

345. (1) The said Act is amended by inserting the following sections after section 1029.8.36.0.74.1:

“1029.8.36.0.74.2. Notwithstanding section 1029.8.36.0.73, no amount may, in relation to qualified property, be deemed to have been paid to the Minister by a corporation for a taxation year, in respect of acquisition costs incurred by the corporation in that year in respect of the property, where at any time before the corporation’s filing-due date for that taxation year, the property ceases, otherwise than by reason of its loss, the involuntary destruction of the property by fire, theft or water, a major breakdown of the property or its obsolescence, to be used by the corporation exclusively in the international trade zone and, exclusively or almost exclusively, to earn income from activities shown on the certificate issued to the corporation in respect of the recognized business and carried on in that zone by the corporation.

Presumption.

For the purposes of the first paragraph, where, at any time, a corporation disposes of qualified property for proceeds of disposition equal to or greater than 10% of the cost of acquiring it, the corporation is deemed not to have ceased to use, at that time, the property by reason of its obsolescence; in that respect, where the parties to the sale are not dealing with each other at arm’s length, the proceeds of disposition of the property are deemed to be equal to its fair market value.

Restriction.

“1029.8.36.0.74.3. Notwithstanding section 1029.8.36.0.74, no amount may, in relation to qualified property, be deemed to have been paid to the Minister by a corporation for a taxation year, in respect of acquisition costs that the partnership of which the corporation is a member incurred in respect of the property in its fiscal period that ends in the year, where at any time on or before the corporation’s filing-due date for that taxation year, the property ceases, otherwise than by reason of its loss, the involuntary destruction of the property by fire, theft or water, a major breakdown of the property or its obsolescence, to be used by the partnership exclusively in the international trade zone and, exclusively or almost exclusively, to earn income from activities shown on the certificate issued to the partnership in respect of the recognized business and carried on in that zone by the partnership.

Presumption.

For the purposes of the first paragraph, where, at any time, a partnership disposes of qualified property for proceeds of disposition equal to or greater than 10% of the cost of acquiring it, the partnership is deemed not to have ceased to use, at that time, the property by reason of its obsolescence.”

(2) Subsection 1 applies in respect of qualified property acquired under a contract entered into after 19 December 2002.

c. I-3,
s. 1029.8.36.0.82, am.

346. (1) Section 1029.8.36.0.82 of the said Act is amended, in the first paragraph,

(1) by striking out “, except if they have been reduced for a preceding taxation year in respect of the amount of the benefit or advantage,” in subparagraph *a*;

(2) by striking out “, except if it has been reduced for a preceding fiscal period in respect of the amount of the benefit or advantage,” in the portion of subparagraph *b* before subparagraph *i*.

(2) Subsection 1 applies from the taxation year 1999.

c. I-3,
s. 1029.8.36.0.84, am.

347. (1) Section 1029.8.36.0.84 of the said Act is amended, in the first paragraph,

(1) by replacing paragraph *a* of the definition of “eligible expenses” by the following paragraph:

“(a) where the certificate referred to in the definition of “strategic building” became effective before 1 January 2001, the aggregate of all expenses

i. that were incurred after 29 June 2000 and before the completion date of the work by the corporation in the year and that may reasonably be attributed to work carried out by or on behalf of the corporation, for the construction, renovation or alteration of the building after 29 June 2000 and before the earlier of

(1) the completion date of the work, and

(2) 13 June 2004, and

ii. that are included, at the end of that year, in the capital cost of the building;”;

(2) by replacing subparagraph 2 of subparagraph *i* of paragraph *b* of the definition of “eligible expenses” by the following subparagraph:

“(2) 13 June 2004, and;”;

(3) by striking out paragraph *c* of the definition of “eligible expenses”;

(4) by replacing “14” in the definition of “filing period” by “9”.

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, s. 1029.8.36.4,
am.

348. Section 1029.8.36.4 of the said Act is amended by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) where the particular designer is an employee of the corporation only for part of the taxation year of the corporation, by the amount obtained by multiplying \$60,000 or the amount resulting from the application of

subparagraph *a* for that year, as the case may be, by the proportion that the number of days during which the particular designer is an employee of the corporation in the taxation year is of the number of days in the taxation year.”

c. I-3, s. 1029.8.36.5,
am.

349. (1) Section 1029.8.36.5 of the said Act, amended by section 135 of chapter 29 of the statutes of 2003, is again amended by replacing “20%” in the portion before subparagraph *a* of the first paragraph by “15%”.

(2) Subsection 1 applies in respect of design activities carried out after 12 June 2003 under outside consulting contracts entered into after that date.

c. I-3, s. 1029.8.36.6,
am.

350. (1) Section 1029.8.36.6 of the said Act, amended by section 135 of chapter 29 of the statutes of 2003, is again amended by replacing “20%” in the portion before subparagraph *a* of the first paragraph by “15%”.

(2) Subsection 1 applies in respect of design activities carried out after 12 June 2003 under outside consulting contracts entered into after that date.

c. I-3, s. 1029.8.36.7,
am.

351. (1) Section 1029.8.36.7 of the said Act, amended by section 135 of chapter 29 of the statutes of 2003, is again amended by replacing “20%” in the portion before subparagraph *a* of the first paragraph by “15%”.

(2) Subsection 1 applies in respect of the portion of the qualified wages of a designer incurred after 12 June 2003.

(3) For the purposes of subsection 2, where the amount of the qualified wages of a designer that a corporation incurs during a particular period of a taxation year is limited, because of the definition of “qualified wages” in the first paragraph of section 1029.8.36.4 of the said Act, to \$60,000 or to a lesser amount because of the third paragraph of that section, and the particular period is included in a taxation year that ends after 12 June 2003 and includes that date, the portion of the qualified wages of the designer that is incurred after 12 June 2003 is deemed to be equal to the amount by which the amount of the qualified wages exceeds the portion of the expenditures incurred as wages, in respect of the designer, by the corporation in that particular period and before 13 June 2003 that may reasonably be considered to relate to a design activity and that exceeds the amount of any contract payment, government assistance and non-government assistance attributable to such wages, that the corporation has received, is entitled to receive or may reasonably expect to receive, on or before the corporation’s filing-due date for that taxation year.

c. I-3, s. 1029.8.36.10,
am.

352. (1) Section 1029.8.36.10 of the said Act is amended, in the first paragraph,

(1) by replacing “20%” in the portion before the formula by “15%”;

(2) by replacing the formula by the following formula:

“30% – {[$(A - \$25,000,000) \times 15\%$] / \$25,000,000}.”

(2) Subsection 1 applies in respect of

(1) design activities carried out after 12 June 2003 under outside consulting contracts entered into after that date, where the first paragraph of section 1029.8.36.10 of the said Act applies for the purpose of determining the amount that a corporation is deemed to have paid to the Minister of Revenue under section 1029.8.36.5 or 1029.8.36.6 of the said Act; and

(2) the portion of the qualified wages of a designer incurred after 12 June 2003, where the first paragraph of section 1029.8.36.10 of the said Act applies for the purpose of determining the amount that a corporation is deemed to have paid to the Minister of Revenue under section 1029.8.36.7 of the said Act.

(3) For the purposes of paragraph 2 of subsection 2, where the amount of the qualified wages of a designer that a corporation incurs during a particular period of a taxation year is limited, because of the definition of “qualified wages” in the first paragraph of section 1029.8.36.4 of the said Act, to \$60,000 or to a lesser amount because of the third paragraph of that section, and the particular period is included in a taxation year that ends after 12 June 2003 and includes that date, the portion of the qualified wages of the designer that is incurred after 12 June 2003 is deemed to be equal to the amount by which the amount of the qualified wages exceeds the portion of the expenditures incurred as wages, in respect of the designer, by the corporation in that particular period and before 13 June 2003 that may reasonably be considered to relate to a design activity and that exceeds the amount of any contract payment, government assistance and non-government assistance attributable to such wages, that the corporation has received, is entitled to receive or may reasonably expect to receive, on or before the corporation’s filing-due date for that taxation year.

c. I-3, s. 1029.8.36.54,
am.

353. (1) Section 1029.8.36.54 of the said Act, amended by section 135 of chapter 29 of the statutes of 2003, is again amended in the definition of “factor specified” in the first paragraph

(1) by inserting “and before 13 June 2003” after “17 November 2000” in the portion of paragraph *b* before subparagraph *i*;

(2) by inserting the following paragraph after paragraph *b*:

“(b.1) in relation to the portion of a qualified construction expenditure or a qualified conversion expenditure of a qualified corporation for a taxation year, that may reasonably be attributed to work carried out after 12 June 2003, any of the following factors:

i. where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the eligible vessel is a prototype vessel, 8/3,

ii. where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the eligible vessel is the first vessel constructed or converted as part of a production run, 80/27,

iii. where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the eligible vessel is the second vessel constructed or converted as part of a production run, 10/3, and

iv. where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the eligible vessel is the third vessel constructed or converted as part of a production run, 80/21;”.

(2) Subsection 1 applies

(1) in relation to a vessel in respect of which the construction work or conversion work is carried out in whole or in part by or on behalf of a qualified corporation, under the terms of a contract, by a person or partnership with whom or with which the corporation is not dealing at arm’s length at the time the contract is entered into, in respect of a construction expenditure or conversion expenditure attributable to the vessel that is incurred after 12 June 2003; and

(2) in relation to a vessel in respect of which the construction work or conversion work is carried out in whole or in part on behalf of a qualified corporation, under the terms of a contract, by a person or partnership with whom or with which the corporation is dealing at arm’s length at the time the contract is entered into, in respect of consideration paid by the corporation that may reasonably be attributed to construction work or conversion work provided for in the contract and carried out by the person or partnership after 12 June 2003.

(3) However,

(1) paragraph 1 of subsection 2 does not apply where another construction expenditure or conversion expenditure attributable to the vessel was incurred before 13 June 2003; and

(2) paragraph 2 of subsection 2 does not apply where other construction work or conversion work of the vessel was carried out, before 13 June 2003, on behalf of the qualified corporation, under the terms of a contract, by a person or partnership with whom or with which the corporation was dealing at arm’s length at the time the contract was entered into.

(4) Notwithstanding subsection 2, where the qualification certificate referred to in paragraph *b.1* of the definition of “factor specified” in the first paragraph of section 1029.8.36.54 of the said Act is issued

(1) after 28 April 2003 and before 23 March 2004, subparagraphs i to iv of that paragraph *b.1* shall be read with the reference to “Minister of Economic and Regional Development and Research” replaced by a reference to “Minister of Economic and Regional Development”;

(2) before 29 April 2003, subparagraphs i to iv of that paragraph *b.1* shall be read with the reference to “Minister of Economic and Regional Development and Research” replaced by a reference to “Minister of Industry and Trade”.

(5) In addition, where the qualification certificate referred to in the following provisions of the first paragraph of section 1029.8.36.54 of the said Act is issued after 28 April 2003 and before 23 March 2004, those provisions shall be read with the reference to “Minister of Economic and Regional Development and Research”, wherever it appears, replaced by a reference to “Minister of Economic and Regional Development”:

— the definition of “eligible contract”;

— the portion of paragraph *b* of the definition of “qualified construction expenditure” before subparagraph i;

— subparagraphs i to iv of paragraphs *a* and *b* of the definition of “factor specified”;

— the definition of “eligible vessel”.

c. I-3, s. 1029.8.36.55,
am.

354. (1) Section 1029.8.36.55 of the said Act, amended by section 135 of chapter 29 of the statutes of 2003, is again amended, in the first paragraph,

(1) by inserting “and before 13 June 2003” after “25 March 1997” in subparagraph 2 of subparagraph i of subparagraph *a*;

(2) by adding the following subparagraph after subparagraph 2 of subparagraph i of subparagraph *a*:

“(3) 37.5% of the portion of the qualified construction expenditure for the year in respect of the eligible vessel that may reasonably be attributed to work carried out after 12 June 2003.”;

(3) by inserting “and before 13 June 2003,” after “17 November 2000” in the portion of subparagraph iii of subparagraph *a* before subparagraph 1;

(4) by adding the following subparagraph after subparagraph iii of subparagraph *a*:

“iv. where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the vessel is the first, second or third vessel constructed as part of a production run, to an amount that is the product obtained by multiplying the portion of the qualified

construction expenditure for the year of the qualified corporation in respect of the eligible vessel that may reasonably be attributed to work carried out after 12 June 2003, by,

(1) where the eligible vessel is the first vessel constructed as part of a production run, 33.75%,

(2) where the eligible vessel is the second vessel constructed as part of a production run, 30%, and

(3) where the eligible vessel is the third vessel constructed as part of a production run, 26.25%; and”;

(5) by inserting “and before 13 June 2003” after “17 November 2000” in the portion of subparagraph ii of subparagraph *b* before subparagraph 1;

(6) by adding the following subparagraph after subparagraph ii of subparagraph *b*:

“iii. the product obtained by multiplying the portion of the cost of construction of the eligible vessel to the qualified corporation incurred at the end of the year that may reasonably be attributed to work carried out after 12 June 2003, by,

(1) where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the vessel is a prototype vessel, 18.75%,

(2) where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the vessel is the first vessel constructed as part of a production run, 16.875%,

(3) where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the vessel is the second vessel constructed as part of a production run, 15%, and

(4) where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the vessel is the third vessel constructed as part of a production run, 13.125%.”

(2) Subsection 1 applies

(1) in relation to a vessel in respect of which the construction work is carried out in whole or in part by or on behalf of a qualified corporation, under the terms of a contract, by a person or partnership with whom or with which the corporation is not dealing at arm’s length at the time the contract is entered into, in respect of a construction expenditure attributable to the vessel that is incurred after 12 June 2003; and

(2) in relation to a vessel in respect of which the construction work is carried out in whole or in part on behalf of a qualified corporation, under the terms of a contract, by a person or partnership with whom or with which the corporation is dealing at arm's length at the time the contract is entered into, in respect of consideration paid by the corporation that may reasonably be attributed to construction work provided for in the contract and carried out by the person or partnership after 12 June 2003.

(3) However,

(1) paragraph 1 of subsection 2 does not apply where another construction expenditure attributable to the vessel was incurred before 13 June 2003; and

(2) paragraph 2 of subsection 2 does not apply where other construction work of the vessel was carried out, before 13 June 2003, on behalf of the qualified corporation, under the terms of a contract, by a person or partnership with whom or with which the corporation was dealing at arm's length at the time the contract was entered into.

(4) Notwithstanding subsection 2, where the qualification certificate referred to in subparagraph iv of subparagraph *a* of the first paragraph of section 1029.8.36.55 of the said Act and in subparagraph iii of subparagraph *b* of that first paragraph is issued

(1) after 28 April 2003 and before 23 March 2004, the portion of that subparagraph iv before subparagraph 1 and subparagraphs 1 to 4 of that subparagraph iii shall be read with the reference to "Minister of Economic and Regional Development and Research" replaced by a reference to "Minister of Economic and Regional Development";

(2) before 29 April 2003, the portion of that subparagraph iv before subparagraph 1 and subparagraphs 1 to 4 of that subparagraph iii shall be read with the reference to "Minister of Economic and Regional Development and Research" replaced by a reference to "Minister of Industry and Trade".

(5) In addition, where the qualification certificate referred to in the following provisions of the first paragraph of section 1029.8.36.55 of the said Act is issued after 28 April 2003 and before 23 March 2004, those provisions shall be read with the reference to "Minister of Economic and Regional Development and Research" replaced by a reference to "Minister of Economic and Regional Development":

— the portion before subparagraph *a*;

— the portion of each of subparagraphs i to iii of subparagraph *a* before subparagraph 1;

— subparagraphs 1 to 4 of subparagraphs i and ii of subparagraph *b*.

c. I-3,
s. 1029.8.36.55.1, am.

355. (1) Section 1029.8.36.55.1 of the said Act, amended by section 135 of chapter 29 of the statutes of 2003, is again amended, in the first paragraph,

(1) by replacing subparagraph i of subparagraph *a* by the following subparagraph:

“i. where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the vessel is a prototype vessel, to the aggregate of

(1) 50% of the portion of the qualified conversion expenditure for the year of the qualified corporation in respect of the eligible vessel that may reasonably be attributed to work carried out before 13 June 2003, and

(2) 37.5% of the portion of the qualified construction expenditure for the year of the qualified corporation in respect of the eligible vessel that may reasonably be attributed to work carried out after 12 June 2003;”;

(2) by inserting “and before 13 June 2003” after “17 November 2000” in the portion of subparagraph iii of subparagraph *a* before subparagraph 1;

(3) by adding the following subparagraph after subparagraph iii of subparagraph *a*:

“iv. where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the vessel is the first, second or third vessel converted as part of a production run, to the amount that is the product obtained by multiplying the portion of the qualified conversion expenditure for the year of the qualified corporation in respect of the eligible vessel that may reasonably be attributed to work carried out after 12 June 2003, by

(1) where the eligible vessel is the first vessel converted as part of a production run, 33.75%,

(2) where the eligible vessel is the second vessel converted as part of a production run, 30%, and

(3) where the eligible vessel is the third vessel converted as part of a production run, 26.25%; and”;

(4) by inserting “and before 13 June 2003” after “17 November 2000” in the portion of subparagraph ii of subparagraph *b* before subparagraph 1;

(5) by adding the following subparagraph after subparagraph ii of subparagraph *b*:

“iii. the product obtained by multiplying the portion of the cost of conversion of the eligible vessel to the qualified corporation incurred at the end of the year that may reasonably be attributed to work carried out after 12 June 2003, by

(1) where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the vessel is a prototype vessel, 18.75%,

(2) where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the vessel is the first vessel converted as part of a production run, 16.875%,

(3) where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the vessel is the second vessel converted as part of a production run, 15%, and

(4) where the qualification certificate issued by the Minister of Economic and Regional Development and Research attests that the vessel is the third vessel converted as part of a production run, 13.125%.”

(2) Subsection 1 applies

(1) in relation to a vessel in respect of which the conversion work is carried out in whole or in part by or on behalf of a qualified corporation, under the terms of a contract, by a person or partnership with whom or with which the corporation is not dealing at arm’s length at the time the contract is entered into, in respect of a conversion expenditure attributable to the vessel that is incurred after 12 June 2003; and

(2) in relation to a vessel in respect of which the conversion work is carried out in whole or in part on behalf of a qualified corporation, under the terms of a contract, by a person or partnership with whom or with which the corporation is dealing at arm’s length at the time the contract is entered into, in respect of consideration paid by the corporation that may reasonably be attributed to conversion work provided for in the contract and carried out by the person or partnership after 12 June 2003.

(3) However,

(1) paragraph 1 of subsection 2 does not apply where another construction expenditure or conversion expenditure attributable to the vessel was incurred before 13 June 2003; and

(2) paragraph 2 of subsection 2 does not apply where other construction work or conversion work of the vessel was carried out, before 13 June 2003, on behalf of the qualified corporation, under the terms of a contract, by a person or partnership with whom or with which the corporation was dealing at arm’s length at the time the contract was entered into.

(4) Notwithstanding subsection 2, where the qualification certificate referred to in subparagraph i or iv of subparagraph *a* of the first paragraph of section 1029.8.36.55.1 of the said Act and in subparagraph iii of subparagraph *b* of that first paragraph is issued

(1) after 28 April 2003 and before 23 March 2004, the portion of that subparagraph i before subparagraph 1, the portion of that subparagraph iv before subparagraph 1 and subparagraphs 1 to 4 of that subparagraph iii shall be read with the reference to “Minister of Economic and Regional Development and Research” replaced by a reference to “Minister of Economic and Regional Development”;

(2) before 29 April 2003, the portion of that subparagraph i before subparagraph 1, the portion of that subparagraph iv before subparagraph 1 and subparagraphs 1 to 4 of that subparagraph iii shall be read with the reference to “Minister of Economic and Regional Development and Research” replaced by a reference to “Minister of Industry and Trade”.

(5) In addition, where the qualification certificate referred to in the following provisions of the first paragraph of section 1029.8.36.55.1 of the said Act is issued after 28 April 2003 and before 23 March 2004, those provisions shall be read with the reference to “Minister of Economic and Regional Development and Research” replaced by a reference to “Minister of Economic and Regional Development”:

— the portion before subparagraph *a*;

— the portion of each of subparagraphs ii and iii of subparagraph *a* before subparagraph 1;

— subparagraphs 1 to 4 of subparagraphs i and ii of subparagraph *b*.

c. I-3,
s. 1029.8.36.59.2, am.

356. (1) Section 1029.8.36.59.2 of the said Act is amended by replacing “75%” in the first paragraph by “56.25%”.

(2) Subsection 1 applies in respect of the property taxes of a taxpayer for taxation years that end after 12 June 2003. However, where the percentage of 56.25% provided for in the first paragraph of section 1029.8.36.59.2 of the said Act is to be applied to the property taxes of the taxpayer, in relation to a railway undertaking, for the taxation year that includes 12 June 2003, the percentage of 56.25% shall be replaced by the total of

(1) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that precede 13 June 2003 during which the taxpayer carries on the railway undertaking is of the number of days in the taxation year during which the taxpayer carries on the railway undertaking; and

(2) the percentage obtained by multiplying 56.25% by the proportion that the number of days in the taxation year that follow 12 June 2003 during which the taxpayer carries on the railway undertaking is of the number of days in the taxation year during which the taxpayer carries on the railway undertaking.

c. I-3,
s. 1029.8.36.59.3, am.

357. (1) Section 1029.8.36.59.3 of the said Act is amended by replacing “75%” in the first paragraph by “56.25%”.

(2) Subsection 1 applies in respect of the property taxes of a partnership for fiscal periods that end after 12 June 2003. However, where the percentage of 56.25% provided for in the first paragraph of section 1029.8.36.59.3 of the said Act is to be applied to the property taxes of the partnership, in relation to a railway undertaking, for a fiscal period that includes 12 June 2003, the percentage of 56.25% shall be replaced by the total of

(1) the percentage obtained by multiplying 75% by the proportion that the number of days in the fiscal period that precede 13 June 2003 during which the partnership carries on the railway undertaking is of the number of days in the fiscal period during which the partnership carries on the railway undertaking; and

(2) the percentage obtained by multiplying 56.25% by the proportion that the number of days in the fiscal period that follow 12 June 2003 during which the partnership carries on the railway undertaking is of the number of days in the fiscal period during which the partnership carries on the railway undertaking.

c. I-3,
s. 1029.8.36.72.1, am.

358. (1) Section 1029.8.36.72.1 of the said Act, amended by section 135 of chapter 29 of the statutes of 2003, is again amended

(1) by inserting “pay” before “period within a” in the definition of “eligible employee” in the first paragraph;

(2) by replacing the definition of “eligible amount” in the first paragraph by the following definition:

“eligible amount”.

““eligible amount” of a corporation for a calendar year means the aggregate of all amounts each of which is the salary or wages paid by the corporation to an employee in a pay period, within the year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec, that were paid by the corporation in a pay period, within the year, for which the employee would be an eligible employee of the corporation if the establishment where the employee so reported for work were situated in the Québec area;”;

(3) by replacing “the salaries or wages paid” and “in respect of the salaries or wages” in the portion of paragraphs *a* and *b* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph *i* by “the salary or wages paid” and “in respect of the salary or wages”, respectively;

(4) by replacing the portion of paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph ii by the following:

“(c) where a corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of paragraph *b* of section 1029.8.36.72.7 that reduced the amount of the salary or wages paid by the corporation to an employee, for the purpose of computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.4 determined, in respect of a calendar year preceding the calendar year, in relation to all of the corporations that were associated with each other at the end of that preceding calendar year and with which the qualified corporation was associated at that time, the amount by which the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.3 in respect of the qualified corporation in relation to the preceding calendar year if, for the purposes of paragraph *a* of section 1029.8.36.72.4 in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.4 had been attributed to a corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.3 in respect of the qualified corporation in relation to the preceding calendar year, and”;

(5) by adding the following paragraph after paragraph *b* of the definition of “qualified corporation” in the first paragraph:

“(c) a corporation control of which is acquired at any time after 11 June 2003 by a person or group of persons, unless acquiring control of the corporation

i. occurs before 1 July 2004 where the Minister of Economic and Regional Development and Research certifies that the acquisition of control results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date,

ii. is by a corporation carrying on at that time a recognized business, or by a group of persons all the members of which are corporations carrying on at that time a recognized business, or

iii. derives from the exercise after 11 June 2003 of one or more rights described in paragraph *b* of section 20 that were acquired before 12 June 2003;”;

(6) by inserting “pay” before “period within a” wherever it appears in the second and third paragraphs.

(2) Paragraphs 1 to 4 and 6 of subsection 1 have effect from 1 January 2003.

(3) Paragraph 5 of subsection 1 has effect from 12 June 2003. However, where subparagraph *i* of paragraph *c* of the definition of “qualified corporation” in the first paragraph of section 1029.8.36.72.1 of the said Act applies before 23 March 2004, the reference therein to “Minister of Economic and Regional Development and Research” shall be read as a reference to “Minister of Economic and Regional Development”.

(4) In addition, where the qualification certificate referred to in the definition of “recognized business” in the first paragraph of section 1029.8.36.72.1 of the said Act is issued after 28 April 2003 and before 23 March 2004, the portion of that definition before paragraph *a* shall be read with the reference to “Minister of Economic and Regional Development and Research” replaced by a reference to “Minister of Economic and Regional Development”.

c. I-3,
s. 1029.8.36.72.2, am.

359. (1) Section 1029.8.36.72.2 of the said Act is amended, in the first paragraph,

(1) by replacing “2004” in the portion before subparagraph *a* by “2007”;

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

“i. the amount by which the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in a pay period, within the calendar year, for which the employee is an eligible employee exceeds the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in a pay period, within the qualified corporation’s base period in relation to the calendar year, for which the employee is an eligible employee or, where the calendar year, except in the case of a corporation that results from an amalgamation or a corporation to which section 1029.8.36.72.11 applies in relation to the calendar year, ends in the first taxation year of the corporation, an amount equal to zero, and”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.3, am.

360. (1) Section 1029.8.36.72.3 of the said Act is amended, in the first paragraph,

(1) by replacing “2004” in the portion before subparagraph *a* by “2007”;

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

“i. the amount by which the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in a pay period, within the calendar year, for which the employee is an eligible employee exceeds the aggregate of all amounts each of which is the salary or wages paid

by the qualified corporation to an employee in a pay period, within the qualified corporation's base period in relation to the calendar year, for which the employee is an eligible employee or, where the calendar year, except in the case of a corporation that results from an amalgamation or a corporation to which section 1029.8.36.72.11 applies in relation to the calendar year, ends in the first taxation year of the corporation, an amount equal to zero, and”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.4, am.

361. (1) Section 1029.8.36.72.4 of the said Act is amended by replacing paragraph *a* by the following paragraph:

“(a) the amount by which the aggregate of all amounts each of which is the salary or wages paid by one such corporation to an employee in a pay period, within the calendar year, for which the employee is an eligible employee exceeds the aggregate of all amounts each of which is the salary or wages paid by the corporation to an employee in a pay period, within the corporation's base period in relation to that calendar year, for which the employee is an eligible employee or, where the calendar year, except in the case of a corporation that results from an amalgamation or a corporation to which section 1029.8.36.72.11 applies in relation to the calendar year, ends in the first taxation year of the corporation, an amount equal to zero; and”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.5,
repealed.

362. (1) Section 1029.8.36.72.5 of the said Act is repealed.

(2) Subsection 1 has effect from 1 January 1999.

c. I-3,
s. 1029.8.36.72.6,
replaced.

363. Section 1029.8.36.72.6 of the said Act is replaced by the following section:

Deemed attribution.

“1029.8.36.72.6. Where the aggregate of the amounts attributed, in respect of a calendar year, in an agreement entered into with the qualified corporations carrying on, in that calendar year, a recognized business and that are associated with each other at the end of that calendar year exceeds the particular amount that is the lesser of the amounts determined for that calendar year in respect of those corporations under paragraph *a* or *b* of section 1029.8.36.72.4, the amount attributed to each of the corporations for the calendar year is deemed, for the purposes of section 1029.8.36.72.3, to be equal to the proportion of the particular amount that the amount attributed for the calendar year to that corporation in the agreement is of the aggregate of all amounts attributed for the calendar year in the agreement.”

c. I-3,
s. 1029.8.36.72.8, am.

364. (1) Section 1029.8.36.72.8 of the said Act is amended by inserting “, pursuant to a legal obligation,” after “qualified corporation” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 1 January 1999.

c. I-3,
s. 1029.8.36.72.9, am.

365. (1) Section 1029.8.36.72.9 of the said Act is amended by replacing the portion of paragraph *b* before subparagraph *i* by the following:

“(b) for the purpose of determining the amount that the new corporation is deemed to have paid to the Minister under this division for the taxation year in which the calendar year ends, the new corporation is deemed to have paid, in the preceding period, the aggregate of all amounts each of which is the salary or wages paid by a predecessor corporation to an employee in a pay period within the preceding period for which the employee”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.10, am.

366. (1) Section 1029.8.36.72.10 of the said Act is amended by replacing the portion of paragraph *b* before subparagraph *i* by the following:

“(b) for the purpose of determining the amount that the parent corporation is deemed to have paid to the Minister under this division for the taxation year in which the calendar year ends, the parent corporation is deemed to have paid, in the preceding period, the aggregate of all amounts each of which is the salary or wages paid by the subsidiary to an employee in a pay period within the preceding period for which the employee”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.11, am.

367. (1) Section 1029.8.36.72.11 of the said Act is amended

(1) by replacing the portion of subparagraph *a* of the first paragraph before the formula by the following:

“(a) the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in a pay period, within its base period in relation to the particular calendar year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec that were paid by the vendor in a pay period, within its base period in relation to the particular calendar year, for which the employee would be an eligible employee of the vendor if the establishment where the employee so reported for work were situated in the Québec area, is deemed to be equal to the amount by which the aggregate otherwise determined exceeds the amount determined by the formula”;

(2) by replacing the portion of subparagraph *b* of the first paragraph before the formula by the following:

“(b) the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in a pay period of the particular calendar year preceding the particular time for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec that were paid by the vendor in a pay period of the particular calendar year preceding the particular time for which the

employee would be an eligible employee of the vendor if the establishment where the employee so reported for work were situated in the Québec area, is deemed, for the purpose of determining the amount that the vendor is deemed to have paid to the Minister under this division for the taxation year in which the calendar year following the particular calendar year ends, to be equal to the amount by which the aggregate otherwise determined exceeds the amount determined by the formula”;

(3) by replacing subparagraph *i* of subparagraph *c* of the first paragraph by the following subparagraph:

“*i.* to have an eligible amount for the particular calendar year equal to the aggregate of its eligible amount for the year otherwise determined and the amount that is that proportion of the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in a pay period, within the particular calendar year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec that were paid by the vendor in a pay period, within the particular calendar year, for which the employee would be an eligible employee of the vendor if the establishment where the employee so reported for work were situated in the Québec area, to the extent that the employee may reasonably be considered to have been assigned to the carrying on of the part of the activities that diminished or ceased at the particular time, that the number of days in the particular calendar year that precede the particular time is of the number of days in the particular calendar year that precede the particular time and during which the vendor carried on those activities, and”;

(4) by replacing subparagraphs 2 and 3 of subparagraph *ii* of subparagraph *c* of the first paragraph by the following subparagraphs:

“(2) the amount that is that proportion of the salary or wages paid by the vendor to an employee in a pay period, within the particular calendar year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec that were paid by the vendor in a pay period, within the particular calendar year, for which the employee would be an eligible employee of the vendor if the establishment where the employee so reported for work were situated in the Québec area, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that diminished or ceased at the particular time, that the number of days in the particular calendar year that precede the particular time is of the number of days in the particular calendar year that precede the particular time and during which the vendor carried on those activities, and

“(3) the aggregate of all amounts each of which is the salary or wages paid by the purchaser to an employee in a pay period of the particular calendar year and after the particular time, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the purchaser situated in Québec that were paid by the purchaser in a pay

period of the particular calendar year and after the particular time, for which the employee would be an eligible employee of the purchaser if the establishment where the employee so reported for work were situated in the Québec area, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that began or increased at the particular time.”;

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

“(a) A is the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in a pay period, within its base period for the particular calendar year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec that were paid by the vendor in a pay period within its base period in relation to the particular calendar year for which the employee would be an eligible employee of the vendor if the establishment where the employee so reported for work were situated in the Québec area.”;

(6) by replacing subparagraph *d* of the second paragraph by the following subparagraph:

“(d) D is the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in a pay period of the particular calendar year preceding the particular time for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec that were paid by the vendor in a pay period of the particular calendar year preceding the particular time for which the employee would be an eligible employee of the vendor if the establishment where the employee so reported for work were situated in the Québec area.”

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.15, am.

368. (1) Section 1029.8.36.72.15 of the said Act is amended

(1) by replacing the portion of the definition of “eligible employee” in the first paragraph before paragraph *a* by the following:

“eligible employee”;

““eligible employee” of a corporation for a period within a calendar year, in relation to a recognized business of the corporation, means an employee who, during that period, reports for work at an establishment of the corporation situated in the Saguenay–Lac-Saint-Jean area and who, throughout that period, spends, when at work, at least 75% of the time undertaking, supervising or supporting, in the course of the carrying on by the corporation of the recognized business or another recognized business of the corporation in the year, work that is related to activities described in the qualification certificate issued, for the purposes of this division, to the corporation for the year in respect of such a recognized business and that consists in”;

(2) by replacing subparagraphs i and ii of paragraph *b* of the definition of “base amount” in the first paragraph by the following subparagraphs:

“i. the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec, that were paid by the corporation in the course of carrying on the particular recognized business, in respect of a period within its base period, in relation to the particular recognized business for which the employee was an eligible employee of the corporation or would have been an eligible employee of the corporation if the establishment where the employee so reported had been situated in the Saguenay–Lac-Saint-Jean area, or

“ii. the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec, that were paid by the corporation in the course of carrying on any given business that is not a recognized business, in respect of a period within its base period, in relation to the particular recognized business for which the employee would have been an eligible employee of the corporation if the given business had been a recognized business of the corporation and if, in the event that the establishment of the corporation where the employee so reported for work was not situated in the Saguenay–Lac-Saint-Jean area, the establishment where the employee so reported had been situated in the Saguenay–Lac-Saint-Jean area, unless an amount is included, in respect of the employee, in relation to the given business, in computing the base amount of the corporation in relation to another recognized business;”;

(3) by replacing the definition of “eligibility period” in the first paragraph by the following definition:

“eligibility period”.

““eligibility period” of a corporation, in relation to a recognized business, means, subject to the second paragraph, the period that begins on 1 January of the first calendar year in respect of which the corporation obtains its qualification certificate in relation to the recognized business and that ends on 31 December 2002;”;

(4) by striking out “, with reference to the second paragraph of that section,” wherever it appears in the portion of paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph ii;

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

Rules relating to a recognized business.

“For the purposes of the definition of “recognized business” in the first paragraph,

(a) manufacturing activities carried on outside the Saguenay–Lac-Saint-Jean area do not constitute activities of a recognized business;

(b) the installation by a corporation of a product or specialized equipment described in the definition of “recognized business” constitutes an activity of a recognized business where the product or specialized equipment is the result

of the manufacturing activity carried on by the corporation or a corporation with which it is associated; and

(c) a corporation is deemed to carry on in a taxation year a business described in paragraph *a* or *b* of that definition, where

i. in the year, the corporation causes to be carried on on its behalf activities relating to the manufacturing of finished or semi-finished products made from aluminum having already undergone primary processing, or activities relating to the manufacturing of specialized equipment for businesses producing or processing aluminum, in this subparagraph referred to as “particular activities”, and

ii. in the year, the corporation carries on design work and engineering work in relation to the particular activities.”;

(6) by replacing the sixth paragraph by the following paragraph:

Cancellation of certificate.

“Investissement Québec may, at the request of a corporation, cancel, in the circumstances and on the conditions it determines, a qualification certificate issued to the corporation, in relation to a recognized business. The certificate so cancelled is not a revoked certificate for the purposes of Part III.10.1.3.”

(2) Paragraph 1 of subsection 1 has effect from 1 January 2001.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2000.

(4) Paragraphs 3 to 5 of subsection 1 have effect from 1 January 2002.

(5) Paragraph 6 of subsection 1 applies in respect of requests for the cancellation of qualification certificates relating to the calendar year 2002.

c. I-3,
s. 1029.8.36.72.16, am.

369. (1) Section 1029.8.36.72.16 of the said Act is amended by striking out “or 2003” in the portion of the second paragraph before subparagraph *a*.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.17, am.

370. (1) Section 1029.8.36.72.17 of the said Act is amended

(1) by replacing the portion of subparagraph ii of subparagraph *a* of the first paragraph before subparagraph 1 by the following:

“ii. the amount by which the aggregate of all amounts each of which is the qualified corporation’s eligible amount for the calendar year or the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a period within the calendar year for which the employee would have been an eligible employee of the qualified corporation if the employee had been an

employee of the qualified corporation, if a business carried on by the other corporation had been a recognized business carried on by the qualified corporation and if, in the event that the establishment of the other corporation where the employee reported for work was not situated in the Saguenay–Lac-Saint-Jean area, the establishment where the employee reported for work had been situated in the Saguenay–Lac-Saint-Jean area, exceeds the total of”;

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

“(2) the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a period within the qualified corporation’s base period in relation to a recognized business it carries on in the calendar year, for which the employee would have been an eligible employee of the qualified corporation if the employee had been an employee of the qualified corporation, if a business carried on by the other corporation had been a recognized business carried on by the qualified corporation and if, in the event that the establishment of the other corporation where the employee reported for work was not situated in the Saguenay–Lac-Saint-Jean area, the establishment where the employee reported for work had been situated in the Saguenay–Lac-Saint-Jean area, unless an amount is included, in respect of the employee, in relation to the other corporation, in computing the amount determined for the calendar year under this subparagraph 2 in relation to another recognized business, and”;

(3) by striking out “or 2003” in the portion of the third paragraph before subparagraph *a*.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 1 January 2000.

(3) Paragraph 3 of subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.18, am.

371. (1) Section 1029.8.36.72.18 of the said Act is amended

(1) by replacing the portion of subparagraph *c* of the first paragraph before subparagraph *i* by the following:

“(c) the amount by which the aggregate of all amounts each of which is the eligible amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year, or the salary or wages paid by another qualified corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a period within the calendar year for which the employee would have been an eligible

employee of the qualified corporation if the employee had been an employee of the qualified corporation, if a business carried on by the other corporation had been a recognized business carried on by the qualified corporation and if, in the event that the establishment of the other corporation where the employee reported for work was not situated in the Saguenay–Lac-Saint-Jean area, the establishment where the employee reported for work had been situated in the Saguenay–Lac-Saint-Jean area, exceeds the total of”;

(2) by replacing subparagraph ii of subparagraph *c* of the first paragraph by the following subparagraph:

“ii. the aggregate of all amounts each of which is the salary or wages paid by another qualified corporation that is associated with a corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid by the other corporation in respect of a period within the base period of a qualified corporation that is a member of the group at the end of the calendar year in relation to a recognized business it carries on in the calendar year for which the employee would have been an eligible employee of the qualified corporation if the employee had been an employee of the qualified corporation, if a business carried on by the other corporation had been a recognized business carried on by the qualified corporation and if, in the event that the establishment of the other corporation where the employee reported for work was not situated in the Saguenay–Lac-Saint-Jean area, the establishment where the employee reported for work had been situated in the Saguenay–Lac-Saint-Jean area, unless an amount is included, in respect of the employee, in computing an amount under this subparagraph, in relation to a period within a base period in relation to another recognized business carried on by a qualified corporation that is a member of the group of associated corporations.”;

(3) by striking out “or 2003” in the portion of the second paragraph before subparagraph *a*.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 1 January 2000.

(3) Paragraph 3 of subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.20,
replaced.

Deemed attribution.

372. Section 1029.8.36.72.20 of the said Act is replaced by the following section:

“1029.8.36.72.20. Where the aggregate of the amounts attributed, in respect of a calendar year, in an agreement entered into with the qualified corporations carrying on, in that calendar year, a recognized business and that are associated with each other at the end of that calendar year exceeds the particular amount that is the lesser of the amounts determined for that calendar year in respect of those corporations under any of subparagraphs *a* to *c* of the first paragraph of section 1029.8.36.72.18, the amount attributed to each of

the corporations for the calendar year is deemed, for the purposes of section 1029.8.36.72.17, to be equal to the proportion of the particular amount that the amount attributed for the calendar year to that corporation in the agreement is of the aggregate of all amounts attributed for the calendar year in the agreement.”

c. I-3,
s. 1029.8.36.72.22, am.

373. (1) Section 1029.8.36.72.22 of the said Act is amended by inserting “, pursuant to a legal obligation,” after “qualified corporation” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 1 January 2000.

c. I-3,
s. 1029.8.36.72.25, am.

374. (1) Section 1029.8.36.72.25 of the said Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) B is the aggregate of all amounts each of which is the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec that the vendor paid in respect of a period, within the base period, in relation to the particular recognized business, for which the employee was an eligible employee of the vendor or would have been an eligible employee of the vendor if the employee’s work had been related to activities of a recognized business of the vendor or if, in the event that the establishment of the vendor where the employee so reported for work was not situated in the Saguenay–Lac-Saint-Jean area, the establishment where the employee reported for work had been situated in the Saguenay–Lac-Saint-Jean area, except if an amount is included, in respect of the employee, in relation to the vendor, in computing an amount determined under this subparagraph, in relation to another recognized business;”.

(2) Subsection 1 has effect from 1 January 2000.

c. I-3,
s. 1029.8.36.72.29, am.

375. (1) Section 1029.8.36.72.29 of the said Act is amended

(1) by inserting “pay” before “period within a” in the definition of “eligible employee” in the first paragraph;

(2) by replacing the definition of “eligible amount” in the first paragraph by the following definition:

“eligible amount”.

““eligible amount” of a corporation for a calendar year means the aggregate of all amounts each of which is the salary or wages paid by the corporation to an employee in a pay period, within the year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec that were paid by the corporation in a pay period, within the year, for which the employee would be an eligible employee of the corporation if the establishment where the employee so reported for work were situated in the Angus Technopole;”;

(3) by replacing “the salaries or wages paid” and “in respect of the salaries or wages” in the portion of paragraphs *a* and *b* of the definition of “eligible

repayment of assistance” in the first paragraph before subparagraph i by “the salary or wages paid” and “in respect of the salary or wages”, respectively;

(4) by replacing the portion of paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph ii by the following:

“(c) where a corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of paragraph *b* of section 1029.8.36.72.35 that reduced the amount of the salary or wages paid by the corporation to an employee, for the purpose of computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.32 determined, in respect of a calendar year preceding the calendar year, in relation to all of the corporations that were associated with each other at the end of that preceding calendar year and with which the qualified corporation was associated at that time, the amount by which the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.31 in respect of the qualified corporation in relation to the preceding calendar year if, for the purposes of paragraph *a* of section 1029.8.36.72.32 in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.32 had been attributed to a corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.31 in respect of the qualified corporation in relation to the preceding calendar year, and”;

(5) by adding the following paragraph after paragraph *b* of the definition of “qualified corporation” in the first paragraph:

“(c) a corporation control of which is acquired at any time after 11 June 2003 by a person or group of persons, unless acquiring control of the corporation

i. occurs before 1 July 2004 where Investissement Québec certifies that the acquisition of control results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date,

ii. is by a corporation carrying on at that time a recognized business, or by a group of persons all the members of which are corporations carrying on at that time a recognized business, or

iii. derives from the exercise after 11 June 2003 of one or more rights described in paragraph *b* of section 20 that were acquired before 12 June 2003;”;

(6) by inserting “pay” before “period within a” wherever it appears in the second and third paragraphs.

(2) Paragraphs 1 to 4 and 6 of subsection 1 have effect from 1 January 2003.

(3) Paragraph 5 of subsection 1 has effect from 12 June 2003.

c. I-3,
s. 1029.8.36.72.30, am.

376. (1) Section 1029.8.36.72.30 of the said Act is amended, in the first paragraph,

(1) by replacing “2004” in the portion before subparagraph *a* by “2007”;

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

“i. the amount by which the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in a pay period, within the calendar year, for which the employee is an eligible employee exceeds the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in a pay period, within the qualified corporation’s base period in relation to the calendar year, for which the employee is an eligible employee or, where the calendar year, except in the case of a corporation that results from an amalgamation or a corporation to which section 1029.8.36.72.39 applies in relation to the calendar year, ends in the first taxation year of the corporation, an amount equal to zero, and”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.31, am.

377. (1) Section 1029.8.36.72.31 of the said Act is amended, in the first paragraph,

(1) by replacing “2004” in the portion before subparagraph *a* by “2007”;

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

“i. the amount by which the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in a pay period, within the calendar year, for which the employee is an eligible employee exceeds the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in a pay period, within the qualified corporation’s base period in relation to the calendar year, for which the employee is an eligible employee or, where the calendar year, except in the case of a corporation that results from an amalgamation or a corporation to which section 1029.8.36.72.39 applies in relation to the calendar year, ends in the first taxation year of the corporation, an amount equal to zero, and”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.32, am.

378. (1) Section 1029.8.36.72.32 of the said Act is amended by replacing paragraph *a* by the following paragraph:

“(a) the amount by which the aggregate of all amounts each of which is the salary or wages paid by one such corporation to an employee in a pay period, within the calendar year, for which the employee is an eligible employee exceeds the aggregate of all amounts each of which is the salary or wages paid by the corporation to an employee in a pay period, within the corporation’s base period in relation to that calendar year, for which the employee is an eligible employee or, where the calendar year, except in the case of a corporation that results from an amalgamation or a corporation to which section 1029.8.36.72.39 applies in relation to the calendar year, ends in the first taxation year of the corporation, an amount equal to zero; and”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.33,
repealed.

379. (1) Section 1029.8.36.72.33 of the said Act is repealed.

(2) Subsection 1 has effect from 1 January 2000.

c. I-3,
s. 1029.8.36.72.34,
replaced.

380. Section 1029.8.36.72.34 of the said Act is replaced by the following section:

Deemed attribution.

“**1029.8.36.72.34.** Where the aggregate of the amounts attributed, in respect of a calendar year, in an agreement entered into with the qualified corporations carrying on, in that calendar year, a recognized business and that are associated with each other at the end of that calendar year exceeds the particular amount that is the lesser of the amounts determined for that calendar year in respect of those corporations under paragraph *a* or *b* of section 1029.8.36.72.32, the amount attributed to each of the corporations for the calendar year is deemed, for the purposes of section 1029.8.36.72.31, to be equal to the proportion of the particular amount that the amount attributed for the calendar year to that corporation in the agreement is of the aggregate of all amounts attributed for the calendar year in the agreement.”

c. I-3,
s. 1029.8.36.72.36, am.

381. (1) Section 1029.8.36.72.36 of the said Act is amended by inserting “, pursuant to a legal obligation,” after “qualified corporation” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 1 January 2000.

c. I-3,
s. 1029.8.36.72.37,
am.

382. (1) Section 1029.8.36.72.37 of the said Act is amended by replacing the portion of paragraph *b* before subparagraph *i* by the following:

“(b) for the purpose of determining the amount that the new corporation is deemed to have paid to the Minister under this division for the taxation year in which the calendar year ends, the new corporation is deemed to have paid, in

the preceding period, the aggregate of all amounts each of which is the salary or wages paid by a predecessor corporation to an employee in a pay period, within the preceding period, for which the employee”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.38, am.

383. (1) Section 1029.8.36.72.38 of the said Act is amended by replacing the portion of paragraph *b* before subparagraph *i* by the following:

“(b) for the purpose of determining the amount that the parent corporation is deemed to have paid to the Minister under this division for the taxation year in which the calendar year ends, the parent corporation is deemed to have paid, in the preceding period, the aggregate of all amounts each of which is the salary or wages paid by the subsidiary to an employee in a pay period, within the preceding period, for which the employee”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.39, am.

384. (1) Section 1029.8.36.72.39 of the said Act is amended

(1) by replacing the portion of subparagraph *a* of the first paragraph before the formula by the following:

“(a) the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in a pay period, within the vendor’s base period in relation to the particular calendar year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, that were paid by the vendor in a pay period, within the vendor’s base period in relation to the particular calendar year, for which the employee would be an eligible employee of the vendor if the establishment where the employee so reported for work were situated in the Angus Technopole, is deemed to be equal to the amount by which the aggregate otherwise determined exceeds the amount determined by the formula”;

(2) by replacing the portion of subparagraph *b* of the first paragraph before the formula by the following:

“(b) the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in a pay period of the particular calendar year preceding the particular time for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, that were paid by the vendor in a pay period of the particular calendar year preceding the particular time for which the employee would be an eligible employee of the vendor if the establishment where the employee so reported for work were situated in the Angus Technopole, is deemed, for the purpose of determining the amount that the vendor is deemed to have paid to the Minister under this division for the taxation year in

which the calendar year following the particular calendar year ends, to be equal to the amount by which the aggregate otherwise determined exceeds the amount determined by the formula”;

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

“i. to have an eligible amount for the particular calendar year equal to the aggregate of its eligible amount for the year otherwise determined and the amount that is that proportion of the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in a pay period, within the particular calendar year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, that were paid by the vendor in a pay period, within the particular calendar year, for which the employee would be an eligible employee of the vendor if the establishment where the employee so reported for work were situated in the Angus Technopole, to the extent that the employee may reasonably be considered to have been assigned to the carrying on of the part of the activities that diminished or ceased at the particular time, that the number of days in the particular calendar year that precede the particular time is of the number of days in the particular calendar year that precede the particular time and during which the vendor carried on those activities, and”;

(4) by replacing subparagraphs 2 and 3 of subparagraph ii of subparagraph c of the first paragraph by the following subparagraphs:

“(2) the amount that is that proportion of the salary or wages paid by the vendor to an employee in a pay period, within the particular calendar year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, that were paid by the vendor in a pay period, within the particular calendar year, for which the employee would be an eligible employee of the vendor if the establishment where the employee so reported for work were situated in the Angus Technopole, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that diminished or ceased at the particular time, that the number of days in the particular calendar year that precede the particular time is of the number of days in the particular calendar year that precede the particular time and during which the vendor carried on those activities, and

“(3) the aggregate of all amounts each of which is the salary or wages paid by the purchaser to an employee in a pay period of the particular calendar year and after the particular time, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the purchaser situated in Québec, that were paid by the purchaser in a pay period of the particular calendar year and after the particular time, for which the employee would be an eligible employee of the purchaser if the establishment where the employee so reported for work were situated in the

Angus Technopole, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that began or increased at the particular time.”;

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

“(a) A is the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in a pay period, within the vendor’s base period for the particular calendar year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, that were paid by the vendor in a pay period, within the vendor’s base period in relation to the particular calendar year, for which the employee would be an eligible employee of the vendor if the establishment where the employee so reported for work were situated in the Angus Technopole;”;

(6) by replacing subparagraph *d* of the second paragraph by the following subparagraph:

“(d) D is the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in a pay period of the particular calendar year preceding the particular time for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, that were paid by the vendor in a pay period of the particular calendar year preceding the particular time for which the employee would be an eligible employee of the vendor if the establishment where the employee so reported for work were situated in the Angus Technopole.”

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.43, am.

385. (1) Section 1029.8.36.72.43 of the said Act is amended

(1) by replacing the definition of “eligible employee” in the first paragraph by the following definition:

“eligible employee”;

““eligible employee” of a corporation for a period within a calendar year, in relation to a recognized business of the corporation, means an employee who, during that period, reports for work at an establishment of the corporation situated in an eligible region and who, throughout that period, spends, when at work, at least 75% of the time undertaking, supervising or supporting, in the course of the carrying on by the corporation of the recognized business or another recognized business of the corporation in the year, work that is directly related to activities described in any of paragraphs *a* to *f* of the definition of “recognized business” and in the qualification certificate issued, for the purposes of this division, to the corporation for the year in respect of such a recognized business;”;

(2) by replacing subparagraphs i and ii of paragraph *b* of the definition of “base amount” in the first paragraph by the following subparagraphs:

“i. the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec, that were paid by the corporation in the course of carrying on that particular recognized business, in respect of a period within its base period, in relation to the particular recognized business, for which the employee was an eligible employee or would have been an eligible employee of the corporation if the establishment where the employee so reported had been situated in an eligible region, or

“ii. the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec, that were paid by the corporation in the course of carrying on any given business that is not a recognized business, in respect of a period within its base period, in relation to the particular recognized business, for which the employee would have been an eligible employee of the corporation if the given business had been a recognized business of the corporation and if, in the event that the establishment of the corporation where the employee so reported for work was not situated in an eligible region, the establishment where the employee so reported had been situated in an eligible region, unless an amount is included, in respect of the employee, in relation to the given business, in computing the base amount of the corporation in relation to another recognized business;”;

(3) by replacing the definition of “eligibility period” in the first paragraph by the following definition:

“eligibility period”.

““eligibility period” of a corporation, in relation to a recognized business, means, subject to the second paragraph, the period that begins on 1 January of the first calendar year in respect of which the corporation obtains its qualification certificate in relation to the recognized business and that ends on 31 December 2002;”;

(4) by inserting the following paragraph after paragraph *a* of the definition of “eligible region” in the first paragraph:

“(a.1) in respect of a business described in paragraph *b* of the definition of “recognized business”, or in paragraph *f* of that definition in relation to a business the activities of which are related to a business described in that paragraph *b*, the administrative region 01 Bas-Saint-Laurent and the administrative regions described in subparagraphs i and ii of paragraph *a*;”;

(5) by replacing “paragraphs *b* to *d*” wherever it appears in paragraph *b* of the definition of “eligible region” in the first paragraph by “paragraphs *c* and *d*”;

(6) by striking out “, with reference to the second paragraph of that section,” wherever it appears in the portion of paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph ii;

(7) by inserting the following paragraph after the third paragraph:

Recognized business.

“For the purposes of the definition of “recognized business” in the first paragraph,

(a) the following activities do not constitute activities of a recognized business:

i. food manufacturing or processing activities carried on in restaurants, hotels, shopping centres, supermarkets, grocery stores or other similar establishments, and

ii. manufacturing or processing activities carried on outside an eligible region; and

(b) the installation by a corporation of a product or specialized equipment referred to in the definition of “recognized business” constitutes an activity of a recognized business, where the product or specialized equipment is the result of the manufacturing or processing activity carried on by the corporation or a corporation with which it is associated.”;

(8) by replacing the fifth paragraph by the following paragraph:

Cancellation of certificate.

“Investissement Québec may, at the request of a corporation, cancel, in the circumstances and on the conditions it determines, a qualification certificate issued to the corporation, in relation to a recognized business. The certificate so cancelled is not a revoked certificate for the purposes of Part III.10.1.5.”

(2) Paragraph 1 of subsection 1 has effect from 1 January 2001.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2000.

(4) Paragraphs 3 to 7 of subsection 1 have effect from 1 January 2002.

(5) Paragraph 8 of subsection 1 applies in respect of requests for the cancellation of qualification certificates relating to the calendar year 2002. In addition, where subparagraph ii of subparagraph *a* of the fifth paragraph of section 1029.8.36.72.43 of the said Act, replaced by paragraph 8 of subsection 1, applies before 1 January 2002, the reference therein to “III.10.1.3” shall be read as a reference to “III.10.1.5”.

c. I-3,
s. 1029.8.36.72.44, am.

386. (1) Section 1029.8.36.72.44 of the said Act is amended by striking out “or 2003” in the portion of the second paragraph before subparagraph *a*.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.45, am.

387. (1) Section 1029.8.36.72.45 of the said Act is amended

(1) by replacing the portion of subparagraph ii of subparagraph *a* of the first paragraph before subparagraph 1 by the following:

“ii. the amount by which the aggregate of all amounts each of which is the qualified corporation’s eligible amount for the calendar year or the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a period within the calendar year for which the employee would have been an eligible employee of the qualified corporation if the employee had been an employee of the qualified corporation, if a business carried on by the other corporation had been a recognized business carried on by the qualified corporation and if, in the event that the establishment of the other corporation where the employee reported for work was not situated in an eligible region, the establishment where the employee reported for work had been situated in an eligible region, exceeds the total of”;

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

“(2) the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a period within the qualified corporation’s base period in relation to a recognized business it carries on in the calendar year, for which the employee would have been an eligible employee of the qualified corporation if the employee had been an employee of the qualified corporation, if a business carried on by the other corporation had been a recognized business carried on by the qualified corporation and if, in the event that the establishment of the other corporation where the employee reported for work was not situated in an eligible region, the establishment where the employee reported for work had been situated in an eligible region, unless an amount is included, in respect of the employee, in relation to the other corporation, in computing an amount determined for the calendar year under this subparagraph 2 in relation to another recognized business, and”;

(3) by striking out “or 2003” in the portion of the third paragraph before subparagraph *a*.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 1 January 2000.

(3) Paragraph 3 of subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.46, am.

388. (1) Section 1029.8.36.72.46 of the said Act is amended

(1) by replacing the portion of subparagraph *c* of the first paragraph before subparagraph *i* by the following:

“(c) the amount by which the aggregate of all amounts each of which is the eligible amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year, or the salary or wages paid by another qualified corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a period within the calendar year, for which the employee would have been an eligible employee of the qualified corporation if the employee had been an employee of the qualified corporation, if a business carried on by the other corporation had been a recognized business carried on by the qualified corporation and if, in the event that the establishment of the other corporation where the employee reported for work was not situated in an eligible region, the establishment where the employee reported for work had been situated in an eligible region, exceeds the total of”;

(2) by replacing subparagraph ii of subparagraph *c* of the first paragraph by the following subparagraph:

“ii. the aggregate of all amounts each of which is the salary or wages paid by another qualified corporation that is associated with a corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid by the other corporation in respect of a period within the base period of a qualified corporation that is a member of the group at the end of the calendar year in relation to a recognized business it carries on in the calendar year, for which the employee would have been an eligible employee of the qualified corporation if the employee had been an employee of the qualified corporation, if a business carried on by the other corporation had been a recognized business carried on by the qualified corporation and if, in the event that the establishment of the other corporation where the employee reported for work was not situated in an eligible region, the establishment where the employee reported for work had been situated in an eligible region, unless an amount is included, in respect of the employee, in computing an amount under this subparagraph ii, in relation to a period within a base period in relation to another recognized business that is carried on by a qualified corporation that is a member of the group of associated corporations.”;

(3) by striking out “or 2003” in the portion of the second paragraph before subparagraph *a*.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 1 January 2000.

(3) Paragraph 3 of subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.47,
replaced.

Deemed attribution.

389. Section 1029.8.36.72.47 of the said Act is replaced by the following section:

“1029.8.36.72.47. Where the aggregate of the amounts attributed, in respect of a calendar year, in an agreement entered into with the qualified corporations carrying on, in that calendar year, a recognized business and that are associated with each other at the end of that calendar year exceeds the particular amount that is the lesser of the amounts determined for that calendar year in respect of those corporations under any of subparagraphs *a* to *c* of the first paragraph of section 1029.8.36.72.46, the amount attributed to each of the corporations for the calendar year is deemed, for the purposes of section 1029.8.36.72.45, to be equal to the proportion of the particular amount that the amount attributed for the calendar year to that corporation in the agreement is of the aggregate of all amounts attributed for the calendar year in the agreement.”

c. I-3,
s. 1029.8.36.72.49, am.

390. (1) Section 1029.8.36.72.49 of the said Act is amended by inserting “, pursuant to a legal obligation,” after “qualified corporation” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 1 January 2000.

c. I-3,
s. 1029.8.36.72.52, am.

391. (1) Section 1029.8.36.72.52 of the said Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) B is the aggregate of all amounts each of which is the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec that the vendor paid in respect of a period, within the base period, in relation to the particular recognized business, for which the employee was an eligible employee of the vendor or would have been an eligible employee of the vendor if the employee’s work had been related to activities of a recognized business of the vendor or if, in the event that the establishment of the vendor where the employee so reported for work was not situated in an eligible region, the establishment where the employee reported had been situated in an eligible region, except if an amount is included, in respect of the employee, in relation to the vendor, in computing an amount determined under this subparagraph, in relation to another recognized business;”.

(2) Subsection 1 has effect from 1 January 2000.

c. I-3, Part I, Book IX,
Title III, Chap. III.1,
Div. II.6.6.5, heading,
replaced.

392. (1) The heading of Division II.6.6.5 of Chapter III.1 of Title III of Book IX of Part I of the said Act is replaced by the following heading:

“CREDITS FOR THE DEVELOPMENT OF THE FIELDS OF
BIOTECHNOLOGY AND NUTRACEUTICALS”.

(2) Subsection 1 has effect from 1 January 2002.

c. I-3,
s. 1029.8.36.72.56, am.

393. (1) Section 1029.8.36.72.56 of the said Act is amended

(1) by striking out the definition of “City of Biotechnology and Human Health of Metropolitan Montréal” in the first paragraph;

(2) by replacing the definition of “eligible employee” in the first paragraph by the following definition:

“eligible employee”; ““eligible employee” of a corporation for a pay period of a calendar year, in relation to a recognized business, means an employee, other than an excluded employee at any time in that period, in respect of whom a qualification certificate is issued to the corporation for the year by Investissement Québec for the purposes of this division, certifying that the employee is an eligible employee of the corporation for the pay period, in relation to the recognized business;”;

(3) by replacing the definition of “excluded employee” in the first paragraph by the following definition:

“excluded employee”; ““excluded employee” at a particular time means an employee of a corporation who, at that time, is

(a) a specified shareholder of the corporation or, where the corporation is a cooperative, a specified member of the corporation; or

(b) a specified employee within the meaning of the first paragraph of section 1029.8.36.0.17;”;

(4) by replacing the definition of “recognized business” in the first paragraph by the following definition:

“recognized business”; ““recognized business” of a corporation for a taxation year means a business carried on by the corporation in the year and in respect of which a qualification certificate is issued by Investissement Québec for the purposes of this division certifying that

(a) the business is carried on in an eligible site and that its activities consist in manufacturing products, in whole or in part, in the biotechnology sector and, where applicable, commercializing them, or are related to the biotechnology sector, but do not consist in activities, described in paragraph *b*, of another recognized business of the corporation for the year; or

(b) the business is carried on in an establishment of the corporation situated in the Québec area and that its activities consist in manufacturing nutraceuticals or functional foods, in whole or in part, and, where applicable, commercializing them, or are related to the nutraceuticals or functional foods sector, but do not consist in activities, described in paragraph *a*, of another recognized business of the corporation for the year;”;

(5) by replacing the definition of “eligible amount” in the first paragraph by the following definition:

“eligible amount”;

““eligible amount” of a corporation for a calendar year means

(a) in relation to a corporation that carries on a recognized business described in paragraph *a* of the definition of “recognized business”, the aggregate of all amounts each of which is

i. the salary or wages paid by the corporation to an employee in respect of a pay period, within the year, for which the employee is an eligible employee, in relation to a recognized business of the corporation described in that paragraph *a*, or

ii. the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec, other than an employee referred to in subparagraph i or an excluded employee of the corporation, that were paid by the corporation in respect of a pay period, within the year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the corporation that are described in paragraph *a* of the definition of “recognized business”; and

(b) in relation to a corporation that carries on a recognized business described in paragraph *b* of the definition of “recognized business”, the aggregate of all amounts each of which is

i. the salary or wages paid by the corporation to an employee in respect of a pay period, within the year, for which the employee is an eligible employee, in relation to a recognized business of the corporation described in that paragraph *b*, or

ii. the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec, other than an employee referred to in subparagraph i or an excluded employee of the corporation, that were paid by the corporation in respect of a pay period, within the year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the corporation that are described in paragraph *b* of the definition of “recognized business”;;

(6) by replacing the definition of “base amount” in the first paragraph by the following definition:

“base amount”;

““base amount” of a corporation in relation to a particular recognized business means

(a) where the particular recognized business is described in paragraph *a* of the definition of “recognized business”,

i. except in respect of a corporation that results from an amalgamation, an amount equal to zero, where, at no time in its base period in relation to the particular recognized business, the corporation carried on a business in Québec in the sectors of activity described in paragraph *a* of the definition of “recognized business”, and

ii. in any other case, the aggregate of all amounts each of which is

(1) the salary or wages that were paid by the corporation to an employee in the course of carrying on that particular recognized business, in respect of a pay period, within its base period, in relation to the particular recognized business, for which the employee is an eligible employee, or

(2) the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec but outside an eligible site, other than an excluded employee of the corporation, that were paid by the corporation in the course of carrying on any given business, in respect of a pay period, within its base period, in relation to the particular recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the corporation that are described in paragraph *a* of the definition of “recognized business”, except if an amount is included, in respect of the employee, in relation to the given business, in computing the base amount of the corporation in relation to another recognized business described in that paragraph *a*; and

(*b*) where the particular recognized business is described in paragraph *b* of the definition of “recognized business”,

i. except in respect of a corporation that results from an amalgamation, an amount equal to zero, where, at no time in its base period in relation to the particular recognized business, the corporation carried on a business in Québec in the sectors of activity described in paragraph *b* of the definition of “recognized business”, and

ii. in any other case, the aggregate of all amounts each of which is

(1) the salary or wages that were paid by the corporation to an employee in the course of carrying on that particular recognized business, in respect of a pay period, within its base period, in relation to the particular recognized business, for which the employee is an eligible employee, or

(2) the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec but outside the Québec area, other than an excluded employee of the corporation, that were paid by the corporation in the course of carrying on any given business, in respect of a pay period, within its base period, in relation to the particular recognized

business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the corporation that are described in paragraph *b* of the definition of “recognized business”, except if an amount is included, in respect of the employee, in relation to the given business, in computing the base amount of the corporation in relation to another recognized business described in that paragraph *b*”;

(7) by inserting the following definition in alphabetical order in the first paragraph:

“eligibility period”; ““eligibility period” of a corporation, in relation to a recognized business, means, subject to the second paragraph, the three-year period that begins on 1 January of the first calendar year, preceding the calendar year 2004, in respect of which the corporation obtains its qualification certificate in relation to the recognized business;”;

(8) by replacing the definition of “base period” in the first paragraph by the following definition:

“base period”; ““base period” of a corporation, in relation to a recognized business, means the calendar year preceding the calendar year in which the eligibility period of a corporation in relation to the recognized business begins;”;

(9) by inserting the following definition in alphabetical order in the first paragraph:

“Québec area”; ““Québec area” means the Québec Census Metropolitan Area, as described in the 1996 Census Dictionary published by Statistics Canada;”;

(10) by replacing the portion of paragraph *a* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph ii by the following:

“(a) where the qualified corporation pays in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.62 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.57 or 1029.8.36.72.61.1 that relates to a calendar year preceding the calendar year ending in the taxation year, the amount by which the amount that would have been determined under that subparagraph *a* in respect of the qualified corporation in relation to the preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid by the qualified corporation, in respect of such an amount of assistance, as repayment in the taxation year or a preceding taxation year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.57 or 1029.8.36.72.61.1 in respect of the qualified corporation in relation to the preceding calendar year, and”;

(11) by replacing the portion of paragraph *b* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph ii by the following:

“(b) where a corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.62 that reduced the amount of the salary or wages paid by the corporation to an employee, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or 1029.8.36.72.61.2 that relates to a calendar year preceding the calendar year in relation to the qualified corporation at the end of which the qualified corporation was not associated with any other qualified corporation that was carrying on a recognized business described in paragraph *a* or *b* of the definition of “recognized business”, for its taxation year in which the preceding calendar year ended, the amount by which the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or 1029.8.36.72.61.2 in respect of the qualified corporation in relation to the preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or 1029.8.36.72.61.2 in respect of the qualified corporation in relation to the preceding calendar year, and”;

(12) by replacing the portion of paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph ii by the following:

“(c) where a qualified corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *b* of the first paragraph of section 1029.8.36.72.62 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the excess amount referred to in paragraph *a* or *c* of section 1029.8.36.72.59 or 1029.8.36.72.61.3 determined, in respect of a calendar year preceding the calendar year, in relation to all of the corporations that were associated with each other at the end of that preceding calendar year and with which the qualified corporation was associated at that time, the amount by which the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or 1029.8.36.72.61.2, in respect of the qualified corporation in relation to the preceding calendar year if, for the purposes of paragraph *a* or *c* of section 1029.8.36.72.59 or 1029.8.36.72.61.3 in relation to that preceding calendar

year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.59 or 1029.8.36.72.61.3 had been attributed to a qualified corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or 1029.8.36.72.61.2, in respect of the qualified corporation in relation to the preceding calendar year, and”;

(13) by inserting the following definition in alphabetical order in the first paragraph:

“eligible site”.

““eligible site” means

(a) a site situated in the territory of Ville de Laval and determined by the Minister of Finance to be the Cité de la biotechnologie et de la santé humaine du Montréal métropolitain;

(b) a site situated in the territory of Ville de Sherbrooke and determined by the Minister of Finance to be the Zone de développement des biotechnologies de Sherbrooke; or

(c) a site situated in the territory of Ville de Saint-Hyacinthe and determined by the Minister of Finance to be the Cité de la biotechnologie agroalimentaire, vétérinaire et agroenvironnementale de Saint-Hyacinthe;”;

(14) by adding the following paragraph after paragraph *b* of the definition of “qualified corporation” in the first paragraph:

“(c) a corporation control of which is acquired at any time after 11 June 2003 by a person or group of persons, unless acquiring control of the corporation

i. occurs before 1 July 2004 where Investissement Québec certifies that the acquisition of control results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date,

ii. is by any of the following persons or groups of persons:

(1) in relation to a corporation carrying on at that time a recognized business described in paragraph *a* of the definition of “recognized business”, a person that is a corporation carrying on at that time such a recognized business, or a group of persons all the members of which are corporations carrying on at that time such a recognized business, or

(2) in relation to a corporation carrying on at that time a recognized business described in paragraph *b* of the definition of “recognized business”, a

person that is a corporation carrying on at that time such a recognized business, or a group of persons all the members of which are corporations carrying on at that time such a recognized business, or

iii. derives from the exercise after 11 June 2003 of one or more rights described in paragraph *b* of section 20 that were acquired before 12 June 2003;”;

Continuation of a
business.

(15) by inserting the following paragraph after the first paragraph:

“Except where section 1029.8.36.72.64 or 1029.8.36.72.65 applies, where, in a taxation year, a corporation carries on a business in respect of which a qualification certificate has been issued by Investissement Québec, and the business, according to Investissement Québec, is the continuation of a recognized business or part of such a recognized business previously carried on by another corporation, the eligibility period of the corporation, in relation to the recognized business, is deemed, for the purposes of the definition of “eligibility period” in the first paragraph, to have begun on the date on which the eligibility period of the other corporation began, in relation to the recognized business.”;

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

Rules.

“For the purposes of this division,

(a) where, during a pay period within a calendar year, an employee reports for work at an establishment of a qualified corporation situated in an eligible site and at an establishment of the qualified corporation situated outside the site, the employee is, for that period, deemed

i. except if subparagraph ii applies, to report for work only at the establishment situated in the eligible site, or

ii. to report for work only at the establishment situated outside the site if, during that period, the employee reports for work mainly at an establishment of the qualified corporation situated outside the site;

(b) where, during a pay period within a calendar year, an employee reports for work at an establishment of a qualified corporation situated in the Québec area and at an establishment of the qualified corporation situated outside that area, the employee is, for that period, deemed

i. except if subparagraph ii applies, to report for work only at the establishment situated in the Québec area, or

ii. to report for work only at the establishment situated outside that area if, during that period, the employee reports for work mainly at an establishment of the qualified corporation situated outside the Québec area;

(c) where, during a pay period within a calendar year, an employee reports for work at an establishment of a qualified corporation situated in Québec and at an establishment of the qualified corporation situated outside Québec, the employee is, for that period, deemed

i. except if subparagraph ii applies, to report for work only at the establishment situated in Québec, or

ii. to report for work only at the establishment situated outside Québec if, during that period, the employee reports for work mainly at an establishment of the qualified corporation situated outside Québec; and

(d) where, during a pay period within a calendar year, an employee is not required to report for work at an establishment of a qualified corporation and the employee's salary or wages in relation to that period are paid from such an establishment situated in Québec, the employee is deemed to report for work at that establishment if the duties performed by the employee during that period are performed mainly in Québec.”;

(17) by striking out the third paragraph.

(2) Paragraphs 1 to 13 and 15 to 17 of subsection 1 have effect from 1 January 2002. However, where section 1029.8.36.72.56 of the said Act applies before 1 January 2003,

(1) the definition of “eligible employee” in the first paragraph shall be read with the reference to “pay period” replaced by a reference to “period”; and

(2) the definitions of “base amount” and “eligible amount” in the first paragraph and the third paragraph, enacted by paragraph 16, shall be read with the reference to “pay” struck out.

(3) Paragraph 14 of subsection 1 has effect from 12 June 2003.

c. I-3,
s. 1029.8.36.72.57, am.

394. (1) Section 1029.8.36.72.57 of the said Act is amended

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

Credit relating to a
recognized business in
respect of
biotechnology.

“1029.8.36.72.57. A qualified corporation that is not associated with any other corporation at the end of a calendar year within the qualified corporation's eligibility period, in relation to a recognized business described in paragraph *a* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, hereinafter called the “recognized business in respect of biotechnology”, and that encloses the documents referred to in the second paragraph with the fiscal return the qualified corporation is required to file under section 1000 for the taxation year in which the calendar year ends, is deemed, subject to the third paragraph, to have paid to the Minister on the qualified corporation's balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal to 40% of the aggregate of

(a) the lesser of

i. the amount by which the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in respect of a pay period, within the calendar year, for which the employee is an eligible employee, in relation to a recognized business in respect of biotechnology, exceeds the aggregate of all amounts each of which is, in relation to a recognized business in respect of biotechnology,

(1) except in respect of a corporation that results from an amalgamation, an amount equal to zero, where, at no time in its base period, in relation to the recognized business, the corporation carried on a business in Québec in the sectors of activity described in paragraph *a* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, and

(2) in any other case, the aggregate of all amounts each of which is the salary or wages that were paid by the corporation to an employee in respect of a pay period, within its base period, in relation to the recognized business, for which the employee is an eligible employee, and

ii. the amount by which the qualified corporation’s eligible amount for the calendar year, in relation to a recognized business in respect of biotechnology, exceeds the aggregate of all amounts each of which is the qualified corporation’s base amount in relation to a recognized business in respect of biotechnology that the corporation carries on in the calendar year; and

(b) the eligible repayment of assistance by the qualified corporation for the taxation year.”;

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

“(b) a copy of the unrevoked certificate and qualification certificates issued to the qualified corporation in respect of a recognized business in respect of biotechnology and its eligible employees in relation to such a business.”;

(3) by inserting “in respect of biotechnology” after “recognized business” in the portion of the third paragraph before subparagraph *a*.

(2) Subsection 1 has effect from 1 January 2002. However, where the first paragraph of section 1029.8.36.72.57 of the said Act applies before 1 January 2003, it shall be read with the reference to “pay”, wherever it appears, struck out.

c. I-3,
s. 1029.8.36.72.58, am.

395. (1) Section 1029.8.36.72.58 of the said Act is amended

(1) by replacing the first and second paragraphs by the following paragraphs:

Credit relating to a recognized business in respect of biotechnology in the case of associated corporations.

“1029.8.36.72.58. A qualified corporation that is associated with one or more other corporations at the end of a calendar year within the qualified corporation’s eligibility period, in relation to a recognized business described in paragraph *a* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, hereinafter called the “recognized business in respect of biotechnology”, and that encloses the documents referred to in the third paragraph with the fiscal return the qualified corporation is required to file under section 1000 for the taxation year in which the calendar year ends, is deemed, subject to the fourth paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal to 40% of the aggregate of

(a) subject to the second paragraph, the least of

i. the amount by which the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in respect of a pay period, within the calendar year, for which the employee is an eligible employee, in relation to a recognized business in respect of biotechnology, exceeds the aggregate of all amounts each of which is, in relation to a recognized business in respect of biotechnology,

(1) except in respect of a corporation that results from an amalgamation, an amount equal to zero, where, at no time in its base period, in relation to the recognized business, the corporation carried on a business in Québec in the sectors of activity described in paragraph *a* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, and

(2) in any other case, the aggregate of all amounts each of which is the salary or wages that were paid by the corporation to an employee in respect of a pay period, within its base period, in relation to the recognized business, for which the employee is an eligible employee, and

ii. the amount by which the aggregate of all amounts each of which is the qualified corporation’s eligible amount for the calendar year, in relation to a recognized business in respect of biotechnology, or the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a pay period, within the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to the activities of the other corporation that are described in paragraph *a* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, exceeds the total of

(1) the aggregate of all amounts each of which is the qualified corporation's base amount in relation to a recognized business in respect of biotechnology that the qualified corporation carries on in the calendar year, and

(2) the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of that calendar year to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a pay period, within the base period of the qualified corporation, in relation to a recognized business in respect of biotechnology it carries on in the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to the activities of the other corporation that are described in paragraph *a* of the definition of "recognized business" in the first paragraph of section 1029.8.36.72.56, except if an amount is included, in respect of the employee, in relation to the other corporation, in computing an amount determined for the calendar year under this subparagraph 2 in relation to another recognized business in respect of biotechnology, and

iii. the amount by which the qualified corporation's eligible amount for the calendar year, in relation to a recognized business in respect of biotechnology, exceeds the aggregate of all amounts each of which is the qualified corporation's base amount in relation to a recognized business in respect of biotechnology that the qualified corporation carries on in the calendar year; and

(*b*) the eligible repayment of assistance by the qualified corporation for the taxation year, to the extent that the amount of that repayment is not included in computing, for the year, an eligible repayment of assistance for the purposes of subparagraph *b* of the first paragraph of section 1029.8.36.72.61.2.

Maximum amount.

"Where the qualified corporation referred to in the first paragraph is associated, at the end of the calendar year, with at least one other qualified corporation carrying on a recognized business in respect of biotechnology in the taxation year in which the calendar year ends, the amount determined under subparagraph *a* of that first paragraph, in respect of the calendar year, shall not exceed the amount that is attributed to it in respect of the calendar year pursuant to the agreement referred to in section 1029.8.36.72.59.";

(2) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

"(*b*) a copy of the unrevoked certificate and qualification certificates issued to the qualified corporation in respect of a recognized business in respect of biotechnology and its eligible employees in relation to such a business; and";

(3) by inserting "in respect of biotechnology" after "recognized business" in the portion of the fourth paragraph before subparagraph *a*.

(2) Subsection 1 has effect from 1 January 2002. However, where the first paragraph of section 1029.8.36.72.58 of the said Act applies before 1 January 2003, it shall be read with the reference to “pay”, wherever it appears, struck out.

c. I-3,
s. 1029.8.36.72.59,
replaced.

Agreement on
attribution.

396. (1) Section 1029.8.36.72.59 of the said Act is replaced by the following section:

“1029.8.36.72.59. The agreement to which the second paragraph of section 1029.8.36.72.58 refers in respect of a calendar year means an agreement under which all of the qualified corporations carrying on, in the calendar year, a recognized business described in paragraph *a* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, hereinafter called the “recognized business in respect of biotechnology”, and that are associated with each other at the end of that calendar year, hereinafter called the “group of associated corporations”, attribute to one or more of their number, for the purposes of this division, one or more amounts; the aggregate of the amounts so attributed, for the calendar year, shall not be greater than the least of

(a) the amount by which the aggregate of all amounts each of which is the salary or wages paid by a qualified corporation that is a member of the group of associated corporations to an employee in respect of a pay period, within the calendar year, for which the employee is an eligible employee of the corporation, in relation to a recognized business in respect of biotechnology, exceeds the aggregate of all amounts each of which is

i. except in respect of a corporation that results from an amalgamation, an amount equal to zero, where, at no time in the base period of a qualified corporation that is a member of the group of associated corporations in relation to a recognized business in respect of biotechnology that the corporation carries on in the calendar year, the corporation carried on a business in Québec in the sectors of activity described in paragraph *a* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, and

ii. in any other case, the aggregate of all amounts each of which is the salary or wages paid by a qualified corporation that is a member of the group of associated corporations to an employee, in respect of a pay period, within its base period, in relation to a recognized business in respect of biotechnology, for which the employee is an eligible employee of that qualified corporation;

(b) the amount by which the aggregate of all amounts each of which is the eligible amount of a qualified corporation that is a member of the group of associated corporations for the calendar year, in relation to a recognized business in respect of biotechnology, exceeds the aggregate of all amounts each of which is the base amount of such a corporation in relation to a recognized business in respect of biotechnology that the corporation carries on in the calendar year; and

(c) the amount by which the aggregate of all amounts each of which is the eligible amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year, in relation to a recognized business in respect of biotechnology, or the salary or wages paid by another corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in respect of biotechnology in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a pay period, within the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the other corporation that are described in paragraph *a* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, exceeds the total of

i. the aggregate of all amounts each of which is the base amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year, in relation to a recognized business in respect of biotechnology that the corporation carries on in the calendar year, and

ii. the aggregate of all amounts each of which is the salary or wages paid by another corporation that is associated with a corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in respect of biotechnology in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid by the other corporation in respect of a pay period, within the base period of a qualified corporation that is a member of the group at the end of the calendar year, in relation to a recognized business in respect of biotechnology that the corporation carries on in the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the other corporation that are described in paragraph *a* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, except if an amount is included, in respect of the employee, in computing an amount under this subparagraph, in relation to a period within a base period in relation to another recognized business in respect of biotechnology that is carried on by a qualified corporation that is a member of the group of associated corporations.”

(2) Subsection 1 has effect from 1 January 2002. However, where section 1029.8.36.72.59 of the said Act applies before 1 January 2003, it shall be read with the reference to “pay”, wherever it appears, struck out.

c. I-3,
s. 1029.8.36.72.60,
repealed.

397. (1) Section 1029.8.36.72.60 of the said Act is repealed.

(2) Subsection 1 has effect from 1 January 2002.

c. I-3,
s. 1029.8.36.72.61,
replaced.

Deemed attribution
of the credit relating to
a recognized business
in respect of
biotechnology.

398. Section 1029.8.36.72.61 of the said Act is replaced by the following section:

“1029.8.36.72.61. Where the aggregate of the amounts attributed, in respect of a calendar year, in an agreement entered into with the qualified corporations carrying on, in that calendar year, a recognized business described in paragraph *a* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, and that are associated with each other at the end of that calendar year, exceeds the particular amount that is the lesser of the amounts determined for that calendar year in respect of those corporations under any of paragraphs *a* to *c* of section 1029.8.36.72.59, the amount attributed to each of the corporations for the calendar year is deemed, for the purposes of section 1029.8.36.72.58, to be equal to the proportion of the particular amount that the amount attributed for the calendar year to that corporation in the agreement is of the aggregate of all amounts attributed for the calendar year in the agreement.”

c. I-3,
ss. 1029.8.36.72.61.1-
1029.8.36.72.61.4,
added.

Credit relating to a
recognized business in
respect of
nutraceuticals.

399. (1) The said Act is amended by inserting the following sections after section 1029.8.36.72.61:

“1029.8.36.72.61.1. A qualified corporation that is not associated with any other corporation at the end of a calendar year within the qualified corporation’s eligibility period, in relation to a recognized business described in paragraph *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, hereinafter called the “recognized business in respect of nutraceuticals”, and that encloses the documents referred to in the second paragraph with the fiscal return the qualified corporation is required to file under section 1000 for the taxation year in which the calendar year ends, is deemed, subject to the third paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal to 40% of the aggregate of

(*a*) the lesser of

i. the amount by which the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in respect of a pay period, within the calendar year, for which the employee is an eligible employee, in relation to a recognized business in respect of nutraceuticals, exceeds the aggregate of all amounts each of which is, in relation to a recognized business in respect of nutraceuticals,

(1) except in respect of a corporation that results from an amalgamation, an amount equal to zero, where, at no time in its base period in relation to the recognized business, the corporation carried on a business in Québec in the sectors of activity described in paragraph *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, and

(2) in any other case, the aggregate of all amounts each of which is the salary or wages that were paid by the corporation to an employee in respect of a pay period, within its base period, in relation to the recognized business, for which the employee is an eligible employee, and

ii. the amount by which the qualified corporation's eligible amount for the calendar year, in relation to a recognized business in respect of nutraceuticals, exceeds the aggregate of all amounts each of which is the qualified corporation's base amount, in relation to a recognized business in respect of nutraceuticals that the corporation carries on in the calendar year; and

(b) the eligible repayment of assistance by the qualified corporation for the taxation year, to the extent that the amount of the repayment is not included in computing an eligible repayment of assistance for the year for the purposes of subparagraph *b* of the first paragraph of section 1029.8.36.72.57.

Documents to be filed.

The documents to which the first paragraph refers are the following:

(a) the prescribed form containing the prescribed information; and

(b) a copy of the unrevoked certificate and qualification certificates issued to the qualified corporation in respect of a recognized business in respect of nutraceuticals and its eligible employees in relation to such a business.

Computation of payments.

For the purpose of computing the payments that a qualified corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 where they refer to that subparagraph *a*, the qualified corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable under this Part, for a particular taxation year that is subsequent to the first taxation year in which the first calendar year within the qualified corporation's eligibility period ends in relation to a recognized business in respect of nutraceuticals, and of its tax payable for that particular taxation year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the particular amount that is the lesser of the amount determined under the first paragraph for the taxation year preceding the particular taxation year and the amount determined under that paragraph for the particular taxation year exceeds the aggregate of all amounts each of which is the portion of the particular amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the particular taxation year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under this section, to have been paid to the Minister on that date, for the purpose of computing that payment.

Credit relating to a recognized business in respect of nutraceuticals in the case of associated corporations.

“1029.8.36.72.61.2. A qualified corporation that is associated with one or more other corporations at the end of a calendar year within the qualified corporation’s eligibility period, in relation to a recognized business described in paragraph *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, hereinafter called the “recognized business in respect of nutraceuticals”, and that encloses the documents referred to in the third paragraph with the fiscal return the qualified corporation is required to file under section 1000 for the taxation year in which the calendar year ends, is deemed, subject to the fourth paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal to 40% of the aggregate of

(a) subject to the second paragraph, the least of

i. the amount by which the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in respect of a pay period, within the calendar year, for which the employee is an eligible employee, in relation to a recognized business in respect of nutraceuticals, exceeds the aggregate of all amounts each of which is, in relation to a recognized business in respect of nutraceuticals,

(1) except in respect of a corporation that results from an amalgamation, an amount equal to zero, where, at no time in its base period, in relation to the recognized business, the corporation carried on a business in Québec in the sectors of activity described in paragraph *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, and

(2) in any other case, the aggregate of all amounts each of which is the salary or wages that were paid by the corporation to an employee in respect of a pay period, within its base period, in relation to the recognized business, for which the employee is an eligible employee, and

ii. the amount by which the aggregate of all amounts each of which is the qualified corporation’s eligible amount for the calendar year, in relation to a recognized business in respect of nutraceuticals, or the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a pay period, within the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to the activities of the other corporation that are described in paragraph *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, exceeds the total of

(1) the aggregate of all amounts each of which is the qualified corporation's base amount in relation to a recognized business in respect of nutraceuticals that the qualified corporation carries on in the calendar year, and

(2) the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of that calendar year to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a pay period, within the base period of the qualified corporation, in relation to a recognized business in respect of nutraceuticals it carries on in the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to the activities of the other corporation that are described in paragraph *b* of the definition of "recognized business" in the first paragraph of section 1029.8.36.72.56, except if an amount is included, in respect of the employee, in relation to the other corporation, in computing an amount determined for the calendar year under this subparagraph 2 in relation to another recognized business in respect of nutraceuticals, and

iii. the amount by which the qualified corporation's eligible amount for the calendar year, in relation to a recognized business in respect of nutraceuticals, exceeds the aggregate of all amounts each of which is the qualified corporation's base amount in relation to a recognized business in respect of nutraceuticals that the qualified corporation carries on in the calendar year; and

(*b*) the eligible repayment of assistance by the qualified corporation for the taxation year, to the extent that the amount of the repayment is not included in computing an eligible repayment of assistance for the year for the purposes of subparagraph *b* of the first paragraph of section 1029.8.36.72.58.

Maximum amount.

Where the qualified corporation referred to in the first paragraph is associated, at the end of the calendar year, with at least one other qualified corporation carrying on a recognized business in respect of nutraceuticals in the taxation year in which the calendar year ends, the amount determined under subparagraph *a* of that first paragraph, in respect of the calendar year, shall not exceed the amount that is attributed to it in respect of the calendar year pursuant to the agreement referred to in section 1029.8.36.72.61.3.

Documents to be filed.

The documents to which the first paragraph refers are the following:

(*a*) the prescribed form containing the prescribed information;

(*b*) a copy of the unrevoked certificate and qualification certificates issued to the qualified corporation in respect of a recognized business in respect of nutraceuticals and its eligible employees in relation to such a business; and

(c) where the second paragraph applies, the agreement referred to in section 1029.8.36.72.61.3 filed in prescribed form.

Computation of payments.

For the purpose of computing the payments that a qualified corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 where they refer to that subparagraph *a*, the qualified corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable under this Part, for a particular taxation year that is subsequent to the first taxation year in which the first calendar year within the qualified corporation's eligibility period ends in relation to a recognized business in respect of nutraceuticals, and of its tax payable for that particular taxation year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the particular amount that is the lesser of the amount determined under the first paragraph for the taxation year preceding the particular taxation year and the amount determined under that paragraph for the particular taxation year exceeds the aggregate of all amounts each of which is the portion of the particular amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the particular taxation year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under this section, to have been paid to the Minister on that date, for the purpose of computing that payment.

Agreement on attribution.

“1029.8.36.72.61.3. The agreement to which the second paragraph of section 1029.8.36.72.61.2 refers in respect of a calendar year means an agreement under which all of the qualified corporations carrying on, in the calendar year, a recognized business described in paragraph *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, hereinafter called the “recognized business in respect of nutraceuticals”, and that are associated with each other at the end of that calendar year, hereinafter called the “group of associated corporations”, attribute to one or more of their number, for the purposes of this division, one or more amounts; the aggregate of the amounts so attributed, for the calendar year, shall not be greater than the least of

(a) the amount by which the aggregate of all amounts each of which is the salary or wages paid by a qualified corporation that is a member of the group of associated corporations to an employee in respect of a pay period, within the calendar year, for which the employee is an eligible employee of the corporation, in relation to a recognized business in respect of nutraceuticals, exceeds the aggregate of all amounts each of which is

i. except in respect of a corporation that results from an amalgamation, an amount equal to zero, where, at no time in the base period of a qualified

corporation that is a member of the group of associated corporations, in relation to a recognized business in respect of nutraceuticals that the corporation carries on in the calendar year, the corporation carried on a business in Québec in the sectors of activity described in paragraph *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, and

ii. in any other case, the aggregate of all amounts each of which is the salary or wages paid by a qualified corporation that is a member of the group of associated corporations to an employee, in respect of a pay period, within its base period, in relation to a recognized business in respect of nutraceuticals, for which the employee is an eligible employee of that qualified corporation;

(*b*) the amount by which the aggregate of all amounts each of which is the eligible amount of a qualified corporation that is a member of the group of associated corporations for the calendar year, in relation to a recognized business in respect of nutraceuticals, exceeds the aggregate of all amounts each of which is the base amount of such a corporation in relation to a recognized business in respect of nutraceuticals that the corporation carries on in the calendar year; and

(*c*) the amount by which the aggregate of all amounts each of which is the eligible amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year, in relation to a recognized business in respect of nutraceuticals, or the salary or wages paid by another corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in respect of nutraceuticals in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a pay period, within the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the other corporation that are described in paragraph *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, exceeds the total of

i. the aggregate of all amounts each of which is the base amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year, in relation to a recognized business in respect of nutraceuticals that the corporation carries on in the calendar year, and

ii. the aggregate of all amounts each of which is the salary or wages paid by another corporation that is associated with a corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in respect of nutraceuticals in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid by the other corporation in respect of a pay period, within the base period of a qualified corporation that is a member of the group at the end of the calendar year, in relation to a

recognized business in respect of nutraceuticals that the corporation carries on in the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the other corporation that are described in paragraph *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, except if an amount is included, in respect of the employee, in computing an amount under this subparagraph, in relation to a period within a base period in relation to another recognized business in respect of nutraceuticals that is carried on by a qualified corporation that is a member of the group of associated corporations.

Deemed attribution of the credit relating to a recognized business in respect of nutraceuticals.

“1029.8.36.72.61.4. Where the aggregate of the amounts attributed, in respect of a calendar year, in an agreement entered into with the qualified corporations carrying on, in that calendar year, a recognized business described in paragraph *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, and that are associated with each other at the end of that calendar year, exceeds the particular amount that is the lesser of the amounts determined for that calendar year in respect of those corporations under any of paragraphs *a* to *c* of section 1029.8.36.72.61.3, the amount attributed to each of the corporations for the calendar year is deemed, for the purposes of section 1029.8.36.72.61.2, to be equal to the proportion of the particular amount that the amount attributed for the calendar year to that corporation in the agreement is of the aggregate of all amounts attributed for the calendar year in the agreement.”

(2) Subsection 1 has effect from 1 January 2002. However, where the first paragraph of sections 1029.8.36.72.61.1 and 1029.8.36.72.61.2 and section 1029.8.36.72.61.3 of the said Act apply before 1 January 2003, they shall be read with the reference to “pay”, wherever it appears, struck out.

c. I-3,
s. 1029.8.36.72.62, am.

400. (1) Section 1029.8.36.72.62 of the said Act is amended

(1) by replacing the portion before subparagraph *i* of paragraph *a* by the following:

Reduction of expenditure.

“1029.8.36.72.62. For the purpose of computing the amount that is deemed to have been paid to the Minister by a qualified corporation, for a particular taxation year, under any of sections 1029.8.36.72.57, 1029.8.36.72.58, 1029.8.36.72.61.1 and 1029.8.36.72.61.2, the following rules apply, subject to the second paragraph:

(*a*) the amount of the salaries or wages referred to in the definitions of “base amount” and “eligible amount” in the first paragraph of section 1029.8.36.72.56, in subparagraph *i* of subparagraph *a* of the first paragraph of section 1029.8.36.72.57, in subparagraph *i* of subparagraph *a* of the first paragraph of section 1029.8.36.72.58, in subparagraph *i* of subparagraph *a* of the first paragraph of section 1029.8.36.72.61.1 or in subparagraph *i* of

subparagraph *a* of the first paragraph of section 1029.8.36.72.61.2 and paid by the qualified corporation, and the amount of the salaries or wages referred to in subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or in subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.61.2 and paid by a corporation associated with the qualified corporation shall be reduced, where applicable,”;

(2) by replacing “paid by the qualified corporation under” in subparagraph i of paragraph *a* by “referred to in”;

(3) by replacing the portion of paragraph *b* before subparagraph i by the following:

“(b) the amount of the salaries or wages paid by a particular qualified corporation associated with one or more other qualified corporations, determined for the purpose of computing the amount that may be attributed, in respect of a calendar year, in accordance with section 1029.8.36.72.59 or 1029.8.36.72.61.3 to one or more of their number, shall be reduced, where applicable,”;

(4) by replacing “under” in subparagraph i of paragraph *b* by “referred to in”;

(5) by adding the following paragraph:

Restriction.

“The aggregate of the amounts referred to in the first paragraph that reduced the amount of the salaries or wages paid by the qualified corporation or a corporation associated with it in respect of a pay period within the qualified corporation’s base period, in relation to a recognized business, shall not exceed, for each of those corporations, the aggregate of the amounts referred to in the first paragraph that reduced the amount of the salaries or wages paid by the qualified corporation or the corporation associated with it, in relation to that recognized business, in respect of a pay period within the calendar year ending in the particular taxation year.”

(2) Subsection 1 has effect from 1 January 2002. However, where the second paragraph of section 1029.8.36.72.62 of the said Act applies before 1 January 2003, it shall be read with the reference to “pay”, wherever it appears, struck out.

c. I-3,
s. 1029.8.36.72.63, am.

401. (1) Section 1029.8.36.72.63 of the said Act is amended

(1) by replacing the portion before paragraph *a* by the following:

Deemed repayment of
assistance.

“1029.8.36.72.63. For the purposes of this division, an amount of assistance is deemed to be repaid in a calendar year by a qualified corporation, pursuant to a legal obligation, where that amount”;

(2) by replacing subparagraphs i and ii of paragraph *a* by the following subparagraphs:

“i. in the case of assistance referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.62, the amount that the qualified corporation is deemed to have paid to the Minister for a taxation year under subparagraph *a* of the first paragraph of any of sections 1029.8.36.72.57, 1029.8.36.72.58, 1029.8.36.72.61.1 and 1029.8.36.72.61.2, or

“ii. in the case of assistance referred to in subparagraph *b* of the first paragraph of section 1029.8.36.72.62, the excess amount referred to in paragraph *a* or *c* of section 1029.8.36.72.59 or 1029.8.36.72.61.3 determined, in respect of a calendar year, in relation to all of the qualified corporations that are associated with each other;”.

(2) Subsection 1 has effect from 1 January 2002. In addition, where subparagraph i of paragraph *a* of section 1029.8.36.72.63 of the said Act applies after 31 December 2000, the reference therein to “1029.8.36.72.56 or 1029.8.36.72.57” shall be read as a reference to “1029.8.36.72.57 or 1029.8.36.72.58”.

c. I-3,
ss. 1029.8.36.72.64
and 1029.8.36.72.65,
replaced.

Rules applicable in
cases of amalgamation.

402. (1) Sections 1029.8.36.72.64 and 1029.8.36.72.65 of the said Act are replaced by the following sections:

“1029.8.36.72.64. Where a corporation, in this section referred to as the “new corporation”, resulting from the amalgamation, within the meaning of section 544, of two or more corporations, each of which referred to in this section as a “predecessor corporation”, carries on after the amalgamation a business carried on before the amalgamation by a predecessor corporation, the new corporation and the predecessor corporation are deemed, for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for the taxation year in which the calendar year in which the amalgamation occurred ends and for a subsequent taxation year, to be the same corporation throughout the period during which the predecessor corporation carried on, or is deemed to have carried on under this division, the business.

Consolidation of
recognized businesses.

In addition, for the purposes of this division, where the new corporation carries on after the amalgamation a recognized business resulting from the consolidation of recognized businesses carried on by predecessor corporations, immediately before the amalgamation, each recognized business so carried on before the amalgamation is deemed to be a separate recognized business carried on by the new corporation after the amalgamation.

Rules applicable where
a subsidiary is
wound-up.

“1029.8.36.72.65. Where the rules in sections 556 to 564.1 and 565 apply to the winding-up of a subsidiary, within the meaning of section 556, and the parent corporation, within the meaning of section 556, carries on after the winding-up a business carried on before the winding-up by the subsidiary, the parent corporation and the subsidiary are deemed, for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for its taxation year in which the calendar year in which the winding-up occurred ends and for a subsequent taxation year, to be

the same corporation throughout the period during which the subsidiary carried on, or is deemed to have carried on under this division, the business.

Consolidation of
recognized businesses.

In addition, for the purposes of this division, where the parent corporation carried on after the winding-up a recognized business resulting from the consolidation of a recognized business carried on by the parent corporation immediately before the winding-up and a recognized business carried on by the subsidiary immediately before the winding-up, each recognized business so carried on before the winding-up is deemed to be a separate recognized business carried on by the parent corporation after the winding-up.”

(2) Subsection 1 has effect from 1 January 2002.

c. I-3,
s. 1029.8.36.72.66, am.

403. (1) Section 1029.8.36.72.66 of the said Act is amended

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

Decrease in or
cessation of activities.

“1029.8.36.72.66. Subject to sections 1029.8.36.72.64 and 1029.8.36.72.65, where, at a particular time in a particular calendar year, the activities carried on by a person or partnership, in this section referred to as the “vendor”, in relation to a recognized business or a business the activities of which are described in paragraph *a* or *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, diminish or cease and it may reasonably be considered that, as a result, another person or partnership, in this section referred to as the “purchaser”, begins, after the particular time, to carry on similar activities in the course of carrying on such a business, or increases, after the particular time, the scope of similar activities carried on in the course of carrying on such a business, the following rules apply, subject to the third and fourth paragraphs, for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division, in relation to a particular recognized business, for the taxation year in which the particular calendar year ends and for the taxation year in which a subsequent calendar year ends:

(a) if the particular recognized business is a business of the vendor,

i. the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, for which the employee is an eligible employee, is deemed to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula

$A \times D \times E$, and

ii. the base amount of the vendor, in relation to the particular recognized business, is deemed to be equal to the amount by which that amount otherwise determined without reference to subparagraph i, exceeds the amount determined by the formula

$B \times D \times E$;

(b) if the vendor was not carrying on a recognized business before the particular time and the particular recognized business is a business of a corporation that is associated with the vendor at the end of the particular calendar year, the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.58, in subparagraph ii of paragraph *c* of section 1029.8.36.72.59, in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.62.1 or in subparagraph ii of paragraph *c* of section 1029.8.36.72.61.3, as the case may be, determined in respect of the vendor, is deemed to be equal to the amount by which the amount determined without reference to this subparagraph, exceeds the amount determined by the formula

$$C \times D \times E;$$

(c) if the particular recognized business is a business of the purchaser, the purchaser is deemed

i. to have paid in respect of the purchaser's base period, in relation to the particular recognized business, to employees referred to in subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.57, in subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.58, in subparagraph ii of paragraph *a* of section 1029.8.36.72.59, in subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.61.1, in subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.61.2 or in subparagraph ii of paragraph *a* of section 1029.8.36.72.61.3, as the case may be, the amount that is the proportion of the aggregate, in subparagraph ii referred to as the "particular aggregate", of all amounts each of which is the salary or wages paid by the purchaser to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, in relation to the particular recognized business, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that began or increased at the particular time, that 365 is of the number of days in the particular calendar year during which the purchaser carried on those activities,

ii. to have paid to employees in respect of a pay period, within the particular calendar year, for which the employees are eligible employees, in relation to the particular recognized business, the amount by which the amount determined pursuant to subparagraph i, in relation to the particular recognized business, exceeds the amount of the particular aggregate determined in relation to the particular recognized business,

iii. to have a base amount, in relation to the particular recognized business, equal to the aggregate of

(1) the purchaser's base amount, otherwise determined without reference to subparagraph i, in relation to the particular recognized business, and

(2) the amount that is the proportion of the aggregate, in subparagraph 2 of subparagraph iv referred to as the “particular aggregate”, of all amounts each of which is the salary or wages paid by the purchaser to an employee, after the particular time, in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee or the salary or wages of an employee who reports for work at an establishment of the purchaser situated in Québec but outside an eligible site or the Québec area, according to whether the particular recognized business is described in paragraph *a* or *b*, respectively, of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, other than an excluded employee of the purchaser, paid by the purchaser, after the particular time, in respect of a pay period, within the particular calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in the course of the business in an establishment of the purchaser situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the purchaser that are described in that paragraph *a* or *b*, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that began or increased at the particular time, that 365 is of the number of days in the particular calendar year during which the purchaser carried on those activities, except if an amount is included, in respect of the employee, in relation to the purchaser, in computing an amount determined under this subparagraph 2, in relation to another recognized business, and

iv. to have an eligible amount for the particular calendar year, in relation to the particular recognized business, equal to the aggregate of

(1) the purchaser’s eligible amount for the particular calendar year, otherwise determined without reference to subparagraph ii, in relation to the particular recognized business, and

(2) the amount by which the amount determined pursuant to subparagraph 2 of subparagraph iii, in relation to the particular recognized business, exceeds the amount of the particular aggregate, in relation to the particular recognized business; and

(*d*) if the purchaser is not carrying on a recognized business after the particular time and the particular recognized business is a business of a corporation that is associated with the purchaser at the end of the particular calendar year, the purchaser is deemed to have paid

i. in respect of the base period, in relation to the particular recognized business, the amount that is the proportion of the aggregate, in subparagraph ii referred to as the “particular aggregate”, of all amounts each of which is the salary or wages of an employee who reports for work at an establishment of the purchaser situated in Québec, other than an excluded employee of the purchaser, paid by the purchaser, after the particular time, in respect of a pay period of the particular calendar year where the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in the

course of the business in an establishment of the purchaser situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the purchaser that are described in paragraph *a* or *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, according to whether the activities of that particular recognized business are described in that paragraph *a* or *b*, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that began or increased at the particular time, that 365 is of the number of days in the particular calendar year during which the purchaser carried on those activities, except if an amount is included, in respect of the employee, in relation to the purchaser, in computing an amount determined under this subparagraph, in relation to another recognized business, and

ii. in respect of the particular calendar year, the amount by which the amount determined in accordance with subparagraph i, in relation to the particular recognized business, exceeds the particular aggregate, in relation to the particular recognized business.”;

(2) by replacing subparagraphs *a* to *d* of the second paragraph by the following subparagraphs:

“(a) A is the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, for which the employee is an eligible employee;

“(b) B is the aggregate of all amounts each of which is

i. the salary or wages paid by the vendor to an employee in the course of carrying on the particular recognized business, in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, for which the employee is an eligible employee, or

ii. the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec but outside an eligible site or the Québec area, according to whether the recognized business is described in paragraph *a* or *b*, respectively, of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, other than an excluded employee of the corporation, paid by the vendor, in the course of carrying on any business in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the vendor that are described in that paragraph *a* or *b*, except if an amount is included, in respect of the employee, in relation to the vendor, in computing an amount determined under this subparagraph, in relation to another recognized business;

“(c) C is the aggregate of all amounts each of which is the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, other than an excluded employee of the vendor, paid by the vendor in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the vendor that are described in paragraph *a* or *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56, according to whether the activities of that particular recognized business are described in that paragraph *a* or *b*, except if an amount is included, in respect of the employee, in relation to the vendor, in computing an amount determined under this subparagraph, in relation to another recognized business;

“(d) D is the proportion that the number of the vendor’s employees referred to in any of subparagraphs *a* to *c*, as the case may be, who were assigned to the carrying on of part of the activities that diminished or ceased at the particular time is of the number of the vendor’s employees assigned to those activities immediately before the particular time; and”;

(3) by adding the following subparagraph after subparagraph *d* of the second paragraph:

“(e) E is, where this section applies for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division in respect of the particular calendar year, the proportion that the number of days in the particular calendar year following the particular time is of 365, and, in any other case, 1.”;

(4) by replacing the fourth paragraph by the following paragraph:

Exception.

“Where a particular corporation is, at a particular time in a calendar year, a purchaser in relation to activities carried on by a person or partnership and, at a subsequent time in the same calendar year, the particular corporation is a vendor in relation to part of those activities, for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division, the particular corporation is deemed not to have paid to its employees the portion of the salaries or wages that may reasonably be considered to have been paid to the employees of the corporation assigned to the part of the activities that the particular corporation ceases to carry on after the subsequent time.”

(2) Subsection 1 has effect from 1 January 2002. However, where section 1029.8.36.72.66 of the said Act applies before 1 January 2003, it shall be read with the reference to “pay”, wherever it appears, struck out.

c. I-3,
s. 1029.8.36.72.67,
replaced.

Assistance, benefit or
advantage deemed nil.

404. (1) Section 1029.8.36.72.67 of the said Act is replaced by the following section:

“1029.8.36.72.67. For the purposes of this division, where a corporation has received, is entitled to receive or may reasonably expect to receive non-government assistance, or where a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, whether in the form of a reimbursement, compensation, guarantee, in the form of proceeds of disposition of property which exceed the fair market value of the property, or in any other form or manner, in respect of a taxation year or fiscal period in which the base period of a particular corporation in relation to a recognized business it carries on ends, and where it may reasonably be considered that the main reason for the assistance or the benefit or advantage is to reduce, in accordance with subparagraph i or iii of subparagraph *a* or *b* of the first paragraph of section 1029.8.36.72.62, the amount of the salaries or wages paid by the particular corporation or a corporation associated with the particular corporation, in respect of the base period, in relation to the recognized business, so as to cause the particular corporation to be deemed to have paid an amount to the Minister under this division for a taxation year or to increase an amount that the particular corporation is deemed to have paid to the Minister under this division for a taxation year, the amount of the assistance or of the benefit or advantage is deemed to be equal to zero.”

(2) Subsection 1 has effect from 1 January 2002.

c. I-3,
s. 1029.8.36.72.68, am.

405. Section 1029.8.36.72.68 of the said Act is amended by striking out “to be” before “associated”.

c. I-3,
s. 1029.8.36.72.70, am.

406. (1) Section 1029.8.36.72.70 of the said Act is amended

(1) by replacing the definition of “eligible employee” in the first paragraph by the following definition:

“eligible employee”;

““eligible employee” of a corporation for a period within a calendar year, in relation to a recognized business of the corporation, means an employee who, during that period, reports for work at an establishment of the corporation situated in an eligible region and who, throughout that period, spends, when at work, at least 75% of the time undertaking, supervising or supporting, in the course of the carrying on by the corporation of the recognized business or another recognized business of the corporation in the year, work that is directly related to activities described in any of paragraphs *a* to *h* of the definition of “recognized business” and in the qualification certificate issued, for the purposes of this division, to the corporation for the year in respect of such a recognized business;”;

(2) by replacing subparagraph i of paragraph *a* of the definition of “recognized business” in the first paragraph by the following subparagraph:

“i. finished or semi-finished products using wood, metals, non-metallic minerals, peat, slate, gemstones or semi-precious stones;”;

(3) by adding the following subparagraph after subparagraph ii of paragraph *a* of the definition of “recognized business” in the first paragraph:

“iii. crate components;”;

(4) by replacing subparagraphs i and ii of paragraph *b* of the definition of “base amount” in the first paragraph by the following subparagraphs:

“i. the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec, that were paid by the corporation in the course of carrying on the particular recognized business, in respect of a period within its base period, in relation to the particular recognized business for which the employee was an eligible employee of the corporation or would have been an eligible employee of the corporation if the establishment where the employee so reported had been situated in an eligible region, or

“ii. the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec, that were paid by the corporation in the course of carrying on any given business that is not a recognized business, in respect of a period within its base period, in relation to the particular recognized business for which the employee would have been an eligible employee of the corporation if the given business had been a recognized business of the corporation and if, in the event that the establishment of the corporation where the employee so reported for work was not situated in an eligible region, the establishment where the employee so reported had been situated in an eligible region, unless an amount is included, in respect of the employee, in relation to the given business, in computing the base amount of the corporation in relation to another recognized business;”;

(5) by replacing the definition of “eligibility period” in the first paragraph by the following definition:

“eligibility period”.

““eligibility period” of a corporation, in relation to a recognized business, means, subject to the second paragraph, the period that begins on 1 January of the first calendar year in respect of which the corporation obtains its qualification certificate in relation to the recognized business and that ends on 31 December 2002;”;

(6) by striking out “, with reference to the second paragraph of that section,” wherever it appears in the portion of paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph ii;

(7) by replacing the fourth paragraph by the following paragraph:

Recognized business.

“For the purposes of the definition of “recognized business” in the first paragraph,

(a) the following activities do not constitute activities of a recognized business:

i. activities of any of the businesses described in the definition of “recognized business” in the first paragraph of section 1029.8.36.72.15,

ii. activities of any of the businesses described in paragraphs *a* to *f* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.43,

iii. food manufacturing or processing activities carried on in restaurants, hotels, shopping centres, supermarkets, grocery stores or other similar establishments,

iv. manufacturing or processing activities carried on outside an eligible region,

v. activities relating to pulp, paper or paperboard manufacturing,

vi. activities relating to primary processing of metals, and

vii. activities relating to the sawing of logs and bolts to produce structural timber or similar products; and

(b) the installation by a corporation of a product or specialized equipment referred to in the definition of “recognized business” constitutes an activity of a recognized business, where the product or specialized equipment is the result of the manufacturing activity carried on by the corporation or a corporation with which it is associated.”;

(8) by replacing the sixth paragraph by the following paragraph:

Cancellation of
certificate.

“Investissement Québec may, at the request of a corporation, cancel, in the circumstances and on the conditions it determines, a qualification certificate issued to the corporation, in relation to a recognized business. The certificate so cancelled is not a revoked certificate for the purposes of Part III.10.1.7.”

(2) Paragraphs 1 and 4 of subsection 1 have effect from 1 January 2001.

(3) Paragraphs 2, 3 and 5 to 7 of subsection 1 have effect from 1 January 2002.

(4) Paragraph 8 of subsection 1 applies in respect of requests for the cancellation of qualification certificates relating to the calendar year 2002.

c. I-3,
s. 1029.8.36.72.72, am.

407. (1) Section 1029.8.36.72.72 of the said Act is amended, in the first paragraph,

(1) by replacing the portion of subparagraph ii of subparagraph *a* before subparagraph 1 by the following:

“ii. the amount by which the aggregate of all amounts each of which is the qualified corporation’s eligible amount for the calendar year or the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a period, within the calendar year, for which the employee would have been an eligible employee of the qualified corporation if the employee had been an employee of the qualified corporation, if a business carried on by the other corporation had been a recognized business carried on by the qualified corporation and if, in the event that the establishment of the other corporation where the employee reported for work was not situated in an eligible region, the establishment where the employee reported for work had been situated in an eligible region, exceeds the total of”;

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

“(2) the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a period, within the qualified corporation’s base period in relation to a recognized business it carries on in the calendar year, for which the employee would have been an eligible employee of the qualified corporation if the employee had been an employee of the qualified corporation, if a business carried on by the other corporation had been a recognized business carried on by the qualified corporation and if, in the event that the establishment of the other corporation where the employee reported for work was not situated in an eligible region, the establishment where the employee reported for work had been situated in an eligible region, unless an amount is included, in respect of the employee, in relation to the other corporation, in computing the amount determined for the calendar year under this subparagraph 2 in relation to another recognized business, and”.

(2) Subsection 1 has effect from 1 January 2001.

c. I-3,
s. 1029.8.36.72.73, am.

408. (1) Section 1029.8.36.72.73 of the said Act is amended, in the first paragraph,

(1) by replacing the portion of subparagraph *c* before subparagraph *i* by the following:

“(c) the amount by which the aggregate of all amounts each of which is the eligible amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year, or the salary or wages paid by another qualified corporation that is associated with a qualified

corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a period, within the calendar year, for which the employee would have been an eligible employee of the qualified corporation if the employee had been an employee of the qualified corporation, if a business carried on by the other corporation had been a recognized business carried on by the qualified corporation and if, in the event that the establishment of the other corporation where the employee reported for work was not situated in an eligible region, the establishment where the employee reported for work had been situated in an eligible region, exceeds the total of”;

(2) by replacing subparagraph ii of subparagraph c by the following subparagraph:

“ii. the aggregate of all amounts each of which is the salary or wages paid by another qualified corporation that is associated with a corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid by the other corporation in respect of a period, within the base period of a qualified corporation that is a member of the group at the end of the calendar year in relation to a recognized business it carries on in the calendar year, for which the employee would have been an eligible employee of the qualified corporation if the employee had been an employee of the qualified corporation, if a business carried on by the other corporation had been a recognized business carried on by the qualified corporation and if, in the event that the establishment of the other corporation where the employee reported for work was not situated in an eligible region, the establishment where the employee reported for work had been situated in an eligible region, unless an amount is included, in respect of the employee, in computing an amount under this subparagraph, in relation to a period within a base period in relation to another recognized business carried on by a qualified corporation that is a member of the group of associated corporations.”

(2) Subsection 1 has effect from 1 January 2001.

c. I-3,
s. 1029.8.36.72.74,
replaced.

Deemed attribution.

409. Section 1029.8.36.72.74 of the said Act is replaced by the following section:

“1029.8.36.72.74. Where the aggregate of the amounts attributed, in respect of a calendar year, in an agreement entered into with the qualified corporations carrying on, in that calendar year, a recognized business and that are associated with each other at the end of that calendar year exceeds the particular amount that is the lesser of the amounts determined for that calendar year in respect of those corporations under any of subparagraphs *a* to *c* of the first paragraph of section 1029.8.36.72.73, the amount attributed to each of the corporations for the calendar year is deemed, for the purposes of section

1029.8.36.72.72, to be equal to the proportion of the particular amount that the amount attributed for the calendar year to that corporation in the agreement is of the aggregate of all amounts attributed for the calendar year in the agreement.”

c. I-3,
s. 1029.8.36.72.76, am.

410. (1) Section 1029.8.36.72.76 of the said Act is amended by inserting “, pursuant to a legal obligation,” after “qualified corporation” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 1 January 2001.

c. I-3,
s. 1029.8.36.72.79, am.

411. (1) Section 1029.8.36.72.79 of the said Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) B is the aggregate of all amounts each of which is the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec that the vendor paid in respect of a period, within the base period, in relation to the particular recognized business, for which the employee was an eligible employee of the vendor or would have been an eligible employee of the vendor if the employee’s work had been related to activities of a recognized business of the vendor or if, in the event that the establishment of the vendor where the employee so reported for work was not situated in an eligible region, the establishment where the employee reported had been situated in an eligible region, except if an amount is included, in respect of the employee, in relation to the vendor, in computing an amount determined under this subparagraph, in relation to another recognized business;”.

(2) Subsection 1 has effect from 1 January 2001.

c. I-3, Div. II.6.6.6.1,
ss. 1029.8.36.72.82.1-
1029.8.36.72.82.12,
added.

412. (1) The said Act is amended by inserting the following after section 1029.8.36.72.82:

“DIVISION II.6.6.6.1

**“CREDIT FOR JOB CREATION IN THE RESOURCE REGIONS,
IN THE ALUMINUM VALLEY AND IN THE GASPÉSIE AND
CERTAIN MARITIME REGIONS OF QUÉBEC**

“§1. — *Definitions and general*

Definitions:

“1029.8.36.72.82.1. In this division,

“base amount”;

“base amount” of a corporation means

(a) except in respect of a corporation that results from an amalgamation, an amount equal to zero, where, at no time in its base period, the corporation carried on a business in Québec in the sectors of activity described in a qualification certificate issued, for the purposes of this division, to the corporation for the year in respect of a recognized business; and

(b) in any other case, the aggregate of all amounts each of which is

i. the salary or wages that were paid by the corporation to an employee in respect of a pay period, within its base period, for which the employee is an eligible employee, or

ii. the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec but outside a designated region of the corporation, that were paid by the corporation in respect of a pay period, within its base period, throughout which the employee spends when at work, at least 75% of the time in undertaking, supervising or supporting, in an establishment of the corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the corporation that are described in a qualification certificate issued, for the purposes of this division, to the corporation for the year in respect of a recognized business;

“base period”;

“base period” of a corporation means the calendar year preceding the calendar year in which the eligibility period of the corporation begins;

“designated region”;

“designated region” of a corporation means the Saguenay–Lac-Saint-Jean region, the eligible region or the resource region where it carries on a recognized business;

“eligibility period”;

“eligibility period” of a corporation means, subject to the third and fourth paragraphs, the period that begins on 1 January of the first calendar year, in this definition referred to as the “particular calendar year”, preceding the calendar year 2008, that is referred to in the first unrevoked qualification certificate issued to the corporation or deemed obtained by it, in relation to a recognized business, for the purposes of this division or any of Divisions II.6.6.2, II.6.6.4 and II.6.6.6 and that includes the number of calendar years that is the number by which 5 exceeds the number of calendar years preceding the particular calendar year in respect of which the corporation is deemed to have paid an amount to the Minister for the purposes of this division or any of Divisions II.6.6.2, II.6.6.4 and II.6.6.6, or would have been so deemed to have paid an amount to the Minister if, where Investissement Québec has not issued, in respect of a calendar year, any certificate to the qualified corporation, in relation to a recognized business, otherwise than because of a major unforeseen event affecting the corporation, Investissement Québec had issued such a certificate to the qualified corporation, in relation to the recognized business, and if the amount determined in accordance with subparagraph *a* of the first paragraph of any of sections 1029.8.36.72.15, 1029.8.36.72.16, 1029.8.36.72.44, 1029.8.36.72.45, 1029.8.36.72.71, 1029.8.36.72.72, 1029.8.36.72.82.2 and 1029.8.36.72.82.3, as the case may be, had been greater than 0;

“eligible amount”;

“eligible amount” of a corporation for a calendar year means the aggregate of all amounts each of which is

(a) the salary or wages paid by the corporation to an employee in respect of a pay period, within the year, for which the employee is an eligible employee; or

(b) the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec, other than an employee referred to in paragraph *a*, that were paid by the corporation in respect of a pay period, within the year, throughout which the employee spends, when at work, at least 75% of the time in undertaking, supervising or supporting, in an establishment of the corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the corporation that are described in a qualification certificate issued, for the purposes of this division, to the corporation for the year in respect of a recognized business;

“eligible employee”; “eligible employee” of a corporation, for a pay period within a calendar year, means an employee in respect of whom a qualification certificate is issued to the corporation for the year by Investissement Québec for the purposes of this division, certifying that the employee is an eligible employee of the corporation for the pay period;

“eligible region”; “eligible region” means

(a) in respect of a recognized business whose activities described in a qualification certificate issued for the purposes of this division are the processing of marine products, or activities related to such processing activities, the *Municipalité régionale de comté de Matane* or one of the administrative regions referred to in subparagraphs ii and iii of paragraph *b* and described in the Order in Council, as amended, referred to in that paragraph *b*;

(b) in respect of a recognized business whose activities described in a qualification certificate issued for the purposes of this division are the manufacturing or processing of finished or semi-finished products in the field of marine biotechnology, or activities related to such manufacturing or processing activities, one of the following administrative regions described in Order in Council 2000-87 dated 22 December 1987 concerning the revision of the boundaries of the administrative regions of Québec, as amended:

- i. administrative region 01 Bas-Saint-Laurent,
- ii. administrative region 09 Côte-Nord, or
- iii. administrative region 11 Gaspésie–Îles-de-la-Madeleine;

(c) in respect of a recognized business whose activities described in a qualification certificate issued for the purposes of this division are the manufacturing of wind turbines or specialized equipment for the production of wind power, the production of wind power or activities related to such manufacturing or production activities, the *Municipalité régionale de comté*

de Matane or the administrative region referred to in subparagraph iii of paragraph *b* and described in the Order in Council, as amended, referred to in that paragraph *b*; and

(*d*) in respect of a recognized business whose activities described in a qualification certificate issued for the purposes of this division are the mariculture, the manufacturing of specialized equipment for mariculture or activities related to such mariculture activities or such manufacturing of specialized equipment, one of the administrative regions referred to in subparagraphs ii and iii of paragraph *b* and described in the Order in Council, as amended, referred to in that paragraph *b*;

“eligible repayment of assistance”;

“eligible repayment of assistance” for a taxation year of a qualified corporation means the aggregate of

(*a*) where the qualified corporation pays in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.21 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.16 that relates to a calendar year preceding the calendar year ending in the taxation year, the amount by which the amount that would have been determined under that subparagraph *a* in respect of the qualified corporation in relation to the preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid by the qualified corporation, in respect of such an amount of assistance, as repayment in the taxation year or a preceding taxation year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.16 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a taxation year preceding the taxation year under this paragraph or subparagraph ii of paragraph *a* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.15, in relation to a repayment of assistance;

(*b*) where a corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.21 that reduced the amount of the salary or wages paid by the corporation to an employee, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.17 that relates to a calendar year preceding the calendar year in relation to the qualified corporation at the end of which the qualified corporation was not associated with any other qualified corporation that was carrying on a recognized business in the Saguenay–Lac-Saint-Jean region for its taxation year in which the preceding calendar year ended, the amount by

which the amount that would have been determined under that subparagraph *a* in respect of the qualified corporation in relation to the preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.17 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a calendar year preceding the calendar year under this paragraph or subparagraph ii of paragraph *b* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.15, in relation to a repayment of assistance;

(*c*) where a qualified corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *b* of the first paragraph of section 1029.8.36.72.21 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.18 determined, in respect of a calendar year preceding the calendar year, in relation to all of the corporations that were associated with each other at the end of that preceding calendar year and with which the qualified corporation was associated at that time, the amount by which the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.17 in respect of the qualified corporation in relation to the preceding calendar year if, for the purposes of paragraph *a* of section 1029.8.36.72.18 in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.18 had been attributed to a qualified corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.17 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a calendar year preceding the calendar year under this paragraph or subparagraph ii of paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.15, in relation to a repayment of assistance;

(*d*) where the qualified corporation pays in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.48 that reduced the amount of the salary or

wages paid by the qualified corporation to an employee, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.44 that relates to a calendar year preceding the calendar year ending in the taxation year, the amount by which the amount that would have been determined under that subparagraph *a* in respect of the qualified corporation in relation to the preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid by the qualified corporation, in respect of such an amount of assistance, as repayment in the taxation year or a preceding taxation year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.44 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a taxation year preceding the taxation year under this paragraph or subparagraph ii of paragraph *a* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.43, in relation to a repayment of assistance;

(*e*) where a corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.48 that reduced the amount of the salary or wages paid by the corporation to an employee, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.45 that relates to a calendar year preceding the calendar year in relation to the qualified corporation at the end of which the qualified corporation was not associated with any other qualified corporation that was carrying on a recognized business in an eligible region for its taxation year in which the preceding calendar year ended, the amount by which the amount that would have been determined under that subparagraph *a* in respect of the qualified corporation in relation to the preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.45 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a calendar year preceding the calendar year under this paragraph or subparagraph ii of paragraph *b* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.43, in relation to a repayment of assistance;

(*f*) where a qualified corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *b* of the first paragraph of section 1029.8.36.72.48 that reduced

the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.46 determined, in respect of a calendar year preceding the calendar year, in relation to all of the corporations that were associated with each other at the end of that preceding calendar year and with which the qualified corporation was associated at that time, the amount by which the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.45 in respect of the qualified corporation in relation to the preceding calendar year if, for the purposes of paragraph *a* of section 1029.8.36.72.46 in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.46 had been attributed to a qualified corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.45 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a calendar year preceding the calendar year under this paragraph or subparagraph ii of paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.43, in relation to a repayment of assistance;

(g) where the qualified corporation pays in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.75 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.71 that relates to a calendar year preceding the calendar year ending in the taxation year, the amount by which the amount that would have been determined under that subparagraph *a* in respect of the qualified corporation in relation to the preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid by the qualified corporation, in respect of such an amount of assistance, as repayment in the taxation year or a preceding taxation year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.71 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a taxation year preceding the taxation year under this paragraph or subparagraph ii of paragraph *a* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.70, in relation to a repayment of assistance;

(h) where a corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.75 that reduced the amount of the salary or wages paid by the corporation to an employee, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.72 that relates to a calendar year preceding the calendar year in relation to the qualified corporation at the end of which the qualified corporation was not associated with any other qualified corporation that was carrying on a recognized business in a resource region for its taxation year in which the preceding calendar year ended, the amount by which the amount that would have been determined under that subparagraph *a* in respect of the qualified corporation in relation to the preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.72 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a calendar year preceding the calendar year under this paragraph or subparagraph ii of paragraph *b* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.70, in relation to a repayment of assistance;

(i) where a qualified corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *b* of the first paragraph of section 1029.8.36.72.75 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.73 determined, in respect of a calendar year preceding the calendar year, in relation to all of the corporations that were associated with each other at the end of that preceding calendar year and with which the qualified corporation was associated at that time, the amount by which the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.72 in respect of the qualified corporation in relation to the preceding calendar year if, for the purposes of paragraph *a* of section 1029.8.36.72.73 in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.73 had been attributed to a qualified corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.72 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a calendar year preceding the calendar year under this paragraph or subparagraph ii of paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.70, in relation to a repayment of assistance;

(j) where the qualified corporation pays in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.6 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.2 that relates to a calendar year preceding the calendar year ending in the taxation year, the amount by which the amount that would have been determined under that subparagraph *a* in respect of the qualified corporation in relation to the preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid by the qualified corporation, in respect of such an amount of assistance, as repayment in the taxation year or a preceding taxation year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.82.2 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a taxation year preceding the taxation year under this paragraph in relation to a repayment of assistance;

(k) where a corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.6 that reduced the amount of the salary or wages paid by the corporation to an employee, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 that relates to a calendar year preceding the calendar year in relation to the qualified corporation at the end of which the qualified corporation was not associated with any other qualified corporation that was carrying on a recognized business for its taxation year in which the preceding calendar year ended, the amount by which the amount that would have been determined under that subparagraph *a* in respect of the qualified corporation in relation to the preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a calendar year preceding the calendar year under this paragraph in relation to a repayment of assistance; and

(*l*) where a qualified corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.36.72.82.6 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the excess amount referred to in paragraph *a* or *c* of section 1029.8.36.72.82.4 determined, in respect of a calendar year preceding the calendar year, in relation to all of the corporations that were associated with each other at the end of that preceding calendar year and with which the qualified corporation was associated at that time, the amount by which the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 in respect of the qualified corporation in relation to the preceding calendar year if, for the purposes of paragraph *a* or *c* of section 1029.8.36.72.82.4 in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.82.4 had been attributed to a qualified corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, exceeds the aggregate of

i. the amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a calendar year preceding the calendar year under this paragraph in relation to a repayment of assistance;

“qualified corporation”;

“qualified corporation”, for a calendar year, means a corporation that, in the year, carries on a qualified business in Québec and has an establishment in Québec, but does not include

(*a*) a corporation that is exempt from tax under Book VIII for the taxation year in which the calendar year ends; or

(*b*) a corporation that would be exempt from tax for the taxation year in which the calendar year ends under section 985 but for section 192;

“recognized business”;

“recognized business” of a corporation means a business carried on in a calendar year by the corporation in a designated region and in respect of which a qualification certificate is issued for the year by Investissement Québec for the purposes of this division;

“resource region”;

“resource region” means

(a) one of the following administrative regions described in Order in Council 2000-87 dated 22 December 1987 concerning the revision of the boundaries of the administrative regions of Québec, as amended:

- i. administrative region 01 Bas-Saint-Laurent,
- ii. administrative region 02 Saguenay–Lac-Saint-Jean,
- iii. administrative region 04 Mauricie,
- iv. administrative region 08 Abitibi-Témiscamingue,
- v. administrative region 09 Côte-Nord,
- vi. administrative region 10 Nord-du-Québec, or
- vii. administrative region 11 Gaspésie-Îles-de-la-Madeleine; or

(b) one of the following regional county municipalities:

- i. Municipalité régionale de comté d’Antoine-Labelle,
- ii. Municipalité régionale de comté de La Vallée-de-la-Gatineau, or
- iii. Municipalité régionale de comté de Pontiac;

“Saguenay–Lac-Saint-Jean region”;

“Saguenay–Lac-Saint-Jean region” means the administrative region 02 Saguenay–Lac-Saint-Jean described in Order in Council 2000-87 dated 22 December 1987 concerning the revision of the boundaries of the administrative regions of Québec, as amended;

“salary or wages”.

“salary or wages” means the income computed pursuant to Chapters I and II of Title II of Book III, but does not include directors’ fees, premiums, incentive bonuses, compensation for hours worked in addition to normal working hours, commissions or benefits referred to in Division II of Chapter II of Title II of Book III.

Rules.

For the purposes of this division,

(a) where, during a pay period within a calendar year, an employee reports for work at an establishment of a qualified corporation situated in a designated region of the corporation and at an establishment of the qualified corporation situated outside the designated region, the employee is, for that period, deemed,

- i. except if subparagraph ii applies, to report for work only at the establishment situated in the designated region, or

ii. to report for work only at the establishment situated outside the designated region if, during that period, the employee reports for work mainly at an establishment of the qualified corporation situated outside the designated region;

(b) where, during a pay period within a calendar year, an employee reports for work at an establishment of a qualified corporation situated in Québec and at an establishment of the qualified corporation situated outside Québec, the employee is, for that period, deemed,

i. except if subparagraph ii applies, to report for work only at the establishment situated in Québec, or

ii. to report for work only at the establishment situated outside Québec if, during that period, the employee reports for work mainly at an establishment of the qualified corporation situated outside Québec; and

(c) where, during a pay period within a calendar year, an employee is not required to report for work at an establishment of a qualified corporation and the employee's salary or wages in relation to that period are paid from such an establishment situated in Québec, the employee is deemed to report for work at that establishment if the duties performed by the employee during that period are performed mainly in Québec.

Continuation of a business.

Except where section 1029.8.36.72.82.8 or 1029.8.36.72.82.9 applies, where, in a taxation year, a corporation carries on a business in respect of which a qualification certificate has been issued by Investissement Québec and, in the opinion of Investissement Québec, the business is the continuation of a recognized business or part of a recognized business previously carried on by another corporation, the corporation is deemed, for the purposes of the definition of "eligibility period" in the first paragraph, to have obtained the qualification certificate, in relation to the business or part of the business, on the date on which the other corporation obtained its qualification certificate, in relation to the recognized business, for the purposes of this division or of any of Divisions II.6.6.2, II.6.6.4 and II.6.6.6, as the case may be.

Certificate deemed cancelled.

Where Investissement Québec does not issue in the eligibility period of a corporation, in relation to a particular calendar year, a qualification certificate in respect of a recognized business, because of a major unforeseen event affecting the corporation, any qualification certificate issued to the corporation, in relation to the recognized business, in respect of a calendar year preceding the particular calendar year, for the purposes of this division or of any of Divisions II.6.6.2, II.6.6.4 and II.6.6.6, is deemed cancelled, for the purpose of determining the eligibility period of the corporation from the calendar year in respect of which a new certificate is issued, in respect of the recognized business.

Reference to a calendar year.

For the purposes of this division, a reference to a calendar year ending in a taxation year includes a reference to a calendar year ending coincidentally with that taxation year.

“§2. — *Credits*

Credit.

“**1029.8.36.72.82.2.** A qualified corporation that is not associated with any other corporation at the end of a calendar year within the qualified corporation’s eligibility period and that encloses the documents referred to in the fourth paragraph with the fiscal return the qualified corporation is required to file under section 1000 for the taxation year in which the calendar year ends, is deemed, subject to the third paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal to 35%, where the calendar year is the year 2003, and to 30% for any subsequent calendar year, of the aggregate of

(a) the lesser of

i. the amount by which the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in respect of a pay period, within the calendar year, for which the employee is an eligible employee exceeds the aggregate of all amounts each of which is,

(1) except in respect of a corporation that results from an amalgamation, an amount equal to zero, where, at no time in its base period, the corporation carried on a business in Québec in the sectors of activity described in a qualification certificate issued, for the purposes of this division, to the corporation for the year in respect of a recognized business, and

(2) in any other case, the aggregate of all amounts each of which is the salary or wages that were paid by the corporation to an employee in respect of a pay period, within its base period, for which the employee is an eligible employee, and

ii. the amount by which the qualified corporation’s eligible amount for the calendar year exceeds the qualified corporation’s base amount; and

(b) the eligible repayment of assistance by the qualified corporation for the taxation year.

Adjustment for the
base period.

Where the first paragraph applies to the taxation year that includes the end of the calendar year 2003 and the corporation’s base period is the calendar year 2001, the following rules apply:

(a) the amount determined in accordance with subparagraph 2 of subparagraph i of subparagraph a of the first paragraph, in respect of the corporation, is deemed to be equal to 90% of that amount otherwise determined; and

(b) the corporation’s base amount is deemed to be equal to 90% of that amount otherwise determined.

Computation of payments.

For the purpose of computing the payments that a qualified corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 where they refer to that subparagraph *a*, the qualified corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable under this Part, for a particular taxation year that is subsequent to the first taxation year in which the first calendar year within the qualified corporation's eligibility period ends, and of its tax payable for the particular taxation year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the particular amount that is the lesser of the amount determined under the first paragraph for the taxation year preceding the particular taxation year and the amount determined under that paragraph for the particular taxation year exceeds the aggregate of all amounts each of which is the portion of the particular amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the particular taxation year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under this division, to have been paid to the Minister on that date, for the purpose of computing that payment.

Documents to be filed.

The documents to which the first paragraph refers are the following:

(a) the prescribed form containing the prescribed information; and

(b) a copy of all unrevoked certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees.

Credit in the case of associated corporations.

“1029.8.36.72.82.3. A qualified corporation that is associated with one or more other corporations at the end of a calendar year within the qualified corporation's eligibility period and that encloses the documents referred to in the fourth paragraph with the fiscal return the qualified corporation is required to file under section 1000 for the taxation year in which the calendar year ends, is deemed, subject to the third paragraph, to have paid to the Minister on the qualified corporation's balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal to 35%, where the calendar year is the year 2003, and to 30% for any subsequent calendar year, of the aggregate of

(a) subject to the second paragraph, the least of

i. the amount by which the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in respect of a pay period, within the calendar year, for which the employee is an eligible employee exceeds the aggregate of all amounts each of which is,

(1) except in respect of a corporation that results from an amalgamation, an amount equal to zero, where, at no time in its base period, the corporation carried on a business in Québec in the sectors of activity described in a qualification certificate issued, for the purposes of this division, to the corporation for the year in respect of a recognized business, and

(2) in any other case, the aggregate of all amounts each of which is the salary or wages that were paid by the corporation to an employee in respect of a pay period, within its base period, for which the employee is an eligible employee,

ii. the amount by which the aggregate of all amounts each of which is the qualified corporation's eligible amount for the calendar year or the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a pay period, within the calendar year, throughout which the employee spends, when at work, at least 75% of the time in undertaking, supervising or supporting, in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to the activities of the other corporation that are described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business, exceeds the total of

(1) the qualified corporation's base amount, and

(2) the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a pay period, within the qualified corporation's base period, throughout which the employee spends, when at work, at least 75% of the time in undertaking, supervising or supporting, in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to the activities of the other corporation that are described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business, and

iii. the amount by which the qualified corporation's eligible amount for the calendar year exceeds the qualified corporation's base amount; and

(b) the eligible repayment of assistance by the qualified corporation for the taxation year.

Restriction.

Where the qualified corporation referred to in the first paragraph is associated, at the end of the calendar year, with at least one other qualified corporation carrying on a recognized business in the taxation year in which the calendar

year ends, the amount determined under subparagraph *a* of that first paragraph, in respect of the calendar year, shall not exceed the amount that is attributed to it in respect of the calendar year pursuant to the agreement referred to in section 1029.8.36.72.82.4.

Adjustment for the base period.

Where the first paragraph applies to the taxation year that includes the end of the calendar year 2003 and the qualified corporation's base period is the calendar year 2001, the following rules apply:

(*a*) the amount determined in accordance with subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph or subparagraph 2 of subparagraph ii of that subparagraph *a*, in respect of the qualified corporation, is deemed to be equal to 90% of that amount otherwise determined; and

(*b*) the qualified corporation's base amount is deemed to be equal to 90% of that amount otherwise determined.

Computation of payments.

For the purpose of computing the payments that a qualified corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 where they refer to that subparagraph *a*, the qualified corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable under this Part, for a particular taxation year that is subsequent to the first taxation year in which the first calendar year within the qualified corporation's eligibility period ends, and of its tax payable for the particular taxation year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(*a*) the amount by which the particular amount that is the lesser of the amount determined under the first paragraph for the taxation year preceding the particular taxation year and the amount determined under that paragraph for the particular taxation year exceeds the aggregate of all amounts each of which is the portion of the particular amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the particular taxation year but before that date; and

(*b*) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under this division, to have been paid to the Minister on that date, for the purpose of computing that payment.

Documents to be filed.

The documents to which the first paragraph refers are the following:

(*a*) the prescribed form containing the prescribed information;

(*b*) a copy of all unrevoked certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees; and

(c) where the second paragraph applies, the agreement referred to in section 1029.8.36.72.82.4 filed in prescribed form.

Agreement on
attribution.

“1029.8.36.72.82.4. The agreement to which the second paragraph of section 1029.8.36.72.82.3 refers in respect of a calendar year means an agreement under which all of the qualified corporations carrying on, in the calendar year, a recognized business and that are associated with each other at the end of that calendar year, hereinafter called the “group of associated corporations”, attribute to one or more of their number, for the purposes of this division, one or more amounts; the aggregate of the amounts so attributed, for the calendar year, shall not be greater than the least of

(a) the amount by which the aggregate of all amounts each of which is the salary or wages paid by a qualified corporation that is a member of the group of associated corporations to an employee in respect of a pay period, within the calendar year, for which the employee is an eligible employee of the corporation, exceeds the aggregate of all amounts each of which is,

i. except in respect of a corporation that results from an amalgamation, an amount equal to zero, where, at no time in the base period of a qualified corporation that is a member of the group of associated corporations, the corporation carried on a business in Québec the activities of which were described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business, and

ii. in any other case, the aggregate of all amounts each of which is the salary or wages paid by a qualified corporation that is a member of the group of associated corporations to an employee in respect of a pay period, within its base period, for which the employee is an eligible employee of the qualified corporation;

(b) the amount by which the aggregate of all amounts each of which is the eligible amount of a qualified corporation that is a member of the group of associated corporations for the calendar year exceeds the aggregate of all amounts each of which is the base amount of such a corporation; and

(c) the amount by which the aggregate of all amounts each of which is the eligible amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year, or the salary or wages paid by another corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a pay period, within the calendar year, throughout which the employee spends, when at work, at least 75% of the time in undertaking, supervising or supporting, in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to the activities of the other corporation that are described in a qualification

certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business, exceeds the total of

i. the aggregate of all amounts each of which is the base amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year, and

ii. the aggregate of all amounts each of which is the salary or wages paid by another corporation that is associated with a corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid by the other corporation in respect of a pay period, within the base period of a qualified corporation that is a member of the group at the end of the calendar year, throughout which the employee spends, when at work, at least 75% of the time in undertaking, supervising or supporting, in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to the activities of the other corporation that are described in a qualification certificate issued for the year, for the purposes of this division and in respect of a recognized business, to a qualified corporation that is a member of the group, except if an amount is included, in respect of the employee, in computing an amount under this subparagraph, in relation to a period within a base period in relation to another recognized business carried on by a qualified corporation that is a member of the group.

Adjustment for the base period.

However, for the purposes of the first paragraph, where the calendar year referred to in the first paragraph is the calendar year 2003 and the base period of a qualified corporation that is a member of the group of associated corporations is the calendar year 2001, the following rules apply:

(a) the amount determined in accordance with subparagraph ii of subparagraph *a* or *c* of the first paragraph, in respect of the corporation, is deemed to be equal to 90% of the salary or wages otherwise determined; and

(b) the corporation's base amount is deemed to be equal to 90% of that amount otherwise determined.

Deemed attribution.

“1029.8.36.72.82.5. Where the aggregate of the amounts attributed, in respect of a calendar year, in an agreement entered into with the qualified corporations carrying on, in that calendar year, a recognized business and that are associated with each other at the end of that calendar year exceeds the particular amount that is the lesser of the amounts determined for that calendar year in respect of those corporations under any of paragraphs *a* to *c* of section 1029.8.36.72.82.4, the amount attributed to each of the corporations for the calendar year is deemed, for the purposes of section 1029.8.36.72.82.3, to be equal to the proportion of the particular amount that the amount attributed for the calendar year to that corporation in the agreement is of the aggregate of all amounts attributed for the calendar year in the agreement.

“§3. — *Government assistance, non-government assistance and other particulars*

Reduction of
expenditure.

“**1029.8.36.72.82.6.** For the purpose of computing the amount that is deemed to have been paid to the Minister by a qualified corporation, for a particular taxation year, under section 1029.8.36.72.82.2 or 1029.8.36.72.82.3, the following rules apply, subject to the second paragraph:

(a) the amount of the salaries or wages referred to in the definitions of “base amount” and “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.2 or in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 and paid by the qualified corporation, and the amount of the salaries or wages referred to in subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 and paid by a corporation associated with the qualified corporation shall be reduced, where applicable,

i. by the amount of any government assistance or non-government assistance attributable to the salaries or wages that the qualified corporation or the corporation associated with it, as the case may be, has received, is entitled to receive or may reasonably expect to receive, on or before the qualified corporation’s filing-due date for its taxation year, except any amount of government assistance that reduced the amount of the salaries or wages referred to in subparagraph ii,

ii. by the portion of such salaries or wages that may reasonably be considered to be included in computing an expenditure in respect of which the qualified corporation or the corporation associated with it, as the case may be, is deemed to have paid an amount to the Minister under this chapter for any taxation year, and

iii. by the amount of any benefit or advantage, whether in the form of a reimbursement, compensation, guarantee, in the form of proceeds of disposition of property which exceed the fair market value of the property, or in any other form or manner, other than a benefit or advantage derived from the performance of the duties of an employee, that a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, on or before the qualified corporation’s filing-due date for its taxation year, to the extent that the benefit or advantage may reasonably be considered to be attributable, directly or indirectly, to part or all of the amount of the salaries or wages paid by the qualified corporation or the corporation associated with it, as the case may be; and

(b) the amount of the salaries or wages paid by a particular qualified corporation associated with one or more other qualified corporations, determined for the purpose of computing the amount that may be attributed, in respect of a calendar year, in accordance with section 1029.8.36.72.82.4 to one or more of their number, shall be reduced, where applicable,

i. by the amount of any government assistance or non-government assistance attributable to the salaries or wages that the particular qualified corporation has received, is entitled to receive or may reasonably expect to receive, on or before the qualified corporation's filing-due date for its taxation year, except any amount of government assistance that reduced the amount of the salaries or wages referred to in subparagraph ii,

ii. by the portion of such salaries or wages that may reasonably be considered to be included in computing an expenditure in respect of which the particular qualified corporation is deemed to have paid an amount to the Minister under this chapter for any taxation year, and

iii. by the amount of any benefit or advantage, whether in the form of a reimbursement, compensation, guarantee, in the form of proceeds of disposition of property which exceed the fair market value of the property, or in any other form or manner, other than a benefit or advantage derived from the performance of the duties of an eligible employee, that a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, on or before the particular qualified corporation's filing-due date for its taxation year, to the extent that the benefit or advantage may reasonably be considered to be attributable, directly or indirectly, to part or all of the amount of the salaries or wages paid by the particular qualified corporation.

Restriction.

The aggregate of the amounts referred to in the first paragraph that reduced the amount of the salaries or wages that the qualified corporation or a corporation associated with it paid in respect of a pay period within the qualified corporation's base period, shall not exceed, for each of those corporations, the aggregate of the amounts referred to in the first paragraph that reduced the amount of the salaries or wages paid by the qualified corporation or the corporation associated with it, in respect of a pay period within the calendar year ending in the particular taxation year.

Deemed repayment of assistance.

“1029.8.36.72.82.7. For the purposes of this division, an amount of assistance is deemed to be repaid in a calendar year by a qualified corporation, pursuant to a legal obligation, where that amount

(a) reduced the amount of salaries or wages for the purpose of computing,

i. in the case of assistance referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.6, the amount that the qualified corporation is deemed to have paid to the Minister for a taxation year under subparagraph *a* of the first paragraph of section 1029.8.36.72.82.2 or 1029.8.36.72.82.3, or

ii. in the case of assistance referred to in subparagraph *b* of the first paragraph of section 1029.8.36.72.82.6, the excess amount referred to in paragraph *a* or *c* of section 1029.8.36.72.82.4 determined, in respect of a calendar year, in relation to all of the qualified corporations that are associated with each other;

(b) was not received by the qualified corporation; and

(c) ceased in the calendar year to be an amount that the qualified corporation may reasonably expect to receive.

Rules applicable in cases of amalgamation.

“1029.8.36.72.82.8. Where a corporation, in this section referred to as the “new corporation”, resulting from the amalgamation, within the meaning of section 544, of two or more corporations, each of which referred to in this section as a “predecessor corporation”, carries on after the amalgamation a business carried on before the amalgamation by a predecessor corporation, the new corporation and the predecessor corporation are deemed, for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for the taxation year in which the calendar year in which the amalgamation occurred ends and for a subsequent taxation year, to be the same corporation throughout the period during which the predecessor corporation carried on, or is deemed to have carried on under this division, the business.

Rules applicable where a subsidiary is wound-up.

“1029.8.36.72.82.9. Where the rules in sections 556 to 564.1 and 565 apply to the winding-up of a subsidiary, within the meaning of section 556, and the parent corporation, within the meaning of section 556, carries on after the winding-up a business carried on before the winding-up by the subsidiary, the parent corporation and the subsidiary are deemed, for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for its taxation year in which the calendar year in which the winding-up occurred ends and for a subsequent taxation year, to be the same corporation throughout the period during which the subsidiary carried on, or is deemed to have carried on under this division, the business.

Decrease in or cessation of activities.

“1029.8.36.72.82.10. Subject to sections 1029.8.36.72.82.8 and 1029.8.36.72.82.9, where, at a particular time in a particular calendar year, the activities carried on by a person or partnership, in this section referred to as the “vendor”, in relation to a recognized business or a business that could qualify as a recognized business if it were carried on in a designated region, diminish or cease and it may reasonably be considered that, as a result, another person or partnership, in this section referred to as the “purchaser”, begins, after the particular time, to carry on similar activities in the course of carrying on such a business, or increases, after the particular time, the scope of similar activities carried on in the course of carrying on such a business, the following rules apply, subject to the third and fourth paragraphs, for the purpose of determining the amount that a particular corporation is deemed to have paid to the Minister under this division, for the taxation year in which the particular calendar year ends and for the taxation year in which a subsequent calendar year ends:

(a) if the particular corporation is the vendor,

i. the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor's base period, for which the employee is an eligible employee, is deemed to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula

$A \times D \times E$, and

ii. the base amount of the vendor is deemed to be equal to the amount by which that amount otherwise determined without reference to subparagraph i, exceeds the amount determined by the formula

$B \times D \times E$;

(b) if the vendor was not carrying on a recognized business before the particular time and the particular corporation is another corporation with which the vendor was associated at the end of the particular calendar year, the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 or in subparagraph ii of paragraph *c* of section 1029.8.36.72.82.4, as the case may be, determined in respect of the vendor, is deemed to be equal to the amount by which the amount determined without reference to this subparagraph exceeds the amount determined by the formula

$C \times D \times E$;

(c) if the particular corporation is the purchaser, the purchaser is deemed

i. to have paid in respect of the purchaser's base period to employees referred to in subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.2, in subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 or in subparagraph ii of paragraph *a* of section 1029.8.36.72.82.4, the amount that is the proportion of the aggregate, in subparagraph ii referred to as the "particular aggregate", of all amounts each of which is the salary or wages paid by the purchaser to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that began or increased at the particular time, that 365 is of the number of days in the particular calendar year during which the purchaser carried on those activities,

ii. to have paid to employees in respect of a pay period, within the particular calendar year, for which the employees are eligible employees, the amount by which the amount determined pursuant to subparagraph i exceeds the amount of the particular aggregate,

iii. to have a base amount equal to the aggregate of

(1) the purchaser's base amount, otherwise determined without reference to subparagraph i, and

(2) the amount that is the proportion of the aggregate, in subparagraph 2 of subparagraph iv referred to as the "particular aggregate", of all amounts each of which is the salary or wages that the purchaser paid to an employee, after the particular time, in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the purchaser situated in Québec but outside a designated region of the purchaser, that the purchaser paid after the particular time, in respect of a pay period within the particular calendar year throughout which the employee spends, when at work, at least 75% of the time in undertaking, supervising or supporting, in an establishment of the purchaser situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the purchaser that are described in a qualification certificate issued to the purchaser, for the purposes of this division, for the year in respect of a recognized business, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that began or increased at the particular time, that 365 is of the number of days in the particular calendar year during which the purchaser carried on those activities, except if an amount is included, in respect of the employee, in relation to the purchaser, in computing an amount determined under this subparagraph 2, in relation to another recognized business, and

iv. to have an eligible amount for the particular calendar year equal to the aggregate of

(1) the purchaser's eligible amount for the particular calendar year, otherwise determined without reference to subparagraph ii, and

(2) the amount by which the amount determined pursuant to subparagraph 2 of subparagraph iii exceeds the amount of the particular aggregate; and

(d) if the purchaser does not carry on a recognized business after the particular time and the particular corporation is another corporation that is associated with the purchaser at the end of the particular calendar year, the purchaser is deemed to have paid

i. in respect of the base period of the particular corporation, the amount that is the proportion of the aggregate, in subparagraph ii referred to as the "particular aggregate", of all amounts each of which is the salary or wages of an employee who reports for work at an establishment of the purchaser situated in Québec, that the purchaser paid, after the particular time, in respect of a pay period, within the particular calendar year, throughout which the employee spends, when at work, at least 75% of the time in undertaking, supervising or supporting, in an establishment of the purchaser situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities

of the purchaser that are described in a qualification certificate that is issued for the year to the particular corporation, for the purposes of this division, in respect of a recognized business, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that began or increased at the particular time and except if an amount is included, in respect of the employee, in relation to the purchaser, in computing an amount determined under this subparagraph, in relation to a recognized business carried on by a corporation other than the particular corporation, that 365 is of the number of days in the particular calendar year during which the purchaser carried on those activities, and

ii. in respect of the particular calendar year, the amount by which the amount determined pursuant to subparagraph i exceeds the amount of the particular aggregate.

Interpretation.

In the formulas provided for in subparagraphs *a* and *b* of the first paragraph,

(*a*) A is the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor's base period, for which the employee is an eligible employee;

(*b*) B is the aggregate of all amounts each of which is

i. the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor's base period, for which the employee is an eligible employee, or

ii. the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec but outside a designated region of the vendor, paid by the vendor in respect of a pay period, within the particular corporation's base period, throughout which the employee spends, when at work, at least 75% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the vendor that are described in a qualification certificate issued, for the purposes of this division, to the particular corporation for the year in respect of a recognized business, except if an amount is included, in respect of the employee, in relation to the vendor, in computing an amount determined under this subparagraph, in relation to another corporation that carries on a recognized business;

(*c*) C is the aggregate of all amounts each of which is the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, paid by the vendor in respect of a pay period, within the particular corporation's base period, throughout which the employee spends, when at work, at least 75% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the vendor that are described in a qualification certificate issued, for the purposes of this division, to the particular

corporation for the year in respect of a recognized business, except if an amount is included, in respect of the employee, in relation to the vendor, in computing an amount determined under this subparagraph, in relation to another corporation that carries on a recognized business;

(d) D is the proportion that the number of the vendor's employees referred to in any of subparagraphs *a* to *c*, as the case may be, who were assigned to the carrying on of part of the activities that diminished or ceased at the particular time is of the number of the vendor's employees assigned to those activities immediately before the particular time; and

(e) E is, where this section applies for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division in respect of the particular calendar year, the proportion that the number of days in the particular calendar year following the particular time is of 365 and, in any other case, 1.

Exception.

Where a particular corporation is, at any time in a calendar year, a purchaser in relation to activities carried on by a person or partnership and, at a subsequent time in the same calendar year, the particular corporation is a vendor in relation to all of those activities, this section does not apply to the particular corporation either as vendor or as purchaser in respect of the activities and, for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division, the particular corporation is deemed to have paid, from that time to the subsequent time, no portion of the salaries or wages that may reasonably be considered to relate to the employees of the corporation assigned to the carrying on of the activities that ceased after the subsequent time.

Exception.

Where a particular corporation is, at a particular time in a calendar year, a purchaser in relation to activities carried on by a person or partnership and, at a subsequent time in the same calendar year, the particular corporation is a vendor in relation to part of those activities, for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division, the particular corporation is deemed not to have paid to its employees the portion of the salaries or wages that may reasonably be considered to have been paid to the employees of the corporation assigned to the part of the activities that the particular corporation ceases to carry on after the subsequent time.

Assistance, benefit or advantage deemed nil.

“1029.3.36.72.82.11. For the purposes of this division, where a corporation has received, is entitled to receive or may reasonably expect to receive non-government assistance, or where a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, whether in the form of a reimbursement, compensation, guarantee, in the form of proceeds of disposition of property which exceed the fair market value of the property, or in any other form or manner, in respect of a taxation year or fiscal period in which the base period of a particular corporation ends, and where it may reasonably be considered that the main reason for the assistance or the benefit or advantage is to reduce, in accordance

with subparagraph i or iii of subparagraph *a* or *b* of the first paragraph of section 1029.8.36.72.82.6, as the case may be, the amount of the salaries or wages paid by the particular corporation or a corporation that is associated with the particular corporation, in respect of the base period of the particular corporation, so as to cause the particular corporation to be deemed to have paid an amount to the Minister under this division for a taxation year or to increase an amount that the particular corporation is deemed to have paid to the Minister under this division for a taxation year, the amount of the assistance or of the benefit or advantage is deemed to be equal to zero.

Corporations deemed associated.

“1029.8.36.72.82.12. Where it may reasonably be considered that one of the main reasons for the separate existence of two or more corporations in a calendar year is to cause a qualified corporation to be deemed to have paid an amount to the Minister under this division in respect of that year or to increase an amount that a qualified corporation is deemed to have paid to the Minister under this division in respect of that year, those corporations are deemed, for the purposes of this division, to be associated with each other at the end of the year.”

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.83, am.

413. (1) Section 1029.8.36.72.83 of the said Act is amended

(1) by replacing the definition of “eligible employee” in the first paragraph by the following definition:

“eligible employee”;

““eligible employee” of a corporation for a pay period of a calendar year, in relation to a recognized business, means an employee, other than an excluded employee at any time in that period, in respect of whom a qualification certificate is issued to the corporation for the year by Investissement Québec for the purposes of this division, certifying that the employee is an eligible employee of the corporation for the pay period, in relation to the recognized business;”;

(2) by replacing paragraphs *a* and *b* of the definition of “eligible amount” in the first paragraph by the following paragraphs:

“(a) the salary or wages paid by the corporation to an employee in respect of a pay period, within the year, for which the employee is an eligible employee, in relation to a recognized business of the corporation; or

“(b) the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec, other than an employee referred to in paragraph *a* or an excluded employee of the corporation, that were paid by the corporation in respect of a pay period, within the year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the corporation situated in Québec or elsewhere, but in connection with the mandates

attributable to such an establishment situated in Québec, work that is directly related to activities of the corporation that are described in any of paragraphs *a* to *e* of the definition of “recognized business”;

(3) by replacing subparagraphs i and ii of paragraph *b* of the definition of “base amount” in the first paragraph by the following subparagraphs:

“i. the salary or wages that were paid by the corporation to an employee in the course of carrying on the particular recognized business, in respect of a pay period, within its base period, in relation to the particular recognized business, for which the employee is an eligible employee, or

“ii. the salary or wages of an employee who reports for work at an establishment of the corporation situated in Québec but outside an eligible site, other than an excluded employee of the corporation, that were paid by the corporation in the course of carrying on any given business in respect of a pay period, within its base period, in relation to the particular recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the corporation that are described in any of paragraphs *a* to *e* of the definition of “recognized business”, except if an amount is included, in respect of the employee, in relation to the given business, in computing the base amount of the corporation in relation to another recognized business;”;

(4) by replacing the definition of “eligibility period” in the first paragraph by the following definition:

“eligibility period”.

““eligibility period” of a corporation, in relation to a recognized business, means, subject to the second paragraph, the five-year period that begins on 1 January of the first calendar year, preceding the calendar year 2004, in respect of which the corporation obtains its qualification certificate, in relation to the recognized business;”;

(5) by striking out “, with reference to the second paragraph of that section,” wherever it appears in the portion of paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph ii;

(6) by adding the following paragraph after paragraph *b* of the definition of “qualified corporation” in the first paragraph:

“(c) a corporation control of which is acquired at any time after 11 June 2003 by a person or group of persons, unless acquiring control of the corporation

i. occurs before 1 July 2004 where Investissement Québec certifies that the acquisition of control results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date,

ii. is by a corporation carrying on at that time a recognized business, or by a group of persons all the members of which are corporations carrying on at that time a recognized business, or

iii. derives from the exercise after 11 June 2003 of one or more rights described in paragraph *b* of section 20 that were acquired before 12 June 2003;”;

(7) by inserting “pay” before “period within a” wherever it appears in the third paragraph.

(2) Paragraphs 1, 2 and 7 of subsection 1 have effect from 1 January 2003.

(3) Paragraphs 3 and 5 of subsection 1 have effect from 1 January 2002. However, where subparagraphs i and ii of paragraph *b* of the definition of “base amount” in the first paragraph of section 1029.8.36.72.83 of the said Act have effect before 1 January 2003, they shall be read with the reference to “pay” struck out.

(4) Paragraphs 4 and 6 of subsection 1 have effect from 12 June 2003.

c. I-3,
s. 1029.8.36.72.84, am.

414. (1) Section 1029.8.36.72.84 of the said Act is amended, in subparagraph *a* of the first paragraph:

(1) by replacing “period within the calendar year” in the portion of subparagraph i before subparagraph 1 by “pay period, within the calendar year,”;

(2) by replacing subparagraph 2 of subparagraph i by the following subparagraph:

“(2) in any other case, the aggregate of all amounts each of which is the salary or wages paid by the corporation to an employee in respect of a pay period, within its base period, in relation to the recognized business, for which the employee is an eligible employee;”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2003.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2002. However, where subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.84 of the said Act has effect before 1 January 2003, it shall be read with the reference to “pay” struck out.

c. I-3,
s. 1029.8.36.72.85, am.

415. (1) Section 1029.8.36.72.85 of the said Act is amended, in subparagraph *a* of the first paragraph:

(1) by replacing “period within the calendar year” by “pay period, within the calendar year,” in the following provisions:

- the portion of subparagraph i before subparagraph 1;
- the portion of subparagraph ii before subparagraph 1;

(2) by replacing subparagraph 2 of subparagraph i by the following subparagraph:

“(2) in any other case, the aggregate of all amounts each of which is the salary or wages paid by the corporation to an employee in respect of a pay period, within its base period, in relation to a recognized business, for which the employee is an eligible employee;”;

(3) by replacing subparagraph 2 of subparagraph ii by the following subparagraph:

“(2) the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of that calendar year to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a pay period, within the base period of the qualified corporation, in relation to a recognized business it carries on in the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to the activities of the other corporation that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, except if an amount is included, in respect of the employee, in relation to the other corporation, in computing an amount determined for the calendar year under this subparagraph 2 in relation to another recognized business, and”.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 1 January 2003.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2002. However, where subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.85 of the said Act has effect before 1 January 2003, it shall be read with the reference to “pay” struck out.

c. I-3,
s. 1029.8.36.72.86, am.

416. (1) Section 1029.8.36.72.86 of the said Act is amended

(1) by replacing “period within the calendar year” by “pay period, within the calendar year,” in the following provisions:

- the portion of paragraph *a* before subparagraph i;
- the portion of paragraph *c* before subparagraph i;

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

“ii. in any other case, the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in respect of a pay period, within its base period, in relation to a recognized business, for which the employee is an eligible employee of the qualified corporation;”;

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

“ii. the aggregate of all amounts each of which is the salary or wages paid by another qualified corporation that is associated with a corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid by the other corporation in respect of a pay period, within the base period of a qualified corporation that is a member of the group at the end of the calendar year in relation to a recognized business that the corporation carries on in the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the other corporation that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, except if an amount is included, in respect of the employee, in computing an amount under this subparagraph, in relation to a period within a base period in relation to another recognized business that is carried on by a qualified corporation that is a member of the group of associated corporations.”

(2) Paragraphs 1 and 3 of subsection 1 have effect from 1 January 2003.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2002. However, where subparagraph ii of paragraph *a* of section 1029.8.36.72.86 of the said Act has effect before 1 January 2003, it shall be read with the reference to “pay” struck out.

c. I-3,
s. 1029.8.36.72.87,
replaced.

Deemed attribution.

417. Section 1029.8.36.72.87 of the said Act is replaced by the following section:

“1029.8.36.72.87. Where the aggregate of the amounts attributed, in respect of a calendar year, in an agreement entered into with the qualified corporations carrying on, in that calendar year, a recognized business and that are associated with each other at the end of that calendar year exceeds the particular amount that is the lesser of the amounts determined for that calendar year in respect of those corporations under any of paragraphs *a* to *c* of section 1029.8.36.72.86, the amount attributed to each of the corporations for the calendar year is deemed, for the purposes of section 1029.8.36.72.85, to be equal to the proportion of the particular amount that the amount attributed for the calendar year to that corporation in the agreement is of the aggregate of all amounts attributed for the calendar year in the agreement.”

c. I-3,
s. 1029.8.36.72.88, am.

418. (1) Section 1029.8.36.72.88 of the said Act is amended by replacing the second paragraph by the following paragraph:

Restriction.

“The aggregate of the amounts referred to in the first paragraph that reduced the amount of the salaries or wages paid by the qualified corporation or a corporation associated with it in respect of a pay period, within the qualified corporation’s base period, in relation to a recognized business, shall not exceed, for each of those corporations, the aggregate of the amounts referred to in the first paragraph that reduced the amount of the salaries or wages paid by the qualified corporation or the corporation associated with it, in relation to the recognized business, in respect of a pay period within the calendar year ending in its particular taxation year.”

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.89, am.

419. (1) Section 1029.8.36.72.89 of the said Act is amended by inserting “, pursuant to a legal obligation,” after “qualified corporation” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 1 January 2002.

c. I-3,
s. 1029.8.36.72.92, am.

420. (1) Section 1029.8.36.72.92 of the said Act is amended

(1) by replacing subparagraphs i and ii of subparagraph *a* of the first paragraph by the following subparagraphs:

“i. the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, for which the employee is an eligible employee, is deemed to be equal to the amount by which the amount otherwise determined exceeds the amount determined by the formula

$A \times D \times E$, and

“ii. the base amount of the vendor, in relation to the particular recognized business, is deemed to be equal to the amount by which the amount otherwise determined, without reference to subparagraph i, exceeds the amount determined by the formula

$B \times D \times E$ ”;

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

“(b) if the vendor was not carrying on a recognized business before the particular time and the particular recognized business is a business of a corporation that is associated with the vendor at the end of the particular calendar year, the amount that is the aggregate referred to in subparagraph 2 of

subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.85 or in subparagraph ii of paragraph *c* of section 1029.8.36.72.86, as the case may be, determined in respect of the vendor, is deemed to be equal to the amount by which the amount determined without reference to this subparagraph, exceeds the amount determined by the formula

$$C \times D \times E;'';$$

(3) by replacing “in respect of a period” by “in respect of a pay period” in the following provisions:

- subparagraphs i and ii of subparagraph *c* of the first paragraph;
- subparagraph i of subparagraph *d* of the first paragraph;

(4) by replacing subparagraphs 1 and 2 of subparagraph iii of subparagraph *c* of the first paragraph by the following subparagraphs:

“(1) the purchaser’s base amount otherwise determined without reference to subparagraph i, in relation to the particular recognized business, and

“(2) the amount that is the proportion of the aggregate, in subparagraph 2 of subparagraph iv referred to as the “particular aggregate”, of all amounts each of which is the salary or wages paid by the purchaser to an employee, after the particular time, in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the purchaser situated in Québec but outside an eligible site, other than an excluded employee of the purchaser, that the purchaser paid, after the particular time, in respect of a pay period, within the particular calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in the course of the business in an establishment of the purchaser situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the purchaser that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that began or increased at the particular time, that 365 is of the number of days in the particular calendar year in which the purchaser carried on those activities, except if an amount is included, in respect of the employee, in relation to the purchaser, in computing an amount determined under this subparagraph 2, in relation to another recognized business, and”;

(5) by replacing subparagraph 1 of subparagraph iv of subparagraph *c* of the first paragraph by the following subparagraph:

“(1) the purchaser’s eligible amount for the particular calendar year otherwise determined without reference to subparagraph ii, in relation to the particular recognized business, and”;

(6) by replacing subparagraphs *a* to *d* of the second paragraph by the following subparagraphs:

“(a) A is the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, for which the employee is an eligible employee;

“(b) B is the aggregate of all amounts each of which is

i. the salary or wages paid by the vendor to an employee in the course of carrying on the particular recognized business, in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, for which the employee is an eligible employee, or

ii. the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec but outside an eligible site, other than an excluded employee of the vendor, that the vendor paid in the course of carrying on any business in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, except if an amount is included, in respect of the employee, in relation to the vendor, in computing the amount determined under this subparagraph, in relation to another recognized business;

“(c) C is the aggregate of all amounts each of which is the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, other than an excluded employee of the vendor, that the vendor paid in respect of a pay period, within the vendor’s base period, in relation to the particular recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment situated in Québec, work that is directly related to the activities of the vendor that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, except if an amount is included, in respect of the employee, in relation to the vendor, in computing an amount determined under this subparagraph, in relation to another recognized business;

“(d) D is the proportion that the number of the vendor’s employees referred to in any of subparagraphs *a* to *c*, as the case may be, who were assigned to the carrying on of part of the activities that diminished or ceased at the particular time is of the number of the vendor’s employees assigned to those activities immediately before the particular time; and”;

(7) by adding the following subparagraph after subparagraph *d* of the second paragraph:

“(e) E is, where this section applies for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division in respect of the particular calendar year, the proportion that the number of days in the particular calendar year following the particular time is of 365, and, in any other case, 1.”

(2) Paragraphs 1, 2 and 4 to 7 of subsection 1 have effect from 1 January 2002. However, where the first and second paragraphs of section 1029.8.36.72.92 of the said Act apply before 1 January 2003, they shall be read with the reference to “pay”, wherever it appears, struck out.

(3) Paragraph 3 of subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.102, am.

421. (1) Section 1029.8.36.102 of the said Act is amended

(1) by replacing paragraph *b* of the definition of “qualified solicitation expenditure” by the following paragraph:

“(b) is related to a solicitation activity directed at a person not resident in Canada and carried on by the corporation or partnership through an employee or, in the case of the partnership, an eligible member, and is

i. the employee’s or the eligible member’s travel expenses for travelling from Canada to another country or from a country other than Canada to Canada,

ii. the employee’s or the eligible member’s travel and accommodation expenses for the period in which the employee or the eligible member travels outside Canada and engages in the solicitation activity, or

iii. expenses related to food and beverages consumed during the period referred to in subparagraph ii by the employee or the eligible member or by the person, or by an employee or other representative of the person at whom the solicitation activity carried on by the employee or the eligible member is directed;”;

(2) by inserting the following definition in alphabetical order:

“eligible member”.

““eligible member” of a partnership means an individual who, but for the individual’s being a member of the partnership, could reasonably be regarded

as an employee of the partnership referred to in any of sections 14 to 16 of the Act respecting international financial centres (chapter C-8.3);”;

(3) by striking out “(chapter C-8.3)” in the portion of the definition of “qualified international financial transaction” before paragraph *a*.

(2) Paragraphs 1 and 2 of subsection 1 apply to taxation years that end after 23 June 1998. However, where the definition of “eligible member” in section 1029.8.36.102 of the said Act applies to taxation years that begin before 21 December 1999, the reference therein to “in any of sections 14 to 16 of the Act respecting international financial centres (chapter C-8.3)” shall be read as a reference to “in section 737.15 or 737.16.1 or the definition of “eligible specialist” in the first paragraph of section 1029.8.36.115”.

c. I-3,
s. 1029.8.36.120, am.

422. (1) Section 1029.8.36.120 of the said Act is amended

(1) by striking out “, except if it has been increased for a preceding taxation year in respect of the amount of the benefit or advantage,” in paragraph *a*;

(2) by striking out “, except if it has been increased for a preceding fiscal period in respect of the amount of the benefit or advantage,” in the portion of paragraph *b* before subparagraph *i*.

(2) Subsection 1 applies to taxation years that end after 30 December 1998.

c. I-3,
s. 1029.8.36.157, am.

423. (1) Section 1029.8.36.157 of the said Act is amended

(1) by replacing the definition of “qualified corporation” in the first paragraph by the following definition:

“qualified
corporation”.

““qualified corporation” for a taxation year means, subject to section 1029.8.36.159, a corporation, other than an excluded corporation, that, in the year, carries on a business in Québec and has an establishment in Québec, and that holds, for the year, a certificate issued by the Minister of Finance certifying that, at any time in the year, a class of shares of its capital stock is listed, or is in the process of being listed, on a Canadian stock exchange or a foreign stock exchange and that, in the opinion of the Minister of Finance, the corporation’s connection with Québec is sufficiently strong, in particular because of its principal place of business or, where applicable, of the place where its investments projects are carried out;”;

(2) by striking out the fourth paragraph.

(2) Subsection 1 has effect from 20 March 2002.

c. I-3,
s. 1029.8.36.167, am.

424. (1) Section 1029.8.36.167 of the said Act is amended, in the first paragraph,

(1) by inserting “, other than those described in paragraph *a.1*,” after “Canadian exploration expense” in paragraph *a* of the definition of “eligible expenses”;

(2) by inserting the following paragraph after paragraph *a* of the definition of “eligible expenses”:

“(a.1) any Canadian exploration expense incurred after 20 August 2002 but before 1 January 2008 and that would be described in paragraph *c* of section 395 if the reference therein to “Canada” were a reference to “Québec, but outside the northern exploration zone” and if, where the expense is incurred by the partnership, the partnership were deemed to be a taxpayer whose taxation year is the partnership’s fiscal period;”;

(3) by adding “whose taxation year is the partnership’s fiscal period” at the end of paragraph *b* of the definition of “eligible expenses”;

(4) by inserting “, other than those described in paragraph *c.1*,” after “Canadian exploration expense” in paragraph *c* of the definition of “eligible expenses”;

(5) by inserting the following paragraph after paragraph *c* of the definition of “eligible expenses”:

“(c.1) any Canadian exploration expense incurred after 20 August 2002 but before 1 January 2008 and that would be described in paragraph *c* of section 395 if the reference therein to “in Canada” were a reference to “in the northern exploration zone” and if, where the expense is incurred by the partnership, the partnership were deemed to be a taxpayer whose taxation year is the partnership’s fiscal period;”;

(6) by adding “whose taxation year is the partnership’s fiscal period” at the end of paragraphs *d* and *f* of the definition of “eligible expenses”;

(7) by inserting the following definitions in alphabetical order:

“total taxes”;

““total taxes” of a corporation for a taxation year means the aggregate of

(a) its tax payable for the year under this Part; and

(b) its tax payable for the year under Part IV;

“unused portion of the refundable tax credit”.

““unused portion of the refundable tax credit” of a corporation for a taxation year means the amount by which the total amount that the corporation would be deemed to have paid to the Minister for that year under subparagraphs *d* and *e* of the first paragraph of sections 1029.8.36.168 to 1029.8.36.171 if the second paragraph of sections 1029.8.36.168 and 1029.8.36.169 and the third paragraph of sections 1029.8.36.170 and 1029.8.36.171 were not taken into

account exceeds the amount by which its total taxes for the year exceeds the amount it is deemed to have paid to the Minister for that year under section 1029.8.36.171.1.”

(2) Paragraphs 1, 2, 4, 5 and 7 of subsection 1 apply in respect of eligible expenses incurred after 20 August 2002.

(3) Paragraphs 3 and 6 of subsection 1 apply in respect of eligible expenses incurred after 29 March 2001.

c. I-3,
s. 1029.8.36.168, am.

425. (1) Section 1029.8.36.168 of the said Act is amended

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

Qualified corporation.

“1029.8.36.168. A qualified corporation for a taxation year, other than such a corporation referred to in the second paragraph of section 1029.8.36.170, that encloses the prescribed form containing the prescribed information with the fiscal return it is required to file for the year under section 1000, is deemed, subject to the third paragraph, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of

(a) 15% of the eligible expenses of the corporation for the year that constitute such expenses by reason of any of paragraphs *a* to *b* and *f* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;

(b) 18.75% of the eligible expenses of the corporation for the year that constitute such expenses by reason of any of paragraphs *c* to *d* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;

(c) 30% of the eligible expenses of the corporation for the year that constitute such expenses by reason of paragraph *e* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;

(d) subject to the second paragraph, 30% of the eligible expenses of the corporation for the year that constitute such expenses by reason of paragraph *a.1* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid; and

(e) subject to the second paragraph, 26.25% of the eligible expenses of the corporation for the year that constitute such expenses by reason of paragraph *c.1* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid.”;

(2) by inserting the following paragraph after the first paragraph:

Limit.

“The total amount that the qualified corporation is deemed to have paid to the Minister for the year under subparagraphs *d* and *e* of the first paragraph and subparagraphs *d* and *e* of the first paragraph of sections 1029.8.36.169 and 1029.8.36.171 shall not exceed the amount by which its total taxes for the year exceed the amount it is deemed to have paid to the Minister for the year under section 1029.8.36.171.1.”

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002. However, where the first paragraph of section 1029.8.36.168 of the said Act applies in respect of eligible expenses incurred before 13 June 2003, it shall be read with

(1) the reference to “15%” in subparagraph *a* replaced by a reference to “20%”;

(2) the reference to “18.75%” in subparagraph *b* replaced by a reference to “25%”;

(3) the reference to “30%” in subparagraph *c* replaced by a reference to “40%”;

(4) the reference to “30%” in subparagraph *d* replaced by a reference to “40%”; and

(5) the reference to “26.25%” in subparagraph *e* replaced by a reference to “35%”.

c. I-3,
s. 1029.8.36.169, am.

426. (1) Section 1029.8.36.169 of the said Act is amended

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

Deemed payment
of tax.

“1029.8.36.169. A qualified corporation for a taxation year that is a member of a qualified partnership, other than such a partnership referred to in the second paragraph of section 1029.8.36.171, at the end of a particular fiscal period of the partnership that ends in the year, and that encloses the prescribed form containing the prescribed information with the fiscal return it is required to file for the year under section 1000, is deemed, subject to the third paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of

(a) 15% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of any of paragraphs *a* to *b* and *f* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;

(b) 18.75% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of any of paragraphs *c* to *d* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;

(c) 30% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of paragraph *e* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;

(d) subject to the second paragraph, 30% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of paragraph *a.1* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid; and

(e) subject to the second paragraph, 26.25% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of paragraph *c.1* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid.”;

(2) by inserting the following paragraph after the first paragraph:

Limit.

“The total amount that the qualified corporation is deemed to have paid to the Minister for the year under subparagraphs *d* and *e* of the first paragraph and subparagraphs *d* and *e* of the first paragraph of sections 1029.8.36.168, 1029.8.36.170 and 1029.8.36.171 shall not exceed the amount by which its total taxes for the year exceed the amount it is deemed to have paid to the Minister for the year under section 1029.8.36.171.1.”

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002. However, where the first paragraph of section 1029.8.36.169 of the said Act applies in respect of eligible expenses incurred before 13 June 2003, it shall be read with

(1) the reference to “15%” in subparagraph *a* replaced by a reference to “20%”;

(2) the reference to “18.75%” in subparagraph *b* replaced by a reference to “25%”;

(3) the reference to “30%” in subparagraph *c* replaced by a reference to “40%”;

(4) the reference to “30%” in subparagraph *d* replaced by a reference to “40%”; and

(5) the reference to “26.25%” in subparagraph *e* replaced by a reference to “35%”.

c. I-3,
s. 1029.8.36.170, am.

427. (1) Section 1029.8.36.170 of the said Act is amended

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

Deemed payment
of tax.

“1029.8.36.170. A qualified corporation for a taxation year that is described in the second paragraph and that encloses the prescribed form containing the prescribed information with the fiscal return it is required to file for the year under section 1000, is deemed, subject to the fourth paragraph, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of

(a) 15% of the eligible expenses of the corporation for the year that constitute such expenses by reason of paragraph *f* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;

(b) 30% of the eligible expenses of the corporation for the year that constitute such expenses by reason of any of paragraphs *a* to *b* and *e* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;

(c) 33.75% of the eligible expenses of the corporation for the year that constitute such expenses by reason of any of paragraphs *c* to *d* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;

(d) subject to the third paragraph, 15% of the eligible expenses of the corporation for the year that constitute such expenses by reason of paragraph *a.1* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid; and

(e) subject to the third paragraph, 11.25% of the eligible expenses of the corporation for the year that constitute such expenses by reason of paragraph *c.1* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid.”;

(2) by inserting the following paragraph after the second paragraph:

Limit.

“The total amount that the qualified corporation is deemed to have paid to the Minister for the year under subparagraphs *d* and *e* of the first paragraph and subparagraphs *d* and *e* of the first paragraph of sections 1029.8.36.169 and 1029.8.36.171 shall not exceed the amount by which its total taxes for the year exceed the amount it is deemed to have paid to the Minister for the year under section 1029.8.36.171.1.”

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002. However, where the first paragraph of section 1029.8.36.170 of the said Act applies in respect of eligible expenses incurred before 13 June 2003, it shall be read with

(1) the reference to “15%” in subparagraph *a* replaced by a reference to “20%”;

(2) the reference to “30%” in subparagraph *b* replaced by a reference to “40%”;

(3) the reference to “33.75%” in subparagraph *c* replaced by a reference to “45%”;

(4) the reference to “15%” in subparagraph *d* replaced by a reference to “20%”; and

(5) the reference to “11.25%” in subparagraph *e* replaced by a reference to “15%”.

c. I-3,
s. 1029.8.36.171, am.

428. (1) Section 1029.8.36.171 of the said Act is amended

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

Deemed payment
of tax.

“1029.8.36.171. A qualified corporation for a taxation year that is a member of a qualified partnership described in the second paragraph at the end of a particular fiscal period of the qualified partnership that ends in the year, and that encloses the prescribed form containing the prescribed information with the fiscal return it is required to file for the year under section 1000, is deemed, subject to the fourth paragraph, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of

(a) 15% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of paragraph *f* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;

(b) 30% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of any of paragraphs *a* to *b* and *e* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;

(c) 33.75% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of any of paragraphs *c* to *d* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid;

(d) subject to the third paragraph, 15% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such expenses by reason of paragraph *a.1* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid; and

(e) subject to the third paragraph, 11.25% of its share of the eligible expenses of the partnership for the particular fiscal period that constitute such

expenses by reason of paragraph *c.1* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167, to the extent that the expenses are paid.”;

(2) by inserting the following paragraph after the second paragraph:

Limit.

“The total amount that the qualified corporation is deemed to have paid to the Minister for the year under subparagraphs *d* and *e* of the first paragraph and subparagraphs *d* and *e* of the first paragraph of sections 1029.8.36.168 to 1029.8.36.170 shall not exceed the amount by which its total taxes for the year exceed the amount it is deemed to have paid to the Minister for the year under section 1029.8.36.171.1.”

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002. However, where the first paragraph of section 1029.8.36.171 of the said Act applies in respect of eligible expenses incurred before 13 June 2003, it shall be read with

(1) the reference to “15%” in subparagraph *a* replaced by a reference to “20%”;

(2) the reference to “30%” in subparagraph *b* replaced by a reference to “40%”;

(3) the reference to “33.75%” in subparagraph *c* replaced by a reference to “45%”;

(4) the reference to “15%” in subparagraph *d* replaced by a reference to “20%”; and

(5) the reference to “11.25%” in subparagraph *e* replaced by a reference to “15%”.

c. I-3,
ss. 1029.8.36.171.1-
1029.8.36.171.4,
added.

Credit relating to
an unused portion for
a preceding year.

429. (1) The said Act is amended by inserting the following sections after section 1029.8.36.171:

“1029.8.36.171.1. Subject to section 1029.8.36.171.3, a corporation that, for a particular taxation year ending after 20 August 2002, encloses the prescribed form containing the prescribed information with the fiscal return the corporation is required to file under section 1000 for the particular year, is deemed, subject to the second paragraph, to have paid to the Minister on the corporation’s balance-due day for the particular year, on account of its tax payable for that year under this Part, an amount equal to the aggregate of all amounts each of which is the lesser of

(*a*) the amount by which the unused portion of the refundable tax credit of the corporation for a taxation year, in subparagraph *b* referred to as the “original year”, that is any of the seven taxation years that precede the particular year, exceeds the aggregate of all amounts each of which is an

amount deemed to have been paid to the Minister by the corporation under this section or section 1029.8.36.171.2, in respect of the unused portion, on account of its tax payable for a taxation year preceding the particular year; and

(b) the amount by which the total taxes of the corporation for the particular year exceeds the aggregate of all amounts each of which is equal to the amount deemed to be paid by the corporation under this section, for the particular year, in respect of the unused portion of the refundable tax credit of the corporation for a taxation year preceding the original year.

Computation of
payments.

For the purpose of computing the payments that a qualified corporation is required to make under subparagraph *a* of the first paragraph of section 1027 or any of sections 1145, 1159.7, 1175 and 1175.19 where they refer to that subparagraph *a*, the qualified corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

Credit relating to an
unused portion for a
subsequent year.

“1029.8.36.171.2. Subject to section 1029.8.36.171.4, a corporation is deemed, for a particular taxation year ending after 20 August 2002, if it encloses the prescribed form containing the prescribed information with the fiscal return it is required to file under section 1000 for a taxation year, in this section referred to as the “subsequent year”, that is any of the three taxation years that follow the particular year, to have paid to the Minister for the particular year on the corporation’s balance-due day for the subsequent year, in relation to the unused portion of the refundable tax credit of the corporation for the subsequent year, an amount equal to the lesser of

(a) the amount by which the unused portion of the refundable tax credit of the corporation for the subsequent year exceeds the aggregate of all amounts each of which is an amount deemed to have been paid to the Minister by the corporation under this section, in respect of the unused portion, for a taxation year preceding the particular year; and

(b) the amount by which the total taxes of the corporation for the particular year exceeds the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for the particular year under subparagraphs *d* and *e* of the first paragraph of sections 1029.8.36.168

to 1029.8.36.171 or section 1029.8.36.171.1, or under this section in respect of the unused portion of the refundable tax credit of the corporation for a taxation year preceding the subsequent year.

Acquisition of control.

“1029.8.36.171.3. Where, at any time, control of a corporation is acquired by a person or group of persons, no amount may, for a taxation year ending after that time, be deemed, under section 1029.8.36.171.1, to have been paid to the Minister by the corporation in respect of the unused portion of the refundable tax credit of the corporation for a taxation year ending before that time.

Continuation of the carrying on of a business.

However, the corporation may be deemed to have paid an amount to the Minister, for a particular taxation year ending after that time, in respect of the portion of an unused portion of the refundable tax credit for a taxation year ending before that time that may reasonably be considered to be attributable to the carrying on of a business, if the corporation carried on the business throughout the particular year for profit or with a reasonable expectation of profit.

Rule relating to total taxes.

The amount that the corporation may be deemed to have paid to the Minister for the particular year under section 1029.8.36.171.1 in respect of the portion referred to in the second paragraph must be determined as if the reference to the total taxes in that section were a reference to the portion of the total taxes of the corporation for the particular year that may reasonably be attributed to the carrying on of that business and, where the corporation sold, leased, rented or developed properties or rendered services in the course of carrying on that business before that time, of any other business substantially all the income of which is derived from the sale, leasing, rental or development, as the case may be, of similar properties, or the rendering of similar services.

Acquisition of control.

“1029.8.36.171.4. Where, at any time, control of a corporation is acquired by a person or group of persons, no amount may, for a taxation year ending before that time, be deemed, under section 1029.8.36.171.2, to have been paid to the Minister by the corporation in respect of the unused portion of the refundable tax credit of the corporation for a taxation year ending after that time.

Continuation of the carrying on of a business.

However, the corporation may be deemed to have paid an amount to the Minister, for a particular taxation year ending before that time, in respect of the portion of an unused portion of the refundable tax credit for a taxation year ending after that time that may reasonably be considered to be attributable to the carrying on of a business, if the corporation carried on the business throughout the particular year for profit or with a reasonable expectation of profit.

Rule relating to total taxes.

The amount that the corporation may be deemed to have paid to the Minister for the particular year under section 1029.8.36.171.2 in respect of the portion referred to in the second paragraph must be determined as if the reference to the total taxes in that section were a reference to the portion of the total taxes of the corporation for the particular year that may reasonably be

attributed to the carrying on of that business and, where the corporation sold, leased, rented or developed properties or rendered services in the course of carrying on that business, of any other business substantially all the income of which is derived from the sale, leasing, rental or development, as the case may be, of similar properties, or the rendering of similar services.”

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002.

c. I-3,
s. 1029.8.36.172, am.

430. (1) Section 1029.8.36.172 of the said Act is amended by replacing “paragraphs *a* to *c*” by “subparagraphs *a* to *e*” in the following provisions of the first paragraph:

— subparagraph *a*;

— the portion of subparagraph *b* before subparagraph *i*.

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002.

c. I-3,
s. 1029.8.36.172.1,
added.

431. (1) The said Act is amended by inserting the following section after section 1029.8.36.172:

Reduction of the
unused portion of the
refundable tax credit.

“1029.8.36.172.1. For the purpose of computing the amount that a corporation is deemed to have paid to the Minister under section 1029.8.36.171.1 for a particular taxation year in respect of the unused portion of the refundable tax credit of the corporation for a particular preceding taxation year, in relation to eligible expenses incurred by the corporation or a partnership of which it is a member at the end of the fiscal period of the partnership ending in the particular preceding year, the portion of the unused refundable tax credit of the corporation, otherwise determined, shall be reduced by the amount determined under the second paragraph where

(*a*) in the particular year or a preceding taxation year, an amount relating to the eligible expenses of the corporation, other than an amount reducing those expenses in accordance with section 1029.8.36.172 or 1029.8.36.177, is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(*b*) in a fiscal period of the partnership ending in the particular year or in a preceding taxation year and at the end of which the corporation is a member of the partnership, an amount relating to the eligible expenses of the partnership, other than an amount reducing those expenses in accordance with section 1029.8.36.172 or 1029.8.36.177, is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

Amount of the
reduction.

The amount to which the first paragraph refers is the amount by which the unused portion of the refundable tax credit of the corporation for the particular

preceding year, otherwise determined, exceeds the amount that would be the amount of the unused portion of the refundable tax credit of the corporation if

(a) any amount referred to in subparagraph *a* or *b* of the first paragraph that is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation were directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation in the particular preceding year; and

(b) any amount referred to in subparagraph *b* of the first paragraph that is, directly or indirectly, refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership were directly or indirectly, refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership in the fiscal period of the partnership ending in the particular preceding year.”

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002.

c. I-3,
s. 1029.8.36.173,
replaced.

Repayment of
assistance by a
corporation.

432. (1) Section 1029.8.36.173 of the said Act is replaced by the following section:

“1029.8.36.173. Where a corporation pays, in a taxation year, in this section referred to as the “repayment year”, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *a* of the first paragraph of section 1029.8.36.172, eligible expenses of the corporation, for the purpose of computing the amount that it is deemed to have paid to the Minister under section 1029.8.36.168 or 1029.8.36.170 in respect of the expenses, for a particular taxation year, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for the repayment year, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing the prescribed information with the fiscal return it is required to file for the repayment year under section 1000, an amount equal to the aggregate of

(a) the amount by which the amount that it would be deemed to have paid to the Minister for the particular year, in respect of the expenses, under subparagraphs *a* to *c* of the first paragraph of section 1029.8.36.168 or 1029.8.36.170, as the case may be, if any amount of such assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the amount of any government assistance or non-government assistance referred to in subparagraph *a* of the first paragraph of section 1029.8.36.172, exceeds the aggregate of

i. the amount that the corporation is deemed to have paid to the Minister for the particular year under subparagraphs *a* to *c* of the first paragraph of section 1029.8.36.168 or 1029.8.36.170, as the case may be, in respect of the expenses, and

ii. any amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under this paragraph in respect of an amount of repayment of that assistance; and

(b) the amount by which the aggregate of all amounts each of which is an amount that it would be deemed to have paid to the Minister, in respect of the expenses, under subparagraphs *d* and *e* of the first paragraph of section 1029.8.36.168 or 1029.8.36.170, as the case may be, for the particular year, or under section 1029.8.36.171.1 or 1029.8.36.171.2 for another taxation year that precedes the repayment year, if any amount of such assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the amount of any government assistance or non-government assistance referred to in subparagraph *a* of the first paragraph of section 1029.8.36.172, exceeds the aggregate of

i. the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister, in respect of the expenses, under subparagraphs *d* and *e* of the first paragraph of section 1029.8.36.168 or 1029.8.36.170, as the case may be, for the particular year under section 1029.8.36.171.1 or 1029.8.36.171.2 for another taxation year that precedes the repayment year, and

ii. any amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under this paragraph in respect of an amount of repayment of that assistance.”

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002.

c. I-3,
s. 1029.8.36.174, am.

433. (1) Section 1029.8.36.174 of the said Act is amended by replacing the portion before subparagraph *a* of the second paragraph by the following:

Repayment of
assistance by a
partnership.

“1029.8.36.174. Where a partnership pays, in a fiscal period, in this section referred to as the “fiscal period of repayment”, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.36.172, a corporation’s share of the eligible expenses of the partnership for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.169 or 1029.8.36.171, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if the corporation is a member of the partnership at the end of the fiscal period of repayment and if it encloses the prescribed form containing the prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the aggregate of

(a) the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister, in respect of the share, under subparagraphs *a* to *c* of the first paragraph of section 1029.8.36.169 or 1029.8.36.171, as the case may be, for its taxation year in which the particular fiscal period ends exceeds the aggregate of

i. the amount that the corporation would be deemed to have paid to the Minister under subparagraphs *a* to *c* of the first paragraph of section 1029.8.36.169 or 1029.8.36.171, as the case may be, for its taxation year in which the particular fiscal period ends, in respect of the eligible expenses of the partnership, if the corporation's share of the income or loss of the partnership for the particular fiscal period were the same as the corporation's share for the fiscal period of repayment, and

ii. any amount that the corporation would be deemed to have paid to the Minister under this subparagraph for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the partnership, if the corporation's share of the income or loss of the partnership for the particular fiscal period were the same as the corporation's share for the fiscal period of repayment; and

(b) the amount by which the aggregate of all amounts each of which is a particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister, in respect of the share, under subparagraphs *d* and *e* of the first paragraph of section 1029.8.36.169 or 1029.8.36.171, as the case may be, for its taxation year in which the particular fiscal period ends, or under section 1029.8.36.171.1 or 1029.8.36.171.2 for another taxation year that precedes the taxation year in which the fiscal period of repayment ends exceeds the aggregate of

i. the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister, in respect of the eligible expenses of the partnership, under subparagraphs *d* and *e* of the first paragraph of section 1029.8.36.169 or 1029.8.36.171, as the case may be, for its taxation year in which the particular fiscal period ends, or under section 1029.8.36.171.1 or 1029.8.36.171.2 for another taxation year that precedes the taxation year in which the fiscal period of repayment ends, if the corporation's share of the income or loss of the partnership for the particular fiscal period were the same as the corporation's share for the fiscal period of repayment, and

ii. any amount that the corporation would be deemed to have paid to the Minister under this subparagraph for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the partnership, if the corporation's share of the income or loss of the partnership for the particular fiscal period were the same as the corporation's share for the fiscal period of repayment.

Computation of amount.

The particular amounts to which subparagraphs *a* and *b* of the first paragraph refer shall be computed as if”.

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002.

c. I-3,
s. 1029.8.36.175, am.

434. (1) Section 1029.8.36.175 of the said Act is amended by replacing the portion before subparagraph *a* of the second paragraph by the following:

Repayment of assistance by a corporation that is a member of a partnership.

“1029.8.36.175. Where a corporation is a member of a partnership at the end of a fiscal period of the partnership, in this section referred to as the “fiscal period of repayment”, and pays, in the fiscal period of repayment, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.172, its share of the eligible expenses of the partnership for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.169 or 1029.8.36.171, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing the prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the aggregate of

(a) the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister, in respect of the share, under subparagraphs *a* to *c* of the first paragraph of section 1029.8.36.169 or 1029.8.36.171, as the case may be, for its taxation year in which the particular fiscal period ends, exceeds the aggregate of

i. the amount that the corporation would be deemed to have paid to the Minister under subparagraphs *a* to *c* of the first paragraph of section 1029.8.36.169 or 1029.8.36.171, as the case may be, for its taxation year in which the particular fiscal period ends, in respect of the share, if the corporation’s share of the income or loss of the partnership for the particular fiscal period were the same as the corporation’s share for the fiscal period of repayment, and

ii. any amount that the corporation would be deemed to have paid to the Minister under this subparagraph for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the corporation, if the corporation’s share of the income or loss of the partnership for the particular fiscal period were the same as the corporation’s share for the fiscal period of repayment; and

(b) the amount by which the aggregate of all amounts each of which is a particular amount that the corporation would be deemed, if the assumptions

set out in the second paragraph were taken into account, to have paid to the Minister, in respect of the share, under subparagraphs *d* and *e* of the first paragraph of section 1029.8.36.169 or 1029.8.36.171, as the case may be, for its taxation year in which the particular fiscal period ends, or under section 1029.8.36.171.1 or 1029.8.36.171.2 for another taxation year that precedes the taxation year in which the fiscal period of repayment ends, exceeds the aggregate of

i. the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister, in respect of the share, under subparagraphs *d* and *e* of the first paragraph of section 1029.8.36.169 or 1029.8.36.171, as the case may be, for its taxation year in which the particular fiscal period ends, or under section 1029.8.36.171.1 or 1029.8.36.171.2 for another taxation year that precedes the taxation year in which the fiscal period of repayment ends, if the corporation's share of the income or loss of the partnership for the particular fiscal period were the same as the corporation's share for the fiscal period of repayment, and

ii. any amount that the corporation would be deemed to have paid to the Minister under this subparagraph for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the corporation, if the corporation's share of the income or loss of the partnership for the particular fiscal period were the same as the corporation's share for the fiscal period of repayment.

Computation of amount.

The particular amounts to which subparagraphs *a* and *b* of the first paragraph refer shall be computed as if”.

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002.

c. I-3,
s. 1029.8.36.176.1,
added.

435. (1) The said Act is amended by inserting the following section after section 1029.8.36.176:

Increase of the unused portion of the refundable tax credit.

“1029.8.36.176.1. For the purpose of computing the amount that a corporation is deemed to have paid to the Minister under section 1029.8.36.171.1 for a particular taxation year in respect of the unused portion of the refundable tax credit of the corporation for a particular preceding taxation year, the unused portion of the refundable tax credit of the corporation, otherwise determined, shall, where the conditions set out in the second paragraph are met for the particular year or for a preceding taxation year, each of which referred to in this section as a “year of increase”, be increased by the aggregate of all amounts each of which is the excess amount referred to in subparagraph *b* of the second paragraph for a year of increase.

Conditions.

For the purposes of the first paragraph, the conditions that shall be met for a year of increase are as follows:

(a) paragraph *b* of section 1029.8.36.173 or subparagraph *b* of the first paragraph of section 1029.8.36.174 or 1029.8.36.175 applies for the year of

increase to the corporation in relation to a particular amount that may reasonably be considered to be the refund, made in the year of increase or in the fiscal period of a partnership ending in the year of increase, of government assistance or non-government assistance that reduced, because of section 1029.8.36.172, the eligible expenses of the corporation for the particular preceding year or the corporation's share of the eligible expenses of the partnership for a fiscal period of the partnership ending in the particular preceding year; and

(b) the amount determined under the third paragraph exceeds the amount determined under the fourth paragraph.

Amount.

The first amount to which subparagraph *b* of the second paragraph refers is the total amount that the corporation would be deemed to have paid to the Minister for the particular preceding year under subparagraphs *d* and *e* of the first paragraph of sections 1029.8.36.168 to 1029.8.36.171 if

(a) no reference were made to the second paragraph of sections 1029.8.36.168 and 1029.8.36.169 and to the third paragraph of sections 1029.8.36.170 and 1029.8.36.171;

(b) where subparagraph *b* of the first paragraph of section 1029.8.36.174 or 1029.8.36.175 applies for the year of increase of the corporation, the corporation's share of the income or loss of the partnership for the fiscal period of the partnership ending in the particular preceding year had been the same as the corporation's share for the year of increase; and

(c) any particular amount referred to in subparagraph *a* of the second paragraph that may reasonably be considered to be the refund of government assistance or non-government assistance referred to in that subparagraph *a* had reduced the amount of government assistance or non-government assistance.

Amount.

The second amount to which subparagraph *b* of the second paragraph refers is the aggregate of

(a) the amount that would be determined under the third paragraph if no reference were made to subparagraph *c* of that paragraph; and

(b) the total amount that the corporation is deemed to have paid to the Minister for the year of increase under sections 1029.8.36.173 to 1029.8.36.175.”

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002.

c. I-3,
s. 1029.8.36.177, am.

436. (1) Section 1029.8.36.177 of the said Act is amended by replacing “subparagraphs *a* to *c*” by “subparagraphs *a* to *e*” in the following provisions of the first paragraph:

— subparagraph *a*;

— the portion of subparagraph *b* before subparagraph *i*.

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002.

c. I-3,
s. 1029.8.36.178, am.

437. (1) Section 1029.8.36.178 of the said Act is amended by replacing “1029.8.36.171 and 1029.8.36.173 to 1029.8.36.175” by “1029.8.36.171.2 and 1029.8.36.173 to 1029.8.36.175, in respect of eligible expenses incurred before 13 June 2003,”.

(2) Subsection 1 has effect from 21 August 2002.

c. I-3, s. 1029.8.61.1,
am.

438. (1) Section 1029.8.61.1 of the said Act is amended

(1) by striking out “, the management charges relating to the use of the authorized payment arrangement which are in connection with the service” in the portion of paragraph *a* of the definition of “eligible expense” in the first paragraph before subparagraph *i*;

(2) by replacing paragraph *b* of the definition of “eligible expense” in the first paragraph by the following paragraph:

“(b) in the case of a service rendered or to be rendered by a person, other than a person who is an employee of the eligible individual, or a partnership, each of which referred to in this division as the “service provider”, to the amount that is the cost of the service, including, where applicable, the goods and services tax or the Québec sales tax in respect of the service;”;

(3) by striking out the definition of “management charges” in the first paragraph;

(4) by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) the portion of an amount as rent or charges resulting from co-ownership, that may reasonably be attributed to one or more eligible services rendered or to be rendered in respect of the eligible individual, may constitute an eligible expense if it is reasonable, in respect of the rent or charges, and specifically identified in writing by the service provider;”.

(2) Paragraphs 1 to 3 of subsection 1 have effect from 1 September 2002.

(3) Paragraph 4 of subsection 1 applies from the taxation year 2000.

c. I-3, s. 1029.8.61.2,
am.

439. (1) Section 1029.8.61.2 of the said Act is amended by replacing paragraph *b* by the following paragraph:

“(b) any amount that was taken into account in computing

i. an amount that was deducted in computing the tax payable by the individual or the individual’s spouse for the year or a preceding taxation year under this Part, or

ii. an amount that is deemed to have been paid to the Minister on account of the tax payable by the individual or the individual’s spouse for the year or a preceding taxation year under this Part, except an amount that is deemed, under this division, to have been paid to the Minister on account of the tax payable by the individual or the individual’s spouse for the year under this Part; or”.

(2) Subsection 1 has effect from 3 July 2003.

c. I-3, s. 1029.8.62,
am.

440. (1) Section 1029.8.62 of the said Act is amended

(1) by replacing subparagraphs 1 and 2 of subparagraph i of paragraph *e* of the definition of “eligible expenses” in the first paragraph by the following subparagraphs:

“(1) the travelling enables the individual to join the adopted child in a foreign country or in a large urban centre situated in Québec whereto the adopted child was escorted, and

“(2) the travelling enables the individual to leave the foreign country or the large urban centre in the company of the adopted child in order that the child may be integrated into the self-contained domestic establishment of the individual or the individual’s spouse, and”;

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

“(a) expenses in respect of which an amount

i. was deducted in computing the income or taxable income of or tax payable by the individual or the individual’s spouse for the year or a preceding taxation year under this Part, or

ii. is deemed to have been paid to the Minister by the individual or the individual’s spouse on account of the tax payable by the individual or the individual’s spouse for the year or a preceding taxation year under this Part, except an amount that is deemed under this division to have been paid to the Minister on account of the tax payable by the individual or the individual’s spouse for the year under this Part;”.

(2) Paragraph 1 of subsection 1 applies in respect of qualifying certificates given after 31 December 2000 or qualifying judgments rendered after that date.

(3) Paragraph 2 of subsection 1 has effect from 3 July 2003.

c. I-3, s. 1029.8.66.1,
am.

441. (1) Section 1029.8.66.1 of the said Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) expenses in respect of which an amount

i. was deducted in computing the income or taxable income of or tax otherwise payable by the individual or the individual’s spouse for the year or a preceding taxation year under this Part, or

ii. is deemed to have been paid to the Minister by the individual or the individual’s spouse on account of the tax payable by the individual or the individual’s spouse for the year or a preceding taxation year under this Part, except an amount that is deemed under this division to have been paid to the Minister on account of the tax payable by the individual or the individual’s spouse for the year under this Part; and”.

(2) Subsection 1 applies from the taxation year 2000.

c. I-3, s. 1042.1, am.

442. (1) Section 1042.1 of the said Act is amended

(1) by adding the following subparagraph after subparagraph *b* of the first paragraph:

“(c) an adjustment of the income tax paid for a taxation year by a designated trust, within the meaning of section 671.5, to the government of a province, other than Québec, in respect of which the taxpayer deducted, under section 772.15, an amount in computing the taxpayer’s tax otherwise payable under this Part for the particular year, other than an adjustment that results from modifications made in computing the designated trust’s income.”;

(2) by adding the following subparagraph after subparagraph *b* of the second paragraph:

“(c) that ends 90 days after the date on which the designated trust is first notified of the amount of the adjustment, if subparagraph *c* of the first paragraph applies.”

(2) Subsection 1 applies from the taxation year 2002.

c. I-3, s. 1044.2, am.

443. (1) Section 1044.2 of the said Act, amended by section 12 of chapter 4 of the statutes of 2004, is again amended by striking out “or that would be payable by the corporation if the first paragraph of section 27.0.1 of the Act respecting the Ministère du Revenu were read with “, before the twenty-first day of the month following the month during which a notice of assessment was sent to him,” replaced by the word “immediately,” in the definition of “underpayment amount”.

(2) Subsection 1 applies in respect of notices of assessment sent after 31 October 2004.

c. I-3, s. 1044.3, am.

444. (1) Section 1044.3 of the said Act, amended by section 13 of chapter 4 of the statutes of 2004, is again amended by striking out “, or that would be payable by the corporation if the first paragraph of section 27.0.1 of the Act respecting the Ministère du Revenu were read with “, before the twenty-first day of the month following the month during which a notice of assessment was sent to him,” replaced by the word “immediately” in paragraph *b*.

(2) Subsection 1 applies in respect of notices of assessment sent after 31 October 2004.

c. I-3, s. 1045, am.

445. (1) Section 1045 of the said Act, amended by section 129 of chapter 9 of the statutes of 2001, is again amended by replacing “real estate” in the English text of the second paragraph by “property”.

(2) Subsection 1 has effect from 22 October 1999.

c. I-3, s. 1049.0.10, am.

446. Section 1049.0.10 of the said Act is amended by replacing the portion before paragraph *a* by the following:

Person working for other person.

“1049.0.10. Where an employee, other than a specified employee, works for the other person, the following rules apply:”.

c. I-3, s. 1086.6, replaced.

447. (1) Section 1086.6 of the said Act is replaced by the following section:

Liability for tax.

“1086.6. An individual shall pay, for a taxation year, a tax equal to the aggregate of the advance payments paid to the individual for that year under section 82.3 of the Act respecting income support, employment assistance and social solidarity (chapter S-32.001).”

(2) Subsection 1 has effect from 1 January 2002.

c. I-3, s. 1089, am.

448. (1) Section 1089 of the said Act, amended by section 185 of chapter 8 of the statutes of 2004, is again amended

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

“(a) the amount by which the aggregate of the income from the duties of offices or employments performed by the individual in Québec and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Québec at the time the individual performed the duties exceeds the aggregate of the amounts that, if the individual is an individual referred to in section 737.16.1, a foreign researcher within the meaning of section 737.19, a foreign researcher on a postdoctoral internship within the meaning of section 737.22.0.0.1, a foreign expert within the meaning of section 737.22.0.0.5, a foreign specialist within the meaning of section

737.22.0.1 or a foreign professor within the meaning of section 737.22.0.5, would be deductible in computing the individual's taxable income for the year under any of sections 737.16.1, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3 and 737.22.0.7 if the individual's taxable income were determined under Part I;"

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

"(g) the amount by which the income determined under paragraphs *b* and *c* of section 1092 in respect of the individual exceeds the aggregate of the amounts that, if the individual is an individual referred to in section 737.16.1, a foreign researcher within the meaning of section 737.19, a foreign researcher on a postdoctoral internship within the meaning of section 737.22.0.0.1, a foreign expert within the meaning of section 737.22.0.0.5, a foreign specialist within the meaning of section 737.22.0.1 or a foreign professor within the meaning of section 737.22.0.5, would be deductible in computing the individual's taxable income for the year under any of sections 737.16.1, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3 and 737.22.0.7 if the individual's taxable income were determined under Part I;"

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

Income earned
in Québec.

"However, the income earned in Québec for a taxation year by an individual who is a foreign specialist, within the meaning of section 737.18.6 or 737.18.29, or who is described in section 66 of the Act respecting international financial centres (chapter C-8.3), is the amount by which the particular amount that is determined in respect of the individual for the year under the first paragraph exceeds the aggregate of

(a) the portion of the particular amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's exemption period, within the meaning of section 737.18.6, in relation to an employment that is included in the year;

(b) the product obtained by multiplying the portion of the particular amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year, by the percentage determined in subparagraph 1 of the second paragraph of section 65 of that Act; and

(c) the product obtained by multiplying the portion of the particular amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's eligibility period, within the meaning of section 737.18.29, in relation to an employment that is included in the year, by the percentage determined in subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment.";

(4) by replacing the third paragraph by the following paragraph:

Member of a partnership operating an international financial centre.

“In addition, in the case of an individual who is a member of a partnership operating an international financial centre, within the meaning of section 1, 75% or, in the case of a trust, 22.5% of the individual’s share of the income or loss of the partnership from the operations of that centre is deemed to be nil for the purposes of the first paragraph.”

(2) Paragraphs 1 to 3 of subsection 1 have effect from 1 January 2001. However, where subparagraphs *b* and *c* of the second paragraph of section 1089 of the said Act apply before the taxation year 2003, they shall be read as follows:

“(b) the portion of the particular amount that is included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year; and

“(c) the portion of the particular amount that is included in the part of the individual’s income for the year that may reasonably be considered to be earned in the part of the individual’s eligibility period, within the meaning of section 737.18.29, in relation to an employment that is included in the year.”

(3) Paragraph 4 of subsection 1 applies to taxation years of an individual that end after 20 October 2000. However, where the individual is a member of a partnership that, in a fiscal period of the partnership that ends in such a taxation year of the individual and that includes 12 June 2003 or ends before that date, operates an international financial centre, the third paragraph of section 1089 of the said Act shall, for the application of that section to that taxation year of the individual and in relation to the individual’s share of the income or loss of the partnership for the fiscal period, be read

(1) with the percentage of 75% replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 13 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre, and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the fiscal period that follow 12 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre;

(2) where the fiscal period includes 20 October 2000 or ends before that date, with the percentage of 22.5% replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 21 October 2000 is of the number of days in the fiscal period, and

(b) the percentage obtained by multiplying 30% by the proportion that the number of days in the fiscal period that follow 20 October 2000 is of the number of days in the fiscal period; and

(3) where the fiscal period begins after 20 October 2000, with the percentage of 22.5% replaced by the total of

(a) the percentage obtained by multiplying 30% by the proportion that the number of days in the fiscal period that precede 13 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre, and

(b) the percentage obtained by multiplying 22.5% by the proportion that the number of days in the fiscal period that follow 12 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre.

(4) In addition, where section 1089 of the said Act applies to the taxation year 2000, it shall be read

(1) with the reference to “a foreign specialist within the meaning of section 737.18.29,” and the reference to “737.18.34,” in subparagraphs *a* and *g* of the first paragraph struck out; and

(2) with subparagraph *a* of the second paragraph replaced by the following subparagraph:

“(a) a foreign specialist, within the meaning of section 737.18.6 or 737.18.29, the individual’s income earned in Québec for a taxation year is the amount by which the amount determined in respect of the individual for the year under the first paragraph exceeds that part of the amount referred to in section 737.18.10 or in section 737.18.34; or”.

c. I-3, s. 1090, am.

449. (1) Section 1090 of the said Act, amended by section 186 of chapter 8 of the statutes of 2004, is again amended

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

“(a) the amount by which the aggregate of the income from the duties of offices or employments performed by the individual in Canada and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Canada at the time the individual performed the duties exceeds the aggregate of the amounts that, if the individual

is an individual referred to in section 737.16.1, a foreign researcher within the meaning of section 737.19, a foreign researcher on a postdoctoral internship within the meaning of section 737.22.0.0.1, a foreign expert within the meaning of section 737.22.0.0.5, a foreign specialist within the meaning of section 737.22.0.1 or a foreign professor within the meaning of section 737.22.0.5, would be deductible in computing the individual's taxable income for the year under any of sections 737.16.1, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3 and 737.22.0.7 if the individual's taxable income were determined under Part I;"

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

"(g) the amount by which the income that would be determined under paragraphs *b* and *c* of section 1092 in respect of the individual if the word "Québec", in sections 1092 and 1093, were replaced, wherever it appears, by the word "Canada", exceeds the aggregate of the amounts that, if the individual is an individual referred to in section 737.16.1, a foreign researcher within the meaning of section 737.19, a foreign researcher on a post-doctoral internship within the meaning of section 737.22.0.0.1, a foreign expert within the meaning of section 737.22.0.0.5, a foreign specialist within the meaning of section 737.22.0.1 or a foreign professor within the meaning of section 737.22.0.5, would be deductible in computing the individual's taxable income for the year under any of sections 737.16.1, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3 and 737.22.0.7 if the individual's taxable income were determined under Part I;"

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

Income earned in
Canada.

"However, the income earned in Canada for a taxation year by an individual who is a foreign specialist, within the meaning of section 737.18.6 or 737.18.29, or who is described in section 66 of the Act respecting international financial centres (chapter C-8.3), is the amount by which the particular amount that is determined in respect of the individual for the year under the first paragraph exceeds the aggregate of

(a) the portion of the particular amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's exemption period, within the meaning of section 737.18.6, in relation to an employment that is included in the year;

(b) the product obtained by multiplying the portion of the particular amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year, by the percentage determined in subparagraph 1 of the second paragraph of section 65 of that Act; and

(c) the product obtained by multiplying the portion of the particular amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's eligibility period, within the meaning of section 737.18.29, in relation to an employment that is included in the year, by the percentage determined in subparagraph *a* of the second paragraph of section 737.18.34 in respect of that employment.”;

(4) by replacing the third paragraph by the following paragraph:

Member of a partnership operating an international financial centre.

“In addition, in the case of an individual who is a member of a partnership operating an international financial centre, within the meaning of section 1, 75% or, in the case of a trust, 22.5% of the individual's share of the income or loss of the partnership from the operations of that centre is deemed to be nil for the purposes of the first paragraph.”

(2) Paragraphs 1 to 3 of subsection 1 have effect from 1 January 2001. However, where subparagraphs *b* and *c* of the second paragraph of section 1090 of the said Act apply before the taxation year 2003, they shall be read as follows:

“(b) the portion of the particular amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's reference period, established under section 69 of the Act respecting international financial centres, in relation to an employment that is included in the year; and

“(c) the portion of the particular amount that is included in the part of the individual's income for the year that may reasonably be considered to be earned in the part of the individual's eligibility period, within the meaning of section 737.18.29, in relation to an employment that is included in the year.”

(3) Paragraph 4 of subsection 1 applies to taxation years of an individual that end after 20 October 2000. However, where the individual is a member of a partnership that, in a fiscal period of the partnership that ends in such a taxation year of the individual and that includes 12 June 2003 or ends before that date, operates an international financial centre, the third paragraph of section 1090 of the said Act shall, for the application of that section to that taxation year of the individual and in relation to the individual's share of the income or loss of the partnership for the fiscal period, be read

(1) with the percentage of 75% replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 13 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre, and

(b) the percentage obtained by multiplying 75% by the proportion that the number of days in the fiscal period that follow 12 June 2003 during which the

partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre;

(2) where the fiscal period includes 20 October 2000 or ends before that date, with the percentage of 22.5% replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 21 October 2000 is of the number of days in the fiscal period, and

(b) the percentage obtained by multiplying 30% by the proportion that the number of days in the fiscal period that follow 20 October 2000 is of the number of days in the fiscal period; and

(3) where the fiscal period begins after 20 October 2000, with the percentage of 22.5% replaced by the total of

(a) the percentage obtained by multiplying 30% by the proportion that the number of days in the fiscal period that precede 13 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre, and

(b) the percentage obtained by multiplying 22.5% by the proportion that the number of days in the fiscal period that follow 12 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre.

(4) In addition, where section 1090 of the said Act applies to the taxation year 2000, it shall be read

(1) with the reference to “a foreign specialist within the meaning of section 737.18.29,” and the reference to “737.18.34,” in subparagraphs *a* and *g* of the first paragraph struck out; and

(2) with subparagraph *a* of the second paragraph replaced by the following subparagraph:

“(a) a foreign specialist, within the meaning of section 737.18.6 or 737.18.29, the individual’s income earned in Canada for a taxation year is the amount by which the amount determined in respect of the individual for the year under the first paragraph exceeds that part of the amount referred to in section 737.18.10 or in section 737.18.34; or”.

c. I-3, s. 1129.4.0.2,
am.

450. (1) Section 1129.4.0.2 of the said Act is amended by replacing “a certificate issued by it” in subparagraph *a* of the first paragraph by “a certificate it has issued”.

(2) Subsection 1 applies in respect of property for which an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

c. I-3, s. 1129.4.0.18,
French text, am.

451. (1) Section 1129.4.0.18 of the said Act is amended by replacing “qu’aucune attestation n’est délivrée à l’égard du bien par celle-ci, soit du fait que l’attestation délivrée à l’égard de ce bien par cette société est alors révoquée” in the French text of subparagraph *a* of the first paragraph by “qu’aucun certificat n’est délivré à l’égard du bien par celle-ci, soit du fait que le certificat délivré à l’égard de ce bien par cette société est alors révoqué”.

(2) Subsection 1 applies in respect of property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

c. I-3, s. 1129.4.3.23.1,
am.

452. (1) Section 1129.4.3.23.1 of the said Act is amended by replacing “the Minister of Finance revokes” and “issued by the Minister of Finance” in the first paragraph by “Investissement Québec revokes” and “issued”, respectively.

(2) Subsection 1 applies in respect of qualification certificates revoked after 31 March 2003.

c. I-3, s. 1129.4.3.26,
am.

453. (1) Section 1129.4.3.26 of the said Act is amended by inserting the following definition in alphabetical order in the first paragraph:

“eligibility period”.

““eligibility period” has the meaning assigned by section 1029.8.36.0.3.60;”.

(2) Subsection 1 has effect from 1 January 2001.

c. I-3, s. 1129.4.3.28,
am.

454. (1) Section 1129.4.3.28 of the said Act is amended

(1) by striking out “, taking into account the second paragraph of that section,” wherever it appears in the following provisions of the first paragraph:

— the portion of subparagraph *c* before subparagraph ii;

— the portion of subparagraph *f* before subparagraph ii;

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

Revocation of
qualification
certificate.

“For the purposes of subparagraphs *d* to *f* of the first paragraph, where Investissement Québec revokes in the particular taxation year the qualification certificate issued, for the purposes of Division II.6.0.1.7 of Chapter III.1 of Title III of Book IX of Part I, to the corporation in relation to an eligible employee for a pay period of a calendar year within its eligibility period, in

relation to a recognized business, the amount of the salary or wages paid by a corporation to that employee is deemed to be refunded to the corporation in the particular taxation year.”

(2) Subsection 1 has effect from 1 January 2001. However, where the second paragraph of section 1129.4.3.28 of the said Act applies

(1) before 1 January 2003, it shall be read with the reference to “pay” struck out;

(2) before 1 April 2003, the reference therein to “Investissement Québec” shall be read as a reference to “the Minister of Finance”.

c. I-3, s. 1129.4.10.1,
am.

455. (1) Section 1129.4.10.1 of the said Act is amended

(1) by replacing “by reason of the loss or involuntary destruction of the property by fire, theft or water or of a major breakdown of the property” in the first paragraph and in the version of the first paragraph of that section enacted by the fourth paragraph of that section by “by reason of its loss, the involuntary destruction of the property by fire, theft or water, a major breakdown of the property or its obsolescence”;

(2) by adding the following paragraph after the fifth paragraph:

Presumption.

“For the purposes of this section, where, at any time, a corporation disposes of qualified property for proceeds of disposition equal to or greater than 10% of the cost of acquiring it, the corporation is deemed not to have ceased to use, at that time, the property by reason of its obsolescence; in that respect, where the parties to the sale are not dealing with each other at arm’s length, the proceeds of disposition of the property are deemed to be equal to its fair market value.”

(2) Subsection 1 is declaratory.

c. I-3, s. 1129.4.23,
am.

456. (1) Section 1129.4.23 of the said Act is amended

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

“filing-due date”;

““filing-due date” has the meaning assigned by section 1;

“recognized business”;

““recognized business” has the meaning assigned by the first paragraph of section 1029.8.36.0.38;”;

(2) by inserting the following definition in alphabetical order:

“international trade zone”.

““international trade zone” has the meaning assigned by the first paragraph of section 1029.8.36.0.38;”.

(2) Subsection 1 has effect from 19 December 2002.

c. I-3, s. 1129.4.24,
am.

457. (1) Section 1129.4.24 of the said Act is amended by adding the following paragraph after the second paragraph:

Exception.

“However, no tax is payable under this section if section 1129.4.24.1 applies in respect of the property for the repayment year or for a preceding taxation year.”

(2) Subsection 1 applies in respect of qualified property acquired under a contract entered into after 19 December 2002.

c. I-3, s. 1129.4.24.1,
added.

458. (1) The said Act is amended by inserting the following section after section 1129.4.24:

Tax liability.

“1129.4.24.1. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.73, on account of its tax payable under Part I, in relation to acquisition costs incurred in respect of qualified property in the course of carrying on a recognized business, shall pay the tax referred to in the second paragraph for a taxation year, in this section referred to as the “particular year”, if, at any time in the period described in the third paragraph the property ceases, otherwise than by reason of its loss, the involuntary destruction of the property by fire, theft or water, a major breakdown of the property or its obsolescence, to be used by the corporation exclusively in the international trade zone and, exclusively or almost exclusively, to earn income from activities shown on the certificate issued to the corporation in respect of the recognized business and carried on in that zone by the corporation.

Amount of tax.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.73 or 1029.8.36.0.77, in relation to the acquisition costs, exceeds the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under section 1129.4.24, for a taxation year preceding the particular year, in relation to the acquisition costs.

Period.

The period to which the first paragraph refers is the period that begins the day after the corporation’s filing-due date for the taxation year in which the corporation acquired the qualified property and ends on the day that is the earlier of the last day of the three-year period following the beginning of the use of the property by the corporation and the corporation’s filing-due date for the particular year.

Presumption.

For the purposes of the first paragraph, where, at any time, a corporation disposes of qualified property for proceeds of disposition equal to or greater than 10% of the cost of acquiring it, the corporation is deemed not to have ceased to use, at that time, the property by reason of its obsolescence; in that respect, where the parties to the sale are not dealing with each other at arm’s length, the proceeds of disposition of the property are deemed to be equal to its fair market value.”

(2) Subsection 1 applies in respect of qualified property acquired under a contract entered into after 19 December 2002.

c. I-3, s. 1129.4.25,
am.

459. (1) Section 1129.4.25 of the said Act is amended by adding the following paragraph after the third paragraph:

Exception.

“However, no tax is payable under this section if section 1129.4.25.1 applies in respect of the property for the fiscal period of repayment or for a preceding fiscal period.”

(2) Subsection 1 applies in respect of qualified property acquired under a contract entered into after 19 December 2002.

c. I-3, s. 1129.4.25.1,
added.

460. (1) The said Act is amended by inserting the following section after section 1129.4.25:

Tax payable where
qualified property in
respect of which
acquisition costs were
incurred ceases to be
used.

“1129.4.25.1. Every corporation that is a member of a partnership and that is deemed to have paid an amount to the Minister for a taxation year, under section 1029.8.36.0.74, on account of its tax payable under Part I, in relation to acquisition costs incurred by the partnership in respect of qualified property in the course of carrying on a recognized business in a fiscal period of the partnership that ends in the year, shall pay the tax referred to in the second paragraph for a particular taxation year, in this section referred to as the “particular year”, if, at any time in the period described in the third paragraph, the property ceases, otherwise than by reason of its loss, the involuntary destruction of the property by fire, theft or water, a major breakdown of the property or its obsolescence, to be used by the partnership exclusively in the international trade zone and, exclusively or almost exclusively, to earn income from activities shown on the certificate issued to the partnership in respect of the recognized business and carried on in that zone by the partnership.

Amount of tax.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under any of sections 1029.8.36.0.74, 1029.8.36.0.78 and 1029.8.36.0.79, in relation to the acquisition costs, exceeds the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under section 1129.4.25, for a taxation year preceding the particular year, in relation to the acquisition costs.

Period.

The period to which the first paragraph refers is the period that begins the day after the corporation’s filing-due date for the taxation year in which the partnership’s fiscal period ends and in which the partnership acquired the qualified property and ends on the day that is the earlier of the last day of the three-year period following the beginning of the use of the property by the partnership and the corporation’s filing-due date for the particular year.

Presumption.

For the purposes of the first paragraph, where, at any time, a partnership disposes of qualified property for proceeds of disposition equal to or greater than 10% of the cost of acquiring it, the partnership is deemed not to have ceased to use, at that time, the property by reason of its obsolescence.”

(2) Subsection 1 applies in respect of qualified property acquired under a contract entered into after 19 December 2002.

c. I-3, s. 1129.4.26,
am.

461. (1) Section 1129.4.26 of the said Act is amended

(1) by replacing “section 1129.4.24” in paragraph *a* by “section 1129.4.24 or 1129.4.24.1”;

(2) by replacing “section 1129.4.25” in paragraph *b* by “section 1129.4.25 or 1129.4.25.1”.

(2) Subsection 1 has effect from 20 December 2002.

c. I-3, s. 1129.4.30,
am.

462. (1) Section 1129.4.30 of the said Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) where the particular year is one of the last four years of the corporation’s filing period, the amount determined by the formula

$$A \times [(10 - B) \times 20] / 100.”$$

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, Part. III.5.2,
ss. 1129.23.5-
1129.23.8, added.

463. (1) The said Act is amended by inserting the following after section 1129.23.4:

“PART III.5.2

“SPECIAL TAX RELATING TO RECOGNIZED POLITICAL EDUCATION ORGANIZATIONS

Definitions:

“**1129.23.5.** In this Part,

“Minister”;

“Minister” means the Minister of Revenue;

“recognized political
education
organization”;

“recognized political education organization” has the meaning assigned by section 985.36;

“taxation year”.

“taxation year” means a taxation year for the purposes of Chapter III.4 of Title I of Book VIII of Part I.

Tax liability.

“**1129.23.6.** A recognized political education organization that fails to comply with the requirement of section 985.37 in its respect for a taxation year shall pay for that year tax equal to the minimum additional amount it would have been required to expend in the year to comply with that requirement.

Statement, estimate
and payment.

“**1129.23.7.** Where a recognized political education organization is required to pay tax for a taxation year under this Part, it shall, within six months after the end of the year,

(a) file with the Minister, without notice or demand therefor, a statement under this Part in prescribed form for the year;

(b) estimate, in the statement, the amount of its tax payable under this Part for the year; and

(c) pay to the Minister the amount of its tax payable under this Part for the year.

Provisions applicable.

“1129.23.8. Except where inconsistent with this Part, sections 1001, 1002, 1005 to 1024 and 1031 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 applies to taxation years that end after 18 December 2002.

c. I-3, s. 1129.25.1, added.

464. (1) The said Act is amended by inserting the following section after section 1129.25:

Tax for the year 2004.

“1129.25.1. The Fund shall pay, for its taxation year beginning on 1 July 2003 and ending on 31 May 2004, a tax equal to 15% of the amount by which the aggregate of all amounts each of which is an amount paid during that year for the purchase of a share as first purchaser exceeds \$550,000,000.

Amount paid for the purchase of a share.

For the purposes of the first paragraph, an amount paid for the purchase of a share does not include the issue price paid in respect of the share.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, s. 1129.26.1, added.

465. (1) The said Act is amended by inserting the following section after section 1129.26:

Payment of tax.

“1129.26.1. Where the Fund is required to pay tax under this Part for the year referred to in section 1129.25.1, it shall, not later than the ninetieth day following the end of the year, pay to the Minister the amount of its tax payable under this Part for the year.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, Part III.6.0.1, ss. 1129.27.0.1-1129.27.0.4, added.

466. (1) The said Act is amended by inserting the following after section 1129.27:

“PART III.6.0.1**“SPECIAL TAX RELATING TO FONDACTION, LE FONDS DE DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS NATIONAUX POUR LA COOPÉRATION ET L’EMPLOI**

Definitions:

“1129.27.0.1. In this Part,

“Fund”;

“Fund” means the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (chapter F-3.1.2);

“Minister”;

“Minister” means the Minister of Revenue;

“share”.

“share” means a class “A” or class “B” share or fractional share in the share capital of the Fund.

Tax for the year 2004.

“1129.27.0.2. The Fund shall pay, for its taxation year beginning on 1 June 2003 and ending on 31 May 2004, a tax equal to 15% of the amount by which the aggregate of all amounts each of which is an amount paid during that year for the purchase of a share as first purchaser exceeds \$80,000,000.

Amount paid for the purchase of a share.

For the purposes of the first paragraph, an amount paid for the purchase of a share does not include the issue price paid in respect of the share.

Payment of tax.

“1129.27.0.3. Where the Fund is required to pay tax under this Part for the year referred to in section 1129.27.0.2, it shall, not later than the ninetieth day following the end of the year, pay to the Minister the amount of its tax payable under this Part for the year.

Provisions applicable.

“1129.27.0.4. Except where inconsistent with this Part, sections 1000 to 1014 and 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, s. 1129.27.1, am.

467. (1) Section 1129.27.1 of the said Act is amended(1) by replacing paragraphs *c* to *j* of the definition of “cumulative limit amount” by the following paragraphs:**“(c)** \$375,000,000, in respect of the capitalization period that begins on 1 March 2003 and ends on 29 February 2004;**“(d)** \$475,000,000, in respect of the capitalization period that begins on 31 March 2004 and ends on 28 February 2005;**“(e)** \$625,000,000, in respect of the capitalization period that begins on 1 March 2005 and ends on 28 February 2006;

“(f) \$775,000,000, in respect of the capitalization period that begins on 1 March 2006 and ends on 28 February 2007;

“(g) \$925,000,000, in respect of the capitalization period that begins on 1 March 2007 and ends on 29 February 2008;

“(h) \$1,075,000,000, in respect of the capitalization period that begins on 1 March 2008 and ends on 28 February 2009;

“(i) \$1,225,000,000, in respect of the capitalization period that begins on 1 March 2009 and ends on 28 February 2010;

“(j) \$1,375,000,000, in respect of the capitalization period that begins on 1 March 2010 and ends on 28 February 2011;”;

(2) by replacing paragraph *c* of the definition of “capitalization period” by the following paragraph:

“(c) for any period beginning after 28 February 2003, the period that begins on 1 March of a calendar year and ends on the last day of February of the following calendar year, except in respect of the capitalization period that ends on 28 February 2005, which begins on 31 March 2004;”.

(2) Paragraph 1 of subsection 1 has effect from 1 March 2003.

(3) Paragraph 2 of subsection 1 has effect from 31 March 2004.

c. I-3, s. 1129.27.10,
am.

468. (1) Section 1129.27.10 of the said Act is amended by replacing “1079.6” by “1079.16”.

(2) Subsection 1 has effect from 1 July 2001.

c. I-3, s. 1129.27.12,
am.

469. (1) Section 1129.27.12 of the said Act is amended

(1) by replacing “fourth” in subparagraphs *b* and *c* of the second paragraph by “fifth”;

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

Average net assets and
average investments.

“For the purposes of this section, the following rules apply:

(a) the average net assets for the preceding taxation year shall be determined by adding the net assets at the beginning of that preceding year to the net assets at the end of that preceding year and by dividing the sum so obtained by 2; and

(b) the average investments for the taxation year shall be determined by the formula

$(D + E + F + G) / 2$ ”;

(3) by adding the following paragraph after the fourth paragraph:

Interpretation.

“In the formula provided for in subparagraph *b* of the fourth paragraph,

(*a*) *D* is the Corporation’s investments permitted under section 19 of the Act constituting Capital régional et coopératif Desjardins and entailing no security or hypothec, at the beginning of the taxation year;

(*b*) *E* is the Corporation’s investments permitted under section 19 of the Act constituting Capital régional et coopératif Desjardins and entailing no security or hypothec, at the end of the taxation year;

(*c*) *F* is the amount by which an amount that is the total of the disinvestments for the taxation year that relate to investments entailing no security or hypothec, already made by the Corporation and permitted under section 19 of the Act constituting Capital régional et coopératif Desjardins, exceeds an amount equal to 2% of the Corporation’s average net assets for the preceding taxation year; and

(*d*) *G* is the amount determined under subparagraph *c* for the preceding taxation year.”

(2) Subsection 1 applies to taxation years that begin after 31 December 2005.

c. I-3, s. 1129.39, am.

470. (1) Section 1129.39 of the said Act is amended by replacing the first paragraph by the following paragraph:

Tax payable.

“1129.39. Every taxpayer who is deemed to have paid to the Minister, under Division II.5.1 of Chapter III.1 of Title III of Book IX of Part I, an amount as partial payment of the taxpayer’s tax payable under that Part for a particular taxation year shall, where during a subsequent taxation year, an amount relating to a qualified expenditure or to the taxpayer’s share of such an expenditure, in respect of which the taxpayer is so deemed to have paid an amount is, directly or indirectly, refunded to the taxpayer or allocated to a payment to be made by the taxpayer, pay for that subsequent year tax equal to the amount obtained by applying to the amount so refunded or allocated the percentage applied for the particular year to the qualified expenditure under section 1029.8.33.6 or to the taxpayer’s share of such an expenditure under section 1029.8.33.7.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, s. 1129.40, am.

471. (1) Section 1129.40 of the said Act is amended by replacing the first paragraph by the following paragraph:

Tax payable.

“1129.40. Every taxpayer who is a member of a partnership and who is deemed to have paid to the Minister, under section 1029.8.33.7, an amount as partial payment of the taxpayer’s tax payable under Part I for a particular taxation year in respect of the taxpayer’s share of the amount of a qualified expenditure made by the partnership in a particular fiscal period of the partnership that ends in that particular year, shall, where during a subsequent fiscal period of the partnership, an amount relating to that expenditure is, directly or indirectly, refunded to the partnership or allocated to a payment to be made by the partnership, pay, for the taxation year in which that subsequent fiscal period ends, tax equal to the amount obtained by applying to the taxpayer’s share of the amount so refunded or allocated the percentage applied to the taxpayer’s share of the qualified expenditure for the particular taxation year under section 1029.8.33.7.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, ss. 1129.41.2-1129.41.3.2, replaced.

472. (1) Sections 1129.41.2 to 1129.41.3.2 of the said Act are replaced by the following sections:

Tax liability.

“1129.41.2. Every taxpayer who, in relation to a qualified expenditure, is deemed to have paid an amount to the Minister, under section 1029.8.33.13 or 1029.8.33.14, on account of the taxpayer’s tax payable under Part I for a particular taxation year shall, where, during a subsequent taxation year, an amount relating to a qualified expenditure or to the taxpayer’s share of an aggregate of qualified expenditures, in respect of which the taxpayer is so deemed to have paid an amount is, directly or indirectly, refunded or otherwise paid to the taxpayer or allocated to a payment to be made by the taxpayer, pay, for that subsequent year, a tax equal to

(a) where a percentage was applied for the particular year to reduce the qualified expenditure under section 1029.8.33.13 or 1029.8.33.14, the product obtained by multiplying the amount so refunded, paid or allocated by that percentage; and

(b) in any other case, the amount so refunded, paid or allocated.

Tax liability.

“1129.41.3. Every taxpayer who is a member of a partnership and who is deemed to have paid an amount to the Minister, under section 1029.8.33.14, on account of the taxpayer’s tax payable under Part I for a particular taxation year in respect of the taxpayer’s share of an aggregate of qualified expenditures determined in respect of the partnership for a fiscal period of the partnership shall, where, during a subsequent fiscal period of the partnership, an amount relating to such expenditures is, directly or indirectly, refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership, pay, for the taxation year in which that subsequent fiscal period ends, a tax equal to the taxpayer’s share, for that subsequent fiscal period, of

(a) where a percentage was applied, for the fiscal period that ends in the particular taxation year, to reduce the qualified expenditure under section 1029.8.33.14, the product obtained by multiplying the amount so refunded, paid or allocated by that percentage; and

(b) in any other case, the amount so refunded, paid or allocated.

Tax payable in relation to an indemnity.

“1129.41.3.1. Every taxpayer who, in relation to a qualified expenditure referred to in subparagraph *d* of the third paragraph of section 1029.8.33.13, is deemed to have paid an amount to the Minister, under that section, on account of the taxpayer’s tax payable under Part I for a particular taxation year shall, where, on or before the day that is 12 months after the taxpayer’s filing-due date for that particular year, part or all of the aggregate of the indemnities pertaining to the annual leave which constitutes the qualified expenditure has not been paid to the employees, pay, for the taxation year in which the 12-month period following the taxpayer’s filing-due date for the particular taxation year ends, a tax equal to

(a) where a percentage was applied for the particular year to reduce the qualified expenditure under section 1029.8.33.13, the product obtained by multiplying the aggregate of part or all of the indemnities that have not been paid and the amount payable under the provisions mentioned in subparagraphs ii to iv of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12 in relation to the indemnities, by that percentage; and

(b) in any other case, the aggregate described in paragraph *a*.

Tax payable by a member of a partnership in relation to an indemnity.

“1129.41.3.2. Every taxpayer who is a member of a partnership and who, in relation to the taxpayer’s share of a qualified expenditure referred to in subparagraph *d* of the fourth paragraph of section 1029.8.33.14, is deemed to have paid an amount to the Minister, under that section, on account of the taxpayer’s tax payable under Part I for a particular taxation year in which a particular fiscal period of the partnership ended shall, where, on or before the day that is 18 months after the end of the particular fiscal period, part or all of the aggregate of the indemnities pertaining to the annual leave which constitutes the qualified expenditure has not been paid to the employees, pay, for the taxation year in which the 18-month period following the end of the particular fiscal period ends, a tax equal to the taxpayer’s share of

(a) where a percentage was applied for the particular fiscal period to reduce the qualified expenditure under section 1029.8.33.14, the product obtained by multiplying the aggregate of part or all of the indemnities that have not been paid and the amount payable under the provisions mentioned in subparagraphs ii to iv of paragraph *a* of the definition of “qualified expenditure” in section 1029.8.33.12 in relation to the indemnities, by that percentage; and

(b) in any other case, the aggregate described in paragraph *a*.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, s. 1129.45.3.7,
am.

473. Section 1129.45.3.7 of the said Act is amended

(1) by replacing the portion of paragraph *a* before subparagraph ii by the following:

“(a) where the corporation pays, in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the corporation in its base period for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.2, determined in its respect, that relates to a calendar year preceding the particular calendar year ending in the particular taxation year, the amount by which the amount referred to in that subparagraph *a*, determined in its respect, that relates to the preceding calendar year exceeds the aggregate of

i. the amount that would have been determined pursuant to that subparagraph *a* in respect of the corporation in relation to that preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid by the corporation, in respect of such an amount of assistance, as repayment in the particular taxation year or a preceding taxation year, and”;

(2) by replacing the portion of paragraph *b* before subparagraph ii by the following:

“(b) where any other corporation pays, in the particular calendar year ending in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the other corporation in its base period for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.3, determined in respect of the corporation, that relates to a calendar year preceding the particular calendar year ending in the particular taxation year at the end of which the corporation was not associated with any qualified corporation carrying on a recognized business in the Québec area for its taxation year in which the preceding calendar year ended, the amount by which the amount referred to in that subparagraph *a*, determined in respect of the corporation in relation to the preceding calendar year, exceeds the aggregate of

i. the amount that would have been determined pursuant to that subparagraph *a* in respect of the corporation in relation to that preceding calendar year if the aggregate of all amounts each of which is an amount of assistance paid in respect of the salary or wages had been reduced by the aggregate of all amounts each of which is an amount paid, in respect of such an amount of assistance, as repayment in the particular calendar year or a preceding calendar year, and”;

(3) by replacing paragraphs *c* to *f* by the following paragraphs:

“(c) where any other corporation pays, in the particular calendar year ending in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the other corporation for its base period, for the purpose of computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.4 that relates to a calendar year preceding the particular calendar year, in respect of all the corporations that were associated with each other at the end of that preceding calendar year, in this paragraph referred to as the “particular group”, and with which the corporation was associated at that time, the amount by which the amount determined pursuant to subparagraph *a* of the first paragraph of section 1029.8.36.72.3 in respect of the corporation for the preceding calendar year, exceeds the aggregate of

i. the amount that would have been determined pursuant to subparagraph *a* of the first paragraph of section 1029.8.36.72.3 in respect of the corporation in relation to that preceding calendar year if, for the purposes of paragraph *a* of section 1029.8.36.72.4 in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the particular calendar year or in a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.4 had been attributed to a corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, and

ii. the aggregate of all amounts each of which is an amount paid, in a calendar year preceding the particular calendar year, by a member corporation of the particular group and is a repayment of assistance, relating to such a salary or wages, to which this subparagraph has applied;

“(d) where, in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by the corporation, that is included in computing the particular amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.2 determined in respect of the corporation in relation to a calendar year preceding the calendar year ending in the particular taxation year, other than a salary or wages paid in the base period of the corporation in relation to that preceding calendar year, is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by it, the amount by which the particular amount exceeds the aggregate of

i. the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.2 in respect of the corporation in relation to that preceding calendar year if every amount that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received by the corporation in the preceding calendar year and attributable to such a salary or wages, and

ii. the aggregate of all amounts each of which is an amount so refunded, paid or allocated in a preceding taxation year, in relation to the salary or wages, to which this subparagraph has applied;

“(e) where, in the particular calendar year ending in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by any other corporation, that is included in computing the particular amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.3 determined in respect of the corporation in relation to a calendar year preceding the particular calendar year at the end of which the corporation was not associated with any other qualified corporation carrying on a recognized business in the Québec area for its taxation year in which the preceding calendar year ended, other than a salary or wages paid in the base period of the other corporation in relation to that preceding calendar year, is, directly or indirectly, refunded or otherwise paid to the other corporation or allocated to a payment to be made by it, the amount by which the particular amount exceeds the aggregate of

i. the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.3 in respect of the corporation in relation to that preceding calendar year if every amount that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received in the preceding calendar year and attributable to such a salary or wages, and

ii. the aggregate of all amounts each of which is an amount so refunded, paid or allocated in a preceding taxation year, in relation to the salary or wages, to which this subparagraph has applied; and

“(f) where, in the particular calendar year ending in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by any other corporation, that is included in computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.4 that relates to a calendar year preceding the particular calendar year, in respect of all the corporations that were associated with each other at the end of that preceding calendar year and with which the corporation was associated at that time, other than salary or wages paid in the base period of the other corporation in relation to that preceding calendar year, is, directly or indirectly, refunded or otherwise paid to the other corporation or allocated to a payment to be made by it, the amount by which the amount determined pursuant to subparagraph *a* of the first paragraph of section 1029.8.36.72.3 in respect of the corporation for the preceding calendar year, exceeds the aggregate of

i. the amount that would have been determined pursuant to subparagraph *a* of the first paragraph of section 1029.8.36.72.3 in respect of the corporation, in relation to that preceding calendar year if, for the purposes of paragraph *a* of section 1029.8.36.72.4 in relation to that preceding calendar year, each of the amounts that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received in the preceding calendar year and attributable to such a salary or wages, and if the amount determined pursuant to section 1029.8.36.72.4

had been attributed to a corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, and

ii. the aggregate of all amounts each of which is an amount so refunded, paid or allocated in a preceding taxation year, in relation to the salary or wages, to which this subparagraph has applied.”

c. I-3, s. 1129.45.3.11,
am.

474. (1) Section 1129.45.3.11 of the said Act is amended by striking out “, taking into account the second paragraph of that section,” wherever it appears in the following provisions of the first paragraph:

— the portion of subparagraph *c* before subparagraph ii;

— the portion of subparagraph *f* before subparagraph ii.

(2) Subsection 1 has effect from 1 January 2000.

c. I-3, s. 1129.45.3.15,
am.

475. Section 1129.45.3.15 of the said Act is amended

(1) by replacing the portion of paragraph *a* before subparagraph ii by the following:

“(a) where the corporation pays, in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the corporation in its base period for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.30, determined in its respect, that relates to a calendar year preceding the particular calendar year ending in the particular taxation year, the amount by which the amount referred to in that subparagraph *a*, determined in its respect, that relates to the preceding calendar year exceeds the aggregate of

i. the amount that would have been determined pursuant to that subparagraph *a* in respect of the corporation in relation to that preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid by the corporation, in respect of such an amount of assistance, as repayment in the particular taxation year or a preceding taxation year, and”;

(2) by replacing the portion of paragraph *b* before subparagraph ii by the following:

“(b) where any other corporation pays, in the particular calendar year ending in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the other corporation in its base period for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.31, determined in respect of the corporation,

that relates to a calendar year preceding the particular calendar year ending in the particular taxation year at the end of which the corporation was not associated with any qualified corporation carrying on a recognized business in the Angus Technopole for its taxation year in which the preceding calendar year ended, the amount by which the amount referred to in that subparagraph *a*, determined in respect of the corporation in relation to the preceding calendar year, exceeds the aggregate of

i. the amount that would have been determined pursuant to that subparagraph *a* in respect of the corporation in relation to that preceding calendar year if the aggregate of all amounts each of which is an amount of assistance paid in respect of the salary or wages had been reduced by the aggregate of all amounts each of which is an amount paid, in respect of such an amount of assistance, as repayment in the particular calendar year or a preceding calendar year, and”;

(3) by replacing paragraphs *c* to *f* by the following paragraphs:

“(c) where any other corporation pays, in the particular calendar year ending in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the other corporation for its base period for the purpose of computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.32 that relates to a calendar year preceding the particular calendar year, in respect of all the corporations that were associated with each other at the end of that preceding calendar year, in this paragraph referred to as the “particular group”, and with which the corporation was associated at that time, the amount by which the amount determined pursuant to subparagraph *a* of the first paragraph of section 1029.8.36.72.31 in respect of the corporation for the preceding calendar year, exceeds the aggregate of

i. the amount that would have been determined pursuant to subparagraph *a* of the first paragraph of section 1029.8.36.72.31 in respect of the corporation in relation to that preceding calendar year if, for the purposes of paragraph *a* of section 1029.8.36.72.32 in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the particular calendar year or in a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.32 had been attributed to a corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, and

ii. the aggregate of all amounts each of which is an amount paid, in a calendar year preceding the particular calendar year, by a member corporation of the particular group and is a repayment of assistance relating to such a salary or wages to which this subparagraph has applied;

“(d) where, in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by the corporation, that is included in computing

the particular amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.30 determined in respect of the corporation in relation to a calendar year preceding the calendar year ending in the particular taxation year, other than salary or wages paid in the base period of the corporation in relation to that preceding calendar year, is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by it, the amount by which the particular amount exceeds the aggregate of

i. the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.30 in respect of the corporation in relation to that preceding calendar year if every amount that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received by the corporation in the preceding calendar year and attributable to such a salary or wages, and

ii. the aggregate of all amounts each of which is an amount so refunded, paid or allocated in a preceding taxation year, in relation to the salary or wages, to which this subparagraph has applied;

“(e) where, in the particular calendar year ending in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by any other corporation, that is included in computing the particular amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.31 determined in respect of the corporation, in relation to a calendar year preceding the particular calendar year at the end of which the corporation was not associated with any other qualified corporation carrying on a recognized business in the Angus Technopole for its taxation year in which the preceding calendar year ended, other than salary or wages paid in the base period of the other corporation in relation to that preceding calendar year, is, directly or indirectly, refunded or otherwise paid to the other corporation or allocated to a payment to be made by it, the amount by which the particular amount exceeds the aggregate of

i. the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.31 in respect of the corporation in relation to that preceding calendar year if every amount that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received in the preceding calendar year and attributable to such a salary or wages, and

ii. the aggregate of all amounts each of which is an amount so refunded, paid or allocated in a preceding taxation year, in relation to the salary or wages, to which this subparagraph has applied; and

“(f) where, in the particular calendar year ending in the particular taxation year, an amount, in relation to the salary or wages paid to an employee by any other corporation, that is included in computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.32 that relates to a calendar year preceding the particular calendar year, in respect of all the corporations that

were associated with each other at the end of that preceding calendar year and with which the corporation was associated at that time, other than salary or wages paid in the base period of the other corporation in relation to that preceding calendar year, is, directly or indirectly, refunded or otherwise paid to the other corporation or allocated to a payment to be made by it, the amount by which the amount determined pursuant to subparagraph *a* of the first paragraph of section 1029.8.36.72.31 in respect of the corporation for the preceding calendar year, exceeds the aggregate of

i. the amount that would have been determined pursuant to subparagraph *a* of the first paragraph of section 1029.8.36.72.31 in respect of the corporation in relation to that preceding calendar year if, for the purposes of paragraph *a* of section 1029.8.36.72.32 in relation to that preceding calendar year, each of the amounts that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received in the preceding calendar year and attributable to such a salary or wages, and if the amount determined pursuant to section 1029.8.36.72.32 had been attributed to a corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, and

ii. the aggregate of all amounts each of which is an amount so refunded, paid or allocated in a preceding taxation year, in relation to the salary or wages, to which this subparagraph has applied.”

c. I-3, s. 1129.45.3.19,
am.

476. Section 1129.45.3.19 of the said Act is amended by striking out “, taking into account the second paragraph of that section,” wherever it appears in the following provisions of the first paragraph:

— the portion of subparagraph *c* before subparagraph ii;

— the portion of subparagraph *f* before subparagraph ii.

c. I-3, Part III.10.1.6,
heading, replaced.

477. (1) The heading of Part III.10.1.6 of the said Act is replaced by the following heading:

“SPECIAL TAX RELATING TO THE CREDITS FOR
THE DEVELOPMENT OF THE FIELDS OF BIOTECHNOLOGY
AND NUTRACEUTICALS”.

(2) Subsection 1 has effect from 1 January 2002.

c. I-3, s. 1129.45.3.22,
am.

478. (1) Section 1129.45.3.22 of the said Act is amended, in the first paragraph,

(1) by inserting the following definition in alphabetical order:

“eligible employee”;

““eligible employee” has the meaning assigned by the first paragraph of section 1029.8.36.72.56;”;

(2) by inserting the following definition in alphabetical order:

“eligibility period”.

““eligibility period” has the meaning assigned by section 1029.8.36.72.56;”.

(2) Subsection 1 has effect from 1 January 2002.

c. I-3,
s. 1129.45.3.22.1,
added.

479. (1) The said Act is amended by inserting the following section after section 1129.45.3.22:

Tax payable if a
qualification certificate
issued in relation to a
recognized business is
revoked.

“1129.45.3.22.1. Every corporation that, in relation to salaries or wages paid in the course of carrying on a recognized business, is deemed to have paid an amount to the Minister, under Division II.6.6.5 of Chapter III.1 of Title III of Book IX of Part I, on account of its tax payable under Part I for any taxation year, shall pay for a particular taxation year a tax equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have so paid to the Minister, under that division, in relation to the salaries or wages, exceeds the aggregate of all amounts each of which is a tax that the corporation is required to pay under this Part, in relation to the salaries or wages for a taxation year preceding the particular year, if in the particular year, Investissement Québec revokes a qualification certificate issued to the corporation in relation to the recognized business for the purposes of that division.”

(2) Subsection 1 has effect from 1 January 2002.

c. I-3, s. 1129.45.3.23,
replaced.

480. (1) Section 1129.45.3.23 of the said Act is replaced by the following section:

Payment of tax.

“1129.45.3.23. Every corporation that, in relation to salaries or wages paid in the course of carrying on a recognized business, is deemed to have paid an amount to the Minister, under Division II.6.6.5 of Chapter III.1 of Title III of Book IX of Part I, on account of the corporation’s tax payable under Part I for any taxation year, shall pay, for a particular taxation year, a tax equal to 40% of the aggregate of the following amounts, except where section 1129.45.3.22.1 applies in relation to the salaries or wages for the particular taxation year or a preceding taxation year:

(a) where the corporation pays, in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the corporation in respect of its base period, in relation to the recognized business, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.57 or 1029.8.36.72.61.1, determined in its respect, that relates to a calendar year preceding the particular calendar year ending in the particular taxation year, the aggregate of all amounts each of which is the amount by which the amount referred to in that subparagraph *a*, determined in its respect, that relates to a calendar year preceding the particular calendar year, exceeds the aggregate of

i. the amount that would have been determined pursuant to that subparagraph *a* in respect of the corporation in relation to that preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid by the corporation, in respect of such an amount of assistance, as repayment in the particular taxation year or a preceding taxation year, and

ii. 100/40 of the aggregate of all amounts each of which is a tax paid by the corporation under this Part for a taxation year preceding the particular taxation year, in relation to a repayment of government assistance or non-government assistance that reduced the amount of such a salary or wages;

(*b*) where any other corporation pays, in the particular calendar year ending in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the other corporation in respect of its base period, in relation to the recognized business, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or 1029.8.36.72.61.2, determined in respect of the corporation, that relates to a calendar year preceding the particular calendar year ending in the particular taxation year at the end of which the corporation was not associated with any qualified corporation carrying on a recognized business for its taxation year in which the preceding calendar year ended, the aggregate of all amounts each of which is the amount by which the amount referred to in that subparagraph *a*, determined in respect of the corporation in relation to a calendar year preceding the particular calendar year, exceeds the aggregate of

i. the amount that would have been determined pursuant to that subparagraph *a* in respect of the corporation in relation to that preceding calendar year if the aggregate of all amounts each of which is an amount of assistance paid in respect of the salary or wages had been reduced by the aggregate of all amounts each of which is an amount paid, in respect of such an amount of assistance, as repayment in the particular calendar year or a preceding calendar year, and

ii. 100/40 of the aggregate of all amounts each of which is a tax paid by the corporation under this Part for a taxation year preceding the particular taxation year, in relation to a repayment of government assistance or non-government assistance that reduced the amount of such a salary or wages;

(*c*) where any other corporation pays, in the particular calendar year ending in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the other corporation in respect of its base period, in relation to the recognized business, for the purpose of computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.59 or 1029.8.36.72.61.3 that relates to a calendar year preceding the particular calendar year, in respect of all the corporations that were associated with each

other at the end of that preceding calendar year and with which the corporation was associated at that time, the aggregate of all amounts each of which is the amount by which the amount determined pursuant to subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or 1029.8.36.72.61.2 in respect of the corporation for a calendar year preceding the particular calendar year, exceeds the aggregate of

i. the amount that would have been determined pursuant to subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or 1029.8.36.72.61.2 in respect of the corporation, in relation to that preceding calendar year if, for the purposes of paragraph *a* of section 1029.8.36.72.59 or 1029.8.36.72.61.3 in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the particular calendar year or in a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.59 or 1029.8.36.72.61.3 had been attributed to the corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, and

ii. 100/40 of the aggregate of all amounts each of which is a tax paid by the corporation under this Part for a taxation year preceding the particular taxation year, in relation to a repayment of government assistance or non-government assistance that reduced the amount of such a salary or wages;

(*d*) where, in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by the corporation, that is included in computing the particular amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.57 or 1029.8.36.72.61.1 determined in respect of the corporation in relation to a calendar year preceding the calendar year ending in the particular taxation year, other than salary or wages paid in respect of the base period of the corporation in relation to the recognized business, is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by it, the amount by which the particular amount exceeds the aggregate of

i. the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.57 or 1029.8.36.72.61.1 in respect of the corporation in relation to that preceding calendar year if every amount that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received by the corporation in the preceding calendar year and attributable to such a salary or wages, and

ii. the aggregate of all amounts each of which is an amount so refunded, paid or allocated in a preceding taxation year, in relation to the salary or wages, to which this subparagraph has applied;

(*e*) where, in the particular calendar year ending in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by any other corporation, that is included in computing the particular amount referred

to in subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or 1029.8.36.72.61.2 determined in respect of the corporation, in relation to a calendar year preceding the particular calendar year at the end of which the corporation was not associated with any other qualified corporation carrying on a recognized business, other than salary or wages paid in respect of the base period of the other corporation in relation to the recognized business, is, directly or indirectly, refunded or otherwise paid to the other corporation or allocated to a payment to be made by it, the amount by which the particular amount exceeds the aggregate of

i. the amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or 1029.8.36.72.61.2 in respect of the corporation in relation to that preceding calendar year if every amount that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received in the preceding calendar year and attributable to such a salary or wages, and

ii. the aggregate of all amounts each of which is an amount so refunded, paid or allocated in a preceding taxation year, in relation to the salary or wages, to which this subparagraph has applied; and

(*f*) where, in the particular calendar year ending in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by any other corporation, that is included in computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.59 or 1029.8.36.72.61.3 that relates to a calendar year preceding the particular calendar year, in respect of all the corporations that were associated with each other at the end of that preceding calendar year and with which the corporation was associated at that time, other than salary or wages paid in respect of the base period of the other corporation in relation to the recognized business, is, directly or indirectly, refunded or otherwise paid to the other corporation or allocated to a payment to be made by it, the amount by which the amount determined pursuant to subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or 1029.8.36.72.61.2 in respect of the corporation for the preceding calendar year exceeds the aggregate of

i. the amount that would have been determined pursuant to subparagraph *a* of the first paragraph of section 1029.8.36.72.58 or 1029.8.36.72.61.2 in respect of the corporation, in relation to that preceding calendar year if, for the purposes of paragraph *a* of section 1029.8.36.72.59 or 1029.8.36.72.61.3 in relation to that preceding calendar year, each of the amounts that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received in the preceding calendar year and attributable to such a salary or wages, and if the amount determined pursuant to section 1029.8.36.72.59 or 1029.8.36.72.61.3 had been attributed to the corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, and

ii. the aggregate of all amounts each of which is an amount so refunded, paid or allocated in a preceding taxation year, in relation to the salary or wages, to which this subparagraph has applied.

Revocation of qualification certificate.

For the purposes of subparagraphs *d* to *f* of the first paragraph, where Investissement Québec revokes in the particular taxation year the qualification certificate issued, for the purposes of Division II.6.6.5 of Chapter III.1 of Title III of Book IX of Part I, to the corporation in relation to an eligible employee for a pay period in a calendar year within its eligibility period, in relation to a recognized business, the amount of the salary or wages paid by a corporation to that employee is deemed to be refunded to the corporation in the particular taxation year.”

(2) Subsection 1 has effect from 1 January 2002. However, where the second paragraph of section 1129.45.3.23 of the said Act applies before 1 January 2003, it shall be read with the reference to “pay” struck out.

c. I-3, s. 1129.45.3.28, am.

481. (1) Section 1129.45.3.28 of the said Act is amended by striking out “, taking into account the second paragraph of that section,” wherever it appears in the following provisions of the first paragraph:

— the portion of subparagraph *c* before subparagraph ii;

— the portion of subparagraph *f* before subparagraph ii.

(2) Subsection 1 has effect from 1 January 2001.

c. I-3, Part III.10.1.7.1, ss. 1129.45.3.30.1-1129.45.3.30.5, added.

482. (1) The said Act is amended by inserting the following after section 1129.45.3.30:

“PART III.10.1.7.1

“SPECIAL TAX RELATING TO THE CREDIT FOR JOB CREATION IN THE RESOURCE REGIONS, IN THE ALUMINUM VALLEY AND IN THE GASPÉSIE AND CERTAIN MARITIME REGIONS OF QUÉBEC

Definitions:

“1129.45.3.30.1. In this Part,

“base period”;

“base period” has the meaning assigned by the first paragraph of section 1029.8.36.72.82.1;

“eligibility period”;

“eligibility period” has the meaning assigned by section 1029.8.36.72.82.1;

“eligible employee”;

“eligible employee” has the meaning assigned by the first paragraph of section 1029.8.36.72.82.1;

“Minister”;

“Minister” means the Minister of Revenue;

“recognized business”;	“recognized business” has the meaning assigned by the first paragraph of section 1029.8.36.72.82.1;
“salary or wages”;	“salary or wages” has the meaning assigned by the first paragraph of section 1029.8.36.72.82.1;
“taxation year”.	“taxation year” has the meaning assigned by Part I.
Reference to a calendar year.	For the purposes of this Part, a reference to a calendar year ending in a taxation year includes a reference to a calendar year ending coincidentally with that taxation year.
Tax payable if a qualification certificate issued in relation to a recognized business is revoked.	<p>“1129.45.3.30.2. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.72.82.2 or 1029.8.36.72.82.3, on account of its tax payable under Part I, for any given taxation year, shall pay, for a particular taxation year, where Investissement Québec revokes in the particular year a qualification certificate issued, in relation to a calendar year that ended in the given taxation year, to the corporation in relation to a recognized business for the purposes of Division II.6.6.6.1 of Chapter III.1 of Title III of Book IX of Part I, a tax equal to the amount by which the amount that the corporation is deemed to have so paid to the Minister, under section 1029.8.36.72.82.2 or 1029.8.36.72.82.3, for the given taxation year, exceeds the aggregate of</p> <p>(a) the amount that the corporation would be deemed to have so paid to the Minister, under section 1029.8.36.72.82.2 or 1029.8.36.72.82.3, for the given taxation year if the revoked qualification certificate had not been issued to the corporation by Investissement Québec and if the period specified in any qualification certificate issued to the corporation in relation to an employee whose duties relate directly to activities of the corporation described in the revoked qualification certificate, were adjusted to take the revocation into account; and</p> <p>(b) the aggregate of all amounts each of which is a tax that the corporation is required to pay under this Part, in relation to the given taxation year, for a taxation year preceding the particular year.</p>
Amount relating to salary or wages.	<p>“1129.45.3.30.3. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.72.82.2 or 1029.8.36.72.82.3, on account of its tax payable under Part I, for any taxation year, shall pay, for a particular taxation year, a tax equal to the aggregate of the following amounts, except where section 1129.45.3.30.2 applies in respect of the corporation in relation to that taxation year:</p> <p>(a) where the corporation pays, in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the corporation in respect of its base period, for the purpose of computing the amount referred to in subparagraph <i>a</i> of the first paragraph of section 1029.8.36.72.82.2,</p>

determined in its respect, that relates to a calendar year preceding the particular calendar year ending in the particular taxation year, the amount by which the aggregate of all amounts each of which is the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.72.82.2 on account of its tax payable under Part I for a taxation year in which a calendar year preceding the particular calendar year ends, exceeds the aggregate of

i. the amount that the corporation would have been deemed to have paid to the Minister under section 1029.8.36.72.82.2 on account of its tax payable under Part I for the taxation year in which the preceding calendar year ends if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid by the corporation, in respect of such an amount of assistance, as repayment in the particular taxation year or a preceding taxation year, and

ii. the aggregate of all amounts each of which is a tax paid by the corporation under this Part for a taxation year preceding the particular taxation year, in relation to a repayment of government assistance or non-government assistance that reduced the amount of such a salary or wages;

(b) where any other corporation pays, in the particular calendar year ending in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the other corporation in respect of its base period, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3, determined in respect of the corporation, that relates to a calendar year preceding the particular calendar year ending in the particular taxation year at the end of which the corporation was not associated with any qualified corporation carrying on a recognized business for its taxation year in which the preceding calendar year ended, the amount by which the aggregate of all amounts each of which is the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.72.82.3 on account of its tax payable under Part I for a taxation year in which a calendar year preceding the particular calendar year ends, exceeds the aggregate of

i. the amount that the corporation would have been deemed to have paid to the Minister under section 1029.8.36.72.82.3 on account of its tax payable under Part I for the taxation year in which the preceding calendar year ends if the aggregate of all amounts each of which is an amount of assistance paid in respect of the salary or wages had been reduced by the aggregate of all amounts each of which is an amount paid, in respect of such an amount of assistance, as repayment in the particular calendar year or a preceding calendar year, and

ii. the aggregate of all amounts each of which is a tax paid by the corporation under this Part for a taxation year preceding the particular taxation year, in relation to a repayment of government assistance or non-government assistance that reduced the amount of such a salary or wages;

(c) where the corporation pays, in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the corporation in respect of its base period for the purpose of computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.82.4 that relates to a calendar year preceding the particular calendar year, in respect of all the corporations that were associated with each other at the end of that preceding calendar year and with which the corporation was associated at that time, the amount by which the aggregate of all amounts each of which is the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.72.82.3 on account of its tax payable under Part I for a taxation year in which a calendar year preceding the particular calendar year ends, exceeds the aggregate of

i. the amount that the corporation would have been deemed to have paid to the Minister under section 1029.8.36.72.82.3 on account of its tax payable under Part I for the taxation year in which the preceding calendar year ends if, for the purposes of paragraph *a* of section 1029.8.36.72.82.4 in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the particular calendar year or in a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.82.4 had been attributed to the corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, and

ii. the aggregate of all amounts each of which is a tax paid by the corporation under this Part for a taxation year preceding the particular taxation year, in relation to a repayment of government assistance or non-government assistance that reduced the amount of such a salary or wages;

(d) where any other corporation pays, in the particular calendar year ending in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the other corporation in respect of the base period of a qualified corporation that is a member of a group of associated corporations referred to in section 1029.8.36.72.82.4, for the purpose of computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.82.4 that relates to a calendar year preceding the particular calendar year, in respect of all the corporations that were a member of the group at the end of that preceding calendar year and with which the corporation was associated at that time, the amount by which the aggregate of all amounts each of which is the amount that the corporation is deemed to have paid to the Minister, under section 1029.8.36.72.82.3, on account of its tax payable under Part I for a taxation year in which a calendar year preceding the particular calendar year ends, exceeds the aggregate of

i. the amount that the corporation would have been deemed to have paid to the Minister under section 1029.8.36.72.82.3, with reference to the second

paragraph of that section, on account of its tax payable under Part I for the taxation year in which the preceding calendar year ends if, for the purposes of paragraph *a* of section 1029.8.36.72.82.4 in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the particular calendar year or in a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.82.4 had been attributed to the corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, and

ii. the aggregate of all amounts each of which is a tax paid by the corporation under this Part for a taxation year preceding the particular taxation year, in relation to a repayment of government assistance or non-government assistance that reduced the amount of such a salary or wages;

(*e*) where, in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by the corporation, that are included in computing the particular amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.2 determined in respect of the corporation in relation to a calendar year preceding the calendar year ending in the particular taxation year, other than salary or wages paid in respect of the base period of the corporation, is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by it, the amount by which the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.72.82.2 on account of its tax payable under Part I for a taxation year in which the preceding calendar year ends, exceeds the aggregate of

i. the amount that the corporation would have been deemed to have paid to the Minister under section 1029.8.36.72.82.2 on account of its tax payable under Part I for the taxation year in which the preceding calendar year ends if every amount that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received by the corporation in the preceding calendar year and attributable to such a salary or wages, and

ii. the aggregate of all amounts each of which is a tax paid by the corporation under this subparagraph for a taxation year preceding the particular taxation year, in respect of an amount so refunded, paid or allocated, in relation to the salary or wages;

(*f*) where, in the particular calendar year ending in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by any other corporation, that are included in computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 determined in respect of the corporation in relation to a calendar year preceding the particular calendar year at the end of which the corporation was not associated with any other qualified corporation carrying on a recognized business, other than salary or wages paid in respect of the base period of the corporation, is, directly or indirectly, refunded or otherwise paid to the other corporation or

allocated to a payment to be made by it, the amount by which the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.72.82.3 on account of its tax payable under Part I for a taxation year in which the preceding calendar year ends, exceeds the aggregate of

i. the amount that the corporation would have been deemed to have paid to the Minister under section 1029.8.36.72.82.3 on account of its tax payable under Part I for the taxation year in which the preceding calendar year ends if every amount that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received by the corporation in the preceding calendar year and attributable to such a salary or wages, and

ii. the aggregate of all amounts each of which is a tax paid by the corporation under this subparagraph for a taxation year preceding the particular taxation year, in respect of an amount so refunded, paid or allocated, in relation to the salary or wages; and

(g) where, in the particular calendar year ending in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by any other corporation, that are included in computing the excess amount referred to in paragraph *a* of section 1029.8.36.72.82.4 that relates to a calendar year preceding the particular calendar year, in respect of all the corporations that were associated with each other at the end of that preceding calendar year and with which the corporation was associated at that time, other than salary or wages paid in respect of the base period of any of the associated corporations, is, directly or indirectly, refunded or otherwise paid to the other corporation or allocated to a payment to be made by it, the amount by which the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.72.82.3 on account of its tax payable under Part I for a taxation year in which the preceding calendar year ends, exceeds the aggregate of

i. the amount that the corporation would have been deemed to have paid to the Minister under section 1029.8.36.72.82.3 on account of its tax payable under Part I for the taxation year in which the preceding calendar year ends in respect of the corporation, in relation to the preceding calendar year, if, for the purposes of paragraph *a* of section 1029.8.36.72.82.4 in relation to the preceding calendar year, every amount that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received in the preceding calendar year and attributable to such a salary or wages, and if the amount determined pursuant to section 1029.8.36.72.82.4 had been attributed to the corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, and

ii. the aggregate of all amounts each of which is a tax paid by the corporation under this subparagraph for a taxation year preceding the particular taxation year, in respect of an amount so refunded, paid or allocated, in relation to the salary or wages.

Revocation of
qualification
certificate.

For the purposes of subparagraphs *e* to *g* of the first paragraph, where Investissement Québec revokes in the particular taxation year the qualification certificate issued, for the purposes of Division II.6.6.6.1 of Chapter III.1 of Title III of Book IX of Part I, to the corporation in relation to an eligible employee for a pay period of a calendar year within the corporation's eligibility period, the amount of the salary or wages paid to the employee by a corporation is deemed to be refunded to the corporation in the particular taxation year.

Deemed repayment of
assistance.

“1129.45.3.30.4. For the purposes of Part I, except Division II.6.6.6.1 of Chapter III.1 of Title III of Book IX, the tax paid to the Minister by a corporation at any time, under this Part, in relation to salaries or wages paid in the course of carrying on a recognized business, is deemed to be an amount of assistance repaid by the corporation at that time in respect of the salaries or wages pursuant to a legal obligation.

Provisions applicable.

“1129.45.3.30.5. Except where inconsistent with this Part, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027, section 1029.8.36.72.82.7 and sections 1037 to 1079.16 apply, with the necessary modifications, to this Part.”

(2) Subsection 1 has effect from 1 January 2003.

c. I-3, s. 1129.45.3.31,
am.

483. (1) Section 1129.45.3.31 of the said Act is amended, in the first paragraph,

(1) by inserting the following definition in alphabetical order:

“eligible employee”;

““eligible employee” has the meaning assigned by the first paragraph of section 1029.8.36.72.83;”;

(2) by inserting the following definition in alphabetical order:

“eligibility period”.

““eligibility period” has the meaning assigned by section 1029.8.36.72.83;”.

(2) Subsection 1 has effect from 1 January 2002.

c. I-3, s. 1129.45.3.33,
am.

484. (1) Section 1129.45.3.33 of the said Act is amended

(1) by striking out “, taking into account the second paragraph of that section,” wherever it appears in the following provisions of the first paragraph:

— the portion of subparagraph *c* before subparagraph ii;

— the portion of subparagraph *f* before subparagraph ii;

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

Revocation of
qualification
certificate.

“For the purposes of subparagraphs *d* to *f* of the first paragraph, where Investissement Québec revokes in the particular taxation year the qualification certificate issued, for the purposes of Division II.6.6.7 of Chapter III.1 of Title III of Book IX of Part I, to the corporation in relation to an eligible employee for a pay period in a calendar year within the corporation’s eligibility period, in relation to a recognized business, the amount of the salary or wages paid by a corporation to that employee is deemed to be refunded to the corporation in the particular taxation year.”

(2) Paragraph 1 has effect from 1 January 2002. However, where the second paragraph of section 1129.45.3.33 of the said Act applies before 1 January 2003, it shall be read with the reference to “pay” struck out.

c. I-3, s. 1129.45.43,
am.

485. (1) Section 1129.45.43 of the said Act is amended by replacing the portion of the second paragraph before subparagraph *b* by the following:

Determination of tax.

“The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.168 or 1029.8.36.170 or under any of sections 1029.8.36.171.1, 1029.8.36.171.2 and 1029.8.36.173, in relation to the eligible expenses, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.168 or 1029.8.36.170 or under any of sections 1029.8.36.171.1, 1029.8.36.171.2 and 1029.8.36.173, in relation to the eligible expenses, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the eligible expenses, were refunded, paid or allocated in the particular year; and”.

(2) Subsection 1 has effect from 21 August 2002.

c. I-3, s. 1129.45.44,
am.

486. (1) Section 1129.45.44 of the said Act is amended, in the second paragraph,

(1) by replacing the portion before subparagraph *i* of subparagraph *a* by the following:

Determination of tax.

“The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends under section 1029.8.36.169 or 1029.8.36.171 or under any of sections 1029.8.36.171.1, 1029.8.36.171.2, 1029.8.36.174 and 1029.8.36.175, in relation to the eligible expenses, if the corporation’s share of the income or loss of the partnership for that preceding fiscal period were the same as the corporation’s share for the fiscal period of repayment, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.169 or 1029.8.36.171 or under any of sections 1029.8.36.171.1, 1029.8.36.171.2, 1029.8.36.174 and 1029.8.36.175, for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, in relation to the eligible expenses, if”;

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

“ii. the corporation’s share of the income or loss of the partnership for that preceding fiscal period were the same as the corporation’s share for the fiscal period of repayment; and”.

(2) Subsection 1 has effect from 21 August 2002.

c. I-3, Part III.10.11,
ss. 1129.45.46-
1129.45.48, added.

487. (1) The said Act is amended by inserting the following after section 1129.45.45:

“PART III.10.11

“SPECIAL TAX RELATING TO QUALIFIED PATRONAGE DIVIDENDS OF COOPERATIVES

Definitions:

“1129.45.46. In this Part,

“Minister”;

“Minister” means the Minister of Revenue;

“qualification
certificate”;

“qualification certificate” means the qualification certificate referred to in the definition of “qualified cooperative” in section 726.27;

“qualified patronage
dividend”;

“qualified patronage dividend” of a cooperative means a patronage dividend issued by the cooperative in the form of a preferred share received after 21 February 2002 and before 1 January 2013 by a member of the cooperative;

“taxation year”.

“taxation year” has the meaning assigned by Part I.

Payment of tax.

“1129.45.47. Where, in a taxation year, the Minister of Economic and Regional Development and Research revokes a qualification certificate issued to a cooperative for a particular taxation year, the cooperative shall pay for the year a tax equal to 10% of the amount that is the aggregate of the qualified patronage dividends it paid in the particular year.

Provisions applicable.

“1129.45.48. Except where inconsistent with this Part, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply, with the necessary modifications, to this Part.”

(2) Subsection 1 has effect from 22 February 2002. However, where section 1129.45.47 of the said Act applies

(1) in respect of qualification certificates revoked after 28 April 2003 and before 23 March 2004, the reference therein to “Minister of Economic and Regional Development and Research” shall be read as a reference to “Minister of Economic and Regional Development”;

(2) in respect of qualification certificates revoked before 29 April 2003, the reference therein to “Minister of Economic and Regional Development and Research” shall be read as a reference to “Minister of Industry and Trade”.

c. I-3, s. 1130, am.

488. (1) Section 1130 of the said Act, amended by section 205 of chapter 8 of the statutes of 2004, is again amended by replacing the definition of “eligible activities” by the following definition:

“eligible activities”.

““eligible activities” means eligible activities within the meaning assigned by the first paragraph of any of sections 737.18.6, 737.18.14 and 737.18.29, as the case may be;”.

(2) Subsection 1 has effect from 1 January 2001.

c. I-3, s. 1137, am.

489. (1) Section 1137 of the said Act is amended by replacing “Minister of Economic and Regional Development” in the portion of paragraph *b.2* before subparagraph *i* and in the portion of paragraph *b.2.1* before subparagraph *i* by “Minister of Economic and Regional Development and Research”.

(2) Subsection 1 has effect from 23 March 2004.

c. I-3, s. 1137.5, am.

490. (1) Section 1137.5 of the said Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Property described.

“1137.5. The property to which paragraphs *b.3* and *b.4* of section 1137 refer is any property, other than property acquired pursuant to an obligation in writing entered into before 26 March 1997 or, where applicable, the construction of which, by or on behalf of the purchaser, had begun by 25 March 1997, that is acquired after 25 March 1997 and before 13 June 2003, or after 12 June 2003 and before 13 June 2004 if the property is acquired pursuant to an obligation in writing entered into before 13 June 2003 or, where applicable, if the construction of the property, by or on behalf of the purchaser, had begun before 13 June 2003, and that is”.

(2) Subsection 1 has effect from 13 June 2003.

c. I-3, s. 1137.8, added.

491. (1) The said Act is amended by inserting the following section after section 1137.7:

Acquisition of control.

“1137.8. For the purposes of this Part, where, at any time after 11 June 2003, control of a corporation that is a member of a partnership that carries on,

at that time, a recognized business is acquired by a person or group of persons, otherwise than under the circumstances described in the second paragraph, the definition of “base period” in section 1130 shall be read as follows:

““base period” means a base period within the meaning that would be assigned by section 737.18.6 if subparagraph *b* of the first paragraph of section 737.18.9.2 were read as follows:

“(b) where the recognized business is carried on by the partnership, the base period applicable to the partnership, in respect of the eligible activities of the recognized business, is deemed, for the purpose of computing the amount of tax payable under Part IV by the corporation for the taxation year that includes that time and for a subsequent taxation year, to end at that time.””

Exceptions.

The first paragraph does not apply if acquiring control of the corporation

i. occurs after 11 June 2003 and before 1 July 2004 where the Minister of Finance certifies that the acquisition of control results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date,

ii. is by a corporation carrying on at that time a recognized business, or by a group of persons all the members of which are corporations carrying on at that time a recognized business, or

iii. derives from the exercise after 11 June 2003 of one or more rights described in paragraph *b* of section 20 that were acquired before 12 June 2003.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, s. 1138.0.1, replaced.

492. (1) Section 1138.0.1 of the said Act is replaced by the following section:

Deduction in computing the paid-up capital.

“1138.0.1. A qualified corporation, within the meaning of sections 771.5 to 771.7, for a taxation year may deduct in computing its paid-up capital for that year, after the application of section 1138, an amount equal to 75% of the lesser of

(a) its paid-up capital for that year, established after the application of section 1138 and without reference to the percentage of 75% mentioned in sections 57 to 60 of the Act respecting international financial centres (chapter C-8.3); and

(b) \$3,000,000.

Exception.

Notwithstanding the first paragraph, the amount deductible by such a corporation in computing its paid-up capital under this section, for its taxation year that includes the last day of its exemption period, within the meaning of the first paragraph of section 771.1, is equal to such proportion of the amount

that, but for this paragraph, would be determined under the first paragraph that the number of days in the year included in that exemption period is of the number of days in the year.”

(2) Subsection 1 applies to taxation years that end after 12 June 2003. However, where section 1138.0.1 of the said Act applies to such a taxation year that includes that date, it shall be read as follows:

“1138.0.1. A qualified corporation, within the meaning of sections 771.5 to 771.7, for a taxation year may deduct in computing its paid-up capital for that year, after the application of section 1138, an amount equal to the aggregate of

(a) the proportion of \$3,000,000 that the number of days in the year that precede 13 June 2003 and that are included in the corporation’s exemption period, within the meaning of the first paragraph of section 771.1, is of the number of days in the year; and

(b) the proportion of 75% of the lesser of the following amounts that the number of days in the year that follow 12 June 2003 and that are included in that exemption period is of the number of days in the year:

i. the corporation’s paid-up capital for that year, established after the application of section 1138 and without reference to the percentage mentioned in sections 57 to 60 of the Act respecting international financial centres (chapter C-8.3), and

ii. \$3,000,000.”

c. I-3, s. 1138.2.3, am.

493. (1) Section 1138.2.3 of the said Act is amended by replacing the formula provided for in the first paragraph by the following formula:

“(75% × A) × {1 – [(B – \$20,000,000) / \$10,000,000]}.”

(2) Subsection 1 applies to taxation years that end after 12 June 2003. However, where section 1138.2.3 of the said Act applies to taxation years that include 12 June 2003, it shall be read

(1) with the formula provided for in the first paragraph replaced by the following formula:

“(A × B) + [75% × (A × C)] × [1 – (D / \$10,000,000)].”;

(2) with subparagraph *b* of the second paragraph replaced by the following subparagraph:

“(b) B is the proportion that the number of days in the year that precede 13 June 2003 is of the number of days in the year;”; and

(3) with the following subparagraphs added after subparagraph *b* of the second paragraph:

“(c) C is the proportion that the number of days in the year that follow 12 June 2003 is of the number of days in the year; and

“(d) D is the amount by which the greater of \$20,000,000 and the paid-up capital attributed to the corporation for the year determined in accordance with section 737.18.24 exceeds \$20,000,000.”

c. I-3, s. 1138.2.4, am.

494. (1) Section 1138.2.4 of the said Act is amended by replacing the first paragraph by the following paragraph:

Stock exchange or securities clearing house.

“1138.2.4. A corporation that is a qualified corporation for a taxation year, for the purposes of Title VII.2.6 of Book IV of Part I, may deduct from its paid-up capital otherwise determined for the year under this Title, an amount equal to 75% of the aggregate of all amounts each of which is, in relation to a recognized business of the corporation, the proportion of the amount that would be the corporation’s paid-up capital otherwise determined for the year under this Title if such capital were established on the sole basis of the financial statements referred to in subparagraph *b* of the second paragraph in relation to the recognized business, that the number of days in the year that are in the exemption period applicable to the corporation is of the number of days in the year.”

(2) Subsection 1 applies to taxation years of corporations that end after 12 June 2003. However, where the percentage of 75%, provided for in the first paragraph of section 1138.2.4 of the said Act, is to be applied to the corporation’s paid-up capital for such a taxation year of the corporation that includes 12 June 2003, the percentage of 75% shall be replaced by the total of

(1) the percentage obtained by multiplying 100% by the proportion that the number of days in the taxation year that precede 13 June 2003 during which the corporation carries on the recognized business is of the number of days in the taxation year during which the corporation carries on the recognized business; and

(2) the percentage obtained by multiplying 75% by the proportion that the number of days in the taxation year that follow 12 June 2003 during which the corporation carries on the recognized business is of the number of days in the taxation year during which the corporation carries on the recognized business.

c. I-3, s. 1141.2.2, am.

495. (1) Section 1141.2.2 of the said Act is amended by replacing paragraph *a* by the following paragraph:

“(a) permanent shares, any participating interest in the nature of a permanent share and any other capital share that are issued and that are not held by another savings and credit union; and”.

(2) Subsection 1 applies to taxation years that end after 30 June 2001.

c. I-3, s. 1141.2.3, am.

496. (1) Section 1141.2.3 of the said Act is amended by striking out “used by the savings and credit union”.

(2) Subsection 1 applies to taxation years that end after 9 May 1996. However, it does not apply in respect of cases pending before the courts on 14 March 2000 and notices of objection served on the Minister of Revenue on or before that date, where one of the subjects of the contestation is based on the non-inclusion, expressly invoked on or before that date in the motion of appeal or the notice of objection previously served on the Minister of Revenue, or in the notice of objection, as the case may be, of the value of an asset that is tangible property in computing the paid-up capital of a corporation.

c. I-3, s. 1141.2.4, replaced.

497. (1) Section 1141.2.4 of the said Act is replaced by the following section:

Deduction in computing the paid-up capital.

“1141.2.4. A savings and credit union may deduct in computing its paid-up capital for a taxation year any amount determined in respect of the savings and credit union under section 57 of the Act respecting international financial centres (chapter C-8.3), in relation to an international financial centre.”

(2) Subsection 1 applies to taxation years that end after 11 June 2003. However, where section 1141.2.4 of the said Act applies to such taxation years that include that date, it shall be read as follows:

“1141.2.4. A savings and credit union may deduct in computing its paid-up capital for a taxation year the amount obtained by multiplying \$300,000 by the proportion that the number of days in the taxation year that precede 12 June 2003 is of the number of days in the taxation year and any amount determined in respect of the savings and credit union under section 57 of the Act respecting international financial centres (chapter C-8.3), in relation to an international financial centre.”

c. I-3, s. 1141.3, replaced.

498. (1) Section 1141.3 of the said Act is replaced by the following section:

Deduction in computing the paid-up capital.

“1141.3. A corporation referred to in this Title that is a qualified corporation, within the meaning of sections 771.5 to 771.7, for a taxation year may deduct in computing its paid-up capital for that year an amount equal to 75% of the lesser of

(a) its paid-up capital for that year, established without reference to this section and without reference to the percentage of 75% mentioned in sections 57 to 60 of the Act respecting international financial centres (chapter C-8.3); and

(b) \$3,000,000.

Exception.

Notwithstanding the first paragraph, the amount deductible by such a corporation in computing its paid-up capital under this section, for its taxation year that includes the last day of its exemption period, within the meaning of the first paragraph of section 771.1, is equal to such proportion of the amount that, but for this paragraph, would be determined under the first paragraph that the number of days in the year included in that exemption period is of the number of days in the year.”

(2) Subsection 1 applies to taxation years that end after 12 June 2003. However, where section 1141.3 of the said Act applies to such a taxation year that includes that date, it shall be read as follows:

“1141.3. A corporation referred to in this Title that is a qualified corporation, within the meaning of sections 771.5 to 771.7, for a taxation year may deduct in computing its paid-up capital for that year an amount equal to the aggregate of

(a) the proportion of \$3,000,000 that the number of days in the year that precede 13 June 2003 and that are included in the corporation’s exemption period, within the meaning of the first paragraph of section 771.1, is of the number of days in the year; and

(b) the proportion of 75% of the lesser of the following amounts that the number of days in the year that follow 12 June 2003 and that are included in that exemption period is of the number of days in the year:

i. the corporation’s paid-up capital for that year, established without reference to this section and without reference to the percentage mentioned in sections 57 to 60 of the Act respecting international financial centres (chapter C-8.3), and

ii. \$3,000,000.”

c. I-3, ss. 1141.4-1141.7, repealed.

499. (1) Sections 1141.4 to 1141.7 of the said Act are repealed.

(2) Subsection 1 applies to taxation years that begin after 11 June 2003. In addition, where section 1141.4 of the said Act applies to taxation years that end after that date, the reference therein to “of \$500,000,000” shall be read as a reference to “equal to the product obtained by multiplying \$500,000,000 by the proportion that the number of days in the taxation year that precede 12 June 2003 is of the number of days in the taxation year”.

c. I-3, s. 1159.3, am.

500. (1) Section 1159.3 of the said Act is amended by striking out “, 1141.4” in subparagraph i of subparagraph *a* of the first paragraph and in subparagraph i of subparagraph *a* of the second paragraph.

(2) Subsection 1 applies to taxation years that begin after 11 June 2003.

c. I-3, s. 1176, am.

501. (1) Section 1176 of the said Act is amended by striking out “wood chips,” in paragraph *e*.

(2) Subsection 1 applies in respect of logging operations carried out in taxation years that end after 19 December 2002.

c. I-3, s. 1177, am.

502. (1) Section 1177 of the said Act is amended by adding the following paragraph:

Deemed disposition of a property.

“Where a taxpayer is deemed, under a provision of Part I, to have disposed of a property described in subparagraph *c* of the first paragraph, the taxpayer is deemed, for the purposes of that subparagraph *c* and section 1178, to have sold it.”

(2) Subsection 1 applies in respect of property that a taxpayer is deemed to dispose of after 19 December 2002.

c. I-3, s. 1178, am.

503. (1) Section 1178 of the said Act is amended

(1) by replacing “in paragraph *a* of section 1177, his” in subparagraph i of paragraph *a* by “in subparagraph *a* of the first paragraph of section 1177, the taxpayer’s”;

(2) by replacing “in paragraph *b* of section 1177, his” in subparagraph ii of paragraph *a* by “in subparagraph *b* of the first paragraph of section 1177, the taxpayer’s”;

(3) by replacing “in paragraph *c* of section 1177, his” in subparagraph iii of paragraph *a* by “in subparagraph *c* of the first paragraph of section 1177, the taxpayer’s”;

(4) by replacing “in paragraph *d* of section 1177, his” in subparagraph iv of paragraph *a* by “in subparagraph *d* of the first paragraph of section 1177, the taxpayer’s”;

(5) by replacing “of paragraph *d* of section 1177” in paragraph *b* by “of subparagraph *d* of the first paragraph of section 1177”.

(2) Subsection 1 has effect from 20 December 2002.

ACT RESPECTING THE MINISTÈRE DU REVENU

c. M-31, s. 1, English text, am.

504. (1) Section 1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by replacing “real estate” in the English text of paragraph *a* by “property”.

(2) Subsection 1 has effect from 22 October 1999.

c. M-31, s. 12.0.2, am. **505.** (1) Section 12.0.2 of the said Act, amended by section 18 of chapter 4 of the statutes of 2004, is again amended by striking out subparagraph *e* of the first paragraph.

(2) Subsection 1 applies in respect of notices of assessment sent after 31 October 2004.

c. M-31, s. 13, am. **506.** (1) Section 13 of the said Act is amended by striking out the last sentence of the second paragraph.

(2) Subsection 1 applies in respect of notices of assessment sent after 31 October 2004.

c. M-31, s. 17.0.1, am. **507.** (1) Section 17.0.1 of the said Act is amended by replacing “, 21.0.1 and 27.0.1” in the portion before subparagraph *a* of the first paragraph by “and 21.0.1”.

(2) Subsection 1 applies in respect of notices of assessment sent after 31 October 2004.

c. M-31, s. 27.0.1, replaced. **508.** (1) Section 27.0.1 of the said Act, amended by section 21 of chapter 4 of the statutes of 2004, is replaced by the following section:

Time of payment—
general rule.

“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 to the Minister as soon as that notice is sent even if the assessment is the subject of an objection, an appeal or a summary appeal.”

(2) Subsection 1 applies in respect of notices of assessment sent after 31 October 2004.

c. M-31, s. 27.0.2, repealed. **509.** (1) Section 27.0.2 of the said Act is repealed.

(2) Subsection 1 applies in respect of notices of assessment sent after 31 October 2004.

c. M-31, s. 27.3, am. **510.** (1) Section 27.3 of the said Act is amended by replacing “the expiry of the time limit for payment prescribed by section 27.0.1 or 27.0.2” in the first paragraph by “the day on which the notice of assessment was sent”.

(2) Subsection 1 applies in respect of notices of assessment sent after 31 October 2004.

c. M-31, s. 28.2, am. **511.** (1) Section 28.2 of the said Act, amended by section 22 of chapter 4 of the statutes of 2004, is again amended by replacing “prescribed in the first or second paragraph, whichever applies, of section 27.0.1” in the first paragraph by “limit determined by the Minister and mentioned in the notice of assessment”.

(2) Subsection 1 applies in respect of notices of assessment sent after 31 October 2004.

c. M-31, s. 59.5.8, am.

512. Section 59.5.8 of the said Act is amended by replacing the portion before paragraph *a* by the following:

Person working for other person.

“59.5.8. Where 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, the following rules apply:”.

c. M-31, s. 93.2, English text, am.

513. (1) Section 93.2 of the said Act, amended by section 140 of chapter 9 of the statutes of 2001, is again amended by replacing paragraph *e* of the English text by the following paragraph:

“(e) the determination of a property tax refund under the Act respecting property tax refund (chapter R-20.1);”.

(2) Subsection 1 has effect from 22 October 1999.

c. M-31, s. 94.0.3.2, am.

514. (1) Section 94.0.3.2 of the said Act is amended by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) *C* is the amount by which the first rate referred to, in respect of the taxation year, in the portion of paragraph *d.2* of subsection 1 of section 771 of the Taxation Act before subparagraph *i*, exceeds the second rate referred to, in respect of the year, in that portion of that paragraph *d.2*.”

(2) Subsection 1 applies to taxation years that begin after 11 June 2003.

c. M-31, s. 94.5, English text, am.

515. (1) Section 94.5 of the said Act is amended by replacing “real estate” in the English text of the second paragraph by “property”.

(2) Subsection 1 has effect from 22 October 1999.

c. M-31, s. 96, am.

516. Section 96 of the said Act is amended by adding the following subparagraph after subparagraph *e* of the first paragraph:

“(f) the prescribed offices of a political division of a foreign State, the members of those offices and the members of their families.”

ACT RESPECTING THE RÉGIE DE L’ASSURANCE MALADIE DU QUÉBEC

c. R-5, s. 33, am.

517. (1) Section 33 of the Act respecting the Régie de l’assurance maladie du Québec (R.S.Q., chapter R-5) is amended by replacing the definition of “employer exemption” in the first paragraph by the following definition:

“employer exemption”. ““employer exemption”, at a particular time, means the amount by which \$700,000, where the employer’s taxation year that includes the particular time is not less than 51 weeks, or, in any other case, the proportion of \$700,000 that the number of days in that taxation year is of 365, exceeds the aggregate of the wages and amounts that are paid or deemed to be paid by the employer in that taxation year and before the particular time each of which is wages or an amount that, in a proportion of 75%, are not the object, because of the fifth paragraph of section 34, of a contribution payable under that section;”.

(2) Subsection 1 has effect from 13 June 2003. However, where the definition of “employer exemption” in the first paragraph of section 33 of the said Act applies to a particular time subsequent to 12 June 2003 and included in a taxation year that includes that date, the reference therein to “of 75%” shall be read as a reference to “of 100% or 75%, as the case may be;”.

c. R-5, s. 34, am.

518. (1) Section 34 of the said Act is amended

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

Eligible employer.

“However, where the employer is an eligible employer at the time the wages or amount are paid or deemed to be paid, where that time is included in the employer’s exemption period and where the wages are not wages that would not be wages because of paragraph *a* of the definition of “wages” in the first paragraph of section 33 if section 64 of the Act respecting international financial centres (chapter C-8.3) were read with “75%” in the first paragraph replaced by “100%” and without reference to the second paragraph thereof, no contribution is payable under this section in respect of 75% of the portion of the wages or amount that does not exceed the amount by which the employer exemption at that time exceeds the aggregate of the other wages or amounts paid or deemed to be paid at that time by the employer, and each of which is wages or an amount in respect of which, in a proportion of 75%, no contribution is payable under this section by reason of this paragraph.”;

(2) by replacing “salary or the amount is paid or deemed to be paid in the year and in the exemption period of the qualified corporation, no contribution is payable under this section in respect of the proportion of the salary or amount that is equal to the proportion determined” in the portion of the sixth paragraph before subparagraph *a* by “wages or the amount is paid or deemed to be paid in the year and in the exemption period of the qualified corporation, no contribution is payable under this section in respect of the amount obtained by multiplying 75% of the wages or amount by the proportion determined”;

(3) by replacing the seventh paragraph by the following paragraph:

Exempt employer.

“In addition, no contribution is payable under this section

(*a*) in respect of the wages or amount paid or deemed to be paid by an employer that is an exempt employer at the time the wages or amount are paid or deemed to be paid if that time is included in the employer’s eligibility period;

(b) in respect of the wages or amount paid or deemed to be paid by an employer that carries on a recognized business, within the meaning of section 1029.8.36.0.38 of the Taxation Act, at the time of payment or deemed payment, comprised in the base period in relation to the recognized business, of the wages or amount to one of the employees if, for the pay period comprised in the base period in respect of which the wages or amount relate, the employee spends 75% or more of working time performing duties within the international trade zone, within the meaning of that section, in the course of the recognized business;

(c) in respect of the wages or amount paid or deemed to be paid by an employer that carries on a business that is referred to in section 1029.8.36.0.38.1 of the Taxation Act, at the time of payment or deemed payment, comprised in the base period in relation to the business, of the wages or amount to one of the employees if, for the pay period comprised in the base period in respect of which the wages or amount relate, the employee spends 75% or more of working time performing duties relating to the business activities that, because of section 1029.8.36.0.38.2 of that Act, are deemed to be carried on within the international trade zone;

(d) in respect of the wages or amount paid or deemed to be paid by an employer where the wages or amount are paid or deemed to be paid to an employee in relation to the part of the working time of the employee devoted to eligible activities of the employer, in relation to a major investment project of the employer, within the meaning assigned to those expressions by section 737.18.14 of the Taxation Act, and are paid or deemed to be paid for a pay period within a particular period covered by a qualification certificate issued by the Minister of Finance, in relation to the major investment project, in respect of a year; and

(e) in respect of 3/4 of the wages or amount paid or deemed to be paid by an employer where the wages or amount are paid or deemed to be paid to an employee of the employer that is a qualified corporation, within the meaning of section 737.18.29 of the Taxation Act, in relation to the recognized business that the employer carries on, for a pay period comprised in the exemption period, within the meaning of section 737.18.29, applicable to that qualified corporation, and where the employer encloses the prescribed form containing the prescribed information with the information return referred to in section 3 of the Regulation respecting contributions to the Québec Health Insurance Plan that the employer is required to file for the year.”

(2) Subsection 1 applies in respect of wages or amounts paid or deemed to be paid after 12 June 2003.

c. R-5, s. 34.1.4, am.

519. (1) Section 34.1.4 of the said Act is amended

(1) by replacing “the individual’s share” in subparagraph ii of paragraph *a* and subparagraph i of paragraph *b* by “22.5% of the individual’s share”;

(2) by replacing “opère” in the French text of subparagraph i of paragraph *b* by “exploite”;

(3) by inserting the following subparagraph after subparagraph iv.1 of paragraph *b*:

“iv.2. where the individual is referred to in section 737.18.34 of the Taxation Act, that part of the aggregate determined under paragraph *a* that can reasonably be considered to entitle the individual to a deduction under that section in computing the individual’s taxable income for the year;”.

(2) Paragraph 1 of subsection 1 applies to years of individuals that end after 20 October 2000. However, where an individual is a member of a partnership that, in a fiscal period of the partnership that ends in such a year of the individual and includes 12 June 2003 or ends before that date, operates an international financial centre, subparagraph ii of paragraph *a* and subparagraph i of paragraph *b* of section 34.1.4 of the said Act shall, for the application of that section to that year of the individual and in relation to the individual’s share of the income or loss of the partnership for that fiscal period, be read with

(1) where the fiscal period includes 20 October 2000 or ends before that date, the percentage of 22.5% replaced by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 21 October 2000 is of the number of days in the fiscal period, and

(b) the percentage obtained by multiplying 30% by the proportion that the number of days in the fiscal period that follow 20 October 2000 is of the number of days in the fiscal period; and

(2) where the fiscal period begins after 20 October 2000, the percentage of 22.5% replaced by the total of

(a) the percentage obtained by multiplying 30% by the proportion that the number of days in the fiscal period that precede 13 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre, and

(b) the percentage obtained by multiplying 22.5% by the proportion that the number of days in the fiscal period that follow 12 June 2003 during which the partnership operates the international financial centre is of the number of days in the fiscal period during which the partnership operates the international financial centre.

(3) Paragraph 3 of subsection 1 applies from the year 2000.

c. R-5, s. 34.1.6, am. **520.** (1) Section 34.1.6 of the said Act is amended by replacing “\$11,000” in subparagraph *a* of the first paragraph by “\$11,500”.

(2) Subsection 1 applies from the year 2002.

c. R-5, ss. 34.1.6.1 and 34.1.6.2, added. **521.** (1) The said Act is amended by inserting the following sections after section 34.1.6:

Amounts adjusted annually.

“34.1.6.1. Each of the amounts referred to in the third paragraph shall, where it is to be used for a year subsequent to the year 2002, be adjusted annually in such a manner that the amount used for that year is equal to the total of the amount used for the preceding year and the product obtained by multiplying that amount so used by the percentage determined by the formula

$$(A / B) - 1.$$

Interpretation.

In the formula provided for in the first paragraph,

(a) A is the average Consumer Price Index for Québec for the 12-month period that ended on 30 September of the year preceding that for which an amount is to be adjusted; and

(b) B is the average Consumer Price Index for Québec for the 12-month period that ended on 30 September of the year next before the year preceding that for which the amount is to be adjusted.

Amounts.

The amounts to which the first paragraph refers are

(a) the amount of \$11,500 mentioned in subparagraph *a* of the first paragraph of section 34.1.6; and

(b) the amount of \$40,000, wherever it is mentioned in the first paragraph of section 34.1.6.

Amount adjusted.

Where the amount that results from the adjustment provided for in the first paragraph is not a multiple of \$5, it shall be rounded to the nearest multiple of \$5 or, if it is equidistant from two such multiples, to the higher thereof.

Amounts adjusted for the year 2004.

“34.1.6.2. Notwithstanding section 34.1.6.1, each of the amounts referred to in the third paragraph of that section shall, where it is to be used for the year 2004, be adjusted in such a manner that the amount used for that year is equal to the total of the amount used for the year 2003 and the product obtained by multiplying that amount so used by 2%.

Amount adjusted.

Where the amount that results from the adjustment provided for in the first paragraph is not a multiple of \$5, it shall be rounded to the nearest multiple of \$5 or, if it is equidistant from two such multiples, to the higher thereof.”

(2) Subsection 1, where it enacts section 34.1.6.1 of the said Act, applies from the year 2003 and, where it enacts section 34.1.6.2 of the said Act, applies from the year 2004.

c. R-5, s. 37.4, am.

522. (1) Section 37.4 of the said Act is amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraphs i to iv by the following subparagraphs:

“i. \$12,040 where, for the year, the individual has no eligible spouse and no dependent child,

“ii. \$19,510 where, for the year, the individual has no eligible spouse but has one dependent child,

“iii. \$22,220 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“iv. \$19,510 where, for the year, the individual has an eligible spouse but has no dependent child, and”;

(2) by replacing subparagraphs 1 and 2 of subparagraph v by the following subparagraphs:

“(1) \$22,220 where the individual has one dependent child for the year, or

“(2) \$24,720 where the individual has more than one dependent child for the year; and”.

(2) Subsection 1 applies from the year 2003.

ACT RESPECTING PROPERTY TAX REFUND

c. R-20.1, s. 1.3.1, added.

523. (1) The Act respecting property tax refund (R.S.Q., chapter R-20.1) is amended by inserting the following section after section 1.3:

Amounts adjusted for the year 2004.

“**1.3.1.** Notwithstanding section 1.3, each of the amounts referred to in the third paragraph of that section shall, where it is to be used for the year 2004, be adjusted in such a manner that the amount used for that year is equal to the total of the amount used for the year 2003 and the product obtained by multiplying that amount so used by 2%.”

(2) Subsection 1 applies in respect of computing property tax refunds for the year 2004 and subsequent years.

c. R-20.1, s. 1.4, replaced.

524. (1) Section 1.4 of the said Act is replaced by the following section:

Amount adjusted.

“1.4. Where the amount that results from the adjustment provided for in section 1.3 or 1.3.1 is not a multiple of \$5, it shall be rounded to the nearest multiple of \$5 or, if it is equidistant from two such multiples, to the higher thereof.”

(2) Subsection 1 applies in respect of computing property tax refunds for the year 2004 and subsequent years.

ACT RESPECTING INCOME SUPPORT, EMPLOYMENT ASSISTANCE AND SOCIAL SOLIDARITY

c. S-32.001, s. 79.5, am.

525. (1) Section 79.5 of the Act respecting income support, employment assistance and social solidarity (R.S.Q., chapter S-32.001) is amended by adding the following paragraph:

Increase of the family's net total income.

“The family's net total income may also be increased, in the cases, on the conditions and in the manner prescribed by regulation, where a person of that family has deducted an amount for the year from the family's total income under Title VI of Book III of Part I of the Taxation Act (chapter I-3).”

(2) Subsection 1 applies from the year 2003.

c. S-32.001, s. 158, am.

526. (1) Section 158 of the said Act is amended, in the first paragraph,

(1) by inserting “the first paragraph of” before “section 79.5” in subparagraph 9;

(2) by inserting the following subparagraph after subparagraph 9:

“(9.1) prescribing, for the purposes of the second paragraph of section 79.5, the cases in which, the conditions according to which and the manner in which the family's net total income may be increased;”.

(2) Subsection 1 applies from the year 2003.

ACT RESPECTING THE QUÉBEC SALES TAX

c. T-0.1, s. 17.0.2, am.

527. Section 17.0.2 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by replacing “second paragraph of section 55.0.3” in the portion before paragraph 1 by “third paragraph of section 55.0.3”.

c. T-0.1, s. 55.0.3, am.

528. Section 55.0.3 of the said Act is amended by replacing the portion before the second paragraph by the following:

Damage or unusual wear.

“55.0.3. Where section 55.0.1 applies to the supply of a road vehicle that is damaged or shows unusual wear and at the time of the supply the recipient provides the person mentioned in the second paragraph with a written estimate of the vehicle or of the repairs to be carried out in respect of

the vehicle, the estimated value of the vehicle described in section 55.0.2 may be reduced by an amount equal to

(1) the amount by which that value exceeds the value of the vehicle stated in the written estimate; or

(2) the amount by which the value stated in the written estimate of the repairs to be carried out in respect of the vehicle exceeds \$500.

Person to whom the written estimate must be given.

The person referred to in the first paragraph is

(1) in the case of a supply under section 20.1, the Minister or a person prescribed for the purposes of section 473.1;

(2) in the case of a supply of a motor vehicle by way of retail sale, the supplier of the vehicle and, as the case may be, the Minister or a person prescribed for the purposes of section 473.1.1; and

(3) in any other case, the supplier of the vehicle.”

c. T-0.1, s. 203, am.

529. (1) Section 203 of the said Act is amended by adding the following paragraph after paragraph 3:

“(4) a supply or bringing into Québec of property or a service that is acquired or brought into Québec, in the circumstances set out in section 345.2, in respect of the consumption by an individual of food or beverages or in respect of the enjoyment by the individual of entertainment.”

(2) Subsection 1 applies in respect of the tax payable in relation to the supply of food, beverages or entertainment, where that tax becomes due or is paid without having become due after 12 June 2003.

c. T-0.1, s. 292, am.

530. (1) Section 292 of the said Act is amended by adding the following paragraph at the end:

“(5) section 287.3 applied in relation to the property that is a motor vehicle.”

(2) Subsection 1 has effect from 1 May 1999.

c. T-0.1, s. 352.1, am.

531. (1) Section 352.1 of the said Act is amended by striking out “or a tobacco product” in the portion before paragraph 1.

(2) Subsection 1 has effect from 23 June 1998.

c. T-0.1, s. 402.3, am.

532. Section 402.3 of the said Act is amended by replacing “second” in paragraph 3 by “third”.

c. T-0.1, s. 408, am.

533. (1) Section 408 of the said Act is amended by striking out “and subject to subparagraph i of subparagraph *b* of subparagraph 2 of the first paragraph of section 411”.

(2) Subsection 1 has effect from 12 March 2003.

c. T-0.1, s. 411, am.

534. (1) Section 411 of the said Act is amended

(1) by replacing subparagraph i of subparagraph *b* of subparagraph 2 of the first paragraph by the following subparagraph:

“i. services to be performed in Québec,”;

(2) by striking out the second paragraph.

(2) Subsection 1 has effect from 12 March 2003.

c. T-0.1, s. 417, am.

535. (1) Section 417 of the said Act is amended by replacing “section” in the portion before subparagraph 1 of the first paragraph by “section 407.4 or”.

(2) Subsection 1 has effect from 2 February 2000.

c. T-0.1, s. 447, am.

536. (1) Section 447 of the said Act is amended by replacing the portion before paragraph 1 by the following:

Refund or adjustment
of tax.

“447. Where a particular person has, during a reporting period, charged to, or collected from, another person an amount as or on account of tax under section 16, other than the amount charged or collected under section 473.1.1, in excess of the tax that was collectible by the particular person from the other person, the particular person may, within two years after the day the amount was so charged or collected,”.

(2) Subsection 1 has effect from 21 February 2000.

c. T-0.1, ss. 457.1.3-
457.1.6, added.

537. (1) The said Act is amended by inserting the following sections after section 457.1.2:

Definitions:

“457.1.3. For the purposes of this section and sections 457.1.4 to 457.1.6,

“amount paid in a
remote location”;

“amount paid in a remote location” means an amount paid or payable by a registrant, in a particular fiscal year, in respect of a supply of property or a service relating to the consumption by an individual of food or beverages in a place that is at least 40 kilometres from the permanent establishment of the registrant at which the individual ordinarily works, or to which the individual ordinarily reports, in the performance of the individual’s duties in relation to the activities related to the establishment of the registrant, to the extent that the food or beverages are consumed in the course of activities of the registrant

that ordinarily entail that an individual works in a place so remotely located from the permanent establishment;

“appropriate reporting period”;

“appropriate reporting period” means the reporting period determined under section 457.1.6;

“business”;

“business” has the meaning assigned by section 1 of the Taxation Act (R.S.Q., chapter I-3);

“fiscal year”;

“fiscal year” has the meaning assigned by section 458.1;

“gross revenue”;

“gross revenue” has the meaning assigned by section 1 of the Taxation Act;

“property”;

“property” has the meaning assigned by section 1 of the Taxation Act;

“taxation year”.

“taxation year” has the meaning assigned by section 1 of the Taxation Act.

Food, beverages and entertainment.

“457.1.4. A registrant shall, in determining the net tax for the appropriate reporting period of the registrant, add the amount determined by the formula provided for in section 457.1.5 where

(1) an amount, other than an amount paid in a remote location, is an expense incurred by the registrant to earn income from a business or property in a taxation year (in this section referred to as the “composite amount”) and

(a) becomes due from the registrant, or is a payment made by the registrant without having become due in respect of a supply of property or a service made to the registrant, or

(b) is paid by the registrant as an allowance or reimbursement in respect of which the registrant is deemed under section 211 or 212 to have received a supply of property or a service;

(2) section 421.1 of the Taxation Act (R.S.Q., chapter I-3) applies, or would apply if the registrant were a taxpayer under that Act, to all of the composite amount or that part of it that is, for the purposes of that Act, an amount paid or payable in respect of the consumption by an individual of food or beverages or in respect of the enjoyment by the individual of entertainment and deems the composite amount or that part of it to be 50% of a particular amount;

(3) the particular amount exceeds the amount determined under the second paragraph; and

(4) tax included in the composite amount or deemed under section 211 or 212 to have been paid by the registrant is included in determining an input tax refund in respect of the property or service that is claimed by the registrant in a return for a reporting period in a fiscal year of the registrant.

Limit.

For the purposes of this section, the determined amount to which subparagraph 3 of the first paragraph refers is equal

(1) where the registrant carries on a business of selling, as an intermediary, property included in the inventory of another person, to the amount determined by the formula

$$1\% \times [(A - B) + B/C] \times 2; \text{ and}$$

(2) in any other case, to the amount determined by the formula

$$1\% \times A \times 2.$$

Interpretation.

For the purposes of these formulas,

(1) A is or would be, if the registrant were a taxpayer under section 1 of the Taxation Act, the amount, for the taxation year, of the registrant's gross revenue from the business or property;

(2) B is or would be, if the registrant were a taxpayer under the Taxation Act, the amount of the commissions or other similar amounts determined by reference to the sales made by the registrant, as an intermediary, of property included in the inventory of another person that are included, for the taxation year, in determining the income from the registrant's business, for the purposes of that Act; and

(3) C is or would be, if the registrant were a taxpayer under the Taxation Act, the average percentage used in computing the commissions or other similar amounts determined by reference to the sales made by the registrant, as an intermediary, of property included in the inventory of another person that are included, for the taxation year, in determining the income from the registrant's business, for the purposes of that Act.

Exception.

The first paragraph does not apply to charities or public institutions.

Amount added in determining the net tax.

“457.1.5. For the purposes of section 457.1.4, the amount that a registrant shall add in determining the net tax for the appropriate reporting period of the registrant is determined by the formula

$$50\% \times [(A - B) / C] \times D.$$

Interpretation.

For the purposes of this formula,

(1) A is the particular amount referred to in subparagraph 2 of the first paragraph of section 457.1.4;

(2) B is the amount determined under the second paragraph of section 457.1.4;

(3) C is the composite amount referred to in subparagraph 1 of the first paragraph of section 457.1.4; and

(4) D is the amount of the input tax refund claimed by the registrant, in a fiscal year, in relation to the composite amount.

Reporting period.

“457.1.6. Where a registrant is required under section 457.1.4 to add, in determining the registrant’s net tax, an amount determined by reference to an input tax refund claimed by the registrant in a return for a reporting period in a particular fiscal year, the appropriate reporting period is

(1) where the registrant ceases to be registered under Division I of Chapter VIII in a reporting period ending in the particular fiscal year, that reporting period;

(2) where the registrant’s reporting period is the registrant’s fiscal year, the reporting period that is the later of

(a) the particular fiscal year, and

(b) the fiscal year in which the taxation year referred to in subparagraph 1 of the first paragraph of section 457.1.4 ends;

(3) where the registrant’s reporting period is the registrant’s fiscal quarter, the reporting period that begins immediately after the later of

(a) the particular fiscal year, and

(b) the fiscal year in which the taxation year referred to in subparagraph 1 of the first paragraph of section 457.1.4 ends; and

(4) where the registrant’s reporting period is the registrant’s fiscal month, the registrant’s fifth reporting period that begins immediately after the later of

(a) the particular fiscal year, and

(b) the fiscal year in which the taxation year referred to in subparagraph 1 of the first paragraph of section 457.1.4 ends.”

(2) Subsection 1 applies in respect of the tax payable in relation to the supply of food, beverages or entertainment, where that tax becomes due or is paid without having become due in a taxation year, within the meaning of the Taxation Act (R.S.Q., chapter I-3), that ends after 12 June 2003. However, where section 457.1.4 of the said Act, enacted by subsection 1, applies to taxation years that include 12 June 2003, the second and third paragraphs of that section shall be read as follows:

“For the purposes of this section, the determined amount to which subparagraph 3 of the first paragraph refers is equal

(1) where the registrant carries on a business of selling, as an intermediary, property included in the inventory of another person, to the amount determined by the formula

$$A + 1\% \times [(B - C) + C/D] \times 2; \text{ and}$$

(2) in any other case, to the amount determined by the formula

$$A + 1\% \times B \times 2.$$

For the purposes of these formulas,

(1) A is the amount obtained by multiplying the particular amount by the proportion that the number of days in the year that precede 13 June 2003 is of the number of days in that year;

(2) B is the amount obtained by multiplying the amount that is or would be, if the registrant were a taxpayer under section 1 of the Taxation Act, the amount, for the taxation year, of the registrant's gross revenue from the business or property by the proportion that the number of days in the year that follow 12 June 2003 is of the number of days in that year;

(3) C is the amount obtained by multiplying the amount that is or would be, if the registrant were a taxpayer under the Taxation Act, the amount of the commissions or other similar amounts determined by reference to the sales made by the registrant, as an intermediary, of property included in the inventory of another person that are included, for the taxation year, in determining the income from the registrant's business, for the purposes of that Act by the proportion that the number of days in the year that follow 12 June 2003 is of the number of days in that year; and

(4) D is or would be, if the registrant were a taxpayer under the Taxation Act, the average percentage used in computing the commissions or other similar amounts determined by reference to the sales made by the registrant, as an intermediary, of property included in the inventory of another person that are included, for the taxation year, in determining the income from the registrant's business, for the purposes of that Act."

c. T-0.1, s. 457.2, am.

538. (1) Section 457.2 of the said Act is amended

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

Part of a self-contained domestic establishment.

"457.2. Where a registrant who is an individual has claimed, in a return for a reporting period in a fiscal year, an input tax refund in respect of property or a service that is acquired or brought into Québec for consumption or use in relation to the maintenance of a self-contained domestic establishment that includes a work space described in subparagraph *a* or *b* of paragraph 1.1 of section 203, an amount that is 50% of the refund claimed shall be added in determining the registrant's net tax";

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

Fiscal year.

“For the purposes of this section, “fiscal year” has the meaning assigned by section 458.1.”;

(3) by adding the following paragraphs after the second paragraph:

Maintenance of a self-contained domestic establishment.

“For the purposes of this section, property or a service acquired or brought into Québec for consumption or use in relation to the maintenance of a self-contained domestic establishment includes property or a service relating to the maintenance, repair or improvement of the establishment but does not include the electricity, gas, fuel or steam used in lighting or heating the establishment.

Exceptions.

“This section does not apply to an input tax refund claimed

(1) in respect of property or a service acquired or brought into Québec for exclusive consumption or use in relation to the work space; or

(2) in relation to the operation of a tourist accommodation establishment that is a tourist home, bed and breakfast establishment or participating establishment in a hospitality village, within the meaning of the regulations made under the Act respecting tourist accommodation establishments (chapter E-14.2) where the registrant holds a classification certificate of the appropriate class issued under that Act, or is a participant in a hospitality village referred to in such a certificate.”

(2) Paragraph 1 of subsection 1 applies in respect of the supply or bringing into Québec of property or a service, where the tax relating to that supply or bringing into Québec becomes payable in a fiscal period, within the meaning of the Taxation Act (R.S.Q., chapter I-3), that ends after 14 March 2000.

In addition, where the tax relating to the supply or bringing into Québec of property or a service becomes payable in a fiscal period, within the meaning of the Taxation Act, that begins after 9 May 1996 and ends before 15 March 2000, the portion of the first paragraph of section 457.2 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) before subparagraph 1, replaced by paragraph 1 of subsection 1, shall be read as follows:

“457.2. An amount that is 50% of the total of all amounts each of which is an input tax refund claimed, in respect of a supply or bringing into Québec of property or a service that is acquired or brought into Québec by a registrant who is an individual for consumption or use in relation to a work space described in subparagraph *a* or *b* of paragraph 1.1 of section 203, other than property or a service that relates exclusively to the work space, in a return for a reporting period in a fiscal year of the registrant shall be added in determining the registrant’s net tax”.

(3) Paragraph 2 of subsection 1 has effect from 10 May 1996.

(4) Paragraph 3 of subsection 1, where it enacts the third paragraph of section 457.2 of the said Act, applies in respect of the supply or bringing into Québec of property or a service where the tax relating to that supply or bringing into Québec becomes payable in a fiscal period, within the meaning of the Taxation Act, that ends after 14 March 2000.

(5) Paragraph 3 of subsection 1, where it enacts the portion of the fourth paragraph of section 457.2 of the said Act before subparagraph 2, applies in respect of the supply or bringing into Québec of property or a service where the tax relating to that supply or bringing into Québec becomes payable in a fiscal period, within the meaning of the Taxation Act, that ends after 14 March 2000.

(6) Paragraph 3 of subsection 1, where it enacts the fourth paragraph of section 457.2 of the said Act, except for subparagraph 1 thereof, applies in respect of the supply or bringing into Québec of property or a service where the tax relating to that supply or bringing into Québec becomes payable in a fiscal period, within the meaning of the Taxation Act, that begins after 9 May 1996.

(7) Where under section 457.2 of the said Act, as it read before the amendments made by subsections 1 and 2, a registrant, other than a registrant who is an individual, has added an amount in determining the registrant's net tax, is entitled to a rebate of the amount if the registrant files an application for a rebate within two years after the date of assent to this Act.

(8) Where under section 457.2 of the said Act, as it read before the amendments made by subsections 1 and 2, a registrant who is an individual has added an amount in determining the registrant's net tax in respect of property or a service acquired or brought into Québec for exclusive consumption or use in relation to a work space described in subparagraph *a* or *b* of paragraph 1.1 of section 203 of the said Act, is entitled to a rebate of that amount if the registrant files an application for a rebate within two years after the date of assent to this Act.

c. T-0.1, s. 473.1.1,
am.

Mandatory of the
Minister.

539. (1) Section 473.1.1 of the said Act is amended by replacing the second paragraph by the following paragraph:

“The prescribed person shall, as a mandatory of the Minister, collect the tax payable by the taxpayer in respect of the supply and indicated by the supplier, in accordance with section 425.1, and give the taxpayer the document required for the purposes of this Title to substantiate a claim by the taxpayer for a rebate in respect of the supply, certifying that tax under section 16 has been paid.”

(2) Subsection 1 applies in respect of supplies all or part of the consideration for which becomes due after 20 February 2000 and is not paid before 21 February 2000. However, it does not apply in respect of any part of the consideration that becomes due or was paid before 21 February 2000.

c. T-0.1, s. 529, am.

540. (1) Section 529 of the said Act is amended by striking out “, in prescribed form and in the prescribed cases,”.

(2) Subsection 1 has effect from 1 July 1992.

c. T-0.1, s. 541.23, am.

541. (1) Section 541.23 of the said Act is amended

(1) by replacing “a sleeping-accommodation unit” wherever it appears in the English text of the definitions of “customer” and “overnight stay” by “an accommodation unit”;

(2) by replacing “sleeping-accommodation unit” in the English text of the definition of “sleeping-accommodation unit” by “accommodation unit”;

(3) by inserting the following definition in alphabetical order:

“operator of a sleeping-accommodation establishment”.

““operator of a sleeping-accommodation establishment” means a person who carries on the activities relating to the operation of a sleeping-accommodation establishment”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 1 December 2001.

(3) Paragraph 3 of subsection 1 has effect from 10 October 2003.

c. T-0.1, s. 541.24, English text, am.

542. (1) Section 541.24 of the said Act is amended by replacing “a sleeping-accommodation unit” in the English text by “an accommodation unit”.

(2) Subsection 1 has effect from 1 December 2001.

c. T-0.1, s. 541.25, English text, am., and s. 541.25, replaced.

543. (1) Section 541.25 of the said Act

(1) is amended by replacing “a sleeping-accommodation unit” wherever it appears in the English text by “an accommodation unit”;

(2) is replaced by the following section:

Collection.

“541.25. The operator of a sleeping-accommodation establishment or the intermediary who receives an amount from a customer for the supply of an accommodation unit referred to in section 541.24 shall, as a mandatary of the Minister, collect the tax at that time.

Collection.

The operator of a sleeping-accommodation establishment or the intermediary who receives an amount from a person other than a customer for the supply of such an accommodation unit shall, as a mandatary of the Minister, collect, at that time, an amount equal to the tax.”

(2) Paragraph 1 of subsection 1 has effect from 1 December 2001.

(3) Paragraph 2 of subsection 1 has effect from 10 October 2003.

c. T-0.1, s. 541.26,
English text, am.

544. (1) Section 541.26 of the said Act is amended by replacing “a sleeping-accommodation unit” wherever it appears in the English text by “an accommodation unit”.

(2) Subsection 1 has effect from 1 December 2001.

c. T-0.1, s. 541.27,
English text, am.

545. (1) Section 541.27 of the said Act is amended by replacing “a sleeping-accommodation unit” in the English text of the first paragraph by “an accommodation unit”.

(2) Subsection 1 has effect from 1 December 2001.

c. T-0.1, s. 541.32,
English text, am.

546. (1) Section 541.32 of the said Act is amended by replacing “a sleeping-accommodation unit” in the English text by “an accommodation unit”.

(2) Subsection 1 has effect from 1 December 2001.

c. T-0.1, Title IV.3,
repealed.

547. (1) Title IV.3 of the said Act is repealed.

(2) Subsection 1 has effect from 1 January 2004.

c. T-0.1, s. 678,
English text, am.

548. (1) Section 678 of the said Act is amended by striking out “not” in the English text of the second paragraph.

(2) Subsection 1 has effect from 1 July 1992.

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

1999, c. 86, s. 76, am.

549. (1) Section 76 of the Act respecting international financial centres (1999, chapter 86) is amended by adding the following paragraph in section 733.0.1 of the Taxation Act (R.S.Q., chapter I-3), enacted by subsection 3:

Trust that is a member
of a partnership
operating an
international financial
centre.

“However, where the taxation year of the taxpayer ends after 20 October 2000 and the taxpayer is a trust that is a member of a partnership operating an international financial centre in its fiscal period ending in that taxation year, subparagraph *a* of the first paragraph shall, for the application of that paragraph to that taxation year in relation to the taxpayer’s share of the income or loss of the partnership for that fiscal period, be read with “the taxpayer’s share” replaced by “30% of the taxpayer’s share”; however, the percentage of 30%

shall be replaced, if the fiscal period includes 20 October 2000 or ends before that date, by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 21 October 2000 is of the number of days in the fiscal period; and

(b) the percentage obtained by multiplying 30% by the proportion that the number of days in the fiscal period that follow 20 October 2000 is of the number of days in the fiscal period.”

(2) Subsection 1 has effect from 20 December 1999.

1999, c. 86, s. 77, am.

550. (1) Section 77 of the said Act is amended by replacing subsection 5 by the following subsection:

“(5) In addition, where section 737.13.1 of the said Act applies,

(1) after 31 December 1997, to taxation years that end after that date and before 24 June 1998, it shall be read as if “in the first paragraph of” and “; in the case of a prescribed transaction, such transaction” were replaced by “in” and “an international transaction prescribed for the purposes of paragraph *b* of that definition”, respectively, and, after 31 March 1998, as if “the separate place referred to” were replaced by “the place referred to”;

(2) after 31 December 1997, to taxation years or fiscal periods that end after 23 June 1998, it shall, subject to subsection 6, be read as follows:

Transactions initiated elsewhere than at the international financial centre.

“737.13.1. The conditions set out in paragraphs *c* and *d* of the definition of “international financial centre” in section 737.13 in respect of an international financial centre of a corporation or partnership shall not be considered not satisfied merely because an international transaction prescribed for the purposes of paragraph *b* of that definition was initiated by a client who, for that purpose, went to an office or branch of the corporation or partnership other than the place referred to in that paragraph *d* in respect of the international financial centre.”;

(3) before 1 January 1998, to taxation years that end after 31 December 1994 and before 24 June 1998, it shall be read as if “; in the case of a prescribed transaction, such transaction” were replaced by “an international transaction prescribed for the purposes of paragraph *b* of that definition”;

(4) to taxation years that end before 1 January 1995, it shall be read as if “; in the case of a prescribed transaction, such transaction” were replaced by “an international transaction prescribed for the purposes of paragraph *b* of that section”.

(2) Subsection 1 has effect from 20 December 1999.

1999, c. 86, s. 78, am.

551. (1) Section 78 of the said Act is amended

(1) by inserting the following paragraph after the first paragraph of section 737.14 of the Taxation Act (R.S.Q., chapter I-3), enacted by paragraph 2 of subsection 3:

Trust that is a member of a partnership operating an international financial centre.

“However, where the taxation year of the person ends after 20 October 2000 and the person is a trust that is a member of a partnership that operates an international financial centre in its fiscal period that ends in that taxation year, subparagraphs *a* and *b* of the first paragraph shall, for the purposes of that paragraph in that taxation year in relation to the person’s share of the income or loss of the partnership for that fiscal period, be read with “the person’s share” replaced by “30% of the person’s share”; however, the percentage of 30% shall be replaced, if the fiscal period includes 20 October 2000 or ends before that date, by the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 21 October 2000 is of the number of days in the fiscal period; and

(b) the percentage obtained by multiplying 30% by the proportion that the number of days in the fiscal period that follow 20 October 2000 is of the number of days in the fiscal period.”;

(2) by replacing “second paragraph” in the portion of subsection 4 before paragraph 1 by “third paragraph”.

(2) Subsection 1 has effect from 20 December 1999.

1999, c. 86, s. 81, am.

552. (1) Section 81 of the said Act is amended by adding the following paragraph after the second paragraph of section 737.17 of the Taxation Act (R.S.Q., chapter I-3), enacted by subsection 3:

Trust that is a member of a partnership operating an international financial centre.

“Where the taxation year of the person ends after 20 October 2000 and the person is a trust that is a member of a partnership that operates an international financial centre in its fiscal period that ends in that taxation year, the second paragraph shall, for its application to that taxation year in relation to the person’s share of the income or loss of the partnership for that fiscal period, be read with “any income or loss from the operations of an international financial centre operated by the person or partnership in the year or the fiscal period, as the case may be” replaced by “30% of the person’s share of any income or loss from the operations of an international financial centre operated by the partnership in the fiscal period”; however, the percentage of 30% shall be replaced, if the fiscal period includes 20 October 2000 or ends before that date, the total of

(a) the percentage obtained by multiplying 100% by the proportion that the number of days in the fiscal period that precede 21 October 2000 is of the number of days in the fiscal period; and

(b) the percentage obtained by multiplying 30% by the proportion that the number of days in the fiscal period that follow 20 October 2000 is of the number of days in the fiscal period.”

(2) Subsection 1 has effect from 20 December 1999.

ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED
ON 1 NOVEMBER 2001, TO THE SUPPLEMENTARY STATEMENT OF
19 MARCH 2002 AND TO CERTAIN OTHER BUDGET STATEMENTS

2003, c. 9, s. 52, am.

553. (1) Section 52 of the Act giving effect to the Budget Speech delivered on 1 November 2001, to the supplementary statement of 19 March 2002 and to certain other budget statements (2003, chapter 9) is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies from the taxation year 2003. In addition, where Title VI.6 of Book IV of Part I of the said Act applies after 1 January 2001, the portion of the first paragraph of section 726.22 of the said Act before subparagraph *a* shall be read as follows:

“**726.22.** Subject to paragraph *h* of each of sections 737.22, 737.22.0.0.4, 737.22.0.0.8, 737.22.0.4 and 737.22.0.8, the amounts to which section 726.21 refers are the following:”.

(2) Subsection 1 has effect from 10 December 2003.

2003, c. 9, s. 391, am.

554. (1) Section 391 of the said Act is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies to taxation years that begin after 20 December 2001. In addition, where Part III.1.2 of the said Act applies in respect of property that ceases to be used in a taxation year that begins before 21 December 2001, section 1129.4.4.3 of the said Act shall be read as follows:

(a) with “water or of a major breakdown of the property” in the first paragraph replaced by “water, a major breakdown of the property or its obsolescence”; and

(b) with the following paragraph added after the third paragraph:

Presumption.

“For the purposes of the first paragraph, where, at any time, a corporation disposes of qualified property for proceeds of disposition equal to or greater than 10% of the cost of acquiring it, the corporation is deemed not to have

ceased to use, at that time, the property by reason of its obsolescence; in that respect, where the parties to the sale are not dealing with each other at arm's length, the proceeds of disposition of the property are deemed to be equal to its fair market value.””

(2) Subsection 1 has effect from 10 December 2003.

Coming into force.

555. This Act comes into force on 3 November 2004.

2004, chapter 22

AN ACT TO AMEND THE ACT RESPECTING ATTORNEY GENERAL'S PROSECUTORS AND THE LABOUR CODE

Bill 46

Introduced by Mr. Jacques P. Dupuis, Minister of Justice and Attorney General

Introduced 12 May 2004

Passage in principle 20 May 2004

Passage 4 November 2004

Assented to 10 November 2004

Coming into force: 10 November 2004

Legislation amended:

Labour Code (R.S.Q., chapter C-27)

Act respecting Attorney General's prosecutors (R.S.Q., chapter S-35)



Chapter 22

AN ACT TO AMEND THE ACT RESPECTING ATTORNEY GENERAL'S PROSECUTORS AND THE LABOUR CODE

[Assented to 10 November 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. S-35, s. 1, am. **1.** Section 1 of the Act respecting Attorney General's prosecutors (R.S.Q., chapter S-35) is amended by adding the following sentence at the end of the second paragraph: "The provisions of that Act relative to standards of ethics and discipline apply to temporary prosecutors and to casual prosecutors."
- c. S-35, s. 9.1, am. **2.** Section 9.1 of the said Act is amended by replacing "No permanent prosecutor" in the first line of the first paragraph by "No prosecutor other than a prosecutor appointed in accordance with section 9".
- c. S-35, s. 9.2, am. **3.** Section 9.2 of the said Act is amended by striking out "permanent" in the first line.
- c. S-35, s. 9.3, am. **4.** Section 9.3 of the said Act is amended by striking out "permanent" in the first line.
- c. S-35, s. 9.4, am. **5.** Section 9.4 of the said Act is amended by replacing "the permanent prosecutor" in the first line of the first paragraph by "the permanent or temporary prosecutor".
- c. S-35, s. 9.7, am. **6.** Section 9.7 of the said Act is amended by adding "or temporary" after "permanent" in the first line.
- c. S-35, s. 9.9, am. **7.** Section 9.9 of the said Act is amended by adding "or temporary" after "permanent" in the second line.
- c. S-35, s. 10.1, added. **8.** The said Act is amended by inserting the following section after section 10:
- Prohibition. **"10.1.** The association may not enter into a service agreement with a union organization or be affiliated with such an organization."
- c. S-35, s. 11, am. **9.** Section 11 of the said Act is amended by adding the following paragraph at the end:

Labour Code.	“Sections 47.3 to 47.6 and the second paragraph of section 116 of the Labour Code (chapter C-27) apply, with the necessary modifications, in the event of a contravention of the first paragraph.”
c. S-35, ss. 12.1-12.13, added.	10. The said Act is amended by inserting the following sections after section 12:
Beginning of negotiations.	“12.1. The negotiation stage begins on the one hundred and eightieth day prior to the expiry of the agreement.
Diligence and good faith.	Negotiations must be begun and carried on diligently and in good faith.
Conciliation officer.	“12.2. At any time during the negotiations, either of the parties may request the Minister of Labour to designate a conciliation officer to assist them in reaching an agreement.
Notice.	Notice of the request must be given to the other party on the same day.
Designation.	Upon receiving the request, the Minister must designate a conciliation officer.
Duty to attend.	“12.3. The parties are bound to attend any meeting to which they are convened by the conciliation officer.
Right to strike or lock-out.	“12.4. The right to strike or to declare a lock-out is acquired on the expiry date of the agreement, unless a new agreement has been reached between the parties.
Conditions.	“12.5. A party may declare a strike or a lock-out if it has acquired the right to strike or to declare a lock-out pursuant to section 12.4 and if an agreement or list determining essential services has been approved by the Conseil des services essentiels established by the Labour Code (chapter C-27).
Notice.	For that purpose, the party must notify the other party in writing not less than seven clear juridical days prior to the time it intends to resort to a strike or a lock-out. A strike or lock-out notice may not be renewed until after the day indicated in the previous notice as the time the party intended to resort to a strike or a lock-out.
Essential services.	“12.6. In the event of a strike or a lock-out, the parties must maintain the following essential services in the interest of justice: (1) introducing or continuing proceedings involving a person in custody, before a court of Québec, including a joint trial where one of the accused is not in custody; (2) examining and deciding whether or not to proceed on penal complaints to be prescribed within one month;

(3) continuing proceedings before the criminal court when the jury has been selected; and

(4) presenting requests for a postponement.

Designation of prosecutors

After consulting with the association, the chief prosecutors and the assistant chief prosecutors shall designate fifty prosecutors daily, making an effort to alternate among the prosecutors, and assign them to the provision of the services required under subparagraphs 1 to 4.

Agreement on essential services.

“12.7. The parties must make an agreement on essential services that is consistent with the requirements of section 12.6 and submit it to the Conseil des services essentiels for approval. If no agreement is reached, the party that wants to declare a strike or a lock-out must submit a list of essential services to the council for approval.

Evaluation of agreement.

“12.8. Upon receiving an agreement or a list, the council shall determine whether or not the essential services provided for in the agreement or the list are sufficient in relation to the requirements of section 12.6. The council may make any recommendations it deems appropriate to the parties with a view to amending the agreement or the list, or it may approve it with amendments.

Changes of services.

Even if an agreement or a list submitted for approval is consistent with the requirements of section 12.6, the council may increase or modify the services provided for in the agreement or the list if it considers that the circumstances warrant it.

Duty to attend.

The parties are bound to attend any meeting to which they are convened by the council.

Approval of council.

“12.9. An agreement or a list approved by the council may not be modified without its approval.

Compliance with agreement.

“12.10. The employer and the association must comply with the provisions of an agreement or a list approved by the council.

Conseil des services essentiels.

“12.11. The Conseil des services essentiels, on its own initiative or at the request of an interested person, may inquire into a lock-out, a strike, a slowdown or any other concerted action that is contrary to law or during which the essential services provided for in an agreement or a list are not provided.

Functions.

The council may also attempt to bring the parties to an agreement, or designate a person to do so and report on the situation.

Labour Code.

Sections 111.17 to 111.20 of the Labour Code apply, with the necessary modifications, to situations referred to in the first paragraph.

Prohibitions.

“12.12. For the duration of a strike or a lock-out declared in accordance with this Act, the employer is prohibited from

(a) utilizing the services of a person, hired between the beginning of the negotiation stage and the end of the strike or lock-out, to discharge the duties of a prosecutor represented by the association;

(b) utilizing the services of a prosecutor represented by the association, except to the extent provided for in an agreement or a list approved by the Conseil des services essentiels.

Exemption.

“12.13. If an agreement or a list determining essential services approved by the council is violated by the association or the prosecutors it represents, the employer is exempt from the application of section 12.12 to the extent necessary to ensure compliance with the agreement or the list.”

c. S-35, s. 13, replaced.

11. Section 13 of the said Act is replaced by the following section:

Content.

“13. The agreement on the conditions of employment of prosecutors may contain any provision that is not contrary to public policy, not prohibited by law and not inconsistent with the provisions of this Act.”

c. S-35, s. 17, am.

12. Section 17 of the said Act is amended by replacing “to a strike, a concerted slowdown or a reduction” by “to a concerted slowdown or reduction”.

c. S-35, ss. 19-28, added.

13. The said Act is amended by inserting the following after section 18:

Commission des relations du travail.

“19. The Commission des relations du travail shall hear and dispose of any complaint based on section 11, 12.1, 12.3, 12.12, 12.13 or 15 other than a penal complaint, to the exclusion of any other court or tribunal.

“DIVISION IV

“PENAL PROVISIONS

Offence and fine.

“20. Any person declaring, carrying on or taking part in a strike contrary to the provisions of this Act is guilty of an offence and is liable, for each day or part of a day during which the strike continues, to a fine of \$50 to \$125 in the case of a prosecutor, \$1,000 to \$10,000 in the case of a director or officer of the association, and \$5,000 to \$50,000 in the case of the association.

Offence by employer and fine.

“21. If the employer declares or carries on a lock-out contrary to the provisions of this Act, it is guilty of an offence and is liable, for each day or part of a day during which the lock-out continues, to a fine of \$5,000 to \$50,000.

Offence and fine.

“22. Any person contravening section 12.10 is guilty of an offence and is liable to a fine of \$1,000 to \$10,000 for each day or part of a day during which the offence continues.

- Offence and fine. **“23.** If the employer contravenes section 12.12, it is guilty of an offence and is liable to a fine of \$1,000 to \$5,000 for each day or part of a day during which the offence continues.
- Offence and fine. **“24.** Any person contravening section 17 is guilty of an offence and is liable to a fine of \$50 to \$125 for each day or part of a day during which the offence continues.
- Offence and fine. **“25.** Any person impeding the action of the Conseil des services essentiels or a person appointed by it or any person misleading them by concealment or misrepresentation is guilty of an offence and is liable to a fine of \$50 to \$125 in the case of a prosecutor, \$1,000 to \$10,000 in the case of a director or officer of the association, and \$5,000 to \$50,000 in the case of the association or the employer.
- Aiding or abetting. **“26.** Any person aiding or abetting the commission of an offence is party to the offence and is liable to the same penalty as that prescribed for the offender, and, where the offence is committed by the association, any director or officer who in any manner approves the act constituting the offence or acquiesces to the commission of the offence is guilty of the offence.
- Conspiracy. **“27.** If two or more persons conspire to commit an offence, each of them is guilty of each offence committed by any of them in carrying out the conspiracy.
- Proceedings against an employer. **“28.** Only the association, on a resolution of its board and in accordance with article 10 of the Code of Penal Procedure (chapter C-25.1), may institute penal proceedings for an offence under a provision of this Act committed by the employer.”
- c. C-27, s. 1, am. **14.** Section 1 of the Labour Code (R.S.Q., chapter C-27) is amended by replacing subparagraph 4 of paragraph 1 by the following subparagraph:
- “(4) an Attorney General’s prosecutor;”.
- c. C-27, Sched. 1, am. **15.** Schedule 1 to the said Code is amended by adding the following paragraph at the end:
- “(26) section 19 of the Act respecting Attorney General’s prosecutors (chapter S-35).”
- Coming into force. **16.** This Act comes into force on 10 November 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 23

AN ACT TO AMEND THE CIVIL CODE AS REGARDS MARRIAGE

Bill 59

Introduced by Mr. Jacques P. Dupuis, Minister of Justice

Introduced 16 June 2004

Passage in principle 17 June 2004

Passage 4 November 2004

Assented to 10 November 2004

Coming into force: 10 November 2004

Legislation amended:

Civil Code of Québec (1991, chapter 64)



Chapter 23

AN ACT TO AMEND THE CIVIL CODE AS REGARDS MARRIAGE

[Assented to 10 November 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1991, c. 64, a. 71, am. **1.** Article 71 of the Civil Code of Québec (1991, chapter 64) is amended by replacing “an unmarried person” in the second paragraph by “a person”.
- 1991, c. 64, a. 73, am. **2.** Article 73 of the said Code is amended by striking out the second paragraph.
- 1991, c. 64, a. 120, am. **3.** Article 120 of the said Code is amended by inserting “, the fact that the spouses were already in a civil union” after “the fact of a dispensation from publication”.
- 1991, c. 64, a. 135, am. **4.** Article 135 of the said Code, amended by chapter 47 of the statutes of 1999 and by chapter 6 of the statutes of 2002, is again amended by inserting the following paragraph after the second paragraph:
- “Upon receiving a declaration of marriage indicating that the spouses were already in a civil union, the registrar shall make a notation of the declaration in the computerized version of the act of civil union.”
- 1991, c. 64, a. 368, am. **5.** Article 368 of the said Code is amended by adding the following sentence at the end of the first paragraph: “No publication is required if the intended spouses are already in a civil union.”
- 1991, c. 64, a. 373, am. **6.** Article 373 of the said Code, amended by chapter 6 of the statutes of 2002, is again amended by inserting “, except in the case of a civil union between the same spouses,” after “civil union”.
- 1991, c. 64, a. 521.12, am. **7.** Article 521.12 of the said Code, enacted by chapter 6 of the statutes of 2002, is amended by adding the following paragraph:

“A civil union is also dissolved by the marriage of the spouses to one another. The sole consequence of the dissolution is the severing of the bond of civil union. The effects of the civil union are maintained and are considered to be effects of the marriage from the date of the civil union, and the civil union regime of the spouses becomes the marriage regime, unless they have made changes to it by marriage contract.”

- Extension of meaning. **8.** In the regulations subject to the Regulations Act (R.S.Q., chapter R-18.1), even if the text indicates otherwise, the term “married spouse” and equivalent terms, as well as the term “widower” or “widow” apply equally to spouses of the same sex and spouses of opposite sex.
- Coming into force. **9.** This Act comes into force on 10 November 2004.

2004, chapter 24

**AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE
DE L'ENVIRONNEMENT, THE ENVIRONMENT QUALITY ACT
AND OTHER LEGISLATIVE PROVISIONS**

Bill 44

Introduced by Mr. Thomas J. Mulcair, Minister of the Environment

Introduced 8 April 2004

Passage in principle 28 October 2004

Passage 9 December 2004

Assented to 14 December 2004

**Coming into force: 14 December 2004, except sections 11 and 12, which come into force
on 1 October 2005**

Legislation amended:

Natural Heritage Conservation Act (R.S.Q., chapter C-61.01)

Act respecting the Ministère de l'Environnement (R.S.Q., chapter M-15.2.1)

Environment Quality Act (R.S.Q., chapter Q-2)



Chapter 24

AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DE L'ENVIRONNEMENT, THE ENVIRONMENT QUALITY ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 14 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. C-61.01, s. 24, am. **1.** Section 24 of the Natural Heritage Conservation Act (R.S.Q., chapter C-61.01) is amended by replacing “within 30 days of the Minister’s decision” in the second paragraph by “within 30 days following the Minister’s decision on the application for authorization”.
- c. M-15.2.1, s. 12, am. **2.** Section 12 of the Act respecting the Ministère de l’Environnement (R.S.Q., chapter M-15.2.1) is amended by replacing paragraph 5 by the following paragraph:
- “(5) compile, analyze, communicate, publish and disseminate the information available to him, in particular that obtained pursuant to section 2.2 of the Environment Quality Act (chapter Q-2);”.
- c. Q-2, s. 2.2, added. **3.** The Environment Quality Act (R.S.Q., chapter Q-2) is amended by inserting the following section after section 2.1:
- Regulations. **“2.2.** In order to ensure ongoing supervision of the quality of the environment or to ensure, in the area of environmental protection, compliance with an international commitment made in accordance with the applicable legislative provisions or implementation of a Canadian intergovernmental agreement made in accordance with the applicable legislative provisions, the Minister may make regulations determining what information, other than personal information, a person or a municipality is required to provide regarding an enterprise, a facility or an establishment that the person or municipality operates, as well as how, when and how often this information must be provided.
- Contaminants. A regulation made under the first paragraph may apply to all or part of Québec and may, in particular, relate to any information concerning the presence, emission, deposit, issuance or discharge into the environment of contaminants, including their origin, nature, composition, characteristics, quantity, concentration and location or receiving environment, as well as to the parameters to be used to evaluate or measure the quantity or concentration of contaminants.

- Nature of information. This information may vary with the category of the enterprise, facility or establishment, the nature of the contaminants, the quantity of contaminants emitted, deposited, issued or discharged, and the technical characteristics of the apparatus or processes involved.
- Information required. The only information that a person or municipality referred to in a regulation made under the first paragraph is required to provide is the information the person or municipality has, may reasonably be expected to have or may obtain by means of appropriate data processing.
- Draft regulation. A regulation made under this section is preceded by the publication of a draft regulation in the *Gazette officielle du Québec* for the purposes of a 60-day consultation.”
- c. Q-2, s. 31, am. **4.** Section 31 of the said Act is amended
- (1) by inserting the following subparagraph after subparagraph *s* of the first paragraph:
- “(t) determine the fees payable by the holder of an authorization, approval, certificate, permit, attestation or permission to cover the costs of control and monitoring measures, particularly the costs of inspecting facilities and examining information or documents provided to the Minister, the conditions of payment and the interest payable in case of non-payment, and exempt from payment of all or part of the fees, on the conditions the Minister determines, a holder who has set up an environmental management system that meets a recognized Québec, Canadian, or international standard.”;
- (2) by adding the following paragraphs after the third paragraph:
- Assessment of fees. “The fees determined under subparagraph *t* of the first paragraph are based on the nature of the holder’s activities, the characteristics of the facility, the nature, quantity and location of waste or stored, buried, processed or treated materials, and on the number of offences under a provision of this Act or a regulation made under it of which the holder has been convicted in a final judgment during the period determined by the Government, and the nature and seriousness of those offences. For the purposes of this subparagraph, a person or municipality that was carrying on an activity referred to in this Act when the provisions of this Act or a regulation made under it for the purpose of requiring an authorization, approval, certificate, permit, attestation or permission were made applicable to that activity is considered to be a holder.
- Examination of first regulation. The first regulation made under subparagraph *t* of the first paragraph must be examined by the competent committee of the National Assembly before it is approved by the Government.
- Green fund. The amounts collected under subparagraph *t* of the first paragraph are paid into a green fund set up for that purpose.”

- c. Q-2, s. 31.0.1, am. **5.** Section 31.0.1 of the said Act, enacted by section 3 of chapter 53 of the statutes of 2002, is amended
- (1) by striking out “depollution” in the second line of subparagraph 1 of the first paragraph;
- (2) by striking out subparagraph 2 of the first paragraph;
- (3) by inserting “, the characteristics of the enterprise or establishment, in particular its size,” after “contamination” in the second line of the second paragraph;
- (4) by adding “as well as the interest payable in case of non-payment” at the end of the third paragraph.
- c. Q-2, s. 31.53, am. **6.** Section 31.53 of the said Act is amended by replacing “land on the site of an industrial or commercial activity of a category designated by regulation of the Government” in the first and second lines of the first paragraph by “land where an industrial or commercial activity of a category designated by regulation of the Government has been carried on”.
- c. Q-2, s. 53.31.3, am. **7.** Section 53.31.3 of the said Act is amended by replacing “maximum percentage” in the first line of the third paragraph by “maximum amount”.
- c. Q-2, s. 109, am. **8.** Section 109 of the said Act, amended by section 14 of chapter 53 of the statutes of 2002, is again amended by striking out “2 or” in the second line of the second paragraph.
- c. Q-2, s. 114.3, added. **9.** The said Act is amended by inserting the following section after section 114.2:
- Costs. **“114.3.** The Minister may claim the direct and indirect costs of issuing an order under this Act, in the same manner as any debt owing to the Government may be claimed, from the person or municipality to whom the order applies.
- Joint and several liability. If the order applies to more than one person or municipality, the debtors are jointly and severally liable.
- Claim suspended. If the order issued by the Minister is contested before the Administrative Tribunal of Québec, the claim is suspended until the Tribunal confirms all or part of the order.”
- c. Q-2, s. 115.0.1, added. **10.** The said Act is amended by inserting the following section after section 115:
- Costs. **“115.0.1.** When contaminants are, could be or could be prevented from being emitted, deposited, discharged or ejected into the environment, the

Minister may claim from a person or municipality the costs of any intervention by the Minister to avert or diminish the risk of damage to public or private property, human beings, wildlife, vegetation or the general environment.

Person or municipality responsible.

The first paragraph refers to a person or municipality that has custody or control of a contaminant or that had custody or control of it when the emission, deposit, discharge or issuance into the environment occurred, or that is responsible for the occurrence.

Intervention.

The Minister may intervene in any situation referred to in the first paragraph until the situation is corrected.

Costs.

The Minister may claim the direct and indirect costs related to the Minister's interventions, in the same manner as any debt owing to the Government may be claimed, from a person or municipality referred to in the first paragraph, whether or not that person or municipality was prosecuted for an offence under this Act. If there is more than one debtor, they are jointly and severally liable."

c. Q-2, s. 116.1, am.

11. Section 116.1 of the said Act is amended by striking out the second paragraph.

c. Q-2, s. 116.1.1, added.

12. The said Act is amended by inserting the following section after section 116.1:

Cost of proceedings.

"116.1.1. In all civil or penal proceedings instituted under this Act, the cost of any sampling, analysis, inspection or investigation, at the rate established by regulation of the Minister, shall be included in the cost of the proceedings.

Draft regulation.

A regulation made under this section is preceded by the publication of a draft regulation in the *Gazette officielle du Québec* for the purposes of a 60-day consultation."

Coming into force.

13. This Act comes into force on 14 December 2004, except sections 11 and 12, which come into force on 1 October 2005.

2004, chapter 25

AN ACT TO AMEND THE ACT RESPECTING THE BIBLIOTHÈQUE NATIONALE DU QUÉBEC, THE ARCHIVES ACT AND OTHER LEGISLATIVE PROVISIONS

Bill 69

Introduced by Madam Line Beauchamp, Minister of Culture and Communications

Introduced 3 November 2004

Passage in principle 23 November 2004

Passage 10 December 2004

Assented to 14 December 2004

Coming into force: on the date or dates set by the Government

Legislation amended:

Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1)

Financial Administration Act (R.S.Q., chapter A-6.001)

Archives Act (R.S.Q., chapter A-21.1)

Act respecting the Bibliothèque nationale du Québec (R.S.Q., chapter B-2.2)

Cultural Property Act (R.S.Q., chapter B-4)

Cinema Act (R.S.Q., chapter C-18.1)

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

Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2)

Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)

Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)



Chapter 25

AN ACT TO AMEND THE ACT RESPECTING THE BIBLIOTHÈQUE NATIONALE DU QUÉBEC, THE ARCHIVES ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 14 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. B-2.2, title,
replaced.

1. The title of the Act respecting the Bibliothèque nationale du Québec (R.S.Q., chapter B-2.2) is replaced by the following title:

“ACT RESPECTING BIBLIOTHÈQUE ET ARCHIVES NATIONALES
DU QUÉBEC”.

c. B-2.2, s. 1, am.

2. Section 1 of the said Act is amended

(1) by replacing “A library” in the first paragraph by “Bibliothèque et Archives nationales du Québec” and by striking out “under the name of “Bibliothèque nationale du Québec”” in that paragraph;

(2) by striking out the second paragraph;

(3) by replacing “The library” in the third paragraph by “Bibliothèque et Archives nationales du Québec”.

c. B-2.2, s. 2, replaced.

3. Section 2 of the said Act is replaced by the following section:

Mandatory.

“2. Bibliothèque et Archives nationales is a mandatory of the State.

Property.

Its property forms part of the domain of the State, but the performance of its obligations may be levied against its property other than documents or the property forming part of its collections.

Liability.

Bibliothèque et Archives nationales binds none but itself when it acts in its own name.”

c. B-2.2, s. 3, am.

4. Section 3 of the said Act is amended

(1) by replacing “The library and the head office of the library” in the first line of the first paragraph by “The head office of Bibliothèque et Archives nationales”;

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

Offices.

“Bibliothèque et Archives nationales shall have offices in Montréal, in the city of Québec and elsewhere in Québec.”

c. B-2.2, s. 4, am.

5. Section 4 of the said Act is amended

(1) by replacing the words “the library” wherever they appear, except in the expression “the library sector”, by “Bibliothèque et Archives nationales”;

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

“(1) six persons, including the chair, appointed by the Government on the recommendation of the Minister of Culture and Communications. One of these persons must be employed in the field of document management within the public administration and another must be from the film sector;”;

(3) by replacing “five” in the first line of subparagraph 1.1 of the first paragraph by “four” and by replacing “Three of the persons appointed must be librarians. Among the latter, one librarian must be a specialist in the area of preservation and another in the area of dissemination” in the last three lines of that subparagraph by “Two of the persons appointed must be librarians, one a specialist in the area of preservation and the other, in the area of dissemination”;

(4) by inserting the following subparagraph after subparagraph 1.1 of the first paragraph:

“(1.2) two persons from the archival sector, appointed by the Government on the recommendation of the Minister of Culture and Communications and after consultation with that sector;”.

c. B-2.2, s. 5, am.

6. Section 5 of the said Act is amended by replacing “, 1.1 and” in the first line of the second paragraph by “to”.

c. B-2.2, s. 11, am.

7. Section 11 of the said Act is amended

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

Members of personnel.

“11. The members of the personnel of Bibliothèque et Archives nationales shall be appointed according to the staffing plan and the standards it establishes by by-law. The staffing plan shall include at least three senior management positions, one responsible for the preservation mission, one responsible for the dissemination mission and the other for the archival mission. The latter shall bear the title of “Keeper of the Archives nationales du Québec” and the office of the Keeper shall be located in the city of Québec.”;

(2) by replacing “the library” in the first line of the second paragraph by “Bibliothèque et Archives nationales”.

c. B-2.2, s. 13, am.

8. Section 13 of the said Act is amended

(1) by replacing “The library” in the first line of the first paragraph by “Bibliothèque et Archives nationales”;

(2) by adding “and at least one other must be from the archival sector” at the end of subparagraph 1 of the second paragraph;

(3) by replacing “the library” in subparagraph 2 of the second paragraph by “Bibliothèque et Archives nationales”.

c. B-2.2, Chap. II,
heading, am.

9. The heading of Chapter II of the said Act is amended by replacing “MISSION” by “MISSIONS”.

c. B-2.2, s. 14, am.

10. Section 14 of the said Act is amended

(1) by replacing “the library” in the first line of the first paragraph by “Bibliothèque et Archives nationales”;

(2) by replacing “the library” in the first line of the second paragraph by “Bibliothèque et Archives nationales” and by replacing “Québec’s national documentary heritage” in the first and second lines of that paragraph by “the documentary heritage formed by its collections”;

(3) by replacing “the library” in the first line of the third paragraph by “Bibliothèque et Archives nationales”.

c. B-2.2, s. 15.1,
added.

11. The said Act is amended by inserting the following section after section 15:

Management of
documents.

“15.1. The mission of Bibliothèque et Archives nationales is also to guide, support and advise public bodies as regards the management of their documents, ensure the permanent preservation of public archives, facilitate access to them and foster their dissemination. Bibliothèque et Archives nationales is also responsible for promoting the preservation and accessibility of private archives.

Archives.

For that purpose, Bibliothèque et Archives nationales shall exercise its powers and duties under the Archives Act (chapter A-21.1). It may also provide research support services in the area of archives and contribute to developing and enhancing the international influence of Québec’s documentary expertise and heritage.”

c. B-2.2, s. 16, am.

12. Section 16 of the said Act is amended

(1) by replacing “the library” in the first line of the first paragraph by “to fulfill its missions, Bibliothèque et Archives nationales”;

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

“(1) acquire, lend, borrow, preserve and restore documents and, except in the case of archives, alienate, rent and exchange documents;”;

(3) by replacing “its mission” in the second and third lines of subparagraph 4 of the first paragraph by “its missions”.

c. B-2.2, s. 17, am.

13. Section 17 of the said Act is amended

(1) by replacing “The library” in the first line of the first paragraph by “Bibliothèque et Archives nationales” and by replacing “the library, both as regards its preservation mission and its dissemination mission” in the third and fourth lines of that paragraph by “Bibliothèque et Archives nationales as regards each of its missions”;

(2) by replacing “the library” in the second line of the fourth paragraph by “Bibliothèque et Archives nationales”.

c. B-2.2, s. 19, am.

14. Section 19 of the said Act is amended

(1) by replacing “The library” in the first line of the first paragraph by “For all published documents other than films, Bibliothèque et Archives nationales”, by replacing “the library” in the third line of that paragraph by “Bibliothèque et Archives nationales” and by replacing “of the library” in the second line of that paragraph by “in its possession”;

(2) by replacing “The library” in the second paragraph by “Bibliothèque et Archives nationales”.

c. B-2.2, s. 20, am.

15. Section 20 of the said Act is amended by inserting “In addition to the exceptions it contains regarding archives,” at the beginning and by replacing “a document acquired, rented, received in exchange or borrowed by the library” in the second and third lines by “a published document acquired, rented, received in exchange or borrowed by Bibliothèque et Archives nationales”.

c. B-2.2, Chap. II.1, heading, replaced.

16. The heading of Chapter II.1 of the said Act is replaced by the following heading:

“LEGAL DEPOSIT”.

c. B-2.2, Div. I, ss. 20.0.1 and 20.0.2, and Div. II, heading, added.

17. The said Act is amended by inserting the following after the heading of Chapter II.1:

“DIVISION I**“GENERAL PROVISIONS**

Legal deposit.

“20.0.1. Legal deposit is the deposit of a published document with Bibliothèque et Archives nationales, in accordance with this chapter.

Transfer of ownership.

“20.0.2. Legal deposit transfers the ownership of the document to Bibliothèque et Archives nationales.

“DIVISION II**“DOCUMENTS OTHER THAN FILMS”.**

c. B-2.2, s. 20.2,
replaced.

18. Section 20.2 of the said Act is replaced by the following section:

Restriction.

“20.2. This division does not apply to a film within the meaning of section 2 of the Cinema Act (chapter C-18.1).”

c. B-2.2, s. 20.3,
repealed.

19. Section 20.3 of the said Act is repealed.

c. B-2.2, s. 20.9, am.

20. Section 20.9 of the said Act is amended by replacing “This chapter” in the first line by “This division”.

c. B-2.2, Div. III,
ss. 20.9.1-20.9.5,
added.

21. The said Act is amended by inserting the following division after section 20.9:

“DIVISION III**“FILMS**

Deposit of copy of
film.

“20.9.1. Subject to any contrary provision of a regulation, the producer of a Québec film shall deposit, free of charge, a copy of the film with Bibliothèque et Archives nationales within six months of its first public exhibition in its final version.

Québec film.

“20.9.2. A Québec film is a film within the meaning of section 2 of the Cinema Act produced by a person domiciled in Québec or whose principal establishment is situated in Québec within the meaning of the second and third paragraphs of section 104 of that Act.

Producer.

The producer is the person responsible for decision making throughout production of the film; in addition, in the case of a coproduction, the producer must also be the main investor in the film.

Standards of quality.

“20.9.3. In order to ensure its permanent preservation, the film deposited must meet the standards of quality determined by regulation.

- Particulars. **“20.9.4.** The producer shall indicate on every film deposited or its container the particulars concerning the deposit that are required by regulation.
- Descriptive card. The producer shall also provide a descriptive card containing the information determined by regulation.
- Preservation of films. **“20.9.5.** Bibliothèque et Archives nationales may give a mandate to preserve the films deposited under this division to the Cinémathèque québécoise or, with the authorization of the Minister, to any other film library recognized under the Cinema Act.
- Agreement with film library. An agreement entered into with a film library shall determine the conditions of management, preservation and consultation of the documents deposited. The agreement shall be submitted to the Minister for approval.”
- c. B-2.2, s. 20.10, am. **22.** Section 20.10 of the said Act is amended
- (1) by replacing “the library” in the first and second lines by “Bibliothèque et Archives nationales”;
- (2) by inserting “, other than films,” after “documents” in the first line of paragraph 1;
- (3) by replacing “publishers from the requirement to deposit” in the first line of paragraph 3 by “from mandatory deposit” and by inserting “, other than a film,” after “document” in the second line of that paragraph;
- (4) by inserting “, other than films,” after “documents” in the first line of paragraph 4 and by replacing “the library” in the fourth line of that paragraph by “Bibliothèque et Archives nationales”;
- (5) by adding “as well as the information that must be indicated on the descriptive card required when the film is deposited” at the end of paragraph 5;
- (6) by inserting the following paragraph after paragraph 5:
- “(5.1) determine appropriate quality standards for each category of films deposited;”;
- (7) by replacing “5” in the second line of paragraph 6 by “5.1”.
- c. B-2.2, s. 20.12.1, added. **23.** The said Act is amended by adding the following section after section 20.12:
- Offence and penalty. **“20.12.1.** Every producer of a Québec film who or which contravenes section 20.9.1 or a regulatory provision made under paragraph 5 or 5.1 of section 20.10 the contravention of which constitutes an offence under paragraph 6 of that section is guilty of an offence and is liable to a fine of \$500 to \$2,000.”

c. B-2.2, s. 27, am.

24. Section 27 of the said Act is amended

(1) by replacing “the library” in the first line of the first paragraph by “Bibliothèque et Archives nationales”;

(2) by replacing “its preservation mission and its dissemination mission” at the end of the second paragraph by “each of its missions”.

c. B-2.2, ss. 2.1, 7, 12, 15, 18, 20.1, 20.6, 20.7, 21, 22, 23, 24, 25, 26, 26.1, 29 and 31, am.

25. Sections 2.1, 7, 12, 15, 18, 20.1, 20.6, 20.7, 21, 22, 23, 24, 25, 26, 26.1, 29 and 31 of the said Act are amended by replacing the words “The library” and “the library” wherever they appear by “Bibliothèque et Archives nationales”.

c. B-2.2, s. 32, repealed.

26. Section 32 of the said Act is repealed.

ARCHIVES ACT

c. A-21.1, s. 2.1, am.

27. Section 2.1 of the Archives Act (R.S.Q., chapter A-21.1) is amended by replacing “to which the Act respecting the Bibliothèque nationale du Québec (chapter B-2.1) applies” by “that are subject to legal deposit under the Act respecting Bibliothèque et Archives nationales du Québec (chapter B-2.2)”.

c. A-21.1, s. 4, am.

28. Section 4 of the said Act is amended

(1) by replacing “The Minister of Culture and Communications shall adopt” in the first line of the first paragraph by “Bibliothèque et Archives nationales du Québec shall establish”;

(2) by replacing “Conseil du trésor” in the second paragraph by “Government”;

(3) by replacing “The Keeper of the Archives nationales du Québec” in the first line of the third paragraph by “Bibliothèque et Archives nationales”;

(4) by striking out the last sentence of the third paragraph.

c. A-21.1, s. 5, am.

29. Section 5 of the said Act is amended

(1) by replacing “The Minister” in the first line of the first paragraph by “Bibliothèque et Archives nationales”;

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

Approval.

“The management policy requires the prior approval of the Minister of Culture and Communications.”

c. A-21.1, s. 8, am.

30. Section 8 of the said Act is amended

(1) by replacing “to the Minister” in the first and third paragraphs by “to Bibliothèque et Archives nationales”;

(2) by replacing “to the Minister for his information” in the second and third lines of the second paragraph by “to Bibliothèque et Archives nationales for its information”.

c. A-21.1, s. 9, am.

31. Section 9 of the said Act is amended

(1) by replacing “The Minister” in the first line of the first paragraph by “Bibliothèque et Archives nationales” and by replacing “him” in the second line by “it”;

(2) by replacing “of the Minister” in the first line of the second paragraph by “of Bibliothèque et Archives nationales”.

c. A-21.1, s. 10, am.

32. Section 10 of the said Act is amended by replacing “The Minister” in the first line of the first and second paragraphs by “Bibliothèque et Archives nationales” and by replacing “his” in the first line of the second paragraph by “its”.

c. A-21.1, s. 11, am.

33. Section 11 of the said Act is amended by replacing “the Minister” in the first line by “Bibliothèque et Archives nationales”.

c. A-21.1, s. 12, am.

34. Section 12 of the said Act is amended by replacing “the Keeper” in the second line of the second paragraph and “him” in the second and third lines by “Bibliothèque et Archives nationales”.

c. A-21.1, s. 14, am.

35. Section 14 of the said Act is amended

(1) by replacing “The Minister shall adopt” in the first line of the first paragraph by “Bibliothèque et Archives nationales shall establish”;

(2) by inserting the following paragraph after the first paragraph:

Approval.

“The management policy requires the prior approval of the Minister.”;

(3) by replacing “The Keeper” in the first line of the second paragraph by “Bibliothèque et Archives nationales”.

c. A-21.1, s. 15, am.

36. Section 15 of the said Act is amended

(1) by replacing “to the Keeper” in the second line of the first paragraph by “to Bibliothèque et Archives nationales”;

(2) by replacing “the Keeper” and “him” in the second line of the second paragraph by “Bibliothèque et Archives nationales”.

c. A-21.1, s. 16, am.

37. Section 16 of the said Act is amended

(1) by replacing “the Minister” in the first and second lines of the first paragraph by “Bibliothèque et Archives nationales” and by replacing “have been transferred to the Keeper” in the third and fourth lines of that paragraph by “have been transferred to Bibliothèque et Archives nationales”;

(2) by replacing “The Minister” in the first line of the second paragraph by “Bibliothèque et Archives nationales”.

c. A-21.1, s. 17, am.

38. Section 17 of the said Act is amended

(1) by replacing “to the Keeper” in the second line of the first paragraph by “to Bibliothèque et Archives nationales”;

(2) by replacing “the Keeper” in the fourth and fifth lines of the second paragraph by “Bibliothèque et Archives nationales”.

c. A-21.1, s. 21,
repealed.

39. Section 21 of the said Act is repealed.

c. A-21.1, s. 22, am.

40. Section 22 of the said Act is amended

(1) by replacing “to the Minister” in the first line of the first paragraph by “to Bibliothèque et Archives nationales”;

(2) by replacing “The Minister” in the first line of the second paragraph by “Bibliothèque et Archives nationales” and by replacing “and by the Minister.” at the end of that paragraph by “and those determined by Bibliothèque et Archives nationales in accordance with the guidelines set by the Minister.”

c. A-21.1, s. 23,
repealed.

41. Section 23 of the said Act is repealed.

c. A-21.1, s. 24, am.

42. Section 24 of the said Act is amended by replacing the words “The Minister” in the first line by “Bibliothèque et Archives nationales” and by replacing “the Minister” in the third line by “Bibliothèque et Archives nationales”.

c. A-21.1, s. 26, am.

43. Section 26 of the said Act is amended by replacing “to the Keeper” in the first and second lines of the first paragraph by “to Bibliothèque et Archives nationales” and by replacing “him” in the third line of that paragraph and “the Keeper or” in the fourth line of that paragraph by “Bibliothèque et Archives nationales or the”.

c. A-21.1, s. 27, am.

44. Section 27 of the said Act is amended by replacing “to the Keeper” in the first line of the first paragraph by “to Bibliothèque et Archives nationales”.

c. A-21.1, s. 29,
repealed.

45. Section 29 of the said Act is repealed.

c. A-21.1, s. 30, am.

46. Section 30 of the said Act is amended

(1) by replacing “The Keeper” in the first line by “Bibliothèque et Archives nationales”;

(2) by inserting “with the authorization of the Minister,” at the beginning of paragraphs 2 and 3.

c. A-21.1, s. 30.1,
added.

47. The said Act is amended by inserting the following section after section 30:

Financial or technical
assistance.

“30.1. Bibliothèque et Archives nationales may provide financial or technical assistance to an accredited private archival agency or for the carrying out of archive-related activities.

Approval.

The conditions, scales and limits of the financial assistance program shall be submitted to the Minister for approval.”

c. A-21.1, s. 32, am.

48. Section 32 of the said Act is amended

(1) by replacing “The Keeper” in the first line of the first paragraph by “The Keeper of the Archives nationales du Québec or any other person authorized for that purpose by Bibliothèque et Archives nationales”;

(2) by replacing “the Keeper” in the first line of the second paragraph by “the Keeper or such an authorized person”.

c. A-21.1, s. 33, am.

49. Section 33 of the said Act is amended by inserting “or any other person authorized for that purpose by Bibliothèque et Archives nationales” after “The Keeper” in the first line.

c. A-21.1, s. 34, am.

50. Section 34 of the said Act is amended by replacing “the Attorney General, a person generally or specially authorized by him for that purpose” in the first and second lines of the second paragraph by “Bibliothèque et Archives nationales” and by replacing “the Minister” in the fourth line of that paragraph by “Bibliothèque et Archives nationales”.

c. A-21.1, s. 35, am.

51. Section 35 of the said Act is amended by replacing “The Minister” in the first line by “Bibliothèque et Archives nationales”, “he” in that line by “it”, “he” in the third line by “Bibliothèque et Archives nationales” and “his” in that line by “its” and by replacing “or his power to enter into an agreement contemplated in section 16” in the fourth and fifth lines of that paragraph by “, its power to enter into an agreement under section 16 or its power to authorize the disposal of documents under the second paragraph of section 18”.

c. A-21.1, s. 36,
repealed.

52. Section 36 of the said Act is repealed.

- c. A-21.1, s. 37, am. **53.** Section 37 of the said Act is amended by replacing “to the Keeper of the Archives nationales du Québec” in the third and fourth lines of subparagraph 2 of the first paragraph by “to Bibliothèque et Archives nationales”.
- c. A-21.1, ss. 6, 18, 25 and 31, am. **54.** Sections 6, 18, 25 and 31 of the said Act are amended by replacing the words “The Keeper” and “the Keeper” wherever they appear by “Bibliothèque et Archives nationales”; section 18 is further amended by replacing “he” in the second paragraph by “it”; section 25 is further amended by inserting “the” before “public body” in the second paragraph; section 31 is further amended by replacing “he” in the third line by “it”.
- c. A-21.1, s. 43, am. **55.** Section 43 of the said Act is amended by replacing “the Minister, the Keeper or a person designated under section 35 or 36” in the first and second lines by “Bibliothèque et Archives nationales or the Keeper or a person designated under section 35” and by replacing “his” in the second line by “their” and “him” in the third line by “them”.
- c. A-21.1, s. 45, am. **56.** Section 45 of the said Act is amended by replacing “of the Keeper” in the first line of the second paragraph by “of Bibliothèque et Archives nationales”.
- c. A-21.1, ss. 47-53 and 87, repealed. **57.** Sections 47 to 53 and 87 of the said Act are repealed.

OTHER AMENDMENTS

- c. A-2.1, s. 79, am. **58.** Section 79 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) is amended by replacing “to the Keeper of the Archives nationales du Québec” in the second line of the first paragraph by “to Bibliothèque et Archives nationales”.
- c. A-6.001, Sched. 2, am. **59.** Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by replacing “Bibliothèque nationale du Québec” by “Bibliothèque et Archives nationales du Québec”.
- c. B-4, s. 7.6, am. **60.** Section 7.6 of the Cultural Property Act (R.S.Q., chapter B-4) is amended by replacing “and the management of the public and private archives” in the third and fourth lines of the first paragraph by “and on any matter relating to archives”.
- c. C-18.1, s. 7, repealed. **61.** Section 7 of the Cinema Act (R.S.Q., chapter C-18.1) is repealed.
- c. C-18.1, Chap. II, Div. VI, ss. 73-75, repealed. **62.** Division VI of Chapter II of the said Act, which comprises sections 73 to 75, is repealed.

- c. M-31, s. 71.2, am. **63.** Section 71.2 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended
- (1) by replacing “to the Keeper of the Archives” in the second line of the first paragraph by “to Bibliothèque et Archives”;
- (2) by replacing “the Keeper of the Archives” in the second line of the third paragraph by “Bibliothèque et Archives” and “the Keeper” in that line by “Bibliothèque et Archives nationales”.
- c. M-31, s. 71.3, am. **64.** Section 71.3 of the said Act is amended by replacing “to the Keeper of the Archives nationales du Québec” in the second line by “to Bibliothèque et Archives nationales”.
- c. R-8.2, Sched. C, am. **65.** Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2), amended by Order in Council 464-2004 dated 12 May 2004, is again amended by replacing “The Bibliothèque nationale du Québec” by “Bibliothèque et Archives nationales du Québec”.
- c. R-10, Sched. I, am. **66.** Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by replacing “the Bibliothèque nationale du Québec” by “Bibliothèque et Archives nationales du Québec”.
- c. R-12.1, Sched. II, am. **67.** Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by replacing “the Bibliothèque nationale du Québec” by “Bibliothèque et Archives nationales du Québec”.

TRANSITIONAL AND FINAL PROVISIONS

- Substitution. **68.** Bibliothèque et Archives nationales du Québec is substituted for the Minister of Culture and Communications as regards archival management and for the Keeper of the Archives nationales du Québec. It acquires the rights and assumes the obligations of the Minister and the Keeper.
- Documents. **69.** The records and other documents of the Ministère de la Culture et des Communications concerning archives and the records and other documents of the Keeper become records and documents of Bibliothèque et Archives nationales du Québec, to the extent determined by the Minister.
- Transfer of documents. The documents deposited with the Keeper are transferred to Bibliothèque et Archives nationales.
- References. **70.** Unless the context indicates otherwise, in any text or document,
- (1) a reference to the Minister of Culture and Communications concerning the national archives of Québec is a reference to Bibliothèque et Archives nationales du Québec;

(2) a reference to the Bibliothèque nationale du Québec or to the Keeper of the Archives nationales du Québec is a reference to Bibliothèque et Archives nationales du Québec; and

(3) a reference to the Act respecting the Bibliothèque nationale du Québec is a reference to the Act respecting Bibliothèque et Archives nationales du Québec.

Presumption.

71. The management policies for the active, semi-active and inactive documents of public bodies established by the Minister of Culture and Communications before (*insert the date of coming into force of this section*) are deemed to be policies adopted under the new provisions of sections 4 and 14 of the Archives Act, enacted by sections 28 and 35.

Provisions not applicable.

72. The new provisions regarding the legal deposit of Québec films, enacted by section 21, do not apply to films whose first public exhibition was held before (*insert the date of coming into force of section 21*).

End of term of office of members.

73. The term of office of the members other than the chair appointed under section 4 of the Act respecting the Bibliothèque nationale du Québec in office on (*insert the date preceding the date of coming into force of this section*) ends on that date.

Personnel.

74. The employees of the Direction générale des Archives nationales of the Ministère de la Culture et des Communications in office on (*insert the date preceding the date of coming into force of this section*) become employees of Bibliothèque et Archives nationales, subject to the conditions of employment applicable to them and provided that a decision providing for their transfer is made by the Conseil du trésor before (*insert the date occurring 24 months after the date of coming into force of this section*).

Transfer or promotion.

75. An employee transferred to Bibliothèque et Archives nationales under section 74 who, on the date of the transfer, was a public servant with permanent tenure within the Ministère de la Culture et des Communications may apply for a transfer to a position in the public service or enter a competition for promotion to such a position in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1).

Provision applicable.

Section 35 of the Public Service Act applies to an employee who takes part in such a competition for promotion.

Assessment of classification.

76. An employee referred to in section 75 who applies for a transfer or takes part in a competition for promotion may ask the chair of the Conseil du trésor for an assessment of the classification the employee would be assigned in the public service. The assessment must take into account the employee's classification on the date of the transfer and the experience and formal training acquired in the course of employment with Bibliothèque et Archives nationales.

Determination of classification.

If an employee is transferred under section 75, the deputy minister or chief executive officer determines the employee's classification in accordance with the assessment provided for in the first paragraph.

Criteria.

If an employee is promoted under section 75, the classification assigned to the employee must take into account the criteria set out in the first paragraph.

Discontinuance of operations.

77. In the event of a partial or total discontinuance of the operations of Bibliothèque et Archives nationales or a shortage of work, an employee referred to in section 75 is entitled to be placed on reserve in the public service with the classification held before the date of transfer.

Criteria.

In that case, the chair of the Conseil du trésor determines the employee's classification taking into account the criteria set out in the first paragraph of section 76.

Transfer refused.

78. A person who, in accordance with the applicable conditions of employment, refuses to be transferred to Bibliothèque et Archives nationales is assigned to Bibliothèque et Archives nationales until the chair of the Conseil du trésor is able to place the person in accordance with section 100 of the Public Service Act. The same applies to a person placed on reserve under section 77, which person remains in the employ of Bibliothèque et Archives nationales.

Termination of employment.

79. Subject to the remedies available under a collective agreement, an employee referred to in section 75 whose employment is terminated may bring an appeal under section 33 of the Public Service Act.

Coming into force.

80. This Act comes into force on the date or dates set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 26

AN ACT TO AMEND THE PAY EQUITY ACT AS REGARDS THE ESTABLISHMENT OF SEPARATE PROGRAMS

Bill 79

Introduced by Mr. Michel Després, Minister of Labour

Introduced 11 November 2004

Passage in principle 23 November 2004

Passage 10 December 2004

Assented to 14 December 2004

Coming into force: 14 December 2004

Legislation amended:

Pay Equity Act (R.S.Q., chapter E-12.001)



Chapter 26

AN ACT TO AMEND THE PAY EQUITY ACT AS REGARDS THE ESTABLISHMENT OF SEPARATE PROGRAMS

[Assented to 14 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. E-12.001, s. 11, am. **1.** Section 11 of the Pay Equity Act (R.S.Q., chapter E-12.001) is amended by replacing the second sentence of the second paragraph by the following sentences: “Such an agreement may also be entered into between the employer and two or more certified associations. In either case, the employer may establish a separate plan applicable to the other employees.”
- Coming into force. **2.** This Act comes into force on 14 December 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 27

AN ACT TO AMEND THE ACT RESPECTING OFF-HIGHWAY VEHICLES

Bill 90

Introduced by Madam Julie Boulet, Minister for Transport

Introduced 16 December 2004

Passage in principle 16 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 16 December 2004

Legislation amended:

Act respecting off-highway vehicles (R.S.Q., chapter V-1.2)



Chapter 27

AN ACT TO AMEND THE ACT RESPECTING OFF-HIGHWAY VEHICLES

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. V-1.2, s. 87.1,
added.

1. The Act respecting off-highway vehicles (R.S.Q., chapter V-1.2) is amended by inserting the following section after section 87:

Legal action
prohibited.

“87.1. No legal action founded on neighbourhood disturbances or any other damage relating to noise, odours or other contaminants may be brought for facts occurring between 16 December 2001 and 1 May 2006, if the alleged damage is due to the operation of a vehicle to which this Act applies in places authorized under this Act or a regulation under this Act.

Legal action
admissible.

Legal action against the operator or owner of an off-highway vehicle alleged to have contravened a provision of this Act or a regulation under this Act is, however, admissible.”

Act not applicable.

2. The Regulations Act (R.S.Q., chapter R-18.1) does not apply to a regulation made by the Government under section 46 of the Act respecting off-highway vehicles before 1 January 2005. Such a regulation may come into force on the day it is made, and it must be published in the *Gazette officielle du Québec*.

Coming into force.

3. This Act comes into force on 16 December 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 28

AN ACT TO AMEND THE ACT RESPECTING FINANCIAL ASSISTANCE FOR EDUCATION EXPENSES

Bill 67

Introduced by Mr. Pierre Reid, Minister of Education

Introduced 11 November 2004

Passage in principle 9 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended:

Act respecting financial assistance for education expenses (R.S.Q., chapter A-13.3)



Chapter 28

AN ACT TO AMEND THE ACT RESPECTING FINANCIAL ASSISTANCE FOR EDUCATION EXPENSES

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. A-13.3, s. 11, am. **1.** Section 11 of the Act respecting financial assistance for education expenses (R.S.Q., chapter A-13.3), amended by section 7 of chapter 17 of the statutes of 2003, is again amended by replacing paragraph 1 by the following paragraph:
- “(1) he is a Canadian citizen or, within the meaning of the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27), a permanent resident or a protected person, or he belongs to another class of persons determined by regulation;”.
- c. A-13.3, s. 33, am. **2.** Section 33 of the said Act, amended by section 26 of chapter 17 of the statutes of 2003, is again amended by replacing paragraph 1 by the following paragraph:
- “(1) the person is a Canadian citizen or, within the meaning of the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27), a permanent resident or a protected person, or the person belongs to another class of persons determined by regulation;”.
- c. A-13.3, s. 57, am. **3.** Section 57 of the said Act, amended by section 41 of chapter 17 of the statutes of 2003, is again amended by inserting the following subparagraph after subparagraph 3.3 of the first paragraph:
- “(3.4) determine, for the purposes of paragraph 1 of sections 11 and 33, the classes of persons eligible for a loan;”.
- Coming into force. **4.** This Act comes into force on 17 December 2004.

2004, chapter 29

AN ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

Bill 75

Introduced by Mr. Jean-Marc Fournier, Minister of Municipal Affairs, Sports and Recreation

Introduced 11 November 2004

Passage in principle 3 December 2004

Passage 15 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended:

Charter of Ville de Longueuil (R.S.Q., chapter C-11.3)

Charter of Ville de Montréal (R.S.Q., chapter C-11.4)

Charter of Ville de Québec (R.S.Q., chapter C-11.5)

Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3)

Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities (2003, chapter 14)



Chapter 29

AN ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TITLE I

OBJECTS AND DEFINITIONS

- Object. **1.** The object of this Act is to determine the municipal powers that, rather than being exercised separately for each local municipal territory included in an urban agglomeration defined in Title II, must be exercised globally for that urban agglomeration.
- Object. A further object is to prescribe the rules for the exercise of those powers.
- Urban agglomeration. **2.** An urban agglomeration corresponds to the territory, as it exists on 17 December 2004, of Ville de Montréal, Ville de Québec, Ville de Longueuil, Ville de Mont-Laurier, Ville de La Tuque, Municipalité des Îles-de-la-Madeleine, Ville de Sainte-Agathe-des-Monts, Ville de Mont-Tremblant, Ville de Cookshire-Eaton, Ville de Rivière-Rouge or Ville de Sainte-Marguerite-Estérel.
- City. In this Act, each such municipality is designated as a “city”.
- Interpretation: **3.** For the purposes of this Act,
- “former municipality”; (1) “former municipality” means a local municipality that ceased to exist upon the constitution of the city;
- “Minister”; (2) “Minister”, except in a minister’s title, means the Minister of Municipal Affairs, Sports and Recreation;
- “reconstituted municipality”; (3) “reconstituted municipality”, with respect to a city, means a local municipality constituted to give effect to the results of a referendum poll held under the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities (2003, chapter 14), whose territory corresponds to the territory of a former municipality;

“body”;

(4) “body”, in a provision specifying that it is a body of a local municipality, means a mandatory body of the municipality within the meaning of section 18 of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3), any other body otherwise under the authority of the municipality, or a supramunicipal body, within the meaning of that section, whose territory includes the territory of the municipality;

“reorganization”.

(5) “reorganization”, with respect to a city, means all the acts provided for in an Act or statutory instrument to constitute the reconstituted municipality or municipalities whose territory is included in the territory of the city, and to reduce the territory of the city accordingly.

TITLE II

URBAN AGGLOMERATIONS, RELATED MUNICIPALITIES AND CENTRAL MUNICIPALITIES

Montréal.

4. The urban agglomeration of Montréal is made up of the territories of Ville de Montréal, Ville de Baie-d’Urfé, Ville de Beaconsfield, Ville de Côte-Saint-Luc, Ville de Dollard-des-Ormeaux, Ville de Dorval, Ville de Hampstead, Ville de Kirkland, Ville de L’Île-Dorval, Ville de Montréal-Est, Ville de Montréal-Ouest, Ville de Mont-Royal, Ville de Pointe-Claire, Ville de Sainte-Anne-de-Bellevue, Village de Senneville and Ville de Westmount.

Québec.

5. The urban agglomeration of Québec is made up of the territories of Ville de Québec, Ville de L’Ancienne-Lorette and Municipalité de Saint-Augustin-de-Desmaures.

Longueuil.

6. The urban agglomeration of Longueuil is made up of the territories of Ville de Longueuil, Ville de Boucherville, Ville de Brossard, Ville de Saint-Bruno-de-Montarville and Ville de Saint-Lambert.

Mont-Laurier.

7. The urban agglomeration of Mont-Laurier is made up of the territories of Ville de Mont-Laurier and Municipalité de Saint-Aimé-du-Lac-des-Îles.

La Tuque.

8. The urban agglomeration of La Tuque is made up of the territories of Ville de La Tuque, Municipalité de La Bostonnais and Municipalité de Lac-Édouard.

Îles-de-la-Madeleine.

9. The urban agglomeration of Îles-de-la-Madeleine is made up of the territories of Municipalité des Îles-de-la-Madeleine, Village de Cap-aux-Meules and Municipalité de Grosse-Île.

Sainte-Agathe-des-Monts.

10. The urban agglomeration of Sainte-Agathe-des-Monts is made up of the territories of Ville de Sainte-Agathe-des-Monts and Municipalité d’Ivry-sur-le-Lac.

- Mont-Tremblant. **11.** The urban agglomeration of Mont-Tremblant is made up of the territories of Ville de Mont-Tremblant and Municipalité de Lac-Tremblant-Nord.
- Cookshire-Eaton. **12.** The urban agglomeration of Cookshire-Eaton is made up of the territories of Ville de Cookshire-Eaton and Municipalité de Newport.
- Rivière-Rouge. **13.** The urban agglomeration of Rivière-Rouge is made up of the territories of Ville de Rivière-Rouge and Municipalité de La Macaza.
- Sainte-Marguerite–Estérel. **14.** The urban agglomeration of Sainte-Marguerite–Estérel is made up of the territories of Ville de Sainte-Marguerite-du-Lac-Masson and Ville d’Estérel.
- Related municipalities. **15.** The municipalities listed in the description of an urban agglomeration are related municipalities.
- Central municipality. The first municipality mentioned for each urban agglomeration is the central municipality.

TITLE III

URBAN AGGLOMERATION POWERS

CHAPTER I

GENERAL PROVISIONS

- Urban agglomeration powers. **16.** Municipal powers over the matters referred to in Chapter II and the subjects referred to in Chapter III are urban agglomeration powers.
- Exclusivity. **17.** Only the central municipality, to the exclusion of the other related municipalities, may act with respect to those matters and subjects.
- Jurisdiction. The central municipality has jurisdiction in its own territory and in the territory of any other related municipality over the acts that may be performed respecting those matters and subjects.
- Total population. If a provision of an Act or a statutory instrument under that Act concerning such a matter or subject refers to the population of a municipality, the population of the central municipality is deemed to be the total population of all the related municipalities for the purposes of the provision.
- Performance of act. **18.** If, according to an Act or an applicable statutory instrument, the act that may be performed respecting those matters and subjects is under the authority of a municipal council or an executive committee, the central municipality performs the act in the first case through its council provided for in Chapter I of Title IV and, in the second case, through that council or its executive committee, depending on what is specified in the order made under section 135.

Urban agglomeration council.

That council is designated as an “urban agglomeration council”.

CHAPTER II

MATTERS CONCERNING ALL THE RELATED MUNICIPALITIES

DIVISION I

GENERAL PROVISIONS

Matters of collective interest.

19. The following matters concern the related municipalities as a whole:

- (1) municipal assessment;
- (2) passenger transportation;
- (3) the thoroughfares forming the arterial road system of the urban agglomeration;
- (4) premises or facilities for the dumping of snow from the territory of the central municipality and at least one reconstituted municipality;
- (5) water supply and water purification;
- (6) residual materials disposal and reclamation, and the development and adoption of a residual materials management plan;
- (7) municipal watercourses;
- (8) the components of public security, namely,
 - (a) police, civil protection and fire protection services;
 - (b) the 9-1-1 emergency centre;
 - (c) the development and adoption of the civil protection plan and the fire safety cover plan;
- (9) the municipal court;
- (10) social housing and assistance intended specifically for the homeless;
- (11) the components of economic development, namely,
 - (a) the promotion of the territory of a related municipality, including the promotion of tourism, when it is done outside that territory;
 - (b) tourist services in the urban agglomeration;
 - (c) local development centres;

- (d) convention centres, ports and airports;
- (e) industrial parks and railway sidings; and
- (f) assistance intended specifically for a business; and

(12) if the central municipality succeeded a regional county municipality or an urban community, any other matter over which the central municipality now exercises jurisdiction and over which the regional county municipality or urban community exercised jurisdiction under a legislative provision.

Jurisdiction.

20. The central municipality's jurisdiction over any of those matters applies to the extent specified, where applicable, in any of Divisions II to IX and subject to Chapter IV.

DIVISION II

MUNICIPAL ASSESSMENT

Jurisdiction over assessment.

21. Unless a regional county municipality has jurisdiction over assessment for related municipalities under section 5 or 5.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), the central municipality has that jurisdiction for itself and, despite section 6 of that Act, for any other related municipality.

Responsibility.

In that case, the central municipality is the municipal body responsible for assessment, within the meaning of that Act, as regards an assessment roll of a related municipality.

DIVISION III

ARTERIAL ROAD SYSTEM

Identification.

22. The urban agglomeration council identifies the thoroughfares forming the arterial road system in the urban agglomeration, on a map, plan or other illustration specified in a by-law that is subject to the right of objection under section 115.

Exemption.

However, when such thoroughfares are identified in the order made under section 135, the urban agglomeration council is not required to identify them.

Amendments.

The urban agglomeration council may then only amend elements of the identification made in the order in the manner provided for in the first paragraph. In such a case, the document specified in the by-law must indicate how it differs from the identification made in the order.

Exclusive jurisdiction.

23. The central municipality's exclusive jurisdiction over the thoroughfares identified covers road maintenance and management, including snow removal, signs and signals, and traffic and parking regulation.

Penal proceedings. However, it does not include the power to institute penal proceedings for contravening a provision of a by-law, a resolution or an order that concerns traffic or parking on such a thoroughfare. The related municipality in whose territory the contravention is committed may institute proceedings even if, in the case of a reconstituted municipality, the by-law, resolution or order was not adopted by the council or executive committee.

Financing. **24.** The central municipality's exclusive jurisdiction over a thoroughfare also includes, depending on whether or not it is in the central municipality's territory, the obligation to use or obtain a sum determined under the second paragraph to finance expenditures related to the exercise of an urban agglomeration power.

Sum. The sum is the part of the subsidy, paid under a program established by the Government, a minister or a government body to compensate the municipalities for road maintenance, that is attributable to the thoroughfare referred to in the first paragraph.

DIVISION IV

WATER SUPPLY AND WATER PURIFICATION

Exclusive jurisdiction. **25.** In the case of the urban agglomeration of Montréal, the urban agglomeration of Québec and the urban agglomeration of Longueuil, the central municipality's exclusive jurisdiction over water supply and water purification does not include the installation, repair and maintenance of purely local water or sewer mains or the connecting of water or sewer mains to an immovable.

Local water and sewer mains. All water or sewer mains that are not trunk lines within the meaning of section 26 are purely local. They include the equipment accessory to them, such as, in the case of waterworks, hydrants, cocks, valves and boosters.

Trunk water main. **26.** In the case of a waterworks system, a water main used to transport drinking water from the filtration plant to a reservoir, or from a reservoir to a water distribution main, is a trunk water main.

Trunk sewer main. In the case of a sewer system, an interceptor or main used to transport waste water from a branch line situated under a thoroughfare to an interceptor, or to discharge drainage water from such a sewer main into a watercourse or a retention basin, is a trunk interceptor or trunk sewer main.

Identification. **27.** The urban agglomeration council identifies the water or sewer mains that are not purely local on a map, plan or other illustration specified in a by-law that is subject to the right of objection under section 115.

Exemption. However, when such water or sewer mains are identified in the order made under section 135, the urban agglomeration council is not required to identify them.

Amendments.

The urban agglomeration council may then only amend elements of the identification made in the order in the manner provided for in the first paragraph. In such a case, the document specified in the by-law must indicate how it differs from the identification made in the order.

Agreement.

28. In the case of any urban agglomeration other than those referred to in section 25, the central municipality only has exclusive jurisdiction over water supply and water purification if, immediately before the city was constituted, jurisdiction over that matter was exercised under an agreement between former municipalities. The central municipality's exclusive jurisdiction applies only to infrastructures and equipment covered by that agreement and those replacing them.

Territories not included.

If, however, none of the territories of the former municipalities party to the agreement are included in the central municipality's territory, the central municipality does not have exclusive jurisdiction over water supply and water purification.

Pooling of infrastructures and equipment.

For the purposes of the first two paragraphs, a pooling of infrastructures and equipment through the assumption of jurisdiction by a regional county municipality is considered to be a pooling of infrastructures and equipment under an agreement.

DIVISION V

SOCIAL HOUSING

Exclusive jurisdiction.

29. The central municipality's exclusive jurisdiction over social housing applies, subject to the power of a regional county municipality to take on certain aspects of the financing of social housing under article 681.2 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) or the obligation of the Communauté métropolitaine de Montréal to do so under section 153 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01).

DIVISION VI

LOCAL DEVELOPMENT CENTRE

Exclusive jurisdiction.

30. If the central municipality's exclusive jurisdiction over local development centres includes the power to determine the number of such centres in the urban agglomeration and to define the territory in which each centre has jurisdiction, the urban agglomeration council exercises this power by a by-law that is subject to the right of objection under section 115.

DIVISION VII**PORT AND AIRPORT**

Exclusive jurisdiction. **31.** The central municipality's exclusive jurisdiction over ports and airports applies only if the main vocation of the port or airport is neither to serve recreational craft nor to provide access to an immovable for the owner of the immovable, a person residing or working in or on that immovable or a visitor or client.

DIVISION VIII**INDUSTRIAL PARK**

Industrial park. **32.** An industrial park is any group of immovables forming an identifiable whole in the territory of a municipality and consisting of

(1) land acquired under the Act respecting municipal industrial immovables (R.S.Q., chapter I-0.1), another Act or a statutory instrument whose object is to allow a municipality or a municipal body to provide businesses with immovables for industrial, para-industrial or research purposes, including technology;

(2) improvements to the land referred to in paragraph 1; and

(3) buildings and other structures on the land referred to in paragraph 1.

Exclusive jurisdiction. **33.** The central municipality's exclusive jurisdiction over an industrial park includes the functions provided for by a legislative provision or a text referred to in paragraph 1 of section 32 to create a new park or manage an existing park.

Alienation or lease of an immovable. **34.** In the exercise of functions relating to the management of an industrial park, the urban agglomeration council may make decisions to alienate or lease an immovable included in the park by a by-law subject to the right of objection under section 115.

Financing. **35.** The central municipality's exclusive jurisdiction over an industrial park also includes, depending on whether or not the park is in the central municipality's territory, the obligation to use or to obtain a sum determined under the second paragraph to finance expenditures related to the exercise of an urban agglomeration power.

Sum. The sum is the balance of the revenue derived from the presence of the industrial park for a fiscal year, except revenue from a tax or other method of financing imposed by the urban agglomeration council, once the following have been excluded:

(1) that which must by law be used, for the fiscal year, to discharge commitments made for the park; and

(2) that which is taken into consideration in establishing the aggregate taxation rate of a municipality.

Exemption.

36. The urban agglomeration council may prescribe, by a by-law subject to the right of objection under section 115, that an existing industrial park it identifies is outside its exclusive jurisdiction.

DIVISION IX

BUSINESS ASSISTANCE

Assistance.

37. The central municipality's exclusive jurisdiction over assistance intended specifically for a business applies as regards a tax credit in the manner specified in the second and third paragraphs.

Tax credit.

The urban agglomeration council may grant a tax credit reducing the amount of any tax it levies.

Prohibition.

No related municipality, including the central municipality, may grant a tax credit reducing the amount of another tax.

By-law.

38. The urban agglomeration council may, by a by-law subject to the right of objection under section 115,

(1) specify what constitutes and what does not constitute assistance intended specifically for a business; and

(2) prescribe that a type of assistance it specifies is outside the central municipality's exclusive jurisdiction, even if the type of assistance specified is intended specifically for a business.

CHAPTER III

EQUIPMENT, INFRASTRUCTURES AND ACTIVITIES OF COLLECTIVE INTEREST

List of equipment.

39. The urban agglomeration council may draw up a list of the equipment located in the urban agglomeration that meets the conditions set out in section 40.

Amendment of list.

However, if such a list is included in the order made under section 135, the urban agglomeration council may amend it but may not draw up another list.

Conditions.

40. Equipment may appear on the list if the following three conditions are met:

(1) the equipment belongs to a related municipality or a body of a related municipality;

(2) it is appropriate that the central municipality and at least one reconstituted municipality jointly finance the related expenditures or share the related revenue; and

(3) the equipment is not referred to in a by-law in force under article 681.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), an agreement or order in force under Division IV.1 of the Act respecting the Commission municipale (R.S.Q., chapter C-35) or Schedule V to the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01), or a by-law in force under Division V of Chapter III of that Act or Division VI of Chapter III of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02).

Criteria.	The condition prescribed in subparagraph 2 of the second paragraph is met when the equipment is relatively well-known, unique in the urban agglomeration, or widely used by citizens or ratepayers of a related municipality although not located in its territory.
Power to establish rules.	41. The central municipality's exclusive jurisdiction over equipment on the list consists in the power of the urban agglomeration council to establish, by a by-law subject to the right of objection under section 115, rules on the subjects referred to in the second paragraph that concern both the central municipality and at least one reconstituted municipality.
Subjects.	Those subjects are the management of equipment, the financing of related expenditures and the sharing of related revenue.
Equity.	Revenue must be shared equitably on the basis of the respective participation of the related municipalities in financing expenditures.
Rules.	42. The rules established for equipment on the list may, however, prescribe that the equipment is managed, related expenditures are financed and related revenue is shared in the same manner as if the equipment were property related to the exercise of urban agglomeration jurisdiction over a matter referred to in Chapter II.
Resolution.	43. The resolution by which the urban agglomeration council draws up or amends the list must set out appropriate conditions for transition purposes regarding any subject referred to in section 41 in relation to equipment added to or removed from the list.
Approval.	To come into force, the resolution must be approved by the Minister or by the person designated by the Minister to examine the merits of the resolution and make a decision in the Minister's place.
Equipment removed.	If equipment is removed from the list, that approval may be given only once a resolution expressing the agreement of the municipality concerned has been adopted by the council that would have the authority to make decisions concerning a subject referred to in section 41 in relation to that equipment, should the resolution of the urban agglomeration council come into force.

Reasons for refusal.	The reasons for a refusal to grant approval must be given in writing.
Provisions applicable.	44. Sections 39 to 43 apply, with the necessary modifications, to an infrastructure or activity, particularly to the provision of assistance for the purpose of carrying out a project.
Activity covered.	An activity of a municipality or a municipal body may be covered by those sections even if the project in relation to which the activity is carried on is not initiated by the municipality or body.

CHAPTER IV

COMPLEMENTARY PROVISIONS

DIVISION I

POWERS NOT EXERCISED ACCORDING TO GENERAL RULES

Power not exercised.	45. An urban agglomeration power is not required to be exercised by the sole fact that it has been conferred on the central municipality by a provision of Chapter II or Chapter III.
Assumption of power.	That sole fact does not prevent a regional county municipality from exercising its right to assume all or part of that power. The power must be assumed in respect of all the related municipalities or all their territories.
Delegation of power.	The sole fact that the power has been conferred on the central municipality does not prevent the central municipality from delegating all or part of the power, in particular to a reconstituted municipality, by an agreement entered into according to the applicable rules. The delegation may be made in respect of a reconstituted municipality or its territory only if the reconstituted municipality is the delegatee or if it enters into the agreement in order to accept that the delegatee act for the reconstituted municipality or in its territory.
Presumption.	Any provision respecting the exercise of an urban agglomeration power is also deemed to pertain, where applicable, to the exercise of only part of the power or to the exercise of all or part of the power as regards only some of the related municipalities or in only a few of their territories.
Delegation by agreement.	46. If, following delegation by agreement, a power is exercised by each reconstituted municipality for itself or in its own territory, any act inherent in the exercise of the power in respect of the central municipality or in its territory which, according to section 18, should be performed by the urban agglomeration council, must rather be performed by the regular municipal council.
Limited substitution.	That substitution does not apply to the power or obligation of the urban agglomeration council to make by-laws or levy taxes.

- By-law. **47.** The urban agglomeration council may prescribe, by a by-law subject to the right of objection under section 115, that an urban agglomeration power is exercised, in respect of a related municipality or in its territory, by the council of that related municipality or, in the case of the central municipality, by the regular council of the central municipality.
- Scope. The by-law must apply to all the related municipalities or their territories. It may prescribe the conditions and manner of the delegation, which must not involve discrimination based on the municipalities or their territories.
- Resolutions. **48.** In any case other than the cases referred to in sections 46 and 47, the urban agglomeration council and the regular council of the central municipality may, by similar resolutions, provide for the delegation, for a set period, of the exercise of an urban agglomeration power in respect of the municipality or in its territory.
- Substitution. Once the two resolutions are in force for the set period, the substitution under section 46 applies.
- Provision without effect. **49.** A provision of an Act or statutory instrument that gives a borough council a right, power or obligation as regards a given subject is completely or partially without effect, to the extent that all or part of the subject comes under an urban agglomeration power.
- Subdelegation. However, if the regular council of the central municipality has been delegated the exercise of that power under sections 46 to 48, it may subdelegate the power as regards the borough to the borough council, according to the rules set out by the charter of the municipality.
- Authorization required. **50.** Before making a decision whose object is to have the central municipality participate, alone or with a partner, in the creation of a body that will exercise an urban agglomeration power in respect of a related municipality or in the territory of the related municipality, the urban agglomeration council must be authorized to do so by the council of that municipality, and, where applicable, by the regular council of the central municipality.
- Exception. The first paragraph does not apply if the powers exercised by the body in fulfilling its mission do not include an act normally performed by the urban agglomeration council.
- Agreement maintained. **51.** If, immediately before the reorganization of the city whose territory corresponds to the urban agglomeration, an urban agglomeration power is exercised by a municipal body under an agreement entered into by the city, the agreement is maintained as if all the related municipalities were party to it, and the acts performed by the central municipality under the agreement are deemed to be performed in the exercise of the urban agglomeration power.

Municipal body.	For the purposes of the first paragraph and of section 52, “municipal body” has the meaning assigned by section 307 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2), and also means a local municipality.
Power not conferred.	52. If, immediately before the reorganization of the city whose territory corresponds to the urban agglomeration, an urban agglomeration power belongs to a municipal body and the power is neither temporary nor revocable, it is not conferred on the central municipality.
Revocability of power.	A power is deemed revocable if it is exercised by a body established by the city which may be dissolved by order or at the sole request of the city.
Simultaneous jurisdiction.	The first paragraph does not apply during the period in which, under the law applicable immediately before the city is reorganized, the central municipality and the municipal body simultaneously exercise jurisdiction over the same matter.
Police services.	53. If, immediately before the reorganization of the city whose territory corresponds to the urban agglomeration, police services are provided to the city by the Sûreté du Québec, the urban agglomeration power regarding such services is not conferred on the central municipality.

DIVISION II

INHERENT OR ACCESSORY ACTS

Inherent or accessory acts.	54. Decision making related to acts inherent in or accessory to the exercise of an urban agglomeration power is deemed part of the power.
List.	Such acts include: <ul style="list-style-type: none"> (1) the making of an agreement or any other form of contract; (2) the imposition of a method of financing and the inclusion of an item in the budget or the capital expenditure program; (3) the allocation of human or physical resources; (4) the taking of other administrative measures or the setting of standards; and (5) the response to a resolution announcing a regional county municipality’s intention to assume all or part of a power for related municipalities.

DIVISION III**CONCURRENT POWERS**

Power to establish rules.

55. If the infrastructures and equipment forming a system consist both of infrastructures and equipment that come under an urban agglomeration power, and infrastructures and equipment that do not, the urban agglomeration council may, by a by-law subject to the right of objection under section 115, establish rules so that the exercise of a power as regards the latter infrastructures and equipment does not affect the former infrastructures and equipment in such a way as to significantly reduce the leeway of the central municipality in exercising the urban agglomeration power.

Compliance with rules.

Every related municipality must comply with the rules established in such a by-law that is in force.

Application of power.

The power conferred by the first paragraph applies in particular to thoroughfares, water supply, water purification and residual materials.

Power to establish rules.

56. In addition to the case referred to in section 55, the urban agglomeration council may, by a by-law subject to the right of objection under section 115, establish rules to prevent the exercise of an urban agglomeration power and of another power as regards the same persons or the same property from causing needless inconvenience and to foster consistency of action.

Compliance with rules.

Every related municipality must comply with the rules established in such a by-law that is in force.

Act coming under multiple powers.

57. If an act that, according to an Act or a statutory instrument applicable to the central municipality, must be performed by the central municipality's council or executive committee, comes under both an urban agglomeration power and another power, the act is performed by the deliberative body specified in section 18.

Expenditures.

If the act involves expenditures, the expenditures are mixed and are subject to the by-law under section 69.

TITLE IV**RULES RELATING TO THE EXERCISE OF URBAN AGGLOMERATION POWERS****CHAPTER I****URBAN AGGLOMERATION COUNCIL**

Urban agglomeration council.

58. Every central municipality has an urban agglomeration council the nature, composition and operating rules of which are set out in the order made under section 135.

Deliberative body.	The council is a deliberative body of the municipality.
Principles.	<p>59. The order must respect the following principles:</p> <p>(1) every related municipality must be represented on the urban agglomeration council;</p> <p>(2) the number of votes assigned to the representative or to all the representatives of each related municipality must be in the same proportion to the number of votes assigned to all the members of the urban agglomeration council as the population of the municipality is to the total population of all the related municipalities; and</p> <p>(3) the meetings of the urban agglomeration council must be public.</p>
Executive committee.	<p>60. In the case of a central municipality that has an executive committee, the executive committee may exercise an urban agglomeration power, depending on what is specified in the order made under section 135.</p>
Information given at meetings.	<p>61. At a meeting of the council of a related municipality, the mayor</p> <p>(1) informs the council of the matters that are to be considered at a future meeting of the urban agglomeration council;</p> <p>(2) sets out the position the mayor intends to take on any matter referred to in paragraph 1, discusses that position with the other members present and proposes the adoption of a resolution establishing the council's stance; and</p> <p>(3) reports on the decisions made by the urban agglomeration council at a previous meeting.</p>
Stance.	<p>62. If the regular council of the central municipality or the council of a reconstituted municipality takes a stance on a matter that is to be referred to the urban agglomeration council, every member of the urban agglomeration council representing that municipality must, during the discussion and vote on the matter, act in conformity with the stance taken.</p>
Exception.	<p>63. If all the members of the regular council of the municipality are on the urban agglomeration council, sections 61 and 62 do not apply to the mayor of the central municipality and to a representative of that municipality, respectively.</p>
Town not taken into consideration.	<p>64. For the purposes of the provisions of this chapter and of the order made under section 135 that relate to the urban agglomeration council, Ville de L'Île-Dorval is not taken into consideration with respect to the urban agglomeration of Montréal.</p>
Territory.	Its territory is deemed to be included in the territory of Ville de Dorval.

CHAPTER II**URBAN AGGLOMERATION FINANCES****DIVISION I****URBAN AGGLOMERATION EXPENDITURES**

Expenditures treated separately.	65. The expenditures incurred by the central municipality in the exercise of urban agglomeration powers are treated separately from those incurred in the exercise of other powers.
Expenditures related to equipment.	66. Expenditures related to equipment, infrastructures or activities of collective interest are deemed to be incurred in the exercise of urban agglomeration powers, if the rules the content of which is provided for in section 42 apply to those expenditures.
Expenditures related to conditions of employment.	67. Expenditures related to the conditions of employment of the members of deliberative bodies authorized to exercise urban agglomeration powers that are urban agglomeration expenditures according to the order made under section 135 are deemed to be incurred in the exercise of urban agglomeration powers.
Mixed expenditures.	The order may determine the circumstances in which the expenditures related to those conditions of employment are mixed expenditures.
Conditions.	68. In addition to what is prescribed in section 57 and in the order made under section 135, expenditures incurred by the central municipality in the exercise of both urban agglomeration powers and other powers are mixed expenditures if <ol style="list-style-type: none">(1) an employee of the municipality or a contractor or service provider under contract with the municipality performs an act; or(2) property for which the municipality assumes the capital costs or usage costs is used.
Criteria.	69. The urban agglomeration council, by a by-law subject to the right of objection under section 115, establishes criteria for determining what part of a mixed expenditure is an expenditure incurred in the exercise of urban agglomeration powers.
Classes.	The by-law may define classes among the mixed expenditures and establish different criteria according to the classes.
Auditor.	70. The auditor responsible for expressing an opinion on the aggregate taxation rate of the central municipality must also provide an opinion on the breakdown of the mixed expenditures.

Presumption. The auditor is deemed to have a favourable opinion as to the breakdown upon declaring the aggregate taxation rate in compliance.

DIVISION II

URBAN AGGLOMERATION REVENUES

Application of revenues. **71.** The revenues of the central municipality derived from the exercise of an urban agglomeration power must be applied to the financing of the expenditures incurred in the exercise of that power.

Revenues from financing. The same applies for the revenues derived from a method of financing if, under an Act or statutory instrument, those revenues are to be applied to the financing of such expenditures.

Revenues. **72.** The revenues from the following activities are deemed to derive from the exercise of an urban agglomeration power:

(1) the issuance of permits, certificates and other authorizations under by-laws, resolutions and orders of a deliberative body exercising an urban agglomeration power;

(2) the imposition of fines and other monetary penalties and the charging of costs for offences under by-laws, resolutions and orders referred to in paragraph 1 that do not concern traffic or parking on thoroughfares; and

(3) the remittance of costs owing to the fact that a municipal court comes under the central municipality.

Presumption. **73.** The revenues from equipment, an infrastructure or an activity of collective interest are deemed to derive from the exercise of an urban agglomeration power if the rules the content of which is provided for in section 42 apply to those revenues.

Share of revenues related to offences. **74.** In addition to what is set out in section 72, the share of the revenues that is to be allocated to an interested municipality under an Act, a statutory instrument or a contract, when those revenues are from fines, other monetary penalties and costs relating to offences under certain legislative provisions that municipalities are responsible for enforcing and that do not concern traffic or parking on thoroughfares, is paid to the central municipality, to the exclusion of any other related municipality.

Presumption. A provision or stipulation prescribing the payment of that share as regards such offences committed in an urban agglomeration is deemed to apply only to the central municipality.

Payment of sum. **75.** Any sum or part of a sum referred to in any of the following paragraphs to which a related municipality is entitled under a program established by the

Government, a minister or a government body is paid to the central municipality, to the exclusion of any other related municipality.

Sums. The central municipality receives any sum provided for in

- (1) the program to promote municipal mergers; and
- (2) the program to promote municipal reorganization.

Parts of sums. The central municipality receives any part, designated under the program as being intended for urban agglomeration purposes, of any sum provided for in

- (1) the element relating to compensations to stand in lieu of taxes, in the program designed to neutralize the financial effects of a municipal merger;
- (2) the program relating to payment of compensation as regards public lands; and
- (3) the program relating to payment of “levelling” compensation.

Succession. If the central municipality succeeded to the rights and obligations of a regional county municipality, it receives any sum provided for in

- (1) the element relating to duties for the exploitation of resources, in the program designed to promote the diversification of municipal revenues; and
- (2) the assistance program for regional county municipalities.

Allocation of sums. **76.** The sums referred to in sections 74 and 75 and the revenues from any tax or other method of financing imposed by the urban agglomeration council must be allocated exclusively to the financing of expenditures incurred in the exercise of an urban agglomeration power.

Other sums. The same applies, with respect to a sum referred to in the second paragraph of section 86, to the part of the sum that is paid to the central municipality by reason of the taxes, compensations and modes of tariffing imposed by the urban agglomeration council.

DIVISION III

TAXATION PROVISIONS

§ 1. — *Interpretation*

Act. **77.** For the purposes of this division, “Act”, except in the title of an Act, means the Act respecting municipal taxation (R.S.Q., chapter F-2.1).

§ 2. — *Assessment roll*

Roll of rental values.	78. If any of the related municipalities does not have a roll of rental values, the urban agglomeration council may, for the purpose of its own taxation powers, decide that the municipality has such a roll.
By-law.	It makes the decision by a by-law subject to the right of objection under section 115.
Provision applicable.	Section 14.1 of the Act applies to the by-law and, where applicable, to the by-law repealing it as if they were resolutions adopted by the council of the municipality concerned.
Property assessment roll.	79. Where the property assessment roll of any of the related municipalities does not contain the indications identifying each unit of assessment belonging to each of the categories provided for in sections 244.34 to 244.36 of the Act or specifying to which class provided for in section 244.54 of the Act each unit belonging to the category provided for in that section 244.34 belongs, the urban agglomeration council may, for the purposes of its own taxation powers, decide that the roll must contain such indications.
Resolution.	Section 57.1.1 of the Act applies to the resolution adopted to that effect by the urban agglomeration council as if it were a resolution adopted by the council of the municipality concerned.
Equilibration.	80. The equilibration defined in section 46.1 of the Act must be effected upon the establishment of each assessment roll of a related municipality, even though its population is less than 5,000 inhabitants, if the population of another related municipality is equal to or greater than that number.
Uniform decision.	If the population of every related municipality is less than 5,000 inhabitants, the decision to effect or not to effect the equilibration, if it is not compulsory, must be uniform for all related municipalities.
Assessment rolls.	81. The assessment rolls of all related municipalities are drawn up and deposited so that they come into force simultaneously and apply for the same fiscal years.
Time limit for deposit.	They must be deposited on the same day. Otherwise, they are deemed not to have been deposited within the time limit prescribed by the Act.
Postponement.	For the purpose of complying with this requirement, the municipal body responsible for assessment may, under section 71 of the Act, postpone the deposit of a roll even though it could deposit the roll before 16 September preceding the first fiscal year for which the roll was drawn up.
Urban agglomeration property roll.	82. The expression “urban agglomeration property roll” means, subject to the adjustment provided for in the second paragraph, the aggregate of all the property assessment rolls of the related municipalities that are applicable simultaneously.

Value adjusted.	For the purposes of the urban agglomeration property roll, each value entered on the property assessment roll of a reconstituted municipality is adjusted by dividing it by the median proportion of that roll and by multiplying the quotient so obtained by the median proportion of the property assessment roll of the central municipality.
Median proportion.	For the purposes of the second paragraph, the median proportion of a roll is that established under section 264 of the Act for the first fiscal year for which the roll applies.
Urban agglomeration rental roll.	If all the related municipalities have a roll of rental values, the first three paragraphs apply, with the necessary modifications, and the aggregate of such rolls is called the “urban agglomeration rental roll”.
Roll summary.	83. The assessor must produce and send a summary of the urban agglomeration property roll.
Provisions applicable.	The provisions of the regulation made under paragraph 1 of section 263 of the Act that relate to the summary of a property assessment roll apply, with the necessary modifications and in particular with the modifications provided for in the third and fourth paragraphs, as regards the summary of the urban agglomeration property roll.
Time limit.	The summary reflecting the state of the urban agglomeration property roll on the date it is deposited is produced by the assessor within ten days after the day on which the median proportions and comparative factors of all the property assessment rolls of the related municipalities are established, under section 264 of the Act, for the first fiscal year for which the rolls apply.
Sending.	The assessor sends the summary to the clerk or secretary-treasurer of the central municipality within the same time as the time within which the assessor must, under the regulation made under the second paragraph, send the Minister the form filled out on the basis of the information included in the summary. The assessor is exempted from sending the form to the Minister.
Exemption.	However, the exemption does not render inoperative a provision of an Act or a statutory instrument that refers to the form in order to identify data contained in the property assessment roll, if that provision is applicable as regards the urban agglomeration property roll. In that case, the provision applies as if the assessor had filled out the form to send it to the Minister.
Median proportion and comparative factor.	84. The median proportion and the comparative factor of the urban agglomeration property roll and the urban agglomeration rental roll, for a fiscal year, are those established under section 264 of the Act for that fiscal year for the property assessment roll of the central municipality.

§ 3. — *Taxes and other methods of financing*

- Financing. **85.** For the purpose of financing expenditures incurred in the exercise of an urban agglomeration power, the urban agglomeration council may, by a by-law subject to the right of objection under section 115, levy any tax or impose any other method of financing that may be levied or imposed by a local municipality.
- Exception. However, it may not levy such a tax or impose such other method of financing if the revenues derived must, under an Act or statutory instrument, be allocated exclusively to the financing of expenditures other than those referred to in the first paragraph.
- Revenues reserved. Likewise, the regular council of the central municipality or the council of a reconstituted municipality may not levy a tax or impose another method of financing if the revenues from such tax or other method of financing must, under an Act or statutory instrument, be allocated exclusively to the financing of expenditures incurred in the exercise of an urban agglomeration power.
- Powers exercised concurrently. **86.** Subject to the second and third paragraphs of section 85, the urban agglomeration council and the regular council of the central municipality or the council of a reconstituted municipality may exercise concurrently the power conferred on them to levy the same tax or impose the same other method of financing.
- Parts of sum treated separately. The Government must therefore treat separately the part of the sum it must pay to a related municipality under section 210, 254 or 257 of the Act that stands in lieu of taxes, compensations and modes of tariffing imposed by the urban agglomeration council, and the other part of that sum. In addition, each of the corresponding parts of any sum paid under a program established by the Government, a minister or a government body to increase the compensations standing in lieu of taxes paid to the municipalities must also be treated separately.
- Compensation. For the purposes of this Act, the sum that the Government must pay under the second sentence of the first paragraph of section 257 of the Act is considered to be a compensation standing in lieu of taxes, compensations and modes of tariffing referred to in that sentence.
- Detailed account. **87.** If the account sent to a taxpayer includes the taxes or compensations that the taxpayer is required to pay as a result of decisions made both by the urban agglomeration council and by the regular council of the central municipality or the council of the reconstituted municipality, each of the taxes or compensations imposed by each of the councils must be identified and detailed in the account in accordance with the regulation under paragraph 2 of section 263 of the Act.
- Separate accounts. If separate accounts are sent for the taxes or compensations imposed by each council, each tax or compensation appearing in each account must be detailed in accordance with that regulation.

Values used in calculating tax.

88. If the urban agglomeration council levies a tax based on property value or rental value, the values used as the basis for the calculation of the amount of the tax are the values that are considered, under section 82, to be entered on the urban agglomeration property or rental roll. Any reference to the property assessment roll or the rental roll of the municipality, as the case may be, in any provision relating to the tax so levied by the urban agglomeration council, is deemed to be a reference to the urban agglomeration property or rental roll.

Compensation.

The same applies to any compensation in lieu of a tax provided for in section 210, 254 or 257 of the Act.

Other compensation.

The same also applies to any compensation provided for in section 205 of the Act.

Averaging of variation.

The first three paragraphs apply subject to the power of the urban agglomeration council under section 106 to take advantage of the averaging of the variation in the taxable values resulting from the coming into force of the roll.

General property tax rate.

89. The general property tax rate to which section 205.1 of the Act refers is the rate fixed by the council imposing the compensation provided for in section 205 of the Act.

Sums.

The sums to which that section 205.1 refers are the sums that would be payable in respect of the immovable concerned and that would derive from municipal taxes, compensations or modes of tariffing imposed by the council imposing the compensation provided for in that section 205.

Figures replaced.

The figures 0.006 and 0.01 appearing in the first and second paragraphs of that section 205.1 are replaced by the figures determined in accordance with the rules prescribed by the order made under section 135.

Prohibition.

90. No related municipality may require another related municipality to pay a compensation under section 205 of the Act for an immovable that is related to the exercise of an urban agglomeration power as regards a matter that is referred to in Chapter II of Title III or that is subject to the rules the content of which is provided for in section 42.

Amount replaced.

91. The amount of \$10 mentioned in the first paragraph of section 231 of the Act is replaced by the amounts determined in accordance with the rules prescribed in the order made under section 135.

Units of assessment.

92. For the purpose of calculating the sum payable to Ville de Montréal under section 231.5 of the Act, the units of assessment referred to in the third paragraph of that section are made up of immovables situated in the whole urban agglomeration of Montréal rather than only in the sole territory of the central municipality.

Exception.	However, no part of that sum is an urban agglomeration revenue.
Application of extension.	93. The extension of the imposition of the business tax under the fifth paragraph of section 232 of the Act applies separately for the tax imposed by the urban agglomeration council and the tax imposed by the regular council of the central municipality or the council of a reconstituted municipality.
Application of decision.	The same applies for a decision to grant the credit provided for in section 237 of the Act.
Business establishment.	For the purposes of sections 240 and 241 of the Act as regards the business tax imposed by the urban agglomeration council, a person that ceases to occupy a business establishment situated in the territory of a related municipality and occupies a business establishment situated in the territory of another related municipality is treated as if the person had successively occupied two establishments situated in the same local municipal territory.
Powers exercised concurrently.	94. The urban agglomeration council and the regular council of the central municipality or the council of a reconstituted municipality may exercise concurrently their power to apply the various general property tax rates scheme provided for in Division III.4 of Chapter XVIII of the Act.
Impact of decision.	A decision by either of those councils to impose a general property tax at a rate specific to a category of immovables has no effect on the power of the other to impose a general property tax at a rate specific to the same category or to another category.
Impact of decision.	The same applies for a decision by either of those councils to exercise a power under subdivision 5 of that division relating to an abatement to take into account certain vacancies.
Tax rates.	95. A decision by the urban agglomeration council to take advantage of the various general property tax rates scheme does not allow the regular council of the central municipality or the council of a reconstituted municipality to impose a special tax at different rates under section 487.1 or 487.2 of the Cities and Towns Act (R.S.Q., chapter C-19) or article 979.1 or 979.2 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), and vice versa.
Application of rule.	96. In the case of any rule prescribed in Division III.4 of Chapter XVIII of the Act under which the composition of a category of immovables and the manner of establishing or applying the rate specific to a category vary according to whether or not the business tax is imposed, according to whether or not a rate specific to another category has been set or according to the amount of revenues from another tax, the rule is applied by taking into account only the taxes imposed or the rates set by the same council.
Hypothetical rates.	For the purposes of the first paragraph, if the regular council of the central municipality exercises the power under section 244.49.1 of the Act, the hypothetical rates established under that section are considered to be rates set by the council.

Maximum specific rate.

97. For the purpose of establishing the maximum specific rate applicable as regards the rate specific to the category of industrial immovables or to the category of immovables consisting of six or more dwellings, the rules prescribed in section 244.45.4 or 244.48.1 of the Act that relate to the calculation of an adjusted coefficient apply only if the council setting the specific rate concerned is the council that exercised the power under section 253.27 of the Act.

Impact of decision.

98. A decision by the urban agglomeration council to impose the general property tax at a rate specific to the category of serviced vacant land does not allow the regular council of the central municipality or the council of a reconstituted municipality, as the case may be, to impose the tax on unserviced vacant land provided for in Division III.5 of Chapter XVIII of the Act, and vice versa.

Incidental matters.

99. The urban agglomeration council may exercise powers relating to incidental matters, such as the conditions of payment, interest and penalties, regarding the taxes or other methods of financing it imposes.

Alternative.

If it does not exercise those powers, the rules applicable to such matters for similar taxes or other methods of financing imposed by the regular council of the central municipality or the council of the reconstituted municipality, according to the identity of the debtor, apply regarding the taxes and methods of financing imposed by the urban agglomeration council.

§ 4. — *Aggregate tax data*

Taxation rate.

100. An urban agglomeration aggregate taxation rate is established for the central municipality, in particular for the purpose of calculating

(1) the maximum rate of the business tax imposed by the urban agglomeration council;

(2) the maximum rate specific to the category of non-residential immovables or the category of industrial immovables that may be set by the urban agglomeration council within the framework of the various general property tax rates scheme; and

(3) the part of the sum that the Government must pay under the first paragraph of section 254 of the Act, regarding an immovable referred to in any of the last three paragraphs of section 255 of the Act, and that stands in lieu of taxes, compensations and modes of tariffing imposed by the urban agglomeration council.

Revenues taken into consideration.

101. Among the revenues that must normally be taken into consideration in establishing the aggregate taxation rate, only the revenues from taxes, compensations and modes of tariffing imposed by the urban agglomeration council are taken into consideration to establish the urban agglomeration aggregate taxation rate.

Revenues not taken into consideration.	Those revenues are not taken into consideration in establishing the regular aggregate taxation rate of the central municipality.
Taxable values.	102. The taxable values taken into consideration to establish the urban agglomeration aggregate taxation rate are the values that are considered, under section 80, to be entered on the urban agglomeration property roll.
Establishment of rate.	If an urban agglomeration aggregate taxation rate must be established for a certain purpose and, according to the provisions governing the establishment of a regular aggregate taxation rate for that purpose, adjusted values must be taken into consideration, instead of the values entered on a roll, to take into account a municipality's decision to exercise the power under section 253.27 of the Act, such adjusted values are not taken into consideration instead of those referred to in the first paragraph unless the urban agglomeration council has exercised the power under that section 253.27. The rules prescribed in the provisions referred to above concerning the establishment of the adjusted values and any adjusted taxable property assessment must take into account the modifications provided for in section 106.
Impact of decision.	A decision of the urban agglomeration council to exercise the power under section 253.27 of the Act has no effect on the central municipality's regular aggregate taxation rate.
Maximum rate.	103. An urban agglomeration taxable non-residential property assessment is established for the central municipality under section 244.42 of the Act, subject to the second paragraph, for the purpose of calculating the maximum rate specific to the category of non-residential immovables or the category of industrial immovables that the urban agglomeration council may set within the framework of the various general property tax rates scheme.
Provision applicable.	Section 102 applies, with the necessary modifications, for the purpose of establishing that urban agglomeration taxable non-residential property assessment.
Standardized property value.	104. The sum of the standardized property values of the related municipalities that are applicable for a fiscal year and are established in accordance with the regulation made under paragraph 7 of section 262 of the Act is the standardized property value of the urban agglomeration for that fiscal year.
<i>§ 5. — Measures to mitigate transfers and tax burden variations</i>	
Powers exercised concurrently.	105. The urban agglomeration council and the regular council of the central municipality or the council of a reconstituted municipality may exercise concurrently their power to apply any of the measures provided for in Divisions IV.3 to IV.5 of Chapter XVIII of the Act.
Impact of decision.	A decision by either of those councils to apply such a measure has no effect on the power of the other to apply the same or any other measure. Any

prohibition for a municipality to apply two or more measures limits only the powers of the council that ordered the application of any such measure.

Provisions applicable.

106. If the urban agglomeration council exercises the power under section 253.27 of the Act as regards the averaging of the variation in the taxable values resulting from the coming into force of the roll, Division IV.3 of Chapter XVIII of the Act applies with the necessary modifications and, in particular, the following modifications:

(1) the property assessment roll and roll of rental values referred to are the urban agglomeration property roll and the urban agglomeration rental roll; and

(2) the value resulting from the adjustment under the second paragraph of section 82 is deemed to be entered on the roll, even following an alteration to the roll.

Provisions applicable.

107. If the urban agglomeration council exercises the power under section 253.36 or 253.51 of the Act as regards the abatement or surcharge applicable to certain property taxes, Division IV.3 of Chapter XVIII of the Act applies with the necessary modifications and, in particular, the following modifications:

(1) the property assessment roll referred to is the urban agglomeration property roll;

(2) the value resulting from the adjustment under the second paragraph of section 82 is deemed to be entered on the roll, even following an alteration to the roll;

(3) the property taxes concerned are solely the property taxes imposed by the urban agglomeration council; and

(4) the expenditures provided for in a budget that are concerned are solely urban agglomeration expenditures.

Property taxes and expenditures.

Consequently, if the regular council of the central municipality exercises such a power, the property taxes concerned are solely those imposed by that council and the expenditures concerned are solely those that are not urban agglomeration expenditures.

Provisions applicable.

108. If the urban agglomeration council exercises the power under section 253.54 of the Act as regards the transitional diversification of the rates of certain property taxes, Division IV.5 of Chapter XVIII of the Act applies with the necessary modifications and, in particular, the following modifications:

(1) the property assessment roll concerned is the urban agglomeration property roll;

(2) the value resulting from the adjustment under the second paragraph of section 82 is deemed to be entered on the roll, even following an alteration to the roll;

(3) the property taxes concerned are solely the property taxes imposed by the urban agglomeration council; and

(4) the rules prescribed in section 253.54.1 of the Act apply only if the urban agglomeration council exercises the power under section 244.29 of the Act and only the specific rates of the general property tax that are set by that council are taken into consideration.

Property taxes and rules.

Consequently, if the regular council of the central municipality exercises the power under section 253.54 of the Act, the property taxes concerned are solely those imposed by that council and the rules prescribed in section 253.54.1 of the Act apply only if that council exercises the power under section 244.29 of the Act, in which case only the specific rates of the general property tax set by that council are taken into consideration.

Rules applicable.

The rules prescribed in sections 96 and 100 to 103 apply for the purpose of adapting the provisions to which section 253.59 of the Act refers.

Transitional scheme.

109. Any transitional scheme to limit variations in the tax burden provided for in an Act or statutory instrument governing the central municipality remains applicable to it, with the necessary modifications and, in particular, the modifications set out in the second paragraph, and is not applicable to a reconstituted municipality.

Application of scheme.

For the purpose of applying the scheme to the central municipality,

(1) a sector corresponds to the territory of any former municipality other than the former municipality whose territory corresponds to the territory of a reconstituted municipality;

(2) among the revenues included in or excluded from the tax burden according to the applicable provisions, the revenues resulting from decisions made by the urban agglomeration council are also taken into consideration;

(3) the increase in the tax burden attributable to a reduction in the territory of the central municipality that is inherent in the city's reorganization is deemed not to result from the constitution of the city; and

(4) the regular council, to the exclusion of the urban agglomeration council, takes the measures provided for in the applicable provisions to limit the variation in the tax burden, whether by setting separate rates for the general property tax or the business tax according to sectors or by granting an abatement or requiring a supplement regarding such a tax.

Power.

Consequently, only the regular council may exercise a power under section 232.3 or 244.49.1 of the Act.

Application of rules.

110. The rules applicable to the city before the reorganization that, while not constituting the transitional scheme to limit variations in the tax burden, ensure the transition towards standardized taxation throughout the territory of the city and provide that, during the transition period, the terms of various methods of financing, in particular the rate of the general property tax, are to vary according to the territories of the former municipalities cease to apply with respect to taxes and other methods of financing imposed by the urban agglomeration council.

Restriction.

Those rules continue to apply only in the territory of the central municipality and with respect to the taxes and other methods of financing imposed by the regular council of the central municipality.

DIVISION IV

OTHER FINANCIAL PROVISIONS

Auditor.

111. An auditor of the central municipality audits both the aspects of the administration of the central municipality that concern urban agglomeration powers and the other aspects.

Municipal contribution.

112. If, pursuant to section 52, an urban agglomeration power is not conferred on the central municipality and the municipal body referred to in that section exercises that power in the whole urban agglomeration and solely in that urban agglomeration, any municipal contribution to the financing of the body's expenditures that are related to the exercise of that power must be made by the central municipality.

Financing.

The contribution is an urban agglomeration expenditure that must be financed by urban agglomeration revenues.

Police services.

113. If, pursuant to section 53, the urban agglomeration power as regards police services is not conferred on the central municipality, the contribution payable to the Government for the services provided by the Sûreté du Québec, the amount of which is calculated on the basis of the population and the standardized property value of a municipality, according to the regulation made under section 77 of the Police Act (R.S.Q., chapter P-13.1), must be paid by the central municipality.

Contribution.

The amount of the contribution is calculated on the basis of the sum of the populations of the related municipalities and the standardized property value of the urban agglomeration.

Financing.

The contribution is an urban agglomeration expenditure that must be financed by urban agglomeration revenues.

Distribution of sum.

114. The sum that a related municipality must receive under a program referred to in the second paragraph must be treated in two parts so that the distribution between the part paid to the central municipality for urban

agglomeration purposes and the part paid to that municipality for other purposes or paid to the reconstituted municipality, as the case may be, corresponds to the distribution of the total amount of property taxes that would have been imposed on the immovables referred to in that paragraph, if those immovables were entered on the property assessment roll, made to take into account the taxes imposed by either the urban agglomeration council or by the regular council of the central municipality or the council of the reconstituted municipality.

Compensation program.

The first paragraph applies to any program established by the Government, a minister or a government body to compensate municipalities for all or part of the reduction in their property tax base resulting from the non-entry on the property assessment roll of certain immovables designed to abate, control or monitor pollution.

Values used in estimate.

The values used to calculate the sum payable under the program referred to in the second paragraph are used to estimate the amount of property taxes that would be imposed on those immovables on the basis of their taxable value.

CHAPTER III

MISCELLANEOUS PROVISIONS

DIVISION I

RIGHT OF OBJECTION TO CERTAIN BY-LAWS

Authenticated copy.

115. As soon as practicable after the adoption of a by-law under section 22, 27, 30, 34, 36, 38, 41, 47, 55, 56, 69, 78 or 85, an authenticated copy of the by-law is sent to the Minister.

Objection.

A related municipality may inform the Minister of its objection to the by-law within 30 days after its adoption. An authenticated copy of the resolution setting out the objection is sent simultaneously to the Minister and every other related municipality within the same 30-day period.

Publication.

Once the 30-day period has expired, if no objection has been filed with the Minister, the by-law may be published to meet the publication requirement for its coming into force. If an objection has been filed, the by-law must be approved by the Minister or by the person designated by the Minister to examine the merits of the by-law and make a decision in the Minister's place.

Reasons for refusal.

The reasons for a refusal to grant approval must be given in writing.

By-law.

116. A by-law provided for in section 36 may be published or approved, as the case may be, only once a resolution expressing the agreement of the municipality concerned has been adopted by the council that would have the authority to make decisions concerning the management of the industrial park referred to in the by-law should the by-law come into force.

DIVISION II

MIXED DOCUMENTS

Division of documents. **117.** Documents of the central municipality that contain both elements requiring a decision by a deliberative body exercising an urban agglomeration power and elements requiring a decision by a deliberative body exercising another power, particularly the budget and the program of capital expenditures, must be divided accordingly.

Division of documents. **118.** Documents of the central municipality that contain both elements setting out administrative acts performed in the exercise of an urban agglomeration power or the results of such acts and elements setting out administrative acts performed in the exercise of another power or the results of such acts, particularly the financial report, must be divided accordingly.

TITLE V

ORDERS

CHAPTER I

GENERAL PROVISIONS

Transitional rule or derogation. **119.** The provisions of any order under this Title may, for transition purposes, create a rule of municipal law or derogate from any provision of an Act under the administration of the Minister, a special Act governing a municipality or an instrument under such an Act.

Exception. However, a rule created or derogation made by a provision under section 126 is not limited to a transitional duration.

Coming into force of order. **120.** The provisions of an order under this Title come into force on the date of the publication of the order in the *Gazette officielle du Québec* or on any later date indicated in the order.

Amendment prohibited. **121.** Except for the correction of an error in writing or of an obvious omission, an order under this Title may not be amended after the first anniversary of the polling date fixed for the general election held under section 48 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities (2003, chapter 14) in anticipation of the reorganization of the city concerned.

Order of the Government. **122.** In addition to the orders provided for in Chapters II to IV, the Government may make any order, in keeping with the objects of this Act, to further clarify the scope of a provision of this Act or to correct any omission.

CHAPTER II**RECONSTITUTION ORDER**

Reconstitution order.	123. The Government may, by order, reconstitute as a local municipality the inhabitants and ratepayers of any sector referred to in section 5 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities (2003, chapter 14) where the answer given to the referendum question is deemed to be affirmative within the meaning of section 43 of that Act.
Particulars.	124. A reconstitution order must contain the following particulars: <ul style="list-style-type: none">(1) the name of the municipality;(2) a description of the territory of the municipality prepared by the Minister of Natural Resources, Wildlife and Parks;(3) an indication whether the municipality is governed by the Cities and Towns Act (R.S.Q., chapter C-19) or by the Municipal Code of Québec (R.S.Q., chapter C-27.1);(4) the particular legislative provisions that apply to the municipality, among those that applied specifically to the former municipality whose territory corresponds to the territory of the municipality and that were declared applicable to the city by the city's constituting act or by an order;(5) the place for the first meeting of the council of the municipality;(6) the name of the first clerk or secretary-treasurer of the municipality;(7) if the territory of the city is included in the territory of a regional county municipality, the name of the latter; and(8) if section 163 applies to the municipality, the fact that it is deemed to have obtained a recognition under the second paragraph of section 29.1 of the Charter of the French language (R.S.Q., chapter C-11).
Provision applicable.	Section 110.1 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) applies, with the necessary modifications, to the first meeting of the council of the municipality.
Position holders.	125. A reconstitution order may mention the name of the first holder of a position of officer or employee of the municipality other than the position of clerk or secretary-treasurer, or refer to a document containing the list of such position holders.
Presumption.	A first position holder mentioned by the order or the document to which it refers is deemed to have been appointed or hired by the council of the municipality.

Application of provisions not limited.

That presumption does not limit the application of any provision of an Act or statutory instrument that subsequently governs the municipality as regards the deliberative body or officer having authority to appoint, hire, dismiss or fire the holder of such a position. However, the first general manager, clerk, treasurer or secretary-treasurer cannot be dismissed in the first 12 months following the reorganization of the city.

Provision applicable.

126. The third paragraph of section 108 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) applies, with the necessary modifications, to a reconstitution order.

Rule.

127. A reconstitution order may prescribe any rule under which the municipality succeeds to the rights and obligations of the city, and any rule relating to the maintenance in force, in the territory of the municipality, of the by-laws, resolutions or other instruments of the city.

Time limits.

128. A reconstitution order may prescribe any time limit for the municipality to replace a time limit under the Pay Equity Act (R.S.Q., chapter E-12.001) and under sections 176.28 and 176.29 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9).

Incidental rules.

The reconstitution order may set out the rules incidental to the replacement of the time limit.

Adjustments in compensation.

Despite any change to the applicable time limits, the adjustments in compensation for predominantly female job classes remain retroactive to 21 November 2001 and may, for the purpose of calculating the amount of adjustments to be paid, be spread, having regard to section 70 of the Pay Equity Act, over a period between 21 November 2001 and 21 November 2005.

Collective agreement.

For the purposes of section 74 of that Act, adjustments in compensation for predominantly female job classes and the terms of payment of the adjustments are considered to form part of the collective agreement applicable to employees holding positions in those job classes on or after 21 November 2001.

CHAPTER III

AMENDING ORDER

Amending order.

129. The Government may, by order, amend the charter of a central municipality.

Charter.

For the purposes of this chapter, “charter” means the Act or order under which the central municipality was constituted, including any amendment made by an Act or order.

Effect of amendment.

Any amendment to a legislative element of the charter by an order has the same effect as if it were made by an Act.

Description of territory.	130. An amending order must describe the territory of the central municipality, taking into account the exclusion of the territory of any reconstituted municipality.
Boroughs.	An amending order may describe any borough included in the new territory.
Changes.	If warranted by the new territorial division into boroughs, an amending order must change, for some or all of the boroughs, the name or number by which a borough is designated, the number of members on the borough council or the number of councillors from the borough on the regular council of the central municipality.
Preparation of description.	A description under the first or second paragraph is prepared by the Minister of Natural Resources, Wildlife and Parks.
Name change.	131. In the case of Ville de Sainte-Marguerite–Estérel, an amending order may change the name of the central municipality.
Removal of provisions.	132. An amending order must remove from the charter any provision pertaining specifically and exclusively to the territory corresponding to the territory of a reconstituted municipality.
Exception.	The first paragraph does not apply if the provision concerns an urban agglomeration power and the essence of the provision is not taken up in the order made under section 135.
Time limits.	133. An amending order may prescribe any time limit for the central municipality to replace a time limit under the Pay Equity Act (R.S.Q., chapter E-12.001) and under sections 176.28 and 176.29 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9).
Incidental rules.	The amending order may set out the rules incidental to the replacement of the time limit.
Adjustments in compensation.	Despite any change to the applicable time limits, the adjustments in compensation for predominantly female job classes remain retroactive to 21 November 2001 and may, for the purpose of calculating the amount of adjustments to be paid, be spread, having regard to section 70 of the Pay Equity Act, over a period between 21 November 2001 and 21 November 2005.
Collective agreement.	For the purposes of section 74 of that Act, adjustments in compensation for predominantly female job classes and the terms of payment of the adjustments are considered to form part of the collective agreement applicable to employees holding positions in those job classes on or after 21 November 2001.
Implicit amendment.	134. An amending order may formalize an implicit amendment made to the charter by a provision of this Act.

CHAPTER IV

AGGLOMERATION ORDER

Urban agglomeration order.

135. The Government may make an order designated as an “urban agglomeration order” for each urban agglomeration.

Rules.

136. An urban agglomeration order must prescribe rules on the following matters as regards the urban agglomeration council:

(1) the nature of the council, according to whether or not it is separate from the ordinary council of the central municipality;

(2) the number of council members;

(3) the special positions on the council, such as the positions of chair and vice-chair;

(4) the manner of determining the holders of the positions of council member and the holders of the positions under paragraph 3;

(5) the particular functions of the holder of a position under paragraph 3;

(6) the cases where the holder of a position on the council may be provisionally replaced and the manner of determining the replacement;

(7) the assignment of votes to each council member;

(8) the manner in which the council makes decisions; and

(9) the operation of the council.

Other rules.

An urban agglomeration order may prescribe rules on any other matter, as appropriate, to take into account the existence of the urban agglomeration council.

Executive committee.

137. If the central municipality has an executive committee, an urban agglomeration order may

(1) prescribe that certain functions specified in the order, among those assigned to the committee by any Act or statutory instrument, are not exercised by the committee if they are included in an urban agglomeration power; and

(2) prescribe the manner in which functions under paragraph 1 are exercised by the urban agglomeration council.

Urban agglomeration commissions.

138. An urban agglomeration order may prescribe the manner in which the power of an urban agglomeration council to establish urban agglomeration commissions is exercised.

Rules.	In such a case, it prescribes pertinent rules on any of the matters in section 136 as regards such a commission. That section applies, with the necessary modifications, for that purpose.
Conditions of employment.	<p>139. An urban agglomeration order must prescribe rules relating to the conditions of employment of the members of the council of any related municipality, pertaining in particular to</p> <ul style="list-style-type: none">(1) remuneration and compensation, including the application of the minimum and maximum set out in the Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001);(2) the reimbursement of expenses;(3) compensation for loss of income and severance and transition allowances; and(4) the pension plan.
Expenses.	An urban agglomeration order must also prescribe rules for determining, among the expenses related to the conditions of employment of the members of deliberative bodies authorized to exercise urban agglomeration powers, those which are urban agglomeration expenses and those which are mixed expenses.
Provisions taken up.	140. An urban agglomeration order may take up any provision removed from the charter of the central municipality under section 132 that concerns an urban agglomeration power, adapting it where necessary.
Figures replaced.	141. An urban agglomeration order must prescribe rules for establishing which figures replace the figures 0.006 and 0.01 appearing in the first and second paragraphs of section 205.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), for the purposes of the exercise by the urban agglomeration council and by the regular council of the municipality or the council of a reconstituted municipality of the power provided for in section 205 of that Act under which the owner of a non-taxable immovable may be required to pay compensation for municipal services.
Amount replaced.	The order must also prescribe rules for establishing the amounts that replace the amount of \$10 appearing in the first paragraph of section 231 of that Act, for the purposes of the exercise by those councils of the power provided for in that section under which the owner or occupant of a trailer may be required to pay tax in the form of the cost of a permit.
Arterial road system.	142. An urban agglomeration order may contain a map, plan or other illustration identifying the thoroughfares forming the arterial road system in the urban agglomeration, or refer to a document containing such an illustration.

- Water or sewer mains. **143.** In the case of the urban agglomeration of Montréal, the urban agglomeration of Québec or the urban agglomeration of Longueuil, the urban agglomeration order may either contain a map, plan or other illustration identifying the water or sewer mains situated in the urban agglomeration that are not purely local within the meaning of section 25, or refer to a document containing such an illustration.
- List. **144.** An urban agglomeration order may contain a list of the equipment, infrastructures and activities of collective interest that meet the conditions set out in section 40, or refer to a document containing such a list.
- Rules. An urban agglomeration order must prescribe rules relating to the subjects referred to in section 41 for each element on the list.
- Presumption. Every rule applicable under the second paragraph is deemed to have been prescribed by the urban agglomeration council and applies until replaced by the council.
- Assets and liabilities. **145.** An urban agglomeration order must contain a list of the property, debts, claims, deficits, surpluses and all other assets and liabilities of the city that are transferred to each reconstituted municipality, or refer to a document containing such a list.
- Power or obligation. An urban agglomeration order may assign any power or obligation to the central municipality or any reconstituted municipality as regards an asset or liability that remains with or is transferred to it, as the case may be, in order to take into account the fact that the asset or liability is of collective interest before the reorganization of the city.
- Act. If it assigns such a power or obligation to the central municipality and an act of the council or executive committee is required for the exercise of the power or the performance of the obligation, the order must specify whether or not the act is under the authority of the deliberative body authorized to exercise urban agglomeration powers.
- Rule. **146.** An urban agglomeration order may prescribe any rule for distinguishing, among the assets or liabilities that remain with the central municipality, those that are related to the exercise of an urban agglomeration power from those that are not.
- Continuity of pension plans. **147.** An urban agglomeration order may prescribe rules to ensure, for the transitional period specified, the continuity of a pension plan for officers or employees that is not terminated immediately before the reorganization of the city.
- Order. The order may, in particular,
- (1) designate any related municipality that is a party to the plan;

(2) prescribe the particular obligations of any related municipality as regards the administration and financing of the plan, the management of the pension fund and the distribution or transfer of the plan's assets and liabilities; and

(3) prescribe the conditions on which an officer or employee of a related municipality may exercise the right to maintain participation in the plan in which the officer or employee participates before the reorganization of the city, and the period for which that right may be exercised.

Rules applicable.

The rules prescribed by the order apply despite the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1).

TITLE VI

LEGISLATIVE AMENDMENTS

CHARTER OF VILLE DE LONGUEUIL

c. C-11.3, s. 54.14, am.

148. Section 54.14 of the Charter of Ville de Longueuil (R.S.Q., chapter C-11.3) is amended

(1) by inserting “of any other municipality mentioned in section 6 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (2004, chapter 29) and the territory” after “territory” in the second line;

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

Expenditures.

“The city council concerned is the urban agglomeration council provided for in that Act. The expenditures of the city in respect of the arts council are urban agglomeration expenditures within the meaning of that Act.”

CHARTER OF VILLE DE MONTRÉAL

c. C-11.4, s. 71, am.

149. Section 71 of the Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended

(1) by inserting “of any other municipality mentioned in section 4 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (2004, chapter 29) and the territory” after “territory” in the second line;

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

Expenditures.

“The city council concerned is the urban agglomeration council provided for in that Act. The expenditures of the city in respect of the arts council are urban agglomeration expenditures within the meaning of that Act.”

c. C-11.4, Sched. C,
s. 102, am.

150. Section 102 of Schedule C to the said Charter is amended by adding the following paragraph at the end:

“Despite the Act respecting the exercise of certain municipal powers in certain urban agglomerations (2004, chapter 29), the urban agglomeration council of the city may not levy that tax, on the basis of rental value, in the territory of a reconstituted municipality.”

c. C-11.4, Sched. C,
s. 102.1, am.

151. Section 102.1 of Schedule C to the said Charter is amended

(1) by inserting the following paragraph after the second paragraph:

“For the purposes of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (2004, chapter 29), the purposes for which the revenues from the tax were intended are deemed to result exclusively from the exercise of the city’s urban agglomeration powers with regard to water supply and water purification.”;

(2) by replacing “two” in the third paragraph by “three”.

CHARTER OF VILLE DE QUÉBEC

c. C-11.5, s. 68, am.

152. Section 68 of the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended

(1) by inserting “of any other municipality mentioned in section 5 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (2004, chapter 29) and the territory” after “territory” in the second line;

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

Expenditures.

“The city council concerned is the urban agglomeration council provided for in that Act. The expenditures of the city in respect of the arts council are urban agglomeration expenditures within the meaning of that Act.”

ACT RESPECTING THE PENSION PLAN OF ELECTED MUNICIPAL OFFICERS

c. R-9.3, Chap. VIII,
heading, am.

153. The heading of Chapter VIII of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3) is amended by replacing “AND ANNEXATION” by “, ANNEXATION AND REORGANIZATION”.

c. R-9.3, s. 67.3,
added.

154. The said Act is amended by inserting the following section after section 67.2:

Participation
maintained.

“67.3. A participant who, following a reorganization, becomes a council member of a reconstituted municipality shall continue to be a beneficiary under this plan. The participant and the municipality shall discharge the obligations arising from the plan.

Interpretation.

For the purposes of the first paragraph, the expressions “reconstituted municipality” and “reorganization” have the meanings assigned by the Act respecting the exercise of certain municipal powers in certain urban agglomerations (2004, chapter 29).”

**ACT RESPECTING THE CONSULTATION OF CITIZENS WITH
RESPECT TO THE TERRITORIAL REORGANIZATION OF CERTAIN
MUNICIPALITIES**

2003, c. 14, s. 64, am.

155. Section 64 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities (2003, chapter 14) is amended by adding the following paragraph after the second paragraph:

Property and debts.

“However, the Minister may decide to assign to any reconstituted municipality, according to the allocation scheme the Minister determines, all or part of the property acquired by the transition committee, out of a sum of money granted by the Government, to fulfil its mission. The Minister may also transfer to any reconstituted municipality, according to the allocation scheme the Minister determines, all or part of the debts of the transition committee arising from loans the committee contracted for the municipality’s benefit.”

2003, c. 14, s. 78.1,
added.

156. The said Act is amended by inserting the following section after section 78:

Person designated.

“78.1. The Minister may, where no transition committee has been established in respect of a city described in section 51, designate a person to participate, together with the administrators and employees of the city and with any persons elected in advance in the reconstituted municipality, in the establishment of the conditions most conducive to facilitating the transition between the successive municipal administrations in the sector concerned in respect of which the person is designated.

Provisions applicable.

Unless otherwise provided for in the instrument of designation and subject to any order made under section 50, sections 53, 60 to 64, 67, 70 to 75, 77, 78 and 89 apply, with the necessary modifications, in respect of the person the Minister designates.”

2003, c. 14, s. 84, am.

157. Section 84 of the said Act is amended by adding the following paragraph after the third paragraph:

Provisions applicable.

“The first three paragraphs apply, with the necessary modifications, to the sums of money allocated by the Government in respect of any person designated under section 78.1 or the fourth paragraph of section 125.”

2003, c. 14, s. 85, am.

158. Section 85 of the said Act is amended by adding the following paragraph at the end:

Approval not required. “A loan by-law that the municipality adopts to finance the reimbursement need not be approved by qualified voters.”

2003, c. 14, s. 88, am. **159.** Section 88 of the said Act is amended

(1) by inserting the following paragraph after the first paragraph:

Minister’s approval. “Any decision by which Ville de Montréal removes a local development centre having jurisdiction in the sector or changes the territory in which the centre has jurisdiction must, to come into force, be approved by the Minister.”;

(2) by replacing “the Minister’s power of approval” in the first and second lines of the second paragraph by “the Minister’s power of approval under either of the first two paragraphs”;

(3) by inserting “under the first paragraph” after “Approval” in the first line of the third paragraph.

2003, c. 14, s. 120, am. **160.** Section 120 of the said Act is amended

(1) by replacing “Divisions II and III state” in the first line of the first paragraph by “Division III states”;

(2) by replacing “both for dealing with the effect of the reorganization of a city on personnel and for sharing the assets and liabilities of the city” in the second and third lines of the first paragraph by “for sharing the assets and liabilities of a city”;

(3) by adding “It may also depart from a principle in order to comply with a directive issued by the Minister to complete, clarify or correct the principles referred to in the first paragraph.” at the end of the second paragraph.

2003, c. 14, s. 125, am. **161.** Section 125 of the said Act is amended by adding the following sentence at the end of the first paragraph: “The agreement must, in addition, establish the rights and remedies available to any employee who believes he or she has been wronged as a consequence of the application of the rules and procedure relating to the transfer.”

2003, c. 14, s. 134.1, added. **162.** The said Act is amended by inserting the following section after section 134:

Remuneration. **“134.1.** The mediator-arbitrator is entitled to the remuneration and reimbursement of expenses that the Minister of Labour determines.

Expenses. Expenses arising from the payment of that remuneration and the reimbursement of those expenses are assumed by the transition committee or the person designated under the fourth paragraph of section 125. The committee or person is deemed to assume the expenses under a contractual obligation binding the committee to the mediator-arbitrator.”

TITLE VII**MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS****CHAPTER I****MISCELLANEOUS PROVISIONS**

- Recognition. **163.** Any reconstituted municipality whose territory corresponds to the territory of a former municipality that, immediately before the constitution of the city, was recognized under the second paragraph of section 29.1 of the Charter of the French language (R.S.Q., chapter C-11), is deemed to have obtained such a recognition.
- Land development plan. **164.** If the charter of a central municipality within the meaning of section 129 confers on the council of that municipality the obligation or power to adopt a land development plan for the municipality, the plan may not contain any element over which the urban agglomeration has jurisdiction.
- Obligation and power. The obligation is performed or the power exercised by the regular council of the municipality.
- Jurisdiction. **165.** The jurisdiction of the Communauté métropolitaine de Montréal over air purification is considered to be an urban agglomeration power, to the extent that all or part of that jurisdiction is delegated to Ville de Montréal.

CHAPTER II**TRANSITIONAL FINANCIAL PROVISIONS**

- Act. **166.** For the purposes of this chapter, “Act” means the Act respecting municipal taxation (R.S.Q., chapter F-2.1).
- Fiscal years. **167.** The three fiscal years for which the first assessment roll is drawn up specifically for any related municipality are
- (1) in the case of the urban agglomerations of La Tuque, Sainte-Agathe-des-Monts and Sainte-Marguerite-Estérel, the fiscal years 2006, 2007 and 2008;
 - (2) in the case of the urban agglomerations of Montréal, Québec and Mont-Laurier, the fiscal years 2007, 2008 and 2009; and
 - (3) in the case of the urban agglomerations of Îles-de-la-Madeleine, Mont-Tremblant, Cookshire-Eaton and Rivière-Rouge, the fiscal years 2008, 2009 and 2010.
- Longueuil. In the case of the urban agglomeration of Longueuil, the only fiscal year for which the first assessment roll drawn up specifically for any related municipality

applies is the fiscal year 2006. Subparagraph 2 of the first paragraph applies to the second assessment roll drawn up specifically for such a municipality.

Assessment roll.

168. In the case of any related municipality of an urban agglomeration referred to in subparagraph 2 or 3 of the first paragraph of section 167, the part of the city's assessment roll that includes the immovables or business establishments situated in the territory of the related municipality, updated in accordance with the Act, is the roll applicable for a fiscal year preceding those for which the first fiscal roll of that municipality must be drawn up under that subparagraph.

Years of application.

In the case of a related municipality of an urban agglomeration referred to in subparagraph 2 of the first paragraph of section 167, that roll is deemed to be in its third year of application in 2006. In the case of a related municipality of an urban agglomeration referred to in subparagraph 3 of that paragraph, that roll is deemed to be in its second and third years of application, respectively, in 2006 and 2007.

Rolls.

169. The city's property assessment roll or roll of rental values updated in accordance with the Act is the urban agglomeration property roll or the urban agglomeration rental roll for any preceding fiscal year referred to in section 168.

Separate summaries.

170. The assessor must produce a separate summary for each part of the city's property assessment roll that is the property assessment roll of a related municipality. The summary is considered to be the summary of a roll.

Aggregate summary.

In addition to those separate summaries, the assessor may continue to produce an aggregate summary for the city's property assessment roll. The aggregate summary or all the separate summaries, at the assessor's option, is or are considered to be the urban agglomeration property assessment roll.

Maximum specific rate.

171. If the urban agglomeration council, the regular council of the central municipality or the council of a reconstituted municipality takes advantage of the various general property tax rates scheme for a fiscal year referred to in the second paragraph, the coefficient calculated under the third or fourth paragraph is used for the purpose of establishing the maximum specific rate applicable in respect of the rate specific to the category of industrial immovables or to the category of immovables consisting of six or more dwellings.

Fiscal years.

The fiscal years concerned are

(1) in the case of an urban agglomeration referred to in subparagraph 1 of the first paragraph of section 167 or in the second paragraph of that section, a fiscal year for which the property assessment roll coming into force on 1 January 2006 applies; and

(2) in the case of an urban agglomeration referred to in subparagraph 2 or 3 of the first paragraph of section 167, a fiscal year preceding the fiscal year in which the first property assessment roll drawn up specifically for each related municipality comes into force.

Coefficient.

In the case of the tax imposed by the urban agglomeration council, the coefficient is calculated by applying sections 244.44 to 244.45.4 or 244.47 to 244.48.1 of the Act, as the case may be, with the following modifications:

(1) the rolls compared are the city's property assessment roll applicable for the fiscal year 2005, and

(a) in the case of an urban agglomeration referred to in subparagraph 1 of the first paragraph of section 167 or in the second paragraph of that section, the first property assessment roll referred to in section 82; and

(b) in the case of an urban agglomeration referred to in subparagraph 2 or 3 of the first paragraph of section 167, the urban agglomeration property roll referred to in section 169;

(2) the coefficient applicable for the fiscal year 2005 is the coefficient determined on the basis of the city's decision as to the establishment of a rate specific to the category concerned for that fiscal year, according to the following rules if the city did not act in a uniform manner for its whole territory:

(a) if it set a single rate specific to the category concerned for part of its territory, that rate is taken into consideration as if it had been set for the whole territory; and

(b) if it set two or more rates specific to the category concerned for different parts of its territory, the highest rate is taken into consideration as if it had been set for the whole territory.

Coefficient.

In the case of the tax imposed by the regular council of the central municipality or the council of a reconstituted municipality, the coefficient is calculated by applying sections 244.44 to 244.45.4 or 244.47 to 244.48.1 of the Act, as the case may be, with the following modifications:

(1) the rolls compared are the part of the city's property assessment roll applicable for the fiscal year 2005 that includes the immovables situated in the territory of the municipality, and

(a) in the case of an urban agglomeration referred to in subparagraph 1 of the first paragraph of section 167 or in the second paragraph of that section, the first property assessment roll drawn up specifically for the municipality; and

(b) in the case of an urban agglomeration referred to in subparagraph 2 or 3 of the first paragraph of section 167, the municipality's property assessment roll referred to in section 168;

(2) the coefficient applicable for the fiscal year 2005 is the coefficient determined on the basis of the city's decision as to the establishment of a rate specific to the category concerned for that fiscal year, according to the following rules if the city did not act in a uniform manner for the whole territory that has become the territory of the central municipality:

(a) if it set a single rate specific to the category concerned for a part of the territory that has become the territory of the central municipality, that rate is taken into consideration as if it had been set for the whole territory; and

(b) if it set two or more rates specific to the category concerned for different parts of the territory that has become the territory of the central municipality, the highest rate is taken into consideration as if it had been set for the whole territory; and

(3) in the case of the maximum specific rate applicable in respect of the rate specific to the category of industrial immovables, the only alterations to the city's roll that are taken into account, among those referred to in sections 244.45.1 to 244.45.3 of the Act, are the alterations that concern immovables situated in the territory of the municipality.

Preceding roll.

172. In the case of any related municipality of an urban agglomeration referred to in subparagraph 1 of the first paragraph of section 167 that applies the measure for averaging the variation in the taxable values resulting from the coming into force of the roll as regards its roll coming into force on 1 January 2006, the preceding roll referred to in sections 253.28 to 253.31 of the Act is the part of the city's assessment roll, applicable in 2005, that includes the immovables or business establishments situated in the territory of the related municipality.

Restriction.

173. In the case of an urban agglomeration referred to in subparagraph 1 of the first paragraph of section 167, neither the urban agglomeration council nor the regular council of the central municipality or the council of a reconstituted municipality may exercise the powers under Division IV.4 of Chapter XVIII of the Act concerning the abatement or surcharge applicable to certain property taxes, for any of the fiscal years for which the first property assessment roll drawn up specifically for each related municipality applies.

Preceding roll.

174. In the case of any related municipality referred to in subparagraph 1 of the first paragraph of section 167 that applies the measure concerning the transitional diversification of the rates of certain property taxes for the fiscal year 2006 or the fiscal year 2007, the preceding roll referred to in sections 253.56 to 253.58 of the Act is the part of the city's assessment roll, applicable in 2005, that includes the immovables situated in the territory of the related municipality.

Rules.

175. Despite section 110, in the case of the urban agglomeration of Montréal, the urban agglomeration council may continue to apply the rules referred to in that section for the fiscal year 2006 as regards the taxes and other

methods of financing that it imposes to finance the expenditures related to the exercise of one of the urban agglomeration powers over water supply, water purification, and residual materials disposal and reclamation.

Equalization scheme.

176. For the purpose of determining whether a related municipality is eligible, for the fiscal year 2006, under the equalization scheme established by the regulation made under paragraph 7 of section 262 of the Act and for the purpose of determining, where applicable, the sum payable to that municipality under that scheme for that fiscal year,

(1) the competent assessor for the city's property assessment roll applicable for the fiscal year 2005

(a) fills out the form which, under the regulation made under paragraph 1 of section 263 of the Act, must be completed using information included in the summary of the roll, as if the part of the city's property assessment roll including the immovables situated in the territory becoming the territory of the related municipality were the roll of the related municipality and as if a summary of that roll had been produced during the last quarter of 2004 to reflect the state of that roll on the applicable date, according to the regulation, for the purpose of the fiscal year 2005; and

(b) sends the Minister the form referred to in subparagraph *a*, duly completed, before 1 May 2006;

(2) the standardized property value per inhabitant of the related municipality for the fiscal year 2005, except for the purpose of establishing the median of such values, is established on the basis of

(a) the part of the city's standardized property value for the fiscal year 2005 that is attributable to the territory becoming the territory of the related municipality, according to the form referred to in subparagraph *a* of paragraph 1; and

(b) the part of the city's population as at 1 January 2005 that is attributable to the territory becoming the territory of the related municipality, as stated in an order of the Minister based on an estimate of the Institut de la statistique du Québec;

(3) the average value of the dwellings situated in the territory of the related municipality for the fiscal year 2005, except for the purpose of establishing the median of such values, is established on the basis of

(a) the number of dwellings situated in the territory becoming the territory of the related municipality and their taxable value, according to the form referred to in subparagraph *a* of paragraph 1, among the dwellings taken into consideration for the purpose of establishing the average value of the dwellings situated in the territory of the city for the fiscal year 2005; and

(b) the comparative factor established for the city's property assessment roll for the fiscal year 2005 under section 264 of the Act; and

(4) for the purpose of establishing the median of the standardized property values per inhabitant and the median of the average values of the dwellings for the fiscal year 2005, the values referred to in paragraphs 2 and 3 are not taken into account, and if the form relating to the summary of the city's property assessment roll for that fiscal year is received by the Minister before 1 November 2005, the standardized property value per inhabitant and the average value of the city's dwellings established on the basis of that form are taken into account.

CHAPTER III

OTHER TRANSITIONAL PROVISIONS

Population.

177. The Minister determines in advance the population of each related municipality, based on an estimate of the Institut de la statistique du Québec and taking into account the territory of each related municipality as it will stand following the reorganization of the city. The Minister may determine in the same manner the population of a borough as it will stand following the reorganization.

Notice.

The Minister publishes a notice of the populations figures so determined in the *Gazette officielle du Québec*.

Validity.

A population figure so determined by the Minister is valid until replaced by the population figure determined in an order made under section 29 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) that takes into account the reorganization of the city.

Acts.

178. As of the time the majority of candidates elected to positions on the council of a related municipality in an election referred to in section 121 have made the oath under section 313 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2), the council may perform the acts normally performed in anticipation of the start of a fiscal year, such as adopting the budget and the related by-laws and resolutions, as well as other acts whose effective date is delayed, however, until the date on which the city is reorganized.

Acts.

The same applies, with the necessary modifications, to any borough council.

Existence of council.

In the case of a reconstituted municipality, the council exists, for the purposes of the performance of those acts, as if the municipality existed between the time referred to in the first paragraph and the date on which the city is reorganized.

Establishment of urban agglomeration council.

179. As of the day on which all the councils of the related municipalities are operational as set out in section 178 or the day on which all the mayors of

those related municipalities who have been elected at the election referred to in section 121 have made the oath, whichever is later, the urban agglomeration council is or may be established, depending on whether the rules set out in the order made under section 135 prescribe that all the members of that council sit on the council by virtue of office or that some members must be designated.

Acts.

The urban agglomeration council may perform the acts referred to in the first paragraph of section 178 and, to that end, exists as if the urban agglomeration existed in the form provided for in Title II between the day on which it is established and the date on which the city is reorganized.

Positions held concurrently.

180. As of the day on which a person's term in the position to which the person was elected at the election referred to in section 121 begins until the date on which the city is reorganized, the person may hold that position and the position of city council member concurrently.

Retroactive effect.

181. Any by-law or resolution of the urban agglomeration council, the regular council of the central municipality or the council of the reconstituted municipality that deals with the remuneration, compensation, reimbursement of expenses or any other component of remuneration provided for in the Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001) regarding the council members may have retroactive effect to the date on which the council was able to begin to act under section 178 or 179.

Conditions of employment.

The retroactive effect given under the first paragraph also applies to the other conditions of employment related to remuneration, such as employee and employer contributions to the pension plan.

Reduction.

In the case of a person referred to in section 180, the amount of the remuneration and compensation that would be payable to the person for the period referred to in that section, under a by-law referred to in the first paragraph, is reduced by the amount the person receives from the city as remuneration and compensation for that period.

CHAPTER IV

EFFECTIVE DATES AND COMING INTO FORCE

Provisions applicable.

182. Titles II to IV apply to an urban agglomeration as of the reorganization of the city whose territory corresponds to the urban agglomeration.

Provisions applicable.

The same applies for sections 148 to 154 and 163 to 165.

Effect.

183. Sections 156, 157 and 160 to 162 have effect from 18 December 2003.

Effect.

184. Section 159 has effect from 11 November 2004.

Coming into force.

185. This Act comes into force on 17 December 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 30 AN ACT RESPECTING SERVICES QUÉBEC

Bill 63

Introduced by Madam Monique Jérôme-Forget, Minister responsible for Government Administration and Chair of the Conseil du trésor

Introduced 17 June 2004

Passage in principle 16 November 2004

Passage 15 December 2004

Assented to 17 December 2004

Coming into force: on the date or dates to be set by the Government

Legislation amended:

Financial Administration Act (R.S.Q., chapter A-6.001)

Public Administration Act (R.S.Q., chapter A-6.01)

Act respecting the Ministère des Relations avec les citoyens et de l'Immigration (R.S.Q., chapter M-25.01)



Chapter 30

AN ACT RESPECTING SERVICES QUÉBEC

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT

- Legal person. **1.** A legal person is established under the name “Services Québec”.
- Mandatory. **2.** Services Québec is a mandatory of the State.
- Property. The property of Services Québec forms part of the domain of the State, but the execution of its obligations may be levied against its property.
- Responsibility. Services Québec binds none but itself when it acts in its own name.
- Head office. **3.** The head office of Services Québec is located where Services Québec determines in the territory of the Communauté métropolitaine de Québec. Notice of the location and any relocation of the head office of Services Québec is published in the *Gazette officielle du Québec*.
- Meetings. Exceptionally, Services Québec may hold its meetings anywhere in Québec.

CHAPTER II

MISSION AND POWERS

- Mission. **4.** The mission of Services Québec is to offer citizens and businesses throughout Québec a single window for simplified access to public services.
- Functions. **5.** In pursuing its mission, Services Québec
- (1) develops an integrated approach to the delivery of public services to ensure effectiveness;
 - (2) provides information and referral services to facilitate relations between the State and citizens or businesses;
 - (3) carries out operations for the delivery of services to citizens and businesses under an agreement or an order referred to in this Act;

(4) promotes access by citizens and businesses to the documents of public bodies and makes them public;

(5) fosters concerted action and partnership in the delivery of public services; and

(6) ensures optimal use of information technologies in the delivery of public services.

Other functions.

Services Québec exercises any other function assigned to it by the Government.

Public bodies.

6. For the purposes of this Act, public bodies include

(1) government departments;

(2) persons and government bodies and enterprises referred to in section 2 of the Financial Administration Act (R.S.Q., chapter A-6.001);

(3) bodies whose personnel is appointed in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1); and

(4) government agencies engaged in fiduciary activities listed in the appendices to the public accounts.

Agreements on operations.

7. A public body and Services Québec may enter into an agreement by which the latter agrees to carry out specific operations related to the delivery of services to citizens or businesses on behalf of the public body and on the conditions stipulated in the agreement.

Remuneration.

The remuneration of Services Québec may be provided for in the agreement.

Agreements with National Assembly.

Services Québec may also enter into such an agreement with the National Assembly, with any person appointed or designated by the Assembly to exercise a function under the authority of the Assembly or with any legal person established in the public interest.

Mandatory recourse.

8. The Government may, on the conditions it determines, require one or more public bodies to have recourse to Services Québec for the carrying out of specific operations related to the delivery of services to citizens or businesses.

Remuneration.

The remuneration of Services Québec by the public body concerned may be provided for in the order.

Exceptions.

This section does not apply to the Conseil de la magistrature, to the committee on the remuneration of the judges of the Court of Québec and the municipal courts or to administrative bodies exercising adjudicative functions.

Transfer of documents and property.	9. The Government may, to the extent and on the conditions it determines, transfer to Services Québec any document or property in the possession of a public body that is required for the carrying out of an agreement or order referred to in sections 7 and 8.
Third party.	10. Services Québec may employ a person to see that an agreement or order is carried out; however, the carrying out of the agreement or order remains under the supervision and responsibility of Services Québec.
Advice and recommendations.	11. At the Minister's request, Services Québec advises the Minister on any matter under its jurisdiction and makes any recommendation it considers appropriate.
Expertise.	12. Services Québec may alienate the expertise it has acquired or developed and the related intellectual property. Services Québec may also provide consulting services related to its expertise.
Agreements outside Québec.	13. Subject to the applicable legislative provisions, Services Québec may enter into an agreement with a government other than that of Québec, with a department of such a government, with an international organization or with a body of such a government or organization.
Subsidiaries.	14. With the authorization of the Government and if useful in the pursuit of its mission, Services Québec may acquire or constitute one or more subsidiaries.
Definition.	A legal person more than 50% of whose voting rights attached to all issued and outstanding shares are held by Services Québec or a partnership in which more than 50% of the interest is held by Services Québec is a subsidiary of Services Québec. A legal person or partnership the majority of whose directors may be elected by Services Québec is also a subsidiary of Services Québec.
Provisions applicable.	15. Sections 2 and 10, with the necessary modifications, apply to subsidiaries of Services Québec all of whose shares are held directly or indirectly by Services Québec. Such subsidiaries are considered mandataries of the State.
Acts applicable.	The Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) and the Public Protector Act (R.S.Q., chapter P-32) apply to subsidiaries of Services Québec.
Restrictions.	16. Services Québec may not, without the Government's authorization, (1) contract a loan that causes the total of its current outstanding loans to exceed the amount determined by the Government; (2) make a financial commitment in excess of the limits or contrary to the conditions determined by the Government;

(3) acquire or hold shares in a legal person or an interest in a partnership in excess of the limits or contrary to the conditions determined by the Government;

(4) dispose of shares in a legal person or an interest in a partnership in excess of the limits or contrary to the conditions determined by the Government;

(5) acquire or dispose of other assets in excess of the limits or contrary to the conditions determined by the Government; or

(6) accept a gift or legacy to which a charge or condition is attached.

Scope. The Government may determine that a provision of the first paragraph applies to all subsidiaries of Services Québec or to only one of them.

Exception. The first paragraph does not apply to transactions between Services Québec and its subsidiaries or between the subsidiaries of Services Québec.

Applicability. **17.** Chapter II of the Public Administration Act (R.S.Q., chapter A-6.01) applies to Services Québec as if it were a body designated under the second paragraph of section 5 of that Act.

Policy on complaints. **18.** Services Québec must adopt a policy for the examination and handling of the complaints it receives in respect of its service delivery operations.

Report. Services Québec reports on the policy in its annual management report and states the number and nature of the complaints received and the means used to settle the complaints.

CHAPTER III

ORGANIZATION AND OPERATION

Board of directors. **19.** The affairs of Services Québec are administered by a board of directors composed of

(1) ten members, including a president and director general, appointed by the Government; and

(2) the chief information officer appointed under section 66.1 of the Public Administration Act.

Members. Except for the president and director general and the chief information officer, four board members must be deputy ministers, associate deputy ministers or assistant deputy ministers appointed under the Public Service Act or chief executive officers of public bodies, and five board members must be from sectors interested in the affairs of Services Québec, including a representative of the municipal sector and a representative of the Conseil des aînés.

Terms.	20. The president and director general is appointed for a term not exceeding five years and the other board members, except for the chief information officer, for a term not exceeding three years.
Expiry.	On the expiry of their term, board members remain in office until replaced or reappointed.
Chair and vice-chair.	21. The chair and vice-chair of the board of directors are appointed by the Government from among the members of the board.
Prohibition.	22. The positions of president and director general and of chair of the board may not be held concurrently.
Chair.	23. The chair calls and presides at meetings of the board of directors, sees to the proper conduct of the board's proceedings and exercises any other functions assigned by the board.
Vice-chair.	The vice-chair exercises the functions of the chair when the latter is absent or unable to act.
President and director general.	24. The president and director general is responsible for the administration and direction of Services Québec in keeping with its regulations, by-laws and policies. The functions of president and director general are exercised on a full-time basis.
Vacancy.	25. A vacant position on the board of directors, other than that of chair or president and director general, is filled by the Government for the unexpired portion of the term of the member to be replaced.
Definition.	Absence from the number of board meetings determined in the internal by-laws of Services Québec, in the cases and circumstances specified, constitutes a vacancy.
Conditions of employment.	26. The remuneration, employment benefits and other conditions of employment of the president and director general are determined by the Government.
Reimbursement of expenses.	The other board members receive no remuneration except in the cases, on the conditions and to the extent that may be determined by the Government. They are entitled, however, to the reimbursement of expenses incurred in the exercise of their functions in the cases, on the conditions and to the extent determined by the Government.
Quorum.	27. The quorum at meetings of the board of directors is the majority of its members, including the president and director general or the chair.
Decisions.	Decisions of the board are made by a majority vote of the members present. In the case of a tie vote, the person presiding at the meeting has a casting vote.

Waiver of notice.	28. The members of the board of directors may waive notice of a meeting. Attendance at a meeting of the board constitutes a waiver of notice, unless the members are present to contest the legality of the meeting.
Participation.	29. If all agree, the board members may take part in a meeting by means of equipment enabling all participants to communicate directly with one another.
Written resolutions.	30. Written resolutions, signed by all board members entitled to vote, have the same value as if they had been adopted during a meeting of the board of directors.
Copy.	A copy of all such resolutions is kept with the minutes of the proceedings or other equivalent record book.
Minutes.	31. The minutes of the meetings of the board of directors, approved by the board and certified by the chair, the vice-chair, the president and director general, the secretary or another person authorized by Services Québec, are authentic. The same applies to documents and copies emanating from Services Québec or forming part of its records, if they are so certified.
Transcription.	32. An intelligible transcription of a decision or other data stored by Services Québec in a computer or in a computer-readable medium is a document of Services Québec and is evidence of its contents if it is certified by a person referred to in section 31.
Signature required.	33. A deed, document or writing is binding on and may be attributed to Services Québec only if it is signed by the chair, the president and director general or another personnel member authorized by Services Québec and, in the latter case, only to the extent determined by regulation of Services Québec.
Facsimile.	34. Services Québec may, by regulation and subject to specified conditions, allow a signature to be affixed by means of an automatic device, an electronic signature to be affixed, or a facsimile of a signature to be engraved, lithographed or printed on specified documents. However, the facsimile has the same force as the signature itself only if the document is countersigned by a person referred to in section 31.
Mode of operation.	35. Services Québec may, in its internal by-laws, determine the mode of operation of the board of directors. It may form an executive committee and any other committee, determine their mode of operation and delegate powers of the board to them.
Standards of ethics and professional conduct.	36. The standards of ethics and professional conduct adopted by Services Québec for the members of the board of directors in accordance with a regulation made under section 3.0.1 of the Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30) are published by Services Québec in its annual management report.

Provisions applicable.	37. The provisions relating to ethics and professional conduct adopted in accordance with a regulation made under section 3.0.1 of the Act respecting the Ministère du Conseil exécutif apply to a subsidiary of Services Québec, with the necessary modifications.
Minimum standards.	A subsidiary of Services Québec adopts standards of ethics and professional conduct for its personnel. The standards must contain provisions that include, as a minimum, the requirements for public servants under the Public Service Act.
Publication.	A subsidiary makes public the standards it adopts under this section.
Audit committee.	38. Services Québec must establish an audit committee under the authority of the board of directors.
Functions.	The committee examines whether the resources of Services Québec are managed in accordance with the applicable rules and whether Services Québec uses its resources efficiently; the committee reports its findings and conclusions and any recommendations it may have to the board of directors.
Advice.	The committee advises the board of directors on any matter submitted to it by the board.
Members.	39. The secretary and the other members of the personnel of Services Québec are appointed in accordance with the Public Service Act.
Directives.	40. The Minister may issue directives concerning the policies and general objectives to be pursued by Services Québec.
Approval.	Directives are submitted to the Government for approval. Once approved, they are binding on Services Québec.
Tabling.	Directives are laid before the National Assembly within 15 days of their approval by the Government or, if the Assembly is not sitting, within 15 days of resumption.

CHAPTER IV

FINANCIAL PROVISIONS

Powers of Government.	41. The Government may, subject to the conditions it determines, (1) guarantee payment of the principal and interest on any loan contracted by Services Québec or a subsidiary referred to in section 15, and guarantee their obligations; and
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(2) authorize the Minister of Finance to advance to Services Québec or one of its subsidiaries any amount considered necessary to meet their obligations or pursue their mission.

Sums required. The sums required for the purposes of this section are taken out of the consolidated revenue fund.

Funding. **42.** The operations of Services Québec are funded by the revenue it derives from the commissions and professional and other fees it charges under an agreement or order, the proceeds from the goods and services it provides and the other monies it receives.

Allocation of monies. **43.** The monies received by Services Québec must be allocated to the payment of its obligations. Services Québec retains any surpluses, unless the Government decides otherwise.

Budgetary estimates. **44.** Each year, Services Québec submits its budgetary estimates for the following fiscal year to the Minister, in accordance with the form and content and the schedule determined by the Minister.

Approval. The estimates are submitted to the Government for approval.

CHAPTER V

ACCOUNTS AND REPORTS

Fiscal year. **45.** The fiscal year of Services Québec ends on 31 March.

Financial statements. **46.** Not later than 31 July each year, Services Québec files its financial statements for the preceding fiscal year with the Minister.

Content. The financial statements must contain all the information required by the Minister.

Tabling. **47.** The Minister lays the financial statements of Services Québec before the National Assembly within 30 days of their receipt or, if the Assembly is not sitting, within 30 days of resumption.

Audit. **48.** The Auditor General audits the books and accounts of Services Québec each year and whenever so ordered by the Government.

Report. The Auditor General's report must be submitted with the financial statements of Services Québec.

Value-for-money audit. The Auditor General may, as regards the subsidiaries of Services Québec, conduct a value-for-money audit without obtaining the concurrence provided for in the second paragraph of section 28 of the Auditor General Act (R.S.Q., chapter V-5.01).

Annual management report.

49. The annual management report of Services Québec must include the information requested by the Minister.

CHAPTER VI

AMENDING PROVISIONS

FINANCIAL ADMINISTRATION ACT

c. A-6.001, Sched. 2, am.

50. Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting “Services Québec” in alphabetical order.

PUBLIC ADMINISTRATION ACT

c. A-6.01, s. 64, am.

51. Section 64 of the Public Administration Act (R.S.Q., chapter A-6.01) is amended by striking out “but not to bodies that are not budget-funded and whose personnel is not appointed in accordance with the Public Service Act (chapter F-3.1.1)”.

c. A-6.01, ss. 66.1-66.3, added.

52. The said Act is amended by inserting the following sections after section 66:

Chief information officer.

“66.1. The Government appoints a chief information officer in accordance with the Public Service Act (chapter F-3.1.1).

Functions.

“66.2. The functions of the chief information officer include

(1) advising the Conseil du trésor on information resources and information security;

(2) advising the Conseil du trésor on policies, management frameworks, standards, systems and acquisitions in the area of information resources to achieve an optimal use of information and communications technologies, and taking part in the implementation process;

(3) developing a global approach and strategy for the information resources of the Administration, and submitting it to the Conseil du trésor;

(4) directing and coordinating the plan to implement an e-government initiative centred on the needs of citizens, businesses and the Administration;

(5) following up on the implementation of government policies and guidelines on information resources; and

(6) developing and proposing an approach to integrate and simplify the delivery of services to citizens and businesses.

Other functions.

“66.3. The chief information officer exercises any other function assigned by the chair of the Conseil du trésor or the Government.”

ACT RESPECTING THE MINISTÈRE DES RELATIONS
AVEC LES CITOYENS ET DE L'IMMIGRATION

c. M-25.01, s. 11, am.

53. Section 11 of the Act respecting the Ministère des Relations avec les citoyens et de l'Immigration (R.S.Q., chapter M-25.01) is amended by striking out paragraph 8.

CHAPTER VII

TRANSITIONAL AND MISCELLANEOUS PROVISIONS

Substitution.

54. Services Québec replaces the Minister of Relations with the Citizens and Immigration as regards the functions exercised under paragraph 8 of section 11 of the Act respecting the Ministère des Relations avec les citoyens et de l'Immigration (R.S.Q., chapter M-25.01). Services Québec acquires the related rights and assumes the related obligations of that Minister.

Transfer of documents and property.

55. The Government may, to the extent and on the conditions it determines, transfer to Services Québec any document or property in the possession of the Minister of Relations with the Citizens and Immigration on (*insert the date preceding the date of coming into force of this section*) that is required for the exercise by Services Québec of the functions referred to in section 54. The same applies to any document and any property of the Direction générale du gouvernement en ligne of the Secrétariat du Conseil du trésor.

Proceedings.

56. Services Québec becomes, without continuance of suit, a party to all proceedings to which the Minister of Relations with the Citizens and Immigration was a party in respect of the functions referred to in section 54.

Regulation.

57. The Government may, by a regulation made before (*insert the date occurring one year after the date of coming into force of this section*), adopt any other transitional provision or measure needed to carry out this Act.

Exception.

A regulation made under the first paragraph is not subject to the publication requirement and date of coming into force set out in sections 8 and 17 of the Regulations Act (R.S.Q., chapter R-18.1). The regulation may, if it so provides, apply from any date not prior to (*insert the date of coming into force of this section*).

Consolidated revenue fund.

58. The sums required to carry out this Act during the fiscal year 2005-2006 are taken out of the consolidated revenue fund to the extent determined by the Government.

Independent report.

59. Not later than (*insert the date occurring five years after the date of coming into force of section 5*) and subsequently every five years, the Minister must ensure that the carrying out of this Act is the subject of an independent report.

Tabling.

The Minister lays the report before the National Assembly within 30 days of its receipt or, if the Assembly is not sitting, within 30 days of resumption. The report is examined by the appropriate committee of the National Assembly.

Minister responsible.

60. The Government designates the Minister responsible for the administration of this Act.

Coming into force.

61. The provisions of this Act come into force on the date or dates to be set by the Government.

2004, chapter 31

AN ACT TO AMEND THE ACT TO SECURE THE HANDICAPPED IN THE EXERCISE OF THEIR RIGHTS AND OTHER LEGISLATIVE PROVISIONS

Bill 56

Introduced by Mr. Philippe Couillard, Minister of Health and Social Services

Introduced 4 June 2004

Passage in principle 11 November 2004

Passage 15 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004, except sections 58, 59, 61, 62 and 63, which come into force on 17 December 2005, and paragraph 1 of section 3, sections 29, 33, 60, 65, 66 and 68 to the extent that it refers to paragraph 5 of Schedule 1 to the Act respecting administrative justice and paragraph 2 of section 70, which come into force on the date or dates to be set by the Government

Legislation amended:

Act respecting equal access to employment in public bodies (R.S.Q., chapter A-2.01)

Public Administration Act (R.S.Q., chapter A-6.01)

Charter of human rights and freedoms (R.S.Q., chapter C-12)

Cities and Towns Act (R.S.Q., chapter C-19)

Municipal Code of Québec (R.S.Q., chapter C-27.1)

Pay Equity Act (R.S.Q., chapter E-12.001)

Act to secure the handicapped in the exercise of their rights (R.S.Q., chapter E-20.1)

Public Service Act (R.S.Q., chapter F-3.1.1)

Act respecting administrative justice (R.S.Q., chapter J-3)



Chapter 31

AN ACT TO AMEND THE ACT TO SECURE THE HANDICAPPED IN THE EXERCISE OF THEIR RIGHTS AND OTHER LEGISLATIVE PROVISIONS

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. E-20.1, title,
replaced.

1. The title of the Act to secure the handicapped in the exercise of their rights (R.S.Q., chapter E-20.1) is replaced by the following:

“ACT TO SECURE HANDICAPPED PERSONS IN THE EXERCISE OF
THEIR RIGHTS WITH A VIEW TO ACHIEVING SOCIAL, SCHOOL
AND WORKPLACE INTEGRATION”.

c. E-20.1, Chap. I,
heading, am.

2. The heading of Chapter I of the said Act is amended by inserting
“, OBJECTS AND POLICY DIRECTIONS” after “DEFINITIONS”.

c. E-20.1, s. 1, am.

3. Section 1 of the said Act is amended

(1) by striking out paragraph *a*;

(2) by inserting the following paragraph after paragraph *e*:

“public agency”;

“(e.1) “public agency” means a government agency or enterprise within
the meaning of the Auditor General Act (chapter V-5.01);”;

(3) by inserting “non-profit” before “organization established” in the first
line of paragraph *f*;

(4) by replacing “promotional” in the first line of paragraph *f* by “advocacy”;

(5) by replacing paragraph *g* by the following paragraph:

“handicapped person”.

“(g) “handicapped person” means a person with a deficiency causing a
significant and persistent disability, who is liable to encounter barriers in
performing everyday activities.”

c. E-20.1, ss. 1.1 and
1.2, added.

4. The said Act is amended by inserting the following sections after
section 1:

Object.

1.1. The object of this Act is to secure handicapped persons in the
exercise of their rights and, through the involvement of government departments
and their networks, municipalities and public and private agencies, to help

them integrate into society to the same extent as other citizens by providing for various measures to apply specifically to handicapped persons and their families, their living environments and the development and organization of resources and services for them.

Aims.

To that end, this Act aims to enable the Office to efficiently carry out its role in assessing the integration of handicapped persons, to ensure compliance with the principles and rules of this Act and to play a decisive role in providing advice, coordination and consultation with a view to improving opportunities for handicapped persons.

Policy directions.

“1.2. For the purposes of the measures provided for in this Act, the following policy directions serve to guide the Office, government departments and their networks, municipalities and public or private agencies:

(a) adopting an approach that views the handicapped person as a whole, respects individual characteristics and facilitates the increased development of capacities;

(b) facilitating the autonomy of handicapped persons and their participation in individual or collective decisions that concern them and in managing the services offered to them;

(c) giving priority to resources and services that enable handicapped persons to remain in or return to their natural living environments;

(d) facilitating the adaptation of the built environment to the needs of handicapped persons and their families without discrimination or privilege, the regional self-sufficiency of resources, and the effective linking of local, regional and Québec-wide resources;

(e) fostering continuing coordination for the management and complementarity of resources as well as the permanence and maximum integration of services;

(f) achieving a decent quality of life for handicapped persons and their families, full social integration of handicapped persons and maximum protection against risk factors for impairment.”

c. E-20.1, s. 6,
replaced.

5. Section 6 of the said Act is replaced by the following section:

Board.

“6. The board of the Office is composed of 16 members entitled to vote, including a director general, all appointed by the Government.

Composition.

The members of the board of the Office, except the director general, shall be designated in the following manner:

(a) 11 members, after consultation with the associations of handicapped persons that are the most representative of the various regions of Québec and

the various types of disabilities, among whom nine are handicapped persons or relatives or spouses of handicapped persons at the time of their appointment;

(b) one member, after consultation with the bodies that are the most representative of employers;

(c) one member, after consultation with the bodies that are the most representative of employees;

(d) one member, after consultation with the professional orders directly involved in services for handicapped persons;

(e) one member representing advocacy organizations, after consultation with the most representative of those organizations.”

c. E-20.1, ss. 6.1 and 6.2, added.

Non-voting members.

6. The said Act is amended by inserting the following sections after section 6:

“**6.1.** The Deputy Minister of Municipal Affairs, Sports and Recreation, the Deputy Minister of Culture and Communications, the Deputy Minister of Education, the Deputy Minister of Employment, Social Solidarity and Family Welfare, the Deputy Minister of Relations with the Citizens and Immigration, the Deputy Minister of Health and Social Services, the Deputy Minister of Transport and the Deputy Minister of Labour or their delegates are also, *ex officio*, members of the board of the Office, but do not vote.

Chairman.

“**6.2.** After consultation with the board members referred to in section 6 other than the director general, the Government shall appoint a chairman from among the handicapped persons or relatives or spouses of handicapped persons referred to in paragraph *a* of that section. The chairman of the board shall chair the board meetings and oversee its activities.

Vice-chairman.

The board members referred to in the first paragraph shall choose a vice-chairman from among them.”

c. E-20.1, s. 7, replaced.

Respondent.

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

“**7.** A government department whose deputy minister or delegate is not a member of the board of the Office or a public agency must, at the request of the Office, designate the deputy minister of the department or the person exercising the highest authority within the agency as a respondent to deal with any matter relating to handicapped persons, or designate a delegate of that person.

Replacement.

If the respondent of a government department or public agency is absent or unable to act, the government department or public agency must designate another respondent and inform the Office of the change as soon as possible.”

c. E-20.1, s. 8, am.

8. Section 8 of the said Act is amended

(1) by replacing “chairman” in the first line of the first paragraph by “director general”;

(2) by striking out the second paragraph.

c. E-20.1, s. 9, am. **9.** Section 9 of the said Act is amended by inserting “of the board” after “member”.

c. E-20.1, s. 10, am. **10.** Section 10 of the said Act is amended

(1) by inserting “of the board” after “member” in the first line;

(2) by replacing “chairman” in the second line by “director general”.

c. E-20.1, s. 11, am. **11.** Section 11 of the said Act is amended by replacing “chairman” in the second line by “director general”.

c. E-20.1, s. 12, am. **12.** Section 12 of the said Act is amended by replacing the first sentence by the following sentence: “A majority of the members of the board referred to in section 6, including the chairman or the vice-chairman and the director general, constitutes a quorum at sittings of the board.”

c. E-20.1, s. 13, repealed. **13.** Section 13 of the said Act is repealed.

c. E-20.1, s. 14, am. **14.** Section 14 of the said Act is amended by replacing “chairman” by “director general”.

c. E-20.1, s. 15, replaced. **15.** Section 15 of the said Act is replaced by the following section:

Responsibilities. **“15.** The director general is responsible for the administration and direction of the Office within the scope of its by-laws and policies.”

c. E-20.1, s. 16, am. **16.** Section 16 of the said Act is amended by adding the following paragraph:

Replacement. **“If the director general is absent or unable to act, the director general shall be replaced by a person designated by the Government.”**

c. E-20.1, s. 18, am. **17.** Section 18 of the said Act is amended

(1) by replacing “, and three other members” in the second line by “, the director general and two other members of the board”;

(2) by replacing “of the Office” at the end by “of the board”.

c. E-20.1, s. 19, am. **18.** Section 19 of the said Act is amended by replacing “of the Office” in the first line by “of the board”.

c. E-20.1, s. 21, am. **19.** Section 21 of the said Act is amended

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

Required information.

“21. The Office may request, in writing, that a government department, a municipality, an educational institution, a school board, an institution, or a public agency send, within 90 days after receiving the request, any information or document it holds that has an impact on the integration of handicapped persons and that is required for the purposes of this Act. The Office indicates for which specific purposes it is making the request.

Definition.

The following information and documents, in particular, are considered necessary for the purposes of the first paragraph:

(a) information and documents pertaining to the implementation of laws, policies and programs, that have an impact on the integration of handicapped persons, specifically, data on budgets and on the clientele served or waiting for services;

(b) information and documents collected for local, regional or Québec-wide statistics, research, studies or assessments dealing with the integration of handicapped persons.”;

(2) by striking out the second paragraph.

c. E-20.1, s. 22, am.

20. Section 22 of the said Act is amended by replacing “sections 20 and 21” by “section 20”.

c. E-20.1, s. 23,
replaced.

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

Information to
minister.

“23. The Office must provide the minister responsible for the administration of this Act with any information requested on its operations.”

c. E-20.1, s. 24, French
text, am.

22. Section 24 of the French text of the said Act is amended by replacing “tenue” in the second line of the second paragraph by “tenu”.

c. E-20.1, Chap. II,
Div. II, heading and
Chap. II, Div. II,
subdiv. 1, heading,
replaced.

23. The heading of Division II of Chapter II of the said Act and the heading of subdivision 1 of that division are replaced by the following:

“DIVISION II

“MISSION AND FUNCTIONS OF THE OFFICE

“§1. — *Mission, duties and powers of the Office*”.

c. E-20.1, s. 25, am.

24. Section 25 of the said Act is amended

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

Mission.

“25. The mission of the Office is to see that the principles and rules set out in this Act are complied with, and to ensure, within the scope of the powers granted to it, that the departments and their networks, the municipalities and the public and private agencies continue their efforts to increase opportunities for handicapped persons to integrate into and participate fully in community life.

Mission.

The Office also sees to the coordination of actions to develop and deliver services for handicapped persons and their families, and facilitates and assesses, on a collective basis, the social, school and workplace integration of handicapped persons. In addition to promoting the interests of handicapped persons and their families, the Office informs, advises and assists them and makes representations in their behalf both on an individual and a collective basis.

Cooperation.

In carrying out its mission, the Office shall seek the cooperation of organizations dedicated to promoting the interests of handicapped persons.”;

(2) by replacing “, municipalities, school boards and” in the first line of subparagraph *a* of the second paragraph by “and their networks, the municipalities and the”;

(3) by inserting the following subparagraphs after subparagraph *a* of the second paragraph:

“(a.1) advise the Minister, the Government, its departments and their networks, the municipalities and any other public or private agency on any matter affecting handicapped persons, and analyze and assess laws, policies, programs, action plans and services offered and formulate any recommendations it considers appropriate;

“(a.2) assess the degree of social, school and workplace integration of handicapped persons, identify the progress made in integration and the barriers encountered, and make recommendations for the elimination of those barriers to the minister responsible for the administration of this Act;

“(a.3) promote the implementation of solutions to eliminate barriers to the social, school and workplace integration of handicapped persons after consulting, if necessary, the Government, the government departments and their networks, the public agencies, the municipalities, the advocacy organizations and the research organizations;

“(a.4) promote the identification of solutions aimed at reducing disparities resulting from an impairment or disability, age or place of residence in the plans and services offered handicapped persons and in the response to their needs.”;

(4) by inserting the following subparagraph after subparagraph *b* of the second paragraph:

“(b.1) promote individualized service planning, particularly through service programs and intervention plans, in the government departments and their networks, the municipalities and any other public or private agency;”;

(5) by inserting the following subparagraph after subparagraph *d* of the second paragraph:

“(d.1) promote the use of a standard classification of impairments, disabilities and handicapping situations by government departments and their networks, municipalities, labour and employers’ organizations and other public and private agencies;”;

(6) by inserting the following subparagraphs after subparagraph *e* of the second paragraph:

“(e.1) promote, in the training programs of university, college and secondary level educational institutions and organizations responsible for vocational training, the inclusion of elements dealing with the adaptation of interventions and services for handicapped persons and, at the request of such institutions or organizations, advise them in that regard;

“(e.2) promote, in government departments and public and private agencies, the continued improvement of accessibility standards for buildings and public places, and advise those departments and agencies at their request;”;

(7) by replacing subparagraph *f* of the second paragraph by the following subparagraphs:

“(f) see that means are implemented to help handicapped persons find accessible housing;

“(f.1) promote the implementation of measures to identify in a secure manner dwellings occupied by handicapped persons requiring assistance in the event of a fire or other emergency;”;

(8) by inserting the following subparagraphs after subparagraph *g* of the second paragraph:

“(g.1) promote the creation of information and training programs designed to foster a better understanding of handicapped persons, their needs and the conditions conducive to their integration into and participation in community life, or develop such programs, in cooperation with advocacy and service organizations;

“(g.2) provide handicapped persons and their families, advocacy organizations and the settings where integration takes place, particularly childcare facilities, schools and workplaces, with tools and information to achieve the social, school and workplace integration of handicapped persons;”.

c. E-20.1, s. 26, am.

25. Section 26 of the said Act is amended

(1) by inserting “, in particular,” after “dealings” in the second line of paragraph *a*;

(2) by inserting the following paragraphs after paragraph *a*:

“(a.1) make representations in behalf of a handicapped person and, in conjunction with advocacy and service organizations, if applicable, provide assistance if that person’s security is threatened, if the person is exploited in any manner or if the person’s basic needs are not met, and, if necessary, request that the authorities concerned conduct an inquiry;

“(a.2) ensure, at the local, regional and Québec-wide levels, the implementation of the intersectoral actions necessary for the integration of one or more handicapped persons, and participate on request in the coordination of those actions, in particular with respect to the development and implementation of service programs;”;

(3) by replacing “school, vocational and social” in the second line of paragraph *d* by “social, school and workplace”;

(4) by striking out paragraph *e*.

c. E-20.1, ss. 26.1-26.5, added.

26. The said Act is amended by inserting the following sections after section 26:

Recommendations.

“26.1. Whenever the Office considers it appropriate, it may give its opinion to the minister, a government department, and its network, the municipalities or any other public or private agency on any matter related to the administration of this Act and recommend any measure it considers suitable.

Action on recommendations.

“26.2. Within 90 days after receiving a recommendation from the Office, a government department, a municipality or a public agency shall inform the Office in writing of the actions it intends to take as a result of the recommendation or, if it has decided not to act upon the recommendation, of the reasons for such a decision.

Assistance of Office.

“26.3. The Office may assist a person required to prepare and produce an action plan or a document under this Act.

Cooperation with Office.

“26.4. A government department, a municipality, an educational institution, a school board, an institution, and any other public agency and, in the case referred to in paragraph *a* of section 26, an insurance company shall cooperate with the Office in the exercise of its functions under paragraphs *a*, *a.1* and *a.2* of section 26.

Government policy.

“26.5. After consultation with the Office and not later than 17 December 2006, the Government shall establish a policy directing government departments and public agencies to provide reasonable accommodation for handicapped persons enabling them to have access to the documents, whatever their form, and to the services available to the public.”

c. E-20.1, s. 28, am.

27. Section 28 of the said Act is amended by inserting “of the board” after “members” in the second line of the second paragraph.

c. E-20.1, ss. 29 and 30, repealed.

28. Sections 29 and 30 of the said Act are repealed.

c. E-20.1, s. 33, am.

29. Section 33 of the said Act is amended by striking out subparagraph *d* of the first paragraph.

c. E-20.1, Chap. II, Div. II, subdiv. 2, heading, am.

30. The heading of subdivision 2 of Division II of Chapter II of the said Act is amended by replacing “*Promotional*” by “*Advocacy*”.

c. E-20.1, s. 34, am.

31. Section 34 of the said Act is amended

(1) by replacing “promotional” in the first line by “advocacy”;

(2) by inserting “, rights, and improved living conditions” after “interests” in the second line.

c. E-20.1, s. 35, am.

32. Section 35 of the said Act is amended by replacing “promotional” in the first line by “advocacy”.

c. E-20.1, Chap. II, Div. II, subdiv. 3, ss. 36-44, repealed.

33. Subdivision 3 of Division II of Chapter II of the said Act, comprising sections 36 to 44, is repealed.

c. E-20.1, Chap. II, Div. II, subdiv. 4, s. 44.1, added.

34. The said Act is amended by inserting the following after section 44:

“§4. — *Testing*

Innovative solutions.

“44.1. The Office may test or commission the testing of goods and services which, in its opinion, could provide innovative solutions to facilitate the social, school and workplace integration of handicapped persons and, to that end, enter into agreements, grant subsidies and provide technical or professional assistance.”

c. E-20.1, Chap. III, heading, am.

35. The heading of Chapter III of the said Act is amended by replacing “EDUCATIONAL, VOCATIONAL AND SOCIAL” by “SOCIAL, SCHOOL AND WORKPLACE”.

c. E-20.1, Chap. III, Div. I, heading, replaced.

36. The heading of Division I of Chapter III of the said Act is replaced by the following heading:

“RESPONSIBILITIES OF THE OFFICE WITH REGARD TO SERVICE PROGRAMS”.

c. E-20.1, s. 45, am.

37. Section 45 of the said Act is amended by replacing “educational, vocational and social” in the third and fourth lines by “social, school and workplace”.

c. E-20.1, Chap. III, Divs. II and III, ss. 52-61, repealed.

38. Divisions II and III of Chapter III of the said Act, comprising sections 52 to 61, are repealed.

c. E-20.1, Chap. III, Div. III.1, ss. 61.1-61.4, added.

39. The said Act is amended by inserting the following division after section 61:

“DIVISION III.1**“GENERAL RESPONSIBILITIES OF GOVERNMENT DEPARTMENTS, PUBLIC AGENCIES AND MUNICIPALITIES**

Action plan.

“61.1. Not later than 17 December 2005, every government department or public agency employing at least fifty persons and every municipality with at least 15,000 inhabitants shall adopt an action plan identifying the barriers to integration handicapped persons encounter in the sector of activity of the department or agency, and describing the measures taken over the past year and those to be taken in the coming year to reduce barriers to integration in that sector of activity. The action plan includes any other element determined by the Government upon recommendation of the Minister, and must be prepared and published annually.

Consultation.

“61.2. The Minister is consulted in the development of measures provided for by law or regulation that could have a significant impact on handicapped persons.

Procurement.

“61.3. When purchasing or leasing goods and services, as part of their procurement process, government departments, public agencies and municipalities must consider whether or not the goods and services are accessible to handicapped persons.

Coordinator of services.

“61.4. Not later than 17 December 2005, the government departments and public agencies shall appoint a coordinator of services for handicapped persons within their respective entities, and send the Office information on how to contact the coordinator. The coordinator may be the same person as the delegate or respondent referred to in section 6.1 or 7.

Communications.

Any communication from the Office under this Act may be addressed to the coordinator.”

c. E-20.1, Chap. III,
Div. IV, heading,
replaced.

40. The heading of Division IV of Chapter III of the said Act is replaced by the following heading:

“SPECIFIC RESPONSIBILITIES RELATED TO THE WORKPLACE
INTEGRATION OF HANDICAPPED PERSONS”.

c. E-20.1, s. 62,
repealed.

41. Section 62 of the said Act is repealed.

c. E-20.1, s. 63,
replaced.

42. Section 63 of the said Act is replaced by the following section:

Facilitation.

“63. The minister responsible for Chapter III of the Act respecting the Ministère de l’Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail (chapter M-15.001) must facilitate the integration of handicapped persons into the labour market by formulating, coordinating, monitoring and assessing a strategy for the integration and continued employment of handicapped persons, and by establishing result-based objectives. The objectives must be determined in cooperation with labour and employers’ groups.

Partners.

The Office, the Ministère des Affaires municipales, du Sport et du Loisir, the Ministère de l’Éducation, the Ministère du Développement économique et régional et de la Recherche, the Ministère des Finances, the Ministère de la Justice, the Ministère des Relations avec les citoyens et de l’Immigration, the Ministère de la Santé et des Services sociaux, the Ministère des Transports, the Ministère du Travail and the secretariat of the Conseil du trésor, in particular, shall be partners in this work.

Consultation.

The Minister may consult one or more organizations dedicated to promoting the interests of handicapped persons.

Progress report.

Before 17 December 2007, the Minister, in cooperation with the Office and the other ministers concerned, must submit a progress report to the Government.

Tabling.

The Minister shall table the report in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption.

Report and
recommendations.

Not later than 17 December 2009, the Minister must review the strategy, assess and measure the employment situation of handicapped persons, the actions implemented as a result of the strategy and the effects of the strategy, and report to the Government on those matters. The report must also make recommendations on the integration and continued employment of handicapped persons.

Tabling.

The Minister shall table the report in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption.”

c. E-20.1, ss. 63.1-64,
repealed.

43. Sections 63.1 to 64 of the said Act are repealed.

c. E-20.1, Chap. IV, am. and Chap. IV, heading, replaced.

44. Chapter IV of the said Act becomes Division V of Chapter III and its heading is replaced by the following heading:

“DIVISION V

“TRANSPORTATION OF HANDICAPPED PERSONS”.

c. E-20.1, s. 66, repealed.

45. Section 66 of the said Act is repealed.

c. E-20.1, s. 67, am.

46. Section 67 of the said Act is amended

(1) by replacing “Every public transport company” in the first line of the first paragraph by “A public transit authority, a municipal, intermunicipal or regional transport company constituted under the Act respecting intermunicipal boards of transport in the area of Montréal (chapter C-60.1), the Cities and Towns Act (chapter C-19) or the Municipal Code of Québec (chapter C-27.1)”;

(2) by replacing “2 April 1979” in the first and second lines of the first paragraph by “17 December 2004”;

(3) by inserting the following sentence at the end of the fourth paragraph: “At any time, the Minister may request the implementation of corrective measures or, if necessary, the amendment of a previously approved plan and the production of a new plan within the time the Minister determines.”;

(4) by striking out the last paragraph.

c. E-20.1, Chap. III, Div. VI, heading, added.

47. The said Act is amended by inserting the following after section 68:

“DIVISION VI

“BUILDING ACCESSIBILITY”.

c. E-20.1, s. 69, replaced.

48. Section 69 of the said Act is replaced by the following section:

Report.

“69. Not later than 17 December 2006, the Minister of Labour shall report to the Government on the accessibility to handicapped persons of buildings subject to the Public Buildings Safety Act (chapter S-3) or the Act respecting occupational health and safety (chapter S-2.1) but not subject to the Building Code (Order in Council 3326 dated 29 September 1976).

Content.

The report, prepared in cooperation with the Office and the other government departments and public agencies concerned, must deal in particular with the problem posed by the non-accessibility of such buildings, the categories of buildings that could be subjected to or exempted from standards, and the cost of applying standards by category of building and according to a pre-determined schedule.

Tabling.

The Minister shall table the report in the National Assembly within 30 days or, if the National Assembly is not sitting, within 30 days of resumption.

Regulation.

During the year following the preparation of the report, the Minister of Labour must determine by regulation the categories of buildings that must be made accessible to handicapped persons and the accessibility standards owners must comply with.”

c. E-20.1, ss. 70-72.1,
repealed.

49. Sections 70 to 72.1 of the said Act are repealed.

c. E-20.1, Chap. IV,
heading, added.

50. The said Act is amended by inserting the following after section 72.1:

“CHAPTER IV

“MISCELLANEOUS PROVISIONS”.

c. E-20.1, s. 73,
replaced.

51. Section 73 of the said Act is replaced by the following section:

Investigation.

“73. A person authorized in writing by the director general of the Office may enter, during working hours, the premises of a person, organization or business that has received a subsidy to ensure compliance with this Act, the regulations or the terms of a program, directive or agreement made with the Office, or to make sure that the subsidy is used for the purposes for which it was granted. The authorized person may require any pertinent information, examine any relevant book, register or document and make copies. The authorized person may also require any person on the premises to give reasonable assistance, and must, on request, produce a certificate attesting to the authorization received and bearing the signature of the director general of the Office.”

c. E-20.1, s. 73.1,
added.

52. The said Act is amended by inserting the following section after section 73:

Offences.

“73.1. The Office may, by regulation, determine the provisions of a by-law or regulation the contravention of which constitutes an offence.”

c. E-20.1, s. 74, am.

53. Section 74 of the said Act is amended

(1) by replacing “29, 31, 32, 37, 38, 45, 47, 52, 53, 57, 62 and 64” in the second line of the first paragraph by “31, 32, 45, 47 and 73.1”;

(2) by striking out the second and third paragraphs.

c. E-20.1, ss. 74.1-
74.5, added.

54. The said Act is amended by inserting the following sections after section 74:

Annual report.

“74.1. Not later than 31 October each year, the Office must send the Minister an annual report on its activities for the preceding fiscal year. The report must also contain any other information the Minister may require.

Tabling.

The Minister shall table the report in the National Assembly within 30 days after receiving it or, if the Assembly is not sitting, within 30 days of resumption.

Special report.

The Office may also send the Minister a special report during the year, if the Office considers that the objectives of this Act require it.

Content.

The special report may, in particular, outline the action plans provided for in this Act and the follow-up given to the Office’s recommendations or opinions, comment on any matter affecting handicapped persons, and formulate recommendations or opinions to increase the opportunities for handicapped persons to integrate into and participate fully in community life.

Independent report.

“74.2. Not later than 17 December 2009 and every five years after that date, the Minister shall see that an independent report is made on the implementation of this Act.

Tabling.

The Minister shall table the report in the National Assembly within 30 days after receiving it or, if the Assembly is not sitting, within 30 days of resumption.

Immunity.

“74.3. No judicial proceedings may be brought against the Office or its board members or employees for an omission made or an act done in good faith in the performance of the duties of office.

Recourse prohibited.

“74.4. Except on a question of jurisdiction, no extraordinary recourse provided for in the Code of Civil Procedure (chapter C-25) may be exercised nor any injunction granted against the Office or the persons referred to in section 74.3.

Annulment.

“74.5. A judge of the Court of Appeal may, on a motion, summarily annul any writ, order or injunction issued or granted contrary to section 74.3 or 74.4.”

c. E-20.1, s. 75,
replaced.

55. Section 75 of the said Act is replaced by the following section:

Offences and penalties.

“75. The following are guilty of an offence and are liable to a fine of \$500 to \$1,500 in the case of a natural person and to a fine of \$1,500 to \$7,000 in the case of a legal person:

(a) a person that contravenes the first paragraph of section 20 or a provision of a by-law or regulation the contravention of which constitutes an offence;

(b) a municipality, educational institution, school board, institution or insurance company that contravenes section 26.4;

(c) an advocacy organization that contravenes section 35;

(d) a person that hinders a person authorized under section 73 in the performance of the duties referred to in that section, misleads the authorized person by concealment or false declarations or refuses or omits to provide relevant information, access to a relevant book, register or document, or reasonable assistance.

Subsequent offences. In the case of a second or subsequent offence, the fines under the first paragraph are doubled.”

c. E-20.1, s. 76, am. **56.** Section 76 of the said Act is amended

(1) by replacing “handicapped” in the second line of the first paragraph by “impaired”;

(2) by replacing “handicapped” in subparagraph *b* of the second paragraph by “impaired”.

c. E-20.1, words added.

57. With the exception of subparagraph *i* of the second paragraph of section 25, the text of the said Act is amended by inserting “persons” after the word “handicapped” wherever it appears without being followed by “person” or “persons”.

ACT RESPECTING EQUAL ACCESS TO EMPLOYMENT IN PUBLIC BODIES

c. A-2.01, s. 1, am.

58. Section 1 of the Act respecting equal access to employment in public bodies (R.S.Q., chapter A-2.01) is amended by inserting “, handicapped persons within the meaning of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (chapter E-20.1),” after “women” in the third line.

c. A-2.01, s. 33.1, added.

59. The said Act is amended by inserting the following section after section 33:

Target group.

“33.1. The fact that section 58 of the Act to amend the Act to secure the handicapped in the exercise of their rights and other legislative provisions (2004, chapter 31) adds handicapped persons to this Act as a target group does not change the obligations provided for in this Act with regard to the other groups to which it applies.

Workforce analysis report.

A public body to which this Act applies on 17 December 2005 must send its workforce analysis report on handicapped persons to the Commission des droits de la personne et des droits de la jeunesse within one year after that date, or by the date set by the Commission for analyzing its workforce with regard to other target groups, if that date is later.”

PUBLIC ADMINISTRATION ACT

c. A-6.01, s. 29, am.

60. Section 29 of the Public Administration Act (R.S.Q., chapter A-6.01) is amended by striking out “or hiring plan for handicapped persons” in the second line of subparagraph 2 of the third paragraph.

CHARTER OF HUMAN RIGHTS AND FREEDOMS

c. C-12, s. 86, am.

61. Section 86 of the Charter of human rights and freedoms (R.S.Q., chapter C-12) is amended by adding the following paragraph after the third paragraph:

Non-discriminatory.

“An equal access to employment program established for a handicapped person within the meaning of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (chapter E-20.1) is deemed to be non-discriminatory if it is established in conformity with the Act respecting equal access to employment in public bodies (chapter A-2.01).”

CITIES AND TOWNS ACT

c. C-19, s. 467.11,
replaced.

62. Section 467.11 of the Cities and Towns Act (R.S.Q., chapter C-19) is replaced by the following section:

Within territory.

“467.11. A municipality whose territory is not served by a public transit authority or other public body providing public transport that offers paratransit services must, by resolution, a copy of which must be sent to the Minister of Transport, enter into a contract with a person to make paratransit available within its territory. The nature of the measures to be implemented for the purposes of this section must be described in the resolution.

Outside territory.

Similarly, the council may, by resolution, a copy of which must be sent to the Minister of Transport, enter into a contract with a person to provide links to points outside the territory. The nature of the measures to be implemented for the purposes of this section must be described in the resolution.”

MUNICIPAL CODE OF QUÉBEC

c. C-27.1, a. 536,
replaced.

63. Article 536 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is replaced by the following article:

“536. A local municipality whose territory is not served by a public transit authority or other public body providing public transport that offers paratransit services must, by resolution, a copy of which must be sent to the Minister of Transport, enter into a contract with a person to make paratransit available within its territory. The nature of the measures to be implemented for the purposes of this article must be described in the resolution.

Similarly, a local municipality may, by resolution, a copy of which must be sent to the Minister of Transport, enter into a contract with a person to provide links to points outside the territory. The nature of the measures to be implemented to comply with this article must be described in the resolution.”

PAY EQUITY ACT

- c. E-12.001, s. 8, am. **64.** Section 8 of the Pay Equity Act (R.S.Q., chapter E-12.001) is amended by striking out paragraph 4.

PUBLIC SERVICE ACT

- c. F-3.1.1, s. 53, am. **65.** Section 53 of the Public Service Act (R.S.Q., chapter F-3.1.1) is amended

(1) by striking out “or a program designed to ensure the hiring of handicapped persons” in the second and third lines of the second paragraph;

(2) by striking out “ou ce plan” in the fourth line of the French text of the second paragraph.

- c. F-3.1.1, s. 53.1, am. **66.** Section 53.1 of the said Act is amended by striking out “or program designed to ensure the hiring of handicapped persons” in the third and fourth lines.

ACT RESPECTING ADMINISTRATIVE JUSTICE

- c. J-3, s. 24, am. **67.** Section 24 of the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by striking out “the identification of a handicapped person,” in the sixth and seventh lines.

- c. J-3, s. 25, am. **68.** Section 25 of the said Act is amended by striking out “4, 5,” in the first line of the second paragraph.

- c. J-3, Sched. 1, s. 1, am. **69.** Section 1 of Schedule 1 to the said Act is amended by replacing “section 48 or 59” in paragraph 2 by “section 48”.

- c. J-3, Sched. 1, s. 3, am. **70.** Section 3 of Schedule 1 to the said Act is amended

(1) by striking out paragraph 4;

(2) by striking out paragraph 5.

- References. **71.** A reference in any Act, regulation or other document to the Act to secure the handicapped in the exercise of their rights is replaced by a reference to the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration, unless the context indicates otherwise.

Words replaced.

72. In any Act, regulation or other document, “adapted work centre” and “adapted work centres” are replaced by “adapted enterprise” and “adapted enterprises” respectively.

TRANSITIONAL AND FINAL PROVISIONS

Policy document.

73. Not later than 17 December 2007, the Office des personnes handicapées du Québec, in consultation with all the partners concerned by the social, school and workplace integration of handicapped persons, must update the policy document entitled “On Equal Terms”.

Expired term.

74. The members of the Office des personnes handicapées du Québec whose term has expired become members of the board of the Office until they are replaced or reappointed.

Unexpired term.

The other members of the Office and the chairman complete the unexpired portion of their term as members of the board and director general of the Office respectively.

Interim.

75. The director general acts as chairman of the board of the Office until a chairman is appointed.

Presumption.

76. A member of the Office des personnes handicapées du Québec referred to in paragraph *a* of section 6 of the Act to secure the handicapped in the exercise of their rights and in office on 16 December 2004 is deemed to be a handicapped person or the relative or spouse of a handicapped person, until replaced or reappointed.

Transitional provisions.

77. Until the coming into force of section 33 of this Act, section 37 of the Act to secure the handicapped in the exercise of their rights is amended

(1) by replacing “, in majority, handicapped persons” in the first line of paragraph *b* by “handicapped persons, who make up at least 60% of its workforce and who are”;

(2) by adding “and to facilitate their integration into the non-adapted labour market” at the end of paragraph *b*;

(3) by adding the following paragraph after paragraph *d*:

Exemption.

“When a certificate is issued or at any other time, the Office may exempt, on the conditions it determines, a cooperative or a non-profit organization from the requirement to have a workforce at least 60% of which is made up of handicapped persons.”

New regulations.

78. Until the coming into force of section 33 of this Act, any new regulation of the Office des personnes handicapées du Québec under section 37 or section 38 of the Act to secure the handicapped in the exercise of their rights must be approved by the Government.

Adapted work centre.	Section 73 of that Act also applies with respect to an adapted work centre.
Offence.	<p>79. Until the coming into force of section 33 of this Act, whoever</p> <p>(1) contravenes section 36 of this Act, or</p> <p>(2) hinders a person authorized under section 73 in the performance of the duties of office referred to in that section, deceives the authorized person by concealment or false declaration, or refuses or fails to communicate any relevant information, provide access to a relevant book, register or document, or provide reasonable assistance when the authorized person is performing the duties of office on the premises of an adapted work centre</p> <p>is guilty of an offence and is liable to the fines provided for in section 75 of the Act to secure the handicapped in the exercise of their rights.</p>
Provisions not applicable.	80. Paragraphs 1 and 2 of section 46 of this Act do not apply to a public transit authority or a municipal or intermunicipal transport company that has already received the approval of the Minister of Transport for a development plan to provide paratransit in the territory served by that authority or company.
Provision applicable.	81. Until the coming into force of sections 65 and 66 of this Act, section 72.1 of the Act to secure the handicapped in the exercise of their rights continues to apply with regard to a hiring plan for handicapped persons applicable in the public service.
Coming into force.	82. This Act comes into force on 17 December 2004, except sections 58, 59, 61, 62 and 63, which come into force on 17 December 2005, and paragraph 1 of section 3, sections 29, 33, 60, 65, 66 and 68 to the extent that it refers to paragraph 5 of Schedule 1 to the Act respecting administrative justice and paragraph 2 of section 70, which come into force on the date or dates to be set by the Government.

2004, chapter 32

AN ACT RESPECTING THE AGENCE DES PARTENARIATS PUBLIC-PRIVÉ DU QUÉBEC

Bill 61

Introduced by Madam Monique Jérôme-Forget, Minister responsible for Government Administration and Chair of the Conseil du trésor

Introduced 17 June 2004

Passage in principle 1 December 2004

Passage 15 December 2004

Assented to 17 December 2004

Coming into force: on the date or dates to be set by the Government

Legislation amended:

Financial Administration Act (R.S.Q., chapter A-6.001)

Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001)

Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2)

Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)

Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)



Chapter 32

AN ACT RESPECTING THE AGENCE DES PARTENARIATS PUBLIC-PRIVÉ DU QUÉBEC

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT

- Establishment. **1.** An agency is established under the name “Agence des partenariats public-privé du Québec”. The agency may also operate under the name “Partenariats public-privé Québec”.
- Legal person. **2.** The agency is a legal person and a mandatary of the State.
- Property. The property of the agency forms part of the domain of the State, but the execution of its obligations may be levied against its property.
- Liability. The agency binds none but itself when it acts in its own name.
- Head office. **3.** The head office of the agency is located where the agency determines in the territory of the Communauté métropolitaine de Québec. The agency may, however, move its head office elsewhere with the authorization of the Government. Notice of the location and any relocation of the head office of the agency is published in the *Gazette officielle du Québec*.
- Meetings. The agency may hold its meetings anywhere in Québec.

CHAPTER II

MISSION AND POWERS

- Mission. **4.** The mission of the agency is to contribute, through its advice and expertise, to the renewal of public infrastructures and the enhancement of services delivered to citizens through public-private partnerships.
- Processes. The agency promotes the following in exercising its functions:
- (1) a process for the selection of partners and the conclusion of contracts that is both transparent and fair, in order to ensure healthy competition among interested enterprises;

(2) the implementation of means for citizens to learn about the public-private partnership process and the added value of public funds invested;

(3) the use of reporting mechanisms based on the accountability of public bodies and on the fact that those bodies must ensure supervision of the infrastructure, equipment and public service delivery projects;

(4) the use in the public interest of consultation and communication processes involving the people concerned by the projects.

Functions.

5. In pursuing its mission, the agency

(1) advises the Government on any public-private partnership matter, particularly as regards project selection and prioritization;

(2) operates a public-private partnership knowledge and expertise centre accessible to all interested persons and, for that purpose, collects and analyzes information on public-private partnerships in Canada and abroad;

(3) informs public bodies, the business community and the general public on the concept of public management in the public-private partnership mode; and

(4) provides expert services to public bodies for the evaluation of the feasibility of their infrastructure, equipment and public service delivery projects in the public-private partnership mode, for the process of selecting partners and for the negotiation, conclusion and management of partnership contracts.

Public-private partnership contract.

6. A public-private partnership contract is a long-term contract under which a public body allows a private-sector enterprise to participate, with or without a financial contribution, in designing, constructing and operating a public work. The purpose of the contract can be the delivery of a public service.

Stipulations.

The contract must stipulate the results to be achieved and determine how responsibilities, investment, risks and profits are to be shared so as to enhance the services delivered to citizens.

Public bodies.

7. For the purposes of this Act, public bodies include

(1) government departments;

(2) persons and government bodies and enterprises referred to in section 2 of the Financial Administration Act (R.S.Q., chapter A-6.001);

(3) government bodies that conduct fiduciary activities and appear in a list appended to the public accounts;

(4) general and vocational colleges governed by the General and Vocational Colleges Act (R.S.Q., chapter C-29);

(5) the Comité de gestion de la taxe scolaire de l'île de Montréal and school boards governed by the Education Act (R.S.Q., chapter I-13.3) and school boards governed by the Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., chapter I-14);

(6) university establishments governed by the University Investments Act (R.S.Q., chapter I-17);

(7) public institutions governed by the Act respecting health services and social services (R.S.Q., chapter S-4.2) and local health and social services network development agencies established under that Act;

(8) public institutions governed by the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5) and regional councils established under that Act;

(9) municipal bodies within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1); and

(10) any other body designated by the Government.

Services to public bodies.

8. A public body may use the agency's advisory and expert services for the evaluation of the feasibility of its infrastructure, equipment or public service delivery projects in the public-private partnership mode, for the process of selecting partners and for the negotiation and conclusion of public-private partnership contracts. These services are made available if, in the opinion of the agency, the nature and importance of the project warrant it.

Services to departments.

In addition, a department must use the services of the agency for any project for which a public-private partnership is considered, if the department is directly or indirectly the main source of financing for the project and if the project is considered to be a major one according to the criteria determined by the Government for that purpose.

Opinions and recommendations.

9. The agency issues advisory opinions, attaching any recommendations it may have, on any matter within its purview that is submitted to it by the chair of the Conseil du trésor.

Project feasibility.

10. When an investment project is of considerable importance, the Government may give the agency a mandate to evaluate its feasibility in the public-private partnership mode and, possibly, to select a partner and negotiate and conclude a partnership contract for the carrying out of the project.

Agreements.

11. Subject to the applicable legislative provisions, the agency may enter into an agreement with a government other than that of Québec, with a department of such a government, with an international organization or with a body of such a government or organization.

Agreements.	Likewise, the agency may enter into an agreement with a public body or any other person or entity, and participate in projects with them.
Delegation.	12. A public body that is a party to a partnership contract may, subject to the conditions it determines, delegate to a partner any function or power, other than a regulatory power, that is required for the carrying out of the contract.
Subdelegation.	It may authorize the subdelegation of any function or power subject to the same conditions.
Subsidiaries.	13. With the authorization of the Government and if useful in the pursuit of its mission, the agency may acquire or constitute one or more subsidiaries.
Subsidiary of agency.	A legal person more than 50% of whose voting rights attached to all issued and outstanding shares are held by the agency or a partnership in which more than 50% of the interest is held by the agency is a subsidiary of the agency. A legal person or partnership the majority of whose directors may be elected by the agency is also a subsidiary of the agency.
Provisions applicable.	14. Sections 2 and 12 apply, with the necessary modifications, to subsidiaries of the agency all of whose shares are held directly or indirectly by the agency. Such subsidiaries are considered mandataries of the State.
Act applicable.	The Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) applies to a subsidiary of the agency.
Restrictions.	15. The agency may not, without the Government's authorization, (1) contract a loan that causes the total of its current outstanding loans to exceed the amount determined by the Government; (2) make a financial commitment in excess of the limits or contrary to the conditions determined by the Government; (3) acquire or hold shares in a legal person or an interest in a partnership in excess of the limits or contrary to the conditions determined by the Government; (4) dispose of shares in a legal person or an interest in a partnership in excess of the limits or contrary to the conditions determined by the Government; (5) acquire or dispose of other assets in excess of the limits or contrary to the conditions determined by the Government; or (6) accept a gift or legacy to which a charge or condition is attached.
Applicability.	The Government may determine that a provision of the first paragraph applies to all subsidiaries of the agency or to only one of them.

Provision not applicable.	The first paragraph does not apply to transactions between the agency and its subsidiaries or between the subsidiaries of the agency.
Terms of contracts.	16. Despite sections 58 to 60 and the first paragraph of section 61 of the Public Administration Act (R.S.Q., chapter A-6.01), the agency determines the terms of its contracts by regulation.
Provision applicable.	The second paragraph of section 61 of that Act applies to such a regulation, with the necessary modifications.
Government approval.	A regulation under the first paragraph is submitted to the Government for approval, on the recommendation of the Conseil du trésor, and the Government may approve it with or without amendments.
Acquisition by expropriation.	17. For the purposes of a mandate received from the Government under section 10 or from a public body, the agency may, with the authorization of the Government, acquire by expropriation any immovable or real right necessary to carry out a partnership project.
Leasing or disposal.	For the same purposes, it may lease or dispose of any property it owns.
Other functions.	18. The agency exercises any other function assigned to it by the Government.

CHAPTER III

ORGANIZATION AND OPERATION

Board of directors.	<p>19. The affairs of the agency are administered by a board of directors composed of</p> <p>(1) the chief executive officer of the agency, who is a member of the board by virtue of office; and</p> <p>(2) eight other members appointed by the Government, four of whom are from public bodies and four from the private sector.</p>
Term.	20. The chief executive officer of the agency is appointed by the Government for a term not exceeding five years; the other board members are appointed for a term not exceeding three years.
Expiry of term.	On the expiry of their term, board members remain in office until replaced or reappointed.
Chair and vice-chair.	21. The chair and vice-chair of the board of directors are designated by the Government from among the members of the board.
Concurrent positions.	22. The positions of chair of the board of directors and chief executive officer may not be held concurrently.

Chief executive officer.	23. The chief executive officer is responsible for the administration and direction of the agency in keeping with its regulations, by-laws and policies. The functions of chief executive officer are exercised on a full-time basis.
Functions.	The chair calls and presides at meetings of the board of directors, sees to the proper conduct of the board's proceedings and exercises any other functions assigned by the board.
Absence.	The vice-chair exercises the functions of the chair when the latter is absent or unable to act.
Vacancy.	24. A vacant position on the board of directors, other than those of chair of the board and of chief executive officer, is filled by the Government for the unexpired portion of the term of the member to be replaced.
Vacancy.	Absence from the number of board meetings determined in the internal by-laws of the agency, in the cases and circumstances specified, constitutes a vacancy.
Conditions of employment.	25. The remuneration, employment benefits and other conditions of employment of the chief executive officer are determined by the Government.
Reimbursement of expenses.	The other board members receive no remuneration except in the cases, on the conditions and to the extent that may be determined by the Government. They are entitled, however, to the reimbursement of expenses incurred in the exercise of their functions in the cases, on the conditions and to the extent determined by the Government.
Quorum.	26. The quorum at meetings of the board of directors is the majority of its members, including the chief executive officer or the chair.
Decisions.	Decisions of the board are made by a majority vote of the members present. In the case of a tie vote, the person presiding at the meeting has a casting vote.
Waiver.	27. The members of the board of directors may waive notice of a meeting. Attendance at a meeting of the board constitutes a waiver of notice, unless the members are present to contest the legality of the meeting.
Remote meetings.	28. If all agree, the board members may take part in a meeting by means of equipment enabling all participants to communicate directly with one another.
Resolutions.	29. Written resolutions, signed by all board members entitled to vote, have the same value as if they had been adopted during a meeting of the board of directors.
Copy.	A copy of all such resolutions is kept with the minutes of the proceedings or other equivalent record book.

Authenticity of documents.

30. The minutes of the meetings of the board of directors, approved by the board and certified by the chair, the chief executive officer, the secretary or another person authorized by the agency, are authentic. The same applies to documents and copies emanating from the agency or forming part of its records, if they are so certified.

Certified document.

31. An intelligible transcription of a decision or other data stored by the agency in a computer or in any electronic form is a document of the agency and is evidence of its contents if it is certified by a person referred to in section 30.

Signature required.

32. A deed, document or writing is binding on and may be attributed to the agency only if it is signed by the chair, the chief executive officer, the vice-chair, the secretary or another personnel member authorized by the agency and, in the latter case, only to the extent determined by the by-laws of the agency.

Automatic device.

33. The internal by-laws of the agency may, subject to specified conditions, allow a signature to be affixed by means of an automatic device, an electronic signature to be affixed, or a facsimile of a signature to be engraved, lithographed or printed on specified documents. However, the facsimile has the same force as the signature itself only if the document is countersigned by a person referred to in section 30.

Mode of operation of board of directors.

34. The agency may determine the mode of operation of the board of directors in its internal by-laws. It may form an executive committee and any other committee, determine their mode of operation and delegate powers of the board to them.

Ethics, board of directors.

35. The standards of ethics and professional conduct adopted by the agency for the members of the board of directors in accordance with a regulation made under section 3.0.1 of the Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30) are published by the agency in its operations report.

Ethics, agency personnel.

36. The agency adopts standards of ethics and professional conduct for its personnel. The standards must contain provisions that include, as a minimum, the requirements for public servants under the Public Service Act (R.S.Q., chapter F-3.1.1). The standards are published by the agency in its operations report.

Ethics, subsidiaries.

37. The provisions relating to ethics and professional conduct adopted in accordance with a regulation made under section 3.0.1 of the Act respecting the Ministère du Conseil exécutif apply to a subsidiary of the agency, with the necessary modifications.

Ethics, personnel of subsidiaries.

A subsidiary of the agency adopts standards of ethics and professional conduct for its personnel. The standards must contain provisions that include, as a minimum, the requirements for public servants under the Public Service Act (R.S.Q., chapter F-3.1.1).

Publication of standards.

A subsidiary makes public the standards it adopts under this section.

Appointment.

38. The secretary and the other members of the personnel of the agency are appointed in accordance with the staffing plan established by by-law of the agency.

Conditions of employment, personnel.

Subject to the provisions of a collective agreement, the standards and scales of remuneration, employee benefits and other conditions of employment of the members of its personnel are determined by by-law of the agency in accordance with the conditions defined by the Government.

Conflict of interest.

39. Any personnel member of the agency who has a direct or indirect interest in an enterprise causing the personnel member's personal interest to conflict with that of the agency must, on pain of forfeiture of office, disclose the interest in writing to the chief executive officer.

Directives.

40. The chair of the Conseil du trésor may issue directives concerning the policies and general objectives to be pursued by the agency.

Government approval.

Directives are submitted to the Government for approval. Once approved, they are binding on the agency.

Tabling.

Directives are laid before the National Assembly within 15 days of their approval by the Government or, if the Assembly is not sitting, within 15 days of resumption.

CHAPTER IV

FINANCIAL PROVISIONS

Government powers.

41. The Government may, subject to the conditions it determines,

(1) guarantee payment of the principal and interest on any loan contracted by the agency or a subsidiary referred to in section 14 and guarantee their obligations; and

(2) authorize the Minister of Finance to advance to the agency or one of its subsidiaries any amount considered necessary to meet their obligations or pursue their mission.

Sums required.

The sums required for the purposes of this section are taken out of the consolidated revenue fund.

- Tariff. **42.** The agency may determine a tariff of commissions, professional and other fees for the use of its goods and services.
- Funding of operations. **43.** The operations of the agency are funded by the revenue it derives from its financial operations, the commissions and professional and other fees it charges and the other monies it receives.
- Payment of obligations. **44.** The monies received by the agency must be allocated to the payment of its obligations. The agency retains any surpluses, unless the Government decides otherwise.
- Reimbursement. **45.** The Government reimburses the costs and expenses incurred by the agency in carrying out the mandates received under section 10.
- Budgetary estimates. **46.** Each year, the agency submits its budgetary estimates for the following fiscal year to the chair of the Conseil du trésor, in accordance with the form and content and the schedule determined by the chair of the Conseil du trésor.
- Government approval. The estimates are submitted to the Government for approval.

CHAPTER V

ACCOUNTS AND REPORTS

- Fiscal year. **47.** The fiscal year of the agency ends on 31 March.
- Financial statements. **48.** Not later than 31 July each year, the agency files its financial statements and an operations report for the preceding fiscal year with the chair of the Conseil du trésor.
- Information. The financial statements and the operations report must contain all the information required by the chair of the Conseil du trésor.
- Tabling. **49.** The chair of the Conseil du trésor lays the financial statements and operations report before the National Assembly within 30 days of their receipt or, if the Assembly is not sitting, within 30 days of resumption.
- Business plan. **50.** The agency formulates a business plan, which must include the operations of its subsidiaries, in accordance with the schedule and the form and content determined by the chair of the Conseil du trésor. The plan is submitted to the Government for approval.
- Expiry. On expiry, the business plan continues to apply until a new plan is approved.
- Audit. **51.** The Auditor General audits the books and accounts of the agency each year and whenever so ordered by the Government.
- Report. The Auditor General's report must be submitted with the agency's operations report and financial statements.

Value-for-money
audit.

The Auditor General may, with regard to the agency and its subsidiaries, conduct a value-for-money audit without obtaining the prior concurrence provided for in the second paragraph of section 28 of the Auditor General Act (R.S.Q., chapter V-5.01).

Information.

52. The agency must communicate to the chair of the Conseil du trésor any information required by the chair of the Conseil du trésor concerning its operations and the operations of its subsidiaries.

CHAPTER VI

AMENDING PROVISIONS

FINANCIAL ADMINISTRATION ACT

c. A-6.001, Sched. 2,
am.

53. Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting “Agence des partenariats public-privé du Québec” in alphabetical order.

ACT RESPECTING TRANSPORT INFRASTRUCTURE PARTNERSHIPS

c. P-9.001, s. 1.1,
added.

54. The Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001) is amended by inserting the following section after section 1:

Provision applicable.

“1.1. Section 8 of the Act respecting the Agence des partenariats public-privé du Québec (2004, chapter 32) applies to a partnership agreement that constitutes a public-private partnership contract within the meaning of that Act, except in the cases and subject to the conditions determined by the Government.”

c. P-9.001, s. 5, am.

55. Section 5 of the said Act is amended by striking out the second paragraph.

ACT RESPECTING THE PROCESS OF NEGOTIATION OF THE COLLECTIVE AGREEMENTS IN THE PUBLIC AND PARAPUBLIC SECTORS

c. R-8.2, Sched. C, am.

56. Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2), amended by Order in Council 464-2004 dated 12 May 2004, is again amended by inserting “The Agence des partenariats public-privé du Québec” in alphabetical order.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

c. R-10, Sched. I, am.

57. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), amended by Conseil du trésor Decision

200976 dated 20 April 2004, is again amended by inserting “Agence des partenariats public-privé du Québec” in alphabetical order in paragraph 1.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

c. R-12.1, Sched. II, am.

58. Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1), amended by Conseil du trésor Decision 200976 dated 20 April 2004, is again amended by inserting “the Agence des partenariats public-privé du Québec” in alphabetical order in paragraph 1.

CHAPTER VII

TRANSITIONAL AND MISCELLANEOUS PROVISIONS

Transfer of documents.

59. The records and other documents of the Direction des partenariats d’affaires of the Secrétariat du Conseil du trésor become records and documents of the Agence des partenariats public-privé du Québec.

Transfer of employees.

60. Subject to the conditions of employment applicable to them, employees of the Secrétariat du Conseil du trésor assigned to the Direction des partenariats d’affaires in office on (*insert the date preceding the date of coming into force of this section*) become employees of the Agence des partenariats public-privé du Québec provided that a decision of the Conseil du trésor providing for their transfer is made before (*insert the date occurring one year after the date of coming into force of this section*).

Functions.

61. Subject to the conditions of employment applicable to them, employees referred to in section 60 hold the positions and exercise the functions assigned to them by the agency.

Transfer or promotion.

62. An employee of the agency who, when appointed to the agency, was a public servant with permanent tenure may request a transfer to a position in the public service or take part in a promotion competition for such a position, in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1).

Provision applicable.

63. Section 35 of the Public Service Act applies to an employee referred to in section 62 who takes part in a promotion competition for a position in the public service.

Assessment of classification.

64. An employee referred to in section 62 who applies for a transfer or takes part in a promotion competition may ask the chair of the Conseil du trésor for an assessment of the classification the employee would be assigned in the public service. The assessment must take into account the employee’s classification on the last day of employment in the public service and the experience and training acquired in the course of employment with the agency.

Transfer.	If an employee is transferred under section 62, the deputy minister or chief executive officer determines the employee's classification in accordance with the assessment provided for in the first paragraph.
Promotion.	If an employee is promoted under section 62, the classification assigned to the employee must take into account the criteria set out in the first paragraph.
Reserve.	65. In the event of a partial or total discontinuance of the operations of the agency or a shortage of work, an employee referred to in section 62 is entitled to be placed on reserve in the public service with the classification held on the last day of employment in the public service.
Classification.	In that case, the chair of the Conseil du trésor determines the employee's classification taking into account the criteria set out in the first paragraph of section 64.
Refusal.	66. A person who, in accordance with the applicable conditions of employment, refuses to be transferred to the agency is assigned to the agency until the chair of the Conseil du trésor is able to place the person in accordance with section 100 of the Public Service Act. The same applies to a person placed on reserve in accordance with section 65, which person remains in the employ of the agency.
Appeal.	67. Subject to remedies available under a collective agreement, an employee referred to in section 62 whose employment is terminated or who is dismissed may bring an appeal under section 33 of the Public Service Act.
Regulation applicable.	68. A regulation under section 58 of the Public Administration Act applies to the agency until the date a regulation under section 17 of this Act takes effect.
Sums required.	69. The sums required to carry out this Act during the fiscal year 2005-2006 are taken out of the consolidated revenue fund to the extent determined by the Government.
Independent report.	70. Not later than (<i>insert the date occurring five years after the date of coming into force of section 5</i>) and subsequently every five years, the chair of the Conseil du trésor must ensure that the carrying out of this Act is the subject of an independent report.
Tabling.	The chair of the Conseil du trésor lays the report before the National Assembly within 30 days of its receipt or, if the Assembly is not sitting, within 30 days of resumption. The report is examined by the appropriate committee of the National Assembly.
Person responsible.	71. The chair of the Conseil du trésor is responsible for the administration of this Act.

Coming into force.

72. This Act comes into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 33

AN ACT TO AMEND THE ACT RESPECTING THE CAISSE DE DÉPÔT ET PLACEMENT DU QUÉBEC

Bill 78

Introduced by Mr. Yves Séguin, Minister of Finance

Introduced 11 November 2004

Passage in principle 23 November 2004

Passage 15 December 2004

Assented to 17 December 2004

Coming into force: 15 January 2005 or any earlier date to be set by the Government

Legislation amended:

Act respecting the Caisse de dépôt et placement du Québec (R.S.Q., chapter C-2)



Chapter 33

AN ACT TO AMEND THE ACT RESPECTING THE CAISSE DE DÉPÔT ET PLACEMENT DU QUÉBEC

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. C-2, Div. I, heading,
replaced.

1. The heading of Division I of the Act respecting the Caisse de dépôt et placement du Québec (R.S.Q., chapter C-2) is replaced by the following heading:

“CONSTITUTION AND MISSION OF THE FUND”.

c. C-2, s. 4, am.

2. Section 4 of the said Act is amended

(1) by replacing “Legal persons all of whose shares are held directly or indirectly by the Fund” in the fourth paragraph by “The Fund’s wholly-owned subsidiaries”;

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

“wholly-owned
subsidiary”.

“In this Act, “wholly-owned subsidiary” means a legal person all of whose common shares are held directly or indirectly by the Fund.”

c. C-2, s. 4.1, added.

3. The said Act is amended by inserting the following section after section 4:

Mission.

“4.1. The mission of the Fund is to receive moneys on deposit as provided by law and manage them with a view to achieving optimal return on capital within the framework of depositors’ investment policies while at the same time contributing to Québec’s economic development.”

c. C-2, s. 5, am.

4. Section 5 of the said Act is amended

(1) by replacing “The Fund shall be administered by a board of directors consisting of the general manager of the Fund, the president of the Régie des rentes du Québec and nine other members appointed for three years by the Government which shall fix” in the first paragraph by “The affairs of the Fund shall be administered by a board of directors consisting of no fewer than 9 and no more than 15 members including a chair and the president and chief executive officer, who is a member of the board by virtue of office. Board members other than the chair and the president and chief executive officer are appointed by the Government for a term of up to five years, after consultation with the board. The Government shall fix”;

(2) by replacing “each of them” in the fifth line of the first paragraph by “all board members but the president and chief executive officer”;

(3) by replacing the second and third paragraphs by the following paragraph:

Renewal of term.

“The term of a board member, with the exception of the chair and the president and chief executive officer, may be renewed for up to a combined total of ten years.”

c. C-2, ss. 5.1-5.14,
added.

5. The said Act is amended by inserting the following sections after section 5:

Chair.

“5.1. The Government shall appoint the chair of the board of directors.

Term.

The chair is appointed for a renewable term of up to five years.

Part-time position.

“5.2. The office of chair of the board of directors is a part-time position.

Restriction.

The offices of chair of the board of directors and president and chief executive officer may not be held concurrently.

President and chief
executive officer.

“5.3. The board of directors shall appoint the president and chief executive officer taking into account the expertise and experience profile established by the Fund and with the approval of the Government.

Term.

The president and chief executive officer is appointed for a term of up to five years, which may be renewed.

Conditions of
employment.

The board of directors shall determine the remuneration and other conditions of employment of the president and chief executive officer in keeping with parameters set by the Government after consultation with the board.

Residency
requirement.

“5.4. At least three quarters of the members of the board of directors must reside in Québec.

Independent members.

“5.5. At least two thirds of the members of the board of directors, including the chair, must be independent. They must have no relationships or interests likely to affect the quality of their decisions with regard to the interests of the Fund.

Restrictions.

An independent member must not, on pain of removal from office,

(1) be in the employ of the Fund or one of its wholly-owned subsidiaries or have been so in the three years preceding appointment to office or be related to a person, within the meaning of the third paragraph of section 40, who has such an employment status;

(2) be in the employ of the Government or a government agency or enterprise within the meaning of sections 4 and 5 of the Auditor General Act (chapter V-5.01);

(3) have other ties as determined by the Government by regulation.

Selection criteria.	“5.6. Independent members are chosen in light of the expertise and experience profile established by the board of directors, if any.
Functions of chair.	“5.7. The chair of the board of directors shall preside at the meetings of the board and see to its proper operation. The chair shall also see to the proper operation of the board committees.
Casting vote.	In the case of a tie vote, the chair has a casting vote.
Other responsibilities.	The chair shall also assume such other responsibilities as are assigned by the board but may not act as an officer.
Dismissal of a member.	“5.8. On the recommendation of a majority of the members of the board of directors, the chair may ask the Government to dismiss a member of the board.
Substitute for chair.	“5.9. If the chair of the board of directors is absent or unable to act, the Government may appoint a substitute, who must be an independent person. The board may designate an independent member to exercise the functions of the chair until a substitute is appointed.
Government appointment.	“5.10. If the board of directors has not appointed a president and chief executive officer as required in section 5.3 within a reasonable time, the Government may appoint a president and chief executive officer after notifying the board members.
Replacement.	“5.11. If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the Fund’s personnel to exercise the functions of that office.
Responsibilities.	“5.12. The president and chief executive officer shall be responsible for the direction and management of the Fund within the scope of its regulations and policies. The president and chief executive officer represents the Fund and is its most senior officer. The president and chief executive officer shall assume such other responsibilities as are assigned by the board of directors.
Full-time position.	The office of president and chief executive officer is a full-time position.
Adequate resources.	“5.13. The president and chief executive officer shall see that the board of directors, on its request, has adequate human, material and financial resources, particularly as regards external experts, to perform its functions and for its committees to perform their functions.

- Removal from office. **“5.14.** The president and chief executive officer may be removed from office by a vote of two thirds of the members of the board of directors, with the approval of the Government.”
- c. C-2, ss. 6, 7, 8, repealed. **6.** Sections 6, 7 and 8 of the said Act are repealed.
- c. C-2, s. 9, am. **7.** Section 9 of the said Act is amended by replacing “general manager” by “president and chief executive officer”.
- c. C-2, s. 10, replaced. **8.** Section 10 of the said Act is replaced by the following section:
- Vacancies. **“10.** Any vacancy on the board of directors shall be filled in accordance with the rules of appointment set out in this Act.
- Absences. Absence from the number of board meetings determined by the board by resolution constitutes a vacancy in the cases and circumstances indicated in the resolution.”
- c. C-2, s. 12, repealed. **9.** Section 12 of the said Act is repealed.
- c. C-2, s. 13, am. **10.** Section 13 of the said Act is amended by replacing “section 15” in the second paragraph by “paragraph *a* of section 23 and section 33.1”.
- c. C-2, ss. 13.1-13.11, added. **11.** The said Act is amended by inserting the following sections after section 13:
- Resolutions. **“13.1.** The board of directors shall by resolution
- (1) establish risk management guidelines and policies;
 - (2) determine delegations of authority;
 - (3) approve the Fund’s strategic plan, business plan, budgets, financial statements and annual report;
 - (4) approve human resources policies as well as the standards and scales of remuneration and other conditions of employment of officers other than the president and chief executive officer, of employees of the Fund, and of the most senior officer of each of its wholly-owned subsidiaries;
 - (5) approve the appointment and remuneration of officers reporting directly to the president and chief executive officer and of the most senior officer of each wholly-owned subsidiary, on the recommendation of the president and chief executive officer;
 - (6) approve investment policies, standards and procedures;
 - (7) adopt a socially-responsible investment policy;

(8) approve rules of ethics and professional conduct applicable to members of the boards of directors of the Fund and its wholly-owned subsidiaries, and to the officers and employees of the Fund and its wholly-owned subsidiaries;

(9) assign a mandate to any auditor, subject to section 48; and

(10) designate the members of board committees.

Integrity appraisal.

“13.2. The board of directors shall appraise the integrity of internal controls, information disclosure controls and information systems, and approve a financial disclosure policy.

Auditor General.

The board of directors shall hear the Auditor General at the latter’s request.

Audit committee.

The board of directors shall also see that the audit committee exercises its functions properly.

Committees.

“13.3. The board of directors must provide for the establishment of the following committees:

(1) an audit committee;

(2) a human resources committee; and

(3) a governance and ethics committee.

Composition.

“13.4. The audit committee, the human resources committee and the governance and ethics committee must be composed solely of independent members.

Expertise.

The audit committee must include members with accounting or financial expertise.

Other committees.

“13.5. The board of directors may establish other board committees to examine specific issues or facilitate the proper functioning of the Fund, and may define their mandates.

Summary.

“13.6. Each board committee shall submit to the board of directors a summary of its proceedings to be included in the Fund’s annual report.

Meetings.

“13.7. The chair of the board of directors may take part in any meeting of a board committee.

Audit committee.

“13.8. The functions of the audit committee include

(1) seeing that internal control mechanisms are put in place and ensuring that they are sufficient and effective;

- (2) ensuring that a risk management process is put in place;
- (3) monitoring the quality and functioning of the systems and processes put in place by the Fund and its wholly-owned subsidiaries to ensure that resources are acquired and utilized with appropriate emphasis on the economy, efficiency and effectiveness of these resources, and ensuring that a plan is prepared for that purpose;
- (4) following up its recommendations and the implementation of measures taken under paragraph 3;
- (5) hearing the internal auditor on the application of paragraphs 1 to 4;
- (6) reviewing any activity likely to be detrimental to the Fund's financial health that is brought to its attention by the auditor or an officer;
- (7) approving the internal audit plan;
- (8) examining the financial statements with the Auditor General;
- (9) submitting the financial statements to the board of directors and recommending their approval.

Notification in writing.

“13.9. The audit committee shall notify the board of directors in writing on finding operations or management practices that are unsound or not in compliance with law, regulation or the policies of the Fund or its wholly-owned subsidiaries.

Human resources committee.

“13.10. The functions of the human resources committee include

- (1) seeing that human resources policies are put in place;
- (2) establishing expertise and experience profiles for the purposes of the appointment of the president and chief executive officer and independent members; and
- (3) evaluate the performance of the president and chief executive officer.

Governance and ethics committee.

“13.11. The functions of the governance and ethics committee include

- (1) establishing governance rules;
- (2) developing structures and procedures to ensure that the board of directors acts independently from the Fund's management;
- (3) defining the mandates of the board committees; and

(4) establishing rules of ethics and professional conduct applicable to members of the board of directors and to officers and employees of the Fund and of its wholly-owned subsidiaries.”

c. C-2, s. 14, repealed. **12.** Section 14 of the said Act is repealed.

c. C-2, s. 15, replaced. **13.** Section 15 of the said Act is replaced by the following section:

Conditions of employment.

“**15.** The Fund shall, by a resolution of its board of directors, determine the standards and scales of remuneration and other conditions of employment of its officers and other employees and of the officers and other employees of its wholly-owned subsidiaries in accordance with the conditions defined by the Government.”

c. C-2, s. 16, am. **14.** Section 16 of the said Act is amended

(1) by replacing “general manager” in the first line by “president and chief executive officer”;

(2) by replacing “and the officers and employees thereof,” in the second line by “the officers and employees of the Fund and the members of the boards of directors and the officers and employees of wholly-owned subsidiaries of the Fund”.

c. C-2, s. 17, replaced. **15.** Section 17 of the said Act is replaced by the following section:

Recourse prohibited.

“**17.** Except on a question of jurisdiction, no recourse under article 33 of the Code of Civil Procedure (chapter C-25) or extraordinary recourse within the meaning of that Code may be exercised, nor any injunction granted against the Fund, the members of its board of directors acting in their official capacity, its wholly-owned subsidiaries or the members of their respective boards of directors acting in their official capacity.

Annulment.

A judge of the Court of Appeal may, upon a motion, annul by a summary proceeding any decision made or order or injunction issued contrary to the first paragraph.”

c. C-2, s. 21, am. **16.** Section 21 of the said Act is amended by striking out the first and third paragraphs.

c. C-2, s. 22, am. **17.** Section 22 of the said Act is amended

(1) by inserting “a cash flow fund and” after “general fund,” in the third line of the first paragraph;

(2) by striking out the second paragraph;

(3) by replacing the third paragraph by the following paragraph:

- Types of deposits. “The Fund receives demand deposits, terms deposits and participation deposits.”;
- (4) by striking out the sixth paragraph.
- c. C-2, s. 22.1, added. **18.** The said Act is amended by inserting the following section after section 22:
- Service agreements. **“22.1.** The Fund shall advise its depositors on investment matters. It may enter with each of its depositors into a service agreement stating the services it offers, the functions and responsibilities it assumes, the information and communication channels it agrees to use and the accountability measures to which it commits itself.”
- c. C-2, s. 31, am. **19.** Section 31 of the said Act is amended by striking out the second paragraph.
- c. C-2, s. 31.2, added. **20.** The said Act is amended by inserting the following section after section 31.1:
- Indexed funds. **“31.2.** The Fund may acquire and hold units of indexed funds.
- Acquisition of shares. The Fund may also acquire shares in a limited partnership or a diversified real estate fund provided the number of shares subscribed does not exceed 2% of the Fund’s total assets.”
- c. C-2, s. 33.1, am. **21.** Section 33.1 of the said Act is amended by inserting the following subparagraphs after subparagraph *c* of the first paragraph:
- “(c.1) credit derivative contracts;
- “(c.2) equity derivative contracts;”.
- c. C-2, s. 34, am. **22.** Section 34 of the said Act is amended by replacing “section 32” in paragraph *c* by “sections 31.2 and 32”.
- c. C-2, s. 34.1, added. **23.** The said Act is amended by inserting the following section after section 34:
- Obligation. **“34.1.** For the purposes of sections 31.2 and 34, the Fund shall include in its own investments the proportion attributable to it of the common shares and other securities held by a legal person more than 30% of whose common shares are held by the Fund.”
- c. C-2, s. 36.2, replaced. **24.** Section 36.2 of the said Act is replaced by the following section:
- Investment policy. **“36.2.** The Fund shall adopt an investment policy for each specialized portfolio. The investment policy for a specialized portfolio must establish

- (1) return on investment targets;
- (2) benchmark indices;
- (3) risk tolerance limits; and
- (4) qualifying securities.”

c. C-2, s. 37.1, am.

25. Section 37.1 of the said Act is amended

(1) by replacing “or in offering, managing or distributing securitized assets” at the end of subparagraph *c* of the first paragraph by “, in offering, managing or distributing securitized assets or in issuing debt securities”;

(2) by replacing “5 to 14.1” in the sixth line of the second paragraph by “5 to 13.11”.

c. C-2, s. 40, replaced.

26. Section 40 of the said Act is replaced by the following section:

Prohibition.

“40. The Fund shall not make any financial transaction with a legal person or a partnership operating an enterprise in which any member of its board of directors or the board of directors of one of its wholly-owned subsidiaries, any of its officers or employees or any officer or employee of such a subsidiary or any Member of the National Assembly has an interest, as determined by government regulation.

Scope.

This prohibition also applies when the interest in an enterprise referred to in the first paragraph is held by a person related to a member of the board of directors, to an officer or an employee of the Fund or of such a subsidiary, or to a Member of the National Assembly.

“related persons”.

For the purposes of this section, “related persons” means persons connected by blood relationship, marriage, civil union, *de facto* union, adoption or any other tie determined by regulation of the Government.”

c. C-2, s. 42, am.

27. Section 42 of the said Act is amended by replacing “General Manager” in the second paragraph by “president and chief executive officer”.

c. C-2, s. 42.1, added.

28. The said Act is amended by inserting the following section after section 42:

Disclosure.

“42.1. An officer or employee of the Fund or of one of its wholly-owned subsidiaries who has a direct or indirect interest in any matter that puts that person’s personal interest in conflict with the interest of the Fund or such a subsidiary must disclose that personal interest in writing to the chair of the board of directors of the Fund or of the subsidiary, under pain of dismissal.”

c. C-2, s. 46, am.

29. Section 46 of the said Act is amended by adding the following paragraphs at the end:

“(j) the report of the audit committee on the performance of its mandate;

“(k) the report of the human resources committee on the remuneration of the chief executive officer and the five most highly remunerated officers reporting directly to the chief executive officer of the Fund and its wholly-owned subsidiaries; and

“(l) the report of the governance and ethics committee on the activities carried out during the fiscal year, including its assessment of the structures and procedures put in place to ensure the independence of the board of directors.”

c. C-2, s. 48, am.

30. Section 48 of the said Act is amended by adding the following paragraphs at the end:

Documents and
information required.

“The Auditor General shall make sure that the obligations set out in paragraphs 3 and 4 of section 13.8 are met and, for that purpose, may request that the audit committee provide all documents and information that he considers necessary.

Findings and
recommendations.

The Auditor General shall send his findings and recommendations to the audit committee.

National Assembly.

The Auditor General shall indicate in the report any subject or case arising from the application of this section that, in his opinion, should be brought to the attention of the National Assembly.”

c. C-2, s. 49, am.

31. Section 49 of the said Act is amended by replacing “respecting its operations which he may require” by “that the Minister may require on its operations and activities and those of its wholly-owned subsidiaries.”

c. C-2, s. 50, am.

32. Section 50 of the said Act is amended by replacing “42” by “42.1”.

c. C-2, ss. 51.1 and
51.2, added.

33. The said Act is amended by inserting the following sections after section 51:

Minister’s report.

“51.1. No later than every ten years, the Minister shall report to the Government on the carrying out of this Act and make recommendations on the advisability of maintaining it in force or amending it.

Tabling.

The report shall be tabled in the National Assembly within 30 days or, if the Assembly is not sitting, within 30 days of resumption.

Minister responsible.

“51.2. The Minister of Finance is responsible for the administration of this Act.”

TRANSITIONAL AND FINAL PROVISIONS

- General manager. **34.** The general manager is continued in office as president and chief executive officer of the Caisse de dépôt et placement du Québec for the remainder of the general manager's term.
- Members of the board. The vice-chair of the board of directors and other members appointed under section 5 of the Act respecting the Caisse de dépôt et placement du Québec as it read on 14 January 2005 remain on the board until reappointed or replaced. Section 5.5 and the first paragraph of section 13.4 of that Act, enacted by sections 5 and 11, respectively, do not apply to them.
- Interim. **35.** The president and chief executive officer of the Caisse de dépôt et placement du Québec shall exercise the office of chair of the board of directors until that office is filled in accordance with section 5.1 of the Act respecting the Caisse de dépôt et placement du Québec.
- Coming into force. **36.** This Act comes into force on 15 January 2005 or any earlier date to be set by the Government.

2004, chapter 34

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC AND OTHER LEGISLATIVE PROVISIONS

Bill 55

Introduced by Mr. Yvon Marcoux, Minister of Transport

Introduced 13 May 2004

Passage in principle 26 May 2004

Passage 14 December 2004

Assented to 17 December 2004

**Coming into force: 17 December 2004, except for section 19, which comes into force on
1 April 2005**

Legislation amended:

Financial Administration Act (R.S.Q., chapter A-6.001)

Automobile Insurance Act (R.S.Q., chapter A-25)

Highway Safety Code (R.S.Q., chapter C-24.2)

Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter S-11.011)



Chapter 34

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC AND OTHER LEGISLATIVE PROVISIONS

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. S-11.011, headings,
added.

1. The Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter S-11.011) is amended by inserting the following headings before section 1:

“CHAPTER I

“THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

“DIVISION I

“ESTABLISHMENT AND FUNCTIONS”.

c. S-11.011, s. 2, am.

2. Section 2 of the said Act is amended

(1) by replacing paragraphs *a* and *b* of subsection 1 by the following paragraph:

“(a) to administer, as trustee, the Fonds d'assurance automobile du Québec, hereinafter called the “Fonds d'assurance”;;

(2) by replacing paragraph *g* of subsection 1 by the following paragraph:

“(g) to carry out any other mandate assigned to it by law or by an agreement with the Government, or a department or body of the Government.”;

(3) by inserting “, on its own behalf or for the Fonds d'assurance,” after “may” in the first line of subsection 2.

c. S-11.011, s. 2.1,
repealed.

3. Section 2.1 of the said Act is repealed.

c. S-11.011, s. 5,
replaced.

4. Section 5 of the said Act is replaced by the following section:

Ownership of property.

“5. All the property in the possession of the Société on 31 December 2003 belongs to the Société, except the property transferred to the Fonds d'assurance.”

c. S-11.011, heading,
added.

5. The said Act is amended by inserting the following heading after section 5:

“DIVISION II

“ORGANIZATION AND OPERATION”.

c. S-11.011, s. 7,
replaced.

6. Section 7 of the said Act is replaced by the following sections:

Board of directors.

“7. The Société is administered by a board of directors consisting of a chairman and eleven other members appointed by the Government.

List of names.

The eleven other members are appointed from a list containing at least three names for each position to be filled, drawn up by the board of directors after consultation with bodies designated by the board and representative of any of the following sectors or groups:

- (1) business;
- (2) insurance;
- (3) law;
- (4) health;
- (5) highway safety;
- (6) road victims; and
- (7) road users.

Vice-chairman.

The Government shall designate the vice-chairman of the board of directors.

Conditions.

“7.1. Seven of the members of the board of directors must not

(1) be officers of the Société;

(2) be mandataries or suppliers or officers or employees of a mandatory or supplier of the Société; and

(3) have been appointed by the Government or a minister for a term of at least three years or a renewable term within a legal person or body the majority of whose directors or members are appointed by the Government or a minister.

Vice-chairmen.

“7.2. In addition, the Government shall appoint the vice-chairmen of the Société, in such number as it may determine.”

- c. S-11.011, s. 11, am. **7.** Section 11 of the said Act is amended by adding the following paragraph after the third paragraph:
- Performance of duties. “The members of the board of directors are not in conflict of interest for the sole reason that they are required to perform the duties imposed on the Société under section 23.0.4.”
- c. S-11.011, s. 13, am. **8.** Section 13 of the said Act is amended
- (1) by striking out “; such by-laws shall be approved by the Government, and come into force upon such approval” in the second paragraph;
- (2) by adding the following paragraph after the second paragraph:
- Government approval. “The Government shall approve the by-laws of the Société relating to the exercise of its functions other than the functions of trustee.”
- c. S-11.011, s. 16.3, am. **9.** Section 16.3 of the said Act is amended
- (1) by inserting “, to refuse to provide him with any information or document he is entitled to require or examine, to conceal or destroy any document or property relevant to an inquiry or inspection” after “statements” in the first paragraph;
- (2) by adding the following paragraph after the second paragraph:
- Offence and penalty. “A person who contravenes the first paragraph is guilty of an offence and liable to a fine of \$200 to \$1,000.”
- c. S-11.011, s. 16.4, replaced. **10.** Section 16.4 of the said Act is replaced by the following section:
- Program on adaptation of road vehicles. **“16.4.** The Minister of Transport may, by agreement, entrust to the Société the implementation of a program on the adaptation of road vehicles to allow handicapped persons to drive a vehicle or have access to it. The program is established under subparagraph *c* of the first paragraph of section 3 of the Act respecting the Ministère des Transports (chapter M-28) and section 4 of the Transport Act (chapter T-12).
- Appeal. A person who believes he has been wronged by a decision rendered by the Société, as a mandatary acting under an agreement provided for in the first paragraph, may contest the decision before the Administrative Tribunal of Québec within 60 days of notification of the decision.
- “handicapped person”. For the purposes of this section, “handicapped person” means a handicapped person within the meaning of paragraph *g* of section 1 of the Act to secure the handicapped in the exercise of their rights (chapter E-20.1).”
- c. S-11.011, heading, ss. 17.2-17.7, added. **11.** The said Act is amended by inserting the following after section 17.1:

“DIVISION III**“FINANCIAL PROVISIONS AND REPORTING**

- Collection. **“17.2.** The Société shall collect the sums paid under sections 21, 31.1, 69 and 93.1 of the Highway Safety Code.
- Amounts. The Société shall also collect
- (1) the amounts paid under an agreement made with any government, any department of such a government or any public body;
- (2) any other amount it is authorized to receive or recover.
- Deposit. **“17.3.** The sums for which the Société has no immediate need for its day-to-day business are deposited with the Caisse de dépôt et placement du Québec.
- Insurance contributions. **“17.4.** The insurance contributions fixed under sections 151 to 151.3 of the Automobile Insurance Act must, from the fiscal year ending on 31 December 2015 at the latest, cover the payment of all indemnities resulting from accidents that occurred during the period for which those insurance contributions were fixed and all other costs borne by the Fonds d’assurance for that period.
- Determining contributions. To fix insurance contributions, the Société may include investment income other than investment income from assets held in connection with actuarial liability. Insurance contributions must also be fixed so that the assets of the Fonds d’assurance, after deducting any debts and reserves, are equal to or greater than the amount, actuarially valued, that is needed to pay all indemnities, present or future, resulting from accidents that occurred up to the date of valuation. The Société shall make the valuation at the end of each fiscal year.
- Insufficiency of assets. If there is an insufficiency in the assets, the insurance contributions must be fixed so as to correct the insufficiency over a maximum period of 15 years.
- Actuary. **“17.5.** The actuarial valuation referred to in sections 151 and 151.1 of the Automobile Insurance Act and in section 17.4 must be made by an actuary who is a Fellow of the Canadian Institute of Actuaries or has an equivalent status recognized by the Institute.
- Panel of experts. **“17.6.** Before amending a regulation on insurance contributions, the Société must obtain the opinion of a panel of experts established for that purpose. The panel consists of three members who are representative of the actuarial and insurance sectors and who are appointed by the Government.
- Exceptions. The Société is not required to obtain the opinion of a panel of experts on amendments that have no impact on the tariffing of insurance contributions and that are intended to ensure concordance with technical amendments to a

regulation on the registration of road vehicles or to a regulation on licences to drive road vehicles made under the Highway Safety Code.

Mandate.

The mandate of the panel is to review the approach taken and check the data used in support of the regulatory amendments contemplated by the Société. The panel must also hold a public consultation by publishing a notice to that effect in the *Gazette officielle du Québec* and in at least one French-language and one English-language daily newspaper of its choice. The notice must indicate

(1) the nature of the regulatory amendments regarding insurance contributions contemplated by the Société;

(2) the holding of a public consultation to examine the regulatory amendments;

(3) the possibility for interested persons to submit observations; and

(4) the place, date and time of the public consultation.

Consultation period.

Such a consultation must not be held before the expiry of 30 days after the date of the last publication.

Report.

The panel must submit its report to the Société within the time limit determined by the Société. The report must be made public by the Société.

Rules of operation.

The panel shall adopt rules of operation after the members designate a chairman from among their number. The Société shall determine the terms of reference of the panel's mandate and provide the panel with the support necessary for its operation.

Functions of panel.

“17.7. Within the scope of its mandate, the panel of experts must

(1) evaluate the rating criteria for insurance contributions adopted by the Société and ascertain that they correspond, in particular, to the principles of self-financing of the plan, of indemnification by road vehicle users, of equity and of administrative feasibility;

(2) confirm the total expenditure the Société considers necessary to cover the costs of the indemnities resulting from accidents that occur during the period for which the insurance contributions are fixed and all the other costs borne by the Fonds d'assurance for that period;

(3) assess the measures taken to promote accident prevention and highway safety in order to reduce the risks associated with driving;

(4) consider the risks inherent in each class of insureds and the equity to be maintained between classes of insureds;

(5) ensure that the insurance contributions are fair and reasonable;

(6) consider the financing policy of the Société, the actuarial forecasts, the valuation of the actuarial liability and, where applicable, the need for recapitalization in the event of insufficient assets;

(7) consider the quality of the service provided to the insureds by the Société and any change made to the automobile insurance plan;

(8) consider the economic and social concerns indicated by the Société and the public.”

c. S-11.011, s. 19, am. **12.** Section 19 of the said Act is amended

(1) by replacing “a report on its activities” in the first paragraph by “an annual management report”;

(2) by replacing “on the operations and activities of that year which concern” in the first paragraph by “concerning”.

c. S-11.011, Chap. II, ss. 23.0.1-23.0.19 and Chap. III heading, added.

13. The said Act is amended by inserting the following after section 23:

“CHAPTER II

“THE FONDS D’ASSURANCE AUTOMOBILE DU QUÉBEC

Transfers.

“23.0.1. The sums in the possession of the Société on 31 December 2003 and the securities deposited with the Caisse de dépôt et placement du Québec are transferred to the Fonds d’assurance, except the sums kept on deposit by the Société in accordance with the Acts it administers.

Claims and advances.

The claims of the Société that are recoverable as at 31 December 2003 under the Automobile Insurance Act and the advances made as at that date to rehabilitation centres by the Société are the only claims and advances that are transferred to the Fonds d’assurance.

Titles of ownership.

The titles of ownership of the immovable where the head office of the Société is situated are also transferred to the Fonds d’assurance.

Debts of the Société.

“23.0.2. The debts of the Société on 31 December 2003 shall be borne by the Fonds d’assurance, except for the sick leave and vacation credits of the personnel of the Société, the sums owing to suppliers and the sums owing to the Government in taxes and duties.

Purpose of the fund.

“23.0.3. The Fonds d’assurance, established as a social trust patrimony, shall be dedicated to

(1) granting the compensation for bodily injury provided for in the Automobile Insurance Act and the compensation for property damage provided for in Title IV of that Act;

(2) promoting accident prevention and highway safety to reduce the risks associated with driving.

Financial stability. The measures taken under subparagraph 2 of the first paragraph must not compromise the financial stability of the Fonds d'assurance.

Trusteeship. **"23.0.4.** The Société is the trustee of the Fonds d'assurance.

Retroactivity. The Société is deemed to have accepted the trusteeship and the obligations arising from it as of 1 January 2004.

Duty of the Société. The Société shall act to promote the objectives pursued by the Fonds d'assurance.

Civil Code of Québec. **"23.0.5.** Articles 1260 to 1262, 1264 to 1266, 1270, 1274, 1278, 1280, 1293, 1299, 1306 to 1308, 1313 and 1316 are the only provisions of Title VI and Title VII of Book IV of the Civil Code of Québec that apply to the Fonds d'assurance and to the Société in its capacity as trustee, with the necessary modifications.

Titles. **"23.0.6.** The titles to the property of the Fonds d'assurance and other documents of the Fonds are drawn up in its name.

Transfer of sums. **"23.0.7.** The Société shall transfer to the Fonds d'assurance, as they are received, all the sums it collects as insurance contributions under sections 21, 31.1, 69 and 93.1 of the Highway Safety Code or as amounts recoverable pursuant to the Automobile Insurance Act, and any other sums meant to increase the Fonds d'assurance.

Reconciliation. The Société shall prepare a monthly reconciliation of the sums so collected and the sums actually transferred.

Deposit. **"23.0.8.** The sums transferred to the Fonds d'assurance under sections 23.0.1 and 23.0.7 are deposited with a bank governed by the Bank Act (Statutes of Canada, 1991, chapter 46) or a financial services cooperative governed by the Act respecting financial services cooperatives (chapter C-67.3).

Caisse de dépôt et placement du Québec. **"23.0.9.** The sums referred to in section 23.0.8 for which the Société has no immediate need for the day-to-day business of the Fonds d'assurance are deposited with the Caisse de dépôt et placement du Québec.

Expenses. **"23.0.10.** The expenses incurred in the interest of the Fonds d'assurance are payable by the Fonds.

Trustee.	“23.0.11. When the Société withdraws a sum from the Fonds d’assurance, it is acting in its capacity as trustee.
Budget estimates.	“23.0.12. The Société must prepare for the Fonds d’assurance its budget estimates for the following fiscal year at least one month before the end of the current fiscal year or on any other date set by the board of directors.
Financial Administration Act.	“23.0.13. Sections 21 to 22.1 and the Financial Administration Act (chapter A-6.001) do not apply to the Société in the exercise of its functions as trustee.
Public Administration Act.	“23.0.14. The Public Administration Act (chapter A-6.01) does not apply to the Société in the exercise of its functions as trustee, except for the provisions relating to human resources and section 78 to the extent that it relates to human resources.
Policies.	“23.0.15. The Société, in the exercise of its functions as trustee, must adopt policies on contract terms and on the security and management of information resources.
Contract terms.	The Société’s policy on contract terms must be made public not later than 30 days after its adoption.
Public procurement.	The policy must be consistent with the agreements on the liberalization of public procurement applicable to the Société and reflect general government policy on public procurement.
Fiscal year.	“23.0.16. The fiscal year of the Fonds d’assurance ends on 31 December.
Financial statements and report.	“23.0.17. Not later than 30 April each year, the Société must submit to the Minister the financial statements and an annual management report on the activities of the Fonds d’assurance for the previous fiscal year. The report must contain all the information prescribed by the Minister.
Tabling.	The Minister must table the financial statements and the report before the National Assembly within 30 days of receiving them if the National Assembly is sitting or, if it is not sitting, within 30 days of resumption.
Audit.	“23.0.18. The books and accounts of the Fonds d’assurance shall be examined by the Auditor General every year and whenever ordered by the Government.
Chairman and general manager.	“23.0.19. The chairman and general manager of the Société is accountable to the National Assembly for the management of the Fonds d’assurance.
Parliamentary committee.	The competent parliamentary committee of the National Assembly may hear the chairman and general manager at least once each year to discuss the management of the Fonds d’assurance.

Role.

The parliamentary committee may discuss, in particular, the financial statements, the annual management report and any administrative matter related to the Fonds d'assurance that may have been noted in a report of the Auditor General or the Public Protector.

“CHAPTER III

“MISCELLANEOUS PROVISIONS”.

c. A-6.001,
Sched. 3, am.

14. The Financial Administration Act (R.S.Q., chapter A-6.001) is amended by adding “in the exercise of its functions in a capacity other than that of trustee” after “Société de l’assurance automobile du Québec” in Schedule 3.

c. A-25, Title V,
Chap. I, heading,
replaced.

15. The heading of Chapter I of Title V of the Automobile Insurance Act (R.S.Q., chapter A-25) is replaced by the following heading:

“INSURANCE CONTRIBUTIONS AND DUTIES”.

c. A-25, s. 150,
repealed.

16. Section 150 of the said Act is repealed.

c. A-25, s. 151.4, am.

17. Section 151.4 of the said Act is amended

(1) by striking out “the insurance contributions fixed pursuant to sections 151 to 151.2 and” in the first paragraph;

(2) by striking out “or insurance contributions” in the third paragraph.

c. A-25, ss. 152, 152.1,
153, 154, 155,
repealed.

18. Sections 152, 152.1, 153, 154 and 155 of the said Act are repealed.

c. A-25, Title V,
Chap. III, repealed.

19. Chapter III of Title V of the said Act is repealed.

c. A-25, s. 197,
replaced.

20. Section 197 of the said Act is replaced by the following section:

Government approval.

“197. Regulations of the Société must be approved by the Government, except those made under sections 151 to 151.3 and 195.1.”

c. C-24.2, s. 11,
replaced.

21. Section 11 of the Highway Safety Code (R.S.Q., chapter C-24.2) is replaced by the following section:

Identification sticker.

“11. A handicapped person or a public institution may be authorized to use parking spaces reserved for the exclusive use of handicapped persons and be given an identification sticker and a certificate of issue to that effect.

Fees.

The sticker and the certificate are issued upon payment of the fees prescribed by regulation.

Public institution.

A public institution is a public institution within the meaning of the Act respecting health services and social services (chapter S-4.2) or the Act

respecting health services and social services for Cree Native persons (chapter S-5) that owns a motor vehicle equipped with devices to secure wheelchairs against movement.

Application of section.

The Société is responsible for the application of this section according to the rules established by agreement between the Société and the Minister of Transport.”

c. C-24.2, s. 21, am.

22. Section 21 of the said Code is amended by striking out “and revalorized, where applicable, in accordance with section 151.4 of that Act” in the fourth and fifth lines of subparagraph 3 of the first paragraph.

c. C-24.2, s. 31.1, am.

23. Section 31.1 of the said Code is amended by striking out “and revalorized, where applicable, in accordance with section 151.4 of that Act” in the sixth and seventh lines of the first paragraph.

c. C-24.2, s. 69, am.

24. Section 69 of the said Code is amended by striking out “and revalorized, where applicable, in accordance with section 151.4 of that Act” at the end of the first paragraph.

c. C-24.2, s. 93.1, am.

25. Section 93.1 of the said Code is amended by striking out “and revalorized, where applicable, in accordance with section 151.4 of that Act” in the fifth and sixth lines of the first paragraph.

c. C-24.2, s. 618, am.

26. Section 618 of the said Code, amended by section 69 of chapter 2 of the statutes of 2004, is again amended by replacing “and fix their periods of validity” in paragraph 20 by “, fix their periods of validity and determine the fees exigible for their issue”.

c. C-24.2, s. 624, am.

27. Section 624 of the said Code, amended by section 72 of chapter 2 of the statutes of 2004, is again amended by striking out subparagraph 14 of the first paragraph.

Board of directors.

28. The members of the board of directors who are in office on 17 December 2004 are deemed to have been appointed under section 7 of the Act respecting the Société de l’assurance automobile du Québec, as replaced by section 6 of this Act.

Agreements.

29. An agreement entered into before 1 January 2005 and referred to in section 16.4 of the Act respecting the Société de l’assurance automobile du Québec, replaced by section 10 of this Act, has effect from 1 January 2004. Every decision made by the Société de l’assurance automobile du Québec since 1 January 2004 on a matter referred to in that section is deemed to have been made under that agreement.

Cost of ambulance services.

30. The contribution applicable to the cost of ambulance services provided for in sections 155.5 and 155.6 of the Automobile Insurance Act is taken out of the Fonds d’assurance automobile du Québec until 31 March 2005.

Effect.

31. This Act has effect from 1 January 2004, except for sections 9 and 19. However, this section does not operate to invalidate the Regulation to amend the Regulation respecting insurance contributions approved by Order in Council 1003-2004 dated 27 October 2004, even if that regulation was not adopted in accordance with section 20.

Coming into force.

32. This Act comes into force on 17 December 2004, except for section 19, which comes into force on 1 April 2005.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 35

AN ACT RESPECTING THE SOCIÉTÉ DE FINANCEMENT DES INFRASTRUCTURES LOCALES DU QUÉBEC AND AMENDING THE HIGHWAY SAFETY CODE

Bill 60

Introduced by Mr. Yves Séguin, Minister of Finance

Introduced 17 June 2004

Passage in principle 9 November 2004

Passage 15 December 2004

Assented to 17 December 2004

**Coming into force: 17 December 2004, except section 40, which comes into force on
1 January 2005**

Legislation amended:

Financial Administration Act (R.S.Q., chapter A-6.001)

Highway Safety Code (R.S.Q., chapter C-24.2)



Chapter 35

AN ACT RESPECTING THE SOCIÉTÉ DE FINANCEMENT DES INFRASTRUCTURES LOCALES DU QUÉBEC AND AMENDING THE HIGHWAY SAFETY CODE

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT

- Establishment. **1.** The “Société de financement des infrastructures locales du Québec” is established.
- Legal person. The Société is a legal person and a mandatary of the State.
- Property. **2.** The property of the Société forms part of the domain of the State, but the execution of its obligations may be levied against its property.
- Liability. The Société binds none but itself when it acts in its own name.
- Head office. **3.** The head office of the Société is located in the territory of Ville de Québec. Notice of the location and any relocation of the head office is published in the *Gazette officielle du Québec*.
- Meetings. The Société may hold its meetings anywhere in Québec.

CHAPTER II

MISSION AND POWERS

- Mission. **4.** The mission of the Société is to provide financial assistance to municipal bodies for infrastructure projects relating to drinking water, waste water, local roads and public transit and for infrastructure projects having an economic, urban or regional impact. An infrastructure project relating to public transit may include the acquisition of vehicles.
- Powers. **5.** In pursuing its mission, the Société may
- (1) grant subsidies; and
 - (2) grant any other financial assistance in the form and on the conditions that may be determined by government regulation.

Municipal bodies.

6. For the purposes of this Act, municipal bodies include

(1) municipalities, bodies declared by law to be the mandatary or agent of a municipality, bodies whose board of directors is composed in a majority of members of the council of a municipality, as well as bodies whose budget is adopted by a municipality or more than half of the financing of which is assumed by a municipality;

(2) metropolitan communities, regional county municipalities, intermunicipal boards, transit authorities, intermunicipal boards of transport, the Kativik Regional Government and other bodies whose board of directors is composed, in the majority, of members of the councils of several municipalities; and

(3) mixed enterprise companies established under the Act respecting mixed enterprise companies in the municipal sector (R.S.Q., chapter S-25.01).

Proposal.

In addition, a municipal body referred to in subparagraphs 1 and 2 of the first paragraph may, for the application of this Act to infrastructure projects located on its territory, propose to the Société that a legal person, partnership or body it identifies be considered a municipal body.

Authorization.

7. The Société may not grant financial assistance without the authorization of

(1) the Minister of Municipal Affairs, Sports and Recreation, as regards infrastructure projects relating to drinking water and waste water and infrastructure projects having an economic, urban or regional impact; and

(2) the Minister of Transport, as regards infrastructure projects relating to public transit and local roads.

Investment plan.

8. The Minister of Finance, the Minister of Municipal Affairs, Sports and Recreation and the Minister of Transport jointly submit an investment plan to the Government for approval, not later than 1 March each year, after filing it with the Conseil du trésor.

Content.

The plan must include the distribution of financial assistance between the following infrastructure project categories:

(1) drinking water infrastructure projects;

(2) waste water infrastructure projects;

(3) local road infrastructure projects;

(4) public transit infrastructure projects; and

(5) other infrastructure projects having an economic, urban or regional impact.

Agreement.	9. The Société must enter into an agreement with the Minister of Finance, the Minister of Municipal Affairs, Sports and Recreation and the Minister of Transport in respect of the management of its affairs.
Financial assistance.	10. The financial assistance granted by the Société may be subject to conditions that only the Government determines.
Suspension.	11. If a recipient fails to comply with the conditions on which assistance is granted, the Société may either suspend financial assistance or put an end to it.
Change in conditions.	For the same reasons, the Société may reduce the amount of the assistance, change the conditions of the assistance, or take any other step it considers necessary to preserve its rights. The Société may not, however, change the conditions of the assistance if it entails an increase in its costs.

CHAPTER III

ORGANIZATION AND OPERATION

Board of directors.	12. The affairs of the Société are administered by a board of directors composed of seven members appointed by the Government. Five of the members must be deputy ministers, associate deputy ministers or assistant deputy ministers appointed under the Public Service Act (R.S.Q., chapter F-3.1.1) and two must be members of the council of a municipality appointed after consulting representatives of the municipal sector, including representatives of the Union des municipalités du Québec and of the Fédération québécoise des municipalités locales et régionales.
Term.	Board members are appointed for a term not exceeding five years.
Continuance.	On the expiry of their term, board members remain in office until replaced or reappointed.
Chair and vice-chair.	13. The chair and vice-chair of the board of directors are designated by the Government from among the board members.
Functions of chair.	The chair calls and presides at meetings of the board of directors, sees to the proper conduct of the board's proceedings and exercises any other functions assigned by the board.
Functions of vice-chair.	The vice-chair exercises the functions of the chair when the latter is absent or unable to act.
Secretary.	14. The secretary of the Société is appointed by the Government.
Vacancy.	15. A vacant position on the board of directors is filled by the Government for the unexpired portion of the term of the member to be replaced.

Absence.	Absence from the number of board meetings determined in the internal by-laws of the Société, in the cases and circumstances specified, constitutes a vacancy.
Reimbursement of expenses.	16. Board members and the secretary receive no remuneration. They are entitled, however, to the reimbursement of expenses incurred in the exercise of their functions of office in the cases, on the conditions and to the extent determined by the Government.
Quorum.	17. The quorum at meetings of the board of directors is the majority of its members, including the chair or vice-chair.
Decisions.	Decisions of the board are made by a majority vote of the members present. In the case of a tie vote, the person presiding at the meeting has a casting vote.
Waiver of notice.	18. The members of the board of directors may waive notice of a meeting. Attendance at a meeting of the board constitutes a waiver of notice, unless the members are present to contest the legality of the meeting.
Participation.	19. If all agree, the board members may take part in a meeting by means of equipment enabling all participants to communicate with one another.
Resolutions.	20. Written resolutions, signed by all board members entitled to vote, have the same value as if they had been adopted during a meeting of the board of directors.
Copies.	A copy of all such resolutions is kept with the minutes of the proceedings or other equivalent record book.
Authenticity of documents.	21. The minutes of the meetings of the board of directors, approved by the board and certified by the chair, the secretary or another person authorized to do so by the Société, are authentic. The same applies to documents and copies emanating from the Société or forming part of its records, if they are so certified.
Transcription.	22. An intelligible transcription of a decision or other data stored by the Société in a computer or in a computer-readable medium is a document of the Société; it is evidence of its contents if it is certified by a person referred to in section 21.
Signature.	23. A deed, document or writing is binding on and may be attributed to the Société only if it is signed by the chair, the vice-chair, the secretary or another person, but, in the latter case, only to the extent determined by regulation.
Facsimile.	24. The Société may, by regulation and subject to specified conditions, allow a signature to be affixed by means of an automatic device, an electronic signature to be affixed, or a facsimile of a signature to be engraved, lithographed or printed on specified documents. However, the facsimile has the same force

as the signature itself only if the document is countersigned by a person referred to in section 23.

Regulations.

25. The Société may make any regulation regarding the exercise of its powers and its internal management. The Société may, in its internal by-laws, determine the mode of operation of the board of directors.

Delegation of powers.

26. The Société may, by regulation, provide for the delegation of its powers under this Act to the chair, the secretary or another person it designates.

Approval of regulations.

27. Regulations made under sections 23 to 26 are submitted to the Government for approval.

Standards of ethics and conduct.

28. The Société must determine the standards of ethics and conduct applicable to its personnel. The standards must contain provisions that include at least the requirements with regard to public servants prescribed under the Public Service Act (R.S.Q., chapter F-3.1.1).

Personnel members.

29. Personnel members of the Société are appointed in accordance with the staffing plan established by by-law of the Société, which plan cannot provide for more than five employees.

Conditions of employment.

Subject to the provisions of a collective agreement, the standards and scales of remuneration, employee benefits and other conditions of employment of its personnel members are determined by by-law of the Société in accordance with the conditions defined by the Government.

CHAPTER IV

FINANCIAL PROVISIONS

Powers subject to authorization.

30. The Société may not, except with the authorization of the Government,

(1) contract a loan that causes the total of its current outstanding loans to exceed the amount determined by the Government;

(2) grant a subsidy or other financial assistance in excess of the limits or contrary to the conditions determined by the Government;

(3) make a financial commitment in excess of the limits or contrary to the conditions determined by the Government;

(4) acquire or hold shares in a legal person or an interest in a partnership;

(5) dispose of shares in a legal person or an interest in a partnership in excess of the limits or contrary to the conditions determined by the Government;

(6) acquire or dispose of other assets in excess of the limits or contrary to the conditions determined by the Government;

- (7) accept a gift or legacy to which a charge or condition is attached; or
- (8) accept a contribution from the Government of Canada.

Powers of
Government.

31. The Government may, subject to the conditions it determines,

- (1) guarantee payment of the principal and interest on any loan contracted by the Société and guarantee its obligations;
- (2) make any commitment in relation to the carrying out or financing of a project of the Société; and
- (3) authorize the Minister of Finance to advance to the Société any amount considered necessary for the pursuit of its mission.

Sums required.

The sums required for the purposes of this section are taken out of the consolidated revenue fund.

Payment of
obligations.

32. The Société pays its obligations and finances its operations out of the monies available to it, in particular, those received from the Government and those assigned to it by law.

Monies received.

33. The monies received by the Société must be allocated to the payment of its obligations. The Société retains any surpluses.

CHAPTER V

ACCOUNTS AND REPORTS

Fiscal year.

34. The fiscal year of the Société ends on 31 March.

Financial statements.

35. Not later than 31 July each year, the Société files its financial statements and an operations report for the preceding fiscal year with the Minister.

Content.

The financial statements and the operations report must contain all the information required by the Minister.

Tabling.

36. The Minister lays the financial statements and operations report before the National Assembly within 15 days of their receipt or, if the Assembly is not sitting, within 15 days of resumption.

Audit.

37. The Auditor General audits the books and accounts of the Société each year and whenever so ordered by the Government.

Financial assistance.

The Auditor General may, with regard to the recipients, audit the use of any subsidies or other financial assistance granted by the Société or its subsidiaries.

Value-for-money
audit.

The Auditor General may also, with regard to the Société and its subsidiaries, conduct a value-for-money audit without obtaining the prior concurrence provided for in the second paragraph of section 28 of the Auditor General Act (R.S.Q., chapter V-5.01).

Report.

The Auditor General's report must be submitted with the Société's financial statements and operations report.

Information.

38. The Société must communicate to the Minister any information required by the Minister concerning its operations.

CHAPTER VI

AMENDING PROVISIONS

FINANCIAL ADMINISTRATION ACT

c. A-6.001, Sched. 2,
am.

39. Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001), amended by Order in Council 1081-2003 dated 15 October 2003, is again amended by inserting "Société de financement des infrastructures locales du Québec" in alphabetical order.

HIGHWAY SAFETY CODE

c. C-24.2, s. 21, am.

40. Section 21 of the Highway Safety Code (R.S.Q., chapter C-24.2), amended by section 1 of chapter 5 of the statutes of 2003, is again amended by adding the following subparagraph at the end of the first paragraph:

"(6) in respect of a road vehicle belonging to a class determined by regulation, equipped with an engine with a displacement determined by regulation, pay an additional duty determined by regulation."

c. C-24.2, s. 31.1, am.

41. Section 31.1 of the said Code is amended

(1) by replacing "et" in the tenth line of the first paragraph in the French text by a comma;

(2) by inserting "and, in respect of a road vehicle belonging to a class determined by regulation, equipped with an engine with a displacement determined by regulation, an additional duty determined by regulation" after "\$40,000" in the last line of the first paragraph;

(3) by replacing "additional duty" in the fifth line of the third paragraph by "additional duties";

(4) by replacing "additional duty" in the fourth line of the fifth paragraph by "additional duties".

- c. C-24.2, s. 194.3, am. **42.** Section 194.3 of the said Code, enacted by section 8 of chapter 5 of the statutes of 2003 and amended by section 17 of chapter 2 of the statutes of 2004, is again amended by replacing “additional duty” by “additional duties”.
- c. C-24.2, s. 618, am. **43.** Section 618 of the said Code, amended by section 69 of chapter 2 of the statutes of 2004, is again amended by replacing “additional duty” in paragraphs 8.5, 8.7 to 8.9, 11 and 11.2 by “additional duties”.
- c. C-24.2, s. 619.5, added. **44.** The said Code is amended by inserting the following section after section 619.4:
- Additional registration duty in respect of certain road vehicles. **“619.5.** The Government may establish, by regulation, a class of road vehicles equipped with an engine with a displacement it determines in respect of which an additional duty is payable and fix the amount of the additional duty according to the vehicle’s engine displacement or determine the methods to calculate the additional duty.”
- c. C-24.2, s. 648, am. **45.** Section 648 of the said Code, amended by section 14 of chapter 5 of the statutes of 2003, is again amended by adding the following paragraph after paragraph 6:
- “(7) the additional duty collected on road vehicles of a class determined by regulation, equipped with an engine with a displacement determined by regulation.”
- c. C-24.2, s. 648.3, added. **46.** The said Code is amended by inserting the following section after section 648.2:
- Additional duty. **“648.3.** The additional duty collected on road vehicles of a class determined by regulation, equipped with an engine with a displacement determined by regulation, is paid to the Société de financement des infrastructures locales du Québec.”

CHAPTER VII

TRANSITIONAL AND MISCELLANEOUS PROVISIONS

- Publication requirement and date of coming into force. **47.** The first regulation made under sections 618, 619.4 and 619.5 of the Highway Safety Code and the first regulation made under section 151.1 of the Automobile Insurance Act (R.S.Q., chapter A-25) to determine the rules governing the application of the additional duty in respect of road vehicles equipped with an engine with a displacement determined by regulation are not subject to the publication requirement or the date of coming into force provided in sections 8 and 17 of the Regulations Act (R.S.Q., chapter R-18.1). They come into force on the date of their publication in the *Gazette officielle du Québec* and have effect from the date or dates set in the regulations but not prior to 1 November 2004.

- Minister responsible. **48.** The Minister of Finance is responsible for the administration of this Act.
- Effect. **49.** Sections 41 to 43, 45 and 46 have effect from 1 November 2004 with respect to road vehicles whose payment period is subsequent to 31 October 2004.
- Coming into force. **50.** This Act comes into force on 17 December 2004, except section 40, which comes into force on 1 January 2005.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 36
AN ACT TO AMEND THE ELECTION ACT

Bill 64

Introduced by Mr. Jacques P. Dupuis, Minister for the Reform of Democratic Institutions

Introduced 17 June 2004

Passage in principle 3 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended:

Election Act (R.S.Q., chapter E-3.3)



Chapter 36

AN ACT TO AMEND THE ELECTION ACT

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. E-3.3, s. 47, am. **1.** Section 47 of the Election Act (R.S.Q., chapter E-3.3) is amended by replacing the first two paragraphs by the following paragraph:
- Required signatures. **“47.** A political party applying for authorization must submit with its application to the chief electoral officer the names, addresses, membership card numbers and expiration dates and signatures of at least 100 members of the party who are qualified electors and in favour of the application for authorization.”
- c. E-3.3, s. 69, am. **2.** Section 69 of the said Act is amended
- (1) by striking out the first paragraph;
- (2) by striking out “also” in the first line of the second paragraph.
- c. E-3.3, s. 457.2, am. **3.** Section 457.2 of the said Act is amended by adding the following paragraphs at the end:
- Notification. **“An authorized political party that presents no candidate at a general election or a by-election and wishes to intervene as private intervenor must notify the chief electoral officer. It is deemed to hold an authorization from the chief electoral officer as a private intervenor from the date of receipt of the notification and the chief electoral officer shall issue an authorization number to it.**
- Sections applicable. Sections 457.7 to 457.9 and 457.13 to 457.21 and the second paragraph of section 559 apply to the party, with the necessary modifications. For the purposes of those provisions, the leader of the party is deemed to be the elector representing the private intervenor referred to in the last paragraph of section 457.4.
- Restriction. An authorized political party that availed itself of sections 419 and 420 during an election period may not obtain the status of private intervenor during that period.”
- Coming into force. **4.** This Act comes into force on 17 December 2004.

2004, chapter 37

**AN ACT TO AMEND THE SECURITIES ACT AND OTHER
LEGISLATIVE PROVISIONS**

Bill 72

Introduced by Mr. Yves Séguin, Minister of Finance

Introduced 11 November 2004

Passage in principle 3 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004, except paragraphs 2 to 4 of section 1, paragraphs 1 to 4 and 6 of section 3, paragraph 2 of section 4, sections 7 and 8, paragraph 1 of section 9, paragraph 3 of section 10, sections 11 to 13, 15 and 22, paragraph 2 of section 23, sections 25, 26, 29 and 30, paragraph 2 of section 31, section 32, paragraphs 2 and 3 of section 37, paragraph 4 of section 38, paragraph 3 of section 43 and sections 46, 56, 58, 61 and 86, which come into force on the date or dates to be set by the Government

Legislation amended:

Civil Code of Québec (1991, chapter 64)

Financial Administration Act (R.S.Q., chapter A-6.001)

Act respecting the Agence nationale d'encadrement du secteur financier (R.S.Q., chapter A-7.03)

Automobile Insurance Act (R.S.Q., chapter A-25)

Deposit Insurance Act (R.S.Q., chapter A-26)

Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)

Act respecting insurance (R.S.Q., chapter A-32)

Act respecting the caisses d'entraide économique (R.S.Q., chapter C-3)

Act respecting certain caisses d'entraide économique (R.S.Q., chapter C-3.1)

Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1)

Act respecting international financial centres (R.S.Q., chapter C-8.3)

Cinema Act (R.S.Q., chapter C-18.1)

Cities and Towns Act (R.S.Q., chapter C-19)

Professional Code (R.S.Q., chapter C-26)

Municipal Code of Québec (R.S.Q., chapter C-27.1)

Companies Act (R.S.Q., chapter C-38)

Act respecting the Conseil des arts et des lettres du Québec (R.S.Q., chapter C-57.02)

Act respecting the Conservatoire de musique et d'art dramatique du Québec (R.S.Q., chapter C-62.1)

Act respecting financial services cooperatives (R.S.Q., chapter C-67.3)

Real Estate Brokerage Act (R.S.Q., chapter C-73.1)

Forestry Credit Act (R.S.Q., chapter C-78)

(Cont'd on next page)

Legislation amended: (Cont'd)

Act to promote forest credit by private institutions (R.S.Q., chapter C-78.1)
Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2)
Act respecting Nasdaq stock exchange activities in Québec (R.S.Q., chapter E-20.01)
Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., chapter F-3.1.2)
Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1)
Taxation Act (R.S.Q., chapter I-3)
Act respecting the disclosure of the compensation received by the executive officers of certain legal persons (R.S.Q., chapter I-8.01)
Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., chapter I-14)
Act respecting administrative justice (R.S.Q., chapter J-3)
Public Protector Act (R.S.Q., chapter P-32)
Consumer Protection Act (R.S.Q., chapter P-40.1)
Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2)
Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)
Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)
Act respecting the enterprise registrar (R.S.Q., chapter R-17.1)
Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5)
Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1)
Act respecting the sociétés d'entraide économique (R.S.Q., chapter S-25.1)
Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01)
Act respecting public transit authorities (R.S.Q., chapter S-30.01)
Professional Syndicates Act (R.S.Q., chapter S-40)
Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)
Securities Act (R.S.Q., chapter V-1.1)
Act respecting the Mouvement Desjardins (2000, chapter 77)

Legislation repealed:

Act respecting certain investments of insurance companies (1973, chapter 68)



Chapter 37

AN ACT TO AMEND THE SECURITIES ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. V-1.1, s. 3, am.

1. Section 3 of the Securities Act (R.S.Q., chapter V-1.1) is amended

(1) by replacing “of a Canadian province” in paragraph 1 by “of a Canadian province or territory”;

(2) by striking out paragraph 2;

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

“(12) a share in an investment club defined by regulation;”;

(4) by inserting the following paragraph after paragraph 15:

“(15.1) any other form of investment prescribed by regulation.”

c. V-1.1, s. 4, am.

2. Section 4 of the said Act is amended by replacing “of any Canadian province” in the first paragraph by “of any Canadian province or territory” and “Agency” in that paragraph by “Autorité des marchés financiers”.

c. V-1.1, s. 5, am.

3. Section 5 of the said Act, amended by section 5 of chapter 38 of the statutes of 2001, is again amended

(1) by striking out the definition of “investment club”;

(2) by replacing “under sections 43 to 56” in paragraph 3 of the definition of “distribution” by “for in section 43 or in a regulation”;

(3) by inserting the following paragraph after paragraph 4 of the definition of “distribution”:

“(4.1) the endeavour to obtain or the obtaining of purchasers for securities acquired from a company whose constituting documents provide for restrictions on the free transfer of shares, prohibit the distribution of securities to the public and limit the number of shareholders to 50, exclusive of present or former employees of the company or a subsidiary, by a subscriber or purchaser of such securities;”;

(4) by replacing paragraph 6 of the definition of “distribution” by the following paragraph:

“(6) the endeavour to obtain or the obtaining of purchasers for securities, not previously the subject of a prospectus, of a company whose constituting documents provided for restrictions on the free transfer of shares, prohibited the distribution of securities to the public and limited the number of shareholders to 50, exclusive of present or former employees of the company or a subsidiary;”;

(5) by replacing paragraph 9 of the definition of “distribution” by the following paragraph:

“(9) the disposal, by a person or group of persons having control of an issuer or holding more than a determined portion of an issuer’s securities, of the securities held by that person or group or a determined portion of them according to the portion and in the manner prescribed by regulation;”;

(6) by replacing the definition of “closed company” by the following definition:

“closed company”.

““closed company”, for the purposes of paragraph 5 of section 141 of the Charter of the French language (chapter C-11), means a company, other than a mutual fund, that is not a reporting issuer and that meets the conditions determined by regulation;”.

c. V-1.1, s. 40.1, am.

4. Section 40.1 of the said Act is amended

(1) by replacing “Agency” by “Authority”;

(2) by inserting “, risk acknowledgment form prescribed by regulation” after “regulations”.

c. V-1.1, s. 41, am.

5. Section 41 of the said Act is amended

(1) by replacing “of a Canadian province” in paragraph 1 by “of a Canadian province or territory”;

(2) by replacing “a regional board within the meaning of the Act respecting health services and social services (chapter S-4.2)” in subparagraph *c* of paragraph 2 by “an agency within the meaning of the Act respecting local health and social services network development agencies (chapter A-8.1)”.

c. V-1.1, s. 42, am.

6. Section 42 of the said Act is amended

(1) by inserting “or territory” after “province” in paragraph 1;

(2) by replacing “or a Canadian province” in paragraph 2 by “or of a Canadian province or territory”.

c. V-1.1, s. 43,
replaced.
Accredited investor.

7. Section 43 of the said Act is replaced by the following section:

“43. No prospectus is required where a distribution of securities is made to an accredited investor determined by regulation and the distribution meets the conditions prescribed by regulation.

Distributions to
governments.

Likewise, no prospectus is required where a distribution of securities is made to the Gouvernement du Québec, its departments or mandataries of the State, to the Government of Canada or the government of a Canadian province or territory, or to any of their departments or mandataries.”

c. V-1.1, ss. 44-63,
repealed.
c. V-1.1, s. 68, am.

8. Sections 44 to 63 of the said Act are repealed.

9. Section 68 of the said Act is amended

(1) by replacing “, having made a distribution of securities to the public,” in the first paragraph by “has made a distribution of securities to the public; a reporting issuer”;

(2) by inserting the following subparagraphs after subparagraph 6 of the second paragraph:

“(7) it is so determined by regulation;

“(8) it is so designated by the Authority in accordance with criteria determined by regulation.”;

(3) by replacing “Agency” wherever it appears by “Authority”.

c. V-1.1, s. 68.1, am.

10. Section 68.1 of the said Act is amended

(1) by replacing “Agency” wherever it appears by “Authority”;

(2) by striking out “in the other province” in the second paragraph;

(3) by replacing “in virtue of sections 58 to 61” in the third paragraph by “prescribed by regulation”;

(4) by inserting “or a territory” after “another province” in the third paragraph.

c. V-1.1, s. 80.1,
repealed.

11. Section 80.1 of the said Act is repealed.

c. V-1.1, s. 147.21, am.

12. Section 147.21 of the said Act is amended by striking out “where”, by inserting “where” at the beginning of paragraphs 1 and 2, and by replacing paragraph 3 by the following paragraph:

“(3) in any other case prescribed by regulation.”

- c. V-1.1, ss. 155.1-157, repealed. **13.** Sections 155.1 to 157 of the said Act are repealed.
- c. V-1.1, s. 159, am. **14.** Section 159 of the said Act is amended
- (1) by replacing “Agency” wherever it appears by “Authority”;
- (2) by inserting “and within the time” after “cases” in the first paragraph, and by striking out “within 10 days” in that paragraph.
- c. V-1.1, ss. 160.2 and 160.3, added. **15.** The said Act is amended by inserting the following sections after section 160.1:
- Compliance. **“160.2.** Dealers and advisers shall ensure that their senior executives, representatives and employees act in compliance with this Act and the regulations.
- Compliance program. **“160.3.** Dealers and advisers shall set up a compliance program and designate a senior executive, or a person holding a management position under a senior executive’s authority, to supervise enforcement of the program.
- Content. The content of the program, the mandate and powers of the compliance supervisor and the measures to ensure the compliance supervisor’s independence are determined by regulation of the Authority.”
- c. V-1.1, s. 168.1.3, am. **16.** Section 168.1.3 of the said Act is amended
- (1) by replacing “Agency” wherever it appears by “Authority”;
- (2) by adding the following sentence at the end of the third paragraph: “It may also retain the services of a natural person to act as a mediator or, with the authorization of the Government, enter into an agreement for that purpose with a body or a legal person.”
- c. V-1.1, s. 171.1, added. **17.** The said Act is amended by inserting the following section after section 171:
- Provisions applicable. **“171.1.** Sections 74 to 79 and 81 to 91 of the Act respecting the Autorité des marchés financiers apply, with the necessary modifications, to legal persons, partnerships and other entities referred to in sections 169 to 171.
- Provision applicable. Section 80 of the Act respecting the Autorité des marchés financiers applies to legal persons, partnerships and other entities referred to in section 171.”
- c. V-1.1, s. 204, am. **18.** Section 204 of the said Act is amended by replacing “\$1 000 000” wherever it appears in the first paragraph by “\$5,000,000”.

- c. V-1.1, s. 213, am. **19.** Section 213 of the said Act is amended by inserting “or a territory” after “another province” in the first paragraph, and “or territory” after “that province” in that paragraph.
- c. V-1.1, s. 229, am. **20.** Section 229 of the said Act is amended by replacing “holders of shares” in the first paragraph by “persons entitled to the action”.
- c. V-1.1, s. 237, am. **21.** Section 237 of the said Act is amended
- (1) by replacing “Agency” wherever it appears by “Authority”;
 - (2) by adding the following subparagraph after subparagraph 5 of the first paragraph:
“(6) a body, a person or any other participant referred to in section 151.1.1.”
- c. V-1.1, Title IX, Chap. III, heading, am. **22.** The heading of Chapter III of Title IX of the said Act is amended by replacing “THE AGENCY” by “THE AUTHORITY AND THE BUREAU DE DÉCISION ET DE RÉVISION EN VALEURS MOBILIÈRES”.
- c. V-1.1, s. 273.1, am. **23.** Section 273.1 of the said Act is amended
- (1) by replacing “Agency” wherever it appears by “Authority”;
 - (2) by replacing “under sections 43 to 56” in the first paragraph by “under section 43 or a regulation”;
 - (3) by replacing “person” at the end of the second paragraph by “senior executive or insider”.
- c. V-1.1, s. 274.1, added. **24.** The said Act is amended by inserting the following section after section 274:
- Penalty. **“274.1.** The Authority may impose an administrative monetary penalty for a contravention of or failure to comply with a provision of Title III, except the first paragraph of section 73, in the cases, on the conditions and in the amounts prescribed by regulation.”
- c. V-1.1, s. 283, am. **25.** Section 283 of the said Act is amended by replacing “Agency” by “Authority”, and “or any person exercising a delegated power” by “, a person or body exercising a delegated power or a power referred to in sections 308.1 and 308.2”.
- c. V-1.1, ss. 284-286, replaced. **26.** Sections 284 to 286 of the said Act are replaced by the following section:
- Immunity. **“284.** Except on a question of jurisdiction, no recourse provided under article 33 of the Code of Civil Procedure (chapter C-25) or extraordinary

recourse within the meaning of that Code may be exercised, or any injunction granted against the Authority, the members of its personnel, a person or body exercising a delegated power or a power referred to in sections 308.1 and 308.2 or its agents acting in their official capacity.

Summary annulment. A judge of the Court of Appeal may, on a motion, summarily annul any decision, order or injunction issued or granted contrary to the first paragraph.”

c. V-1.1, s. 297.1, am. **27.** Section 297.1 of the said Act is amended

(1) by replacing “The Agency may communicate” in the first paragraph by “The Authority may communicate any information, including”;

(2) by replacing “The Agency may also communicate personal information” in the second paragraph by “The Authority may also communicate any information, including personal information,” and by inserting “, including for the purposes of a common database containing personal information” at the end of that paragraph;

(3) by inserting the following paragraphs after the second paragraph:

Other information. “Likewise, the Authority may communicate any information, including personal information, without the consent of the person concerned, to a police force if there is reasonable cause to believe that the person has committed or is about to commit a criminal or penal offence against an Act applicable in or outside Québec with respect to the Authority or one of its employees or relating to a securities provision and the information is required for the related investigation.

Other information. The Authority may also communicate any information, including personal information, to the Minister of Revenue, without the consent of the person concerned, if there is reasonable cause to believe that the person has committed or is about to commit an offence under this Act that may have an impact on the administration or enforcement of a fiscal law.”

c. V-1.1, ss. 297.2-297.6, added. **28.** The said Act is amended by inserting the following sections after section 297.1:

Communication authorized. **“297.2.** In a case not provided for in section 297.1, with the authorization of a judge of the Court of Québec, the Authority may communicate any information, including personal information, without the consent of the person concerned, to a member of a police force.

Application for authorization. The application for authorization must be made in writing and contain a sworn statement that there is reasonable cause to believe the information may serve to prevent, detect or repress the commission of an indictable offence against an Act applicable in or outside Québec.

- Confidentiality. The application and the record pertaining to the hearing are confidential. The clerk of the Court of Québec shall take the necessary measures to preserve their confidentiality.
- Hearing. 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 to preserve the confidentiality of the application, the record and the personal information. The record shall be sealed and kept in a place inaccessible to the public.
- Communication of information. **“297.3.** The Authority may communicate any information, including personal information, without the consent of the person concerned, to a person or body pursuant to an agreement or treaty entered into under an Act.
- Agreement. **“297.4.** The Authority may, in accordance with section 68 of the Act respecting Access to documents held by public bodies and the Protection of personal information, enter into an agreement with a department or a body for the communication of personal information to facilitate the administration or enforcement of securities and fiscal legislation and penal or criminal legislation.
- Provisions applicable. **“297.5.** Sections 297.1 to 297.4 apply, with the necessary modifications, to any information, including personal information, relating to a securities representative or a securities firm acting through such a representative referred to in the Act respecting the distribution of financial products and services.
- Provisions applicable. **“297.6.** Sections 297.1 to 297.5 apply despite sections 23 and 24 and subparagraphs 5 and 9 of the first paragraph of section 28 of the Act respecting Access to documents held by public bodies and the Protection of personal information, and sections 297.1, 297.2 and 297.5 apply despite section 59 of that Act.”
- c. V-1.1, Title X, Chap. II, heading, replaced. **29.** The heading of Chapter II of Title X of the said Act is replaced by the following heading:

“DELEGATION OF POWERS AND MUTUAL RECOGNITION”.
- c. V-1.1, s. 306, am. **30.** Section 306 of the said Act is amended by replacing “conferred on the Agency by this Act” by “conferred on the Authority or the Bureau de décision et de révision en valeurs mobilières by this Act, the provisions of the Act respecting the distribution of financial products and services relating to securities firms and representatives or the provisions of the Act respecting the Autorité des marchés financiers relating to the board”.
- c. V-1.1, s. 308, am. **31.** Section 308 of the said Act is amended

(1) by replacing “Agency” by “Authority”;

(2) by replacing “only delegate to a superintendent the powers to review its decisions, to order an investigation under section 239, to institute court proceedings under this Act in the name of the Agency and to render a decision

pursuant to Title VI” by “delegate the power to review its decisions, to order an investigation under section 239, to institute court proceedings under this Act in the name of the Authority or to render a decision pursuant to Title VI only to a superintendent or to another senior executive reporting directly to the president and director general of the Authority”.

c. V-1.1, ss. 308.1-308.4, added.

32. The said Act is amended by inserting the following sections after section 308:

Recognition of powers.

“308.1. The Government may, according to law, make an agreement with the government of another province or territory to allow, in the areas specifically listed in the agreement, the powers of an authority of that province or that territory in the securities sectors governed by this Act, the Act respecting the distribution of financial products and services as it concerns securities firms or representatives or the Act respecting the Autorité des marchés financiers to be recognized in Québec with respect to persons or bodies subject to such powers.

Reciprocity.

The agreement shall also provide for reciprocity, allowing the powers of a Québec authority, in the same areas and sectors and with respect to persons or bodies subject to such powers, to be recognized in that other province or that territory.

Agreement.

“308.2. Section 308.1 allows the parties to stipulate in the agreement, in the areas listed in the agreement,

(1) that the acts or decisions of an authority having jurisdiction in a province or territory are recognized in the other province or territory;

(2) that the powers exercised or the decisions made in a province or territory are presumed or deemed, as the case may be, to have been exercised or made in the other province or territory; and

(3) that the persons or bodies having fulfilled certain obligations in a province or territory are exempted from fulfilling them in the other province or territory.

Regulation.

“308.3. The Government may, by regulation, make any provision for the carrying out of this chapter, including provisions that differ from those set out in the Acts referred to in section 308.1.

Publication.

“308.4. An agreement made under this chapter shall be published in the *Gazette officielle du Québec*.”

c. V-1.1, s. 310, am.

33. Section 310 of the said Act is amended

(1) by replacing “Agency” wherever it appears by “Authority”;

(2) by inserting “, by a legal person, partnership or other entity authorized under sections 169 to 171” after “power” in the first paragraph;

(3) by inserting “, partnership, other entity” after “person” in the second paragraph.

c. V-1.1, s. 318, am.

34. Section 318 of the said Act is amended

(1) by replacing “Agency” wherever it appears by “Authority”;

(2) by replacing “becomes effective on the day it is served on the person to whom it applies” in the third paragraph by “is effective as of the time the Authority sends the notice to the person concerned”.

c. V-1.1, s. 322, am.

35. Section 322 of the said Act is amended

(1) by replacing “Agency” wherever it appears by “Authority”;

(2) by replacing “or by a self-regulatory organization” in the first paragraph by “, by a legal person, partnership or other entity authorized under sections 169 to 171 or by a recognized self-regulatory organization”, and “Act respecting the Agence nationale d’encadrement du secteur financier” in that paragraph by “Act respecting the Autorité des marchés financiers”;

(3) by replacing “A self-regulatory organization” in the second paragraph by “A legal person, partnership or other entity authorized under sections 169 to 171 or a recognized self-regulatory organization”;

(4) by adding “or under section 172 of this Act as regards a legal person, partnership or other entity authorized under section 169” at the end of the second paragraph.

c. V-1.1, s. 330.6, am.

36. Section 330.6 of the said Act is amended

(1) by replacing “Agency” wherever it appears by “Authority”;

(2) by replacing “or of another Canadian province” in paragraph 1 by “, of another Canadian province or of a Canadian territory”.

c. V-1.1, s. 331, am.

37. Section 331 of the said Act is amended

(1) by replacing “Agency” wherever it appears by “Authority”;

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

“(1.1) determine the conditions to be met by a company for the purposes of the definition of “closed company” set out in section 5;”;

(3) by striking out subparagraphs 2 to 5 of the first paragraph;

(4) by inserting the following subparagraph after subparagraph 11 of the first paragraph:

“(11.1) determine the provisions of Title III the contravention of which may be sanctioned by an administrative monetary penalty, and prescribe the amounts and conditions of such a penalty for the purposes of section 274.1;”.

c. V-1.1, s. 331.1, am.

38. Section 331.1 of the said Act is amended

(1) by replacing “Agency” wherever it appears by “Authority”;

(2) by replacing “percentages of securities of a class or series” in paragraph 4 by “the portion”;

(3) by inserting the following paragraph after paragraph 11:

“(11.1) define the expression “accredited investor” and determine the conditions for the distribution of securities made to an accredited investor for the purposes of section 43;”;

(4) by inserting the following paragraphs after paragraph 18:

“(18.1) determine the issuers to which subparagraph 7 of the second paragraph of section 68 applies;

“(18.2) determine the criteria to be used by the Authority to designate an issuer as an issuer deemed to have made a distribution of securities to the public under subparagraph 8 of the second paragraph of section 68;”;

(5) by inserting the following paragraph after paragraph 27:

“(27.1) determine the content of the program, the mandate and powers of the compliance supervisor as well as the measures to ensure the compliance supervisor’s independence for the purposes of section 160.3;”.

c. V-1.1, s. 338.1, am.

39. Section 338.1 of the said Act is amended by replacing “the Commission” wherever it appears by “the Authority”.

FINANCIAL ADMINISTRATION ACT

c. A-6.001, Sched. 2,
am.

40. Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended

(1) by replacing “Agence nationale d’encadrement du secteur financier” by “Autorité des marchés financiers”;

(2) by inserting “Bureau de décision et de révision en valeurs mobilières” in alphabetical order.

ACT RESPECTING THE AGENCE NATIONALE D'ENCADREMENT DU
SECTEUR FINANCIER

c. A-7.03, s. 16, am.

41. Section 16 of the Act respecting the Agence nationale d'encadrement du secteur financier (R.S.Q., chapter A-7.03) is amended

(1) by replacing “Agency” wherever it appears by “Authority”;

(2) by striking out the third paragraph.

c. A-7.03, s. 25.1,
added.

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

Signature.

“25.1. Subject to the conditions determined by by-law, the Authority may allow the signature of the president and director general or a delegate referred to in section 24 to be affixed by means of an automatic device on the documents determined in the by-law.”

c. A-7.03, s. 32, am.

43. Section 32 of the said Act is amended

(1) by replacing “Agency” wherever it appears by “Authority”;

(2) by replacing “or any other member of the staff” in the first paragraph by “a staff member or an appointed agent”;

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

Immunity.

“The same applies to any person or body exercising a function or power delegated by the Authority or a power delegated under section 306 of the Securities Act (chapter V-1.1) or a power referred to in sections 308.1 and 308.2 of that Act.”

c. A-7.03, ss. 32.1 and
32.2, added.

44. The said Act is amended by inserting the following sections after section 32:

Defence.

“32.1. If the president and director general, a staff member or an appointed agent of the Authority is prosecuted by a third party for an act done in the exercise of the functions of office, the Authority shall assume the person’s defence and shall pay any damages awarded as compensation for the injury resulting from that act, unless the person committed a gross fault or a personal fault separable from those functions.

Penal or criminal
proceedings.

In penal or criminal proceedings, however, the Authority shall pay the defence costs of the president and director general, a staff member or an appointed agent only if the person had reasonable grounds to believe that his or her conduct was in conformity with the law, or was discharged or acquitted.

Defence costs.

“32.2. If the Authority prosecutes the president and director general, a staff member or an appointed agent for an act done in the exercise of the

functions of office and loses its case, it shall pay the person's defence costs if the court so decides.

Amount. If the Authority wins its case only in part, the court may determine the amount of the defence costs it must pay."

c. A-7.03, s. 85, am. **45.** Section 85 of the said Act is amended

(1) by replacing "Agency" by "Authority";

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

Revision. "The Authority may review such a decision on its own initiative."

c. A-7.03, s. 104, am. **46.** Section 104 of the said Act is amended by replacing "the secretary or staff members" in the second paragraph by "the board, the chair, a deputy chair, the members, the secretary or another staff member or a person or body exercising a power delegated in accordance with section 306 of the Securities Act or a power referred to in sections 308.1 and 308.2 of that Act".

c. A-7.03, ss. 104.1-104.3, added. **47.** The said Act is amended by inserting the following sections after section 104:

Immunity. **"104.1.** Except on a question of jurisdiction, no recourse under article 33 of the Code of Civil Procedure or extraordinary recourse within the meaning of that Code may be exercised and no injunction may be granted against the board or a person or body referred to in section 104.

Summary annulment. A judge of the Court of Appeal may, on a motion, summarily annul any decision rendered or order or injunction issued contrary to the first paragraph.

Defence. **"104.2.** If the chair, a deputy chair or another member of the board is prosecuted by a third party for an act done in the exercise of the functions of office, the board shall assume the person's defence and shall pay any damages awarded as compensation for the injury resulting from that act, unless the person committed a gross fault or a personal fault separable from those functions.

Penal or criminal proceedings. In penal or criminal proceedings, however, the board shall pay the defence costs of the chair, a deputy chair or another member of the board only if the person had reasonable grounds to believe that the conduct was in conformity with the law, or was discharged or acquitted.

Defence costs. **"104.3.** If the board prosecutes the chair, a deputy chair or another member of the board for an act done in the exercise of the functions of office and loses its case, it shall pay the person's defence costs if the court so decides.

Amount. If the board wins its case only in part, the court may determine the amount of the defence costs it must pay."

ACT RESPECTING INSURANCE

c. A-32, s. 285.33, am. **48.** Section 285.33 of the Act respecting insurance (R.S.Q., chapter A-32) is amended

(1) by replacing “Agency” wherever it appears by “Authority”;

(2) by adding the following sentence at the end of the third paragraph: “It may also retain the services of any natural person to act as a mediator or, with the authorization of the Government, enter into an agreement for that purpose with a body or a legal person.”

c. A-32, s. 422.2, added. **49.** The said Act is amended by inserting the following section after section 422.1:

Costs. **“422.2.** The costs incurred by the Government for the administration of this Act, as determined each year by the Government, shall be borne by the Authority.”

ACT RESPECTING FINANCIAL SERVICES COOPERATIVES

c. C-67.3, s. 131.4, am. **50.** Section 131.4 of the Act respecting financial services cooperatives (R.S.Q., chapter C-67.3) is amended

(1) by replacing “Agency” wherever it appears by “Authority”;

(2) by adding the following sentence at the end of the fourth paragraph: “It may also retain the services of any natural person to act as a mediator or, with the authorization of the Government, enter into an agreement for that purpose with a body or a legal person.”

c. C-67.3, s. 589.1, added. **51.** The said Act is amended by inserting the following section after section 589:

Immunity. **“589.1.** No person may be prosecuted on the basis of information given in good faith to the Authority in accordance with this Act.”

c. C-67.3, s. 726.1, added. **52.** The said Act is amended by inserting the following section after section 726:

Costs. **“726.1.** The costs incurred by the Government for the administration of this Act, as determined each year by the Government, shall be borne by the Authority.”

REAL ESTATE BROKERAGE ACT

c. C-73.1, s. 5, am. **53.** Section 5 of the Real Estate Brokerage Act (R.S.Q., chapter C-73.1) is amended by adding the following paragraph at the end:

- Insurance fund. “On the other hand, if an insurance fund has been established, the broker must pay the insurance premium prescribed by a by-law of the Association.”
- c. C-73.1, s. 74, am. **54.** Section 74 of the said Act is amended by inserting the following paragraph after paragraph 7:
- “(7.1) the premium a broker must pay to the insurance fund and the related criteria;”.
- c. C-73.1, ss. 79.1 and 79.2, added. **55.** The said Act is amended by inserting the following sections after section 79:
- Insurance fund. **“79.1.** The Association may establish an insurance fund and require brokers to subscribe to it.
- Premium. The Association shall determine by by-law the premium a broker must pay on the basis of any criteria set out in the by-law.
- Approval. The by-law is submitted to the Government for approval with or without amendment.
- Provisions applicable. Sections 174.1 to 174.11 and 174.13 to 174.18 of the Act respecting insurance, with the necessary modifications, apply to the insurance fund established by the Association.
- Insurer. If it establishes an insurance fund, the Association is an insurer within the meaning of the Act respecting insurance.
- Liability insurance. **“79.2.** The insurance fund established by the Association is authorized to provide liability insurance to any person whose activities are governed by this Act.”

ACT RESPECTING THE DISTRIBUTION OF FINANCIAL PRODUCTS AND SERVICES

- c. D-9.2, s. 86.1, added. **56.** The Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2) is amended by inserting the following section after section 86:
- Compliance program. **“86.1.** A firm shall set up a compliance program and designate an executive officer, or a person holding a management position under an executive officer’s authority, to supervise enforcement of the program.
- Content. The content of the program, the mandate and powers of the compliance supervisor and the measures to ensure the compliance supervisor’s independence are determined by regulation of the Authority, based on criteria specified in the regulation.”

- c. D-9.2, s. 103.2, am. **57.** Section 103.2 of the said Act is amended
- (1) by replacing “Agency” wherever it appears by “Authority”;
 - (2) by adding the following sentence at the end of the third paragraph: “It may also retain the services of any natural person to act as a mediator or, with the authorization of the Government, enter into an agreement for that purpose with a body or a legal person.”
- c. D-9.2, s. 137, am. **58.** Section 137 of the said Act is amended by adding the following paragraphs at the end:
- Compliance program. “The independent partnership shall set up a compliance program and designate an executive officer, or a person holding a management position under an executive officer’s authority, to supervise enforcement of the program.
- Content. The content of the program, the mandate and powers of the compliance supervisor and the measures to ensure the compliance supervisor’s independence are determined by regulation of the Authority, based on criteria specified in the regulation.”
- c. D-9.2, s. 198, am. **59.** Section 198 of the said Act is amended
- (1) by replacing “Agency” wherever it appears by “Authority”;
 - (2) by replacing “and” in the third line of the first paragraph by “or”;
 - (3) by inserting the following paragraph after the second paragraph:
- Subscription. “The Authority shall determine by regulation those required to subscribe to the insurance fund, on the basis of any criteria set out in the regulation.”
- c. D-9.2, s. 217.1, added. **60.** The said Act is amended by inserting the following section after section 217:
- Exemption. **“217.1.** The Authority may, by regulation, conditionally or unconditionally exempt a group of persons from some or all of the requirements of this Act or of the regulations applicable to a securities sector.”
- c. D-9.2, s. 224.2, added. **61.** The said Act is amended by inserting the following section after section 224.1:
- Compliance program. **“224.2.** The Authority shall determine by regulation based on criteria specified in the regulation, the content of the compliance program to be set up by a firm or an independent partnership, as well as the powers and mandate of the compliance supervisor and measures to ensure the compliance supervisor’s independence.

Regulation.

A regulation under the first paragraph may prescribe different rules according to the number of representatives acting for a firm or an independent partnership; it may also prescribe that the requirements relating to the designation, powers and mandate of the compliance supervisor and to the measures to ensure the compliance supervisor's independence do not apply."

c. D-9.2, ss. 228.1 and 228.2, added.

62. The said Act is amended by inserting the following sections after section 228:

Exemption.

"228.1. The Authority may, on the conditions it determines, exempt a person or a group of persons from some or all of the requirements prescribed by this Act or by regulation that are applicable to a securities sector if it considers that the exemption does not undermine the protection of investors.

Appeal.

The decision is without appeal.

Denial of exemption.

"228.2. The Authority may deny the benefit of an exemption under a regulation whenever it considers it necessary to do so to protect investors.

Grounds.

In particular, it may deny the benefit of an exemption to any person who has

- (1) made improper use of such an exemption;
- (2) contravened this Act or the regulations; or
- (3) contravened any other securities provision."

c. D-9.2, s. 278, am.

63. Section 278 of the said Act is amended

- (1) by replacing "Agency" in the first paragraph by "Authority";
- (2) by adding the following paragraph at the end:

Insufficient assets.

"In the event of insufficient assets, the contribution must be determined so as to make up the insufficiency over a maximum period of five years."

c. D-9.2, s. 279, am.

64. Section 279 of the said Act is amended by adding " , unless they are made in the form of deposits with the Caisse de dépôt et placement du Québec, to be administered by the Caisse according to the investment policy determined by the Authority" at the end.

c. D-9.2, s. 288, replaced.

65. Section 288 of the said Act is replaced by the following section:

Chambre de l'assurance de dommages.

"288. The affairs of the Chambre de l'assurance de dommages shall be administered by a board consisting of 13 members, two of whom shall be appointed by the Minister to represent the general public for a term of three years.

Chambre de la sécurité financière.

The affairs of the Chambre de la sécurité financière shall be administered by a board consisting of 11 members, two of whom shall be appointed by the Minister to represent the general public for a term of three years.”

c. D-9.2, s. 290, am.

66. Section 290 of the said Act is amended by replacing the second paragraph by the following paragraph:

Members.

“Eleven members shall be elected to the board by the damage insurance agents, damage insurance brokers and claims adjusters in the employ of an insurer and the claims adjusters not in the employ of an insurer, in proportion to the number of representatives in each group and in accordance with the procedure determined by the internal management by-law of the Chamber.”

c. D-9.2, s. 294, am.

67. Section 294 of the said Act is amended by replacing “and financial planners” by “, financial planners, damage insurance agents and claims adjusters”.

c. D-9.2, s. 296, am.

68. Section 296 of the said Act is amended

(1) by replacing “a president from among their number. They shall also designate” in the second line by “, from among their number, a president,”;

(2) by adding “, according to the procedure set out in the internal management by-law” at the end.

c. D-9.2, s. 297, am.

69. Section 297 of the said Act is amended by replacing “from among their number” by “and a vice-president from among their number according to the procedure set out in the internal management by-law”, and by striking out the second sentence.

c. D-9.2, s. 298, am.

70. Section 298 of the said Act is amended by replacing the first paragraph by the following paragraph:

Term of office.

“298. The term of office of the members of the board of a Chamber other than those appointed by the Minister is determined by the Chamber, according to the procedure set out in the internal management by-law.”

c. D-9.2, s. 300, am.

71. Section 300 of the said Act is amended by replacing “Minister” in the second paragraph by “board”.

c. D-9.2, s. 301, am.

72. Section 301 of the said Act is amended by replacing “of the Chamber” by “of the board”.

c. D-9.2, s. 303, am.

73. Section 303 of the said Act is amended by replacing the first paragraph by the following paragraph:

President.

“303. The president shall chair the meetings of the board and see to the proper functioning of the board, in accordance with the internal management

by-law. The president shall also exercise the other responsibilities and powers assigned by the board.”

c. D-9.2, s. 303.1,
added.

74. The said Act is amended by inserting the following section after section 303:

Appointments.

“303.1. The board shall appoint a chief executive officer in the case of the Chambre de la sécurité financière, and a president and director general in the case of the Chambre de l’assurance de dommages.

Responsibilities.

The chief executive officer and the president and director general are responsible for the administration and management of their respective Chambers within the framework of the internal management by-law adopted by their respective Chambers.

Conditions of office.

Their remuneration and other conditions of office are determined by a contract binding them to their Chamber. They may also exercise other responsibilities and powers determined by the board.”

c. D-9.2, s. 305, am.

75. Section 305 of the said Act is amended by replacing “is six” by “is the majority of its”.

c. D-9.2, s. 309,
replaced.

76. Section 309 of the said Act is replaced by the following section:

Secretary.

“309. The board of each Chamber shall appoint a secretary.

Other personnel
members.

Any other personnel member a Chamber needs to pursue its activities shall be appointed by the chief executive officer in the case of the Chambre de la sécurité financière, and by the president and director general in the case of the Chambre de l’assurance de dommages, in accordance with the staffing plan and the standards established by regulation of the Chamber. The regulation shall also determine the standards and scales of remuneration, employment benefits and other employment conditions of the personnel members.

Exception.

Section 217 does not apply to a regulation made under this section.”

c. D-9.2, s. 310,
replaced.

77. Section 310 of the said Act is replaced by the following section:

Rules of ethics.

“310. Each Chamber shall determine, by regulation, the rules of ethics and the sanctions applicable to its board members and personnel.

Exception.

Section 217 does not apply to a regulation made under this section.”

c. D-9.2, s. 310.1,
added.

78. The said Act is amended by inserting the following section after section 310:

Exception.

“310.1. Section 217 does not apply to the internal management by-law of a Chamber.”

c. D-9.2, s. 327,
replaced.
Syndic.

79. Section 327 of the said Act is replaced by the following section:

“327. The board of each Chamber shall appoint a syndic.

Conditions of
employment.

The Chamber shall, according to the staffing plan and standards determined by regulation of the Chamber, fix the syndic’s remuneration, employment benefits and other conditions of employment, all of which shall be borne by the Chamber.”

c. D-9.2, s. 328,
repealed.

80. Section 328 of the said Act is repealed.

c. D-9.2, s. 331, am.

81. Section 331 of the said Act is amended by replacing “The Minister” in the first paragraph by “The board of a Chamber”, by adding “according to the staffing plan and standards determined by regulation of the Chamber” at the end of that paragraph and by striking out “concerned” at the end of the second paragraph.

ACT RESPECTING ADMINISTRATIVE JUSTICE

c. J-3, Sched. IV, am.

82. Schedule IV to the Act respecting administrative justice (R.S.Q., chapter J-3), amended by section 72 of chapter 23 of the statutes of 2003, is again amended by inserting the following paragraph after paragraph 7:

“(7.1) section 25.1 of the Act respecting financial services cooperatives (chapter C-67.3);”.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

c. R-10, Sched. I, am.

83. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), amended by Conseil du trésor Decisions 200976 dated 20 April 2004 and 201230 dated 14 June 2004, is again amended

(1) by striking out the following in paragraph 1:

“the Agence nationale d’encadrement du secteur financier, in respect of employees who were transferred from the Commission des valeurs mobilières du Québec, from the Inspector General of Financial Institutions and from the Régie de l’assurance-dépôts du Québec pursuant to the Act respecting the Agence nationale d’encadrement du secteur financier (chapter A-7.03);”;

(2) by inserting the following in alphabetical order in paragraph 1:

“the Autorité des marchés financiers”.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

c. R-12.1, Sched. II, am.

84. Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1), amended by Conseil du trésor Decisions 200976 dated 20 April 2004 and 201230 dated 14 June 2004, is again amended

(1) by striking out the following in paragraph 1:

“the Agence nationale d’encadrement du secteur financier, in regard to the employees transferred from the Commission des valeurs mobilières du Québec, the Inspector General of Financial Institutions and the Régie de l’assurance-dépôts du Québec for application of the Act respecting the Agence nationale d’encadrement du secteur financier (chapter A-7.03)”;

(2) by inserting the following in alphabetical order in paragraph 1:

“the Autorité des marchés financiers”.

ACT RESPECTING THE ENTERPRISE REGISTRAR

c. R-17.1, Sched. I, am.

85. Schedule I to the Act respecting the enterprise registrar (R.S.Q., chapter R-17.1) is amended by striking out the following:

“Act respecting certain investments of insurance companies (1973, chapter 68)”.

ACT RESPECTING TRUST COMPANIES AND SAVINGS COMPANIES

c. S-29.01, Chap. VI.1, heading and s. 58.1, added.

86. The Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01) is amended by inserting the following after section 58:

“CHAPTER VI.1

“PROROGATION

Continuance.

“58.1. The Minister may authorize a company referred to in sections 1 and 2 to file for letters patent so that it may continue under the Trust and Loan Companies Act (Statutes of Canada, 1991, chapter 45).”

c. S-29.01, s. 153.4, am.

87. Section 153.4 of the said Act is amended

(1) by replacing “Agency” wherever it appears by “Authority”;

(2) by adding the following sentence at the end of the third paragraph: “It may also retain the services of a natural person to act as a mediator or, with the authorization of the Government, enter into an agreement for that purpose with a body or a legal person.”

c. S-29.01, s. 406.1,
added.

88. The said Act is amended by inserting the following section after section 406:

Costs.

“406.1. The costs incurred by the Government for the administration of this Act, as determined each year by the Government, shall be borne by the Authority.”

ACT RESPECTING CERTAIN INVESTMENTS OF INSURANCE COMPANIES

1973, c. 68, repealed.

89. The Act respecting certain investments of insurance companies (1973, chapter 68) is repealed.

TRANSITIONAL AND FINAL PROVISIONS

Words replaced.

90. The words “Agence nationale d’encadrement du secteur financier” and “Agency”, wherever they appear in the following provisions, are replaced respectively by the words “Autorité des marchés financiers” and “Authority”:

(1) articles 1339, 1341 and 2442 of the Civil Code of Québec (1991, chapter 64);

(2) the title of the Act respecting the Agence nationale d’encadrement du secteur financier, the heading of Title I, sections 1 to 15, 16 to 31, 33 to 48, 57 to 69 and 71 to 73, the heading of Chapter II of Title III and sections 74 to 78, 80, 83, 86 to 91, 93, 94, 114, 131, 132, 146 to 149, 152, 707 to 726, 728, 733 to 739, 742 to 744 and 747 of the Act respecting the Agence nationale d’encadrement du secteur financier (R.S.Q., chapter A-7.03), as amended by Regulation 5 under section 746 of the Act respecting the Agence nationale d’encadrement du secteur financier, enacted by Order in Council 495-2004 (2004, G.O. 2, 1823);

(3) sections 93, 97.1, 156, 161, the heading of Title VII and sections 177 to 179.2 and 180 to 183 of the Automobile Insurance Act (R.S.Q., chapter A-25);

(4) sections 1, 2.1, 17, 18, 20, 26, 27, 31 to 31.2, 31.4, 32.1 to 33.1, 34 to 35, the heading of Division VI and sections 40, 40.2 to 40.3.2, 40.4 to 43, 45, 46, 51 to 54, 56 and 57 of the Deposit Insurance Act (R.S.Q., chapter A-26);

(5) section 4 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01);

(6) sections 1, 5, 10 to 13, 15, 16, 19, 21 to 23, 29, 31, 32, 35.2, 37, 39, 41, 46, 48, 50.1 to 50.3, 62, 66.2, 68, 75 to 77, 79, 80, 93.1, 93.7, 93.10, 93.17, 93.19, 93.20, 93.25 to 93.27.4, 93.30, 93.34, 93.36, 93.48, 93.56, 93.88, 93.89, 93.108, 93.110, 93.111, 93.114 to 93.118, 93.120, 93.125, 93.126, 93.130 to 93.133, 93.154.3, 93.160, 93.165.1, 93.167, 93.168, 93.180, 93.184, 93.186 to 93.189, 93.191, 93.192, 93.197, 93.202, 93.204, 93.205, 93.208,

93.210 to 93.212, 93.214, 93.215, 93.217, 93.220, 93.224, 93.225, 93.230, 93.231, 93.238.3, 93.252, 93.259, 93.263 to 93.266, 93.268, 93.269, 93.271, 109, 121, 127, 171, 174.1, 174.2, 174.4, 174.5, 174.17, 174.18, 179, 188 to 191, 197 to 199, 200.0.2, 200.0.4, 200.0.11, 200.0.15, 200.0.16, 200.5, 200.6, 201, 205, 209, 211, 212, 218 to 220, 222, 247.1, 270, 275.0.0.1, 275.3.1, 275.4, 275.5, 277, 285.7, 285.11, 285.13 to 285.19, 285.21, 285.25, 285.31, 285.32, 285.34, 285.35, 291.1, 292, 294.2, 294.3, 298, 298.2, 298.2.1, 298.5, 298.7, 298.12 to 298.16, 303 to 305, 309, 311, 315 to 317.2, 319, 321 and 323 to 325, the heading of Chapter V.1 of Title IV and sections 325.0.1, 325.1 to 325.7, 358, 361, 362, 364, 378, 380, 384, 387, 395 to 398, 400, 405 to 406, 411, 415, 416, 420, 420.1 and 422 to 422.1 of the Act respecting insurance (R.S.Q., chapter A-32);

(7) sections 17, 22 and 31 of the Act respecting the caisses d'entraide économique (R.S.Q., chapter C-3);

(8) sections 105, 106, 109 and 146.1 of the Act respecting certain caisses d'entraide économique (R.S.Q., chapter C-3.1);

(9) sections 20, 33 and 43 of the Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1);

(10) section 4 of the Act respecting international financial centres (R.S.Q., chapter C-8.3);

(11) section 144.4 of the Cinema Act (R.S.Q., chapter C-18.1);

(12) sections 465.5, 465.6, 465.13 and 465.15 of the Cities and Towns Act (R.S.Q., chapter C-19);

(13) section 16.8 of the Professional Code (R.S.Q., chapter C-26);

(14) articles 711.6, 711.7, 711.9, 711.10, 711.14 and 711.16 of the Municipal Code of Québec (R.S.Q., chapter C-27.1);

(15) sections 31 and 134 of the Companies Act (R.S.Q., chapter C-38);

(16) section 25 of the Act respecting the Conseil des arts et des lettres du Québec (R.S.Q., chapter C-57.02);

(17) section 61 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (R.S.Q., chapter C-62.1);

(18) sections 11, 13 to 15, 20, 21 to 25.1, 25.3 to 27, 31, 37, 39, 42, 43, 61, 71, 81, 82, 100, 113, 120, 122, 123, 127, 131.2, 131.3, 131.5, 131.6, 132, 135, 136, 138, 142, 146, 147, 151, 152, 157, 158, 160, 162, 163, 166, 167, 170, 171, 175 to 185, 187 to 192, 194, 231, 243, 259, 265, 266, 268, 277 to 280, 283, 292, 314, 316, 325, 333, 348, 350, 353, 355, 376, 377, 379 to 381, 387, 389 to 391, 399, 403, 404, 406, 413, 424, 426, 427, 433 to 436, 442, 443, 445

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(19) section 25 of the Real Estate Brokerage Act (R.S.Q., chapter C-73.1);

(20) section 46.5 of the Forestry Credit Act (R.S.Q., chapter C-78);

(21) section 58 of the Act to promote forest credit by private institutions (R.S.Q., chapter C-78.1);

(22) sections 5, 12, 13, 17, 19, 22, 29, 41, 44, 46, 53 to 57, 59, 64, 69, 71 to 74, 76 to 79, 81, 83, 88, 93, 98, 99, 103.1, 103.3, 104 to 108, 112, 115, 117, 119, 122, 124, 126 to 128, 130 to 132, 135, 136, 139, 144 and 157.2 to 157.6, the heading of Title III, the heading of Chapter II of Title III and sections 184 to 194, 196, 197, 199 to 220, 222 to 232, 234 to 236, 238 to 244, 248, 249, 256, 274, 274.1, 276 to 277, 286, 295, 312, 314, 317 to 319, 320.2 to 320.5, 335, 336, 344, 346, 347, 351, 351.1, 368 to 370, 413, 414, 416 to 419, 422, 423, 428, 432, 440, 443, 445, 447, 449 to 452, 454 to 462, 465, 474, 476, 492, 494, 535, 539, 540, 545, 549, 553, 554, 559 to 561, 566, 567 and 580.1 of the Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2) as amended by Regulation 5 under section 746 of the Act respecting the Agence nationale d'encadrement du secteur financier, enacted by Order in Council 495-2004 (2004, G.O. 2, 1823);

(23) sections 6, 7 and 8 of the Act respecting Nasdaq stock exchange activities in Québec (R.S.Q., chapter E-20.01);

(24) section 37 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., chapter F-3.1.2);

(25) sections 29 and 30 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1);

(26) sections 1, 158.14, 346.2, 737.18.29, 895, 897, 965.1, 965.6.23.1, 965.7, 965.9.7.0.2, 965.9.7.1, 965.9.7.2, 965.9.7.3, 965.24.2, 965.28.1, 965.28.2, 965.31.5, 979.1, 998, 999.0.1, 1029.8.36.95, 1029.8.36.147, 1049.2.8, 1049.2.9 and 1175.1 of the Taxation Act (R.S.Q., chapter I-3);

(27) sections 6 and 7 of the Act respecting the disclosure of the compensation received by the executive officers of certain legal persons (R.S.Q., chapter I-8.01);

(28) section 233 of the Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., chapter I-14);

(29) section 15 of the Public Protector Act (R.S.Q., chapter P-32);

- (30) section 321 of the Consumer Protection Act (R.S.Q., chapter P-40.1);
- (31) Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2);
- (32) section 134 of the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5);
- (33) section 18 of the Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1);
- (34) sections 37, 40, 41, 91, 101 to 104, 108, 110, 111, 113, 116, 118, 121, 122, 125, 131, 133 to 135, 137, 144, 145, 147, 149 to 153, 155, 157, 158, 160, 161, 169, 170, 175, 190, 192 and 202 of the Act respecting the sociétés d'entraide économique (R.S.Q., chapter S-25.1);
- (35) sections 2, 13 to 15, 16, 18, 19, 24 to 28, 30, 37 to 41, 43, 50 to 52, 54, 56, 67, 71, 75, 77, 96 to 98, 102, 108, 118, 119, 121 to 123, 125, 130, 133, 137, 148, 149, 153.2, 153.3, 153.5, 153.6, 155, 156, 163 to 167, 169 to 169.2, 172, 177, 192, 194 to 199, 203, 210 to 212, 214, 216, 222, 226 to 228, 233 to 238, 240 to 248, 251, 264, 265, 270, 271, 276, 280, 285 and 286, the heading of Division IV of Chapter XVI, sections 293, 296 to 298, 302 to 310 and 312, the heading of Division VI of Chapter XVI, sections 313, 314, the heading of Division VII of Chapter XVI and sections 314.1, 315 to 329, 331, 335 to 337, 339, 341, 344 to 346, 351, 356, 361, 382, 385, 388 to 395, 401, 406 and 407 of the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01);
- (36) section 71 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01);
- (37) sections 9 and 20 of the Professional Syndicates Act (R.S.Q., chapter S-40);
- (38) sections 1 and 519 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1);
- (39) sections 7, 7.1, 10.2, 10.5, 10.6, 11, 12, 14, 15, 20, 27, 28, 34, 35, 37 to 40, 44, 46, 47, 48, 48.1, 49, 50, 53, 53.1, 59.1, 64, 66, 67, 69 to 71, 73, 75 to 79, 80.1, 82, 84, 85, 92, 96, 104, 108, 119 to 121, 128, 130, 133, 139, 140, 142, 145, 147, 147.10, 147.11, 147.15, 147.16, 148 to 149, 151 to 151.1.1 and 153, the heading of Chapter III of Title V, sections 158, 168.1, 168.1.2, 168.1.4, 169, 170, 171, 192, 195, 195.1, 197, 199, 210 to 212, 221, 233, 236, 238 to 240, 242, 243, 245, 247 to 249, 251, 256, 258, 259.1, 260, 263, 265, 268 to 269.2, 271 to 272.1, 273.2, 274, 276, 276.2 to 276.4, 284, 285, 292 to 298, 302 to 303 and 306, the heading of Chapter III of Title X, sections 309 and 311, the heading of Chapter IV of Title X and sections 312 to 313, 314.1, 316, 318.1

to 321.1, 323.5, 330.1 to 330.5, 330.9, 330.10, 331.2 and 333 to 335 of the Securities Act (R.S.Q., chapter V-1.1);

(40) sections 9, 15, 46, 48, 49, 51, 53, 65 and 70 of the Act respecting the Mouvement Desjardins (2000, chapter 77).

- Interpretation. **91.** Unless the context indicates otherwise, in any Act, statutory instrument or other document, the words “Agence nationale d’encadrement du secteur financier”, and the word “Agency” when it concerns the Agence nationale d’encadrement du secteur financier, refer respectively to the “Autorité des marchés financiers” and to the “Authority”.
- Transitional provision. **92.** The Government may, by regulation, adopt any transitional provision to ensure that exemption provisions set out in the Securities Act (R.S.Q., chapter V-1.1) and amended or repealed by paragraph 2 of section 1 and sections 5 to 8, 12 and 13 are transferred to the regulations.
- Presumption. **93.** The persons referred to in the first paragraph of section 104 of the Act respecting the Agence nationale d’encadrement du secteur financier (R.S.Q., chapter A-7.03) who were in the employ of the Bureau de décision et de révision en valeurs mobilières and held the positions of secretary to the chair, secretary within the secretarial and legal departments and jurist within the legal department on 1 August 2004 are deemed to have been appointed in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1).
- Lump sum. **94.** Within three months after the Association des courtiers et agents immobiliers du Québec establishes an insurance fund in accordance with section 79.1 of the Real Estate Brokerage Act (R.S.Q., chapter C-73.1) enacted by section 55, the Fonds d’indemnisation du courtage immobilier must pay to that insurance fund, in a single lump sum, any amount of its net equity that exceeds \$2,500,000, as determined on the fifteenth day prior to the payment.
- Effect. **95.** Section 2 as regards the replacement of “Agency” by “Autorité des marchés financiers”, paragraph 1 of section 4, paragraph 2 of section 9, paragraphs 1 of sections 10, 14, 16, 21 and 23, paragraphs 1 of sections 31, 33 to 38, 40, 41, 43, 45, 48, 50, 57, 59, 63 and 87 and sections 90 and 91 have effect from 11 December 2002 or the date of coming into force of the provisions they respectively amend. Sections 83 and 84 have effect from 1 February 2004.
- Coming into force. **96.** The provisions of this Act come into force on 17 December 2004, except paragraphs 2 to 4 of section 1, paragraphs 1 to 4 and 6 of section 3, paragraph 2 of section 4, sections 7 and 8, paragraph 1 of section 9, paragraph 3 of section 10, sections 11 to 13, 15 and 22, paragraph 2 of section 23, sections 25, 26, 29 and 30, paragraph 2 of section 31, section 32, paragraphs 2 and 3 of section 37, paragraph 4 of section 38, paragraph 3 of section 43 and sections 46, 56, 58, 61 and 86, which come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 38

AN ACT TO AMEND THE EDUCATION ACT AND THE ACT RESPECTING PRIVATE EDUCATION

Bill 73

Introduced by Mr. Pierre Reid, Minister of Education

Introduced 10 November 2004

Passage in principle 26 November 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended:

Act respecting private education (R.S.Q., chapter E-9.1)

Education Act (R.S.Q., chapter I-13.3)



Chapter 38

AN ACT TO AMEND THE EDUCATION ACT AND THE ACT RESPECTING PRIVATE EDUCATION

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. I-13.3, s. 168.1,
repealed.

1. Section 168.1 of the Education Act (R.S.Q., chapter I-13.3) is repealed.

c. I-13.3, s. 169,
replaced.

2. Section 169 of the said Act is replaced by the following section:

Participation through
alternative means.

“169. The council of commissioners may provide that, in the cases and on the conditions determined by by-law, a commissioner may participate in a meeting of the council of commissioners through a means that allows the persons participating in or attending the meeting to communicate directly with each other.

Physical presence.

The person presiding over the meeting and the director general must be physically present at the place of the meeting.

Commissioner present.

A commissioner who participates in a meeting through such a means is deemed to be present at the meeting.”

c. I-13.3, s. 222, am.

3. Section 222 of the said Act is amended by replacing the second sentence of the third paragraph by the following sentence: “However, a departure from the list of subjects may only be permitted in the cases and on the conditions determined by a regulation of the Minister made under section 457.2 or with the authorization of the Minister given in accordance with section 459.”

c. I-13.3, s. 457.2,
added.

4. The said Act is amended by inserting the following section after section 457.1:

Basic regulation.

“457.2. The Minister may determine by regulation the cases in which and the conditions on which a school board may permit a departure from the provisions of a basic regulation that relate to the list of subjects so that a special school project may be carried out.

Report.

The regulation must prescribe that a report be made to the Minister, at intervals determined by the Minister, on departures from those provisions granted to carry out special school projects.”

c. E-9.1, s. 30, am.

5. Section 30 of the Act respecting private education (R.S.Q., chapter E-9.1) is amended by replacing the second sentence of the second paragraph by the following sentence: “However, the institution may only permit a departure from a list of subjects in the same cases and on the same conditions as those determined by a regulation made by the Minister under section 457.2 of the Education Act or with the authorization of the Minister given in accordance with the rules set out in section 459 of that Act.”

First regulation.

6. The first regulation under section 457.2 of the Education Act enacted by section 4 of this Act may not be made until 60 days after its publication in the *Gazette officielle du Québec*.

Coming into force.

7. This Act comes into force on 17 December 2004.

2004, chapter 39

AN ACT TO AMEND THE ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES AND OTHER LEGISLATIVE PROVISIONS

Bill 74

Introduced by Madam Monique Jérôme-Forget, Minister responsible for Government
Administration and Chair of the Conseil du trésor

Introduced 11 November 2004

Passage in principle 7 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 1 January 2005.

However, sections 20, 22 and 23, paragraphs 2 and 5 of section 25, sections 27, 28 and 30, paragraph 1 of section 31, sections 63 to 67, 69 to 72, 75, 89, 95 to 98 and 102, paragraph 2 of section 103, sections 104 to 110 and 115, paragraph 2 of section 116, section 126, paragraph 2 of section 127, sections 128, 132, 135, 147, 148 and 150, section 157 to the extent that it introduces the new paragraph for the purpose of computing interest, and sections 167, 170, 171 and 173 come into force on 1 June 2005. In those cases, if the period of application determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) and provided for in those sections begins before 1 June 2005, the rate determined in Schedule VI for each period applies until 31 May 2005 and the rate determined in Schedule VII in force on 1 June 2005 applies from the latter date until the end of the period of application of the rate determined in Schedule VII provided for in the relevant sections.

Sections 230 to 233 and 237, paragraph 2 of section 238, and sections 239 to 243, 249, 250, 256, 260, 261, 264, 268 and 269 come into force on 1 June 2005. In those cases, if the period of application determined in Schedule VIII to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) and provided for in those sections begins before 1 June 2005, the rate determined in Schedule VII for each period applies until 31 May 2005 and the rate determined in Schedule VIII in force on 1 June 2005 applies from that date until the end of the period of application of the rate determined in Schedule VIII provided for in the relevant sections.

(Cont'd on next page)

Coming into force: (Cont'd)

Section 6 to the extent that it enacts subdivision 4 of Division IV of Chapter II of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), paragraph 3 of section 47 to the extent that it refers to section 41.7, sections 68, 101 and 122, section 124 to the extent that it enacts Division III.3 of Chapter VI of Title I of the Act respecting the Government and Public Employees Retirement Plan, section 136, paragraph 7 of section 137 to the extent that it refers to section 109.8 of the Act respecting the Government and Public Employees Retirement Plan, sections 176, 192, 210 and 236, section 255 to the extent that it enacts Division I.3 of Chapter VI of the Act respecting the Pension Plan of Management Personnel, section 262 and paragraph 3 of section 263 to the extent that it refers to section 138.7 of the Act respecting the Pension Plan of Management Personnel of this Act come into force on the date or dates to be set by the Government.

Legislation amended:

Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1)
Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)
Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)
Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11)
Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12)
Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)



Chapter 39

AN ACT TO AMEND THE ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES AND OTHER LEGISLATIVE PROVISIONS

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

c. R-9.2, Chap. I,
ss. 1-8, replaced.

1. Chapter I of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), comprising sections 1 to 8, is replaced by the following chapter:

“CHAPTER I

“SCOPE

“DIVISION I

“PERSONS COVERED AND PENSIONABLE EMPLOYMENTS

Application.

“1. The Pension Plan of Peace Officers in Correctional Services applies

(1) from 1 January 1988, to every peace officer included in the bargaining unit certified as the Union des agents de la paix en institutions pénales and designated since 21 August 1990 under the name Syndicat des agents de la paix en services correctionnels du Québec;

(2) from 1 January 1991, to every peace officer who would be included in the unit referred to in paragraph 1 if that peace officer were not, in the course of duty, temporarily representing the employer in its relations with the employees;

(3) from 1 January 1992, to every person who holds employment in a house of detention as a manager referred to in the Directive concernant l'ensemble des conditions de travail des cadres intermédiaires oeuvrant en établissement de détention à titre d'agents de la paix à l'exclusion des directeurs des établissements de détention (C.T. 170451 dated 11 April 1989) or in the Directive concernant l'ensemble des conditions de travail des cadres intermédiaires oeuvrant en établissement de détention à titre de directeurs des établissements de détention (C.T. 170452 dated 11 April 1989) and subsequent amendments, and who is classified as a manager referred to in the directive, subject to paragraph 5 of section 3;

(4) from 1 January 1992, to every person belonging to certain classes of employees of the Institut Philippe Pinel, as determined by regulation, subject to paragraph 5 of section 3. The regulation may also, despite any inconsistent provision of this Act, except the provisions of Chapter V.1, contain special provisions applicable to the classes of employees so determined. This regulation may have effect for up to 12 months before its adoption.

Application.

“2. This plan also applies from 1 January 2005 to a person referred to in sections 4 to 5.1, as they read before 31 December 2004, to the extent that the person was a member of the plan on the latter date and would have continued to be a member of the plan on 1 January 2005 had those sections not been repealed.

Exclusions.

“3. The plan does not apply to a person who

(1) is under 18 years of age;

(2) becomes an employee on or after 31 December of the year in which the employee attains 69 years of age;

(3) is a member of the Sûreté du Québec;

(4) is a Member of the National Assembly;

(5) could have elected to become a member of this plan under the second paragraph of section 1.1 as it read before 1 January 2005 but did not do so and did not cease to be a member of the initial pension plan;

(6) is excluded by regulation from the plan by reason of the person's class or conditions of employment, remuneration or mode of remuneration; or

(7) is referred to under the fifth paragraph of section 23 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).

Employee.

“4. For the purposes of this Act, the person to whom this plan applies is considered as an employee unless that person is a pensioner under this plan, the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan, the Pension Plan of Management Personnel, the Pension Plan of Certain Teachers or a pension plan established under sections 9, 10 and 10.0.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

69 years of age.

“5. An employee ceases to be a member of the plan on 31 December of the year in which the employee attains 69 years of age.

Pensionable
employment.

“6. Pensionable employment under this plan is employment held by an employee referred to in section 1.

Pensionable
employment.

Pensionable employment under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) becomes, in respect of an employee who qualifies for membership in this plan, pensionable employment under this plan from the day after the day on which the employee becomes qualified.

“DIVISION II

“MEMBERSHIP

Membership.

“7. For the purposes of this plan, an employee is a member of a pension plan from the first day on which the employee holds pensionable employment. However, an employee who, before becoming a member of this plan, obtained the transfer of past service to this plan is deemed to have become a member of the plan on the date on which the Commission administrative des régimes de retraite et d’assurances, established under section 136 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), received the application for the redemption of the past service.

Presumption.

For the purposes of this plan, an employee is deemed to hold pensionable employment when the employee holds full-time or part-time employment, which includes any period during which the employee is absent without pay, is eligible for salary insurance benefits or, in the case of a female employee, is on maternity leave.

Salary insurance.

For the purposes of this plan, salary insurance means the salary insurance that is mandatory for the employee but does not include the salary insurance referred to in section 42.1.

Membership in
pension plan.

“8. Membership in a pension plan continues as long as the employee remains an employee within the meaning of the plan.

Presumption.

However, for the purposes of eligibility for and computation of benefits under this plan, the membership of an employee who ceases to be an employee within the meaning of this plan for any period during which pensionable employment is not held is deemed to have ceased,

(1) if the employee is not eligible for a pension, on the last day the employee held pensionable employment or, where applicable, on the date the Commission received an application for redemption pursuant to which years and parts of a year of service were credited or counted under the plan, if such date is subsequent to the last day referred to above;

(2) if the employee is eligible for a pension, on the first day the employee became eligible, beginning on the day or date that would have been considered if paragraph 1 had applied.

“DIVISION III**“QUALIFICATION**

Qualification.	“8.1. An employee qualifies for membership in this plan on the day the employee has accumulated 10 years of service.
Years of service.	<p>The following years and parts of a year of service are taken into account for qualification purposes:</p> <p>(1) those credited in pensionable employment under the first paragraph of section 6;</p> <p>(2) those credited in pensionable employment under the first paragraph of section 6 which must be credited again under section 25;</p> <p>(3) those credited under section 143.3; and</p> <p>(4) those which must be credited again under section 24.</p>
Total service.	For the purposes of subparagraphs 1 and 2 of the second paragraph, only the days and parts of a day for which the employee paid or was exempt from contributions must be counted in the total service, including those referred to in section 20 and those credited under section 21.
Years of service not taken into account.	“8.2. Despite section 8.1, the years and parts of a year of service taken into account under this plan before the employee, qualified or not, took advantage of a transfer agreement signed under section 133 are not taken into account for qualification purposes if the employee was a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel before the service was credited once again under this plan in application of the agreement.
Precedence.	“8.3. The qualification of an employee under this plan prevails over the qualification of the employee under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).
Qualified employee.	“8.4. Despite section 8.1, the employee referred to in section 2 is qualified under this plan on 1 January 2005.
10 years of service.	The employee who, before 1 January 2005, accumulated the 10 years of service required for qualification purposes is qualified under this plan on that date.

“DIVISION IV**“TERMINATION OF MEMBERSHIP AND BENEFITS PAYABLE TO NON-QUALIFIED EMPLOYEES OR PERSONS**

Applicability.

“8.5. This division applies to an employee or a person who has been a member of this plan, who was not qualified under it and who is not a pensioner within the meaning of section 4, who applies for benefits under this plan and is or was a member of the Government and Public Employees Retirement Plan, the Pension Plan of Management Personnel, the Teachers Pension Plan or the Civil Service Superannuation Plan. However, this division does not apply to a person or employee whose years and parts of a year of service credited or counted under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel are credited or counted under this plan in application of Chapter IX.1 on successive membership and who, since 1 January 2005, has not again become a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.

Application for benefits.

“8.6. An application for benefits under this Act submitted by an employee or a person referred to in section 8.5 is considered an application for benefits under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), the Act respecting the Teachers Pension Plan (chapter R-11) or the Act respecting the Civil Service Superannuation Plan (chapter R-12). However, the application for benefits is not considered an application for the payment before the age of 65 of a deferred pension payable under those plans.

Application for benefits.

An application for benefits submitted by an employee or a person referred to in section 8.5 under the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Pension Plan of Management Personnel, the Act respecting the Teachers Pension Plan or the Act respecting the Civil Service Superannuation Plan is considered an application for benefits under this Act.

Eligibility.

To be eligible for benefits under a pension plan referred to in the first paragraph, the employee or person must no longer be a member of any of the plans.

Government and Public Employees Retirement Plan or Pension Plan of Management Personnel.

“8.7. If an employee or a person is eligible for a pension under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel or if that employee or person would be eligible for a pension under one of those plans if the years and parts of a year of service credited or counted under this plan, for which contributions were not reimbursed, were credited or counted under one of those plans, the employee or person shall retire under that other plan. However, for the purposes of eligibility for and computation of benefits under those plans, the membership of the employee or person is deemed to have ceased on the date the employee or person ceased to be a member of this plan under section 8, the Government

and Public Employees Retirement Plan under section 3.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), or the Pension Plan of Management Personnel under section 9 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), whichever is latest. In the event of death, the application for benefits is deemed to have been made on the day of the death.

Government and
Public Employees
Retirement Plan.

“3.8. If an employee or a person who was a member of the Teachers Pension Plan or the Civil Service Superannuation Plan and who did not, on a later date, become a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel before becoming a member of this plan would become eligible for a pension under the Government and Public Employees Retirement Plan if the years and parts of a year of service credited or counted under this plan, the Teachers Pension Plan or the Civil Service Superannuation Plan, for which contributions were not reimbursed, were credited or counted under the Government and Public Employees Retirement Plan, that employee or person shall retire under the Government and Public Employees Retirement Plan. For the purposes of eligibility for benefits under the Government and Public Employees Retirement Plan, this plan, the Teachers Pension Plan or the Civil Service Superannuation Plan and computation of those benefits, membership of the employee or person in these plans is deemed to have ceased on the date the employee or person ceased to be a member of this plan under section 8, the Teachers Pension Plan under section 2.2 of the Act respecting the Teachers Pension Plan (chapter R-11) or the Civil Service Superannuation Plan under section 55.1 of the Act respecting the Civil Service Superannuation Plan (chapter R-12), whichever is latest. In the event of death, the application for benefits is deemed to have been made on the day of the death.”

c. R-9.2, Chap. II,
heading, replaced.

2. The heading of Chapter II of the said Act is replaced by the following heading:

“PENSIONABLE SALARY, YEARS OF SERVICE AND REDEMPTION OF SERVICE”.

c. R-9.2, s. 14, am.

3. Section 14 of the said Act is amended by replacing the second, third and fourth paragraphs by the following paragraphs:

Pensionable salary.

“If the total service credited in respect of the pensionable employments of the employee is reduced under section 16, the pensionable salary of the employee is equal to the total of the following amounts:

(1) the pensionable salary for each employment in respect of which service is credited in full; and

(2) the pensionable salary for the employment in respect of which service is credited in part, multiplied by the service credited in respect of that employment over the service accumulated in such employment.

Adjustment of
contributions.

Contributions related to the employment referred to in subparagraph 2 of the second paragraph are adjusted to take into account the pensionable salary calculated.”

c. R-9.2, s. 14.1, am.

4. Section 14.1 of the said Act is amended

(1) by inserting “for one year of service” after “employee” in the second line of the first paragraph;

(2) by replacing “without exceeding the salary required to arrive at the limit referred to in the first paragraph” in the third and fourth lines of the second paragraph by “subject to the fourth paragraph”;

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

Pensionable salary.

“For the purposes of the second paragraph, the pensionable salary must not exceed the amount obtained by multiplying the limit referred to in the first paragraph by the service credited to the employee during the year.”

c. R-9.2, s. 14.2,
added.

5. The said Act is amended by inserting the following section after section 14.1:

“pensionable salary”.

“14.2. For the purposes of this Act, “pensionable salary” refers to the pensionable salary determined in accordance with this division. However, section 14.1 is excluded from this reference in respect of the years prior to 1 January 1992.”

c. R-9.2, Chap. II,
Div. II, ss. 15-41.6,
replaced.

6. Division II of Chapter II of the said Act, comprising sections 15 to 41.6, is replaced by the following:

“DIVISION II

“YEARS OF SERVICE

“§ 1. — *Service under this plan*

Service credited.

“15. One year or part of a year of service is credited, for each calendar year, to the employee for the service accumulated if the contributions have been paid and not refunded and for service that is otherwise credited to the employee under this Act.

Service credited.

Service is credited according to the number of days and parts of a day for which the employee paid or was exempt from contributions and the days and parts of a day otherwise credited to the employee out of the number of contributory days in a year, that is, 200 or 260, according to the basis of remuneration. If, in the total number of days and parts of a day, there remains a part of a day that is less than 0.5, the fraction is disregarded. If a fraction equal to or greater than 0.5 remains, it is considered a full day.

- Several employments. **“16.** If an employee simultaneously holds more than one pensionable employment under the plan, the service accumulated by the employee is credited up to one year of service, beginning with service in respect of the employment to which the highest annual basic salary that is paid or would have been paid to the employee under the conditions of employment applicable on the last day credited in the year is attached.
- Restriction. Despite the first paragraph, no employee may, in the year in which the employee becomes a member of this plan, be credited with more service than the number of contributory days comprised between the date on which the employee becomes a member of this plan and the end of that year. During the year in which the employee retires or becomes entitled to a deferred pension, the employee may not be credited with more service than the number of contributory days comprised between 1 January and the date the employee ceased to be a member of the plan. In such cases, the service is credited, beginning with the service pertaining to the employment to which the highest annual basic salary is attached, in accordance with the first paragraph.
- Maximum service credited. **“17.** If an employee who does not qualify for membership in this plan holds pensionable employment simultaneously under this plan and under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, the total service credited to the employee under this plan, in accordance with sections 15 and 16, and the total service credited to the employee under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel cannot exceed one year.
- Days credited without contributions. **“18.** The days and parts of a day of a period during which an employee receives salary insurance benefits or during which the employee would receive such benefits were it not for the waiting period prescribed by the salary insurance plan or were the employee not receiving a disability benefit under the Act respecting the Québec Pension Plan (chapter R-9) or an income replacement indemnity under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25), the Act to promote good citizenship (chapter C-20), the Crime Victims Compensation Act (chapter I-6) or any other Act, other than an Act of Québec having the same effect, are credited without contributions up to three years of service for each period of eligibility.
- Female employee. The days and parts of a day during which a female employee receives the income replacement indemnity provided for in section 36 of the Act respecting occupational health and safety (chapter S-2.1) by reason of the exercise of a right granted under sections 40, 41 and 46 of the said Act, are credited without contributions up to two years of service for each period of eligibility.
- Contributions. However, if the salary insurance plan so provides, the insurer pays the contributions which would have been paid by the employee, which are then credited to the account of the employee.

Salary insurance
benefits.

“19. An employee referred to in the first paragraph of section 18 who, under the salary insurance plan provided for in the employee’s conditions of employment, is entitled to salary insurance benefits for a maximum period of two years of service continues to be a member of the plan during the year following the last day of that two-year period, even if the employer terminated the employee’s employment, if on that day the employee was disabled within the meaning of the salary insurance plan.

Service credited.

During that year, the service credited to the employee or to a person exempt from contributions is the service that would have been credited to the employee or person if such employment had been held, and the pensionable salary is the salary the employee or person would have received.

Reduction.

However, the service credited to an employee or person who dies, resigns or retires during the year following the two-year period referred to in the first paragraph is reduced by the period comprised between the date of the event and the end of that year. The service credited is also reduced by the period comprised between the date on which the employee is entitled, following an application to that effect, to the amount referred to in section 74.1 or 74.8 and the end of that year.

Reduction.

The service credited under this section to an employee who returns to pensionable employment during the two-year period is reduced by the period comprised between the first day on which the employee holds such employment and the end of the year.

Mandatory
supplementary salary
insurance plan.

“20. A person referred to in paragraph 1, 2 or 4 of section 1 who receives benefits under a mandatory supplementary salary insurance plan pursuant to the applicable conditions of employment shall continue to be a member of this plan in respect of the employment that gives entitlement to the benefits even if the employer has terminated the person’s employment. The person shall continue to be a member as long as the benefits are being received or would have been received had it not been for the reduction applied to them following payment of a salary as a result of a career reorientation, demotion or new classification, payment of a disability benefit under the Act respecting the Québec Pension Plan (chapter R-9), payment of an income replacement indemnity under the Act respecting industrial accidents and occupational diseases (chapter A-3.001) or the Automobile Insurance Act (chapter A-25), or payment of an employment income, until the person becomes entitled to a pension under subparagraph 2 or 3 of the first paragraph of section 44 or attains 65 years of age, whichever comes first.

Exemption.

The exemption from contributions provided for in section 18 of this Act applies and, thereafter, the insurer shall pay an amount equal to 185.19% of the contribution referred to in the first paragraph of section 42 and 100% of the contribution referred to in the second paragraph of that section.

Applicability.

The first and second paragraphs do not apply to an employee who receives benefits under a mandatory basic long-term salary insurance plan applicable to management personnel in the public and parapublic sectors.

Maternity leave. **“21.** The days and parts of a day of a maternity leave are credited to the employee without contributions for up to 130 contributory days.

Days credited. If the employee holds more than one pensionable employment in a year, the days and parts of a day of maternity leave are credited to her before any other service.

Application for credit. However, the employee must apply to the Commission to be credited with the days and parts of a day of a maternity leave in progress on 1 January 1988 or which began at the latest on 31 December 1988 while she was covered under paragraph 1 of section 1.

Accumulated sick leave. **“22.** The days and parts of a day of absence that are totally compensated out of accumulated sick leave are credited to the employee only if the contributions have been paid. This rule applies even in cases provided for in sections 18 and 21.

“§ 2. — Service under another plan

Service credited. **“23.** Subject to sections 24 and 25, the years and parts of a year of service credited to an employee and the years and parts of a year of service for which pension credit was granted to the employee under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), the Act respecting the Teachers Pension Plan (chapter R-11) or the Act respecting the Civil Service Superannuation Plan (chapter R-12), must be credited under this plan on an actuarially equivalent basis established on the day following the date the employee qualifies for membership in this plan, if the contributions have not been refunded to the employee.

Actuarial value. The years and parts of a year of service are credited beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the other pension plans concerned, without exceeding the total service credited or counted under each of the other plans.

Several pension plans. If the years and parts of a year of service are credited or counted under more than one of the pension plans referred to in the first paragraph, the total service credited or counted under each of those plans is used for retirement eligibility purposes to establish the actuarial value of the benefits accrued under each plan.

Actuarial assumptions and methods. The actuarial values of the benefits are established on the basis of actuarial assumptions and methods determined by regulation and which may vary according to the pension plans and the benefits concerned.

Service credited. **“24.** The years and parts of a year of service referred to in section 143.3, which are no longer credited under this plan to the employee referred to in section 23 by reason of section 143.8, must once again be fully credited under

this plan on the day following the date on which the employee qualifies for membership in this plan after 31 December 2004, if the contributions have not been refunded to the employee. The same applies if the employee is referred to in section 143.25.

Service credited.

“25. The years and parts of a year of service credited to the employee referred to in section 23 under this plan and the years and parts of a year of service for which pension credit was granted to the employee under this plan and that were credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel before 1 January 2005, under sections 143.5 and 143.9, the second paragraph of section 143.23 or the third paragraph of section 143.24 of this Act, section 115.7 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 149 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read before 1 January 2005, must be credited once again under this plan on the day following the date the employee qualifies for membership in this plan after 31 December 2004, as though those sections had not applied. However, the years and parts of a year of service counted under this plan and for which pension credit was granted are credited in accordance with section 23.

Refund of contributions.

However, if an employee received a refund of contributions under section 41 of this Act as it read before 1 January 2005, the years and parts of a year of service referred to in the first paragraph shall be credited under this plan in proportion to the amount of the actuarial value of the benefits accrued under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel over the total amount of contributions accumulated under sections 71 to 73, as they read before 1 January 2005. The amounts are those used for the purposes of section 41.

Service credited.

The years and parts of a year of service referred to in the first and second paragraphs are credited beginning with the most recent service.

Service not credited.

“26. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of section 23 and the first paragraph of section 25 by paying to the Commission the difference between the actuarial values of the benefits resulting from those years and parts of a year of service.

Service not credited.

An employee referred to in the second paragraph of section 25 may be credited with all or part of the years and parts of a year of service not credited under this plan by paying to the Commission an amount equal to the refund referred to in the second paragraph of that section.

Service credited.

The years and parts of a year of service referred to in the first and second paragraphs are credited beginning with the most recent service.

Interest.

The amount to be paid by the employee bears interest, compounded annually, at the rates determined for each period in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), from

the first day of the month that follows the date on which the actuarial values are established to the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date to the date of the redemption proposal made by the Commission. For the purposes of the second paragraph, however, interest runs from the first day of the month during which the Commission paid the refund instead of the first day of the month following the date on which the actuarial values are established.

Provision applicable. Section 30 applies to service redeemed under this section.

Refund. **“27.** The Commission shall refund to a person who becomes subject to section 109.3 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or to section 138.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) any amounts paid under section 40 of this Act, as it read before 1 January 2005, to be credited with the years and parts of a year of service referred to in that section 109.3 or 138.2, with interest.

“DIVISION III

“REDEMPTION OF SERVICE IN PENSIONABLE EMPLOYMENT UNDER THIS PLAN

Period of absence without pay. **“28.** An employee who has had a period of absence without pay at a time during which pensionable employment was held under this plan may, if the employee so requests, be credited with all or part of a period of absence that was in progress on 1 January 1988 or that began after that date. If that period of absence ended after 31 December 2004, it must have consisted of more than 30 consecutive days or, in the case of a period of part-time absence without pay, of more than 20% of the regular time of a full-time employee holding similar employment.

Pensionable days credited. The employee may not be credited with fewer than 10 pensionable days during the same calendar or school year unless the number of days of absence is less than ten. In that case, the employee must be credited with all such days.

Redemption of period of absence. To redeem a period of absence, the employee must be contributing to the plan on the date the application is received by the Commission, unless the employee is not contributing to the plan under section 18 or section 21. The application must be made after the date on which the period of absence ends. However, such a period may also be redeemed if, at the end of the period, the employee is no longer contributing to the plan by reason of eligibility for a pension, death, a transfer agreement entered into under section 133 or, if the employee contributed after the period of absence, when the employee's application for redemption and application for pension are received simultaneously at the Commission.

Cessation of membership. An employee who ceases to be a member of the plan after a period of absence without pay of 30 consecutive days or less for which only part of the

amount to be withheld under section 42.0.1 has been withheld may also be credited with that part of the period of absence for which no amount has been withheld.

Restriction.

An employee who holds another pensionable employment under this plan or who holds pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel during a period of absence without pay may not be credited with the days and parts of a day during which that employment is held.

Cost of redemption.

“29. The amount required of the employee to pay the cost of redemption referred to in section 28 is equal to the contributions that would have been withheld under this plan from the pensionable salary that would have been received if the employee had not been absent during the period covered by the application, based on the number of days and parts of a day to be redeemed out of the number of pensionable days and the applicable annual remuneration. The contribution rate referred to in the first paragraph of section 42, in force on 1 January 1988, is used to compute the contribution that would have been withheld for a period of absence in progress on that date. However, the supplementary contribution rate applicable under the third paragraph of section 42 is the rate in force on the date the Commission receives the application for redemption.

Contribution withheld.

Despite the first paragraph, the contribution withheld for a period of absence before 1 January 2000 from an employee to whom section 5 as it read on 31 December 2004 applied during that period of absence, is the contribution established under the first paragraph of section 42, with the addition to each of the rates provided for under that paragraph of the supplementary contribution rate in force on the date the application is received, applicable under the third paragraph of that section. In the case of a period of absence after 31 December 1999 but before 1 January 2005, the contribution is established under the first and second paragraphs of section 42, with the addition to the contribution rate thus established of the supplementary contribution rate in force on the date the application is received, applicable under the third paragraph of that section.

Interest.

However, in cases where the application for redemption of a period of absence without pay is received by the Commission more than six months after the end of the period of absence, the amount required under the first or second paragraph bears interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10). The interest runs from the end of the sixth month following the end of the period of absence without pay until the date the Commission receives the application.

Payment of redemption cost.

“30. The amount required of the employee to pay the cost of redemption referred to in section 28 is payable either in a lump sum or in instalments over the period and at the intervals determined by the Commission.

Interest.

An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) in force on the date the application for redemption is received at the Commission and computed from the date on which the redemption proposal made by the Commission expires.

“DIVISION IV

“REDEMPTION OF SERVICE IN PENSIONABLE EMPLOYMENT UNDER ANOTHER PLAN

“§ 1. — *General provisions*

Period of absence
without pay.

“31. An employee who has had a period of absence without pay while holding pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel and who ceased to be a member of one of those plans after a period of absence without pay of 30 consecutive days or less for which only part of the amount to be withheld under section 29.0.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 41.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) was withheld may be credited under this plan with that part of the period of absence for which no amount was withheld.

Period of absence
without pay.

“32. An employee who has had a period of absence without pay at a time while holding pensionable employment under the Civil Service Superannuation Plan, even if in this employment the employee was a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, may be credited with all or part of the period of absence if it began after 12 June 1969.

Provisions applicable.

The second, third and fifth paragraphs of section 28 apply for the purposes of this section.

Cost of redemption.

“33. The amount required of the employee to pay the cost of redemption provided for in sections 31 and 32 is equal to the contributions that would have been withheld if the employee had been a member of this plan from the pensionable salary that would have been received if the employee had not been absent during the period covered by the application, based on the number of days and parts of a day to be redeemed out of the number of pensionable days and the applicable annual remuneration. The contribution withheld for a period of absence before 1 January 2000 is the contribution determined under the first paragraph of section 42, with the addition to each of the rates provided for under that paragraph of the supplementary contribution rate in force on the date the application is received, applicable under the third paragraph of that section. However, for a period of absence that began before 1 January 1988 or was in progress on that date, the first paragraph of section 42, as it read on 1 January 1988, applies and the personal exemption and the maximum pensionable earnings referred to in that paragraph are those

in force during that period. In the case of a period of absence after 31 December 1999, the contribution is determined under the first and second paragraphs of section 42, with the addition to the contribution rate determined of the supplementary contribution rate in force on the date the application is received, applicable under the third paragraph of that section.

Interest.

The amount bears interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and at an annual rate of 4% for each year or part of a year before 1973. The interest accrues from the midpoint of each year until the date on which the application for redemption is received at the Commission.

Payment of redemption cost.

The amount required of the employee to pay the cost of redemption under this section is payable in accordance with section 30.

Casual employment.

“34. An employee who has held casual employment defined by regulation under paragraph 14 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is entitled to be credited with all or part of the service earned while in casual employment between 30 June 1973 and 1 January 1988 with a body contemplated by the Government and Public Employees Retirement Plan or with a body which, in the opinion of the Commission, would have been contemplated by the plan had it not ceased to exist. For the purposes of this paragraph, any period during which the employee was eligible for salary insurance benefits is counted as a period of service.

Service credited.

If the employee applies to have only part of that service credited, the most recent service will be credited first. Any pension credit that may have been granted under the Act respecting the Government and Public Employees Retirement Plan or the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1) in respect of such service is cancelled and the sums paid to obtain the pension credit are refunded with interest, compounded annually at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan to the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date.

Payment of redemption cost.

The amount required of the employee to pay the cost of redemption is determined in accordance with section 33. The amount is payable in accordance with section 30.

Repayment of refunded contributions.

“35. An employee who, on 1 January 1988, was a peace officer referred to in paragraph 1 of section 1 but who, on 31 December 1987, was a member of the Civil Service Superannuation Plan or an employee who, on 1 January 1992, was a manager referred to in paragraph 3 of section 1 or a person referred to in paragraph 4 of that section but who, on 31 December 1991, was a member of the Civil Service Superannuation Plan may be credited under this plan with the years and parts of a year of service for which contributions have been

refunded under the Civil Service Superannuation Plan, provided the employee repays the contributions with interest at the rate of 4% compounded annually and computed from the day of the refund.

Payment of redemption cost.

The amount required of the employee to pay the cost of redemption is payable in a lump sum or in instalments in accordance with Schedule I. The payments are withheld from the employee's pensionable salary or from any pension benefits, except a child's pension, which becomes payable under this plan.

Service to be credited.

“36. An employee is entitled to be credited with the years and parts of a year of service during which the employee was a member of the staff of a minister or of a person referred to in section 124.1 of the Act respecting the National Assembly (chapter A-23.1), provided the employee has not otherwise been credited with those years and parts of a year and any employee contributions in respect of them have not been refunded.

Interest.

To have all or part of that service credited, the employee must pay to the Commission an amount equal to the contribution that would have been required if the employee had been a member of this plan. The amount bears interest, compounded annually, at the rates determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date to the date of the redemption proposal made by the Commission. Years and parts of a year of service are credited beginning with the most recent service.

Payment of redemption cost.

The amount required of the employee to pay the cost of redemption under this section is payable in accordance with section 30.

Member of National Assembly.

“37. An employee is entitled to be credited with the years and parts of a year of service during which the employee was a member of a pension plan that applied before 1 January 1992 to a Member of the National Assembly and in respect of which the employee obtained a refund of contributions, unless the employee has already exercised a right of redemption in respect of such years and parts of a year under a pension plan other than this plan.

Payment of redemption cost.

The amount required of the employee to pay the cost of redemption is determined in accordance with section 33. However, the pensionable salary is that of the first year in which, after having been a Member of the National Assembly, the employee was a member of this pension plan, the Teachers Pension Plan, the Civil Service Superannuation Plan or the Government and Public Employees Retirement Plan. This amount is payable in accordance with section 30.

Canadian Forces.

“38. An employee who did not pay contributions to the Civil Service Superannuation Plan, the Government and Public Employees Retirement Plan or the Pension Plan of Certain Teachers before 1 January 1987 but who began

to pay contributions to any of those plans or to the Pension Plan of Management Personnel after that date may, if an application is made within 12 months of the date on which the employee began to pay contributions to any of those plans, be credited with years and parts of a year of active service in the regular Canadian Forces or the forces levied by Canada in wartime within the meaning of the Canadian Forces Superannuation Act (Revised Statutes of Canada, 1985, chapter C-17), provided the employee is not receiving pension benefits under that Act. An employee who never paid contributions to any of those plans may purchase those years and parts of a year of active service by applying for such purchase within 12 months of the date on which the employee begins to pay contributions to this plan.

Payment of redemption cost.

The amount required of the employee to pay the cost of redemption is determined in accordance with section 33. However, the pensionable salary is that received by the employee in the regular Canadian Forces during the years and parts of a year of service to be redeemed. This amount is payable in accordance with section 30.

“§ 2. — *Maternity leave*

Civil Service
Superannuation Plan.

“**39.** A female employee may be credited with the days and parts of a day of a maternity leave in progress on 1 July 1983 or which began after that date, up to 130 contributory days, if, at the time the leave began, she was holding pensionable employment under the Civil Service Superannuation Plan, even if, while holding that employment, she was a member of the Government and Public Employees Retirement Plan, the Pension Plan of Management Personnel or the Pension Plan of Certain Teachers, provided the leave has not been otherwise credited under this plan.

Days credited.

The days and parts of a day of a maternity leave are credited under this plan without contributions by multiplying them by a factor of 0.87.

Payment of redemption cost.

The employee may be credited with the days and parts of a day not credited under the second paragraph. The amount required of the employee to pay the cost of redemption is determined in accordance with section 33. This amount is payable in accordance with section 30.

Teachers Pension Plan.

“**40.** A female employee who was granted a maternity leave while she was a member of the pension fund of officers of education established by Part VIII of the Education Act (Revised Statutes of Québec, 1964, chapter 235) or while she was a teacher within the meaning of the Teachers Pension Plan may be credited, without contributions and up to 90 contributory days, with the days of a maternity leave which was in progress on 1 July 1965 or which began after that date but ended before 1 July 1976, provided the leave has not been otherwise credited under this plan, and provided the 90-day period allows the employee to complete 95% or more of the school year in which she was granted the maternity leave.

Days credited.

A female employee who was granted a maternity leave may be credited, without contributions and up to 120 contributory days, with the days of a maternity leave that was in progress on 1 July 1976 or which began after that date but ended before 1 July 1983, provided the leave has not been otherwise credited under this plan.

Requirements.

To be credited with the days of the maternity leave, the employee referred to in the first or second paragraph is required to have contributed to the pension fund of officers of education established by Part VIII of the Education Act, the Teachers Pension Plan, the Civil Service Superannuation Plan or the Government and Public Employees Retirement Plan within 12 months preceding the beginning of the maternity leave, and to have again contributed to the Teachers Pension Plan, the Civil Service Superannuation Plan or the Government and Public Employees Retirement Plan within the two years following the year in which the maternity leave ended, even if, in the last two cases, the employee referred to in the first paragraph was not a teacher within the meaning of the Teachers Pension Plan at the time she again contributed.

Refund of contributions.

Contributions paid by the employee to redeem the maternity leave under the provisions relating to the redemption of a leave without pay are refunded without interest if the leave was redeemed while she was an employee for the purposes of the Teachers Pension Plan or the Civil Service Superannuation Plan, and the sums paid by the employee are refunded with interest if the leave was redeemed while she was an employee for the purposes of the Government and Public Employees Retirement Plan. In this last case, interest is compounded annually at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) to the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date. However, if the period redeemed in respect of a maternity leave which ended before 1 July 1976 exceeded 100 days, the maternity leave cannot be credited without contributions and the contributions or the sums paid by the employee cannot be refunded. If the period redeemed in respect of a maternity leave which was in progress on 1 July 1976 or which began after that date exceeded the period credited under this section, the balance of the redeemed period remains credited to the account of the employee, even if it is less than 30 days.

Marriage, pregnancy or adoption.

“41. An employee who, while she was a member of the pension fund of officers of education established by Part VIII of the Education Act (Revised Statutes of Québec, 1964, chapter 235) or while she was a teacher within the meaning of the Teachers Pension Plan, ceased to be an employee for the purposes of her pension plan by reason of marriage, pregnancy or adoption may, provided, in the last case, the adoption was subsequently recognized for legal purposes by a judgment, be credited with all or part of her years of teaching prior to 1 January 1968 for which she obtained a refund of contributions, if the marriage, pregnancy or adoption occurred in the 12 months preceding or in the 24 months following the date on which she ceased to be covered by her plan.

Payment of redemption cost.

The amount required of the employee to pay the cost of redemption is determined in accordance with section 33. This amount is payable in accordance with section 30. A pension credit granted under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) for one or more years and parts of a year is cancelled and the amounts paid to obtain the pension credit are refunded with interest, compounded annually at the rates determined in Schedule VI to that Act to the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date.

“§ 3. — Paid training period

Pension credit.

“41.1. An employee is entitled to pension credit for the years and parts of a year of past service as a paid trainee, by having such years and parts of a year counted under the plan.

Paid trainee.

The categories of employees and the rules, terms and conditions applicable to have years and parts of a year of past service as a paid trainee counted, the years and parts of a year of service which may be counted and their number, which may vary with the category of employees, are determined by regulation under subparagraph 11.3 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

Years of service added.

“41.2. The years and parts of a year of service for which pension credit is granted under this subdivision are added, solely for the purposes of pension eligibility, to the years of service credited to an employee under section 15.

Provisions applicable.

“41.3. Sections 88, 90 to 93, the second paragraph of section 95 and sections 96 and 97 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) apply to the pension credit obtained under section 41.1, with the necessary modifications.

Tariff.

“41.4. The amount that an employee must pay to be entitled to pension credit is determined using the tariff established under section 95 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

Consolidated revenue fund.

The amounts paid by an employee to acquire pension credit are paid into the consolidated revenue fund.

Death of employee.

“41.5. The years and parts of a year of service for which pension credit is granted are added to the years of service credited to the employee to determine, in the event of death, the entitlement of the spouse to a pension even if the employee died before completing all the payments computed in accordance with section 96 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

Provisions applicable.	“41.6. Sections 73.1 to 73.3 and 73.5 to 73.7 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) apply, with the necessary modifications, to an employee who has acquired pension credit under this subdivision. Any reference to a provision of that Act is a reference to the corresponding provision of this Act.
Limits.	The pension amounts added under the first paragraph must be within the limits established by regulation. If not, the amounts are adjusted in the manner prescribed by the regulation. <i>“§ 4. — Employees who were members of the pension plan of the Sûreté du Québec</i>
Service credited.	“41.7. The years and parts of a year of service credited to an employee under the pension plan of the Sûreté du Québec (C.T. 181151 dated 18 August 1992) may be credited under this plan on an actuarially equivalent basis if the employee qualifies for membership in this plan. The employee must no longer have been an employee for the purposes of the pension plan of the Sûreté du Québec for at least 210 days and not have received a refund of contributions nor be a pensioner of that plan. However, the time limit does not apply if the employee simultaneously submits an application for benefits and an application for a transfer under this plan.
Actuarial value.	The years and parts of a year of service are credited, beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the pension plan of the Sûreté du Québec, without exceeding the service credited or counted under that plan.
Actuarial assumptions and methods.	The actuarial values of the benefits are determined on the date the Commission receives the transfer application and on the basis of actuarial assumptions and methods determined by regulation.
Service not credited.	“41.8. The employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of section 41.7 by paying to the Commission an amount equal to the difference between the actuarial values concerned by these years and parts of a year of service.
Service credited.	The years and parts of a year of service referred to in the first paragraph are credited, beginning with the most recent service.
Interest.	The amount required of the employee referred to in the first paragraph bears interest, compounded annually, at the rates determined for each period in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from the first day of the month following the date on which the actuarial values are established to the date the transfer application is received at the Commission, and at the rate determined in Schedule VII from the day following the latter date to the date of the redemption proposal made by the Commission.

- Payment and interest. The amount determined under the third paragraph is payable in a lump sum or in instalments over the period and at the times determined by the Commission. If it is paid in instalments, it bears interest, compounded annually, at the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan in force on the date the application is received at the Commission, computed from the date on which the redemption proposal expires.
- Refund. **“41.9.** The Commission shall refund to a person whose years and parts of a year of service credited under this plan have been transferred to the pension plan of the Sûreté du Québec on an actuarially equivalent basis, the amount, if any, by which the total amount of contributions accrued with interest under sections 71 and 73 exceeds the actuarial value of the benefits accrued under that pension plan.
- “§ 5. — Special provisions*
- Act applicable. **“41.10.** Despite sections 31, 32, 34 and 39 to 41.6 of this Act, the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) applies to an application for the redemption of years and parts of a year of service in pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel by an employee who is not qualified under this plan and who simultaneously holds pensionable employment under this plan and pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.
- Provisions applicable. **“41.11.** Division III of this chapter applies to an employee or person referred to in section 8.7 or 8.8 who is entitled to a pension under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.
- Interpretation. With respect to the employee or person referred to in section 8.7 or 8.8, the eligibility for a pension provided for in the third paragraph of section 28 refers to the pension accrued under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.
- Transfer. **“41.12.** The Commission must transfer to a locked-in retirement account, for the employee or person referred to in section 8.7 or 8.8, the actuarial value of the additional benefits referred to in section 66.1 and the actuarial value of the supplementary benefits referred to in section 66.4, determined on the date membership in this plan ceased, established in accordance with section 8.7 or 8.8.
- Actuarial assumptions and methods. The actuarial values of the benefits are established on the basis of actuarial assumptions and methods determined by regulation, which may vary with the benefits concerned.

- Interest. The amount transferred under the first paragraph bears interest, compounded annually, at the rates determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), computed from the date on which the employee ceases to be a member of the plan until the date the amount is transferred. In the event of death, the amount accrued with interest is paid to the spouse or, if there is no spouse, to the successors.
- Limit. The amount to be transferred may not exceed the limit established under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement). If the amount exceeds the limit, the excess amount is refunded to the employee. In the event of death, the excess amount is paid to the spouse or, if there is no spouse, to the successors.
- “locked-in retirement account”. For the purposes of this Act, the expression “locked-in retirement account” has the meaning assigned it by the Regulation respecting supplemental pension plans approved by Order in Council 1158-90 (1990, G.O. 2, 2318).
- Refund. **“41.13.** The Commission shall refund to an employee or a person referred to in section 8.7 or 8.8 whose years and parts of a year of service credited under this plan have been transferred under section 109.2 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or under section 138.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), on an actuarially equivalent basis established on the date determined under section 8.7 or 8.8, on which the employee’s or person’s membership in the plan ended, any amount by which the total amount of contributions accumulated with interest under sections 71 to 73, reduced by the actuarial value of the additional or supplementary benefits established in accordance with the first and second paragraphs of section 41.12 of this Act, exceeds the actuarial value of the benefits accrued under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.
- Balance of redemption costs. **“41.14.** The employee who qualifies for membership in this plan while redeeming service under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) must pay the balance of the redemption costs within 30 days of receiving notice from the Commission to that effect. If the employee does not pay the balance within that time limit, the service is credited under this plan in accordance with section 23, but in proportion to the sums paid by the employee, excluding interest, on the total redemption costs.”
- c. R-9.2, s. 42, am. **7.** Section 42 of the said Act is amended
- (1) by replacing “employment, is not an employee for the purposes of this plan, and except for an employee referred to in section 119, from, in the latter case, the date on which the employee’s election not to participate applies” in the second, third and fourth lines of the first paragraph by “employment under this plan, under the Government and Public Employees Retirement Plan or

under the Pension Plan of Management Personnel, is not an employee within the meaning of this plan”;

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

Contribution rate.	“In addition, the employer shall, in respect of the employee who has qualified for membership in this plan and holds pensionable employment under the second paragraph of section 6, add to the contribution rate determined under the first and second paragraphs an additional contribution rate determined by regulation.
Maximum amount.	The amount withheld annually may not exceed 9% of the pensionable salary paid to the employee.”
c. R-9.2, s. 42.0.1, added.	8. The said Act is amended by inserting the following section after section 42:
Amount withheld.	“42.0.1. The employer shall also, in accordance with section 42, withhold an amount equal to the amount the employer would have withheld from the employee’s pensionable salary if the employee had not been absent without pay for a period of 30 consecutive days or less or for a part-time period corresponding to 20% or less of the regular time of a full-time employee holding similar employment.
Terms and conditions.	The terms and conditions applicable to the collection of the amount withheld are determined by the Commission.
Exception.	However, the first paragraph does not apply to an employee who, under the applicable conditions of employment, is entitled to participate in a time management program providing that the employee is not required to pay contributions to the plan and that such contributions are to be borne by the employer.”
c. R-9.2, s. 42.2, added.	9. The said Act is amended by inserting the following section after section 42.1:
Employer’s contribution.	“42.2. The employer referred to in the first paragraph of section 31 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the first paragraph of section 44 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) shall pay the employer’s contribution at the same time as the employee contributions to the plan.”
c. R-9.2, s. 43.2, added.	10. The said Act is amended by inserting the following section after section 43.1:
Qualifying employer premiums.	“43.2. The amounts paid under sections 42.2 to 43.1 must be qualifying employer premiums within the meaning of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

- c. R-9.2, s. 44, am. **11.** Section 44 of the said Act is amended by replacing the third paragraph by the following paragraph:
- Applicability. “Subparagraph 5 of the first paragraph applies only to employees referred to in paragraph 1 or 2 of section 1 or to employees, except middle managers, referred to in paragraph 4 of that section, for any period of absence without pay or disability giving entitlement to the application of section 18, in progress on the date of coming into force of a mandatory supplementary salary insurance plan referred to in section 20.”
- c. R-9.2, s. 46, am. **12.** Section 46 of the said Act is amended by replacing “sections 18, 31, 32 and 32.1” in the third line of the third paragraph by “section 21, 39 or 40”.
- c. R-9.2, s. 46.1, am. **13.** Section 46.1 of the said Act is amended
- (1) by adding “in accordance with sections 14 and 16” at the end of the third paragraph;
- (2) by replacing “18 and 31” in the second line of the fourth paragraph by “21 and 39”.
- c. R-9.2, s. 48, am. **14.** Section 48 of the said Act is amended
- (1) by inserting “Subject to section 143.12,” at the beginning of the first paragraph;
- (2) by replacing “section 22” in the fourth line of the first paragraph by “section 4”;
- (3) by replacing “of all the years and parts of a year of service credited under this plan on the basis of actuarially equivalent benefits” in the first, second and third lines of the second paragraph by “of the years and parts of a year of service credited under this plan on the basis of actuarially equivalent benefits under subdivision 4 of Division IV of Chapter II or in application of a transfer agreement entered into under section 133, section 158 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 203 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1)”.
- c. R-9.2, s. 56, am. **15.** Section 56 of the said Act is amended by adding the following paragraph at the end:
- Maximum amount. “The pension computed under subparagraph 2 of the first paragraph may not exceed 66 2/3% of the pension that the pensioner was receiving or would otherwise have been entitled to receive, or that the employee would have been entitled to receive, after the reduction provided for in section 51.”
- c. R-9.2, s. 57, am. **16.** Section 57 of the said Act is amended

(1) by replacing “in section” in the second line of the first paragraph by “in paragraph 1 of section”;

(2) by replacing “the first paragraph of section 24 and sections 32 and 33” in the eleventh and twelfth lines of the first paragraph by “sections 35, 40 and 41”;

(3) by replacing “or subclass of employees determined under subparagraph 2 of the first paragraph of section 1.1” in the third and fourth lines of the third paragraph by “of employees determined under paragraph 4 of section 1”.

c. R-9.2, s. 59, am.

17. Section 59 of the said Act is amended by inserting “, who is a dependent of the pensioner, employee or person at the time of death” after “regulation” in the sixth line of the first paragraph.

c. R-9.2, s. 66.1, am.

18. Section 66.1 of the said Act is amended by striking out “or subcategory” in the fourth line.

c. R-9.2, s. 66.2, am.

19. Section 66.2 of the said Act is amended by inserting “, constituted by the Act respecting the Caisse de dépôt et placement du Québec (chapter C-2),” after “Québec” in the third line of the second paragraph.

c. R-9.2, s. 67, am.

20. Section 67 of the said Act is amended by replacing the first paragraph by the following paragraph:

Refund of
contributions.

“67. An employee who ceases to be an employee for the purposes of this plan before becoming entitled to a pension or to a deferred pension is entitled, unless the employee again becomes a member of this plan or is a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, and subject to section 74, to the refund of employee contributions with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date.”

c. R-9.2, s. 68, am.

21. Section 68 of the said Act is amended

(1) by replacing “the plan” in the third line by “this plan, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel”;

(2) by adding the following sentence at the end: “However, the 211-day period does not apply if the employee is suffering from an illness which, on the basis of a medical certificate, is likely to lead to death within two years.”

c. R-9.2, s. 70, am.

22. Section 70 of the said Act is amended by adding “, with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date of death and at the rate determined in Schedule VII to that Act from the day following that date” at the end.

c. R-9.2, s. 70.1,
replaced.

23. Section 70.1 of the said Act is replaced by the following section:

Refund to successors.

“70.1. If the pensioner who dies has no spouse or children entitled to a pension, the contributions are refunded to the employee’s successors, subject to section 74. The same rules apply to a pensioner who dies while eligible for a pension but who has no spouse or children entitled to a pension. However, in the latter case, the contributions are refunded with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date of death and at the rate determined in Schedule VII to that Act from the day following that date.”

c. R-9.2, s. 71, am.

24. Section 71 of the said Act is amended

(1) by replacing the third sentence of the first paragraph by the following sentence: “However, in the case of a transfer of service on an actuarially equivalent basis, if the total amount of the contributions accumulated exceeds the amount of the actuarial value of the benefits accrued under the new pension plan, contributions do not include the amount by which the former exceeds the latter.”;

(2) by replacing “or 136.1” in the last line of the second paragraph by “, 143.11 or 143.21”.

c. R-9.2, s. 72, am.

25. Section 72 of the said Act is amended

(1) by replacing “déterminés” in the second line of the first paragraph of the French text by “établis”;

(2) by adding “to the date determined in each of the relevant sections, and at the rate determined in Schedule VII to that Act, in force on that date, unless otherwise provided, from the day following that date. Contributions accrued with interest during the period of application of the rates determined in Schedule VI may not be less than the contributions” at the end of the first sentence of the first paragraph;

(3) by replacing “section 22” in the second line of the second paragraph by “section 143.3”;

(4) by replacing “pursuant to the second paragraph of section 24 and section 133, the interest is computed from the date of the application in the case of section 24 and from the date of the transfer of the funds in the case of

section 133” in the last four lines of the second paragraph by “under sections 41.7 and 133, the interest is computed from the date the sums concerned were transferred”;

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

“interest”.

“For the purposes of this Act, subject to any contrary provision, the word “interest” used alone refers to the interest compounded annually at the rates determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan.”

c. R-9.2, s. 73, am.

26. Section 73 of the said Act is amended by replacing “the first paragraph of section 24 and section 33” in the last line by “sections 35 and 41”.

c. R-9.2, s. 74, am.

27. Section 74 of the said Act is amended by replacing “The balance of the contributions and of any accrued interest bears interest at the rate in force on the date of the refund in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) for every period during which no benefit was paid” in the last five lines of the first paragraph by “For every period during which no benefit was paid, the balance of the contributions and of any accrued interest bears interest, compounded annually, at the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) in force on the first day of the month following the death and computed from that date.”

c. R-9.2, s. 74.1, am.

28. Section 74.1 of the said Act is amended by replacing the third paragraph by the following paragraph:

Interest.

“The amount referred to in the first paragraph bears interest, compounded annually, at the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan in force on the date the application is received at the Commission and computed from that date to the date on which the refund is made.”

c. R-9.2, s. 74.5, am.

29. Section 74.5 of the said Act is amended by replacing “section 3” in the sixth line by “section 7”.

c. R-9.2, s. 74.6, am.

30. Section 74.6 of the said Act is amended by replacing “compounded annually, at the rates determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10). The interest runs from the date of the refund until” in the fifth, sixth, seventh and eighth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from the date the refund is paid to the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following the latter date”.

c. R-9.2, s. 74.7, am.

31. Section 74.7 of the said Act is amended

(1) by replacing “compounded annually at the rates determined for each period under Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10). The interest runs from the midpoint of each year up” in the seventh, eighth, ninth and tenth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from the midpoint of each year to the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date”;

(2) by replacing “section 17” in the second last line of the first paragraph by “section 18”.

c. R-9.2, s. 74.8, am. **32.** Section 74.8 of the said Act is amended by replacing “Division II” in the fourth line by “Division IV”.

c. R-9.2, s. 75, am. **33.** Section 75 of the said Act is amended by inserting “or, if the person is a pensioner under this plan, pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel” after “plan” in the second line of the first paragraph.

c. R-9.2, s. 79, am. **34.** Section 79 of the said Act is amended by replacing “on leave” in the third line of subparagraph 2 of the first paragraph by “absent”.

c. R-9.2, s. 84, am. **35.** Section 84 of the said Act is amended by replacing “on leave” in the fourth line of paragraph 1 by “absent”.

c. R-9.2, s. 86, am. **36.** Section 86 of the said Act is amended by replacing “108” in the second line by “109”.

c. R-9.2, s. 89, am. **37.** Section 89 of the said Act is amended

(1) by replacing “referred to in” in the third line of the first paragraph by “referred to in paragraph 1 of”;

(2) by inserting “pensionable” after “average” in the second line of the second paragraph.

c. R-9.2, s. 91, am. **38.** Section 91 of the said Act is amended by inserting “pensionable” after “average” in the second line of the first paragraph.

c. R-9.2, s. 94, am. **39.** Section 94 of the said Act is amended by replacing “108” in the second line by “109”.

c. R-9.2, s. 98.1, am. **40.** Section 98.1 of the said Act is amended

(1) by replacing “section 20” in the third line of the third paragraph by “section 28”;

(2) by replacing “of leave” in the second line of the third paragraph by “of absence”.

c. R-9.2, s. 98.2, am.

41. Section 98.2 of the said Act is amended by striking out “and subcategories” in the third line.

c. R-9.2, s. 99, am.

42. Section 99 of the said Act is amended

(1) by replacing “Pension Plan of Certain Teachers” in the fifth line by “pension plan of the Sûreté du Québec”;

(2) by replacing “section 23 and the second paragraphs of sections 38 and 39” in the eighth and ninth lines by “sections 23, 25, 39 and 41.7, the first paragraph of section 143.4, the second paragraph of section 143.6, the first paragraph of sections 143.7, 143.15 and 143.16, the third paragraph of section 143.23 and the fourth paragraph of section 143.24”;

(3) by replacing “section 40” in the last line by “section 26, the third paragraph of section 39, Chapter IX.1”.

c. R-9.2, s. 102, am.

43. Section 102 of the said Act is amended

(1) by replacing “In no case may a pension granted after 10 years of credited service, except a child’s pension or a pension under section 62, be less than \$3 836” in the first and second lines of the first paragraph by “The spouse’s pension referred to in section 56, granted after 10 years of service were credited to the pensioner or to the employee entitled to a pension, may not be less than \$5,878”;

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

Spouse’s pension.

“When the pension is less than the amount determined in this section, the spouse is entitled to receive, in respect of the years before 1 January 1992, 66 2/3% of the pension that the pensioner was receiving or would otherwise have been entitled to receive or that the employee would have been entitled to receive. Calculation of that pension must take paragraphs 1 and 2 of section 56 into account. However, the amount determined under this section must not be exceeded.”

c. R-9.2, Chap. V,
ss. 106-125, replaced.

44. Chapter V of the said Act, comprising sections 106 to 125, is replaced by the following chapter:

“CHAPTER V

“RETURN TO WORK OF A PENSIONER

Application.

“106. This chapter applies to

(1) a pensioner under this plan;

(2) a pensioner under both this plan and the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel. In this case, Chapter VII of Title I of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or Chapter VII of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) does not apply to the pensioner;

(3) a person who is not a pensioner under this plan but who is entitled to a deferred pension under this plan, who receives the early payment of a deferred pension under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel and who again holds pensionable employment under this plan.

Exceptions. However, this chapter does not apply in a case where the rules provided for under subdivision 1 or 2 of Division V of Chapter IV apply, or to a pensioner from 31 December of the year in which the pensioner attains 69 years of age or to a pension granted to a spouse.

Payment of benefits. **“107.** A pensioner who again holds pensionable employment under this plan before the age of 65, or who holds pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, continues to receive the benefits referred to in the first paragraph of section 82 until the age of 65. If the pensioner continues to hold that employment at the age of 65 or over or again holds employment after attaining that age, payment of benefits ceases.

Terms and conditions. The Government determines by regulation the terms and conditions relating to the return to work in pensionable employment under this plan of a pensioner referred to in section 4, other than a pensioner under this plan, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.

Provisions applicable. **“108.** Sections 116, 117 and the first paragraph of section 118, as they read before 1 January 2005, continue to apply with respect to the person referred to in subparagraph 3 of the first paragraph of section 106 while the person again holds pensionable employment under this plan before the age of 65.

Cessation of payment. If an employee continues to hold pensionable employment under this plan at the age of 65, payment of the benefits referred to in the first paragraph of section 82 ceases.

Adjustment. **“109.** If the pensioner or the person referred to in the first paragraph of section 106 ceases to hold employment and is entitled to receive payment of the benefits accrued, any amount of such benefits the payment of which had ceased must be indexed or adjusted in accordance with the plan concerned.”

c. R-9.2, s. 126, am. **45.** Section 126 of the said Act is amended

(1) by replacing “in sections 32 and 33” in the second line of the second paragraph by “in sections 40 and 41”;

(2) by replacing “section 32” in the sixth line of the second paragraph by “section 40”.

c. R-9.2, s. 128, am.

46. Section 128 of the said Act is amended by striking out the last sentence.

c. R-9.2, s. 130, am.

47. Section 130 of the said Act is amended

(1) by replacing “section 1.1, the classes or subclasses” in the first line of paragraph 0.1 by “paragraph 4 of section 1, the classes”;

(2) by inserting “, for the purposes of paragraph 6 of section 3,” after “determine” in the first line of paragraph 1;

(3) by replacing “in section 23” in the second line of paragraph 3 by “in sections 23, 41.7 and 41.12”;

(4) by inserting the following paragraph after paragraph 3.1:

“(3.2) determine an additional contribution rate for the purposes of the third paragraph of section 42;”;

(5) by striking out “ or subcategories” in the first and second lines of paragraph 7.1;

(6) by striking out “ or subcategory” in the last line of paragraph 7.1;

(7) by striking out “and subcategories “ in the second and third lines of paragraph 7.4;

(8) by replacing “and the rules and procedures for computing the pension” in the second and third lines of paragraph 10 by “the rules and procedures for computing the pension, and the conditions for applying those limits, rules and procedures”;

(9) by adding the following paragraphs at the end:

“(13) determine, for the purposes of section 107, the terms and conditions relating to the return to work in pensionable employment under this plan of a pensioner referred to in section 4, except for a pensioner under this plan, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel;

“(14) establish, for the purposes of section 143.19, the procedures for the computation of the annual basic salary.”

- c. R-9.2, s. 132, am. **48.** Section 132 of the said Act is amended by replacing the second paragraph by the following paragraph:
- Payment of benefits. “Even if no application for payment is made, the Commission may pay a benefit under this plan on the date on which it is or becomes payable without actuarial reduction. Such a benefit is paid not later than 31 December of the year in which the employee attains 69 years of age or, if the employee continues to hold pensionable employment under the plan on that date, as of the date on which the employee retires.”
- c. R-9.2, s. 132.1, am. **49.** Section 132.1 of the said Act is amended by striking out the last sentence of the third paragraph.
- c. R-9.2, s. 132.1.1, am. **50.** Section 132.1.1 of the said Act is amended
- (1) by replacing “mailed” in the sixth line of the first paragraph by “sent”;
- (2) by replacing “Schedule VI” in the fourth line of the second paragraph by “Schedule VII”.
- c. R-9.2, s. 132.2, am. **51.** Section 132.2 of the said Act is amended
- (1) by inserting “Despite any inconsistent provision of this Act,” at the beginning of the first paragraph;
- (2) by replacing the second paragraph by the following paragraph:
- Limits. “For the purposes of the first paragraph, the Government may determine by regulation the limit applicable to the pensionable salary for the purpose of establishing the cost of redemption, the limit applicable to the service that may be credited, the rules and procedures for computing that part of the pension that relates to the years and parts of a year redeemed, and the conditions governing the application of those limits, rules and procedures.”
- c. R-9.2, s. 132.3, replaced. **52.** Section 132.3 of the said Act is replaced by the following section:
- Periods of absence. “**132.3.** The periods of absence of an employee which may be credited under this plan are, for each type of absence and in total, determined by regulation and may vary with the year during which the employee was absent.”
- c. R-9.2, s. 133, am. **53.** Section 133 of the said Act is amended by replacing “in the second paragraph of section 40” in the last line of the first paragraph by “in section 30”.
- c. R-9.2, Chap. VIII, Div. II, ss. 135-139, replaced. **54.** Division II of Chapter VIII of the said Act, comprising sections 135 to 139, is replaced by the following division:

“DIVISION II**“TRANSFER OF FUNDS**

Transfers.

“135. Sums paid into the Caisse de dépôt et placement du Québec under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) with respect to the years and parts of a year credited to the employee under section 24, are transferred to the consolidated revenue fund, except the employer’s contributions paid under sections 31 to 31.2 of the Act respecting the Government and Public Employees Retirement Plan or sections 44 to 46 of the Act respecting the Pension Plan of Management Personnel.

Interest.

The transferred sums bear interest from the midpoint of the year in which they were paid until the date of the transfer, except sums transferred under section 102 of the Act respecting the Government and Public Employees Retirement Plan which bear interest from the date of the transfer. Interest is compounded annually at the rates determined, for each period, in Schedule VI to that Act.

Transfers.

“136. Subject to section 139, the Commission shall transfer to the consolidated revenue fund, with respect to the years and parts of a year of service credited to the employee under section 23, the actuarial value of any benefits accrued to the employee under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, in respect of the years and parts of a year of service for which contributions or sums paid by the employee have been deposited in the Caisse de dépôt et placement du Québec without, however, exceeding the actuarial value of the equivalent benefits to which the employee is entitled under this plan. The actuarial values are those established under section 23 in respect of those years and parts of a year of service.

Interest.

The contributions and sums transferred under the first paragraph bear interest, compounded annually, at the rates determined, for each period, in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), section 406 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) and Schedule VII to that Act, from the day following the date on which the employee qualified for membership in this plan until the date on which the sums are transferred to the consolidated revenue fund. The sums are taken out of the relevant funds of the Caisse de dépôt et placement du Québec according to the procedure for the payment of benefits contained in Division II of Chapter IX of Title I of the Act respecting the Government and Public Employees Retirement Plan or Division II of Chapter X of the Act respecting the Pension Plan of Management Personnel.

Deposit.

“137. The Commission must deposit in the Caisse de dépôt et placement du Québec the actuarial value of the benefits accrued under this plan, with respect to the years and parts of a year of service that were credited to an

employee under this plan and transferred under section 109.2 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 138.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), less the amount established under the first and second paragraphs of section 41.12 without, however, exceeding the actuarial value of the equivalent benefits to which the employee is entitled under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel. The actuarial values are those established under that section 109.2 or 138.1.

Interest.

The sums transferred under the first paragraph bear interest, compounded annually, at the rates determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan or section 406 of the Act respecting the Pension Plan of Management Personnel and Schedule VII to that Act, from the date the employee's or person's membership, established under section 8.7 or 8.8 of this Act, is deemed to have ceased until the date on which the sums are deposited in the Caisse de dépôt et placement du Québec. The sums are paid to the Caisse, into the funds and in the proportions determined under the second paragraph of section 130 or, as the case may be, section 131.1 of the Act respecting the Government and Public Employees Retirement Plan or under the second paragraph of section 180 or, as the case may be, section 181 of the Act respecting the Pension Plan of Management Personnel.

Date of membership.

“138. When the date the employee's or person's membership in this plan, established under section 8, is later than the date established under section 3.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), section 9 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), section 2.2 of the Act respecting the Teachers Pension Plan (chapter R-11) or section 55.1 of the Act respecting the Civil Service Superannuation Plan (chapter R-12), the Commission must deposit in the Caisse de dépôt et placement du Québec, with respect to the employee or person referred to in section 8.7 or 8.8 of this Act, an amount equal to the amount by which the actuarial value of the benefits accrued under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel exceeds the actuarial value of those accrued benefits determined by replacing the annual pensionable salary under this plan for one of the years during which the employee or person was not a member of one of the other plans for the purpose of establishing the average pensionable salary by the annual pensionable salary of the last year during which the employee or person was credited with service under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, which must be projected until this year according to the actuarial assumptions provided for in section 109.2 of the Act respecting the Government and Public Employees Retirement Plan or section 138.1 of the Act respecting the Pension Plan of Management Personnel.

Provision applicable.

The second paragraph of section 137 applies to the amount determined under the first paragraph of this section.

Cancellation.

“139. When the transfer of years and parts of a year of service is cancelled under section 25, the Commission must transfer the sums that were initially deposited in the Caisse de dépôt et placement du Québec under sections 138 and 138.1 of this Act, as they read before 1 January 2005, to the consolidated revenue fund as though sections 138 and 138.1 had not applied. These sums bear interest in accordance with the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel from the date they are deposited in the Caisse de dépôt et placement du Québec until the date they are transferred to the consolidated revenue fund.

Cancellation.

When the transfer of years and parts of a year of service is cancelled under section 109.3 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 138.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), the Commission must transfer the sums that were initially deposited in the consolidated revenue fund under sections 135 to 136.1, as they read before 1 January 2005, to the Caisse de dépôt et placement du Québec as though sections 135 to 136.1 had not applied. These sums bear interest in accordance with this plan from the date they were transferred to the consolidated revenue fund until the date they are deposited in the Caisse de dépôt et placement du Québec.”

c. R-9.2, s. 140, am.

55. Section 140 of the said Act is amended by replacing “of the mailing of the decision” in the first and second lines of the second paragraph by “after the date the decision is sent”.

c. R-9.2, s. 143, am.

56. Section 143 of the said Act is amended by replacing “mailed” in the second line by “sent”.

c. R-9.2, Chap. IX.1,
ss. 143.1-143.29,
added.

57. The said Act is amended by inserting the following chapter after section 143:

“CHAPTER IX.1

**“SPECIAL PROVISIONS APPLICABLE TO CERTAIN EMPLOYEES
WHO WERE MEMBERS OF THE PLAN BEFORE 1 JANUARY 2005
WITH RESPECT TO SERVICE PRIOR TO THAT DATE**

“DIVISION I

“SCOPE

Application.

“143.1. This chapter applies to a person who was a member only of this plan, or to an employee or a person who was a member successively or simultaneously of this plan and another plan referred to in this chapter before 1 January 2005, with respect to the years and parts of a year of service before that date.

Exceptions.

This chapter does not apply to a pensioner referred to in section 4 who became a pensioner before 1 January 2005 or to a person whose benefits under

a plan referred to in this chapter were settled before that date either under a transfer agreement or following a refund of contributions.

Provisions prevailing. The provisions of this chapter prevail over any inconsistent provisions of this Act, the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).

Provisions applicable. **“143.2.** Division III of Chapter I applies to a person who was a member of this plan, including a person whose years and parts of a year of service credited under this plan were credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel before 1 January 2005 under section 115.7 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 149 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read before 1 January 2005.

“DIVISION II

“SERVICE PRIOR TO 1 JANUARY 1988 OR 1 JANUARY 1992 CREDITED IN FULL

Service credited. **“143.3.** The years and parts of a year of service prior to 1 January 1988 credited to an employee or a person who, on 31 December 1987, was a peace officer included in the bargaining unit referred to in paragraph 1 of section 1 and who became an employee for the purposes of this plan on 1 January 1988, or the years and parts of a year of service prior to 1 January 1992 credited to an employee or a person who, on 31 December 1991, was a middle manager holding employment in a house of detention and who became an employee for the purposes of this plan on 1 January 1992, under the pension fund of officers of education established by Part VIII of the Education Act (Revised Statutes of Québec, 1964, chapter 235), the Teachers Pension Plan, the Civil Service Superannuation Plan, the Pension Plan of Certain Teachers, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel must be credited in full under this plan, unless the contributions have been refunded to the employee or person.

Service credited. Furthermore, the years and parts of a year of service prior to 1 January 1988 or 1 January 1992 credited under this plan in accordance with the first paragraph of section 39, as it read before 1 January 2005, must be credited in full under this plan to the employee or person referred to in the first paragraph unless the contributions have been refunded.

“DIVISION III

“SUCCESSIVE MEMBERSHIP

Service credited. **“143.4.** In respect of an employee or a person, who is not referred to in section 143.3, who was a member of the Government and Public Employees

Retirement Plan, the Pension Plan of Management Personnel, the Teachers Pension Plan or the Civil Service Superannuation Plan and who subsequently became a member of this plan before 1 January 2005, the years and parts of a year of service referred to in the second paragraph of section 22 and in section 23, as they read before 1 January 2005, must be credited under this plan in accordance with section 23 on the date the employee or person began contributing to this plan.

Rates of interest.

The first paragraph of section 40, as it read before 1 January 2005, applies to the employee. However, with respect to a redemption proposal sent by the Commission after 31 December 2004, the rates of interest that apply are:

(1) 5.34% for each year and part of a year before 1 June 2001;

(2) the rates determined for each period in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from 1 June 2001 to 31 December 2006;

(3) the rates determined for each period in Schedule VI to that Act from 1 January 2007 until the date of the redemption proposal sent by the Commission.

Service credited.

The years and parts of a year of service referred to in the second paragraph are credited beginning with the most recent service.

Payment and interest.

The amount required of the employee to pay the cost of the redemption is payable either in a lump sum or in instalments over the period and at the intervals determined by the Commission. An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan in force on the date the Commission receives the application for redemption and computed from the date on which the redemption proposal made by the Commission expires.

Provision applicable.

Section 115.9 of the Act respecting the Government and Public Employees Retirement Plan or section 151 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read before 1 January 2005, applies as necessary.

Service credited.

“143.5. In respect of a person who was a member of this plan and who subsequently became a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel before 1 January 2005, years and parts of a year of service referred to in section 115.7 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 149 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read before 1 January 2005, and the years and parts of a year of service for which pension credit was granted to the person under this plan, must be credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, in accordance with that section 115.7 or 149.

- Provisions applicable. The first paragraph of section 115.8 of the Act respecting the Government and Public Employees Retirement Plan or the first paragraph of section 150 of the Act respecting the Pension Plan of Management Personnel, as it read before 1 January 2005, and the third and fourth paragraphs of section 143.4 of this Act apply to the person who is a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.
- Provision applicable. Section 41, as it read before 1 January 2005, applies as necessary.
- Service credited. **“143.6.** In respect of an employee or a person who was a member of this plan and who subsequently became a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, and who, before 1 January 2005, again became a member of this plan, the years and parts of a year of service credited under this plan and the years and parts of a year of service for which pension credit was granted under this plan and which were credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel before 1 January 2005 under section 115.7 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 149 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read before 1 January 2005, must be credited again under this plan as though that section 115.7 or 149 had not applied. However, the years and parts of a year of service counted under this plan and for which pension credit was granted are credited to the employee or person on that date in accordance with section 23 of this Act as it read before 1 January 2005.
- Refund of contributions. However, if the employee or person received a refund of contributions under section 41, as it read before 1 January 2005, the years and parts of a year of service are credited under this plan in proportion to the amount of the actuarial value of the benefits accrued under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel over the total amount of contributions accumulated with interest under sections 71 to 73, as they read before 1 January 2005. These amounts are those used for the purposes of section 41.
- Payment and interest. The employee referred to in the second paragraph may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of that second paragraph by paying to the Commission an amount equal to the refund paid under section 41. The amount bears interest, compounded annually, at the rates determined for each period under the second paragraph of section 143.4 from the date on which the Commission paid the refund until the date of the redemption proposal made by the Commission. The third and fourth paragraphs of section 143.4 apply.
- Refund. The Commission refunds the employee or person any sums paid under section 115.8 of the Act respecting the Government and Public Employees Retirement Plan or section 150 of the Act respecting the Pension Plan of Management Personnel, as it read before 1 January 2005, with interest computed in accordance with the applicable pension plan.

Service credited.

“143.7. In respect of an employee or a person referred to in section 143.6, the years and parts of a year of service credited to the employee under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) or the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and the years and parts of a year of service for which pension credit was granted under the latter Act must be credited under this plan in accordance with the first paragraph of section 143.4. However, these years and parts of a year of service are credited on the last date on which the employee or person once again began contributing to this plan before 1 January 2005.

Service credited.

However, in respect of an employee or a person referred to in sections 143.3 and 143.8 and who subsequently becomes an employee or person referred to in section 143.6, the years and parts of a year of service credited under the Act respecting the Pension Plan of Management Personnel or the Act respecting the Government and Public Employees Retirement Plan or counted under the latter Act, must again be credited under this plan in accordance with section 143.3 if they are referred to in that section, or in accordance with the first paragraph of this section if they are not referred to in section 143.3.

Provisions applicable.

Furthermore, the second, third and fourth paragraphs of section 143.4 and, where necessary, the fifth paragraph of that section apply.

Service credited.

“143.8. In respect of a person who was a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, who subsequently became a member of this plan and who, before 1 January 2005, again became a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, the years and parts of a year of service credited under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) or the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and the years and parts of a year of service for which pension credit was granted under the latter Act before 1 January 2005 and which were credited under this plan under sections 22 and 23, as they read before 1 January 2005, or section 143.3 or 143.4 of this Act must be once again credited under the Pension Plan of Management Personnel or the Government and Public Employees Retirement Plan or, as the case may be, counted again under the latter plan, as though those sections had not applied.

Refund of contributions.

However, if the person received a refund of contributions under section 115.9 of the Act respecting the Government and Public Employees Retirement Plan or section 151 of the Act respecting the Pension Plan of Management Personnel, as it read before 1 January 2005, the years and parts of a year of service are credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, in proportion to the amount of the actuarial value of benefits accrued under this plan over the total amount of contributions accumulated under sections 50, 55, 218 and 219 of the Act respecting the Government and Public Employees Retirement Plan or sections 73, 77, 205, 206 and 406 of the Act respecting the Pension Plan of Management Personnel, as they read before 1 January 2005. The amounts are those used for the purposes of that section 115.9 or 151.

- Payment. The person referred to in the second paragraph who was a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of that second paragraph by paying to the Commission an amount equal to the refund. The second and third paragraphs of section 143.5 apply. However, the interest on the amount is computed from the date on which the Commission paid the refund.
- Refund and interest. The Commission refunds to the person any sums paid under section 40, as it read before 1 January 2005. The amounts bear interest computed in accordance with sections 71 to 73.
- Service credited. **“143.9.** In respect of a person referred to in section 143.8, the years and parts of a year of service credited under this plan and the years and parts of a year of service for which pension credit was granted under this plan must be credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, in accordance with the first paragraph of section 143.5. However, these years and parts of a year of service are credited on the last date on which the person once again began contributing to the Government and Public Employees Retirement Plan or to the Pension Plan of Management Personnel.
- Provisions applicable. Furthermore, the second and, where necessary, the third paragraph of section 143.5 apply.
- Service credited. **“143.10.** In respect of a person who was a member of the Teachers Pension Plan or the Civil Service Superannuation Plan and who subsequently became a member of this plan and who, before 1 January 2005, became a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, the years and parts of a year of service credited under this plan must be credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel in accordance with the first paragraph of section 143.5.
- Provisions applicable. Furthermore, the second and, where necessary, the third paragraph of section 143.5 apply.
- Provisions applicable. **“143.11.** Sections 135 to 138.1, as they read before 1 January 2005, apply, with the necessary modifications, to any sums to be transferred under sections 143.3 to 143.10.
- Cancellation. When the transfer of years and parts of a year of service is cancelled under section 143.6, the Commission must transfer the sums that were initially deposited in the Caisse de dépôt et placement du Québec under sections 138 and 138.1, as they read before 1 January 2005, to the consolidated revenue fund as though sections 138 and 138.1 had not applied. The sums bear interest computed in accordance with the Government and Public Employees

Retirement Plan or the Pension Plan of Management Personnel from the date they were deposited in the Caisse de dépôt et placement du Québec until the date of transfer to the consolidated revenue fund.

Cancellation.

When the transfer of years and parts of a year of service is cancelled under section 143.8, the Commission must transfer the sums that were initially deposited in the consolidated revenue fund under sections 135 to 136.1, as they read before 1 January 2005, to the Caisse de dépôt et placement du Québec as though sections 135 and 136 or 136.1 had not applied. The sums bear interest computed in accordance with this plan from the date they were transferred to the consolidated revenue fund until the date they were deposited in the Caisse de dépôt et placement du Québec.

Refund.

In the case of a refund under the fourth paragraph of section 143.6, the Commission must take the sums out of the relevant funds of the Caisse de dépôt et placement du Québec according to the procedure for the payment of benefits contained in Division II of Chapter IX of Title I of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or Division II of Chapter X of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1). In the case of a refund under the fourth paragraph of section 143.8, the Commission must take the sums out of the consolidated revenue fund.

Provisions applicable.

“143.12. Section 48 of this Act, section 36.2 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and section 54 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as they read before 1 January 2005, continue to apply with respect to the years and parts of a year of service contemplated under this division.

“DIVISION IV

“SIMULTANEOUS MEMBERSHIP

Date of qualification.

“143.13. The date on which an employee or a person who simultaneously holds or held pensionable employment under this plan and under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel qualifies for membership in this plan is 31 December of the year during which the employee or person accumulated the service required. If, in respect of an employee or a person referred to in section 143.3, this date is prior to the date the employee or person began contributing to this plan, that employee or person becomes qualified on 31 December of the year during which contribution to that plan began.

Maximum service credited.

“143.14. If, on 31 December 2004, an employee simultaneously holds, or if, before 1 January 2005, an employee or a person simultaneously held, pensionable employment under this plan and under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, the total service credited under this plan and under the Government

and Public Employees Retirement Plan or the Pension Plan of Management Personnel for each year prior to 1 January 2005 during which the employee or the person simultaneously held pensionable employment or, if the employee or the person qualifies for membership, for the year the employee or person qualified for membership and for each year prior to that year during which the employee or person simultaneously held such employments, may not exceed one year.

Provisions applicable. Sections 15 and 17 of this Act, section 20.2 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and section 33.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) apply with respect to each year referred to in the first paragraph.

Service credited. **“143.15.** Subject to section 143.24, the years and parts of a year of service referred to in section 143.14 that were credited to the employee or person before 1 January 2005 under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) or the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the years and parts of a year of service for which pension credit was granted under the latter Act, before the date on which the employee qualified for membership in this plan, must be credited under this plan in accordance with the second paragraph of section 22 and with section 23, as they read before 1 January 2005, on the day following the date on which the employee or person qualified for membership in this plan.

Service not credited. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of the first paragraph. The second, third and fourth paragraphs and, where necessary, the fifth paragraph of section 143.4 apply.

Service credited. The years and parts of a year of service for which pension credit was granted to an employee or person under the Act respecting the Government and Public Employees Retirement Plan after the date on which the employee or person qualified for membership under this plan, but before 1 January 2005, must be credited under this plan on an actuarially equivalent basis established in accordance with section 23, as it read before 1 January 2005, on the day following the date on which the employee or person qualified for membership in this plan.

Service credited. **“143.16.** The years and parts of a year of service that were credited while an employee or a person held pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel after the date the employee or person qualified for membership in this plan must be credited under this plan, if the employee or person did not receive a refund of contributions, in proportion to the amount of contributions paid under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel over the amount of contributions that would have been withheld under this Act if service had been accumulated, for each of the years and parts of a year concerned, except those

credited under sections 22 and 221.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or sections 36, 123 and 125 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as they read before 1 January 2005. The years and parts of a year of service are credited beginning with the most recent service.

Contributions.

The contributions that would have been withheld if the employee or person had been a member of this plan are, for the years prior to 1 January 2000, those determined under the first paragraph of section 42 by adding to each of the rates provided for in that paragraph, the additional contribution rate in force on 1 January 2005 applicable under the third paragraph of that section. With respect to the years after 31 December 1999 but prior to 1 January 2005, the contributions are determined under the first and second paragraphs of section 42 by adding to the contribution rate thus established, the additional contribution rate in force on 1 January 2005 applicable under the third paragraph of that section.

Contributions.

For the purposes of this section, contributions paid under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel include the amounts paid by the employee and the amounts from which the employee was exempt for the years and parts of a year concerned, but do not include contributions deducted in excess. These contributions and those that would have been withheld under this plan also include accrued interest, compounded annually, at the rates determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan with respect to contributions paid under that Act and to those withheld under this Act, and under section 406 of the Act respecting the Pension Plan of Management Personnel and in Schedule VII to that Act with respect to contributions paid under that Act. Interest is computed from the midpoint of each year and part of a year concerned until 31 December 2004.

Service not credited.

“143.17. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of the first paragraph of section 143.16. The amount required of the employee to pay the cost of redemption is equal to the contributions that would have been withheld in accordance with the second paragraph of that section. The additional contribution rate is that in force on the date the Commission receives the application for redemption.

Interest.

The amount bears interest, compounded annually, at the rates determined for each period in the second paragraph of section 143.4. The interest accrues from the midpoint of each year and part of a year concerned until the date of the redemption proposal sent by the Commission. The third and fourth paragraphs of section 143.4 apply to the redemption referred to in this section.

Provisions applicable.

“143.18. The second paragraph of section 6 and sections 14, 16 and 42 apply for each year and part of a year of service credited by reason of sections 143.16 and 143.17 that were subsequent to the year during which the employee or person qualified for membership in this plan and during which

the employee or person held more than one pensionable employment simultaneously under this plan after the date of qualification for membership but before 1 January 2005.

Basic annual salary.

“143.19. The Government may, by regulation, establish the procedures for the computation of the basic annual salary for the years 1988 to 1992 that must be considered when the total service credited is reduced under section 143.18.

Balance of contributions.

“143.20. For the purposes of this division, in respect of the employee or person who qualified for membership in this plan before 1 January 2005, the Commission may, on 31 December 2004, offset the amount of contributions paid in excess under this plan, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel against, in order, the amounts that may be paid under section 143.17 and which may be reduced under section 143.18, and the amounts that may be paid under the second paragraph of section 143.15. These amounts and contributions accrue with interest in accordance with the pension plan concerned until 31 December 2004. The Commission reimburses to the employee or person, in accordance with the pension plan concerned, any balance of contributions established on 31 December 2004, with interest at the rate determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or Schedule VII to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), depending on whether the balance of contributions is paid under this plan, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel. Sections 151, 218 and 219 of the Act respecting the Government and Public Employees Retirement Plan and sections 204, 205 and 406 of the Act respecting the Pension Plan of Management Personnel apply.

Provisions applicable.

Sections 191 to 191.2 of the Act respecting the Government and Public Employees Retirement Plan apply, without an application being required, only to an employee who did not qualify for membership in this plan before 1 January 2005.

Presumption.

However, for the purposes of section 151 of the Act respecting the Government and Public Employees Retirement Plan, the application is deemed to have been received at the Commission on 1 July 2006.

Provisions applicable.

“143.21. Sections 135 to 136.1, as they read before 1 January 2005, apply, with the necessary modifications, to any sums to be transferred under sections 143.3 and 143.15.

Transfers.

Sums paid to the Caisse de dépôt et placement du Québec under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) with respect to the years and parts of a year of service credited to the employee under the first paragraph of section 143.16 are transferred to the consolidated revenue fund, except the employer's

contributions paid under sections 31 to 31.2 of the Act respecting the Government and Public Employees Retirement Plan or sections 44 to 46 of the Act respecting the Pension Plan of Management Personnel. Sections 135 to 136.1, as they read before 1 January 2005, apply to the sums transferred under this paragraph.

“DIVISION V

“SPECIAL PROVISIONS

Provisions applicable.

“143.22. In respect of the employee or person to whom Divisions III and IV of this chapter both apply, Division III applies before Division IV if successive membership occurs before simultaneous membership. If successive membership occurs after simultaneous membership, only Division IV applies.

Membership.

“143.23. A person qualified for membership in this plan under section 143.2 on 1 January 2005, who held pensionable employment under this plan and pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel in a non-simultaneous manner and who, on 31 December 2004, held pensionable employment under one of those two last plans, shall continue to be a member of the latter plan from 1 January 2005, unless the person elects to become a member of this plan by sending a notice to that effect to the Commission before 30 June 2006.

Service credited.

The years and parts of a year of service credited under this plan and those for which pension credit was granted to the person referred to in the first paragraph who did not elect to become a member of this plan must be credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, in accordance with the first paragraph of section 143.5 or 143.9. The second and third paragraphs of this section apply.

Date of membership.

If the person referred to in the first paragraph elects to become a member of this plan, membership begins on 1 January 2005. Section 143.3, 143.4, 143.6 or 143.7 applies on that date.

Membership.

“143.24. A person qualified for membership in this plan under section 143.13 before 1 January 2005, who simultaneously held pensionable employment under this plan and pensionable employment under the Government and Public Employees Retirement Plan or under the Pension Plan of Management Personnel and who, on 31 December 2004, held pensionable employment under only one of those two last plans, shall continue to be a member of the latter plan from the day following the date of qualification for membership in this plan, unless the person elects to become a member of this plan by sending a notice to that effect to the Commission before 30 June 2006.

Membership.

A person qualified for membership in this plan who simultaneously held pensionable employment under this plan and under the Government and Public Employees Retirement Plan or the Pension Plan of Management

Personnel and who, subsequently, but before 1 January 2005, held pensionable employment only under one of the latter two plans, is a member of that plan from the day following the date of qualification for membership in this plan for as long as the person held that employment or is once again a member of that plan if pensionable employment was again held under one of those two plans after the date of qualification but before 1 January 2005, unless the person elects to become a member of this plan by sending a notice to that effect to the Commission before 30 June 2006.

Service credited.

The years and parts of a year of service credited under this plan and those for which pension credit was granted to the person referred to in the first or second paragraph who did not elect to become a member of this plan must be credited under the Pension Plan of Management Personnel or the Government and Public Employees Retirement Plan in accordance with the first paragraph of section 143.5. However, they are credited on the last date on which the person once again began contributing only to one of those plans. The second and third paragraphs of section 143.5 apply.

Date of membership.

If the person referred to in the first or second paragraph elects to become a member of this plan, membership begins from the day following the date on which the person qualified for membership under section 143.13. Sections 143.15 to 143.21 apply on that date.

Qualification for membership.

“143.25. The employee referred to in the second paragraph of section 143.23 or the third paragraph of section 143.24 and who again holds pensionable employment under the first paragraph of section 6 after 31 December 2004 qualifies once again for membership in this plan on the first day that employment is held.

Actuarial assumptions and methods.

“143.26. For the purposes of this chapter, the actuarial assumptions and methods used to establish the actuarial value of the benefits are those determined in section 23, section 115.7 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 149 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read before 1 January 2005.

Provision applicable.

“143.27. Section 179 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) applies to an application for the review of a decision on years of service and pensionable salary, with respect to the years and parts of a year of service credited or counted under this chapter to the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.

Cost of redemption.

“143.28. The employee qualified for membership in this plan, referred to in Division IV, and who, on 31 December 2004, was redeeming years of service under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the Act respecting the Teachers Pension Plan (chapter R-11), the Act respecting the Civil Service Superannuation Plan (chapter R-12) or the Act respecting the Pension Plan of Management Personnel

(chapter R-12.1) may continue to pay the cost of the redemption under the conditions provided for in this Act. The years and parts of a year of service are then credited under this plan in accordance with section 143.15 of this Act in proportion, however, to the amounts paid, excluding interest, over the cost of redemption. However, the sums paid by the employee after the date on which those referred to in the first paragraph of section 143.21 are transferred to the consolidated revenue fund are deposited in that fund.

Special provisions.

“143.29. The Government may, by regulation, determine special provisions applicable to an employee who, as of 1 January 2005, is a member of this plan and the Pension Plan of Certain Teachers successively or simultaneously, or to a person who, before that date, was a member of this plan and the Pension Plan of Certain Teachers successively or simultaneously. These provisions may be different from those of this Act, except those provided for under Chapter V.1, from those of the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1), except those provided for under Chapter VI.1, and from those of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), except those provided for in Chapter VII.1 of Title I.

Special provisions.

The Government may, by regulation, determine special provisions applicable to an employee or a person who, as of 1 January 2005, is a member of this plan and the Teachers Pension Plan or the Civil Service Superannuation Plan successively or simultaneously, or to a person who, before that date, was a member of this plan and the Teachers Pension Plan or the Civil Service Superannuation Plan successively or simultaneously, other than the employee or person referred to in section 8.8. These provisions may be different from those of this Act, except those provided for under Chapter V.1, from those of the Act respecting the Teachers Pension Plan (chapter R-11), except those provided for under Chapter V.1, from those of the Act respecting the Civil Service Superannuation Plan (chapter R-12), except those provided for under Division III.1, and from those of the Act respecting the Government and Public Employees Retirement Plan, except those provided for in Chapter VII.1 of Title I.

Effect.

Regulations made under this section may have effect from 1 January 2005.”

c. R-9.2, s. 144, am.

58. Section 144 of the said Act is amended by adding the following at the end: “To that end, a person’s entitlements under this plan may not be assigned, encumbered, anticipated, given as security or waived. The fact of reducing the benefits for the purpose of avoiding the revocation of registration of the plan does not constitute a waiver.

Assignment.

The first paragraph does not operate to prevent, to the extent that the plan provides for it, an assignment

(1) under an order, a judgment of a court of competent jurisdiction, or a written agreement on or after the breakdown of a marriage or civil union or of a situation similar to a conjugal relationship between an employee and the

employee's spouse or former spouse, in settlement of rights arising out of the marriage or civil union or situation;

(2) made by the legal representative of a deceased employee, in settlement of a succession."

c. R-9.2, ss. 147.5-147.10, added.

59. The said Act is amended by inserting the following sections after section 147.4:

Provision applicable.

"147.5. Section 20, as it read on 31 December 2004, continues to apply in respect of the employee who agreed to a redemption proposal before 1 January 2005 and in whose respect the third paragraph of section 132.1 applies as of or after that date. The interest rate applicable to the redemption cost paid in instalments is the rate provided for in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

Provision not applicable.

"147.6. Section 30 does not apply to an application for redemption received at the Commission before 31 December 2004 if Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) applied on the date of receipt.

Provision applicable.

"147.7. Section 102, as it read before 1 January 2005, continues to apply in the case of an employee or a pensioner who died before that date.

Provisions applicable.

"147.8. Chapter V, as it read before 1 January 2005, continues to apply with respect to a pensioner referred to in that chapter who held pensionable employment under this plan or pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel on that date and who, on 1 January 2005, continues to hold that employment.

Presumption.

A pensioner who holds pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel on 31 December 2004 or who held such employment before 1 January 2005 and who, at the time that employment ceased, was entitled to a pension under this plan is deemed, if the pensioner did not apply for benefits under this plan before again holding such employment, to retire in accordance with section 40 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 59 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), unless the pensioner is entitled to a pension with actuarial reduction. In that case, the pensioner is deemed to retire on the first day such employment is again held.

Refund of contributions.

When a pensioner is entitled to a refund of contributions under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel at the time pensionable employment ceases, the refund becomes payable on the first day on which such employment is again held despite sections 49 and 49.1 of the Act respecting the Government and Public

Employees Retirement Plan or sections 71 and 72 of the Act respecting the Pension Plan of Management Personnel. The pensioner entitled to a deferred pension under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel is a member of that plan as long as pensionable employment is again held under the plan.

Cost of redemption.

“147.9. An employee who was redeeming years of service on 31 December 2004 under sections 25, 27, 29 to 33, 35, 37 or 40, as they read before 1 January 2005, continues to pay the cost of the redemption under conditions in force on that date, and sections 22, 23 and 39, as they read before 1 January 2005, continue to apply for the years redeemed.

Employee contributions.

“147.10. Additional employee contributions and the sums paid under the third paragraph of section 42 are not considered in the accounting of employee contributions.

Rate.

The additional contribution rate provided for in the third paragraph of section 42 is equal to 1% from 1 January 2005 until a new rate is established by regulation.”

c. R-9.2, Sched. I, am.

60. Schedule I to the said Act is amended by replacing “(Section 24)” in the heading by “(Section 35)” and “section 24” in the first line of the text by “section 35”.

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

c. R-9.1, s. 2, am.

61. Section 2 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1) is amended by inserting “, as it read before 1 January 2005,” after “(chapter R-9.2)” in the fifth line of the second paragraph.

c. R-9.1, s. 18, am.

62. Section 18 of the said Act is amended

(1) by striking out the second and third sentences of the first paragraph;

(2) by striking out the third paragraph.

c. R-9.1, s. 34.1, am.

63. Section 34.1 of the said Act is amended by adding “with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date of death, and at the rate determined in Schedule VII to that Act from the day following the date of death until the date the refund is paid” at the end.

c. R-9.1, s. 34.1.1, replaced.

64. Section 34.1.1 of the said Act is replaced by the following section:

Refund to successors.

“34.1.1. If a pensioner who dies has no spouse entitled to a pension, the contributions are refunded to the employee’s successors, subject to sections 34.12 and 34.13. The same applies to an employee who dies while

eligible for a pension but who has no spouse entitled to a pension. However, in the latter case, the contributions are refunded with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date of death, and at the rate determined in Schedule VII to that Act from the day following the date of death until the date the refund is paid.”

c. R-9.1, s. 34.2, am.

65. Section 34.2 of the said Act is amended by inserting “with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date until the date the refund is paid,” after “contribution” in the third line of the first paragraph.

c. R-9.1, s. 34.3, am.

66. Section 34.3 of the said Act is amended by adding “with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date until the date the refund is paid” at the end of the first sentence of the first paragraph.

c. R-9.1, s. 34.7, am.

67. Section 34.7 of the said Act is amended

(1) by striking out “if he transfers his years and parts of a year of service to the Pension Plan of Peace Officers in Correctional Services, or” in the third and fourth lines of the first paragraph;

(2) by adding “, with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date of death and at the rate determined in Schedule VII to that Act from the day following the date of death until the date the refund is paid” at the end.

c. R-9.1, s. 34.9, am.

68. Section 34.9 of the said Act is amended

(1) by inserting “retires at the age of 65 and” after “the person” in the first line of the second paragraph;

(2) by inserting the following sentence after the first sentence of the second paragraph: “If the person retires at an age other than 65, the annual value of the original pension paid is adjusted, taking into account the age of the person at the time of retirement according to the actuarial assumptions and methods determined by regulation in accordance with section 53 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).”

- c. R-9.1, s. 34.11, am. **69.** Section 34.11 of the said Act is amended by replacing “interest” in the first paragraph by “interest at the rates determined in Schedules VI and VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) depending on the periods of application of those rates provided for in the relevant sections. Contributions accrued with interest during the period of application of the rates determined in Schedule VI may not be less than the contributions”.
- c. R-9.1, s. 34.12, am. **70.** Section 34.12 of the said Act is amended by replacing the last sentence of the first paragraph by the following: “For every period during which no amount was paid as pension benefits, the balance of the contributions and any accrued interest bear interest, compounded annually, at the rate determined in Schedule VII in force on the first day of the month following the death and computed from that day.”
- c. R-9.1, s. 34.13, am. **71.** Section 34.13 of the said Act is amended by replacing the third paragraph by the following paragraph:
- Interest. “For every period during which no amount was paid as pension credit in a given year or, as the case may be, during the period referred to in section 69 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) under section 36 of this Act, the balance of the amount the person was required to pay bears interest, compounded annually, at the rate determined in Schedule VII in force on the first day of the month following the death and computed from that day.”
- c. R-9.1, s. 34.14, replaced. **72.** Section 34.14 of the said Act is replaced by the following section:
- Interest. **“34.14.** The interest payable under this division is compounded annually at the rates determined, for each period, in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and at the rate determined in Schedule VII to that Act for the period of application provided for in the relevant sections.
- Rate of interest. The rate of interest determined in Schedule VII is the rate in force on the day preceding the date the period of application provided for in the relevant sections begins, unless otherwise provided.”
- c. R-9.1, s. 34.16, am. **73.** Section 34.16 of the said Act is amended
- (1) by striking out “, 115.7” in the fourth line;
 - (2) by replacing “sections 149 and” in the fifth line by “section”.
- c. R-9.1, s. 41.8, am. **74.** Section 41.8 of the said Act is amended
- (1) by replacing “established under section 163” in the second line by “referred to in Division I of Chapter II of Title III”;

(2) by replacing “and the rules and procedures for computing the pension” in the second and third lines of paragraph 6 by “the rules and procedures for computing the pension, and the conditions for applying those limits, rules and procedures”.

c. R-9.1, s. 59.1, am.

75. Section 59.1 of the said Act is amended by replacing “the interest contemplated in section 34.14” in the last two lines of the third paragraph by “interest, compounded annually, at the rate determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)”.

c. R-9.1, s. 59.1.1, am.

76. Section 59.1.1 of the said Act is amended by replacing “mailed” in the sixth line of the first paragraph by “sent”.

c. R-9.1, s. 59.2, am.

77. Section 59.2 of the said Act is amended

(1) by inserting “Despite any inconsistent provisions in this Act or the Act respecting the Government and Public Employees Retirement Plan (chapter R-10),” at the beginning of the first paragraph;

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

Limits.

“For the purposes of the first paragraph, the Government may determine by regulation the limit applicable to the pensionable salary for the purpose of establishing the cost of redemption, the limit applicable to the service that may be credited, the rules and procedures for computing that part of the pension that relates to the years and parts of a year redeemed, and the conditions governing the application of those limits, rules and procedures.”

c. R-9.1, s. 62, am.

78. The second paragraph of section 62 of the said Act is again enacted and therefore reads as follows:

Exception.

“The provisions of this Act have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

c. R-10, s. 2, am.

79. Section 2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by striking out “section 4.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2),” in the sixth, seventh and eighth lines of paragraph 2.

c. R-10, s. 4, am.

80. Section 4 of the said Act is amended by replacing “is an employee who is a member of the” in paragraph 8 by “is a member of the”.

- c. R-10, s. 16.2, added. **81.** The said Act is amended by inserting the following section after section 16.1:
- Union activities. **“16.2.** The pensionable salary of an employee who is released without pay for union activities is the salary paid by a body designated in Schedule II.1.
- Employer’s contributory amount. The body concerned must deduct the contributions from the pensionable salary it pays to the employee and must pay the employer’s contributory amount only on the part of the pensionable salary that exceeds the pensionable salary the employer would have paid if the employee had not been released without pay. The employer referred to in section 31 must pay the contributory amount that would have been paid if the employee had not been released without pay.”
- c. R-10, s. 18.1, am. **82.** Section 18.1 of the said Act is amended
- (1) by inserting “for one year of service” after “employee” in the second line of the first paragraph;
- (2) by replacing “, without exceeding the salary required to arrive at the limit referred to in the first paragraph, equal” in the third and fourth lines of the second paragraph by “equal, subject to the fourth paragraph,”;
- (3) by adding the following paragraph at the end:
- Pensionable salary. “For the purposes of the second paragraph, the pensionable salary must not exceed the result obtained by multiplying the limit referred to in the first paragraph by the service credited to the employee during that year.”
- c. R-10, s. 18.2, added. **83.** The said Act is amended by inserting the following section after section 18.1:
- “pensionable salary”. **“18.2.** For the purposes of this Act, “pensionable salary” refers to the pensionable salary determined under this division. However, section 18.1 is excluded from this reference in respect of the years before 1 January 1992.”
- c. R-10, s. 20.2, added. **84.** The said Act is amended by inserting the following section after section 20.1:
- Service credited. **“20.2.** Where section 17 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) applies, the service established under sections 19 and 20 is credited up to one year in excess of the service credited under the Pension Plan of Peace Officers in Correctional Services.
- Service credited. Where section 33 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) and section 17 of the Act respecting the Pension Plan of Peace Officers in Correctional Services apply, the service established

under sections 19 and 20 is credited up to one year in excess of the total service credited under sections 15 and 16 of the Act respecting the Pension Plan of Peace Officers in Correctional Services and sections 31 to 33.1 of the Act respecting the Pension Plan of Management Personnel.

Pensionable salary. The pensionable salary attached to pensionable employment under this plan is the salary determined in accordance with Division I of this chapter, multiplied by the service credited under the first or second paragraph over the service established under sections 19 and 20.”

c. R-10, s. 24, am. **85.** Section 24 of the said Act is amended by replacing the sixth paragraph by the following paragraph:

Restriction. “An employee who holds another pensionable employment under this plan, or who holds pensionable employment under the Pension Plan of Management Personnel or the Pension Plan of Peace Officers in Correctional Services during part of a period of absence without pay may not be credited with the days and parts of a day during which such employment is held.”

c. R-10, s. 24.0.2, am. **86.** Section 24.0.2 of the said Act is amended

(1) by inserting “or the Pension Plan of Peace Officers in Correctional Services” after “Management Personnel” in the second line of the third paragraph;

(2) by inserting “or section 42.0.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” after “Management Personnel” in the fifth line of the third paragraph.

c. R-10, s. 25, am. **87.** Section 25 of the said Act is amended

(1) by striking out “established under section 14” in the fifth line of the second paragraph;

(2) by inserting the following paragraph after the second paragraph:

Limit not applicable. “For the purposes of the second paragraph, the limit provided for in section 18.1 is not applicable to the pensionable salary used to establish the cost of redeeming a period of absence in progress before 1 January 1992.”

c. R-10, s. 26, am. **88.** Section 26 of the said Act is amended by striking out the third paragraph.

c. R-10, s. 28, am. **89.** Section 28 of the said Act is amended

(1) by replacing “at 5%, compounded annually, for the period included between the date of the reimbursement and 30 June 1973 and with interest, compounded annually, at rate determined for each period by this Act,” in the second, third, fourth and fifth lines of the second paragraph by “, compounded

annually, at an annual rate of 5% for the period included between the date of the reimbursement and 30 June 1973 and at the rates determined in Schedule VI”;

(2) by replacing “interest” in the last line of the third paragraph by “interest, compounded annually, at the rates determined in Schedule VI until the date the application is received and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

c. R-10, s. 29, am.

90. Section 29 of the said Act is amended

(1) by replacing “or the Pension Plan of Management Personnel” in the second and third lines of the first paragraph by “, the Pension Plan of Management Personnel or the Pension Plan of Peace Officers in Correctional Services”;

(2) by replacing “section 43.1 or section 89.4 of the Act respecting the Civil Service Superannuation Plan (chapter R-12) or section 112 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” in the fifth, sixth, seventh and eight lines of the first paragraph by “or section 43.1 or section 89.4 of the Act respecting the Civil Service Superannuation Plan (chapter R-12)”.

c. R-10, s. 29.0.1, am.

91. Section 29.0.1 of the said Act is amended by replacing “employee’s salary” in the third line of the first paragraph by “pensionable salary the employee would have received”.

c. R-10, s. 36.0.1, am.

92. Section 36.0.1 of the said Act is amended by adding “in accordance with sections 18 and 20 or 20.1 or 20.2” at the end of the third paragraph.

c. R-10, s. 36.2, am.

93. Section 36.2 of the said Act is amended

(1) by inserting “Subject to section 143.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2),” at the beginning of the first paragraph;

(2) by replacing “all the years and parts of a year of service credited under this plan on the basis of actuarially equivalent benefits” in the first, second and third lines of the second paragraph by “the years and parts of a year of service credited under this plan on an actuarially equivalent basis under Division III.3 of Chapter VI of Title I or in application of a transfer agreement entered into under section 158, section 133 of the Act respecting the Pension Plan of Peace Officers in Correctional Services or section 203 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1)”.

c. R-10, s. 43.2, am.

94. Section 43.2 of the said Act is amended by inserting “, which amount is reduced, where applicable, by the amount established in accordance with the first and second paragraphs of section 41.12 of the Act respecting the Pension

Plan of Peace Officers in Correctional Services (chapter R-9.2)” after “date of death” in the fifth line of the first paragraph.

c. R-10, s. 46, am.

95. Section 46 of the said Act is amended by adding “, with interest, compounded annually, at the rates determined in Schedule VI until the date of death and at the rate determined in Schedule VII from the day following the date of death until the date the refund is paid” at the end.

c. R-10, s. 46.1, am.

96. Section 46.1 of the said Act is amended by replacing “bears interest, compounded annually, at the rates determined for each period by this Act from the date of death of the employee” in the first and second lines of the fourth paragraph by “bears interest at the rate determined in Schedule VII in force on the date of death of the employee and computed from that date”.

c. R-10, s. 46.2,
replaced.

97. Section 46.2 of the said Act is replaced by the following section:

Refund.

“46.2. If the pensioner who dies has no spouse entitled to a pension, the contributions are refunded to the employee’s successors, subject to sections 58 and 59. The same rule applies to an employee who dies while eligible for a pension but who has no spouse entitled to a pension. However, in the latter case, the balance of the contributions, if applicable, or the contributions are refunded with interest, compounded annually, at the rates determined in Schedule VI until the date of death and at the rate determined in Schedule VII from the day following the date of death until the date the refund is paid.”

c. R-10, s. 47, am.

98. Section 47 of the said Act is amended by adding “with interest, compounded annually, at the rates determined in Schedule VI until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date the refund is paid” at the end of the first sentence of the first paragraph.

c. R-10, s. 49.1, am.

99. Section 49.1 of the said Act is amended by inserting “, the Pension Plan of Peace Officers in Correctional Services” after “this plan” in the third line of the first paragraph.

c. R-10, s. 50, am.

100. Section 50 of the said Act is amended by replacing the last sentence of the first paragraph by the following sentence: “However, if, when service was transferred on an actuarially equivalent basis, the total amount of accumulated contributions exceeded the actuarial value of the benefits accrued under the new pension plan, contributions do not include the amount by which the total amount of accumulated contributions exceeds the actuarial value of the benefits accrued.”

c. R-10, s. 53, am.

101. Section 53 of the said Act is amended

(1) by inserting “retires at the age of 65 and” after “the employee” in the first line of the second paragraph;

(2) by adding the following sentence at the end: “If the employee retires at an age other than 65, the annual value of the original pension paid is adjusted, taking into account the employee’s age at the time of retirement and the actuarial assumptions and methods determined by regulation.”

c. R-10, s. 55, am.

102. Section 55 of the said Act is amended by replacing “interest” in the first paragraph by “interest at the rates determined in Schedules VI and VII according to the periods of application of those rates provided for in the relevant sections. Contributions accrued with interest during the period of application of the rates determined in Schedule VI may not be less than the contributions.”

c. R-10, s. 58, am.

103. Section 58 of the said Act is amended

(1) by inserting “and by any amount determined under the first and second paragraphs of section 41.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” after “to be paid” in the eighth line of the first paragraph;

(2) by replacing the last sentence of the first paragraph by the following sentence: “For every period during which no amount was paid as pension benefits, the balance of the contributions and any accrued interest bear interest, compounded annually, at the rate determined in Schedule VII in force on the first day of the month following the death and computed from that day.”

c. R-10, s. 59, am.

104. Section 59 of the said Act is amended

(1) by replacing “with accrued interest to his spouse or, if he has no spouse, to his successors” in the third and fourth lines of the first paragraph by “to the employee’s spouse or, if the employee has no spouse, to the employee’s successors with interest, compounded annually, at the rates determined in Schedule VI until the date of death and at the rate determined in Schedule VII from the day following the date of death until the date the refund is paid”;

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

Interest.

“For every period during which no amount was paid as pension credit in a given year or, as the case may be, during the period referred to in section 69, the balance of the amount the employee was required to pay bears interest, compounded annually, at the rate determined in Schedule VII in force on the first day of the month following the death and computed from that day.”

c. R-10, s. 59.1, am.

105. Section 59.1 of the said Act is amended by replacing the fourth paragraph by the following paragraph:

Interest.

“The amount referred to in the first paragraph bears interest, compounded annually, at the rate determined in Schedule VII in force on the date the application is received at the Commission and computed from that date until the date on which the refund is made.”

- c. R-10, s. 59.2, am. **106.** Section 59.2 of the said Act is amended by replacing “with interest accumulated up to the date on which the refund is made” in the last two lines by “with interest, compounded annually, at the rates determined in Schedule VI until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.
- c. R-10, s. 59.5, am. **107.** Section 59.5 of the said Act is amended by replacing “compounded annually, at the rates determined for each period by this Act. The interest runs from the date of the refund” in the fifth and sixth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VI from the date the refund is paid until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following the latter date”.
- c. R-10, s. 59.6, am. **108.** Section 59.6 of the said Act is amended by replacing “compounded annually, at the rates determined for each period by this Act. The interest runs from the midpoint of each year” in the sixth and seventh lines of the first paragraph by “compounded annually, at the rates determined in Schedule VI from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date”.
- c. R-10, s. 59.6.0.1, am. **109.** Section 59.6.0.1 of the said Act is amended by replacing “compounded annually, at the rates determined for each period by this Act. The interest runs from the date of the refund” in the sixth, seventh and eighth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VI from the date the refund is paid until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following the latter date”.
- c. R-10, s. 59.6.0.2, am. **110.** Section 59.6.0.2 of the said Act is amended by replacing “compounded annually, at the rates determined for each period by this Act. The interest runs from the midpoint of each year” in the eighth and ninth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VI from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date”.
- c. R-10, s. 60, am. **111.** Section 60 of the said Act is amended by inserting “the Pension Plan of Peace Officers in Correctional Services or” after “employment under” in the third line of the first paragraph.
- c. R-10, s. 73.7, am. **112.** Section 73.7 of the said Act is amended by inserting “the Pension Plan of Peace Officers in Correctional Services or” after “employment under” in the ninth line of the first paragraph.
- c. R-10, s. 74.2, am. **113.** Section 74.2 of the said Act is amended by striking out “and subcategories” in the third line.

c. R-10, s. 75, am.

114. Section 75 of the said Act is amended

(1) by inserting “pension plan of the Sûreté du Québec, the” after “the” in the seventh line of the first paragraph;

(2) by replacing “section 115.7” in the eleventh line of the first paragraph by “section 109.2, the second paragraph of section 109.3 and section 109.8 of this Act, and section 143.5, the second paragraph of section 143.8, sections 143.9 and 143.10, the second paragraph of section 143.23 and the third paragraph of section 143.24 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)”;

(3) by replacing “section 115.8” in the next to last line of the first paragraph by “sections 109.4 and 109.9 of this Act or Chapter IX.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services”.

c. R-10, s. 85.1, am.

115. Section 85.1 of the said Act is amended by inserting the following sentence after the first sentence of the fourth paragraph: “In this last case, the interest is compounded annually, at the rates determined in Schedule VI until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

c. R-10, s. 85.3, am.

116. Section 85.3 of the said Act is amended

(1) by inserting “, without taking the limit provided for in section 18.1 into account,” after “salary” in the third line of the second paragraph;

(2) by replacing “interest” in the last line of the third paragraph by “interest, compounded annually, at the rates determined in Schedule VI until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

c. R-10, s. 85.4, am.

117. Section 85.4 of the said Act is amended by replacing “established pursuant to section 217” in the third line by “determined in Schedule VI”.

c. R-10, s. 85.5.2, am.

118. Section 85.5.2 of the said Act is amended by inserting “pensionable” after “deduction from the” in the first line of the first paragraph.

c. R-10, s. 85.12, am.

119. Section 85.12 of the said Act is amended by replacing “Division IV of Chapter V” in the first line of the second paragraph by “Chapter V”.

c. R-10, s. 85.16, am.

120. Section 85.16 of the said Act is amended by replacing “Division IV of Chapter V” in the fourth line of the first paragraph and in the eighth line of the second paragraph by “Chapter V”.

c. R-10, s. 86, am.

121. Section 86 of the said Act is amended by striking out “or subcategory” in the third and last lines of the second paragraph.

c. R-10, s. 95, am. **122.** Section 95 of the said Act is amended by replacing the first paragraph by the following paragraph:

Tariff. **“95.** To be entitled to a pension credit, the employee must pay a sum determined in accordance with the tariff established by regulation. The tariff may vary with the employee’s age on the date the application is received at the Commission and the year of service covered by the pension credit.”

c. R-10, s. 101, am. **123.** Section 101 of the said Act is amended

(1) by replacing “paragraph 3” in the fifth line of the first paragraph by “paragraph 1”;

(2) by inserting “pensionable” after “service and the” in the sixth line of the first paragraph;

(3) by inserting “pensionable” after “service and” in the third line of the second paragraph.

c. R-10, Div. III.2, ss. 109.2-109.7, and Div. III.3, ss. 109.8-109.10, added. **124.** The said Act is amended by inserting the following divisions after section 109.1:

“DIVISION III.2

“EMPLOYEE WHO WAS A MEMBER OF THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

Service credited. **“109.2.** Subject to section 109.3, the years and parts of a year of service credited to an employee or a person referred to in section 8.7 or 8.8 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) under the Pension Plan of Peace Officers in Correctional Services, the Teachers Pension Plan or the Civil Service Superannuation Plan and the years and parts of a year of service for which pension credit was granted under that Act, the Act respecting the Teachers Pension Plan (chapter R-11) or the Act respecting the Civil Service Superannuation Plan (chapter R-12) must be credited under this plan on an actuarially equivalent basis established on the date, determined in accordance with that section 8.7 or 8.8, on which the employee’s or person’s membership in this plan ended, if the contributions have not been refunded.

Actuarial value. The years and parts of a year of service are credited, beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the other pension plans concerned, without exceeding the total service credited or counted under each of the other plans. The second paragraph of section 35 applies.

Several pension plans.	When the years and parts of a year of service are credited or counted under more than one of the pension plans referred to in the first paragraph, the total number of years of service credited or counted under each of those plans is used for retirement eligibility purposes to establish the actuarial value of the benefits accrued under each plan.
Actuarial assumptions and methods.	The actuarial values of the benefits are established on the basis of actuarial assumptions and methods that are determined by regulation and which may vary with the pension plans and benefits concerned.
Service credited.	“109.3. The years and parts of a year of service credited under this plan to an employee referred to in section 109.2 and the years and parts of a year of service for which pension credit was granted under this plan and which were credited under the Pension Plan of Peace Officers in Correctional Services before 1 January 2005, under sections 22 and 23, as they read before 1 January 2005, and section 143.3, 143.4 or 143.7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), must be credited or counted once again under this plan on the date, determined in accordance with section 8.7 or 8.8 of that Act, on which the employee’s membership in this plan ended, as though that section 22, 23, 143.3, 143.4 or 143.7 had not applied.
Refund of contributions.	However, if an employee received a refund of contributions under section 115.9 as it read before 1 January 2005, the years and parts of a year of service are credited under this plan in proportion to the amount of the actuarial value of benefits accrued under this plan over the total amount of contributions accumulated under sections 50, 55, 218 and 219 as they read before 1 January 2005. The amounts are those used for the purposes of section 115.9.
Service credited.	The years and parts of a year of service referred to in the first paragraph are credited beginning with the most recent service.
Service not credited.	“109.4. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of section 109.2 by paying to the Commission the difference between the actuarial values of the benefits resulting from those years and parts of a year of service.
Service not credited.	An employee referred to in section 109.3 may be credited with all or part of the years and parts of a year of service not credited under this plan by paying to the Commission an amount equal to the refund referred to in that section.
Service credited.	The years and parts of a year of service referred to in the first and second paragraphs are credited beginning with the most recent service.
Interest.	The amount to be paid by the employee bears interest, compounded annually, at the rates determined in Schedule VI from the date on which the actuarial values are established until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following the date the application is received until the date of the redemption proposal

made by the Commission. However, for the purposes of the second paragraph, interest is computed from the date on which the Commission paid the refund instead of the date on which the actuarial values were established.

Payment and interest. The amounts established under this section are payable either in a lump sum or in instalments over the period and at the times determined by the Commission. An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VII in force on the date the application is received at the Commission and computed from the date on which the redemption proposal made by the Commission expires.

Refund. **“109.5.** The Commission shall refund with interest to a person who becomes subject to section 25 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) the amounts paid under section 115.8, as it read before 1 January 2005, in order to be credited with the years and parts of a year of service referred to in that section 25.

Balance of redemption costs. **“109.6.** The employee or person who becomes subject to section 8.7 or 8.8 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) while redeeming service under that Act must pay the balance of the redemption costs within 30 days of receiving notice from the Commission to that effect. If the employee does not pay the balance within that time limit, the service is credited under this plan in accordance with section 109.2, but in proportion to the sums paid, excluding interest, on the total redemption costs.

Refund. **“109.7.** The Commission shall refund to an employee whose years and parts of a year of service credited under this plan have been transferred to the Pension Plan of Peace Officers in Correctional Services on an actuarially equivalent basis, under section 23 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), any amount by which the total amount of the contributions accumulated with interest under sections 50, 55, 218 and 219 exceeds the amount of the actuarial value of the benefits accrued under that pension plan, if the total amount of those contributions accumulated with interest is at least equal to the actuarial value of the deferred pension accrued under this plan and established in accordance with subparagraph 2 of the first paragraph of section 215.13.

Transfer. The Commission shall transfer into a locked-in retirement account in respect of an employee whose years and parts of a year of service credited under this plan have been transferred to the Pension Plan of Peace Officers in Correctional Services on an actuarially equivalent basis under section 23 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, any amount by which the actuarial value of the deferred pension accrued under this plan and established in accordance with subparagraph 2 of the first paragraph of section 215.13 exceeds the amount of the actuarial value of the benefits accrued under the Pension Plan of Peace Officers in Correctional Services, if the actuarial value of the deferred pension is greater than the total amount of the contributions accumulated with interest under sections 50, 55, 218 and 219.

“DIVISION III.3**“EMPLOYEE WHO WAS A MEMBER OF THE PENSION PLAN OF THE SÛRETÉ DU QUÉBEC**

Service credited.

“109.8. The years and parts of a year of service credited to an employee under the pension plan of the Sûreté du Québec (C.T. 181151 dated 18 August 1992) may be credited under this plan on an actuarially equivalent basis. The employee must no longer have been an employee for the purposes of the pension plan of the Sûreté du Québec for at least 210 days and must not have received a refund of contributions or be a pensioner under that plan. However, the time limit does not apply if the employee simultaneously applies for benefits and for a transfer of that service under this plan.

Actuarial value.

The years and parts of a year of service are credited, beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the pension plan of the Sûreté du Québec, without exceeding the service credited or counted under the latter plan.

Actuarial assumptions and methods.

The actuarial values of the benefits are established on the date the transfer application is received at the Commission on the basis of actuarial assumptions and methods determined by regulation.

Service not credited.

“109.9. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of section 109.8 by paying to the Commission the difference between the actuarial values of the benefits resulting from those years and parts of a year of service.

Service credited.

The years and parts of a year of service referred to in the first paragraph are credited beginning with the most recent service.

Interest.

The amount to be paid by the employee referred to in the first paragraph bears interest, compounded annually, at the rates determined for each period in Schedule VI from the date on which the actuarial values are established until the date the application for redemption is received at the Commission and at the rate determined in Schedule VII from the day following the date the application is received until the date of the redemption proposal made by the Commission.

Payment and interest.

The amounts established under the third paragraph are payable either in a lump sum or in instalments over the period and at the times determined by the Commission. An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VII in force on the date the application is received at the Commission and computed from the date on which the redemption proposal made by the Commission expires.

Refund.

“109.10. The Commission shall refund to a person whose years and parts of a year of service credited under this plan have been transferred to the pension plan of the Sûreté du Québec on an actuarially equivalent basis any amount by which the total amount of the contributions accumulated with interest exceeds the amount of the actuarial value of the benefits accrued under that pension plan, if the total amount of the contributions accumulated with interest under sections 50, 55, 218 and 219 is at least equal to the actuarial value of the deferred pension accrued under this plan and established in accordance with subparagraph 2 of the first paragraph of section 215.13.

Transfer.

The Commission shall transfer into a locked-in retirement account in respect of an employee whose years and parts of a year of service credited under this plan have been transferred to the pension plan of the Sûreté du Québec on an actuarially equivalent basis any amount by which the actuarial value of the deferred pension accrued under this plan exceeds the amount of the actuarial value of the benefits accrued under the pension plan of the Sûreté du Québec, if the actuarial value of the deferred pension is greater than the total amount of the contributions accumulated with interest under sections 50, 55, 218 and 219.”

c. R-10, s. 114,
repealed.

125. Section 114 of the said Act is repealed.

c. R-10, s. 114.1, am.

126. Section 114.1 of the said Act is amended by replacing “determined for each period by this Act. The interest accrues from the midpoint of each year” in the fourth and fifth lines of the second paragraph by “determined in Schedule VI from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date”.

c. R-10, s. 115.1, am.

127. Section 115.1 of the said Act is amended

(1) by replacing “established under section 14” in the third line of the second paragraph by “, without taking the limit provided for in section 18.1 into account,”;

(2) by replacing “interest” in the last line of the fourth paragraph by “interest, compounded annually, at the rates determined in Schedule VI until the date the application for redemption is received and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

c. R-10, s. 115.5, am.

128. Section 115.5 of the said Act is amended

(1) by replacing “increased by interest, compounded annually at the rates determined, for each period, by this Act,” in the fifth line of the first paragraph by “bearing interest”;

(2) by replacing “interest” in the last line of the second paragraph by “interest, compounded annually, at the rates determined in Schedule VI until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

c. R-10, ss. 115.7-115.9, repealed.

129. Sections 115.7 to 115.9 of the said Act are repealed.

c. R-10, s. 116, am.

130. Section 116 of the said Act is amended by inserting “or the Pension Plan of Peace Officers in Correctional Services” after “Management Personnel” in the sixth and eleventh lines of the first paragraph.

c. R-10, s. 117, am.

131. Section 117 of the said Act is amended by inserting “or the Pension Plan of Peace Officers in Correctional Services” after “Personnel” in the sixth line of the first paragraph.

c. R-10, s. 121, am.

132. Section 121 of the said Act is amended by replacing “interest” in the last line of the second paragraph by “interest, compounded annually, at the rates determined in Schedule VI until the date the employee ceases to hold employment and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

c. R-10, s. 122.0.1, added.

133. The said Act is amended by inserting the following section after section 122:

Provisions applicable.

“122.0.1. If a pensioner under this plan is referred to in Chapter V of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), only the provisions provided for in that chapter apply.”

c. R-10, s. 124, am.

134. Section 124 of the said Act is amended by inserting “pensionable” after “average” in the second and third lines of the second paragraph.

c. R-10, s. 128.1, am.

135. Section 128.1 of the said Act is amended by replacing the second paragraph by the following paragraph:

Interest.

“All sums bear interest from the midpoint of the year in which they were paid until the date of the transfer.”

c. R-10, Div. V, ss. 133.16 and 133.17, added.

136. The said Act is amended by inserting the following division after section 133.15:

“DIVISION V

“TRANSFER OF FUNDS

Deposit.

“133.16. With respect to the years and parts of a year of service credited to an employee under the pension plan of the Sûreté du Québec and transferred in accordance with section 109.8, the Commission must deposit

the actuarial value of the benefits accrued under that plan in the Caisse de dépôt et placement du Québec without, however, exceeding the actuarial value of the equivalent benefits to which the employee is entitled under this plan. The actuarial values are those established under section 109.8.

Interest.

The sums transferred under the first paragraph bear interest, compounded annually, at the rates determined in Schedule VI from the date the application for transfer is received at the Commission in accordance with section 109.8 until the date on which the sums are deposited in the Caisse de dépôt et placement du Québec. The sums are paid to the Caisse into the funds and in the proportions determined under the second paragraph of section 130.

Transfers.

“133.17. With respect to the years and parts of a year of service credited to an employee under this plan and transferred to the pension plan of the Sûreté du Québec in accordance with that plan, the Commission must transfer the actuarial value of the benefits accrued under this plan to the consolidated revenue fund without, however, exceeding the actuarial value of the equivalent benefits to which the employee is entitled under the pension plan of the Sûreté du Québec. The actuarial values are those established under section 109.8.

Interest.

The sums transferred under the first paragraph bear interest, compounded annually, at the rates determined in Schedule VI from the date the application for transfer is received at the Commission in accordance with the pension plan of the Sûreté du Québec until the date on which the sums are transferred to the consolidated revenue fund. The sums are taken out of the relevant funds of the Caisse de dépôt et placement du Québec according to the procedure for the payment of benefits contained in Division II of Chapter IX of Title I.”

c. R-10, s. 134, am.

137. Section 134 of the said Act is amended

- (1) by striking out subparagraph 4.3 of the first paragraph;
- (2) by inserting the following subparagraph after subparagraph 9 of the first paragraph:

“(9.0.1) determine the actuarial assumptions and methods for the purposes of section 53;”;
- (3) by striking out “and subcategories” in the second and third lines of subparagraph 9.2 of the first paragraph;
- (4) by striking out “or subcategories” in the second line of subparagraph 11.3 of the first paragraph;
- (5) by striking out “or subcategories” in the last line of subparagraph 11.3 of the first paragraph;

(6) by inserting the following subparagraph after subparagraph 11.3 of the first paragraph:

“(11.4) establish, for the purposes of section 95, the pension credit tariff, which may vary with the employee’s age on the date on which the application is received at the Commission and with the year of service covered by the pension credit;”;

(7) by inserting the following subparagraph after subparagraph 13.1 of the first paragraph:

“(13.2) determine the actuarial assumptions and methods used to establish the actuarial values of the benefits referred to in sections 109.2 and 109.8, which may vary with the pension plans and benefits concerned;”;

(8) by striking out subparagraph 14.1 of the first paragraph;

(9) by striking out subparagraph 22.1 of the first paragraph;

(10) by replacing “and the rules and procedures for computing the pension” in the second and third lines of subparagraph 22.2 of the first paragraph by “the rules and procedures for computing the pension, and the conditions governing the application of those limits, rules and procedures”;

(11) by inserting the following subparagraph after subparagraph 22.3 of the first paragraph:

“(22.4) for the purposes of section 217 and for each period indicated, determine the rates of interest in Schedule VI, according to the rules and procedures established and the rates of return on certain categories of amounts referred to in section 127 and designated by the regulation, and the rate of interest in Schedule VII, according to a designated external index and the rules and procedures established;”.

c. R-10, s. 137, am.

138. Section 137 of the said Act is amended

(1) by replacing “114.1, 115.2 and 115.8” in the first line of subparagraph 1 of the second paragraph by “109.4, 109.9, 114.1 and 115.2”;

(2) by replacing “144, 147 and 150” in the fourth line of the third paragraph by “138.3, 138.8, 144 and 147”.

c. R-10, s. 138, am.

139. Section 138 of the said Act is amended by replacing “a vice-chairman” in the fifth line of the first paragraph by “two vice-chairmen”.

c. R-10, s. 139, am.

140. Section 139 of the said Act is amended by replacing “vice-chairman” in the first line by “vice-chairmen”.

c. R-10, s. 140,
replaced.

141. Section 140 of the said Act is replaced by the following section:

Replacement.

“140. The chairman shall designate one of the vice-chairmen to step in if required. If the chairman is unable to act, the Minister shall designate a replacement.”

c. R-10, s. 141, am.

142. Section 141 of the said Act is amended by replacing “vice-chairman” in the first line by “vice-chairmen”.

c. R-10, s. 142, am.

143. Section 142 of the said Act is amended by replacing “vice-chairman” in the last line by “vice-chairmen”.

c. R-10, s. 144, am.

144. Section 144 of the said Act is amended by replacing “vice-chairman” in the second line of the first paragraph by “vice-chairmen”.

c. R-10, s. 145, am.

145. Section 145 of the said Act is amended by replacing “the vice-chairman” in the second line by “one of the vice-chairmen”.

c. R-10, s. 147.0.4, am.

146. Section 147.0.4 of the said Act is amended

(1) by replacing “; however, it applies to a decision concerning a person’s qualification for benefits under that plan” in the third and fourth lines of the last paragraph by “or the Pension Plan of Peace Officers in Correctional Services; however, it applies to a decision concerning a person’s qualification for membership in one of those plans”;

(2) by adding “if the pension plan of which the person should have been a member is the Government and Public Employees Retirement Plan” at the end of the fifth paragraph.

c. R-10, s. 151, am.

147. Section 151 of the said Act is amended

(1) by replacing “1 July” in the fourth line of the first paragraph by “the midpoint”;

(2) by replacing the first sentence of the second paragraph by the following sentence: “The interest is compounded annually at the rate determined in Schedule VII in force on the date of payment unless another rate in that Schedule already applies on that date, in which case that last rate continues to apply.”;

(3) by replacing the second sentence of the second paragraph by the following sentence: “However, in the case of the plan created by this Act, the Pension Plan of Peace Officers in Correctional Services and the pension plan of the Sûreté du Québec, contributions deducted in excess in a given year are reimbursed with interest, compounded annually, at the rates determined in Schedule VI from the midpoint of the following year until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date of payment. In the case of the Pension Plan of Management Personnel, contributions deducted in excess in a given year are reimbursed with interest, compounded annually, at

the rates determined in Schedule VII to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) from the midpoint of the following year until the date the application is received at the Commission and at the rate determined in Schedule VIII to that Act, in force on that date, from the day following that date until the date of payment.”

- c. R-10, s. 153, am. **148.** Section 153 of the said Act is amended by replacing “does not bear interest until” in the second line by “bears interest, compounded annually, at the rate determined in Schedule VII in force on the date of payment from”.
- c. R-10, s. 158, am. **149.** Section 158 of the said Act is amended by replacing “second paragraph of section 115.8” in the last line of the first paragraph by “fifth paragraph of section 109.4”.
- c. R-10, s. 158.0.2, am. **150.** Section 158.0.2 of the said Act is amended by striking out “at the rate fixed in Schedule VI” in paragraph 1.
- c. R-10, s. 158.7, repealed. **151.** Section 158.7 of the said Act is repealed.
- c. R-10, s. 167, am. **152.** Section 167 of the said Act is amended by replacing “vice-chairman” in the second line of the second paragraph by “vice-chairmen”.
- c. R-10, s. 173.0.1, am. **153.** Section 173.0.1 of the said Act is amended by replacing “vice-chairman, except where he replaces” in the first line by “vice-chairmen, except one replacing”.
- c. R-10, s. 179, am. **154.** Section 179 of the said Act is amended by replacing “of mailing of such decision” in the first and second lines of the second paragraph by “the decision is sent”.
- c. R-10, s. 181, am. **155.** Section 181 of the said Act is amended by replacing “mailed” in the second line by “sent”.
- c. R-10, s. 190, am. **156.** Section 190 of the said Act is amended by replacing “with interest any contribution deducted in excess” in the third line of the first paragraph by “the contributions deducted in excess with any interest accrued in accordance with the pension plan concerned”.
- c. R-10, s. 191, am. **157.** Section 191 of the said Act is amended by replacing the second paragraph by the following paragraphs:

Simultaneous
employments.

“If, during any of those years, a person simultaneously held more than one pensionable employment under the same retirement plan, simultaneously held a pensionable employment under the plan created by this Act and under the Pension Plan of Management Personnel or simultaneously held a pensionable employment under one of those plans and under the Pension Plan of Peace Officers in Correctional Services, and if the person was a member of each plan in respect of such employments, the Commission shall, on the person’s application, reimburse the contributions deducted in excess with any interest

accrued in accordance with the pension plan concerned. Sections 151, 218 and 219 of this Act and sections 204, 205 and 406 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) apply.

Rate of interest.

For the purpose of computing the interest accrued in accordance with the pension plan concerned, the rate of interest determined in Schedule VII to this Act or in Schedule VIII to the Act respecting the Pension Plan of Management Personnel applies from the day following the date the application is received at the Commission.”

c. R-10, s. 194, am.

158. Section 194 of the said Act is amended

(1) by striking out the last sentence of the first paragraph;

(2) by adding the following sentence at the end of the second paragraph: “In the case of the Pension Plan of Peace Officers in Correctional Services, the exemption of 25% is established using the same proportion.”

c. R-10, s. 198, am.

159. Section 198 of the said Act is amended

(1) by striking out “or subcategory” in the third and fourth lines of the first paragraph;

(2) by striking out “or subcategory” in the third line of the second paragraph.

c. R-10, s. 203, am.

160. Section 203 of the said Act is amended by striking out “or subcategory” in the first and second lines of the first paragraph.

c. R-10, s. 208, am.

161. Section 208 of the said Act is amended by adding “or, if the person is a pensioner under the Pension Plan of Peace Officers in Correctional Services, the provisions of Chapter V of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) apply” at the end.

c. R-10, s. 215, am.

162. Section 215 of the said Act is amended by inserting “section 42.2 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2),” after “of this Act,” in the fourth line of the first paragraph.

c. R-10, s. 215.0.2, am.

163. Section 215.0.2 of the said Act is amended by replacing “Division IV of Chapter V” in the second line of the second paragraph by “Chapter V”.

c. R-10, s. 215.12, am.

164. Section 215.12 of the said Act is amended

(1) by striking out “or subcategory” in the second and fourth lines of the first paragraph;

(2) by striking out “and subcategories” in the first line of the second paragraph.

- c. R-10, s. 215.13, am. **165.** Section 215.13 of the said Act is amended by adding “, or following the application of sections 79.3 and 81.15 of the Act respecting labour standards (chapter N-1.1)” at the end of subparagraph 1 of the first paragraph.
- c. R-10, s. 215.15, am. **166.** Section 215.15 of the said Act is amended by striking out “or subcategory” in the last line.
- c. R-10, s. 216.1, am. **167.** Section 216.1 of the said Act is amended by replacing “the interest contemplated in section 217” in the next to last line of the third paragraph by “interest”.
- c. R-10, s. 216.1.1, am. **168.** Section 216.1.1 of the said Act is amended by replacing “has been mailed” in the fifth line of the first paragraph by “has been sent”.
- c. R-10, s. 216.2, am. **169.** Section 216.2 of the said Act is amended

(1) by inserting “Despite any inconsistent provision of this Act,” at the beginning of the first paragraph;

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

Limits.

“For the purposes of the first paragraph, the Government may, by regulation, establish the limit applicable to the pensionable salary for the purpose of establishing the cost of redemption, the limit applicable to the service that may be credited, the rules and procedures for computing that part of the pension that relates to the years and parts of years redeemed, as well as the conditions governing the application of those limits, rules and procedures.”

c. R-10, s. 217,
replaced.
“interest”.

170. Section 217 of the said Act is replaced by the following section:

“**217.** For the purposes of this Act and unless otherwise provided, the word “interest” used alone refers to interest compounded annually at the rates determined for each period in Schedule VI. The rates of interest in Schedule VI are determined, for each period indicated, according to the rules and procedures determined by regulation and the rates of return on certain categories of amounts referred to in section 127 and designated by that regulation.

Rates of interest.

The rates of interest in Schedule VII are determined, for each period indicated, according to the rules and procedures established by regulation and an external index designated by that regulation.

Applicable rates.

The applicable rates determined in Schedule VI are the rates determined for each period according to the period of application of those rates provided for by the relevant sections. The applicable rate determined in Schedule VII is the rate in force on the day that precedes the date the period of application of that rate begins as provided in the relevant sections, unless otherwise provided.”

- c. R-10, s. 218, am. **171.** Section 218 of the said Act is amended by replacing the first sentence by the following sentence: “Contributions within the meaning of section 50 bear interest at the rates determined in Schedules VI and VII, according to the periods of application of those rates provided for in the relevant sections.”
- c. R-10, s. 219, am. **172.** Section 219 of the said Act is amended by replacing “115.7” in the fourth line by “109.2, 109.8”.
- c. R-10, s. 221.1, am. **173.** Section 221.1 of the said Act is amended by adding the following sentence at the end: “In this last case, the interest is compounded annually, at the rates determined in Schedule VI until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date the refund is paid.”
- c. R-10, s. 223.1, am. **174.** The second paragraph of section 223.1 of the said Act is again enacted and therefore reads as follows:
- Exception. “They have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”
- c. R-10, Sched. I, am. **175.** Schedule I to the said Act, amended by Conseil du trésor decisions 200976 dated 24 April 2004 and 201230 dated 14 June 2004, is again amended
- (1) by striking out “, in respect of employees who were holding an employment with the Institut before 23 June 1995” in the listing of “the Institut de recherches cliniques de Montréal” in paragraph 1;
- (2) by inserting the following paragraph after paragraph 12:
- “12.1. THE QUÉBEC SECRETARY GENERAL OF THE OFFICE FRANCO-QUÉBÉCOIS POUR LA JEUNESSE”.
- c. R-10, Schedules IV and V, repealed. **176.** Schedules IV and V to the said Act are repealed.
- c. R-10, Sched. VI, am. **177.** Schedule VI to the said Act is amended
- (1) by replacing the heading by “INTEREST RATES BASED ON THE RATES OF RETURN ON CERTAIN FUNDS”;
- (2) by replacing “as of 1 August 2003” by “1 August 2003 to 31 July 2004”;
- (3) by adding “-0.19% as of 1 August 2004” at the end.
- c. R-10, Sched. VII, am. **178.** Schedule VII to the said Act is amended
- (1) by replacing the heading by “INTEREST RATES BASED ON AN EXTERNAL INDEX”;

(2) by adding the following at the end:

“4.60% 1 August 2002 to 31 July 2003

“3.50% 1 August 2003 to 31 July 2004

“4.01% as of 1 August 2004”.

ACT RESPECTING THE TEACHERS PENSION PLAN

c. R-11, s. 3, am.

179. Section 3 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) is amended by replacing “is an employee covered by” in the first line of paragraph 3 by “is a member of”.

c. R-11, s. 5, am.

180. Section 5 of the said Act is amended by striking out the third paragraph.

c. R-11, s. 10.1.1, am.

181. Section 10.1.1 of the said Act is amended

(1) by replacing “the Comité de retraite or the Administrative Tribunal of Québec, as the case may be, has been mailed” in the fourth, fifth and sixth lines of the first paragraph by “the Comité de retraite or the arbitrator has been sent”;

(2) by replacing “Schedule VI” in the fourth line of the second paragraph by “Schedule VII”.

c. R-11, s. 10.2, am.

182. Section 10.2 of the said Act is amended

(1) by inserting “Despite any inconsistent provision of this Act,” at the beginning of the first paragraph;

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

Limits.

“For the purposes of the first paragraph, the Government may, by regulation, establish the limit applicable to the pensionable salary for the purpose of establishing the cost of redemption, the limit applicable to the service that may be credited, the rules and procedures for computing that part of the pension that relates to the years and parts of years redeemed, as well as the conditions governing the application of those limits, rules and procedures.”

c. R-11, s. 15.1, am.

183. Section 15.1 of the said Act is amended

(1) by inserting “for one year of service” after “teacher” in the first line of the first paragraph;

(2) by replacing “, without exceeding the salary required to arrive at the limit referred to in the first paragraph, equal” in the third and fourth lines of the second paragraph by “equal, subject to the fourth paragraph,”;

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

Pensionable salary.

“For the purposes of the second paragraph, the pensionable salary must not exceed the amount obtained by multiplying the limit referred to in the first paragraph by the service credited to the teacher during the year.”

c. R-11, s. 15.2, added.

184. The said Act is amended by inserting the following section after section 15.1:

“pensionable salary”.

“15.2. For the purposes of this Act, “pensionable salary” refers to the pensionable salary determined under this division. However, section 15.1 is excluded from this reference in respect of the years prior to 1 January 1992.”

c. R-11, s. 21, am.

185. Section 21 of the said Act is amended by adding the following paragraph at the end:

Interpretation.

“With respect to the person referred to in section 8.8 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), the eligibility for a pension provided for in the third paragraph refers to the pension accrued under the Government and Public Employees Retirement Plan.”

c. R-11, s. 22, am.

186. Section 22 of the said Act is amended

(1) by striking out “established under section 11” in the fifth line of the second paragraph;

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

Limit not applicable.

“For the purposes of the second paragraph, the limit provided for in section 15.1 is not applicable to the pensionable salary used to establish the cost of redeeming a period of absence in progress before 1 January 1992.”

c. R-11, s. 23, am.

187. Section 23 of the said Act is amended by replacing “by” in the fifth line of the second paragraph by “in Schedule VI to”.

c. R-11, ss. 27.1-27.3, repealed.

188. Sections 27.1 to 27.3 of the said Act are repealed.

c. R-11, s. 28.4, am.

189. Section 28.4 of the said Act is amended by replacing “established pursuant to section 217 of” in the third line by “determined in Schedule VI to”.

c. R-11, s. 28.5.2, am.

190. Section 28.5.2 of the said Act is amended by inserting “pensionable” after “deduction from the” in the first line of the first paragraph.

c. R-11, s. 28.5.6, am.

191. Section 28.5.6 of the said Act is amended

(1) by striking out “or subcategories” in the first line of the second paragraph;

(2) by striking out “and subcategory” in the fourth line of the second paragraph.

c. R-11, s. 28.5.9, am. **192.** Section 28.5.9 of the said Act is amended by replacing “of premiums appearing in Schedule IV to” in the second and third lines of the first paragraph by “established under section 95 of”.

c. R-11, s. 28.6, am. **193.** Section 28.6 of the said Act is amended

(1) by replacing “sections 32 and 33” in the fifth line of the first paragraph by “sections 40 and 41”;

(2) by replacing “section 32” in the third line of the second paragraph by “section 40”;

(3) by replacing “section 33” in the next to last line of the third paragraph by “section 41”.

c. R-11, s. 29.0.1, am. **194.** Section 29.0.1 of the said Act is amended by replacing “teacher’s salary” in the second line of the first paragraph by “pensionable salary the teacher would have received”.

c. R-11, s. 73, am. **195.** Section 73 of the said Act is amended

(1) by replacing “and the rules and procedures for computing the pension” in the second and third lines of paragraph 3.1 by “the rules and procedures for computing the pension, and the conditions governing the application of those limits, rules and procedures”;

(2) by striking out paragraph 4.1.

c. R-11, s. 78.1, am. **196.** The second paragraph of section 78.1 of the said Act is again enacted and therefore reads as follows:

Exception.

“Sections 28, 32 and 51 have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

c. R-12, s. 60.3, added. **197.** The Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended by inserting the following section after section 60.2:

Union activities.

“60.3. The pensionable salary of an officer who is released without pay for union activities is the salary paid to the officer by a body designated in Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

Employer's
contributory amount.

The body concerned must withhold the contributions from the pensionable salary it pays to such an officer and pay its employer's contributory amount only on the part of the pensionable salary that exceeds the pensionable salary the employer would have paid if the officer had not been released without pay. The employer referred to in section 31 of the Act respecting the Government and Public Employees Retirement Plan must pay the contributory amount that would have been paid if the officer had not been released without pay."

c. R-12, s. 62.1, am.

198. Section 62.1 of the said Act is amended

(1) by inserting "for one year of service" after "officer" in the second line of the first paragraph;

(2) by replacing "without exceeding the salary required to arrive at the limit referred to in the first paragraph" in the third and fourth lines of the second paragraph by "subject to the fourth paragraph";

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

Pensionable salary.

"For the purposes of the second paragraph, the pensionable salary must not exceed the amount obtained by multiplying the limit referred to in the first paragraph by the service credited to the officer during the year."

c. R-12, s. 62.2, added.

199. The said Act is amended by inserting the following section after section 62.1:

"pensionable salary".

"62.2. For the purposes of this Act, "pensionable salary" refers to the pensionable salary determined under this division. However, section 62.1 is excluded from this reference in respect of the years prior to 1 January 1992."

c. R-12, s. 63.1.0.1,
am.

200. Section 63.1.0.1 of the said Act is amended by replacing "section 63" in the first and sixth lines of the first paragraph and in the third line of the second paragraph by "section 63.1".

c. R-12, s. 66.1, am.

201. Section 66.1 of the said Act is amended by adding the following paragraph at the end:

Interpretation.

"With respect to the person referred to in section 8.8 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), the eligibility for a pension provided for in the third paragraph refers to the pension accrued under the Government and Public Employees Retirement Plan."

c. R-12, s. 66.2, am.

202. Section 66.2 of the said Act is amended

(1) by striking out "established under section 51" in the fifth line of the second paragraph;

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

Limit not applicable.

“For the purposes of the second paragraph, the limit provided for in section 62.1 is not applicable to the pensionable salary used to establish the cost of redeeming a period of absence in progress before 1 January 1992.”

c. R-12, s. 69.0.0.1, am.

203. Section 69.0.0.1 of the said Act is amended by replacing “officer’s salary” in the second line of the first paragraph by “pensionable salary the officer would have received”.

c. R-12, ss. 92-93.1, repealed.

204. Sections 92 to 93.1 of the said Act are repealed.

c. R-12, s. 95, am.

205. Section 95 of the said Act is amended by inserting “pensionable” after “his” in the next to last line of the second paragraph and after “officer’s” in the second line of the third paragraph.

c. R-12, s. 96, am.

206. Section 96 of the said Act is amended by inserting “pensionable” after “from his” in the third line of the fourth paragraph and after “That” in the fourth line of the fourth paragraph.

c. R-12, s. 99.8, am.

207. Section 99.8 of the said Act is amended by replacing “established pursuant to section 217 of” in the third line by “determined in Schedule VI to”.

c. R-12, s. 99.9.2, am.

208. Section 99.9.2 of the said Act is amended by inserting “pensionable” after “deduction from the” in the first line of the first paragraph.

c. R-12, s. 99.17.1, am.

209. Section 99.17.1 of the said Act is amended

(1) by striking out “or subcategories” in the first line of the second paragraph;

(2) by striking out “and subcategory” in the fourth line of the second paragraph.

c. R-12, s. 99.17.4, am.

210. Section 99.17.4 of the said Act is amended by replacing “of premiums appearing in Schedule IV to” in the second and third lines of the first paragraph by “established under section 95 of”.

c. R-12, s. 109, am.

211. Section 109 of the said Act is amended by replacing “and the rules and procedures for computing the pension” in the second and third lines of paragraph 8.7 by “the rules and procedures for computing the pension, and the conditions governing the application of those limits, rules and procedures”.

c. R-12, s. 111.0.1.1, am.

212. Section 111.0.1.1 of the said Act is amended

(1) by replacing “the Comité de retraite or the Administrative Tribunal of Québec, as the case may be, has been mailed” in the fourth, fifth and sixth lines of the first paragraph by “the Comité de retraite or the arbitrator has been sent”;

(2) by replacing “Schedule VI” in the fourth line of the second paragraph by “Schedule VII”.

c. R-12, s. 111.0.2, am. **213.** Section 111.0.2 of the said Act is amended

(1) by inserting “Despite any inconsistent provision of this Act,” at the beginning of the first paragraph;

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

Limits.

“For the purposes of the first paragraph, the Government may establish by regulation the limit applicable to the pensionable salary for the purpose of establishing the cost of redemption, the limit applicable to the service that may be credited, the rules and procedures for computing that part of the pension that relates to the years and parts of years redeemed, and the conditions governing the application of those limits, rules and procedures.”

c. R-12, s. 114.1, am.

214. The second paragraph of section 114.1 of the said Act is enacted once again and therefore reads as follows:

Exception.

“Sections 56 and 84 have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

c. R-12.1, s. 2, am.

215. Section 2 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by striking out “section 4.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2),” in the seventh, eighth and ninth lines of paragraph 5.

c. R-12.1, s. 3, am.

216. Section 3 of the said Act is amended by inserting the following subparagraph after subparagraph 8 of the first paragraph:

“(8.1) is a member of the Government and Public Employees Retirement Plan who is released, with or without pay, for union activities and who, while so released, holds, with the corresponding classification, non-unionizable employment listed in Schedule I with a labour union or an association representing management personnel referred to in Schedule II.”

c. R-12.1, s. 9, am.

217. Section 9 of the said Act is amended by adding the following paragraph at the end:

Date of cessation of membership.

“For the purposes of Division III, when the date on which membership ceases, determined under section 8.7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), is not the same as the date determined under this section, the latter date applies.”

c. R-12.1, s. 23, am.

218. Section 23 of the said Act is amended

(1) by striking out “or subclasses” in the third line of the first paragraph;

(2) by replacing the second sentence of the first paragraph by the following sentence: “Those provisions may also be inconsistent with the provisions on pension credits provided for in the Act respecting the Teachers Pension Plan (chapter R-11) except those provided for in Chapter V.1, in the Act respecting the Civil Service Superannuation Plan (chapter R-12) except Division III.1, in the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) except those provided for in Chapter VII.1 of Title I, and with the provisions of Title IV.2 of that Act.”;

(3) by replacing “mailing date of any decision of the Commission concerning the employee” in the ninth and tenth lines of the first paragraph by “date any decision of the Commission concerning the employee was sent”;

(4) by inserting the following paragraph after the fourth paragraph:

Cessation of membership.

“An employee or a person who is a member of the Pension Plan of Peace Officers in Correctional Services ceases to be a member of that plan on the day before the day on which the employee or person becomes a member of a class of employees designated under the first paragraph. In that case, despite the second paragraph of section 6 and section 8.7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), the employee or person is a member of this plan from the day on which the employee or person becomes a member of such a class. The years and parts of a year of service credited under the Pension Plan of Peace Officers in Correctional Services and the years and parts of a year of service for which pension credit was granted under that Act must be credited under this plan on an actuarially equivalent basis established according to actuarial assumptions and methods that are determined by the Government and which may vary with the pension plans and benefits concerned.”

c. R-12.1, s. 30, am.

219. Section 30 of the said Act is amended

(1) by inserting “for one year of service” after “employee” in the second line of the first paragraph;

(2) by replacing “, without exceeding the salary necessary to reach the limit referred to in the first paragraph, equal” in the third and fourth lines of the second paragraph by “equal, subject to the fourth paragraph,”;

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

Pensionable salary.

“For the purposes of the second paragraph, the pensionable salary must not exceed the amount obtained by multiplying the limit referred to in the first paragraph by the service credited to the employee during the year.”

c. R-12.1, s. 30.1,
added.

220. The said Act is amended by inserting the following section after section 30:

“pensionable salary”.

“30.1. For the purposes of this Act, “pensionable salary” refers to the pensionable salary determined under this division. However, section 30 is excluded from this reference in respect of the years prior to 1 January 1992.”

c. R-12.1, s. 33.1,
added.

221. The said Act is amended by inserting the following section after section 33:

Service credited.

“33.1. When section 17 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) applies, the service established under sections 31 and 32 is credited up to one year in excess of the service credited under the Pension Plan of Peace Officers in Correctional Services.

Pensionable salary.

The pensionable salary attached to pensionable employment under this plan is the salary determined in accordance with Division I of this chapter, multiplied by the service credited under the first paragraph over the service established under sections 31 and 32.”

c. R-12.1, s. 38, am.

222. Section 38 of the said Act is amended by replacing the sixth paragraph by the following paragraph:

Other pensionable
employment.

“An employee who holds another pensionable employment under this plan, or who holds pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Peace Officers in Correctional Services during part of a period of absence without pay may not be credited with the days and parts of a day during which such employment is held.”

c. R-12.1, s. 39, am.

223. Section 39 of the said Act is amended

(1) by striking out “established under section 25” in the fifth line of the second paragraph;

(2) by inserting the following paragraph after the second paragraph:

Limit not applicable.

“For the purposes of the second paragraph, the limit provided for in section 30 is not applicable to the pensionable salary used to establish the cost of redeeming a period of absence in progress before 1 January 1992.”

c. R-12.1, s. 40, am.

224. Section 40 of the said Act is amended by striking out the third paragraph.

c. R-12.1, s. 41, am.

225. Section 41 of the said Act is amended

(1) by replacing “or the Government and Public Employees Retirement Plan” in the second and third lines of the first paragraph by “, the Government

and Public Employees Retirement Plan or the Pension Plan of Peace Officers in Correctional Services”;

(2) by striking out “or section 112 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” in the seventh and eighth lines of the first paragraph.

- c. R-12.1, s. 41.1, am. **226.** Section 41.1 of the said Act is amended by replacing “employee’s salary” in the third line of the first paragraph by “pensionable salary the employee would have received”.
- c. R-12.1, s. 53, am. **227.** Section 53 of the said Act is amended by adding “or 33.1” at the end of the third paragraph.
- c. R-12.1, s. 54, am. **228.** Section 54 of the said Act is amended
- (1) by inserting “Subject to section 143.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2),” at the beginning of the first paragraph;
- (2) by replacing “of all the years and parts of a year of service credited under this plan on the basis of actuarially equivalent benefits” in the first, second and third lines of the second paragraph by “of the years and parts of a year of service credited under this plan on an actuarially equivalent basis under Division I.3 of Chapter VI or in application of a transfer agreement entered into under section 203, section 133 of the Act respecting the Pension Plan of Peace Officers in Correctional Services or section 158 of the Act respecting the Government and Public Employees Retirement Plan”.
- c. R-12.1, s. 64, am. **229.** Section 64 of the said Act is amended by inserting “, which sum is reduced, where applicable, by the amount established in accordance with the first and second paragraphs of section 41.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” after “date of death” in the fifth line of the first paragraph.
- c. R-12.1, s. 67, am. **230.** Section 67 of the said Act is amended by adding “, with interest, compounded annually, at the rates determined in Schedule VII until the date of death and at the rate determined in Schedule VIII from the day following the date of death until the date the refund is paid” at the end.
- c. R-12.1, s. 68, am. **231.** Section 68 of the said Act is amended by replacing “bears interest, compounded annually, at the rates determined for each period by this Act from the date of death of the employee” in the first and second lines of the fourth paragraph by “bears interest at the rate determined in Schedule VIII in force on the date of death of the employee and computed from that date”.
- c. R-12.1, s. 69, replaced. **232.** Section 69 of the said Act is replaced by the following section:

Refund.

“69. If a pensioner who dies has no spouse entitled to a pension, the contributions are refunded to the employee’s successors, subject to section 79. The same rule applies to an employee who dies while eligible for a pension but who has no spouse entitled to a pension. However, in the latter case, the contributions are refunded with interest, compounded annually, at the rates determined in Schedule VII until the date of death and at the rate determined in Schedule VIII from the day following the date of death until the date the refund is paid.”

c. R-12.1, s. 70, am.

233. Section 70 of the said Act is amended by adding “with interest, compounded annually, at the rates determined in Schedule VII until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date until the date the refund is paid” at the end of the first sentence of the first paragraph.

c. R-12.1, s. 72, am.

234. Section 72 of the said Act is amended by inserting “, the Pension Plan of Peace Officers in Correctional Services” after “this plan” in the third line of the first paragraph.

c. R-12.1, s. 73, am.

235. Section 73 of the said Act is amended by replacing the last sentence by the following sentence: “However, if, when service was transferred on an actuarially equivalent basis, the total amount of accumulated contributions exceeded the actuarial value of the benefits accrued under the new pension plan, contributions do not include the amount by which the total accumulated contributions exceed the actuarial value of the benefits accrued.”

c. R-12.1, s. 75, am.

236. Section 75 of the said Act is amended

(1) by inserting “retires at the age of 65 and” after “the employee” in the first line of the second paragraph;

(2) by adding the following sentence at the end: “If the employee retires at an age other than 65, the annual value of the original pension paid is adjusted, taking into account the employee’s age at the time of retirement and the actuarial assumptions and methods determined by regulation.”

c. R-12.1, s. 77, am.

237. Section 77 of the said Act is amended by replacing “interest” in the first paragraph by “interest at the rates determined in Schedule VII and Schedule VIII according to the period of application provided for in the relevant sections. Contributions accrued with interest during the period of application of the rates determined in Schedule VII may not be less than the contributions.”

c. R-12.1, s. 79, am.

238. Section 79 of the said Act is amended

(1) by inserting “and by any amount established under the first and second paragraphs of section 41.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” after “paid” in the seventh line of the first paragraph;

(2) by replacing the last sentence of the first paragraph by the following sentence: “For every period during which no amount was paid as pension, the balance of the contributions and any accrued interest bear interest, compounded annually, at the rate determined in Schedule VIII in force on the first day of the month following the death and computed from that day.”

c. R-12.1, s. 80, am.

239. Section 80 of the said Act is amended by replacing the fourth paragraph by the following paragraph:

Interest.

“The amount referred to in the first paragraph bears interest, compounded annually, at the rate determined in Schedule VIII in force on the date the application is received at the Commission and computed from that date until the date on which the refund is made.”

c. R-12.1, s. 84, am.

240. Section 84 of the said Act is amended by replacing “compounded annually, at the rates determined for each period by this Act. The interest runs from the date of the refund” in the fifth and sixth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VII from the date the refund is paid until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following the latter date”.

c. R-12.1, s. 85, am.

241. Section 85 of the said Act is amended by replacing “compounded annually at the rates determined for each period by this Act. The interest runs from the midpoint of each year” in the seventh and eighth lines of the first paragraph by “, compounded annually, at the rates determined in Schedule VII from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date”.

c. R-12.1, s. 86, am.

242. Section 86 of the said Act is amended by replacing “compounded annually at the rates determined for each period by this Act. The interest runs from the date of the refund” in the sixth, seventh and eighth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VII from the date the refund is paid until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following the latter date”.

c. R-12.1, s. 87, am.

243. Section 87 of the said Act is amended by replacing “compounded annually, at the rates determined for each period by this Act. The interest runs from the midpoint of each year” in the eighth and ninth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VII from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date”.

c. R-12.1, s. 89, am.

244. Section 89 of the said Act is amended by inserting “the Pension Plan of Peace Officers in Correctional Services or” after “under” in the third line of the first paragraph.

- c. R-12.1, s. 110, am. **245.** Section 110 of the said Act is amended by inserting “the Pension Plan of Peace Officers in Correctional Services or” after “under” in the tenth line of the first paragraph.
- c. R-12.1, s. 113, am. **246.** Section 113 of the said Act is amended by striking out “and subclasses” in the third line.
- c. R-12.1, s. 114, am. **247.** Section 114 of the said Act is amended
- (1) by inserting “the pension plan of the members of the Sûreté du Québec,” after “Services,” in the sixteenth line of the first paragraph;
 - (2) by replacing “the application of section 149” in the eighteenth and nineteenth lines of the first paragraph by “section 138.1, the second paragraph of section 138.2 and section 138.7 of this Act and section 143.5, the second paragraph of section 143.8, sections 143.9 and 143.10, the second paragraph of section 143.23 and the third paragraph of section 143.24 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)”;
 - (3) by replacing “section 150 or under the agreement concerned, as the case may be” in the last two lines of the first paragraph by “sections 138.3 and 138.8 of this Act or Chapter IX.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services”.
- c. R-12.1, s. 118, am. **248.** Section 118 of the said Act is amended
- (1) by inserting “or the Pension Plan of Peace Officers in Correctional Services” after “Retirement Plan” in the second line of the fourth paragraph;
 - (2) by inserting “or section 42.0.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” after “Retirement Plan” in the next to last line of the fourth paragraph.
- c. R-12.1, s. 125, am. **249.** Section 125 of the said Act is amended by adding the following sentence at the end: “In this last case, interest is compounded annually at the rates determined in Schedule VII until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date until the date the refund is paid”.
- c. R-12.1, s. 126, am. **250.** Section 126 of the said Act is amended by inserting the following sentence after the first sentence of the fourth paragraph: “In this last case, interest is compounded annually at the rates determined in Schedule VII until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date until the date the refund is paid.”
- c. R-12.1, s. 128, am. **251.** Section 128 of the said Act is amended by replacing “5% interest, compounded annually, for the period comprised between the date of the refund and 30 June 1973, and with interest, compounded annually, at the rate

determined for each period by this Act,” in the second, third, fourth and fifth lines of the second paragraph by “interest at 5%, compounded annually for the period comprised between the date of the refund and 30 June 1973, and at the rates determined in Schedule VII”.

c. R-12.1, s. 130, am.

252. Section 130 of the said Act is amended by inserting “without taking the limit provided for in section 30 into account” after “salary” in the third line of the second paragraph.

c. R-12.1, s. 131, am.

253. Section 131 of the said Act is amended by replacing “established pursuant to section 203” in the second and third lines by “determined in Schedule VII”.

c. R-12.1, s. 134, am.

254. Section 134 of the said Act is amended by inserting “pensionable” after “deduction from the” in the first line of the first paragraph.

c. R-12.1, Div. I.2,
ss. 138.1-138.6, and
Div. I.3, ss. 138.7-
138.9, added.

255. The said Act is amended by inserting the following divisions after section 138:

“DIVISION I.2

“EMPLOYEE WHO WAS A MEMBER OF THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

Service credited.

“138.1. Subject to section 138.2, the years and parts of a year of service credited under the Pension Plan of Peace Officers in Correctional Services to an employee or a person referred to in section 8.7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) and the years and parts of a year of service for which pension credit is granted under that Act must be credited under this plan on an actuarially equivalent basis established on the date, determined under that section 8.7, on which the employee’s or person’s membership in this plan ended, if the contributions have not been refunded.

Actuarial value.

The years and parts of a year of service are credited, beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the Pension Plan of Peace Officers in Correctional Services, without exceeding the service credited or counted under that plan. The second paragraph of section 51 applies.

Actuarial assumptions
and methods.

The actuarial values of the benefits are established on the basis of actuarial assumptions and methods that are determined by regulation and which may vary with the pension plans and benefits concerned.

Service credited.

“138.2. The years and parts of a year of service credited under this plan to an employee referred to in section 138.1 and the years and parts of a year of service for which pension credit was granted to the employee under the

Government and Public Employees Retirement Plan and which were credited under the Pension Plan of Peace Officers in Correctional Services under sections 22 and 23, as they read before 1 January 2005, and section 143.3, 143.4 or 143.7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) must be credited once again under this plan on the date, determined in accordance with section 8.7 of that Act, on which the employee's membership in this plan ended or, as the case may be, counted again under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), as though these sections 22, 23 and 143.3, 143.4 or 143.7 had not applied.

Refund of
contributions.

However, if an employee received a refund of contributions under section 151, as it read before 1 January 2005, the years and parts of a year of service are credited under this plan in proportion to the amount of the actuarial value of benefits accrued under the Pension Plan of Peace Officers in Correctional Services over the total amount of contributions accumulated under sections 73, 77, 205 and 206, as they read before 1 January 2005. The amounts are those used for the purposes of section 151.

Service credited.

The years and parts of a year of service referred to in the first and second paragraphs are credited beginning with the most recent service.

Service not credited.

“138.3. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of section 138.1 by paying to the Commission the difference between the actuarial values of the benefits resulting from those years and parts of a year of service.

Service not credited.

An employee referred to in section 138.2 may be credited with all or part of the years and parts of a year of service not credited under this plan by paying to the Commission an amount equal to the refund referred to in that section.

Service credited.

The years and parts of a year of service referred to in the first and second paragraphs are credited beginning with the most recent service.

Interest.

The amount to be paid by the employee bears interest, compounded annually, at the rates determined in Schedule VII from the date on which the actuarial values are established until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following the date the application is received until the date of the redemption proposal made by the Commission. However, for the purpose of the second paragraph, interest is computed from the date on which the Commission paid the refund instead of the date on which the actuarial values were established.

Payment and interest.

The amounts established under this section are payable either in a lump sum or in instalments over the period and at the times determined by the Commission. An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VIII on the date the application is received at the Commission and computed from the date on which the redemption proposal made by the Commission expires.

Refund. **“138.4.** The Commission shall refund an employee or person who becomes subject to section 25 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) any amounts paid under section 150, as it read before 1 January 2005, to have credited the years and parts of a year of service referred to in that section 25, with interest.

Balance of redemption costs. **“138.5.** The employee or person who becomes subject to section 8.7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) while redeeming service under that Act must pay the balance of the redemption costs within 30 days of receiving notice from the Commission to that effect. If the employee does not pay the balance within that time limit, the service is credited under this plan in accordance with section 138.1, but in proportion to the sums paid, excluding interest, on the redemption costs.

Refund. **“138.6.** The Commission shall reimburse to an employee whose years and parts of a year of service credited under this plan have been transferred to the Pension Plan of Peace Officers in Correctional Services on an actuarially equivalent basis under section 23 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) any amount by which the total amount of the contributions accumulated with interest under sections 73, 77, 205, 206 and 406 exceeds the amount of the actuarial value of the benefits accrued to the employee under that pension plan, if the total amount of those contributions accumulated with interest is at least equal to the actuarial value of the deferred pension accrued under this plan and established in accordance with subparagraph 2 of the first paragraph of section 215.13 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

Transfer. The Commission shall transfer into a locked-in retirement account in respect of an employee whose years and parts of a year of service credited under this plan have been transferred to the Pension Plan of Peace Officers in Correctional Services, on an actuarially equivalent basis under section 23 of the Act respecting the Pension Plan of Peace Officers in Correctional Services any amount by which the actuarial value of the deferred pension accrued under this plan and established in accordance with subparagraph 2 of the first paragraph of section 215.13 of the Act respecting the Government and Public Employees Retirement Plan exceeds the amount of the actuarial value of the benefits accrued under the Pension Plan of Peace Officers in Correctional Services, if the actuarial value of the deferred pension is greater than the total amount of the contributions accumulated with interest.

“DIVISION I.3

“EMPLOYEE WHO WAS A MEMBER OF THE PENSION PLAN OF THE SÛRETÉ DU QUÉBEC

Service credited. **“138.7.** The years and parts of a year of service credited to an employee under the pension plan of the Sûreté du Québec (C.T. 181151 dated 18 August 1992) may be credited under this plan on an actuarially equivalent

basis. The employee must no longer have been an employee for the purposes of the pension plan of the Sûreté du Québec for at least 210 days and must not have received a refund of contributions or be a pensioner under that plan. However, the time limit does not apply if the employee simultaneously submits an application for benefits and an application for a transfer under this plan.

Actuarial value.

The years and parts of a year of service are credited, beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the pension plan of the Sûreté du Québec, without exceeding the service credited or counted under that plan.

Actuarial assumptions and methods.

The actuarial values of the benefits are determined on the date the application for transfer is received at the Commission on the basis of actuarial assumptions and methods determined by regulation.

Service not credited.

“138.8. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of section 138.7 by paying to the Commission the difference between the actuarial values of the benefits resulting from those years and parts of a year of service.

Service credited.

The years and parts of a year of service referred to in the first paragraph are credited beginning with the most recent service.

Interest.

The amount to be paid by the employee referred to in the first paragraph bears interest, compounded annually, at the rates determined for each period in Schedule VII to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) from the date on which the actuarial values are established until the date the application for redemption is received at the Commission and at the rate determined in Schedule VIII to that Act from the day following the date the application is received until the date of the redemption proposal made by the Commission.

Payment and interest.

The amount established under the third paragraph is payable either in a lump sum or in instalments over the period and at the times determined by the Commission. An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VIII to the Act respecting the Government and Public Employees Retirement Plan in force on the date the application is received at the Commission and computed from the date on which the redemption proposal made by the Commission expires.

Refund.

“138.9. The Commission shall refund to a person whose years and parts of a year of service credited under this plan have been transferred to the pension plan of the Sûreté du Québec on an actuarially equivalent basis any amount by which the total amount of the contributions accumulated with interest under sections 73, 77, 205, 206 and 406 exceeds the amount of the actuarial value of the benefits accrued to the person under that pension plan, if the total amount of the contributions accumulated with interest is at least equal to the actuarial value of the deferred pension accrued under this plan and

established in accordance with subparagraph 2 of the first paragraph of section 215.13 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

Transfer.

The Commission shall transfer into a locked-in retirement account in respect of an employee whose years and parts of a year of service credited under this plan have been transferred to the pension plan of the Sûreté du Québec, on an actuarially equivalent basis, any amount by which the actuarial value of the deferred pension accrued under this plan exceeds the amount of the actuarial value of the benefits accrued under the pension plan of the Sûreté du Québec, if the actuarial value of the deferred pension is greater than the total amount of the contributions accumulated with interest under sections 73, 77, 205, 206 and 406.”

c. R-12.1, s. 144, am.

256. Section 144 of the said Act is amended by replacing “determined for each period by this Act. The interest runs from the midpoint of each year” in the sixth and seventh lines of the second paragraph by “determined in Schedule VII from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date”.

c. R-12.1, s. 146, am.

257. Section 146 of the said Act is amended by replacing “established under section 25” in the third line of the second paragraph by “, without taking the limit provided for in section 30 into account”.

c. R-12.1, ss. 149-151,
repealed.

258. Sections 149 to 151 of the said Act are repealed.

c. R-12.1, s. 153, am.

259. Section 153 of the said Act is amended

(1) by inserting “or the Pension Plan of Peace Officers in Correctional Services” after “Retirement Plan” in the third line of the first paragraph;

(2) by inserting the following sentence at the end of the first paragraph: “If a pensioner under this plan is referred to in Chapter V of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), only the provisions provided for in that chapter apply.”

c. R-12.1, s. 157, am.

260. Section 157 of the said Act is amended by replacing “interest” in the last line of the second paragraph by “interest, compounded annually, at the rates determined in Schedule VII until the date the employee ceased to hold employment and at the rate determined in Schedule VIII from the day following that date until the date the refund is paid”.

c. R-12.1, s. 178, am.

261. Section 178 of the said Act is amended by replacing the second paragraph by the following paragraph:

Interest.

“All sums bear interest from the midpoint of the year in which they were paid until the date of the transfer.”

c. R-12.1, Div. V,
ss. 195.1 and 195.2,
added.

262. The said Act is amended by inserting the following division after section 195:

“DIVISION V

“TRANSFER OF FUNDS

Deposit.

“195.1. With respect to the years and parts of a year of service credited to the employee under the pension plan of the Sûreté du Québec and transferred in accordance with section 138.7, the Commission must deposit the actuarial value of the benefits accrued under that plan in the Caisse de dépôt et placement du Québec without, however, exceeding the actuarial value of the equivalent benefits to which the employee is entitled under this Act. The actuarial values are those established under section 138.7.

Interest.

The sums transferred under the first paragraph bear interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from the date the application for transfer is received at the Commission in accordance with section 138.7 until the date on which the sums are deposited in the Caisse de dépôt et placement du Québec. The sums are paid to the Caisse into the funds and in the proportions provided for in the second paragraph of section 180.

Transfer.

“195.2. With respect to the years and parts of a year of service credited to an employee under this plan and transferred to the pension plan of the Sûreté du Québec in accordance with that plan, the Commission must transfer the actuarial value of the benefits accrued under this plan to the consolidated revenue fund without, however, exceeding the actuarial value of the equivalent benefits to which the employee is entitled under the pension plan of the Sûreté du Québec. The actuarial values are those established under section 138.7.

Interest.

The sums transferred under the first paragraph bear interest, compounded annually, at the rates determined in Schedule VII from the date the application for transfer is received at the Commission in accordance with the pension plan of the Sûreté du Québec until the date on which the sums are transferred to the consolidated revenue fund. The sums are taken out of the relevant funds of the Caisse de dépôt et placement du Québec according to the procedure for the payment of benefits contained in Division II of Chapter X.”

c. R-12.1, s. 196, am.

263. Section 196 of the said Act is amended

(1) by inserting the following subparagraph after subparagraph 7 of the first paragraph:

“(7.1) determine, for the purposes of section 75, the actuarial assumptions and methods;”;

(2) by striking out “and subclasses” in the second and third lines of subparagraph 9 of the first paragraph;

(3) by replacing “in section 149, which may vary according to the pension plans concerned” in the second and third lines of subparagraph 12 of the first paragraph by “in sections 138.1 and 138.7, which may vary with the pension plans and benefits concerned;”;

(4) by replacing “and the rules and procedures for computing the pension” in the second and third lines of subparagraph 22 of the first paragraph by “the rules and procedures for computing the pension, and the conditions governing the application of those limits, rules and procedures”;

(5) by inserting the following subparagraph after subparagraph 23 of the first paragraph:

“(23.1) for the purposes of section 204 and for each period indicated, determine the rates of interest in Schedule VII, according to the rules and procedures established and the rates of return on certain classes of amounts referred to in section 177 and designated by the regulation, and the rate of interest in Schedule VIII according to a designated external index and the rules and procedures established;”.

c. R-12.1, s. 199, am.

264. Section 199 of the said Act is amended by replacing “the interest provided for in section 204” in the next to last line of the third paragraph by “interest”.

c. R-12.1, s. 200, am.

265. Section 200 of the said Act is amended by replacing “mailing” in the fourth line of the first paragraph by “sending”.

c. R-12.1, s. 201, am.

266. Section 201 of the said Act is amended

(1) by inserting “Despite any inconsistent provision of this Act,” at the beginning of the first paragraph;

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

Limits.

“For the purposes of the first paragraph, the Government may establish by regulation the limit applicable to the pensionable salary for the purpose of establishing the cost of redemption, the limit applicable to the service that may be credited, the rules and procedures for computing that part of the pension that relates to the years and parts of years redeemed, and the conditions governing the application of those limits, rules and procedures.”

c. R-12.1, s. 203, am.

267. Section 203 of the said Act is amended by replacing “section 150” in the last line of the first paragraph by “section 138.2”.

c. R-12.1, s. 204,
replaced.

268. Section 204 of the said Act is replaced by the following section:

“interest”.

“204. For the purposes of this Act and unless otherwise provided, the word “interest” used alone refers to interest compounded annually at the rates determined for each period in Schedule VII. The rates of interest in Schedule VII are determined, for each period indicated, according to the rules and procedures determined by regulation and the rates of return on certain classes of amounts referred to in section 177 and designated by that regulation.

Rates of interest.

The rates of interest in Schedule VIII are determined, for each period indicated, according to the rules and procedures established by regulation and an external index designated by that regulation.

Applicable rates.

The applicable rates determined in Schedule VII are the rates determined for each period according to the period of application of the rates provided for in the relevant sections. The applicable rate determined in Schedule VIII is the rate in force on the day before the date the period of application of that rate begins as provided for in the relevant sections, unless otherwise provided.”

c. R-12.1, s. 205, am.

269. Section 205 of the said Act is amended by replacing the first sentence by the following sentence: “Contributions within the meaning of section 73 bear interest at the rates determined in Schedules VII and VIII, according to the periods of application of those rates provided for in the relevant sections.”

c. R-12.1, s. 206, am.

270. Section 206 of the said Act is amended by replacing “sections 149” in the fourth line by “sections 138.1, 138.7”.

c. R-12.1, s. 209, am.

271. Section 209 of the said Act is amended by replacing “mailing date of any decision of the Commission concerning the employee” in the fourth and fifth lines of the second paragraph by “date on which any decision of the Commission concerning the employee was sent”.

c. R-12.1, s. 211, am.

272. The second paragraph of section 211 of the said Act is enacted once again and therefore reads as follows:

Exception.

“They have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

c. R-12.1, Sched. I, am.

273. Schedule I to the said Act is amended by inserting “The following are considered non-unionizable employments:” after the heading of Division I “NON-UNIONIZABLE EMPLOYMENT”.

c. R-12.1, Sched. II, am.

274. Schedule II to the said Act, amended by Conseil du trésor decisions 200976 dated 20 April 2004 and 201230 dated 14 June 2004, is again amended

(1) by striking out “, in respect of employees who were holding an employment with the Institut before 23 June 1995” in the listing of “the Institut de recherches cliniques de Montréal”;

(2) by inserting the following paragraph after paragraph 13:

“13.1. THE QUÉBEC SECRETARY GENERAL OF THE OFFICE FRANCO-QUÉBÉCOIS POUR LA JEUNESSE”.

c. R-12.1, Sched. VII,
am.

275. Schedule VII to the said Act is amended

(1) by replacing the heading by “INTEREST RATES BASED ON THE RATES OF RETURN ON CERTAIN FUNDS”;

(2) by replacing “as of 1 August 2003” by “1 August 2003 to 31 July 2004”;

(3) by adding “-0.61% as of 1 August 2004” at the end.

c. R-12.1, Sched. VIII,
am.

276. Schedule VIII to the said Act is amended

(1) by replacing the heading by “INTEREST RATES BASED ON AN EXTERNAL INDEX”;

(2) by adding the following at the end:

“4.60% 1 August 2002 to 31 July 2003

“3.50% 1 August 2003 to 31 July 2004

“4.01% as of 1 August 2004”.

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

Contribution rate.

277. The contribution rate provided for in the first paragraph of section 42 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) is 1% starting on 1 January 2004. The supplementary contribution rate provided for in the second paragraph of that section is 3% starting on 1 January 2004. These rates apply until new rates are determined by regulation.

Membership.

278. A public servant who, on 31 December 2004, held employment within the Direction générale des services correctionnels of the Ministère de la Sécurité publique other than employment covered by the Directive concernant l'ensemble des conditions de travail des cadres intermédiaires oeuvrant en établissement de détention à titre d'agents de la paix à l'exclusion des directeurs des établissements de détention (C.T. 170451 dated 11 April 1989) or the Directive concernant l'ensemble des conditions de travail des cadres intermédiaires oeuvrant en établissement de détention à titre de directeurs des établissements de détention (C.T. 170452 dated 11 April 1989), and their subsequent amendments, is a member of the Pension Plan of Peace Officers in Correctional Services from the date on which the public servant ceased to hold employment covered by those directives in a house of detention. The public

servant is deemed to qualify for membership in that plan on 1 January 2005 and Chapter IX.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) applies.

Provision applicable.

279. Section 4.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), as it read on 31 December 2004, continues to apply until 31 December 2005 with respect to an employee covered by the second paragraph of that section who, on 31 December 2004, is a member of the staff of a minister or of a person referred to in section 124.1 of the Act respecting the National Assembly (R.S.Q., chapter A-23.1). An employee who elects to become a member of the Pension Plan of Peace Officers in Correctional Services is deemed to qualify for membership in that plan on 1 January 2005 and Chapter IX.1 of that Act applies.

Provision applicable.

280. Section 42.0.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), enacted by section 8, applies with respect to an absence without pay in progress on 1 January 2005, but only for the part of the absence without pay after 31 December 2004.

Redemption proposal.

281. A redemption proposal made by the Commission administrative des régimes de retraite et d'assurances after 2 November 2004 following an application to redeem a period of absence without pay having occurred while an employee held pensionable employment under the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) received by the Commission before 1 February 2005 must be based on the provisions of that Act as they read before 1 January 2005 or as they read on that date, whichever option is more favourable.

New redemption proposal.

If a proposal not in accordance with the first paragraph has already been made by the Commission, the Commission must make a new proposal in accordance with that paragraph whether or not the first proposal has been accepted.

Effect.

282. Chapters I and III of the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services, made by Order in Council 1842-88 dated 14 December 1988, the Regulation respecting the designation of classes or subclasses of employees and the determination of special provisions applicable to the employees of the Institut Pinel, made by Order in Council 1443-92 dated 30 September 1992 and Division XII of Chapter I of the Regulation under the Act respecting the Government and Public Employees Retirement Plan, made by Order in Council 1845-88 dated 14 December 1988, in force on 31 December 2004, continue to have effect until they are replaced or amended by regulations and orders in council made under the corresponding provisions of this Act.

Actuarial assumptions and methods.

However, for the purposes of section 41.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), section 109.2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) and section 138.1 of the

Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1), the actuarial assumptions and methods used to establish the actuarial value of benefits are those determined in accordance with sections 23, 115.7 and 149 of those Acts, respectively, in force on 31 December 2004, with the following modifications:

(1) the retirement age is the employee's age on the date the employee ceases to be a member of the plan in accordance with section 8.7 or 8.8 of the Act respecting the Pension Plan of Peace Officers in Correctional Services; and

(2) the pensionable salary is the best years' salary regardless of the plan under which the service is credited.

Actuarial assumptions and methods.

For the purposes of section 23 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, the actuarial assumptions and methods used to establish the actuarial value of benefits are those determined under section 23 as it stood on 31 December 2004, with the following modification: if the expected retirement date is no more than five years after the date of qualification, the salaries that may be considered for the purpose of calculating the average pensionable salary are the pensionable salary for the qualification year, the projected salary for each subsequent year until the date of retirement and the pensionable salary for each of the years prior to the date of qualification, regardless of the plan under which the service is credited.

Effect of first regulation.

283. The first regulation made under paragraph 4 of section 1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), enacted by section 1, may have effect from 1 January 1992.

Effect of first regulation.

284. The first regulation made under section 107 or 143.19 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), enacted by sections 44 and 57, respectively, may have effect from 1 January 2005.

Effect of first regulations.

285. The first regulations made after 1 January 2005 and amending the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Peace Officers in Correctional Services, made by Order in Council 839-91 (1991, G.O. 2, 2109), the Regulation respecting the partition and assignment of benefits accrued under the Government and Public Employees Retirement Plan, made by Order in Council 351-91 (1991, G.O. 2, 1307), the Regulation respecting the partition and assignment of benefits accrued under the Teachers Pension Plan, made by Conseil du trésor decision 176506 (1991, G.O. 2, 1334), the Regulation respecting the partition and assignment of benefits accrued under the Civil Service Superannuation Plan, made by Conseil du trésor decision 176507 (1991, G.O. 2, 1327) and the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Certain Teachers, made by Order in Council 840-91 (1991, G.O. 2, 2114) may have effect from 1 January 2005 if their purpose is to give effect to an amendment resulting from this Act.

Effect of first regulation.

Similarly, the first regulation made under subparagraphs 13 to 16 of the first paragraph of section 196 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) may have effect from 1 January 2005.

Effect of first Order in Council.

286. The first Order in Council made under section 23 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) after the coming into force of this Act, to the extent that it amends or replaces section 25 or 30 of Order in Council 960-2003 dated 17 September 2003, may have effect from that date.

Effect of first regulation.

287. The first regulation made under subparagraph 2.1 of the first paragraph of section 196 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) after the coming into force of this Act may have effect from 1 January 2005.

Effect of first Order in Council.

288. The first Order in Council made under paragraph 2 of section 2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) or paragraph 5 of section 2 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) after the coming into force of this Act may have effect from 1 January 1990 with respect to a person or member referred to in that section for the period during which the Commission administrative des régimes de retraite et d'assurances received contributions between 31 December 1989 and 1 January 2005.

Effect.

289. The Regulation to amend the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), made by Conseil du trésor decision 201440 dated 24 August 2004, has effect from 15 April 2001.

Effect.

The Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), made by Conseil du trésor decision 197330 dated 27 November 2001, has effect from 1 January 2000.

Effect.

290. The listing of the Association de l'enseignement du Nouveau-Québec in paragraph 1 of Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) has effect from 7 January 1980. The listing of the Syndicat de l'enseignement de l'Estrie, the Syndicat de l'enseignement de Louis-Hémon and the Syndicat de l'enseignement de la région de Laval in that paragraph has effect from 1 January 2000.

Effect.

The listing of the Syndicat des travailleurs de l'enseignement secondaire des Basses-Laurentides (CSQ) and the listing of the Syndicat de l'enseignement des Vieilles-Forges in Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan have effect from 21 October 1997 and 1 March 1999, respectively.

Effect.

The listing of the Syndicat des travailleurs de l'enseignement de l'Est du Québec in paragraph 1 of Schedule I to the Act respecting the Government and Public Employees Retirement Plan and in paragraph 1 of Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) has effect from 1 February 2003.

Effect.

291. Paragraph 1 of section 175 has effect from 1 July 1973.

Effect.

Paragraph 1 of section 181 and paragraph 1 of section 212 have effect from 1 January 1995.

Effect.

Paragraph 2 of section 158 has effect from 1 January 2000.

Effect.

Paragraph 2 of section 218 and paragraph 1 of section 274 have effect from 1 January 2001.

Effect.

Sections 4, 5, 37 and 38, paragraph 8 of section 47, section 51, paragraph 2 of section 74, sections 77, 82, 83, 87 and 91, paragraph 1 of section 116, paragraphs 2 and 3 of section 123, paragraph 1 of section 127, section 134, paragraph 10 of section 137, paragraph 1 of section 158, sections 169, 182 to 184, 186 and 194, paragraph 1 of section 195, sections 198, 199, 202, 203, 205, 206, 208, 211, 213, 219, 220, 223, 226, 252, 254 and 257, paragraph 4 of section 263 and sections 266 and 273 have effect from 1 July 2002.

Effect.

Paragraph 2 of section 175 and paragraph 2 of section 274 have effect from 23 December 2003.

Effect.

Sections 81 and 197 have effect from 1 January 2004.

Application of interest rates.

292. In the case where an application for redemption is received at the Commission administrative des régimes de retraite et d'assurances between 31 December 2004 and 1 June 2005, for the purposes of the period of application of the interest rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) and provided for in sections 34, 40 and 41 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), enacted by section 6, in respect of the refund of amounts paid for the purchase of pension credits or for the redemption of an absence without pay, the rate determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan apply until 31 May 2005 and the rate determined in Schedule VII in force on 1 June 2005 applies from the latter date until the end of the period of application of the rate determined in Schedule VII provided for in the relevant sections.

Application of interest rates.

In the case where an application for redemption is received at the Commission administrative des régimes de retraite et d'assurances between 31 December 2004 and 1 June 2005, for the purposes of the period of application of the interest rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan and provided for in the fourth paragraph

of section 109.4, enacted by section 124, or the rate determined in Schedule VIII to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1), provided for in the fourth paragraph of section 138.3 of that Act, enacted by section 255, the rate determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan or in Schedule VII to the Act respecting the Pension Plan of Management Personnel apply until 31 May 2005 and the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan or in Schedule VIII to the Act respecting the Pension Plan of Management Personnel in force on 1 June 2005 apply from the latter date until the end of the period of application of the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan or in Schedule VIII to the Act respecting the Pension Plan of Management Personnel provided for in the relevant sections.

Rate applicable.

In the case where an application for redemption is received at the Commission administrative des régimes de retraite et d'assurances between 31 December 2004 and 1 June 2005, under section 26 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, enacted by section 6, the interest rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan and provided for in the fourth paragraph of that section 26, applicable from the first day of the month that follows the date on which the actuarial values were established, continues to apply until 31 May 2005 or until the date of the redemption proposal by the Commission if it was made before 31 May 2005, and the rate determined in Schedule VII in force on 1 June 2005 applies from that date until the date of the redemption proposal.

Coming into force.

293. This Act comes into force on 1 January 2005.

Coming into force.

However, sections 20, 22 and 23, paragraphs 2 and 5 of section 25, sections 27, 28 and 30, paragraph 1 of section 31, sections 63 to 67, 69 to 72, 75, 89, 95 to 98 and 102, paragraph 2 of section 103, sections 104 to 110 and 115, paragraph 2 of section 116, section 126, paragraph 2 of section 127, sections 128, 132, 135, 147, 148 and 150, section 157 to the extent that it introduces the new paragraph for the purpose of computing interest, and sections 167, 170, 171 and 173 come into force on 1 June 2005. In those cases, if the period of application determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) and provided for in those sections begins before 1 June 2005, the rate determined in Schedule VI for each period applies until 31 May 2005 and the rate determined in Schedule VII in force on 1 June 2005 applies from the latter date until the end of the period of application of the rate determined in Schedule VII provided for in the relevant sections.

Coming into force.

Sections 230 to 233 and 237, paragraph 2 of section 238, and sections 239 to 243, 249, 250, 256, 260, 261, 264, 268 and 269 come into force on 1 June 2005. In those cases, if the period of application determined in Schedule VIII to the Act respecting the Pension Plan of Management Personnel (R.S.Q.,

chapter R-12.1) and provided for in those sections begins before 1 June 2005, the rate determined in Schedule VII for each period applies until 31 May 2005 and the rate determined in Schedule VIII in force on 1 June 2005 applies from that date until the end of the period of application of the rate determined in Schedule VIII provided for in the relevant sections.

Coming into force.

Section 6 to the extent that it enacts subdivision 4 of Division IV of Chapter II of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), paragraph 3 of section 47 to the extent that it refers to section 41.7, sections 68, 101 and 122, section 124 to the extent that it enacts Division III.3 of Chapter VI of Title I of the Act respecting the Government and Public Employees Retirement Plan, section 136, paragraph 7 of section 137 to the extent that it refers to section 109.8 of the Act respecting the Government and Public Employees Retirement Plan, sections 176, 192, 210 and 236, section 255 to the extent that it enacts Division I.3 of Chapter VI of the Act respecting the Pension Plan of Management Personnel, section 262 and paragraph 3 of section 263 to the extent that it refers to section 138.7 of the Act respecting the Pension Plan of Management Personnel of this Act come into force on the date or dates to be set by the Government.

2004, chapter 40

**AN ACT TO REPEAL THE ACT RESPECTING THE
ESTABLISHMENT OF A STEEL COMPLEX BY SIDBEC AND
THE ACT RESPECTING THE SOCIÉTÉ DU PARC
INDUSTRIEL ET PORTUAIRE QUÉBEC-SUD**

Bill 81

Introduced by Mr. Michel Audet, Minister of Economic and Regional Development and Research

Introduced 11 November 2004

Passage in principle 8 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: on the date or dates set by the Government

Legislation amended:

Financial Administration Act (R.S.Q., chapter A-6.001)

Legislation repealed:

Act respecting the establishment of a steel complex by Sidbec (R.S.Q., chapter E-14)

Act respecting the Société du parc industriel et portuaire Québec-Sud (R.S.Q., chapter S-16.01)



Chapter 40

AN ACT TO REPEAL THE ACT RESPECTING THE ESTABLISHMENT OF A STEEL COMPLEX BY SIDBEC AND THE ACT RESPECTING THE SOCIÉTÉ DU PARC INDUSTRIEL ET PORTUAIRE QUÉBEC-SUD

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE ESTABLISHMENT OF A STEEL COMPLEX BY SIDBEC

- | | |
|--------------------|---|
| c. E-14, repealed. | 1. The Act respecting the establishment of a steel complex by Sidbec (R.S.Q., chapter E-14) is repealed. |
| Dissolution. | 2. Sidbec, a legal person duly constituted by letters patent on 18 November 1964 under Part I of the Companies Act (R.S.Q., chapter C-38), is dissolved. |
| Term. | 3. The term of the members of the board of directors of Sidbec in office on the date of the coming into force of this section ends on that date. |
| Repayment. | 4. Repayment of the debt contracted by Sidbec with the Minister of Finance, as manager of the financing fund, is assumed by the Minister of Economic and Regional Development and Research on the date of the coming into force of this section. |
| Civil proceedings. | 5. The civil proceedings to which Sidbec is a party are continued by the mandated attorney, for and on behalf of the Attorney General of Québec, upon an appearance on behalf of the Attorney General of Québec and without continuance of suit. |
| Bank accounts. | 6. The sums held by Sidbec in its bank accounts are transferred to the consolidated revenue fund on the date of the coming into force of this section. |
| Documents. | 7. The files, records and other documents of Sidbec become files, records and documents of the Minister of Economic and Regional Development and Research. |

ACT RESPECTING THE SOCIÉTÉ DU PARC INDUSTRIEL ET PORTUAIRE QUÉBEC-SUD

- | | |
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| c. S-16.01, repealed. | 8. The Act respecting the Société du parc industriel et portuaire Québec-Sud (R.S.Q., chapter S-16.01) is repealed. |
|-----------------------|--|

- Term. **9.** The term of the members of the personnel of the Société du parc industriel et portuaire Québec-Sud ends on the date of the coming into force of this section, according to the terms and procedures set out in their conditions of employment.
- Term. **10.** The term of the members of the board of directors of the Société in office on the date of the coming into force of this section ends on that date.
- Reimbursement. **11.** The Minister of Finance reimburses an amount of \$400 to the Government of Canada in redemption of the 400 common shares it holds in the Société.
- Presumption. **12.** The land situated in Ville de Lévis that the Société owns and that is bounded to the north by the St. Lawrence River, to the south by the Lallemand stream, to the southwest by rue Saint-Joseph and to the east by lot 46-4 is deemed to have been transferred by the Société to the Gouvernement du Québec for an amount of \$1 on (*insert the date of the day that precedes the date of coming into force of this section*).
- Registration. The transfer is registered by entering a certified copy of this Act in the land register.
- Conditions. **13.** On behalf of and subject to the conditions determined by the Government, the Minister of Economic and Regional Development and Research must offer to transfer the land referred to in section 12 to Ville de Lévis for \$1, on condition that the city agrees to build a park on it.
- Transfer. The offer must give the city at least 90 days in which to agree to the transfer and must provide for penalties or terms applicable if the transfer takes place and the city fails to meet the conditions determined under the first paragraph.
- Bank accounts. **14.** On the date of the coming into force of this section, the sums held by the Société in its bank accounts are transferred to the consolidated revenue fund of Québec and the share of the Government of Canada of those sums is remitted to that Government in proportion to its participation in the Société.
- Documents. **15.** The files, records and other documents of the Société become files, records and documents of the Minister of Economic and Regional Development and Research.

FINAL PROVISIONS

- c. A-6.001, Sched. 2, am. **16.** Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by striking out the word “Sidbec” and the words “Société du parc industriel et portuaire Québec-Sud”.
- Minister responsible. **17.** The Minister of Economic and Regional Development and Research is responsible for the administration of this Act.

Coming into force. **18.** This Act comes into force on the date or dates set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 41

AN ACT TO AMEND THE COURTS OF JUSTICE ACT

Bill 84

Introduced by Mr. Jacques P. Dupuis, Minister of Justice

Introduced 10 December 2004

Passage in principle 16 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended:

Courts of Justice Act (R.S.Q., chapter T-16)



Chapter 41

AN ACT TO AMEND THE COURTS OF JUSTICE ACT

[Assented to 17 December 2004]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. T-16, s. 224.9, am. **1.** Section 224.9 of the Courts of Justice Act (R.S.Q., chapter T-16) is amended by inserting the following paragraph after the third paragraph:
- Presumption. “A judge having held the office of chief judge, senior associate chief judge or associate chief judge for at least seven years is deemed, for the sole purpose of determining the amount of the judge’s pension, to have received, for each of the years taken into consideration, an annual salary at least equivalent to that of a puisne judge.”
- c. T-16, s. 231, am. **2.** Section 231 of the said Act is amended by inserting the following paragraph after the third paragraph:
- Presumption. “A judge having held the office of chief judge, senior associate chief judge or associate chief judge for at least seven years is deemed, for the sole purpose of determining the amount of the judge’s pension, to have received, for each of the years taken into consideration, an annual salary at least equivalent to that of a puisne judge.”
- O.C. 326-93 (1993,
G.O. 2, 1949), s. 11,
replaced. **3.** Section 11 of the Supplementary Benefits Plan for Judges Covered by the Pension Plan Established under Part VI of the Courts of Justice Act, enacted by Order in Council 326-93 dated 17 March 1993 (1993, G.O. 2, 1949) and amended by Orders in Council 793-93 dated 9 June 1993 (1993, G.O. 2, 3247), 322-94 dated 9 March 1994 (1994, G.O. 2, 1211), 1477-95 dated 15 November 1995 (1995, G.O. 2, 3208) and 1473-2001 dated 12 December 2001 (2001, G.O. 2, 6861), is again amended by replacing section 11 by the following section:
- “11.** To calculate the supplementary benefits payable under this plan, the average salary is determined in accordance with section 231 of the Act.”
- Applicability. **4.** This Act also applies to a judge who is already retired on 17 December 2004, held the office of chief judge, senior associate chief judge or associate chief judge for at least seven years and received a lump sum as a salary adjustment after 1 January 2000. It applies from the date of retirement.
- Coming into force. **5.** This Act comes into force on 17 December 2004.

TABLE OF AMENDMENTS TO THE REVISED STATUTES OF QUÉBEC, 1977 AND OTHER PUBLIC ACTS

The bold-faced figures are the numbers of sections.

The information given in this table is given without regard to the date of coming into force of the amendments. The table comprises all legislative amendments to public bills but does not include amendments from other sources, such as amendments made by order in council.

Acts not subject to consolidation, Acts not yet included in the Revised Statutes of Québec and the Civil Code of Québec follow the Revised Statutes of Québec.

IN THIS TABLE

Ab. = Abrogate	Rp. = Replaced
App. = Appendix	R.S. = Revised Statutes
c. = chapter	Sched. = Schedule
	sess. = session

Reference	Title Amendments
1—REVISED STATUTES OF QUÉBEC	
c. A-1	Bees Act 2 , Ab. 1990, c. 4 3 , 1986, c. 95 7.1 , 1997, c. 43 9 , 1999, c. 40 10 , 1999, c. 40 11 , 1990, c. 4; 1999, c. 40 12 , Ab. 1990, c. 4 13 , 1987, c. 68 14 , 1999, c. 40 16 , 1990, c. 4 17 , 1996, c. 2 Ab. , 2000, c. 40
c. A-2	Agricultural Abuses Act 1 , 1996, c. 2 2 , 1999, c. 40 3 , Ab. 1986, c. 95 4 , 1986, c. 95; 1999, c. 40 5 , Ab. 1990, c. 4 6 , 1996, c. 2; 1999, c. 40 7 , 1996, c. 2; 1999, c. 40 9 , 1986, c. 95; 1996, c. 2 10 , 1996, c. 2 10.1 , 1996, c. 2 13 , 1996, c. 2; 1999, c. 40 14 , 1996, c. 2 15 , 1996, c. 2 17 , 1996, c. 2; 1999, c. 40

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Reference	Title Amendments
c. A-2	<p>Agricultural Abuses Act – <i>Cont'd</i></p> <p>18, 1996, c. 2; 1999, c. 40 19, 1996, c. 2; 1999, c. 40 20, 1996, c. 2 21, 1990, c. 4 22, 1990, c. 4 24, 1990, c. 4 25, 1990, c. 4; 1992, c. 61; 1999, c. 40</p>
c. A-2.01	<p>Act respecting equal access to employment in public bodies</p> <p>1, 2004, c. 31 2, 2002, c. 75 33.1, 2004, c. 31</p>
c. A-2.1	<p>Act respecting Access to documents held by public bodies and the Protection of personal information</p> <p>2, 1983, c. 38; 1992, c. 57; 1993, c. 48; 1999, c. 40; 2000, c. 42 2.1, 1987, c. 68 2.2, 1989, c. 54 4, 1989, c. 54; 1990, c. 57; 1999, c. 40 5, 1990, c. 57; 1990, c. 85; 1996, c. 2; 1997, c. 41; 1997, c. 44; 1999, c. 40; 2000, c. 56 6, 1984, c. 39; 1988, c. 84; 1989, c. 17; 1994, c. 15; 1996, c. 21; 2000, c. 8; 2002, c. 75 7, 1990, c. 57; 1992, c. 21; 1994, c. 23; 1999, c. 34; 2002, c. 69 8, 1987, c. 68 10, 1990, c. 57; 2001, c. 32 11, 1987, c. 68 13, 1990, c. 57; 2001, c. 32 16, 2001, c. 32 17, 1990, c. 57 28, 1990, c. 57 29.1, 1985, c. 30; 1990, c. 57 34, 1983, c. 55; 1984, c. 47 41, 1985, c. 38 44, 1990, c. 57 52.1, 1990, c. 57 53, 1985, c. 30; 1989, c. 54; 1990, c. 57 57, 1985, c. 30; 1990, c. 57; 1999, c. 40 59, 1983, c. 38; 1984, c. 27; 1985, c. 30; 1987, c. 68; 1990, c. 57 59.1, 2001, c. 78 60.1, 2001, c. 78 61.1, 1984, c. 27; Ab. 1985, c. 30 62, 1990, c. 57 63, Ab. 1985, c. 30 65, 1990, c. 57 67, 1984, c. 27; 1985, c. 30 67.1, 1985, c. 30 67.2, 1985, c. 30; 1990, c. 57 67.3, 1985, c. 30; 1990, c. 57 67.4, 1985, c. 30 68, 1985, c. 30 68.1, 1985, c. 30 69, 1985, c. 30 70, 1985, c. 30; 1990, c. 57 73, 1983, c. 38 74, Ab. 1990, c. 57 75, Ab. 1990, c. 57 76, 1990, c. 57 79, 1983, c. 38; 1985, c. 30; 1998, c. 44; 2004, c. 25 83, 1987, c. 68; 1990, c. 57; 1992, c. 21 84, 1990, c. 57; 2001, c. 32</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-2.1	<p>Act respecting Access to documents held by public bodies and the Protection of personal information – <i>Cont'd</i></p> <p>84.1, 1987, c. 68; 1992, c. 21 85, 1987, c. 68 86.1, 1990, c. 57 87, 1990, c. 57 87.1, 1987, c. 68; 1992, c. 21 88.1, 1986, c. 95; 1993, c. 17 89.1, 1986, c. 95; 1993, c. 17 94, 1986, c. 95; 1993, c. 17 96, 1990, c. 57 99, Ab. 1990, c. 57 102.1, 1990, c. 57 104, 1993, c. 17 106, 1999, c. 40 108, 1999, c. 40 115, 2000, c. 56 118, 1993, c. 17 119, 1984, c. 27 119.1, 1984, c. 27 122, 1993, c. 17 123, 1985, c. 30; 1987, c. 68; 1989, c. 54 124, 1990, c. 57 126, 1990, c. 57 127, 1987, c. 68; 1989, c. 54 128.1, 1987, c. 68; 1989, c. 54 130.1, 1993, c. 17 131, 1986, c. 22 132, 1990, c. 57 134, 1984, c. 27 141, 1999, c. 40 144, 1985, c. 30; 1990, c. 57; 1999, c. 40 146.1, 1993, c. 17; 2002, c. 7 147, 1990, c. 57 148, 1990, c. 57; 1993, c. 17 149, 1985, c. 30; 1990, c. 57 149.1, 1990, c. 57 151, 1990, c. 57; 1993, c. 17 152, 1990, c. 57 153, 1988, c. 21 154, 1990, c. 57 155, 1990, c. 57 157, 1986, c. 22 158, 1990, c. 4 159, 1990, c. 4 159.1, 1987, c. 68; 1990, c. 4 160, 1990, c. 4 161, 1990, c. 4 164, 1990, c. 4; 1992, c. 61 165, Ab. 1990, c. 4 167, 1999, c. 40 169, 1986, c. 56; 1987, c. 33 171, 1985, c. 30; 2002, c. 5 173, 1995, c. 27 174, 1993, c. 17; 1994, c. 14; 1996, c. 21 179, 1984, c. 27 179.1, 1984, c. 27 Sched. A, 1984, c. 51; 1985, c. 46; 1987, c. 57; 1988, c. 84; 1989, c. 1; 1989, c. 36; 1998, c. 44; 2002, c. 5 Sched. B, 1999, c. 40</p>

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Reference	Title Amendments
c. A-3	<p>Workers' Compensation Act</p> <p>Rp., 1985, c. 6 1, 1978, c. 57 2, 1978, c. 57; 1979, c. 63; 1999, c. 14; 2002, c. 6 3, 1978, c. 57; 1979, c. 63 4, 1978, c. 57; 1979, c. 63 5, 1978, c. 57 6, 1978, c. 57 7, 1978, c. 57 8, 1978, c. 57 9, 1978, c. 57 11, 1978, c. 57 12, 1978, c. 57 13, 1978, c. 57 14, 1978, c. 57; 1997, c. 43 15, 1978, c. 57 16, 1978, c. 57 17, 1978, c. 57 18, 1978, c. 57 19, 1978, c. 57 20, 1978, c. 57 21, 1978, c. 57 22, 1978, c. 57 23, 1978, c. 57 24, 1978, c. 57 25, 1978, c. 57 26, 1978, c. 57 27, 1978, c. 57 28, 1978, c. 57 29, 1978, c. 57 30, 1978, c. 57 31, 1978, c. 57 32, 1978, c. 57 33, 1978, c. 57 34, 1978, c. 57 34.1, 1985, c. 6; 1990, c. 57 35, 1978, c. 57 36, 1978, c. 57; 2002, c. 6 37, 1978, c. 57 38, 1978, c. 57; 1997, c. 43 41, 1978, c. 57 42, 1978, c. 57; 1991, c. 35 42.1, 1978, c. 57 43, 1978, c. 57 44, 1978, c. 57 45, 1978, c. 57 46, 1978, c. 57; 1983, c. 43; 1997, c. 85 47, 1978, c. 57 48, 1978, c. 57 49, 1978, c. 57 50, 1978, c. 57 51, 1978, c. 57 52, Ab. 1978, c. 57 53, 1978, c. 57; 1979, c. 63; 1985, c. 6; 1997, c. 43 53.1, 1985, c. 6 54, 1978, c. 57; 1985, c. 6; 1986, c. 95 55, 1978, c. 57; 1979, c. 63; 1986, c. 95; 1997, c. 43 56, 1978, c. 57 56.1, 1978, c. 57 56.2, 1978, c. 57; 1988, c. 66 57, 1978, c. 57; Ab. 1979, c. 63 58, Ab. 1979, c. 63</p>

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Reference	Title Amendments
c. A-3	<p>Workers' Compensation Act – <i>Cont'd</i></p> <p> 59, Ab. 1979, c. 63 60, Ab. 1979, c. 63 61, 1979, c. 63 62, Ab. 1979, c. 63 63, 1978, c. 57; 1979, c. 63; 1985, c. 6; 1986, c. 95; 1997, c. 43 64, 1978, c. 57; 1997, c. 43 65, 1997, c. 43 65.1, 1978, c. 57; 1997, c. 43 66, 1978, c. 57; Ab. 1979, c. 63 67, Ab. 1979, c. 63 68, 1978, c. 57; Ab. 1979, c. 63 69, Ab. 1979, c. 63 70, 1979, c. 63 72, Ab. 1978, c. 57 73, Ab. 1979, c. 63 74, Ab. 1979, c. 63 75, 1982, c. 52 76, Ab. 1978, c. 57 77, Ab. 1978, c. 57 78, Ab. 1979, c. 63 79, 1978, c. 57 80, 1978, c. 57 81, 1978, c. 57 82, 1978, c. 57 83, 1978, c. 57 84, 1978, c. 57 86, 1978, c. 57 87, Ab. 1978, c. 57 88, 1978, c. 57; 1979, c. 63; 1983, c. 43; 1990, c. 4 89, 1978, c. 57 90, Ab. 1978, c. 57 91, 1978, c. 57; 1979, c. 63 92, 1978, c. 57; 1990, c. 4 93, 1978, c. 57; Ab. 1979, c. 63 94, 1978, c. 57; Ab. 1979, c. 63 95, 1978, c. 57 96, 1978, c. 57 99, 1978, c. 57 100, 1978, c. 57 102, 1978, c. 57 104, 1978, c. 57; 1990, c. 4 105, 1978, c. 57 108, 1978, c. 57; 1990, c. 4 109, 1978, c. 57 110, 1978, c. 57 111, 1978, c. 57; 1979, c. 63 113, 1978, c. 57 114, 1978, c. 57 115, 1978, c. 57; Ab. 1979, c. 63 116, 1978, c. 57; Ab. 1979, c. 63 117, 1978, c. 57 118, Ab. 1978, c. 57 119, 1978, c. 57; 1990, c. 4 119.1, 1978, c. 57; 1990, c. 4 119.2, 1978, c. 57; 1990, c. 4; 1997, c. 43 119.3, 1978, c. 57; 1990, c. 4 119.4, 1978, c. 57; 1990, c. 4 119.5, 1978, c. 57; 1990, c. 4 119.6, 1978, c. 57; 1990, c. 4 119.7, 1978, c. 57; 1990, c. 4 119.8, 1978, c. 57; 1990, c. 4 </p>

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Reference	Title Amendments
c. A-3	<p>Workers' Compensation Act – <i>Cont'd</i></p> <p>119.9, 1978, c. 57; 1979, c. 63; 1990, c. 4 119.10, 1978, c. 57; 1990, c. 4; 1992, c. 61 119.11, 1978, c. 57 119.12, 1978, c. 57 119.13, 1978, c. 57; Ab. 1992, c. 61 119.14, 1978, c. 57; 1990, c. 4; 1992, c. 61 119.15, 1978, c. 57; Ab. 1992, c. 61 120, 1992, c. 61 121, 1978, c. 57 122, 1978, c. 57 123, 1978, c. 57 124, 1978, c. 57; 1979, c. 63; 1988, c. 66; 1991, c. 35; 1992, c. 61 125, 1978, c. 57 126, 1979, c. 63 Sched. I, Ab. 1978, c. 57 Sched. II, 1978, c. 57; 1979, c. 63 <i>(redesignated Sched. B)</i> Sched. C, 1978, c. 57 Sched. III, 1978, c. 57; 1979, c. 63 <i>(redesignated Sched. D)</i> Sched. E, 1978, c. 57; 1979, c. 63</p>
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases</p> <p>1, 1999, c. 40 2, 1997, c. 27; 1999, c. 14; 1999, c. 40; 2002, c. 6; 2002, c. 76 3, 1999, c. 40 7, 1996, c. 70 8, 1996, c. 70 8.1, 1996, c. 70 9, 1999, c. 40 10, 1999, c. 40; 2001, c. 44 11, 1987, c. 19; 1988, c. 51; 1990, c. 4; 1998, c. 28; 1998, c. 36; 1999, c. 40; 2001, c. 44 12, 1988, c. 46; 1999, c. 40; 2001, c. 76 12.0.1, 2000, c. 20; 2001, c. 76 12.1, 1987, c. 19; 1999, c. 40; 2002, c. 24 13, 1999, c. 40 15, 1992, c. 21; 1994, c. 23; 1999, c. 40 16, 1999, c. 40 18, 1999, c. 40 19, 1999, c. 40 30, 1999, c. 40 31, 1993, c. 54; 1999, c. 40 38, 1992, c. 11; 1996, c. 70 38.1, 1992, c. 11 42, 1990, c. 57 42.1, 1993, c. 15; 1997, c. 73; 2001, c. 9 43, 1992, c. 11; 1997, c. 27 53, 1992, c. 11 60, 1993, c. 5 62, 1997, c. 85; 2001, c. 9 63, 1993, c. 15; 1997, c. 85; 2001, c. 9 67, 1997, c. 85; 2001, c. 9 77, 1987, c. 19; 2000, c. 20 78, 1987, c. 19; 2000, c. 20 81, 2000, c. 20 83, 1999, c. 40 84, 1992, c. 11; 1999, c. 40 85, 1999, c. 40 86, 1999, c. 40</p>

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Reference	Title Amendments
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases – <i>Cont'd</i></p> <p> 88, 1999, c. 40 89, 1999, c. 40 90, 1993, c. 5; 1999, c. 40 91, 1999, c. 40 92, 1999, c. 40 93, 1999, c. 40 94, 1999, c. 40 103, 1993, c. 54 105, 1993, c. 54 107, 1993, c. 54 113, 1992, c. 11 127, Ab. 1988, c. 51 130, 2000, c. 29 135, 1993, c. 5 140, 1992, c. 11 142, 1992, c. 11 144, 1988, c. 51; 1993, c. 15; 1994, c. 12; 1997, c. 63; 1997, c. 73; 1998, c. 36 144.1, 2002, c. 80 150, 1992, c. 21; 1994, c. 23 160, 1996, c. 70 162, 1992, c. 21; 1994, c. 23 164, 1992, c. 21 189, 1992, c. 11; 1994, c. 23 193, 1992, c. 21 195, 1992, c. 11; 1994, c. 23; 1998, c. 39; 1999, c. 40 196, 1992, c. 11; 1999, c. 89 197, 1996, c. 70 198, 1996, c. 70 198.1, 1992, c. 11 202, 1992, c. 11 203, 1999, c. 40 204, 1992, c. 11 205, 1992, c. 11; 2002, c. 76 205.1, 1997, c. 27 206, 1992, c. 11 209, 1992, c. 11 212, 1992, c. 11; 1997, c. 27 212.1, 1997, c. 27 213, Ab. 1992, c. 11 214, Ab. 1992, c. 11 215, 1992, c. 11 216, 1992, c. 11 217, 1992, c. 11; 1997, c. 27 218, 1992, c. 11; 1997, c. 27 219, 1992, c. 11 220, 1992, c. 11 221, 1992, c. 11 222, 1992, c. 11 223, 1992, c. 11 224, 1992, c. 11 224.1, 1992, c. 11 225, 1992, c. 11 229, 1992, c. 21; 1994, c. 23 241, 1997, c. 27 252, 1997, c. 27 261, 1993, c. 5 262, 1997, c. 27 265, 1999, c. 40 281, 1986, c. 58 282, 2002, c. 76 283, 1996, c. 70; 2002, c. 76 </p>

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Reference	Title Amendments
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases – <i>Cont'd</i></p> <p> 284, 1988, c. 34 284.1, 1996, c. 70 284.2, 1996, c. 70 286, 1989, c. 74 287, 2000, c. 29; Ab. 2002, c. 76 288, Ab. 2002, c. 76 289, 1993, c. 5; 1999, c. 83 289.1, 1993, c. 5; 1999, c. 40 290, 1996, c. 70 292, 1993, c. 5; 1996, c. 70 293.0.1, 2001, c. 76 293.1, 2000, c. 20; 2001, c. 76 294, 1987, c. 19; 1993, c. 5; 2001, c. 76; 2002, c. 24 294.1, 1996, c. 70 296, 1987, c. 19; 1996, c. 70; 2000, c. 20; 2001, c. 76; 2002, c. 24 297, 1989, c. 74; 1996, c. 70 298, 1996, c. 70 299, Ab. 1996, c. 70 300, 1989, c. 74; 1993, c. 5; Ab. 1996, c. 70 301, 1989, c. 74; Ab. 1996, c. 70 302, Ab. 1996, c. 70 303, 1996, c. 70 304, 1989, c. 74; 1996, c. 70 304.1, 1989, c. 74; 1996, c. 70 305, 1989, c. 74; 1996, c. 70 307, 1993, c. 5; 1996, c. 70 308, 1996, c. 70 309, 1993, c. 5; Ab. 1996, c. 70 310, 1987, c. 19; 2000, c. 20; 2001, c. 76 311, 1999, c. 40 312, 1996, c. 70 312.1, 1992, c. 11 313, 1989, c. 74; 1996, c. 70 314, 1989, c. 74 314.1, 1989, c. 74; 1993, c. 5; Ab. 1996, c. 70 314.2, 1989, c. 74 314.3, 1996, c. 70 314.4, 1996, c. 70 315, 1993, c. 5; 1996, c. 70 317, 1993, c. 5; 1996, c. 70 318, 1996, c. 70 319, 1993, c. 5; 1996, c. 70 320, 1993, c. 5; Ab. 1996, c. 70 322, 1993, c. 5 323, 1992, c. 11; 1993, c. 5; 1996, c. 70 323.1, 1993, c. 5 324, 1992, c. 57; 1999, c. 40 325, 1993, c. 5 326, 1996, c. 70 329, 1996, c. 70 330.1, 1996, c. 70 331.1, 1996, c. 70 331.2, 1996, c. 70 331.3, 1996, c. 70 332, 1999, c. 40 333, 1999, c. 40 334, 1988, c. 27 345, 1996, c. 70 348, 2002, c. 76 349, 1997, c. 27 351, 1997, c. 27 </p>

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Reference	Title Amendments
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases – <i>Cont'd</i></p> <p>353, 1999, c. 40 357.1, 1996, c. 70 358, 1992, c. 11; 1996, c. 70; 1997, c. 27 358.1, 1997, c. 27 358.2, 1997, c. 27 358.3, 1997, c. 27 358.4, 1997, c. 27 358.5, 1997, c. 27 359, 1992, c. 11; 1997, c. 27 359.1, 1997, c. 27 360, Ab. 1992, c. 11 361, 1989, c. 74; 1992, c. 11 362, 1992, c. 11; 1997, c. 27 362.1, 1996, c. 70 363, 1997, c. 27 364, 1993, c. 5; 1996, c. 70; 1997, c. 27 365, 1992, c. 11; 1996, c. 70; 1997, c. 27 365.1, 1992, c. 11; Ab. 1997, c. 27 365.2, 1992, c. 11; Ab. 1997, c. 27 366, 1992, c. 11; 1997, c. 27 367, 1997, c. 27 368, 1997, c. 27 369, 1997, c. 27; 1999, c. 40 370, 1997, c. 27 371, 1997, c. 27 372, 1997, c. 27 373, 1997, c. 27 374, 1997, c. 27 375, 1997, c. 27 376, 1997, c. 27 377, 1997, c. 27 378, 1997, c. 27 379, 1997, c. 27 380, 1997, c. 27 381, 1997, c. 27 382, 1997, c. 27 383, 1997, c. 27 384, 1997, c. 27 385, 1997, c. 27 386, 1997, c. 27 387, 1997, c. 27 388, 1997, c. 27 389, 1997, c. 27 390, 1997, c. 27 391, 1997, c. 27 392, 1997, c. 27 393, 1997, c. 27 394, 1986, c. 58; 1997, c. 27; 2002, c. 22 395, 1997, c. 27; 2002, c. 22 396, 1986, c. 58; 1997, c. 27 397, 1997, c. 27 398, Ab. 1992, c. 11; 1997, c. 27 399, 1997, c. 27; 1997, c. 43 400, 1997, c. 27; 1997, c. 43; 2002, c. 22 401, 1997, c. 27 402, 1992, c. 11; 1997, c. 27; 2002, c. 22 403, 1997, c. 27 404, 1997, c. 27 405, 1997, c. 27; 2002, c. 30 406, 1997, c. 27 407, 1997, c. 27</p>

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Reference	Title Amendments
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases – <i>Cont'd</i></p> <p> 408, 1997, c. 27 409, 1997, c. 27 410, 1997, c. 27 411, 1992, c. 11 ; 1997, c. 27 ; 1997, c. 43 412, 1997, c. 27 ; 1999, c. 40 413, 1997, c. 27 414, 1997, c. 27 415, 1992, c. 11 ; 1997, c. 27 415.1, 1992, c. 11 416, 1992, c. 11 ; 1997, c. 27 417, 1997, c. 27 418, 1997, c. 27 419, 1997, c. 27 420, 1997, c. 27 421, 1997, c. 27 422, 1997, c. 27 423, 1997, c. 27 424, 1997, c. 27 425, 1997, c. 27 426, 1997, c. 27 427, 1997, c. 27 428, 1997, c. 27 429, 1997, c. 27 429.1, 1997, c. 27 429.2, 1997, c. 27 429.3, 1997, c. 27 429.4, 1997, c. 27 429.5, 1997, c. 27 429.6, 1997, c. 27 429.7, 1997, c. 27 429.8, 1997, c. 27 429.9, 1997, c. 27 429.10, 1997, c. 27 429.11, 1997, c. 27 429.12, 1997, c. 27 429.13, 1997, c. 27 429.14, 1997, c. 27 429.15, 1997, c. 27 429.16, 1997, c. 27 429.17, 1997, c. 27 429.18, 1997, c. 27 429.19, 1997, c. 27 429.20, 1997, c. 27 429.21, 1997, c. 27 429.22, 1997, c. 27 429.23, 1997, c. 27 429.24, 1997, c. 27 429.25, 1997, c. 27 429.26, 1997, c. 27 429.27, 1997, c. 27 429.28, 1997, c. 27 429.29, 1997, c. 27 429.30, 1997, c. 27 429.31, 1997, c. 27 429.32, 1997, c. 27 429.33, 1997, c. 27 429.34, 1997, c. 27 429.35, 1997, c. 27 429.36, 1997, c. 27 429.37, 1997, c. 27 429.38, 1997, c. 27 </p>

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Reference	Title Amendments
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases – <i>Cont'd</i></p> <p>429.39, 1997, c. 27 429.40, 1997, c. 27 429.41, 1997, c. 27 429.42, 1997, c. 27 429.43, 1997, c. 27 429.44, 1997, c. 27 429.45, 1997, c. 27 429.46, 1997, c. 27 429.47, 1997, c. 27 429.48, 1997, c. 27 429.49, 1997, c. 27 429.50, 1997, c. 27 429.51, 1997, c. 27 429.52, 1997, c. 27 429.53, 1997, c. 27 429.54, 1997, c. 27 429.55, 1997, c. 27 429.56, 1997, c. 27 429.57, 1997, c. 27 429.58, 1997, c. 27 429.59, 1997, c. 27 433, 1997, c. 27 436, 1997, c. 27 440, 1987, c. 19; 2000, c. 20; 2001, c. 76 441, 1999, c. 40 442, 1999, c. 40 443, 1999, c. 40 447, 1999, c. 40 448, 1993, c. 54 449, 1993, c. 54; 1999, c. 40 450, 1993, c. 54; 1997, c. 27; 1999, c. 40 451, Ab. 1993, c. 54; 1997, c. 27; 1999, c. 40 454, 1989, c. 74; 1992, c. 11; 1993, c. 5; 1996, c. 70; 1999, c. 40 455, 1989, c. 74; 1992, c. 11; 1993, c. 5; 1996, c. 70; 2002, c. 76 456, 1989, c. 74 458, 1990, c. 4 459, 1990, c. 4 460, 1990, c. 4 461, 1990, c. 4 462, 1990, c. 4; 1992, c. 11 463, 1990, c. 4 464, 1990, c. 4; 1996, c. 70 465, 1990, c. 4 467, 1990, c. 4 469, 1999, c. 40 470, 1987, c. 85; 1990, c. 4; Ab. 1992, c. 61 471, Ab. 1992, c. 61 472, Ab. 1992, c. 61 473, 1987, c. 85; 1990, c. 4; 1992, c. 61; 2001, c. 26 474, 1992, c. 61; 2002, c. 76 477, 1999, c. 40 478, 1993, c. 54 505, 1999, c. 40 518, Ab. 1993, c. 15 519, Ab. 1993, c. 15 555, 1991, c. 35 557, 1999, c. 40 559, 1999, c. 40 570, 1988, c. 66; 1991, c. 35 570.1, 1988, c. 66; 1991, c. 35; 1992, c. 11; 1997, c. 27 570.2, 1991, c. 35</p>

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Reference	Title Amendments
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases – <i>Cont'd</i></p> <p>572, 1992, c. 61 578, 1993, c. 54; 1999, c. 40 579, 1999, c. 40 581, 1999, c. 40 583, 1999, c. 40 584, 1999, c. 40 586, 1999, c. 89 590, 1997, c. 27 Sched. II, 1999, c. 40 Sched. VI, Ab. 1997, c. 27 Sched. VII, Ab. 1997, c. 27</p>
c. A-3.01	<p>Act respecting the accreditation and financing of students' associations</p> <p>2, 1989, c. 17; 1993, c. 10; 1994, c. 15; 1996, c. 21; 1997, c. 87; 2000, c. 8 2.1, 1993, c. 10 6, (<i>renumbered 10.1</i>) 1993, c. 10 7, (<i>renumbered 10.2</i>) 1993, c. 10 8, 1993, c. 10 9, 1993, c. 10 10.1, 1999, c. 40 10.2, 1999, c. 40 11, 1985, c. 30; 1993, c. 10 12, 1985, c. 30; 1993, c. 10 13, 1993, c. 10 15, 1985, c. 30; 1993, c. 10 17, 1993, c. 10 19, 1985, c. 21; 1988, c. 41; 1994, c. 16 21, 1993, c. 10 22, 1993, c. 10 22.1, 1993, c. 10 22.2, 1993, c. 10 23, 1993, c. 10 24, 1993, c. 10 24.1, 1993, c. 10 25, 1993, c. 10 26, 1993, c. 10; 1999, c. 40 27, 1999, c. 40 28, 1993, c. 10 31, 1993, c. 10 32, 1993, c. 10 34, 1985, c. 21; 1988, c. 41; 1994, c. 16 36, 1993, c. 10 37, 1985, c. 21; 1988, c. 41; 1994, c. 16 39, 1993, c. 10 41, 1993, c. 10 42, 1993, c. 10 43, 1985, c. 30 46, 1993, c. 10 49, 1993, c. 10 50, 1993, c. 10; 1999, c. 40 51, 1993, c. 10 52, 1999, c. 40 54, 1993, c. 10 56, 1993, c. 10 59, 1993, c. 10; 1999, c. 40 63, 1985, c. 21; 1988, c. 41; 1994, c. 16 64, 1985, c. 21; 1988, c. 41; 1994, c. 16</p>

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Reference	Title Amendments
c. A-3.1	Act respecting the acquisition of shares of certain hypothecary loan companies 1 , 1982, c. 52 8 , 1982, c. 52 Ab. , 1987, c. 95
c. A-4	Act respecting the acquisition of colonization lands Ab. , 1982, c. 13
c. A-4.1	Act respecting the acquisition of farm land by non-residents 1 , 1987, c. 64; 1999, c. 40 3 , 2002, c. 6 4 , 1999, c. 40 10 , 1999, c. 40 14 , 1986, c. 95; 1997, c. 43 15 , 1996, c. 2 18 , 1997, c. 43 19 , 1997, c. 43 20 , 1997, c. 43 21 , 1995, c. 33; 1996, c. 2 22 , 1995, c. 33; Ab. 2000, c. 42 23 , 1995, c. 33; 2000, c. 42 24 , 1995, c. 33; 2000, c. 42 27 , 1992, c. 57 28 , 1992, c. 57 31 , 1990, c. 4; 1992, c. 61; 1999, c. 40 32 , 1999, c. 40 33 , 1992, c. 57 34 , 1989, c. 7; 1996, c. 26; 1997, c. 43 35 , 1995, c. 33
c. A-5	Penal Actions Act Rp. , 1990, c. 4
c. A-5.1	Act respecting acupuncture 4 , 2000, c. 56 28 , 2000, c. 13 33 , 2000, c. 13
c. A-6	Financial Administration Act 2 , 2000, c. 8 8 , 1982, c. 58 9.1 , 1982, c. 58; 1983, c. 38; 1992, c. 57 11 , 1987, c. 8; Ab. 1999, c. 9 11.1 , 1978, c. 18 13.1 , 1996, c. 12 14 , 2000, c. 8 14.1 , 1996, c. 12 14.2 , 1996, c. 12 14.3 , 1996, c. 12 14.4 , 1996, c. 12 14.5 , 1996, c. 12 14.6 , 1996, c. 12 14.7 , 1996, c. 12 14.8 , 1996, c. 12 14.9 , 1996, c. 12 16 , 1999, c. 40 18 , Ab. 2000, c. 8

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Reference	Title Amendments
c. A-6	<p>Financial Administration Act – <i>Cont'd</i></p> <p> 19, Ab. 2000, c. 8 20, 1983, c. 55; Ab. 2000, c. 8 21, Ab. 2000, c. 8 22, 1978, c. 15; 1983, c. 55; Ab. 2000, c. 8 23, 1996, c. 12; Ab. 2000, c. 8 24, Ab. 2000, c. 8 25, 1999, c. 9; Ab. 2000, c. 8 26, Ab. 2000, c. 8 27, Ab. 2000, c. 8 28, Ab. 2000, c. 8 28.1, 1996, c. 35; Ab. 2000, c. 8 28.2, 1996, c. 35; Ab. 2000, c. 8 28.3, 1996, c. 35; Ab. 2000, c. 8 28.4, 1996, c. 35; Ab. 2000, c. 8 28.5, 1996, c. 35; Ab. 2000, c. 8 28.6, 1996, c. 35; Ab. 2000, c. 8 28.7, 1996, c. 35; Ab. 2000, c. 8 28.8, 1996, c. 35; Ab. 2000, c. 8 29.1, 1992, c. 18 33, Ab. 2000, c. 8 35, Ab. 2000, c. 8 36, 1990, c. 66; 1993, c. 73 36.1, 1990, c. 88; 1996, c. 12 36.2, 1990, c. 88 38, 1987, c. 8; Ab. 2000, c. 8 39, 1999, c. 9; Ab. 2000, c. 8 40, 1984, c. 27; 1996, c. 12; Ab. 2000, c. 8 41, Ab. 2000, c. 8 42, Ab. 2000, c. 8 43, Ab. 2000, c. 8 45, 1996, c. 12 46, Ab. 2000, c. 8 46.1, 1983, c. 55 46.2, 1983, c. 55; 1996, c. 12; Ab. 2000, c. 8 47, 1999, c. 40 48, 1999, c. 40 49, 1991, c. 73; 1999, c. 40; Ab. 2000, c. 8 49.1, 1991, c. 73; Ab. 2000, c. 8 49.2, 1991, c. 73; Ab. 2000, c. 8 49.3, 1991, c. 73; Ab. 2000, c. 8 49.3.1, 1992, c. 50; Ab. 2000, c. 8 49.3.2, 1992, c. 50; 1993, c. 23; Ab. 2000, c. 8 49.4, 1991, c. 73; 1993, c. 23; Ab. 2000, c. 8 49.5, 1991, c. 73; Ab. 2000, c. 8 49.5.1, 1994, c. 18; Ab. 2000, c. 8 49.6, 1991, c. 73; Ab. 2000, c. 8 51, 1996, c. 12 54, 1996, c. 12 56, Ab. 2000, c. 8 57, 1990, c. 66 58, 1987, c. 8; 1999, c. 9; 2000, c. 8 60, 1990, c. 66 61, 1990, c. 66 62, 1990, c. 88 66, 1999, c. 40 67, 1982, c. 58 68, 1982, c. 58 69, 1982, c. 58; 1985, c. 38 69.01, 1996, c. 22 69.02, 1996, c. 22 69.03, 1996, c. 22 </p>

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Reference	Title Amendments
c. A-6	<p>Financial Administration Act – <i>Cont’d</i></p> <p>69.04, 1996, c. 22 69.05, 1996, c. 22 69.06, 1996, c. 22 69.07, 1996, c. 22 69.1, 1990, c. 66; 1999, c. 11 69.1.1, 1999, c. 11 69.2, 1990, c. 66; 1999, c. 11 69.3, 1990, c. 66; 1996, c. 12; 1999, c. 11 69.4, 1990, c. 66 69.5, 1990, c. 66; 1996, c. 12 69.6, 1990, c. 66; 1992, c. 21; 1994, c. 23; 1999, c. 34 69.6.1, 1999, c. 11 69.7, 1990, c. 66; 1996, c. 12 69.8, 1990, c. 66 69.9, 1990, c. 66; 1991, c. 73; 2000, c. 8 69.10, 1990, c. 66 69.11, 1990, c. 66; 1999, c. 40 69.12, 1996, c. 12 69.13, 1996, c. 12 69.14, 1996, c. 12 69.15, 1996, c. 12 69.16, 1996, c. 12 69.17, 1996, c. 12 69.18, 1996, c. 12 69.19, 1996, c. 12 69.20, 1996, c. 12 69.21, 1996, c. 12; 2000, c. 8 69.22, 1996, c. 12 69.23, 1996, c. 12; 1999, c. 40 71, 1985, c. 38; 1987, c. 8; 1999, c. 9 72.1, 1992, c. 18; 1999, c. 40 72.1.1, 1996, c. 12 72.2, 1992, c. 18 72.3, 1992, c. 18 72.4, 1992, c. 18 72.5, 1992, c. 18 72.6, 1996, c. 12; 1999, c. 40 73, Ab. 1985, c. 38 74, Ab. 1985, c. 38 75, Ab. 1985, c. 38 76, Ab. 1985, c. 38 77, Ab. 1985, c. 38 78, Ab. 1985, c. 38 79, Ab. 1985, c. 38 80, Ab. 1985, c. 38 81, Ab. 1985, c. 38 82, Ab. 1985, c. 38 83, 1985, c. 38; Ab. 2000, c. 8 84, Ab. 2000, c. 8 85, 1990, c. 4; Ab. 2000, c. 8 Rp., 2000, c. 15</p>
c. A-6.001	<p>Financial Administration Act</p> <p>10, 2001, c. 75 17, 2001, c. 75 19, 2001, c. 75 65, 2001, c. 75 164, 2001, c. 75 Sched. 1, 2002, c. 28; 2002, c. 45; 2004, c. 11</p>

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Reference	Title Amendments
c. A-6.001	<p>Financial Administration Act – <i>Cont’d</i></p> <p>Sched. 2, 2000, c. 62; 2001, c. 9; 2001, c. 11; 2001, c. 28; 2002, c. 41; 2002, c. 45; 2002, c. 64; 2002, c. 69; 2004, c. 25; 2004, c. 30; 2004, c. 32; 2004, c. 35; 2004, c. 37; 2004, c. 40</p> <p>Sched. 3, 2002, c. 45; 2002, c. 76; 2004, c. 34</p>
c. A-6.01	<p>Public Administration Act</p> <p>29, 2004, c. 31 40, 2001, c. 31 64, 2004, c. 30 66.1, 2004, c. 30 66.2, 2004, c. 30 66.3, 2004, c. 30 150, 2001, c. 11</p>
c. A-6.1	<p>Act respecting the Cree Regional Authority</p> <p>1, 1996, c. 2 2, 1999, c. 40 3, 1996, c. 2 4, 1999, c. 40 6, 1996, c. 2; 1999, c. 40 8, 1999, c. 40 9, 1999, c. 40 11, 1996, c. 2; 1999, c. 40 12, 1999, c. 40 13, 1999, c. 40 21, 1996, c. 2 23, 1996, c. 2 24, 1996, c. 2 25, Ab. 1984, c. 27 27, 1996, c. 2 28, 1996, c. 2 32, 1999, c. 40 39, 1999, c. 40 45, 1999, c. 40 51, 1999, c. 40 52, 1996, c. 2 53, 1999, c. 40 54, 1996, c. 2 57, 1999, c. 40 64, 1999, c. 40 68, 1999, c. 40 69, 1999, c. 40 70, 1999, c. 40 71, 1996, c. 2 72, 1999, c. 40 73, 1999, c. 40 74, 1999, c. 40 80, 1999, c. 40 87, 1999, c. 40 107, 1996, c. 2 110, 1996, c. 2 111, 1985, c. 30; 1988, c. 41; 1994, c. 15; 1996, c. 21; 1999, c. 40 Sched., 1988, c. 84; 1996, c. 2; 1999, c. 40; 2000, c. 29; 2002, c. 75</p>
c. A-7	<p>Adoption Act</p> <p>13, 1979, c. 17 16, 1979, c. 17 37.1, 1979, c. 17</p>

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Reference	Title Amendments
c. A-7	Adoption Act – <i>Cont'd</i> 37.2 , 1979, c. 17 37.3 , 1979, c. 17 41 , 1979, c. 17 43 , 1979, c. 17 Ab. , 1980, c. 39
c. A-7.0001	Act to prohibit commercial advertising along certain thoroughfares 1 , 2002, c. 44 2 , 2002, c. 44 4 , 2002, c. 44 6 , 2002, c. 44
c. A-7.001	Act respecting the Agence de l'efficacité énergétique 2 , 1999, c. 40 3 , 2000, c. 56 35 , 2003, c. 8
c. A-7.01	Act respecting adoptions of children domiciled in the People's Republic of China 6 , 2004, c. 3
c. A-7.02	Act respecting the Agence métropolitaine de transport 2 , 1999, c. 40 3 , 2001, c. 23; 2002, c. 77 5 , 2000, c. 56; 2001, c. 23; 2001, c. 66 8 , 2000, c. 56 13 , 2000, c. 56 19 , 2001, c. 23 20 , 2001, c. 23 21.1 , 1997, c. 59; 2001, c. 23 21.2 , 1997, c. 59 21.3 , 1997, c. 59 24 , 1996, c. 13; 2001, c. 23 26 , 2001, c. 23 26.1 , 2001, c. 23 27 , 2000, c. 56; 2001, c. 23 30 , 2000, c. 56; 2001, c. 23; 2002, c. 68 35 , 2001, c. 23 35.1 , 2001, c. 23 35.2 , 2001, c. 23; 2001, c. 66 35.3 , 2001, c. 23 36 , 2000, c. 56 40 , 2001, c. 23 41 , 2000, c. 56 44 , 2001, c. 23 46 , 2001, c. 66 47 , 2000, c. 56; 2001, c. 23 49 , 2001, c. 23 50 , 2001, c. 23 60 , 2000, c. 56 70 , 2001, c. 23; 2002, c. 77 71 , 2001, c. 23 73.1 , 1996, c. 52; Ab. 2001, c. 23 76 , 1997, c. 44; 2000, c. 56 77 , 2000, c. 56 78 , 2000, c. 56; 2001, c. 23

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Reference	Title Amendments
c. A-7.02	<p>Act respecting the Agence métropolitaine de transport – <i>Cont'd</i></p> <p>83, 1996, c. 13; 1999, c. 40; 2000, c. 56 84, 2001, c. 23 86, 1997, c. 44; Ab. 2000, c. 56 87, 2001, c. 23; 2001, c. 66 93, 1997, c. 59; 2001, c. 66 98, 2001, c. 23 99, 2001, c. 23 99.1, 1997, c. 59 99.2, 1997, c. 59 99.3, 1997, c. 59; 2003, c. 5 154, Ab. 2001, c. 23 160, 1996, c. 2 161, 2000, c. 56 168, 2001, c. 23 171, 1996, c. 13; 2000, c. 56 172, 1997, c. 44 173, 1996, c. 13; 1999, c. 43; 2000, c. 56 Sched. A, Ab. 2001, c. 23</p>
c. A-7.03	<p>Act respecting the Agence nationale d'encadrement du secteur financier <i>(Act respecting the Autorité des marchés financiers)</i></p> <p>Title, 2004, c. 37 1, 2004, c. 37 2, 2004, c. 37 3, 2004, c. 37 4, 2004, c. 37 5, 2004, c. 37 6, 2004, c. 37 7, 2004, c. 37 8, 2004, c. 37 9, 2004, c. 37 10, 2004, c. 37 11, 2004, c. 37 12, 2004, c. 37 13, 2004, c. 37 14, 2004, c. 37 15, 2004, c. 37 16, 2002, c. 70; 2004, c. 37 17, 2004, c. 37 18, 2004, c. 37 19, 2004, c. 37 20, 2004, c. 37 21, 2004, c. 37 22, 2004, c. 37 23, 2004, c. 37 24, 2004, c. 37 25, 2004, c. 37 25.1, 2004, c. 37 26, 2004, c. 37 27, 2004, c. 37 28, 2004, c. 37 29, 2004, c. 37 30, 2004, c. 37 31, 2004, c. 37 32, 2004, c. 37 32.1, 2004, c. 37 32.2, 2004, c. 37 33, 2004, c. 37 34, 2004, c. 37 35, 2004, c. 37</p>

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Reference	Title Amendments
c. A-7.03	<p>Act respecting the Agence nationale d'encadrement du secteur financier – <i>Cont'd</i> <i>(Act respecting the Autorité des marchés financiers)</i></p> <p>36, 2004, c. 37 37, 2004, c. 37 38, 2004, c. 37 39, 2004, c. 37 40, 2004, c. 37 41, 2004, c. 37 42, 2004, c. 37 43, 2004, c. 37 44, 2004, c. 37 45, 2004, c. 37 46, 2004, c. 37 47, 2004, c. 37 48, 2004, c. 37 57, 2004, c. 37 58, 2004, c. 37 59, 2004, c. 37 60, 2004, c. 37 61, 2004, c. 37 62, 2004, c. 37 63, 2004, c. 37 64, 2004, c. 37 65, 2004, c. 37 66, 2004, c. 37 67, 2004, c. 37 68, 2004, c. 37 69, 2004, c. 37 71, 2004, c. 37 72, 2004, c. 37 73, 2004, c. 37 74, 2004, c. 37 75, 2004, c. 37 76, 2004, c. 37 77, 2004, c. 37 78, 2004, c. 37 80, 2004, c. 37 83, 2004, c. 37 85, 2004, c. 37 86, 2004, c. 37 87, 2004, c. 37 88, 2004, c. 37 89, 2004, c. 37 90, 2004, c. 37 91, 2004, c. 37 93, 2004, c. 37 94, 2004, c. 37 104, 2004, c. 37 104.1, 2004, c. 37 104.2, 2004, c. 37 104.3, 2004, c. 37 114, 2004, c. 37 131, 2004, c. 37 132, 2004, c. 37 146, 2004, c. 37 147, 2004, c. 37 148, 2004, c. 37 149, 2004, c. 37 152, 2004, c. 37 518, 2003, c. 9 707, 2004, c. 37 708, 2004, c. 37</p>

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Reference	Title Amendments
c. A-7.03	<p>Act respecting the Agence nationale d'encadrement du secteur financier – <i>Cont'd</i> (<i>Act respecting the Autorité des marchés financiers</i>)</p> <p>709, 2004, c. 37 710, 2004, c. 37 711, 2004, c. 37 712, 2004, c. 37 713, 2004, c. 37 714, 2004, c. 37 715, 2004, c. 37 716, 2004, c. 37 717, 2004, c. 37 718, 2004, c. 37 719, 2004, c. 37 720, 2004, c. 37 721, 2004, c. 37 722, 2004, c. 37 723, 2004, c. 37 724, 2004, c. 37 725, 2004, c. 37 726, 2004, c. 37 728, 2004, c. 37 733, 2004, c. 37 734, 2004, c. 37 735, 2004, c. 37 736, 2004, c. 37 737, 2004, c. 37 738, 2004, c. 37 739, 2004, c. 37 742, 2004, c. 37 743, 2004, c. 37 744, 2004, c. 37 747, 2004, c. 37 750, 2002, c. 70</p>
c. A-7.1	<p>Act respecting the Agence québécoise de valorisation industrielle de la recherche</p> <p>5, 1984, c. 36 ; 1988, c. 41 18, 1985, c. 21 ; 1988, c. 41 23, 1988, c. 41 30, 1985, c. 21 ; 1988, c. 41 34, 1990, c. 4 35, 1990, c. 4 39, 1985, c. 21 ; 1988, c. 41 Ab., 1990, c. 71</p>
c. A-8	<p>Act respecting detective or security agencies</p> <p>2, 1986, c. 86 ; 1988, c. 46 3, 1986, c. 86 ; 1988, c. 46 4, 1986, c. 86 ; 1988, c. 46 5, 1986, c. 86 ; 1988, c. 46 ; 1999, c. 40 6, 1986, c. 86 ; 1988, c. 46 7, 1986, c. 86 ; 1988, c. 46 8, 1994, c. 25 10, 1986, c. 86 ; 1988, c. 46 ; 1988, c. 75 11, 1994, c. 25 12, 1999, c. 40 13, 1990, c. 4 ; 1999, c. 40 14, 1986, c. 86 ; 1988, c. 46 ; 1997, c. 43 15, 1986, c. 58 ; 1990, c. 4 ; 1991, c. 33 16, <i>Ab.</i> 1986, c. 86 16.1, 1986, c. 86 ; 1988, c. 46</p>

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Reference	Title Amendments
c. A-9	Collecting Agents Act Rp. , 1979, c. 70
c. A-10	Travel Agents Act 1 , 1981, c. 10; 1981, c. 23; 1997, c. 9; 1999, c. 40; 2002, c. 55 2 , 1999, c. 40; 2002, c. 55 3 , 2002, c. 55 4 , 1997, c. 43; 1999, c. 40; 2002, c. 55 4.1 , 2002, c. 55 5 , 1997, c. 9; 2002, c. 55 6 , 1997, c. 9; 1999, c. 40; 2002, c. 55 7 , 2002, c. 55 8 , 1997, c. 9; 1999, c. 40; 2002, c. 55 9 , 1981, c. 23 10 , 1999, c. 40; 2002, c. 55 11 , 1981, c. 23; 1999, c. 40; 2002, c. 55 11.1 , 2002, c. 55 12 , 1981, c. 23; 2002, c. 55 12.1 , 2002, c. 55 13 , 1981, c. 23; 1997, c. 43; 1999, c. 40; 2002, c. 55 13.1 , 1997, c. 9; 1999, c. 40; 2002, c. 55 14 , 1981, c. 23; 1999, c. 40; 2002, c. 55 14.1 , 2002, c. 55 14.2 , 2002, c. 55 14.3 , 2002, c. 55 14.4 , 2002, c. 55 14.5 , 2002, c. 55 15 , 1997, c. 43; 1999, c. 40; 2002, c. 55 16 , 1981, c. 23; 1999, c. 40; 2002, c. 55 17 , 1981, c. 23; 1997, c. 9; 1997, c. 43; (<i>renumbered 13.2</i>) 2002, c. 55 18 , 1981, c. 23; 1997, c. 9; Ab. 1997, c. 43 19 , 1981, c. 23; Ab. 1997, c. 43 20 , 1992, c. 61; Ab. 1997, c. 43 21 , 1981, c. 23; Ab. 1997, c. 43 22 , Ab. 1997, c. 43 23 , Ab. 1997, c. 43 24 , Ab. 1997, c. 43 25 , Ab. 1997, c. 43 26 , Ab. 1997, c. 43 27 , Ab. 1997, c. 43 28 , Ab. 1997, c. 43 29 , Ab. 1997, c. 43 30 , Ab. 1997, c. 43 31 , 1997, c. 9; 2002, c. 55 32 , 1981, c. 23; 1997, c. 9 33 , 1997, c. 9; 1999, c. 40; 2002, c. 55 33.1 , 2002, c. 55 33.2 , 2002, c. 55 34.1 , 1981, c. 23 35 , 1981, c. 23; 1986, c. 95; 1997, c. 9; 2002, c. 55 35.1 , 1986, c. 95 35.2 , 1986, c. 95 36 , 1997, c. 9; 1999, c. 40; 2002, c. 55 37 , 1981, c. 23; 2002, c. 55 38 , 1990, c. 4; 1999, c. 40; 2002, c. 55 39 , 1990, c. 4; 1992, c. 58; 2002, c. 55 40 , 1990, c. 4; 1992, c. 58; 2002, c. 55 41 , 1990, c. 4; Ab. 1992, c. 61 41.1 , 2002, c. 55 42 , 1981, c. 23; 1994, c. 12; 1996, c. 21 43 , 1981, c. 23

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Reference	Title Amendments
c. A-11	Booksellers Accreditation Act Rp. , 1979, c. 68
c. A-12	Agrologists Act 2 , 1994, c. 40 7 , 1994, c. 40; 1999, c. 40 9 , 1999, c. 40 10 , 1989, c. 23; 1994, c. 40; 1999, c. 40 10.1 , 1994, c. 40; 1999, c. 40 10.2 , 1994, c. 40 11 , 1989, c. 23; 1994, c. 40 12 , 1999, c. 40 13 , 1989, c. 23 15 , 1994, c. 40 16 , 1994, c. 40 17 , 1999, c. 40 19 , 1989, c. 23; Ab. 1994, c. 40 25 , Ab. 1994, c. 40 26 , 1994, c. 40 27 , Ab. 1994, c. 40 28 , 1994, c. 40
c. A-12.1	Act respecting assistance for the development of cooperatives and non-profit legal persons Title , 1997, c. 18 1 , 1997, c. 18 2 , 1997, c. 18 3 , 1997, c. 18; 2001, c. 69 4 , 1997, c. 18; 2001, c. 69 5 , 1999, c. 40 7 , 1997, c. 18; 1999, c. 40 8 , 1997, c. 18 9 , Ab. 1997, c. 18 10 , 1997, c. 18; 1999, c. 40 11 , 1997, c. 18; 2001, c. 69 12 , 1999, c. 40; 2001, c. 69 13 , 1999, c. 40; 2001, c. 69 18 , 1991, c. 32 25 , 1994, c. 16; 1999, c. 8; 2003, c. 29
c. A-13	Industrial Development Assistance Act <i>see</i> c. S-11.01
c. A-13.1	Act respecting assistance for tourist development 1 , 1983, c. 25; 1984, c. 36; 1999, c. 40; 2000, c. 29 3 , 1983, c. 25 4 , Ab. 1983, c. 25 5 , 1983, c. 25; 1999, c. 40 6 , 1983, c. 25; 1999, c. 40 8 , 1983, c. 25; 1984, c. 36; 1994, c. 16; 1994, c. 27; 1999, c. 40; 2000, c. 10 9 , 1983, c. 25; 1984, c. 36; 1994, c. 16; 1994, c. 27; 1999, c. 40; 2000, c. 10 10 , 1983, c. 25; 1999, c. 40 11 , 1983, c. 25; 1984, c. 36; 1988, c. 41; 1994, c. 16; 1999, c. 8; 1999, c. 40; 2003, c. 29 12 , 1983, c. 25; 1999, c. 40 13 , 1999, c. 40 14 , 1999, c. 40 15 , 1990, c. 4 16 , Ab. 1983, c. 54

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Reference	Title Amendments
c. A-13.1	<p>Act respecting assistance for tourist development – <i>Cont'd</i></p> <p>17, Ab. 1983, c. 54 18, Ab. 1983, c. 54 19, Ab. 1983, c. 54 20, Ab. 1983, c. 54 21, Ab. 1983, c. 54 22, Ab. 1983, c. 54 23, Ab. 1983, c. 54 24, Ab. 1983, c. 54 25, Ab. 1983, c. 54 26, Ab. 1983, c. 54 27, Ab. 1983, c. 54 28, Ab. 1983, c. 54 29, Ab. 1983, c. 54 30, Ab. 1983, c. 54 31, Ab. 1983, c. 54 32, Ab. 1983, c. 54 33, Ab. 1983, c. 54 34, Ab. 1983, c. 54 35, Ab. 1983, c. 54 36, Ab. 1983, c. 54 37, 1983, c. 25; 1983, c. 54; 1984, c. 36; 1988, c. 41; 1994, c. 16; 1994, c. 27; 1999, c. 8; 1999, c. 40; 2000, c. 10; 2003, c. 29 38, 1983, c. 54 39, 1984, c. 36; 1988, c. 41; 1994, c. 16; 1999, c. 8; 2003, c. 29</p>
c. A-13.2	<p>Act respecting assistance for victims of crime</p> <p>3, 1999, c. 40 12, 1996, c. 64 14, 2000, c. 15 15, 2002, c. 78 19, 1991, c. 73; 2000, c. 8; 2000, c. 15 Ab., 1993, c. 54</p>
c. A-13.2.1	<p>Act respecting assistance and compensation for victims of crime</p> <p>146, 1994, c. 12 149, 1994, c. 23</p>
c. A-13.3	<p>Act respecting financial assistance for education expenses</p> <p>Title, 1997, c. 90 1, 1994, c. 36; 2002, c. 13 2, 1994, c. 36; 1999, c. 14; 2002, c. 6; 2003, c. 17 3, 2002, c. 13 4, 1993, c. 54; 1994, c. 2; 1996, c. 79; 1997, c. 90; 1999, c. 14; 2001, c. 18; 2002, c. 6; 2003, c. 17 5, 2003, c. 17 6, Ab. 2003, c. 17 7, Ab. 2003, c. 17 8, Ab. 2002, c. 13 9, 1994, c. 36; 2003, c. 17 10, 2002, c. 13; 2003, c. 17 11, 1996, c. 79; 2003, c. 17; 2004, c. 28 12, 2003, c. 17 13, 1996, c. 79; 2003, c. 17 14, 1996, c. 79; 1997, c. 90; 2003, c. 17 15, 2003, c. 17 17, 2003, c. 17 18, 2003, c. 17 19, Ab. 2003, c. 17</p>

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Reference	Title Amendments
c. A-13.3	<p>Act respecting financial assistance for education expenses – <i>Cont'd</i></p> <p>20, Ab. 2003, c. 17 21, 2001, c. 18; 2003, c. 17 22, 2003, c. 17 23, 1996, c. 79; 1997, c. 90; 2003, c. 17 24, 1997, c. 90; 1997, c. 96; 2003, c. 17; 2003, c. 19 24.1, 1997, c. 90 25, 2003, c. 17 25.1, 1997, c. 90 26, Ab. 1996, c. 79 27, 2003, c. 17 28, 2003, c. 17 29, 2003, c. 17 31, 2003, c. 17 31.1, 2003, c. 17 32, 2002, c. 13; 2003, c. 17 33, 2002, c. 13; 2003, c. 17; 2004, c. 28 34, 2002, c. 13; 2003, c. 17 35, 2002, c. 13 36, 2002, c. 13; 2003, c. 17 36.1, 2002, c. 13; 2003, c. 17 36.2, 2002, c. 13; 2003, c. 17 37, 1994, c. 36 37.1, 1996, c. 79; 2003, c. 17 39, 2003, c. 17 40, 1997, c. 90; 2003, c. 17 41, 2003, c. 17 42, 1997, c. 90; 2001, c. 18; 2003, c. 17 42.1, 1997, c. 90 43, 1994, c. 36; 1997, c. 90; 2003, c. 17 43.1, 1996, c. 79; 2003, c. 17 43.2, 1996, c. 79 44, 1994, c. 16; 1996, c. 79; 2001, c. 18; 2002, c. 13; 2003, c. 17 48, 1999, c. 40; 2003, c. 17 55, Ab. 1992, c. 61 56, 1994, c. 36; 1996, c. 79; 2002, c. 13; 2003, c. 17 57, 1992, c. 21; 1994, c. 23; 1996, c. 79; 1997, c. 90; 2001, c. 10; 2001, c. 18; 2002, c. 13; 2003, c. 17; 2004, c. 28 65, 1994, c. 16</p>
c. A-14	<p>Legal Aid Act</p> <p>1, 1996, c. 23 1.1, 1996, c. 23; 1999, c. 14; 2002, c. 6 1.2, 1996, c. 23 2, 1982, c. 36; 1988, c. 51; Ab. 1996, c. 23 3.1, 1996, c. 23 3.2, 1996, c. 23 4, 1982, c. 36; 1996, c. 23 4.1, 1996, c. 23; 1998, c. 36 4.2, 1996, c. 23 4.3, 1996, c. 23 4.4, 1996, c. 23 4.5, 1996, c. 23 4.6, 1996, c. 23 4.7, 1996, c. 23 4.8, 1996, c. 23; 2002, c. 6 4.9, 1996, c. 23 4.10, 1996, c. 23 4.11, 1996, c. 23 4.12, 1996, c. 23 4.13, 1996, c. 23</p>

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Reference	Title Amendments
c. A-14	<p>Legal Aid Act – <i>Cont'd</i></p> <p> 5, 1982, c. 36; 1991, c. 20; 1996, c. 23 6, 1996, c. 23 7, Ab. 1996, c. 23 10, Ab. 1996, c. 23 12, 1982, c. 53; 1994, c. 12; 1997, c. 63 18, 1996, c. 23 19, 1996, c. 23 21, 1996, c. 2; 1996, c. 23 22, 1996, c. 23 22.1, 1996, c. 23 24, 1996, c. 23 26, 1999, c. 40 28, 1992, c. 61 31, 1996, c. 23 32, 1996, c. 23 32.1, 1996, c. 23 32.2, 1996, c. 23 35, 1996, c. 23 40, 1996, c. 23 42, 1996, c. 23 44, 1996, c. 23 45, 1979, c. 56; 1996, c. 23 46, 1996, c. 23 47, 1996, c. 23 49, 1996, c. 23 50, 1996, c. 23 51, 1996, c. 23 52, 1996, c. 23 52.1, 1996, c. 23 53, 1996, c. 23 54, 1996, c. 23 55, 1996, c. 23 56, 1996, c. 23 57, 1996, c. 23 58, 1996, c. 23 60, 1982, c. 36; 1996, c. 23 61, 1996, c. 23 62, 1982, c. 36; 1988, c. 51; 1996, c. 23; 1998, c. 36 63, 1978, c. 8; 1982, c. 36; 1996, c. 23 64, 1996, c. 23 65, 1996, c. 23; 1999, c. 40 66, 1996, c. 23 67, 1996, c. 23 68, 1996, c. 23 69, 1982, c. 36; 1996, c. 23 70, 1996, c. 23 71, 1996, c. 23 72, 1982, c. 36; Ab. 1996, c. 23 73, 1996, c. 23 73.1, 1996, c. 23 73.2, 1996, c. 23 73.3, 1996, c. 23 73.4, 1996, c. 23 73.5, 1996, c. 23 73.6, 1996, c. 23 74, 1996, c. 23 75, 1996, c. 23; 1997, c. 43 77, 1996, c. 23; 1997, c. 43 78, 1997, c. 43 80, 1978, c. 8; 1982, c. 17; 1982, c. 36; 1996, c. 23; 2000, c. 8 80.1, 2000, c. 8; 2002, c. 31 </p>

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Reference	Title Amendments
c. A-14	<p>Legal Aid Act – <i>Cont'd</i></p> <p>81, 1982, c. 36; 1985, c. 29; 1996, c. 23 82, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1996, c. 23 82.1, 1996, c. 23 83, Ab. 1992, c. 61 84, 1996, c. 23 85, 1979, c. 32; 1996, c. 23 85.1, 1996, c. 23 86, 1979, c. 32; 1996, c. 23 87, 1979, c. 32; 1996, c. 23 87.1, 1978, c. 8 87.2, 1993, c. 28; 1996, c. 23; 2000, c. 42; 2003, c. 8 90, 1996, c. 23 91, 1996, c. 23 92, 1996, c. 23 94, 1996, c. 23</p>
c. A-15	<p>Act respecting municipal contribution to railway crossing protection</p> <p>1, 1996, c. 2 2, 1987, c. 57; 1996, c. 2</p>
c. A-16	<p>Social Aid Act</p> <p>1, 1978, c. 71; 1984, c. 27 7, 1978, c. 71; 1981, c. 12 8, 1978, c. 71; 1984, c. 27 9, 1978, c. 71 10, 1978, c. 71; 1981, c. 12 11, 1978, c. 71; 1984, c. 5; 1984, c. 47 11.0.1, 1984, c. 47 11.1, 1984, c. 5 11.2, 1984, c. 5 11.3, 1984, c. 5 11.4, 1984, c. 5; Ab. 1985, c. 6 12, 1978, c. 71; 1981, c. 12; 1984, c. 5; 1984, c. 47 13, 1980, c. 21; 1984, c. 27 13.0.1, 1981, c. 25 13.1, 1980, c. 21; 1981, c. 12 13.2, 1980, c. 21; 1981, c. 12; 1988, c. 56 13.3, 1984, c. 27 14, 1978, c. 71 16, 1978, c. 71 25, 1981, c. 12; 1981, c. 25; 1984, c. 27 26, Ab. 1980, c. 21 27.1, 1982, c. 58 28, 1978, c. 71 29, 1978, c. 71 30, 1978, c. 71 31, 1978, c. 71; 1981, c. 12; 1981, c. 25; 1984, c. 27 32, 1979, c. 16 33, 1979, c. 16 34, 1979, c. 16 36.1, 1981, c. 25 37, 1986, c. 95 37.1, 1981, c. 25; Ab. 1984, c. 27 Rp., 1988, c. 51</p>
c. A-17	<p>Act respecting family assistance allowances</p> <p>Title, 1989, c. 4 1, 1982, c. 17; 1986, c. 103; 1989, c. 4; 1993, c. 63</p>

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Reference	Title Amendments
c. A-17	<p>Act respecting family assistance allowances – <i>Cont'd</i></p> <p>2, 1986, c. 103; 1989, c. 4; 1992, c. 21; 1994, c. 23 3, 1989, c. 4 4, 1979, c. 60; 1981, c. 25; 1989, c. 4; 1990, c. 37 5, 1981, c. 25; 1989, c. 4 6, 1986, c. 103; 1989, c. 4 7, 1989, c. 4; 1990, c. 37 8, 1989, c. 4; 1993, c. 63 8.1, 1990, c. 37; 1993, c. 63 8.1.1, 1993, c. 63 8.2, 1990, c. 37 9, 1981, c. 25; 1989, c. 4; 1990, c. 37; 1990, c. 72; 1991, c. 66; 1993, c. 63 9.1, 1993, c. 63 10, 1989, c. 4; 1990, c. 37 11, 1988, c. 51; 1989, c. 4; 1990, c. 37; 1993, c. 63 11.1, 1993, c. 63 12, 1986, c. 103; 1989, c. 4; 1992, c. 21; 1994, c. 23 12.1, 1989, c. 61 13, 1989, c. 4 14, 1986, c. 103; 1989, c. 4 15, 1989, c. 4 16, 1986, c. 103; 1989, c. 4 16.1, 1989, c. 4 16.2, 1989, c. 4 16.3, 1989, c. 4 18, 1997, c. 43 19, 1997, c. 43 20, 1997, c. 43 22, 1981, c. 9; 1982, c. 53; 1986, c. 95; 1990, c. 57; 1994, c. 12; 1997, c. 63 23, 1981, c. 9; 1982, c. 53; 1989, c. 4; 1994, c. 12; 1997, c. 63 24, 1990, c. 4; 1992, c. 61 25, 1979, c. 60; 1981, c. 25; 1982, c. 58; 1989, c. 4; 1990, c. 37; 1993, c. 63 26, 1978, c. 73; 1981, c. 25; 1989, c. 4; Ab. 1993, c. 63 27, 1989, c. 4; 1990, c. 4; 1992, c. 61 27.1, 1989, c. 4; 1990, c. 37 27.2, 1989, c. 4; 1993, c. 63 27.2.1, 1991, c. 66; 1993, c. 63 27.3, 1989, c. 4; 1994, c. 15; 1996, c. 21 28, 1997, c. 43 30, 1981, c. 9; 1982, c. 53; 1994, c. 12; 1997, c. 63 31, 1990, c. 37 32, 1981, c. 9; 1982, c. 53; 1986, c. 103; 1989, c. 4; 1994, c. 12; 1997, c. 63 Rp., 1997, c. 57</p>
c. A-18	<p>Act to promote farm improvement</p> <p>2, 1982, c. 26 3, 1978, c. 45; 1983, c. 7 4, 1978, c. 45 5, 1978, c. 45; 1983, c. 7 5.1, 1983, c. 7 5.2, 1983, c. 7 6, 1978, c. 45 7, 1978, c. 45 7.1, 1983, c. 7 10, 1978, c. 45 16, 1978, c. 49 18, 1986, c. 95 19, 1978, c. 49 20, 1978, c. 49 22, 1978, c. 49 Rp., 1987, c. 86</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-19	Act to promote the development and modernization of regional dairies Ab. , 1990, c. 13
c. A-19.1	Act respecting land use planning and development 1 , 1982, c. 2; 1984, c. 27; 1987, c. 64; 1988, c. 19; 1992, c. 57; 1993, c. 3; 1993, c. 65; 1996, c. 2; 1996, c. 25; 1999, c. 40; 1999, c. 43; 2002, c. 68; 2003, c. 19 1.1 , 1982, c. 63; 1988, c. 19; 1993, c. 3; 1996, c. 2 2 , 1983, c. 19; 1993, c. 3; 1999, c. 40; 2002, c. 68 3 , 1996, c. 25; 2002, c. 68 4 , 1982, c. 2; 1994, c. 13; 1996, c. 2 5 , 1982, c. 63; 1988, c. 84; 1993, c. 3; 1996, c. 26; 1999, c. 40; 2002, c. 68; 2004, c. 20 6 , 1987, c. 64; 1989, c. 46; 1993, c. 3; 1996, c. 14; 1997, c. 93; 1998, c. 31; 2002, c. 68; 2004, c. 20 7 , 1993, c. 3; 1999, c. 40; 2002, c. 68 8 , 2002, c. 68 8.1 , 2002, c. 37; 2002, c. 68; Ab. 2003, c. 19 9 , Ab. 1996, c. 25 10 , 1996, c. 2; Ab. 1996, c. 25 11 , Ab. 1996, c. 25 12 , 1996, c. 2; Ab. 1996, c. 25 13 , Ab. 1996, c. 25 14 , Ab. 1996, c. 25 15 , 1996, c. 2; Ab. 1996, c. 25 16 , 1987, c. 23; 1994, c. 13; Ab. 1996, c. 25 17 , Ab. 1996, c. 25 18 , 1996, c. 2; Ab. 1996, c. 25 19 , 1996, c. 2; Ab. 1996, c. 25 20 , Ab. 1996, c. 25 21 , 1996, c. 2; Ab. 1996, c. 25 22 , Ab. 1996, c. 25 23 , 1985, c. 27; 1996, c. 2; Ab. 1996, c. 25 24 , Ab. 1996, c. 25 25 , 1987, c. 102; 1996, c. 2; Ab. 1996, c. 25 26 , 1982, c. 2; 1987, c. 102; Ab. 1996, c. 25 27 , 1987, c. 23; 1994, c. 13; 1996, c. 2; Ab. 1996, c. 25 28 , 1982, c. 2; 1987, c. 102; 1996, c. 2; Ab. 1996, c. 25 29 , 1987, c. 23; 1996, c. 2; Ab. 1996, c. 25 29.1 , 1986, c. 33; Ab. 1996, c. 25 30 , 1996, c. 2; Ab. 1996, c. 25 31 , Ab. 1996, c. 25 32 , 2002, c. 68 33 , 1982, c. 63; 1987, c. 102; 1996, c. 2; 1996, c. 25; 2002, c. 68 34 , 1982, c. 2; 1982, c. 63; 1987, c. 102; 1993, c. 3; 1996, c. 25; 2002, c. 68 35 , 1987, c. 57; Ab. 1987, c. 102 36 , 1987, c. 102; 2002, c. 68 37 , 1987, c. 102; 1996, c. 25 38 , 1987, c. 102; 2002, c. 68 39 , 2002, c. 68 40 , 1987, c. 102; 1993, c. 3; 2002, c. 68 41 , Ab. 1993, c. 3 42 , 1993, c. 3; 2002, c. 68; 2003, c. 19 43 , 1987, c. 102; Ab. 1993, c. 3 44 , 1982, c. 2; 1987, c. 53; 1987, c. 102; 1993, c. 3; 1994, c. 13; 1996, c. 25; 2003, c. 8 45 , 1982, c. 63; 2002, c. 68 46 , 1982, c. 63; 1984, c. 27; 1984, c. 38; 1993, c. 3; 1995, c. 34; 2002, c. 68 47 , 1990, c. 50; 1993, c. 3; 2002, c. 68 48 , 1982, c. 63; 1985, c. 27; 1987, c. 102; 1990, c. 50; 1993, c. 3; 1994, c. 32; 1996, c. 25; 1997, c. 93; 2002, c. 37; 2002, c. 68 48.1 , 1987, c. 23; Ab. 1990, c. 50 49 , 1987, c. 102; 1990, c. 50; 1993, c. 3; 1995, c. 34; 1996, c. 25 50 , 1990, c. 50; 1993, c. 3

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-19.1	<p>Act respecting land use planning and development – <i>Cont'd</i></p> <p>51, 1987, c. 57; 1990, c. 50; 1993, c. 3; 1995, c. 34; 1999, c. 40; 2001, c. 35 52, 1990, c. 50; 1993, c. 3 53, 1982, c. 2; 1987, c. 57; 1990, c. 50; 1993, c. 3; 1996, c. 25 53.1, 1990, c. 50; 1993, c. 3; 2003, c. 19 53.2, 1990, c. 50; 1993, c. 3 53.3, 1990, c. 50; 1993, c. 3 53.4, 1990, c. 50; 1993, c. 3 53.5, 1990, c. 50; 1993, c. 3; 1997, c. 93 53.6, 1990, c. 50; 1993, c. 3; 1995, c. 34 53.7, 1990, c. 50; 1993, c. 3; 1995, c. 34; 1999, c. 40; 2001, c. 35; 2002, c. 37 53.8, 1990, c. 50; 1993, c. 3 53.9, 1990, c. 50; 1993, c. 3 53.10, 1990, c. 50; 1993, c. 3; 1994, c. 32; 2002, c. 37 53.11, 1990, c. 50; 1995, c. 34; 2003, c. 19 53.12, 1990, c. 50; 1993, c. 3; 1996, c. 25; 1999, c. 40; 2002, c. 37 53.13, 2002, c. 37 53.14, 2004, c. 20 54, 1993, c. 3; 2002, c. 68 55, 1990, c. 50; 1993, c. 3; 1996, c. 25 56, 1990, c. 50; 1993, c. 3; Ab. 1996, c. 25 56.1, 1993, c. 3; 1996, c. 25; 1999, c. 40; 2003, c. 19 56.2, 1993, c. 3; 2003, c. 19 56.3, 1993, c. 3; 1996, c. 25; 1997, c. 93; 2002, c. 68; 2003, c. 19 56.4, 1993, c. 3; 1996, c. 25; 1996, c. 26; 1999, c. 40 56.5, 1993, c. 3; 2003, c. 19 56.6, 1993, c. 3; 1996, c. 25; 1997, c. 93; 2002, c. 68; 2003, c. 19 56.7, 1993, c. 3; 2003, c. 19 56.8, 1993, c. 3 56.9, 1993, c. 3; 2003, c. 19 56.10, 1993, c. 3 56.11, 1993, c. 3 56.12, 1993, c. 3 56.13, 1993, c. 3; 1996, c. 25; 1997, c. 93; 2003, c. 19 56.14, 1993, c. 3; 1996, c. 25; 1999, c. 40; 2001, c. 35; 2002, c. 37 56.15, 1993, c. 3; 1997, c. 93 56.16, 1993, c. 3; 2002, c. 37 56.17, 1993, c. 3 56.18, 1993, c. 3; 2003, c. 19 57, 1982, c. 63; 1987, c. 57; 1993, c. 3 57.1, 2002, c. 37; 2002, c. 68; Ab. 2003, c. 19 58, 1987, c. 102; 1993, c. 3; 1994, c. 32; 2002, c. 37 59, 1982, c. 63; 1993, c. 3 59.1, 1993, c. 3; 1994, c. 32; 1996, c. 25; 2002, c. 37 59.2, 1993, c. 3; 1996, c. 25 59.3, 1993, c. 3; 1996, c. 25 59.4, 1993, c. 3 59.5, 1993, c. 3; 1994, c. 32; 2002, c. 37 59.6, 1993, c. 3; 1994, c. 32; 1996, c. 25; 2002, c. 37 59.7, 1993, c. 3; 1996, c. 25 59.8, 1993, c. 3 59.9, 1993, c. 3 60, 1982, c. 63; 1990, c. 50; 1993, c. 3 61, 1982, c. 63; 1983, c. 19; 1996, c. 25; 2002, c. 68 62, 1982, c. 63; 1993, c. 3; 1996, c. 25; 1997, c. 93; 1999, c. 40 63, 1982, c. 63; 1996, c. 2; 1996, c. 25 64, 1982, c. 2; 1982, c. 63; 1993, c. 3; 1996, c. 25; 1997, c. 93; 2001, c. 35; 2002, c. 37; 2004, c. 20 65, 1982, c. 2; 1982, c. 63; 1996, c. 25; 1999, c. 40; 2001, c. 35 66, 1996, c. 2; 1996, c. 25; 2003, c. 19 67, 1982, c. 2; 1996, c. 2; 1996, c. 25; 1998, c. 31; 2002, c. 37 68, 1982, c. 2; 1993, c. 3; 1996, c. 25; 2001, c. 35; 2002, c. 37; 2002, c. 77; 2004, c. 20</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-19.1	<p>Act respecting land use planning and development – <i>Cont'd</i></p> <p>69, 1982, c. 2; 1996, c. 2; 1996, c. 25 70, 1996, c. 2; 1996, c. 25; 2002, c. 68 71, 1993, c. 3; 2002, c. 68 71.1, 1982, c. 2; 1996, c. 2; 1996, c. 25 71.2, 1982, c. 2; 1993, c. 3; 1996, c. 25 72, 1982, c. 63; 1983, c. 19; 1996, c. 25; 2002, c. 68 73, 1982, c. 2; 1993, c. 3; Ab. 1996, c. 25 74, 1982, c. 63; 1984, c. 27; 1984, c. 38; 1993, c. 3; 1995, c. 34; Ab. 1996, c. 25 75, 1982, c. 63; 1990, c. 50; 1993, c. 3; 1995, c. 34; Ab. 1996, c. 25 75.1, 2001, c. 25; 2002, c. 68 75.2, 2001, c. 25 75.3, 2001, c. 25 75.4, 2001, c. 25 75.5, 2001, c. 25 75.6, 2001, c. 25 75.7, 2001, c. 25 75.8, 2001, c. 25; 2003, c. 19 75.9, 2001, c. 25; 2002, c. 68 75.10, 2001, c. 25; 2002, c. 68 75.11, 2001, c. 25; 2003, c. 19 75.12, 2001, c. 25 76, 1982, c. 63; 1988, c. 19; 1996, c. 2; 2002, c. 68 77, 1982, c. 63; 1988, c. 19; 1993, c. 3; 1996, c. 2; 2002, c. 68 78, Ab. 2003, c. 19 79, 1987, c. 57; 1988, c. 19; 1996, c. 25 79.1, 2002, c. 68 79.2, 2002, c. 68 79.3, 2002, c. 68 79.4, 2002, c. 68 79.5, 2002, c. 68 79.6, 2002, c. 68; 2003, c. 19 79.7, 2002, c. 68 79.8, 2002, c. 68 79.9, 2002, c. 68 79.10, 2002, c. 68 79.11, 2002, c. 68 79.12, 2002, c. 68 79.13, 2002, c. 68; 2003, c. 19 79.14, 2002, c. 68 79.15, 2002, c. 68 79.16, 2002, c. 68 79.17, 2002, c. 68 79.18, 2002, c. 68 79.19, 2002, c. 68; 2003, c. 19 79.19.1, 2004, c. 20 79.20, 2002, c. 68; 2003, c. 29 80, 1987, c. 57; Ab. 1993, c. 3 81, 1982, c. 2; 1982, c. 63; 1994, c. 13; 1996, c. 25 82, 1994, c. 13; 1996, c. 25; 2002, c. 68 83, 1993, c. 3 84, 1987, c. 53; 1993, c. 3 85, 1983, c. 57 85.1, 1983, c. 57; 1985, c. 27; 1996, c. 2; 1996, c. 25; 2002, c. 68 86, 1982, c. 2; 1996, c. 25; 2002, c. 68 87, Ab. 1996, c. 27 90, 1996, c. 25; 1996, c. 77 91, 1996, c. 25 92, 1996, c. 25 93, 1996, c. 25 95, 1987, c. 102; 1989, c. 46; 1994, c. 32; 2002, c. 37 98, 1982, c. 63; 1996, c. 2; 1996, c. 25; 2002, c. 68</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-19.1	<p>Act respecting land use planning and development – <i>Cont'd</i></p> <p>99, 2003, c. 19</p> <p>102, 1982, c. 2; 1982, c. 63; 1987, c. 57; 1987, c. 102; 1993, c. 3; 1996, c. 25; 2002, c. 68</p> <p>103, 1982, c. 2; 1987, c. 57; 1987, c. 102; 1993, c. 3; 1996, c. 25</p> <p>105, 1982, c. 2; 1982, c. 63; 1987, c. 102; 1993, c. 3; 1994, c. 13; 1996, c. 25; 2003, c. 8</p> <p>106, 1982, c. 63; 1987, c. 57; 1987, c. 102; 1993, c. 3; 1996, c. 25</p> <p>107, Ab. 1993, c. 3</p> <p>108, 1987, c. 57; Ab. 1993, c. 3</p> <p>109, 1982, c. 2; 1993, c. 3</p> <p>109.1, 1993, c. 3; 1996, c. 25</p> <p>109.2, 1993, c. 3; 1996, c. 25; 1996, c. 77</p> <p>109.3, 1993, c. 3</p> <p>109.4, 1993, c. 3; 1996, c. 25</p> <p>109.5, 1993, c. 3; 1996, c. 25</p> <p>109.6, 1993, c. 3; 1996, c. 25; 2002, c. 68</p> <p>109.7, 1993, c. 3; 1996, c. 25</p> <p>109.8, 1993, c. 3; 1996, c. 25</p> <p>109.8.1, 1996, c. 25</p> <p>109.9, 1993, c. 3</p> <p>109.10, 1993, c. 3</p> <p>109.11, 1993, c. 3</p> <p>109.12, 1993, c. 3; 2003, c. 19</p> <p>110, 1982, c. 2; 1982, c. 63; 1993, c. 3</p> <p>110.1, 1993, c. 3; 1996, c. 25</p> <p>110.2, 1993, c. 3; 1996, c. 25; 2003, c. 19</p> <p>110.3, 1993, c. 3</p> <p>110.3.1, 1997, c. 93</p> <p>110.3.2, 2003, c. 19</p> <p>110.4, 1993, c. 3; 1994, c. 32; 1997, c. 93; 1998, c. 31; 2002, c. 37</p> <p>110.5, 1993, c. 3; 1994, c. 32; 1997, c. 93; 2002, c. 37</p> <p>110.6, 1993, c. 3; 1994, c. 32; 1996, c. 25; 1997, c. 93; 2002, c. 37</p> <p>110.7, 1993, c. 3; 1996, c. 25</p> <p>110.8, 1993, c. 3; 1997, c. 93</p> <p>110.9, 1993, c. 3</p> <p>110.10, 1993, c. 3; 1997, c. 93</p> <p>110.10.1, 1997, c. 93</p> <p>111, 1982, c. 63; 1990, c. 50; 1993, c. 3; 1996, c. 2; 1996, c. 25; 1997, c. 93</p> <p>112, 1993, c. 3; 1996, c. 25; 1999, c. 40</p> <p>112.1, 1982, c. 2; 1993, c. 3; 1994, c. 13; 1996, c. 25</p> <p>112.2, 1996, c. 25</p> <p>112.3, 1996, c. 25; 2003, c. 19</p> <p>112.4, 1996, c. 25</p> <p>112.5, 1996, c. 25</p> <p>112.6, 1996, c. 25; 1997, c. 93</p> <p>112.7, 1996, c. 25; 1997, c. 93; 2002, c. 68</p> <p>112.8, 1996, c. 25</p> <p>113, 1982, c. 2; 1985, c. 27; 1987, c. 53; 1987, c. 57; 1987, c. 102; 1993, c. 3; 1996, c. 25; 1996, c. 26; 1997, c. 93; 1998, c. 31; 1999, c. 40; 1999, c. 90; 2002, c. 6; 2002, c. 37; 2002, c. 77; 2004, c. 20</p> <p>114, 1997, c. 93</p> <p>115, 1979, c. 72; 1982, c. 2; 1984, c. 27; 1984, c. 38; 1989, c. 46; 1991, c. 33; 1993, c. 3; 1996, c. 25; 1998, c. 31</p> <p>116, 1982, c. 63; 1983, c. 57; 1989, c. 46; 1993, c. 3</p> <p>117, 1997, c. 93</p> <p>117.1, 1993, c. 3; 2001, c. 25</p> <p>117.2, 1993, c. 3; 2001, c. 68</p> <p>117.3, 1993, c. 3</p> <p>117.4, 1993, c. 3</p> <p>117.5, 1993, c. 3</p> <p>117.6, 1993, c. 3; 1999, c. 40</p> <p>117.7, 1993, c. 3; 1997, c. 43</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-19.1	<p>Act respecting land use planning and development – <i>Cont'd</i></p> <p>117.8, 1993, c. 3; 1997, c. 43 117.9, 1993, c. 3 117.10, 1993, c. 3 117.11, 1993, c. 3; 1997, c. 43 117.12, 1993, c. 3 117.13, 1993, c. 3; 1997, c. 43 117.14, 1993, c. 3; 1994, c. 30; 1997, c. 43 117.15, 1993, c. 3; 2000, c. 56 117.16, 1993, c. 3 118, 1982, c. 63; 1993, c. 3; 1996, c. 2; 1997, c. 51 118.1, 2002, c. 37 119, 1993, c. 3; 1996, c. 25; 1997, c. 93 120, 1989, c. 46; 1994, c. 32; 1995, c. 8; 1997, c. 93; 2002, c. 11 120.0.1, 2002, c. 37 120.1, 1997, c. 93 120.2, 1997, c. 93 120.3, 1997, c. 93 121, 1989, c. 46; 1994, c. 32; 2002, c. 11 122, 1982, c. 63; 1994, c. 32 123, 1982, c. 2; 1985, c. 27; 1987, c. 57; 1989, c. 46; 1993, c. 3; 1994, c. 32; 1996, c. 25; 1997, c. 93; 2002, c. 37; 2002, c. 68 124, 1996, c. 25 125, 1996, c. 25; 1996, c. 77 126, 1984, c. 10; 1984, c. 36; 1988, c. 44; 1994, c. 16; 1994, c. 32; 1996, c. 25; 1997, c. 93 127, 1996, c. 2; 1996, c. 25 128, 1996, c. 25 129, 1996, c. 25 130, 1996, c. 25; 1996, c. 77; 1997, c. 93; 1999, c. 90 130.1, 1993, c. 3; 1994, c. 32; Ab. 1996, c. 25 130.2, 1993, c. 3; Ab. 1996, c. 25 130.3, 1993, c. 3; Ab. 1996, c. 25 130.4, 1993, c. 3; Ab. 1996, c. 25 130.5, 1993, c. 3; 1994, c. 16; Ab. 1994, c. 32 130.6, 1993, c. 3; Ab. 1996, c. 25 130.7, 1993, c. 3; Ab. 1996, c. 25 130.8, 1993, c. 3; Ab. 1996, c. 25 131, 1987, c. 57; 1993, c. 3; 1996, c. 25 131.1, 1993, c. 3; Ab. 1996, c. 25 132, 1987, c. 57; 1996, c. 25; 1996, c. 77 133, 1980, c. 16; 1987, c. 57; 1989, c. 46; 1996, c. 25 134, 1987, c. 57; 1996, c. 25 135, 1987, c. 57; 1996, c. 25 136, 1987, c. 57; 1996, c. 25; 1996, c. 77 136.0.1, 1997, c. 93; 2002, c. 68 136.1, 1996, c. 25; 1996, c. 77 137, 1987, c. 57; 1996, c. 25 137.1, 1993, c. 3; 2002, c. 68 137.2, 1993, c. 3; 1994, c. 32; 1996, c. 25; 1997, c. 93; 2002, c. 37 137.3, 1993, c. 3; 1996, c. 25; 1997, c. 93 137.4, 1993, c. 3; 1996, c. 25 137.4.1, 1996, c. 25; 1997, c. 93 137.5, 1993, c. 3; 1996, c. 25; 1997, c. 93 137.6, 1993, c. 3 137.7, 1993, c. 3; 1996, c. 25 137.8, 1993, c. 3; 1996, c. 25; 2003, c. 19 137.9, 1993, c. 3; 1997, c. 93 137.10, 1993, c. 3 137.11, 1993, c. 3; 1996, c. 25 137.12, 1993, c. 3; 1997, c. 93 137.13, 1993, c. 3</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-19.1	<p>Act respecting land use planning and development – <i>Cont'd</i></p> <p>137.14, 1993, c. 3; 1996, c. 25 137.15, 1993, c. 3 137.16, 1993, c. 3; 1996, c. 25; 1997, c. 93; 2002, c. 68 137.17, 1993, c. 3; 1996, c. 25; 2003, c. 19 138, Ab. 1987, c. 57 139, 1980, c. 16; Ab. 1987, c. 57 140, 1980, c. 16; Ab. 1987, c. 57 141, Ab. 1987, c. 57 142, Ab. 1987, c. 57 143, Ab. 1987, c. 57 144, Ab. 1987, c. 57 145, Ab. 1987, c. 57 145.1, 1985, c. 27; 1996, c. 2 145.2, 1985, c. 27; 1998, c. 31 145.3, 1985, c. 27 145.4, 1985, c. 27; 1996, c. 2 145.5, 1985, c. 27 145.6, 1985, c. 27 145.7, 1985, c. 27; 2003, c. 19; 2004, c. 20 145.8, 1985, c. 27; 2003, c. 19 145.9, 1987, c. 53; 1996, c. 2 145.10, 1987, c. 53 145.11, 1987, c. 53; Ab. 1989, c. 46 145.12, 1987, c. 53; 1989, c. 46 145.13, 1987, c. 53 145.14, 1987, c. 53; 1993, c. 3; 1997, c. 93; 2002, c. 77 145.15, 1989, c. 46 145.16, 1989, c. 46 145.17, 1989, c. 46 145.18, 1989, c. 46; 1993, c. 3; 1996, c. 25 145.19, 1989, c. 46 145.20, 1989, c. 46 145.20.1, 1994, c. 32 145.21, 1994, c. 32 145.22, 1994, c. 32 145.23, 1994, c. 32 145.24, 1994, c. 32 145.25, 1994, c. 32 145.26, 1994, c. 32 145.27, 1994, c. 32 145.28, 1994, c. 32 145.29, 1994, c. 32 145.30, 1994, c. 32 145.31, 2002, c. 37 145.32, 2002, c. 37 145.33, 2002, c. 37 145.34, 2002, c. 37 145.35, 2002, c. 37 145.36, 2002, c. 37 145.37, 2002, c. 37 145.38, 2002, c. 37; 2002, c. 68 145.39, 2002, c. 37 145.40, 2002, c. 37 145.41, 2004, c. 20 146, 1996, c. 2 148.1, 1987, c. 102; 1993, c. 3; 1996, c. 26 148.2, 1987, c. 102; 1996, c. 26 148.3, 1987, c. 102; 1996, c. 26; 2002, c. 68 148.4, 1996, c. 26 148.5, 1996, c. 26 148.6, 1996, c. 26</p>

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Reference	Title Amendments
c. A-19.1	<p>Act respecting land use planning and development – <i>Cont'd</i></p> <p> 148.7, 1996, c. 26 148.8, 1996, c. 26 148.9, 1996, c. 26 148.10, 1996, c. 26 148.11, 1996, c. 26 148.12, 1996, c. 26 148.13, 1996, c. 26 149, 1993, c. 3; 1998, c. 29; 1999, c. 40; 2000, c. 22; 2002, c. 74 150, 1993, c. 3; 1996, c. 25; 1999, c. 40; 2002, c. 68 151, 1983, c. 19; 1993, c. 3; 2000, c. 22; 2002, c. 68; 2003, c. 19 152, 1983, c. 19; 1993, c. 3; 2002, c. 68; 2003, c. 19 153, 1993, c. 3; 2002, c. 68; 2003, c. 19 154, 1982, c. 2; 1993, c. 3; 2002, c. 68 154.1, 1983, c. 19; Ab. 1993, c. 3 155, 1993, c. 3; 1996, c. 25; 2002, c. 68 156, 1993, c. 3; 2002, c. 68 157, 1993, c. 3; 2002, c. 68 159, 1996, c. 25 161, 1993, c. 3; 2003, c. 19 163, 1993, c. 3 164, 2003, c. 19 165.1, 1987, c. 53; Ab. 1993, c. 3 165.2, 1987, c. 53; 1993, c. 3; 1994, c. 17; 1999, c. 36; 2003, c. 19 165.3, 1987, c. 53; 1993, c. 3 165.4, 1987, c. 53; 2003, c. 19 165.4.1, 2004, c. 20 165.4.2, 2004, c. 20 165.4.3, 2004, c. 20 165.4.4, 2004, c. 20 165.4.5, 2004, c. 20 165.4.6, 2004, c. 20 165.4.7, 2004, c. 20 165.4.8, 2004, c. 20 165.4.9, 2004, c. 20 165.4.10, 2004, c. 20 165.4.11, 2004, c. 20 165.4.12, 2004, c. 20 165.4.13, 2004, c. 20 165.4.14, 2004, c. 20 165.4.15, 2004, c. 20 165.4.16, 2004, c. 20 165.4.17, 2004, c. 20 165.4.18, 2004, c. 20 165.4.19, 2004, c. 20 166, 1987, c. 102; Ab. 1993, c. 65 167, Ab. 1993, c. 65 168, 1980, c. 34; 1984, c. 27; Ab. 1993, c. 65 169, 1987, c. 102; Ab. 1993, c. 65 170, 1988, c. 19; Ab. 1993, c. 65 171, 1988, c. 19; 1990, c. 85; Ab. 1993, c. 65 172, Ab. 1993, c. 65 173, Ab. 1993, c. 65 174, Ab. 1993, c. 65 175, Ab. 1993, c. 65 176, 1982, c. 2; Ab. 1993, c. 65 177, Ab. 1993, c. 65 178, Ab. 1993, c. 65 179, 1982, c. 2; 1987, c. 57; Ab. 1993, c. 65 180, Ab. 1987, c. 57 181, Ab. 1993, c. 65 182, 1987, c. 57; Ab. 1993, c. 65 </p>

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Reference	Title Amendments
c. A-19.1	<p>Act respecting land use planning and development – <i>Cont'd</i></p> <p>183, 1984, c. 27; Ab. 1993, c. 65 184, Ab. 1993, c. 65 185, Ab. 1993, c. 65 186, 1988, c. 19; Ab. 1993, c. 65 186.1, 1985, c. 27; 1988, c. 19; 1990, c. 47; Ab. 1993, c. 65 186.2, 1988, c. 19; 1990, c. 47; Ab. 1993, c. 65 187, 1982, c. 2; 1982, c. 63; 1989, c. 46; Ab. 1993, c. 65 188, 1980, c. 34; 1982, c. 2; 1987, c. 102; 1996, c. 2; 2001, c. 25; 2002, c. 37 188.1, 1996, c. 2 188.2, 1996, c. 2 188.3, 1996, c. 2 189, 1980, c. 34; Ab. 1987, c. 102 189.1, Ab. 1987, c. 102 190, 1982, c. 2; Ab. 1987, c. 102 191, Ab. 1987, c. 102 192, Ab. 1993, c. 65 193, 1987, c. 102; Ab. 1993, c. 65 195, Ab. 1993, c. 65 196, Ab. 1993, c. 65 197, 1987, c. 102; 2001, c. 25 198, 2001, c. 25 199, 1993, c. 65 200, 1987, c. 102; 1996, c. 2 201, 1987, c. 102; 1993, c. 65; 1997, c. 93; 1998, c. 31; 2001, c. 25 202, 1993, c. 65; 2001, c. 25; 2002, c. 37; 2002, c. 68 203, 1993, c. 65; 1997, c. 93 204, 1980, c. 34; 1984, c. 27; 1995, c. 34; 1996, c. 2; Ab. 1996, c. 27 204.1, 1984, c. 27; 1988, c. 19; 1996, c. 2; Ab. 1996, c. 27 204.2, 1984, c. 27; Ab. 1996, c. 27 204.3, 1984, c. 27; Ab. 1996, c. 27 204.4, 1984, c. 27; Ab. 1996, c. 27 204.5, 1984, c. 27; 1996, c. 2; Ab. 1996, c. 27 204.6, 1984, c. 27; Ab. 1996, c. 27 204.7, 1984, c. 27; Ab. 1996, c. 27 204.8, 1984, c. 27; Ab. 1996, c. 27 205, 1979, c. 72; 1980, c. 34; 1982, c. 2; 1983, c. 57; 1984, c. 27; 1984, c. 38; 1987, c. 102; 1991, c. 32; 1996, c. 2; 1999, c. 40; 2003, c. 19 205.1, 1983, c. 57; 1986, c. 33; 1991, c. 29; 1991, c. 32; 1996, c. 2 206, Ab. 1984, c. 27 207, Ab. 1984, c. 27 208, Ab. 1984, c. 27 209, Ab. 1984, c. 27 210, Ab. 1984, c. 27 211, Ab. 1984, c. 27 212, Ab. 1984, c. 27 213, Ab. 1984, c. 27 214, Ab. 1984, c. 27 215, Ab. 1984, c. 27 216, Ab. 1984, c. 27 217, Ab. 1984, c. 27 218, 1987, c. 68 219, Ab. 1984, c. 27 220, Ab. 1984, c. 27 221, 1982, c. 63; 1987, c. 102; 1993, c. 3; 1994, c. 32; 2002, c. 37; 2002, c. 68; Ab. 2003, c. 19 222, Ab. 1990, c. 50 223, 1990, c. 50; Ab. 2003, c. 19 224, 1993, c. 3 225, 2003, c. 19 226, 1987, c. 68; 2003, c. 19 226.1, 2003, c. 19; 2004, c. 20</p>

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c. A-19.1	<p>Act respecting land use planning and development – <i>Cont'd</i></p> <p>227, 1993, c. 3; 1994, c. 32; 1996, c. 25; 2002, c. 11; 2002, c. 37; 2002, c. 68; 2003, c. 19; 2004, c. 20</p> <p>227.1, 1987, c. 53; 1994, c. 17; 1999, c. 36; 2002, c. 11</p> <p>228, 1993, c. 3; 1994, c. 32; 1996, c. 25; 2002, c. 11; 2002, c. 37; 2003, c. 19</p> <p>229, 1993, c. 3; 1996, c. 25</p> <p>230, 1993, c. 3; 1996, c. 25</p> <p>232, 1999, c. 90</p> <p>233, 1994, c. 30</p> <p>233.1, 2004, c. 20</p> <p>234.1, 1993, c. 3; 1997, c. 93; 2002, c. 68</p> <p>235, 1987, c. 57; 1993, c. 3</p> <p>237, 1996, c. 25</p> <p>237.1, 1993, c. 3</p> <p>237.2, 1993, c. 3; 1997, c. 93; 2002, c. 68; 2003, c. 19</p> <p>237.3, 2002, c. 77</p> <p>238, 2003, c. 19</p> <p>239, 1987, c. 102; 1989, c. 46; 2003, c. 19</p> <p>240, 1982, c. 63; 1987, c. 57; 1987, c. 102; 1990, c. 50; 1993, c. 3; 1994, c. 32; 2002, c. 37; 2002, c. 68</p> <p>241, 1980, c. 34; 1982, c. 63; 1984, c. 27; 1987, c. 68; 1990, c. 50; 1993, c. 3; Ab. 1996, c. 25</p> <p>242, 1988, c. 19; Ab. 1993, c. 65</p> <p>244, 2002, c. 68</p> <p>245, 1988, c. 19; Ab. 1993, c. 65</p> <p>246, 1987, c. 64; 1994, c. 32; 1996, c. 25; 2002, c. 68</p> <p>246.1, 1993, c. 3</p> <p>252, 2000, c. 56</p> <p>253, 1999, c. 40</p> <p>256.1, 1982, c. 63; 1984, c. 47; 1999, c. 40</p> <p>256.2, 1986, c. 33</p> <p>256.3, 1986, c. 33</p> <p>261.1, 1982, c. 2; 1982, c. 63; Ab. 1996, c. 2</p> <p>262, Ab. 1981, c. 59</p> <p>264, 1982, c. 63; 1986, c. 33; 1987, c. 53; 1987, c. 57; 1993, c. 3; 1993, c. 65; 1996, c. 25; 2002, c. 68</p> <p>264.0.1, 1984, c. 47; 1986, c. 33; 1987, c. 53; 1987, c. 57; 1993, c. 3; 1993, c. 65; 1996, c. 2; 1996, c. 25; 2002, c. 68</p> <p>264.0.2, 2000, c. 56; 2001, c. 68; 2002, c. 68</p> <p>264.1, 1982, c. 18; 1982, c. 63; 1983, c. 57; 1984, c. 27; 1985, c. 27; 1985, c. 31; 1987, c. 57; 1987, c. 102; 1990, c. 50; 1993, c. 3; 1995, c. 34; 1996, c. 25; 1997, c. 44; Ab. 2000, c. 34</p> <p>264.2, 1982, c. 63; 1983, c. 57; 1984, c. 27; 1984, c. 32; 1985, c. 27; 1987, c. 57; 1987, c. 102; 1990, c. 50; 1993, c. 3; 1995, c. 34; 1996, c. 25; Ab. 2000, c. 56</p> <p>264.3, 1983, c. 29; 1983, c. 57; 1984, c. 27; 1985, c. 27; 1987, c. 102; 1990, c. 50; 1990, c. 85; 1993, c. 3; 1995, c. 34; 1996, c. 25; Ab. 2000, c. 56</p> <p>265, 2002, c. 68</p> <p>266, 1996, c. 2; 2001, c. 61</p> <p>267, 1987, c. 53; 1990, c. 50; 1993, c. 3; 1996, c. 25; 1996, c. 26; 1999, c. 40</p> <p>267.1, 1996, c. 26</p> <p>267.2, 1997, c. 44; 1997, c. 93; 2000, c. 56; 2001, c. 25; 2001, c. 68; 2002, c. 77; 2004, c. 20</p> <p>267.3, 2001, c. 68; 2002, c. 77</p>
c. A-19.2	<p>Act respecting the Amicale des anciens parlementaires du Québec</p> <p>3, 2000, c. 56</p>
c. A-20	<p>Pressure Vessels Act</p> <p>Rp., 1979, c. 75</p>

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c. A-20.01	<p>Act respecting pressure vessels</p> <p>3, 1979, c. 63 5, 1999, c. 40 6, 1994, c. 12; 1996, c. 29 24.1, 1997, c. 43 31, 1986, c. 58; 1990, c. 4; 1991, c. 33 32, 1986, c. 58; 1990, c. 4; 1991, c. 33 33, 1986, c. 58; 1990, c. 4; 1991, c. 33 34, 1990, c. 4; Ab. 1992, c. 61 35, Ab. 1992, c. 61 36, Ab. 1992, c. 61 37, 1990, c. 4; 1992, c. 61 38, Ab. 1990, c. 4 52, 1999, c. 40 55, 1999, c. 40 Rp., 1985, c. 34</p>
c. A-21	<p>Architects Act</p> <p>2, 1994, c. 40 4, 1994, c. 40 5.1, 2000, c. 43 6, Ab. 1994, c. 40 7, Ab. 1994, c. 40 8, Ab. 1994, c. 40 9, Ab. 1994, c. 40 10, Ab. 1994, c. 40 11, Ab. 1994, c. 40 12, Ab. 1994, c. 40 13, Ab. 1994, c. 40 14, Ab. 1994, c. 40 15, 1994, c. 40; 2000, c. 43 16, 1991, c. 74; 2000, c. 43 16.1, 2000, c. 43 16.2, 2000, c. 43 17, 2000, c. 43 19, 1990, c. 4; Ab. 1992, c. 61</p>
c. A-21.1	<p>Archives Act</p> <p>2, 1988, c. 42; 2001, c. 32 2.1, 2001, c. 32; 2004, c. 25 4, 1994, c. 14; 2004, c. 25 5, 2004, c. 25 6, 2004, c. 25 8, 2004, c. 25 9, 2004, c. 25 10, 2004, c. 25 11, 2004, c. 25 12, 2004, c. 25 14, 2004, c. 25 15, 2004, c. 25 16, 2004, c. 25 17, 2004, c. 25 18, 2004, c. 25 19, 2002, c. 19 21, Ab. 2004, c. 25 22, 2004, c. 25 23, Ab. 2004, c. 25 24, 2004, c. 25 25, 2004, c. 25 26, 2002, c. 19; 2004, c. 25</p>

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c. A-21.1	<p>Archives Act – <i>Cont'd</i></p> <p>27, 2004, c. 25 29, Ab. 2004, c. 25 30, 2004, c. 25 30.1, 2004, c. 25 31, 2001, c. 32 ; 2004, c. 25 32, 2004, c. 25 33, 2004, c. 25 34, 2004, c. 25 35, 2004, c. 25 36, Ab. 2004, c. 25 37, 2004, c. 25 40, 1990, c. 4 41, 1990, c. 4 42, 1990, c. 4 43, 1990, c. 4 ; 2004, c. 25 45, 1990, c. 4 ; 1992, c. 61 ; 2004, c. 25 47, Ab. 2004, c. 25 48, Ab. 2004, c. 25 49, Ab. 2004, c. 25 50, 1984, c. 47 ; Ab. 2004, c. 25 51, 1986, c. 26 ; Ab. 2004, c. 25 52, 1986, c. 26 ; Ab. 2004, c. 25 53, Ab. 2004, c. 25 65, Ab. 1992, c. 57 78, Ab. 1992, c. 57 79, Ab. 1992, c. 57 84, 1994, c. 14 87, Ab. 2004, c. 25 Sched., 1988, c. 84 ; 1989, c. 17 ; 1990, c. 85 ; 1992, c. 21 ; 1994, c. 15 ; 1994, c. 23 ; 1996, c. 2 ; 1996, c. 21 ; 1999, c. 34 ; 1999, c. 40 ; 2000, c. 8 ; 2000, c. 56 ; 2001, c. 66 ; 2002, c. 75</p>
c. A-22	<p>Act respecting land survey</p> <p>3, 1979, c. 81 ; 1994, c. 13 ; 2003, c. 8 14, 1979, c. 81 ; 1994, c. 13 ; 1999, c. 40 ; 2003, c. 8 15, 1979, c. 81 ; 1994, c. 13 ; 1996, c. 2 ; 2003, c. 8 18, 1979, c. 81 ; 1994, c. 13 ; 1996, c. 2 ; 2003, c. 8 19, 1979, c. 81 ; 1994, c. 13 ; 1996, c. 2 ; 2003, c. 8 20, 1999, c. 40</p>
c. A-23	<p>Land Surveyors Act</p> <p>1, 1979, c. 81 ; 1994, c. 13 ; 2003, c. 8 2, 1994, c. 40 3, 1994, c. 40 5, 1994, c. 40 ; 1996, c. 2 7, 1994, c. 40 8, 1994, c. 40 10, 1999, c. 40 11, Ab. 1994, c. 40 12, Ab. 1994, c. 40 13, 1983, c. 54 ; 1994, c. 40 ; 2000, c. 13 14, Ab. 1994, c. 40 15, 1994, c. 40 19, 1999, c. 40 20, Ab. 1994, c. 40 21, Ab. 1994, c. 40 22, Ab. 1994, c. 40 23, Ab. 1994, c. 40 24, Ab. 1994, c. 40</p>

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Reference	Title Amendments
c. A-23	<p>Land Surveyors Act – <i>Cont'd</i></p> <p>25, Ab. 1994, c. 40 26, Ab. 1994, c. 40 27, Ab. 1994, c. 40 28, Ab. 1994, c. 40 29, Ab. 1994, c. 40 30, Ab. 1994, c. 40 31, Ab. 1994, c. 40 32, 1985, c. 21; 1988, c. 41; 1994, c. 16; Ab. 1994, c. 40 33, Ab. 1994, c. 40 37, 1994, c. 40 38, 1994, c. 40; 2000, c. 13 39, Ab. 1994, c. 40 40, Ab. 1994, c. 40 41, Ab. 1994, c. 40 42, 1994, c. 40 44, 1994, c. 40 45, 1999, c. 40 46, 2002, c. 6 48, 1999, c. 40 52, 1992, c. 57; 1995, c. 33; 1999, c. 40 53, 1999, c. 40; 2000, c. 42 57, 1999, c. 40 58, 1989, c. 54; 1999, c. 40 59, 1990, c. 4; 1999, c. 40 60, 1994, c. 40 62, 1994, c. 40; 1999, c. 40 67, 1994, c. 40 68, 1994, c. 40</p>
c. A-23.001	<p>Act respecting prearranged funeral services and sepultures</p> <p>5, 1999, c. 40 7, 1999, c. 40 8, 1999, c. 40 9, 1999, c. 40 10, 1999, c. 40 13, 1999, c. 40 19, 1999, c. 40 26, 1988, c. 84; 1996, c. 2; 2002, c. 75 31, 1999, c. 40; 2001, c. 60 39, 1999, c. 40 40, 1988, c. 45; 1997, c. 43 43, 1999, c. 40 45, 1997, c. 43 48, 1999, c. 40 56, 1999, c. 40 58, 1999, c. 40 60, 1999, c. 40 61, 1990, c. 4 62, 1990, c. 4 63, 1990, c. 4 64, 1990, c. 4; 1999, c. 40 65, 1990, c. 4 66, 1990, c. 4 67, 1990, c. 4 68, 1990, c. 4 69, 1990, c. 4 70, 1990, c. 4 71, 1990, c. 4 72, 1990, c. 4 73, 1990, c. 4</p>

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Reference	Title Amendments
c. A-23.001	Act respecting prearranged funeral services and sepultures – <i>Cont'd</i> 74 , 1990, c. 4 75 , 1990, c. 4 76 , 1999, c. 40 78 , 1990, c. 4; Ab. 1992, c. 61 79 , 1990, c. 4 82 , 1996, c. 21
c. A-23.01	Act respecting the civil aspects of international and interprovincial child abduction 15 , 1999, c. 40 41 , 1988, c. 41; 1994, c. 15; 1996, c. 21
c. A-23.1	Act respecting the National Assembly 1 , 1984, c. 51; 1989, c. 1 6 , 1984, c. 51 7 , 1996, c. 2 15 , 1999, c. 40 17 , 1984, c. 51; 1989, c. 1; 1990, c. 4; 1997, c. 8 19 , 1999, c. 1 20 , 1999, c. 40 21 , 1999, c. 40 27 , 1984, c. 47; 1999, c. 40 39 , 1986, c. 71 40 , 1986, c. 71 41 , 1989, c. 22 52 , 1999, c. 40 57 , 1988, c. 84 59 , 1999, c. 40 60 , 1999, c. 40 65 , 1999, c. 40 66 , 1999, c. 40 68 , 1997, c. 43 71 , 2002, c. 6 73 , 1986, c. 3 85.1 , 1998, c. 11 85.2 , 1998, c. 11 85.3 , 1998, c. 11 85.4 , 1998, c. 11 87 , 1990, c. 2; 1994, c. 48; 1999, c. 3 88 , 1990, c. 2; 1994, c. 48; 1999, c. 3 89 , 1999, c. 40 96 , 1998, c. 54; 1999, c. 3; 1999, c. 40 97 , 1994, c. 48; 1999, c. 3 98 , 1999, c. 40 102 , 1984, c. 27 103 , 1984, c. 27 104 , 1984, c. 27; 1985, c. 19; 1986, c. 3; 1989, c. 22; 1996, c. 2; 1997, c. 13; 1999, c. 40; 2004, c. 19 104.1 , 1989, c. 22 104.2 , 1989, c. 22; 2004, c. 19 104.3 , 1998, c. 11 108 , 1985, c. 19; 1986, c. 3; 1989, c. 22; 1994, c. 39; 1999, c. 3 108.1 , 1992, c. 7; 1993, c. 20 110.1 , 1984, c. 47 110.2 , 2000, c. 8 112 , Ab. 2000, c. 15 113 , 1984, c. 47 116 , 1984, c. 47 117 , 1998, c. 54; 1999, c. 3; 1999, c. 40 118 , 1999, c. 3

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c. A-23.1	<p>Act respecting the National Assembly – <i>Cont’d</i></p> <p>123.1, 1984, c. 27 124.1, 1983, c. 55 124.2, 1983, c. 55 125, 1989, c. 22 126, 1989, c. 22 127, 1983, c. 55; 1984, c. 27; Ab. 1989, c. 22 130, Ab. 1984, c. 27 133, 1990, c. 4 140, Ab. 1989, c. 22 141, Ab. 1989, c. 22 143, 1999, c. 3 167, Ab. 1989, c. 22 169, Ab. 1989, c. 22 Sched. I, 1999, c. 40 Sched. II, 1999, c. 40</p>
c. A-24	<p>Cooperative Associations Act</p> <p>19, 1982, c. 48 90, 1979, c. 6 108, 1979, c. 6 109, 1979, c. 6 118, 1979, c. 6 118.1, 1979, c. 6 139.1, 1979, c. 6 Sched. I, Form 5, 1979, c. 6 Rp., 1982, c. 26</p>
c. A-25	<p>Automobile Insurance Act</p> <p>1, 1980, c. 38; 1981, c. 7; 1982, c. 52 ; 1982, c. 59; 1986, c. 91; 1989, c. 15; 1991, c. 58 ; 1999, c. 40 1.1, 1981, c. 7; Ab. 1989, c. 15 2, 1989, c. 15; 1993, c. 56; 1999, c. 14; 1999, c. 40; 2002, c. 6 3, 1989, c. 15; Ab. 1992, c. 57 4, 1985, c. 6; 1989, c. 15 5, 1989, c. 15 6, 1989, c. 15; 1999, c. 40 7, 1989, c. 15 8, 1989, c. 15; 1999, c. 40; 2000, c. 64 9, 1989, c. 15 10, 1985, c. 6; 1988, c. 51; 1989, c. 15; 1999, c. 40 11, 1989, c. 15; 1989, c. 54; 1999, c. 22; 1999, c. 40 11.1, 1982, c. 59; Ab. 1989, c. 15 12, 1989, c. 15; 1992, c. 57; 1999, c. 40 12.1, 1993, c. 56; 1999, c. 40 13, 1989, c. 15 13.1, 1982, c. 59; Ab. 1989, c. 15 14, 1989, c. 15 15, 1989, c. 15; 1991, c. 58; 1999, c. 22; 1999, c. 40 16, 1982, c. 59; 1989, c. 15 17, 1982, c. 59; 1989, c. 15 18, 1982, c. 59; 1985, c. 6; 1989, c. 15 18.1, 1985, c. 6; Ab. 1989, c. 15 18.2, 1985, c. 6; Ab. 1989, c. 15 18.3, 1985, c. 6; Ab. 1989, c. 15 18.4, 1985, c. 6; Ab. 1989, c. 15 19, 1989, c. 15 20, 1982, c. 59; 1989, c. 15; 1991, c. 58; 1999, c. 22; 1999, c. 40 21, 1982, c. 59; 1989, c. 15 21.1, 1982, c. 59; Ab. 1989, c. 15</p>

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Reference	Title Amendments
c. A-25	<p>Automobile Insurance Act – <i>Cont'd</i></p> <p>21.2, 1982, c. 59; Ab. 1989, c. 15 21.3, 1982, c. 59; Ab. 1989, c. 15 22, 1982, c. 59; 1989, c. 15; Ab. 1999, c. 22 23, 1989, c. 15 24, 1989, c. 15; 1991, c. 58; 1999, c. 22 25, 1989, c. 15; 1991, c. 58; 1999, c. 22; 1999, c. 40 26, 1982, c. 59; 1989, c. 15; 1999, c. 22 26.1, 1982, c. 59; Ab. 1989, c. 15 27, 1982, c. 59; 1989, c. 15; 1999, c. 40 28, 1989, c. 15 29, 1982, c. 59; 1989, c. 15 29.1, 1991, c. 58; 1999, c. 22; 1999, c. 40 30, 1989, c. 15; 1999, c. 22 31, 1982, c. 59; 1989, c. 15 32, 1982, c. 59; 1989, c. 15 33, 1982, c. 59; 1989, c. 15; 1991, c. 58 34, 1982, c. 59; 1989, c. 15 35, 1989, c. 15 36, 1989, c. 15 36.1, 1991, c. 58; 1999, c. 22; 1999, c. 40 37, 1982, c. 59; 1989, c. 15; 1999, c. 22 38, 1982, c. 59; 1989, c. 15 39, 1982, c. 59; 1984, c. 27; 1989, c. 15; 1991, c. 58 40, 1989, c. 15 41, 1982, c. 59; 1989, c. 15 42, 1989, c. 15; 1991, c. 58; 1999, c. 22 42.1, 1991, c. 58; 1999, c. 22; 1999, c. 40 43, 1989, c. 15 44, 1989, c. 15 45, 1982, c. 59; 1989, c. 15 46, 1989, c. 15 47, 1982, c. 59; 1989, c. 15 48, 1989, c. 15 49, 1982, c. 59; 1989, c. 15; 1991, c. 58 49.1, 1993, c. 56 50, 1982, c. 59; 1989, c. 15; 1991, c. 58; 1999, c. 22 51, 1989, c. 15; 1991, c. 58 52, 1989, c. 15; 1993, c. 15; 1999, c. 22; 2001, c. 9 53, 1989, c. 15 54, 1989, c. 15 55, 1989, c. 15; 1993, c. 56; 1999, c. 40 56, 1989, c. 15 57, 1989, c. 15; 1999, c. 40 58, 1982, c. 59; 1989, c. 15 59, 1982, c. 59 60, 1982, c. 59; 1993, c. 56 61, 1989, c. 15; 1999, c. 40 62, 1989, c. 15 63, 1989, c. 15; 1993, c. 56; 1999, c. 22 64, 1989, c. 15; Ab. 1999, c. 22 65, 1989, c. 15; 1993, c. 56; Ab. 1999, c. 22 66, 1989, c. 15; 1993, c. 56; 1999, c. 40 67, 1989, c. 15 68, 1989, c. 15; 1993, c. 56; 1999, c. 22 68.1, 1982, c. 59; Ab. 1989, c. 15 69, 1989, c. 15; 1993, c. 56; 1999, c. 22 70, 1981, c. 25; 1986, c. 95; Ab. 1987, c. 68; 1989, c. 15 71, 1986, c. 95; 1989, c. 15 72, 1987, c. 68; 1989, c. 15; Ab. 1999, c. 22 73, 1987, c. 68; 1989, c. 15; 1999, c. 22; 1999, c. 40 74, 1981, c. 12; 1988, c. 51; 1989, c. 15; 1999, c. 22</p>

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Reference	Title Amendments
c. A-25	<p>Automobile Insurance Act – <i>Cont'd</i></p> <p>75, 1982, c. 59; 1989, c. 15; 1999, c. 22; 1999, c. 40 76, 1982, c. 59; 1989, c. 15; 1999, c. 22 77, 1982, c. 59; 1989, c. 15; 1993, c. 56; Ab. 1999, c. 22 78, 1982, c. 59; 1989, c. 15; Ab. 1999, c. 22; 1999, c. 40 79, 1982, c. 59; 1989, c. 15; 1991, c. 58; 1999, c. 22 80, 1982, c. 59; 1989, c. 15; 1991, c. 58 80.1, 1991, c. 58 81, 1982, c. 59; 1989, c. 15; Ab. 1991, c. 58 82, 1982, c. 59; 1989, c. 15 83, 1982, c. 59; 1989, c. 15; 1991, c. 58; 1999, c. 22 83.1, 1989, c. 15 83.2, 1989, c. 15 83.3, 1989, c. 15 83.4, 1989, c. 15 83.5, 1989, c. 15; 1999, c. 22 83.6, 1989, c. 15 83.7, 1989, c. 15; 1999, c. 40 83.8, 1989, c. 15; 1999, c. 22 83.9, 1989, c. 15 83.10, 1989, c. 15 83.11, 1989, c. 15 83.12, 1989, c. 15; 1999, c. 22 83.13, 1989, c. 15; Ab. 1999, c. 22 83.14, 1989, c. 15 83.15, 1989, c. 15; 1992, c. 21; 1994, c. 23 83.16, 1989, c. 15 83.17, 1989, c. 15 83.18, 1989, c. 15 83.19, 1989, c. 15 83.20, 1989, c. 15 83.21, 1989, c. 15 83.22, 1989, c. 15; 1993, c. 56; 1995, c. 55; 1999, c. 22 83.23, 1989, c. 15; Ab. 1993, c. 56 83.24, 1989, c. 15; 1993, c. 56 83.25, 1989, c. 15 83.26, 1989, c. 15; 1997, c. 43 83.27, 1989, c. 15 83.28, 1989, c. 15; 1994, c. 12; 1995, c. 55; 1997, c. 63; 1997, c. 73; 1998, c. 36 83.29, 1989, c. 15 83.30, 1989, c. 15; 1992, c. 21; 1993, c. 56; 1994, c. 23 83.31, 1989, c. 15; 1997, c. 43 83.32, 1989, c. 15; 1993, c. 56; 1997, c. 43; 1999, c. 22 83.33, 1989, c. 15; 1993, c. 56 83.34, 1989, c. 15; 1999, c. 22 83.35, 1989, c. 15 83.36, 1989, c. 15 83.37, 1989, c. 15 83.38, 1989, c. 15 83.39, 1989, c. 15 83.40, 1989, c. 15 83.41, 1989, c. 15; 1997, c. 43 83.42, 1989, c. 15; 1997, c. 43 83.43, 1989, c. 15; 1997, c. 43 83.44, 1989, c. 15; 1991, c. 58 83.44.1, 1991, c. 58; 1997, c. 43 83.44.2, 1999, c. 22 83.45, 1989, c. 15; 1997, c. 43 83.46, 1989, c. 15; 1999, c. 22 83.47, 1989, c. 15; 1997, c. 43 83.48, 1989, c. 15; 1997, c. 43 83.49, 1989, c. 15; 1997, c. 43</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-25	<p>Automobile Insurance Act – <i>Cont'd</i></p> <p>83.50, 1989, c. 15; 1997, c. 43 83.51, 1989, c. 15; 1997, c. 43 83.52, 1989, c. 15; 1991, c. 58 83.53, 1989, c. 15 83.54, 1989, c. 15 83.55, 1989, c. 15; 1997, c. 43 83.56, 1989, c. 15; 1997, c. 43 83.57, 1989, c. 15; 1999, c. 40 83.58, 1989, c. 15 83.59, 1989, c. 15 83.60, 1989, c. 15; 1999, c. 40 83.61, 1989, c. 15; 1999, c. 40 83.62, 1989, c. 15; 1993, c. 54; 1998, c. 36; 1999, c. 40 83.63, 1989, c. 15 83.64, 1989, c. 15; 1993, c. 54 83.65, 1989, c. 15; 1993, c. 54 83.66, 1989, c. 15; 1993, c. 54; 1999, c. 40 83.67, 1989, c. 15; 1993, c. 54; 1997, c. 43; 1999, c. 40 83.68, 1989, c. 15; 1995, c. 55 84, 1999, c. 40 84.1, 1989, c. 15; 1999, c. 40 85, 1989, c. 15; 1999, c. 40 87.1, 1987, c. 94; 1998, c. 40 88, 1989, c. 15 88.1, 1989, c. 15 91, 1989, c. 15 93, 1982, c. 52; 1989, c. 48; 1998, c. 37; 2002, c. 45; 2004, c. 37 96, 1990, c. 83 97, 1989, c. 15 97.1, 1981, c. 7; 1989, c. 15; 2002, c. 45; 2004, c. 37 99, Ab. 1991, c. 58 101, 1999, c. 40 103, 1999, c. 40 104, 1999, c. 40 105, 1999, c. 40 106, 1999, c. 40 108, 1999, c. 40 111, 1999, c. 40 112, 1999, c. 40 114, 1999, c. 40 115, 1999, c. 40 116, 1989, c. 47; 1999, c. 40 122, Ab. 1982, c. 59 123, Ab. 1982, c. 59 124, Ab. 1982, c. 59 125, Ab. 1982, c. 59 126, Ab. 1982, c. 59 127, Ab. 1982, c. 59 128, Ab. 1982, c. 59 129, Ab. 1982, c. 59 130, Ab. 1982, c. 59 131, Ab. 1982, c. 59 132, Ab. 1982, c. 59 133, Ab. 1982, c. 59 134, Ab. 1982, c. 59 135, Ab. 1982, c. 59 136, Ab. 1982, c. 59 137, Ab. 1982, c. 59 138, Ab. 1982, c. 59 139, Ab. 1982, c. 59 140, Ab. 1982, c. 59</p>

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Reference	Title Amendments
c. A-25	<p>Automobile Insurance Act – <i>Cont'd</i></p> <p> 141, Ab. 1982, c. 59 141.1, 1989, c. 15; 1999, c. 40 142, 1989, c. 15; 1999, c. 40 143, 1989, c. 15; 1999, c. 22 145, 1999, c. 22 146, 1999, c. 40 147, 1982, c. 17 148, 1989, c. 15; 1999, c. 22 149, 1989, c. 15; 1999, c. 22; 1999, c. 40 149.1, 1981, c. 7 149.2, 1981, c. 7; 1999, c. 40 149.3, 1981, c. 7; 1999, c. 40 149.4, 1981, c. 7 149.5, 1981, c. 7 149.6, 1981, c. 7; 1999, c. 40 149.7, 1981, c. 7; 1989, c. 15; 1999, c. 40 149.8, 1981, c. 7 149.9, 1981, c. 7 149.10, 1981, c. 7; 1999, c. 40 150, 1981, c. 7; 1982, c. 59; 1990, c. 19; 1990, c. 83; Ab. 2004, c. 34 151, 1984, c. 47; 1986, c. 91; 1990, c. 83; 1996, c. 56 151.1, 1990, c. 83; 1999, c. 22; 2002, c. 29 151.2, 1990, c. 83; 1996, c. 56 151.3, 1990, c. 83; 1996, c. 56; 1999, c. 22 151.4, 1993, c. 57; 2004, c. 34 152, 1981, c. 7; 1982, c. 59; 1984, c. 47; 1986, c. 28; 1990, c. 83; 1993, c. 57; 1999, c. 22; Ab. 2004, c. 34 152.1, 1999, c. 22; Ab. 2004, c. 34 153, Ab. 2004, c. 34 154, 1990, c. 83; Ab. 2004, c. 34 155, Ab. 2004, c. 34 155.1, 1986, c. 28; 1999, c. 22 155.2, 1986, c. 28; 1999, c. 22 155.3, 1986, c. 28; 1999, c. 22 155.3.1, 1993, c. 57; Ab. 1999, c. 22 155.4, 1987, c. 88; 1999, c. 22 155.5, 1990, c. 19; 1992, c. 21; 1994, c. 23; 1998, c. 39; 2002, c. 69; Ab. 2004, c. 34 155.6, 1990, c. 19; Ab. 2004, c. 34 155.7, 1993, c. 57; Ab. 1999, c. 22 155.8, 1993, c. 57; Ab. 1999, c. 22 155.9, 1993, c. 57; Ab. 1999, c. 22 155.10, 1993, c. 57; Ab. 1999, c. 22 155.11, 1993, c. 57; Ab. 1999, c. 22 155.12, 1993, c. 57; Ab. 1999, c. 22 155.13, 1993, c. 57; Ab. 1999, c. 22 155.14, 1993, c. 57; Ab. 1999, c. 22 156, 1989, c. 15; 1989, c. 47; 2002, c. 45; 2004, c. 37 157, 1989, c. 47; 1999, c. 40 158, 1989, c. 47 159, 1989, c. 47 161, 1982, c. 52; 1999, c. 40; 2002, c. 45; 2004, c. 37 162, 1989, c. 47 164, 1989, c. 47 165, 1989, c. 47 166, 1989, c. 47 167, 1989, c. 47 168, 1989, c. 47 169, 1989, c. 47 170, 1989, c. 47 171, 1989, c. 47; 1989, c. 48 172, 1989, c. 47 </p>

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Reference	Title Amendments
c. A-25	<p>Automobile Insurance Act – <i>Cont'd</i></p> <p>173, 1989, c. 47; 1999, c. 40 175, 1999, c. 40 176, 1989, c. 47 177, 1982, c. 51; 1989, c. 47; 2002, c. 45; 2004, c. 37 178, 1982, c. 51; 1989, c. 47; 2002, c. 45; 2004, c. 37 179, 1982, c. 51; 1989, c. 47; 2002, c. 45; 2004, c. 37 179.1, 1989, c. 47; 1999, c. 22; 2002, c. 45; 2004, c. 37 179.2, 1989, c. 47; 2002, c. 45; 2004, c. 37 179.3, 1989, c. 47 180, 1982, c. 51; 1989, c. 47; 2002, c. 45; 2004, c. 37 181, 1982, c. 51; 2002, c. 45; 2004, c. 37 182, 1982, c. 51; 1989, c. 47; 2002, c. 45; 2004, c. 37 183, 1982, c. 51; 2002, c. 45; 2004, c. 37 183.1, 1989, c. 47 184, 1986, c. 58; 1991, c. 58; 1992, c. 61 185, 1986, c. 58; 1991, c. 58; 1992, c. 61 186, 1982, c. 59; 1986, c. 58; 1987, c. 94; 1990, c. 4; 1991, c. 58; 1998, c. 40; 2002, c. 29 187, 1982, c. 59; 1986, c. 58; 1991, c. 58; 1992, c. 61 188, 1981, c. 7; 1992, c. 61 189, Ab. 1992, c. 61 189.1, 1989, c. 47 189.2, 1989, c. 47 190, 1986, c. 58; 1989, c. 15; 1989, c. 47; 1991, c. 58; 1992, c. 61 190.1, 1993, c. 56 191, 1986, c. 58; 1991, c. 58; 1992, c. 61 192, 1986, c. 58; 1991, c. 58; 1992, c. 61 193, 1986, c. 58; 1990, c. 4; 1991, c. 58; 1992, c. 61 194, 1990, c. 4; Ab. 1992, c. 61 195, 1982, c. 59; 1986, c. 91; 1989, c. 15; 1990, c. 83; 1991, c. 58; 1997, c. 43; 1999, c. 22; 1999, c. 40 195.1, 1989, c. 15; 1990, c. 19; 1990, c. 83 197, 1986, c. 91; 2004, c. 34 198, 1999, c. 40 201, Ab. 1982, c. 59 202, 1999, c. 40 202.1, 1986, c. 15 202.2, 1986, c. 15 204, 1993, c. 56 Sched. A, 1982, c. 59</p>
c. A-26	<p>Deposit Insurance Act</p> <p>1, 1987, c. 95; 1999, c. 40; 2000, c. 29; 2002, c. 45; 2002, c. 70; 2004, c. 37 2, Ab. 2002, c. 45 2.1, 1983, c. 10; 2002, c. 45; 2004, c. 37 3, 1983, c. 10; 1996, c. 2; 1999, c. 40; 2000, c. 56; Ab. 2002, c. 45 4, 1983, c. 10; 1999, c. 40; Ab. 2002, c. 45 5, 1983, c. 10; 1999, c. 40; Ab. 2002, c. 45 6, 1983, c. 10; 1997, c. 35; Ab. 2002, c. 45 6.1, 1983, c. 10; Ab. 2002, c. 45 6.2, 1983, c. 10; Ab. 2002, c. 45 6.3, 1983, c. 10; Ab. 2002, c. 45 7, 1983, c. 10; 1997, c. 35; Ab. 2002, c. 45 7.1, 1983, c. 10; 1999, c. 40; Ab. 2002, c. 45 8, 1983, c. 10; 1997, c. 35; Ab. 2002, c. 45 8.1, 1983, c. 10; Ab. 2002, c. 45 8.2, 1983, c. 10; Ab. 2002, c. 45 8.3, 1983, c. 10; 1997, c. 35; Ab. 2002, c. 45 9, 1983, c. 10; Ab. 2002, c. 45 10, 1983, c. 10; 1997, c. 35; Ab. 2002, c. 45</p>

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Reference	Title Amendments
c. A-26	<p>Deposit Insurance Act – <i>Cont'd</i></p> <p> 10.1, 1983, c. 10; Ab. 2002, c. 45 10.2, 1983, c. 10; Ab. 2002, c. 45 11, 1983, c. 10; Ab. 2002, c. 45 11.1, 1983, c. 10; Ab. 2002, c. 45 12, 1983, c. 10; Ab. 2002, c. 45 13, 1983, c. 10; Ab. 2002, c. 45 13.1, 1983, c. 10; Ab. 2002, c. 45 14, 1983, c. 10; Ab. 2002, c. 45 15, Ab. 2002, c. 45 16, Ab. 2002, c. 45 17, 1992, c. 61; 2002, c. 45; 2004, c. 37 18, 1983, c. 10; 2002, c. 45; 2004, c. 37 19, Ab. 2002, c. 45 20, 1982, c. 52; 1983, c. 10; 2002, c. 45; 2004, c. 37 21, Ab. 2002, c. 45 22, 1982, c. 52; Ab. 2002, c. 45 25, 1987, c. 95; 1988, c. 64; 1999, c. 40 26, 2002, c. 45; 2004, c. 37 27, 2002, c. 45; 2004, c. 37 28, 1987, c. 95 30, 1983, c. 10 31, 1983, c. 10; 2002, c. 45; 2004, c. 37 31.1, 1983, c. 10; 1987, c. 95; 2002, c. 45; 2004, c. 37 31.2, 1983, c. 10; 2002, c. 45; 2004, c. 37 31.3, 1983, c. 10 31.4, 1983, c. 10; 1987, c. 95; 1999, c. 40; 2002, c. 45; 2004, c. 37 32, 1983, c. 10 32.1, 1983, c. 10; 2002, c. 45; 2004, c. 37 33, 1983, c. 10; 2002, c. 45; 2004, c. 37 33.1, 1983, c. 10; 2002, c. 45; 2004, c. 37 33.2, 1983, c. 10 34, 1983, c. 10; 1999, c. 40; 2002, c. 45; 2004, c. 37 34.1, 1983, c. 10; 2002, c. 45; 2004, c. 37 34.2, 1983, c. 10; 1987, c. 95; 1999, c. 40; 2002, c. 45; 2004, c. 37 34.3, 1983, c. 10; 2002, c. 45; 2004, c. 37 35, 1983, c. 10; 1999, c. 40; 2002, c. 45; 2004, c. 37 37, 1983, c. 10 38, 1983, c. 10 38.1, 1983, c. 10; 1999, c. 40 38.2, 1983, c. 10; 1999, c. 40 39, 1983, c. 10 40, 1983, c. 10; 2002, c. 45; 2004, c. 37 40.1, 1981, c. 30; 1983, c. 10; 1999, c. 40 40.2, 1981, c. 30; 1983, c. 10; 1999, c. 40; 2002, c. 45; 2004, c. 37 40.3, 1981, c. 30; 1983, c. 10; 1999, c. 40; 2002, c. 45; 2004, c. 37 40.3.1, 1982, c. 52; 1999, c. 40; 2000, c. 29; 2002, c. 45; 2004, c. 37 40.3.2, 1982, c. 52; 1999, c. 40; 2002, c. 45; 2004, c. 37 40.3.3, 1982, c. 52; 1999, c. 40; 2000, c. 29 40.3.4, 1982, c. 52 40.4, 1981, c. 30; 2002, c. 45; 2004, c. 37 41, 2002, c. 45; 2004, c. 37 41.1, 1983, c. 10; 2002, c. 45; 2004, c. 37 41.2, 1983, c. 10; 2002, c. 45; 2004, c. 37 42, 1983, c. 10; 1988, c. 64; 2002, c. 45; 2004, c. 37 43, 1981, c. 30; 1982, c. 52; 1983, c. 10; 1984, c. 27; 1987, c. 95; 1999, c. 40; 2000, c. 29; 2002, c. 45; 2004, c. 37 44, Ab. 1988, c. 64 45, 2002, c. 45; 2004, c. 37 46, 1983, c. 10; 2002, c. 45; 2004, c. 37 47, 1999, c. 40 48, 1983, c. 10; 1990, c. 4 </p>

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Reference	Title Amendments
c. A-26	<p>Deposit Insurance Act – <i>Cont'd</i></p> <p>49, 1983, c. 10; Ab. 1992, c. 61 50, 1983, c. 10; Ab. 1990, c. 4 51, 1983, c. 10; 2002, c. 45; 2004, c. 37 52, 1983, c. 10; 2002, c. 45; 2004, c. 37 52.1, 1983, c. 10; 2002, c. 45; 2004, c. 37 52.2, 1983, c. 10; 2002, c. 45; 2004, c. 37 53, 2002, c. 45; 2004, c. 37 54, 2002, c. 45; 2004, c. 37 55, 1981, c. 30 56, 2000, c. 29; 2002, c. 45; 2004, c. 37 57, 1983, c. 10; 2002, c. 45; 2002, c. 70; 2004, c. 37 58, 1982, c. 52</p>
c. A-27	<p>Publishers Loss Insurance Act</p> <p>8, 1986, c. 95 Ab., 1988, c. 27</p>
c. A-28	<p>Hospital Insurance Act</p> <p>1, 1979, c. 1; 1992, c. 21; 1994, c. 23 2, 1992, c. 21; 1994, c. 23; 1998, c. 39 2.1, 1992, c. 21 3, 1984, c. 27; 1992, c. 21; 1994, c. 23; 2000, c. 8; 2003, c. 25 4, Ab. 1992, c. 21 7, 1992, c. 21 8, 1992, c. 21 10, 1989, c. 50; 1999, c. 40 11, 1992, c. 21 12, 1992, c. 21 13, 1990, c. 4 14, 1990, c. 4 15, 1990, c. 4</p>
c. A-29	<p>Health Insurance Act</p> <p>Title, 1999, c. 89 1, 1979, c. 1; 1986, c. 79; 1989, c. 50; 1991, c. 42; 1992, c. 21; 1994, c. 8; 1994, c. 23 1996, c. 32; 1999, c. 89 1.1, 1991, c. 42; 1999, c. 89 3, 1979, c. 1; 1979, c. 63; 1981, c. 22; 1985, c. 6; 1985, c. 23; 1986, c. 79; 1989, c. 50; 1991, c. 42; 1992, c. 11; 1992, c. 19; 1992, c. 21; 1994, c. 8; 1994, c. 23; 1996, c. 32; 1999, c. 24; 1999, c. 89; 2002, c. 33; 2002, c. 69 3.1, 1989, c. 50; 1994, c. 8; 1999, c. 89 4, 1979, c. 1; 1981, c. 22; 1984, c. 27; 1985, c. 23; Ab. 1996, c. 32 4.1, 1985, c. 23; Ab. 1996, c. 32 4.2, 1985, c. 23; 1992, c. 21; Ab. 1996, c. 32 4.3, 1992, c. 21; Ab. 1996, c. 32 4.4, 1992, c. 21; Ab. 1996, c. 32 4.5, 1992, c. 21; Ab. 1996, c. 32 4.6, 1992, c. 21; Ab. 1996, c. 32 4.7, 1992, c. 21; Ab. 1996, c. 32 4.8, 1992, c. 21; Ab. 1996, c. 32 4.9, 1992, c. 21; Ab. 1996, c. 32 4.10, 1992, c. 21; Ab. 1996, c. 32 5, 1979, c. 1; 1989, c. 50; 1999, c. 89 5.0.1, 1999, c. 89 5.0.2, 1999, c. 89 5.1, 1989, c. 50; 1999, c. 89 6, 1989, c. 50 7, 1979, c. 1; 1989, c. 50; 1999, c. 89</p>

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Reference	Title Amendments
c. A-29	<p>Health Insurance Act – <i>Cont'd</i></p> <p>9, 1979, c. 1; 1989, c. 50; 1991, c. 42; 1999, c. 89 9.0.0.1, 1992, c. 21; 1999, c. 89 9.0.1, 1989, c. 50; 1991, c. 42 9.0.2, 1992, c. 21; 1994, c. 8; 1999, c. 89 9.0.3, 1992, c. 21; 1994, c. 8; 1999, c. 89 9.0.4, 1992, c. 21; 1999, c. 89 9.1, 1979, c. 1; 1989, c. 50; 1999, c. 89 9.1.1, 1999, c. 89 9.2, 1979, c. 1; 1990, c. 4 9.3, 1979, c. 1; 1990, c. 4 9.4, 1991, c. 42; 1999, c. 89 9.5, 1991, c. 42; 1999, c. 89 9.6, 1999, c. 89 9.7, 1999, c. 89 10, 1979, c. 1; 1989, c. 50; 1996, c. 32; 1999, c. 89 11, 1979, c. 1; 1989, c. 50; 1999, c. 89 12, 1979, c. 1; 1989, c. 50; 1991, c. 42; 1999, c. 89 13, 1979, c. 1; 1989, c. 50; 1990, c. 56; 1994, c. 8; 1999, c. 89 13.1, 1979, c. 1; 1989, c. 50; 1999, c. 89 13.2, 1979, c. 1; 1989, c. 50; 1994, c. 8; 1999, c. 40; 1999, c. 89 13.2.1, 1999, c. 89 13.3, 1979, c. 1; 1989, c. 50; 1999, c. 89 13.4, 1994, c. 8; 1999, c. 89 14, 1979, c. 1; 1989, c. 50; 1994, c. 8; 1999, c. 89 14.1, 1979, c. 1; 1989, c. 50; 1999, c. 40; 1999, c. 89 14.2, 1989, c. 50; 1999, c. 89 14.2.1, 1999, c. 89 14.2.2, 1999, c. 89 14.2.3, 1999, c. 89 14.3, 1992, c. 19; Ab. 1996, c. 32 14.4, 1992, c. 19; Ab. 1996, c. 32 14.5, 1992, c. 19; Ab. 1996, c. 32 14.6, 1992, c. 19; Ab. 1996, c. 32 14.7, 1992, c. 19; Ab. 1996, c. 32 14.8, 1992, c. 19; Ab. 1996, c. 32 15, 1981, c. 22; 1983, c. 54; 1989, c. 50; 1992, c. 19; 1996, c. 32; 1999, c. 89 17, Ab. 1979, c. 1 18, 1989, c. 50; 1999, c. 40; 1999, c. 89 18.1, 1989, c. 50; 1991, c. 42; 1999, c. 89 18.2, 1989, c. 50 18.3, 1989, c. 50; 1997, c. 43 18.3.1, 1999, c. 89 18.4, 1989, c. 50; 1997, c. 43 19, 1981, c. 1; 1981, c. 22; 1984, c. 47; 1985, c. 6; 1991, c. 42; 1994, c. 8; 1994, c. 23; 1998, c. 39; 1999, c. 89; 2000, c. 8; 2002, c. 66 19.0.1, 1991, c. 42; 1998, c. 39; Ab. 2002, c. 66 19.1, 1981, c. 22; 1989, c. 50; 1991, c. 42; 1992, c. 21; 1994, c. 23; 1998, c. 39; 2000, c. 8; 2002, c. 66 20, 1989, c. 50; 1991, c. 42 21, 1983, c. 54; 1989, c. 50 22, 1979, c. 1; 1981, c. 22; 1984, c. 27; 1984, c. 47; 1986, c. 79; 1990, c. 4; 1991, c. 42; 1992, c. 21; 1992, c. 57; 1994, c. 23; 1999, c. 40; 1999, c. 89 22.0.1, 1989, c. 50; 1999, c. 89 22.0.2, 1992, c. 19; 1996, c. 32 22.1, 1979, c. 1; 1981, c. 22; 1989, c. 50; 1991, c. 42; 1999, c. 89 22.1.0.1, 1992, c. 19; 1996, c. 32; 1999, c. 89 22.1.1, 1991, c. 42; 1999, c. 89 22.2, 1979, c. 1; 1981, c. 22; 1996, c. 32; 1999, c. 89 22.3, 1999, c. 89 22.4, 1999, c. 89 24, 1979, c. 1; 1989, c. 50</p>

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Reference	Title Amendments
c. A-29	Health Insurance Act – <i>Cont'd</i>
	<p> 25, 1979, c. 1 26, 1999, c. 40 27, 1999, c. 40 28, 1999, c. 40 29, 1989, c. 50; 1999, c. 89 30, 1979, c. 1; 1999, c. 89 31, 1979, c. 1; 1981, c. 22; 1990, c. 4; 1999, c. 40; 1999, c. 89 32, 1979, c. 1; 1990, c. 4; 1999, c. 89 33, 1979, c. 1; 1999, c. 89 34, 1979, c. 1; 1999, c. 89 36, 1979, c. 1; 1999, c. 89 37, 1979, c. 1; 1996, c. 32; 1999, c. 89 38, 1979, c. 1; 1981, c. 22; 1989, c. 50; 1997, c. 43 39, 1979, c. 1; 1991, c. 42; Ab. 1996, c. 32 40, 1979, c. 1; 1991, c. 42; 1994, c. 8; Ab. 1996, c. 32 41, 1979, c. 1; 1991, c. 42 42, 1979, c. 1; 1981, c. 22; 1991, c. 42 43, 1979, c. 1 44, 1979, c. 1 46, 1979, c. 1; 1981, c. 22; 1999, c. 40 47, 1979, c. 1; 1997, c. 43 48, 1979, c. 1 49, 1979, c. 1 50, 1979, c. 1; 1989, c. 50; 1997, c. 43 51, 1979, c. 1; 1997, c. 43; 1999, c. 40 51.1, 1989, c. 50 52, 1979, c. 1; 1997, c. 43; 1999, c. 40 52.1, 1981, c. 22 54, 1981, c. 22; 1994, c. 12; 1996, c. 29 54.1, 1981, c. 22 58, 1981, c. 22 59, 1990, c. 4 61, 1981, c. 22 62, 1981, c. 22 63, 2001, c. 78 64, 1979, c. 1; 1981, c. 22; 1984, c. 27; 1986, c. 95; 1987, c. 68; 1989, c. 50; 1991, c. 42; 1999, c. 89 65, 1979, c. 1; 1981, c. 22; 1985, c. 21; 1986, c. 95; 1988, c. 41; 1988, c. 82; 1991, c. 42; 1992, c. 19; 1993, c. 51; 1994, c. 8; 1994, c. 12; 1994, c. 15; 1994, c. 16; 1994, c. 17; 1996, c. 21; 1996, c. 29; 1997, c. 63; 1997, c. 73; 1998, c. 39; 1999, c. 36; 1999, c. 89; 2001, c. 24; 2002, c. 66; 2004, c. 11 65.0.1, 1995, c. 23; 1997, c. 98; 1998, c. 52; 1999, c. 89 65.0.2, 1999, c. 89 65.1, 1990, c. 56; 1999, c. 89 65.2, 1999, c. 89 66, 1986, c. 95 66.0.1, 1994, c. 8; 1996, c. 32 66.1, 1981, c. 22; 1991, c. 42; 1992, c. 21; 1998, c. 39; 2002, c. 66 67, 1979, c. 1; 1981, c. 9; 1981, c. 22; 1984, c. 47; 1988, c. 51; 1989, c. 50; 1991, c. 42; 1992, c. 21; 1994, c. 8; 1994, c. 12; 1996, c. 32; 1997, c. 63; 1998, c. 36; 1998, c. 44; 1999, c. 22; 1999, c. 89; 2001, c. 60; 2002, c. 27 68, 1979, c. 1; 1990, c. 56; 1991, c. 42; 1999, c. 89 68.1, 1981, c. 22 68.2, 1992, c. 21; 1999, c. 89 69, 1979, c. 1; 1981, c. 22; 1985, c. 23; 1986, c. 79; 1986, c. 99; 1989, c. 50; 1990, c. 56; 1991, c. 42; 1992, c. 19; 1992, c. 21; 1994, c. 8; 1996, c. 32; 1998, c. 39; 1999, c. 40; 1999, c. 89; 2002, c. 66 69.0.1, 1989, c. 50; 1994, c. 8 69.0.1.1, 2002, c. 66 69.0.2, 1989, c. 50; 1991, c. 42; 1992, c. 21; 1996, c. 32; 2002, c. 66 </p>

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Reference	Title Amendments
c. A-29	<p>Health Insurance Act – <i>Cont'd</i></p> <p>69.1, 1985, c. 23; 1991, c. 42; 1992, c. 21; Ab. 1996, c. 32 69.2, 1991, c. 42 70, 1979, c. 1; 1981, c. 9; 1988, c. 51; 1994, c. 12; 1997, c. 63; 1998, c. 36 71, 1979, c. 1; 1981, c. 9; 1988, c. 51; 1994, c. 8; 1994, c. 12; 1997, c. 63; 1998, c. 36 71.1, 1979, c. 1; 1981, c. 9; 1988, c. 51; 1992, c. 19; 1994, c. 12; 1997, c. 63; 1998, c. 36 71.2, 1982, c. 58; 1988, c. 51; 1998, c. 36 72, 1979, c. 1; 1989, c. 50; 1991, c. 42; 1992, c. 21; 1994, c. 8; 1999, c. 89 72.1, 1999, c. 89 73, 1981, c. 22; Ab. 1994, c. 8 74, 1981, c. 22; 1990, c. 4 75, 1981, c. 22; 1990, c. 4 76, 1981, c. 22; 1990, c. 4 76.1, 1994, c. 8 77, 1979, c. 1; 1981, c. 22 77.0.1, 1989, c. 50 77.1, 1979, c. 1; 1999, c. 89 77.1.1, 1986, c. 79; 1992, c. 21; 1994, c. 23 77.2, 1979, c. 1; 1999, c. 89 77.3, 1979, c. 1 77.4, 1979, c. 1 77.5, 1979, c. 1 77.6, 1979, c. 1 77.7, 1979, c. 1 88, 1981, c. 22; 1985, c. 23 89, 1984, c. 47; 1990, c. 11; 2002, c. 66 91, 1984, c. 47; 1985, c. 23; 1999, c. 89 92, 1984, c. 47 93, 1984, c. 47 96, 1979, c. 1; 1981, c. 22; 1983, c. 23; 1992, c. 21; 1999, c. 8; 2003, c. 29 97, 1981, c. 22 98, 1981, c. 22 99, 1992, c. 21 103, 1981, c. 22 104, 1981, c. 22 104.0.1, 1989, c. 50; Ab. 1991, c. 42 104.0.2, 1989, c. 50; Ab. 1991, c. 42 104.1, 1981, c. 22 105, 1979, c. 1 106, Ab. 1979, c. 1</p>
c. A-29.01	<p>Act respecting prescription drug insurance</p> <p>Title (French), 2002, c. 27 1, 2002, c. 27 4, 2002, c. 45; 2004, c. 37 8, 1999, c. 24; 1999, c. 37; 2002, c. 27; 2002, c. 33 12, 2002, c. 27 13, 2002, c. 27 13.1, 2002, c. 27 14, 2002, c. 27 15, 1998, c. 36 17, 1998, c. 36 19, 2002, c. 27 23, 2000, c. 23; 2002, c. 27 26, 1997, c. 38; 2002, c. 27 27, 2002, c. 27 28, 1997, c. 38; 1999, c. 37; 2002, c. 27 28.1, 2002, c. 27 29, 1999, c. 37 30, 1997, c. 38; 2002, c. 27</p>

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Reference	Title Amendments
c. A-29.01	<p>Act respecting prescription drug insurance – <i>Cont'd</i></p> <p>32, 1997, c. 38 33, 1997, c. 38 44, 2002, c. 27 51, 2002, c. 27 52.1, 2002, c. 27 53, 2002, c. 27 54, 2002, c. 27 54.1, 2002, c. 27 55, 2002, c. 27 56, 2002, c. 27 57, 2002, c. 27 57.1, 2002, c. 27 57.2, 2002, c. 27 57.3, 2002, c. 27 57.4, 2002, c. 27 58, 2002, c. 27 59, 2002, c. 27 59.1, 2002, c. 27 60, 1999, c. 37; 2002, c. 27 61, Ab. 1999, c. 37 63, 2002, c. 27 64, 2002, c. 27 65, 2002, c. 27 66, 2002, c. 27 68, 1997, c. 43 70, 1997, c. 43 71, Ab. 2002, c. 27 72, Ab. 2002, c. 27 73, Ab. 2002, c. 27 74, Ab. 2002, c. 27 75, Ab. 2002, c. 27 76, Ab. 2002, c. 27 77, Ab. 2002, c. 27 78, 1999, c. 37; 2000, c. 23; 2002, c. 27 79, Ab. 1999, c. 37 80, 1999, c. 37; 2002, c. 27 86.1, 2002, c. 27 116, 2002, c. 27</p>
c. A-29.011	<p>Act respecting parental insurance</p> <p>136, Ab. 2002, c. 46 137, Ab. 2002, c. 46 138, Ab. 2002, c. 46</p>
c. A-29.1	<p>Act respecting farm-loan insurance and forestry-loan insurance</p> <p>1, 1983, c. 16; 1988, c. 3; 1992, c. 32; 1996, c. 14; 2000, c. 53 3, 1999, c. 40 4, 1988, c. 3; 1991, c. 11; 1992, c. 32; 1992, c. 57; 1996, c. 14; 2000, c. 53 5, 1988, c. 3; 1991, c. 11; 2000, c. 53 5.1, 1988, c. 3; Ab. 1991, c. 11 5.2, 1988, c. 3; Ab. 1991, c. 11; 2000, c. 53 5.3, 1988, c. 3; Ab. 1991, c. 11 6, 1988, c. 3; 1999, c. 40 7, 1988, c. 3; 1992, c. 32; 2000, c. 53 8, 1992, c. 32; 1999, c. 40; 2000, c. 53 9, 1992, c. 32; 2000, c. 53 12, 1992, c. 32; 2000, c. 53 16, 1988, c. 41; 1999, c. 40 17, 1991, c. 11; 1992, c. 32; 2000, c. 53</p>

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Reference	Title Amendments
c. A-29.1	<p>Act respecting farm-loan insurance and forestry-loan insurance – <i>Cont'd</i></p> <p>17.1, 1988, c. 3; 1992, c. 32; 2000, c. 53 17.2, 1991, c. 11; 1992, c. 32; 2000, c. 53 17.3, 1991, c. 11; 1992, c. 32; 2000, c. 53 17.4, 1991, c. 11 18, 1988, c. 3; 1992, c. 32; 1999, c. 40; 2000, c. 53 19, 1988, c. 3; 1992, c. 32; 1992, c. 57; 2000, c. 53 20, Ab. 1988, c. 3 21, Ab. 1988, c. 3 22, Ab. 1988, c. 3 23, Ab. 1988, c. 3 23.1, 1988, c. 3 23.2, 1988, c. 3 23.3, 1988, c. 3 23.4, 1988, c. 3 23.5, 1988, c. 3; 1991, c. 11; 2000, c. 53 23.6, 1988, c. 3; 1991, c. 11 24, 1988, c. 3; 1991, c. 11; 1992, c. 32; 1999, c. 40; 2000, c. 53 25.1, 1988, c. 3; 1992, c. 32; 1992, c. 57; 1996, c. 14; 2000, c. 53 27, 1991, c. 11; 1992, c. 32; 2000, c. 53 28, 2000, c. 53</p>
c. A-30	<p>Crop Insurance Act</p> <p>1, 1991, c. 60; 1995, c. 10 2, 1979, c. 73; 1998, c. 53 3, 1999, c. 40 4, 1999, c. 40 5, 1979, c. 73 6, 1979, c. 73; 1999, c. 40 9, 1979, c. 73 11, 1999, c. 40 12, 1986, c. 95; 1997, c. 43 15, 1992, c. 61 16, 1990, c. 4 19, 1995, c. 10 20, 1998, c. 53 21, 1979, c. 73; 1998, c. 53 23, 1995, c. 10 24, 1984, c. 20; 1991, c. 60; 1998, c. 53 25, 1991, c. 60 26, 1991, c. 60; 2000, c. 55 26.1, 2000, c. 55 26.2, 2000, c. 55 27, 1991, c. 60 28, 1991, c. 60; Ab. 1995, c. 10 29, 1997, c. 43 31, 1995, c. 10 32, 1991, c. 60; 1995, c. 10; 2000, c. 55 32.1, 1991, c. 60 33, 1999, c. 40 34, 1995, c. 10 35, Ab. 1995, c. 10 37, Ab. 1995, c. 10 39, 1991, c. 60; 1998, c. 53 40, 1998, c. 53 43, 1984, c. 20; 1991, c. 60 44, 1984, c. 20; 1991, c. 60; 1995, c. 10; 1998, c. 53 44.1, 1984, c. 20; 1991, c. 60 44.2, 1984, c. 20; Ab. 1991, c. 60 44.3, 1984, c. 20; Ab. 1991, c. 60 45, 1979, c. 73</p>

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Reference	Title Amendments
c. A-30	<p>Crop Insurance Act – <i>Cont'd</i></p> <p> 47, 1991, c. 60; 1998, c. 53 49, 1995, c. 10 49.1, 1995, c. 10 50, 1998, c. 53 51, 1998, c. 53 52, 1995, c. 10; 2000, c. 55 52.1, 1995, c. 10 55, 1991, c. 60 56, 1991, c. 60 58, 1998, c. 53 59, 1979, c. 73; 1991, c. 60; 1998, c. 53 60, 1979, c. 73; 1984, c. 20; 1991, c. 60; 2000, c. 55 61, 1991, c. 60 62, 1991, c. 60 64, 1999, c. 40 64.1, 1984, c. 20; 1991, c. 60 64.2, 1984, c. 20; Ab. 1991, c. 60 64.3, 1984, c. 20 64.4, 1984, c. 20; Ab. 1991, c. 60 64.5, 1984, c. 20; 1991, c. 60; Ab. 1995, c. 10 64.6, 1984, c. 20; 1991, c. 60; Ab. 1995, c. 10 64.7, 1984, c. 20; 1995, c. 10 64.7.1, 1995, c. 10 64.8, 1984, c. 20; 1991, c. 60; 1995, c. 10; 2000, c. 55 64.9, 1984, c. 20; 1991, c. 60 64.10, 1984, c. 20 64.11, 1984, c. 20 64.12, 1984, c. 20 64.13, 1984, c. 20; 1991, c. 60 64.14, 1984, c. 20; 1991, c. 60 64.15, 1984, c. 20; 1991, c. 60 64.16, 1984, c. 20; 1991, c. 60 64.17, 1984, c. 20; 1999, c. 40 64.18, 1984, c. 20 64.19, 1984, c. 20; Ab. 1991, c. 60 64.20, 1984, c. 20; 1995, c. 10; 1999, c. 40 64.21, 1984, c. 20; 1999, c. 40 65, 1991, c. 60; 1997, c. 43 66, 1991, c. 60; Ab. 1997, c. 43 67, 1991, c. 60; Ab. 1997, c. 43 67.1, 1991, c. 60; Ab. 1997, c. 43 67.2, 1991, c. 60; Ab. 1997, c. 43 67.3, 1991, c. 60; Ab. 1997, c. 43 67.4, 1991, c. 60; Ab. 1997, c. 43 68, 2000, c. 55 70, 1998, c. 53 70.1, 1998, c. 53 70.2, 1998, c. 53; 2000, c. 55 70.3, 1998, c. 53 70.4, 1998, c. 53 70.5, 1998, c. 53 70.6, 1998, c. 53 71, 1998, c. 53 71.1, 1998, c. 53 71.2, 1998, c. 53; 2000, c. 15 71.3, 1998, c. 53; 2000, c. 15 71.4, 1998, c. 53 72, 2000, c. 29 73, 1999, c. 40; 2000, c. 55 74, 1979, c. 73; 1984, c. 20; 1991, c. 60; 1995, c. 10; 1997, c. 43; 1998, c. 53 75, 1991, c. 60 </p>

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Reference	Title Amendments
c. A-30	<p>Crop Insurance Act – <i>Cont'd</i></p> <p>78.1, 1991, c. 60; 2000, c. 55 82, 1989, c. 48; 1998, c. 37 Ab., 2000, c. 53</p>
c. A-31	<p>Act respecting farm income stabilization insurance</p> <p>1, 1979, c. 73; 1991, c. 60 3, 1991, c. 60; 1995, c. 10 6, 1991, c. 60 6.1, 1991, c. 60 7, 1984, c. 20; 1998, c. 53 8, 1984, c. 20 9.1, 1998, c. 53 9.2, 1998, c. 53 9.3, 1998, c. 53 9.4, 1998, c. 53 9.5, 1998, c. 53 9.6, 1998, c. 53 10, 1984, c. 20 10.1, 1984, c. 20; 1998, c. 53 10.2, 1984, c. 20; 1998, c. 53 10.3, 1992, c. 59; 1998, c. 53; 2000, c. 15 10.4, 1992, c. 59; 2000, c. 15 11, 2000, c. 29 12, 1979, c. 73 13, Ab. 1979, c. 73 14, Ab. 1979, c. 73 15, Ab. 1979, c. 73 16, Ab. 1979, c. 73 17, Ab. 1979, c. 73 18, Ab. 1979, c. 73 19, Ab. 1979, c. 73 20, Ab. 1979, c. 73 21, Ab. 1979, c. 73 22, Ab. 1979, c. 73 23, Ab. 1979, c. 73 24, Ab. 1979, c. 73 25, Ab. 1979, c. 73 26, Ab. 1979, c. 73 27, Ab. 1979, c. 73 30, 1992, c. 61 32, Ab. 1987, c. 68 34, 1999, c. 40 36, 1995, c. 10 39, Ab. 1991, c. 60 41, 1990, c. 4 42, 1985, c. 30 43, 1999, c. 40 44, Ab. 1979, c. 73 45, 1991, c. 60 45.1, 1999, c. 78 Ab., 2000, c. 53</p>
c. A-32	<p>Act respecting insurance</p> <p>1, 1982, c. 52; 1984, c. 22; 1984, c. 47; 1985, c. 17; 1987, c. 54; 1989, c. 48; 1990, c. 86; 1993, c. 48; 1996, c. 63; 1998, c. 37; 1999, c. 14; 1999, c. 40; 2002, c. 6; 2002, c. 45; 2004, c. 37 1.1, 1990, c. 86; 1996, c. 63; 2002, c. 70; 2003, c. 1 1.2, 1990, c. 86; 1996, c. 63 1.3, 1990, c. 86; 1996, c. 63</p>

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Reference	Title Amendments
c. A-32	<p>Act respecting insurance – <i>Cont'd</i></p> <p>1.4, 1990, c. 86; 1996, c. 63 1.5, 1990, c. 86; 1996, c. 63; 2002, c. 70 1.6, 1990, c. 86; 1996, c. 63 2, Ab. 1982, c. 52 3, Ab. 1982, c. 52 4, Ab. 1982, c. 52 5, 1982, c. 52; 2002, c. 45; 2004, c. 37 6, Ab. 1982, c. 52 7, Ab. 1982, c. 52 8, Ab. 1982, c. 52 9, 1979, c. 33; Ab. 1982, c. 52 10, 1982, c. 52; 1986, c. 95; 1989, c. 48; 1998, c. 37; 2002, c. 45; 2002, c. 70; 2004, c. 37 11, 1982, c. 52; 2002, c. 45; 2004, c. 37 12, 1982, c. 52; 1986, c. 95; 1992, c. 61; 1995, c. 42; 2002, c. 45; 2004, c. 37 12.1, 1986, c. 95; 2002, c. 45; 2004, c. 37 13, 1982, c. 52; 2002, c. 45; 2004, c. 37 15, 1982, c. 52; 1992, c. 61; 2002, c. 45; 2004, c. 37 16, 1982, c. 52; 1987, c. 68; 2002, c. 45; 2002, c. 70; 2004, c. 37 17, 1985, c. 17; 2002, c. 70 18, 1982, c. 52; 2002, c. 45; 2002, c. 70 19, 1982, c. 52; 1987, c. 68; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37 20, 1999, c. 40; 2002, c. 70 21, 1982, c. 52; 1984, c. 22; 1999, c. 40; 2002, c. 45; 2002, c. 70; 2004, c. 37 22, 1984, c. 22; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2002, c. 70; 2004, c. 37 23, 1982, c. 52; 1984, c. 22; 2002, c. 45; 2002, c. 70; 2004, c. 37 24, 1984, c. 22; 1993, c. 48; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2002, c. 70 25, Ab. 1984, c. 22 26, Ab. 1984, c. 22 27, 1984, c. 22; 1999, c. 40; 2002, c. 70 28, 1984, c. 22; 2002, c. 70 29, 1982, c. 52; 1999, c. 40; 2000, c. 29; 2002, c. 45; 2002, c. 70; 2004, c. 37 30, 2002, c. 70 31, 1982, c. 52; 2002, c. 45; 2002, c. 70; 2004, c. 37 32, 1982, c. 52; 1997, c. 43; 2002, c. 45; 2004, c. 37 33, 1999, c. 40 33.1, 1984, c. 22; 1999, c. 40; 2002, c. 70 33.2, 1984, c. 22; 1996, c. 63; 2002, c. 70 33.2.1, 2002, c. 70 33.2.2, 2002, c. 70 33.3, 1984, c. 22 34, 1990, c. 86; 1996, c. 63; 1999, c. 40 35, 1984, c. 22; 1985, c. 17; 1999, c. 40; 2002, c. 70 35.1, 2002, c. 70 35.2, 2002, c. 70; 2004, c. 37 35.3, 2002, c. 70 36, 1984, c. 22; 2002, c. 70 37, 1982, c. 52; 1984, c. 22; 1999, c. 40; 2002, c. 45; 2002, c. 70; 2004, c. 37 38, 1982, c. 52; 1993, c. 48; 2002, c. 45; 2002, c. 70 39, 1982, c. 52; 1993, c. 48; 2002, c. 45; 2002, c. 70; 2004, c. 37 40, 1982, c. 52; Ab. 1984, c. 22 41, 1993, c. 48; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2002, c. 70; 2004, c. 37 42, 1982, c. 52; Ab. 1984, c. 22 43, 1982, c. 52; 1984, c. 22; 1990, c. 86; 1996, c. 63; 2003, c. 1 44, 1982, c. 52; 1984, c. 22; 1990, c. 86; 1996, c. 63; 1999, c. 40; Ab. 2002, c. 70 45, 1984, c. 22; 1990, c. 86; 1996, c. 63; 1999, c. 40 46, 1984, c. 22; 1990, c. 86; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2002, c. 70; 2004, c. 37 46.1, 1984, c. 22; Ab. 1990, c. 86 47, 1984, c. 22; 1990, c. 4; 1990, c. 86; 1996, c. 63; 1999, c. 40; Ab. 2002, c. 70</p>

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Reference	Title Amendments
c. A-32	<p>Act respecting insurance – <i>Cont'd</i></p> <p>48, 1984, c. 22; 1990, c. 86; 1996, c. 63; 1997, c. 43; 1999, c. 40; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>49, 1982, c. 17; 1984, c. 22; 1990, c. 86; 1996, c. 63; 2002, c. 70</p> <p>50, 1984, c. 22; 1990, c. 86; 1996, c. 63</p> <p>50.1, 1990, c. 86; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>50.2, 1990, c. 86; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>50.3, 1990, c. 86; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>50.4, 1990, c. 86; 2002, c. 70</p> <p>50.5, 1990, c. 86; 2002, c. 70</p> <p>50.6, 2002, c. 70</p> <p>50.7, 2002, c. 70</p> <p>50.8, 2002, c. 70</p> <p>50.9, 2002, c. 70</p> <p>50.10, 2002, c. 70</p> <p>50.11, 2002, c. 70</p> <p>51, 1982, c. 52; Ab. 1984, c. 22</p> <p>52, 1979, c. 33; Ab. 1984, c. 22</p> <p>52.1, 1990, c. 86</p> <p>52.2, 1990, c. 86; 1999, c. 40; 2002, c. 70</p> <p>54, 1984, c. 22; 2002, c. 70</p> <p>56, 1984, c. 22; 1996, c. 63</p> <p>56.1, 1984, c. 22; 2002, c. 70</p> <p>57, 1989, c. 48; 1990, c. 86; 1996, c. 63; 1998, c. 37; 2002, c. 70</p> <p>58, 1984, c. 22; Ab. 1990, c. 86</p> <p>59, 1990, c. 86; 1996, c. 63; 2002, c. 70</p> <p>61, Ab. 1990, c. 86</p> <p>62, 1979, c. 33; 1984, c. 22; 1999, c. 40; 2002, c. 70; 2004, c. 37</p> <p>62.1, 1984, c. 22; 2003, c. 1</p> <p>62.2, 1984, c. 22; 2003, c. 1</p> <p>63, 1984, c. 22; 1996, c. 63; 2002, c. 70</p> <p>66.1, 2002, c. 70</p> <p>66.2, 2002, c. 70; 2003, c. 1; 2004, c. 37</p> <p>66.3, 2002, c. 70</p> <p>67, 1985, c. 17; 1999, c. 40</p> <p>68, 1982, c. 52; 1984, c. 22; 1999, c. 40; 2002, c. 45; 2004, c. 37</p> <p>70, 1984, c. 22</p> <p>71, 1984, c. 22</p> <p>74, 1999, c. 40</p> <p>75, 1982, c. 52; 1984, c. 22; 2002, c. 45; 2004, c. 37</p> <p>76, 1982, c. 52; 2002, c. 45; 2004, c. 37</p> <p>77, 1982, c. 52; 1993, c. 48; 2002, c. 45; 2004, c. 37</p> <p>79, 1982, c. 52; 2002, c. 45; 2004, c. 37</p> <p>80, 1982, c. 52; 2002, c. 45; 2004, c. 37</p> <p>81, 1984, c. 22</p> <p>88.1, 1984, c. 22; 2002, c. 70</p> <p>88.2, 2002, c. 70</p> <p>89, 1984, c. 22</p> <p>90, 1984, c. 22; 1996, c. 63</p> <p>90.1, 1990, c. 86</p> <p>91, 1984, c. 22; 2002, c. 70</p> <p>93.1, 1984, c. 22; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>93.2, 1985, c. 17</p> <p>93.3, 1985, c. 17</p> <p>93.4, 1985, c. 17; 2002, c. 70</p> <p>93.4.1, 2002, c. 70</p> <p>93.4.2, 2002, c. 70</p> <p>93.5, 1985, c. 17</p> <p>93.6, 1985, c. 17; 1999, c. 40</p> <p>93.7, 1985, c. 17; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>93.8, 1985, c. 17; 1999, c. 40</p> <p>93.9, 1985, c. 17; 1993, c. 48; 1999, c. 40</p>

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Reference	Title Amendments
c. A-32	<p>Act respecting insurance – <i>Cont'd</i></p> <p>93.10, 1985, c. 17; 1999, c. 40; 2002, c. 45; 2004, c. 37</p> <p>93.11, 1985, c. 17; 1999, c. 40</p> <p>93.12, 1985, c. 17; 1999, c. 40</p> <p>93.13, 1985, c. 17; 1999, c. 40</p> <p>93.14, 1985, c. 17; 1989, c. 54; 1996, c. 63</p> <p>93.15, 1985, c. 17; 1993, c. 48; 1996, c. 63</p> <p>93.16, 1985, c. 17</p> <p>93.17, 1985, c. 17; 2002, c. 45; 2004, c. 37</p> <p>93.18, 1985, c. 17; 1996, c. 63; 1999, c. 40</p> <p>93.19, 1985, c. 17; 2002, c. 45; 2004, c. 37</p> <p>93.20, 1985, c. 17; 1993, c. 48; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2004, c. 37</p> <p>93.21, 1985, c. 17; 1996, c. 63; 1999, c. 40</p> <p>93.22, 1985, c. 17; 1993, c. 48; 1996, c. 63</p> <p>93.23, 1985, c. 17; 1996, c. 63</p> <p>93.24, 1985, c. 17; 1996, c. 63</p> <p>93.25, 1985, c. 17; 1993, c. 48; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>93.26, 1985, c. 17; 1993, c. 48; 2002, c. 45; 2004, c. 37</p> <p>93.27, 1985, c. 17; 1993, c. 48; 1997, c. 43; 2002, c. 45; 2004, c. 37</p> <p>93.27.1, 1993, c. 48; 1996, c. 63; 1997, c. 43; 2002, c. 45; 2004, c. 37</p> <p>93.27.2, 1993, c. 48; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>93.27.3, 1993, c. 48; 2002, c. 45; 2004, c. 37</p> <p>93.27.4, 1993, c. 48; 1997, c. 43; 2002, c. 45; 2004, c. 37</p> <p>93.28, 1985, c. 17; Ab. 1996, c. 63</p> <p>93.29, 1985, c. 17; 1996, c. 63</p> <p>93.30, 1985, c. 17; 1999, c. 40; 2002, c. 45; 2004, c. 37</p> <p>93.31, 1985, c. 17; 1996, c. 63</p> <p>93.32, 1985, c. 17; 1996, c. 63</p> <p>93.33, 1985, c. 17</p> <p>93.34, 1985, c. 17; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>93.35, 1985, c. 17; 1996, c. 63</p> <p>93.35.1, 1987, c. 4; 1996, c. 63</p> <p>93.36, 1985, c. 17; 1993, c. 48; 1996, c. 63; 2002, c. 70; 2004, c. 37</p> <p>93.37, 1985, c. 17; 1996, c. 63</p> <p>93.38, 1985, c. 17; Ab. 1993, c. 48</p> <p>93.39, 1985, c. 17</p> <p>93.40, 1985, c. 17</p> <p>93.41, 1985, c. 17; 1996, c. 63</p> <p>93.42, 1985, c. 17; Ab. 1996, c. 63</p> <p>93.43, 1985, c. 17; 1996, c. 63</p> <p>93.44, 1985, c. 17; 1996, c. 63</p> <p>93.45, 1985, c. 17; 1996, c. 63</p> <p>93.46, 1985, c. 17; 2002, c. 45; 2002, c. 70</p> <p>93.47, 1985, c. 17</p> <p>93.48, 1985, c. 17; 2002, c. 45; 2004, c. 37</p> <p>93.49, 1985, c. 17</p> <p>93.50, 1985, c. 17</p> <p>93.51, 1985, c. 17</p> <p>93.52, 1985, c. 17</p> <p>93.53, 1985, c. 17; 2002, c. 45; 2002, c. 70</p> <p>93.54, 1985, c. 17</p> <p>93.55, 1985, c. 17</p> <p>93.56, 1985, c. 17; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>93.57, 1985, c. 17; 1996, c. 63</p> <p>93.58, 1985, c. 17</p> <p>93.59, 1985, c. 17</p> <p>93.60, 1985, c. 17</p> <p>93.61, 1985, c. 17; 1996, c. 63</p> <p>93.62, 1985, c. 17</p> <p>93.63, 1985, c. 17; 2002, c. 70</p> <p>93.64, 1985, c. 17</p> <p>93.65, 1985, c. 17</p>

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c. A-32	Act respecting insurance – <i>Cont'd</i>
	93.66 , 1985, c. 17
	93.67 , 1985, c. 17; 1996, c. 63
	93.68 , 1985, c. 17; 1996, c. 63
	93.69 , 1985, c. 17
	93.70 , 1985, c. 17
	93.71 , 1985, c. 17; 1996, c. 63
	93.72 , 1985, c. 17; 2002, c. 70
	93.73 , 1985, c. 17; 2002, c. 70
	93.74 , 1985, c. 17; 2002, c. 70
	93.75 , 1985, c. 17; 2002, c. 70
	93.76 , 1985, c. 17
	93.77 , 1985, c. 17; 2002, c. 70
	93.78 , 1985, c. 17; 2002, c. 70
	93.79 , 1985, c. 17; 1989, c. 48; 1989, c. 54; 1990, c. 86; 1996, c. 63; 1998, c. 37
	93.80 , 1985, c. 17
	93.81 , 1985, c. 17; 2002, c. 70
	93.82 , 1985, c. 17
	93.83 , 1985, c. 17; 1996, c. 63
	93.84 , 1985, c. 17; Ab. 1990, c. 86
	93.85 , 1985, c. 17; 1996, c. 63
	93.86 , 1985, c. 17; 1989, c. 48; 1998, c. 37
	93.87 , 1985, c. 17
	93.88 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37
	93.89 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.90 , 1985, c. 17
	93.91 , 1985, c. 17
	93.92 , 1985, c. 17
	93.93 , 1985, c. 17
	93.94 , 1985, c. 17
	93.95 , 1985, c. 17
	93.96 , 1985, c. 17
	93.97 , 1985, c. 17
	93.98 , 1985, c. 17; 1999, c. 40
	93.99 , 1985, c. 17; 2002, c. 70
	93.100 , 1985, c. 17
	93.101 , 1985, c. 17
	93.102 , 1985, c. 17; 1993, c. 48
	93.103 , 1985, c. 17
	93.104 , 1985, c. 17
	93.105 , 1985, c. 17
	93.106 , 1985, c. 17; 1996, c. 63
	93.107 , 1985, c. 17; 2002, c. 70
	93.108 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.109 , 1985, c. 17; 2002, c. 70
	93.110 , 1985, c. 17; 1993, c. 48; 2002, c. 45; 2004, c. 37
	93.111 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.112 , 1985, c. 17
	93.113 , 1985, c. 17
	93.114 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.115 , 1985, c. 17; 1993, c. 48; 1999, c. 40; 2002, c. 45; 2004, c. 37
	93.116 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.117 , 1985, c. 17; 1993, c. 48; 2002, c. 45; 2004, c. 37
	93.118 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.119 , 1985, c. 17
	93.120 , 1985, c. 17; 1993, c. 48; 2002, c. 45; 2004, c. 37
	93.121 , 1985, c. 17; 1993, c. 48
	93.122 , 1985, c. 17; 2002, c. 70
	93.123 , 1985, c. 17; 1996, c. 63; 1999, c. 40
	93.124 , 1985, c. 17; 1999, c. 40; 2002, c. 70
	93.125 , 1985, c. 17; 1999, c. 40; 2002, c. 45; 2004, c. 37
	93.126 , 1985, c. 17; 1993, c. 48; 1996, c. 63; 2002, c. 45; 2004, c. 37

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Reference	Title Amendments
c. A-32	<p>Act respecting insurance – <i>Cont'd</i></p> <p>93.127, 1985, c. 17 93.128, 1985, c. 17 93.129, 1985, c. 17; 1999, c. 40 93.130, 1985, c. 17; 2002, c. 45; 2004, c. 37 93.131, 1985, c. 17; 2002, c. 45; 2004, c. 37 93.132, 1985, c. 17; 2002, c. 45; 2004, c. 37 93.133, 1985, c. 17; 2002, c. 45; 2004, c. 37 93.134, 1985, c. 17 93.135, 1985, c. 17 93.136, 1985, c. 17 93.137, 1985, c. 17 93.138, 1985, c. 17 93.139, 1985, c. 17 93.140, 1985, c. 17; 1996, c. 63 93.141, 1985, c. 17; 1996, c. 63; 2002, c. 70 93.142, 1985, c. 17; 2002, c. 70 93.143, 1985, c. 17; 2002, c. 70 93.144, 1985, c. 17; 2002, c. 70 93.145, 1985, c. 17 93.146, 1985, c. 17; 2002, c. 70 93.147, 1985, c. 17; 1989, c. 54; 1990, c. 86; 1996, c. 63 93.148, 1985, c. 17 93.149, 1985, c. 17 93.150, 1985, c. 17 93.151, 1985, c. 17; 2002, c. 70 93.152, 1985, c. 17 93.153, 1985, c. 17 93.154, 1985, c. 17; 1990, c. 86 93.154.1, 1990, c. 86 93.154.2, 1990, c. 86 93.154.3, 1990, c. 86; 2002, c. 45; 2004, c. 37 93.154.4, 1990, c. 86; 1996, c. 63 93.155, 1985, c. 17; 1996, c. 63 93.156, 1985, c. 17; 1990, c. 86; 1996, c. 63 93.157, 1985, c. 17 93.158, 1985, c. 17 93.159, 1985, c. 17 93.159.1, 2002, c. 70 93.160, 1985, c. 17; 1999, c. 40; 2002, c. 45; 2004, c. 37 93.160.1, 1998, c. 37 93.161, 1985, c. 17; 2002, c. 70 93.161.1, 2002, c. 70 93.161.2, 2002, c. 70 93.162, 1985, c. 17; 1996, c. 63; 2002, c. 70 93.163, 1985, c. 17 93.164, 1985, c. 17 93.165, 1985, c. 17 93.165.1, 1998, c. 37; 2002, c. 45; 2004, c. 37 93.166, 1985, c. 17 93.167, 1985, c. 17; 2002, c. 45; 2002, c. 70; 2004, c. 37 93.168, 1985, c. 17; 2002, c. 45; 2004, c. 37 93.169, 1985, c. 17; 2002, c. 70 93.170, 1985, c. 17 93.171, 1985, c. 17 93.172, 1985, c. 17 93.173, 1985, c. 17 93.174, 1985, c. 17 93.175, 1985, c. 17 93.176, 1985, c. 17 93.177, 1985, c. 17 93.178, 1985, c. 17</p>

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Reference	Title Amendments
c. A-32	Act respecting insurance – <i>Cont'd</i>
	93.179 , 1985, c. 17
	93.180 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.181 , 1985, c. 17
	93.182 , 1985, c. 17; 1996, c. 63
	93.183 , 1985, c. 17
	93.184 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.185 , 1985, c. 17
	93.186 , 1985, c. 17; 2002, c. 45; 2002, c. 70; 2004, c. 37
	93.187 , 1985, c. 17; 1993, c. 48; 2002, c. 45; 2002, c. 70; 2004, c. 37
	93.188 , 1985, c. 17; 2002, c. 45; 2002, c. 70; 2004, c. 37
	93.189 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.190 , 1985, c. 17
	93.191 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.192 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.193 , 1985, c. 17; 1996, c. 63
	93.194 , 1985, c. 17; 1996, c. 63; 2002, c. 70
	93.195 , 1985, c. 17
	93.196 , 1985, c. 17; 1996, c. 63
	93.197 , 1985, c. 17; 1993, c. 48; 2002, c. 45; 2004, c. 37
	93.198 , 1985, c. 17; 1993, c. 48
	93.199 , 1985, c. 17; 1996, c. 63
	93.200 , 1985, c. 17; 2002, c. 70
	93.201 , 1985, c. 17; 1996, c. 63
	93.202 , 1985, c. 17; 1993, c. 48; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.203 , 1985, c. 17; 1993, c. 48
	93.204 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.205 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.206 , 1985, c. 17
	93.207 , 1985, c. 17
	93.208 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.209 , 1985, c. 17; 1993, c. 48; 1996, c. 63
	93.210 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.211 , 1985, c. 17; 2002, c. 45; 2004, c. 37
	93.212 , 1985, c. 17; 1993, c. 48; 2002, c. 45; 2004, c. 37
	93.213 , 1985, c. 17; 1996, c. 63
	93.214 , 1985, c. 17; 1993, c. 48; 1996, c. 63; 1998, c. 37; 2002, c. 45; 2004, c. 37
	93.215 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.216 , 1985, c. 17; 1996, c. 63
	93.217 , 1985, c. 17; 1993, c. 48; 2002, c. 45; 2004, c. 37
	93.218 , 1985, c. 17; 1993, c. 48; 1996, c. 63
	93.219 , 1985, c. 17; 1996, c. 63; 1999, c. 40
	93.220 , 1985, c. 17; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2004, c. 37
	93.221 , 1985, c. 17; 1996, c. 63
	93.222 , 1985, c. 17; 1996, c. 63
	93.223 , 1985, c. 17; 1996, c. 63
	93.224 , 1985, c. 17; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2002, c. 70; 2004, c. 37
	93.225 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.226 , 1985, c. 17; 1996, c. 63; 1998, c. 37
	93.227 , 1985, c. 17; 1996, c. 63; 2002, c. 70
	93.228 , 1985, c. 17; 1996, c. 63
	93.229 , 1985, c. 17; 1989, c. 54; 1996, c. 63; 1998, c. 37
	93.230 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.231 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.232 , 1985, c. 17; 1996, c. 63
	93.233 , 1985, c. 17; 1996, c. 63
	93.234 , 1985, c. 17
	93.235 , 1985, c. 17
	93.236 , 1985, c. 17
	93.237 , 1985, c. 17
	93.238 , 1985, c. 17; 1990, c. 86; 1996, c. 63
	93.238.1 , 1990, c. 86

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Reference	Title Amendments
c. A-32	Act respecting insurance – <i>Cont'd</i>
	93.238.2 , 1990, c. 86; 1996, c. 63
	93.238.3 , 1990, c. 86; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.238.4 , 1990, c. 86; 1996, c. 63
	93.239 , 1985, c. 17; 1996, c. 63
	93.240 , 1985, c. 17; 1996, c. 63
	93.241 , 1985, c. 17; 1996, c. 63
	93.242 , 1985, c. 17; 1996, c. 63
	93.243 , 1985, c. 17; 1996, c. 63
	93.244 , 1985, c. 17; 1996, c. 63
	93.245 , 1985, c. 17; 1996, c. 63; 2002, c. 45
	93.246 , 1985, c. 17; 1996, c. 63
	93.247 , 1985, c. 17; 1988, c. 84; 1996, c. 2; 1996, c. 63; 2002, c. 75
	93.248 , 1985, c. 17; 1992, c. 57; 1996, c. 63; 1999, c. 40
	93.249 , 1985, c. 17; 1996, c. 63; 1999, c. 40
	93.250 , 1985, c. 17; 1996, c. 63; 1999, c. 40
	93.251 , 1985, c. 17; 1996, c. 63; 1999, c. 40
	93.252 , 1985, c. 17; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2004, c. 37
	93.253 , 1985, c. 17; 1996, c. 63; 2002, c. 70
	93.254 , 1985, c. 17; 1996, c. 63
	93.255 , 1985, c. 17; 1996, c. 63
	93.256 , 1985, c. 17; 1996, c. 63
	93.257 , 1985, c. 17; 1996, c. 63
	93.258 , 1985, c. 17; 1996, c. 63
	93.259 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.260 , 1985, c. 17; 1996, c. 63
	93.261 , 1985, c. 17; 1996, c. 63
	93.262 , 1985, c. 17; 1996, c. 63
	93.263 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37
	93.264 , 1985, c. 17; 1993, c. 48; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37
	93.265 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37
	93.266 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.267 , 1985, c. 17; 1986, c. 95; 1996, c. 63
	93.268 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.269 , 1985, c. 17; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.270 , 1985, c. 17; 1996, c. 63
	93.271 , 1985, c. 17; 1993, c. 48; 1996, c. 63; 2002, c. 45; 2004, c. 37
	93.272 , 1985, c. 17; 1996, c. 63
	93.273 , 1985, c. 17; 1996, c. 63
	94 , 1996, c. 63; 1999, c. 40; 2002, c. 70
	95 , 1982, c. 52; 1985, c. 17; 1999, c. 40; 2002, c. 45; Ab. 2002, c. 70
	96 , 1985, c. 17; 1999, c. 40; Ab. 2002, c. 70
	97 , Ab. 1985, c. 17
	98 , 1982, c. 52; 1985, c. 17; 1996, c. 63; 1999, c. 40; 2002, c. 45; Ab. 2002, c. 70
	99 , 1982, c. 52; 1993, c. 48; 1996, c. 63; 1999, c. 40; 2002, c. 45; Ab. 2002, c. 70
	100 , Ab. 2002, c. 70
	100.1 , 1993, c. 48; 1996, c. 63; 2002, c. 45; Ab. 2002, c. 70
	101 , 1982, c. 52; 1985, c. 17; 1993, c. 48; 1999, c. 40; 2002, c. 45; Ab. 2002, c. 70
	102 , 1982, c. 52; 1985, c. 17; 1993, c. 48; 1996, c. 63; 2002, c. 45; Ab. 2002, c. 70
	103 , 1985, c. 17; 1993, c. 48; 1999, c. 40; Ab. 2002, c. 70
	104 , 1996, c. 63; 1999, c. 40; Ab. 2002, c. 70
	105 , 1999, c. 40; Ab. 2002, c. 70
	106 , 1985, c. 17; 1993, c. 48; 1996, c. 63; 1999, c. 40
	107 , 1985, c. 17; 1996, c. 63
	108 , 1985, c. 17; Ab. 1996, c. 63
	109 , 1982, c. 52; 1983, c. 54; 1993, c. 48; 1996, c. 63; 2002, c. 45; 2004, c. 37
	110 , Ab. 1985, c. 17
	112 , Ab. 1985, c. 17
	118 , Ab. 1990, c. 86
	119 , 1990, c. 86
	121 , 1982, c. 52; 1993, c. 48; 1996, c. 63; 2002, c. 45; 2004, c. 37
	125 , 1985, c. 17; 1996, c. 63

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Reference	Title Amendments
c. A-32	<p>Act respecting insurance – <i>Cont'd</i></p> <p>127, 1982, c. 52; 2002, c. 45; 2004, c. 37 129, Ab. 1985, c. 17 130, 1990, c. 86; 1996, c. 63; 1998, c. 37 137, 1999, c. 40 138, 1979, c. 33 141, 1996, c. 63 145, 1985, c. 17; 1996, c. 63 146, 1979, c. 33; Ab. 1985, c. 17 147, Ab. 1985, c. 17 148, Ab. 1985, c. 17 149, 1979, c. 33; Ab. 1985, c. 17 150, Ab. 1985, c. 17 151, Ab. 1985, c. 17 152, Ab. 1985, c. 17 153, Ab. 1985, c. 17 154, Ab. 1985, c. 17 155, Ab. 1985, c. 17 156, Ab. 1985, c. 17 157, Ab. 1985, c. 17 158, Ab. 1985, c. 17 159, Ab. 1985, c. 17 160, Ab. 1985, c. 17 161, Ab. 1985, c. 17 162, Ab. 1985, c. 17 163, Ab. 1985, c. 17 164, 1996, c. 63; 1999, c. 40 167, 1979, c. 33 171, 1982, c. 52; 2002, c. 45; 2004, c. 37 174, 1993, c. 48; 1996, c. 63; 1999, c. 40 174.1, 1987, c. 54; 1996, c. 63; 2001, c. 34; 2002, c. 45; 2003, c. 1; 2004, c. 37 174.2, 1987, c. 54; 2001, c. 34; 2002, c. 45; 2004, c. 37 174.3, 1987, c. 54; 2001, c. 34; 2002, c. 70 174.4, 1987, c. 54; 2002, c. 45; 2004, c. 37 174.5, 1987, c. 54; 2001, c. 34; 2002, c. 45; 2004, c. 37 174.6, 1987, c. 54; 1990, c. 86; 1996, c. 63; 2002, c. 70 174.7, 1987, c. 54 174.8, 1987, c. 54; 1989, c. 48; 1989, c. 54; 1990, c. 86; 1996, c. 63; 1998, c. 37 174.9, 1987, c. 54 174.10, 1987, c. 54; 1996, c. 63 174.11, 1987, c. 54 174.12, 1987, c. 57 174.13, 1987, c. 57; 2001, c. 34; 2003, c. 1 174.14, 1987, c. 57 174.15, 1987, c. 57; 2001, c. 34; 2003, c. 1 174.16, 1987, c. 57 174.17, 1987, c. 57; 1997, c. 43; 2002, c. 45; 2004, c. 37 174.18, 1987, c. 57; 2002, c. 45; 2004, c. 37 175, 1999, c. 40 176, 1984, c. 22; 2002, c. 70 177, 1999, c. 40 178, 1985, c. 17 178.1, 2002, c. 70 179, 1985, c. 17; 2002, c. 70; 2004, c. 37 180, Ab. 1985, c. 17 181, 1996, c. 63; 1999, c. 40 184, 1999, c. 40; 2002, c. 70 184.1, 2002, c. 70 185, 1996, c. 63 186, 1985, c. 17; 1990, c. 86; 1996, c. 63; 1999, c. 40 187, 1996, c. 63 188, 1993, c. 48; 1996, c. 63; 2002, c. 45; 2004, c. 37</p>

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Reference	Title Amendments
c. A-32	<p>Act respecting insurance – <i>Cont'd</i></p> <p>189, 1984, c. 22; 1993, c. 48; 1996, c. 63; 2002, c. 70; 2004, c. 37 190, 1982, c. 52; 1984, c. 22; 2002, c. 45; 2002, c. 70; 2004, c. 37 191, 1982, c. 52; 1984, c. 22; 1993, c. 48; 2002, c. 45; 2002, c. 70; 2003, c. 1; 2004, c. 37 192, 1982, c. 52; 1993, c. 48; 1996, c. 63; 2002, c. 70 193, 1996, c. 63 194, 1985, c. 17; 1990, c. 86; 1996, c. 63; 1999, c. 40; 2002, c. 70 195, 1996, c. 63; 2002, c. 70 196, 1985, c. 17; 2002, c. 70 197, 1993, c. 48; 1996, c. 63; 2002, c. 45; 2004, c. 37 198, 1982, c. 52; 1984, c. 22; 1993, c. 48; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37 199, 1982, c. 52; 1984, c. 22; 1993, c. 48; 2002, c. 45; 2002, c. 70; 2004, c. 37 200, 1993, c. 48; 1996, c. 63; 2002, c. 70 200.0.1, 2002, c. 70 200.0.2, 2002, c. 70; 2004, c. 37 200.0.3, 2002, c. 70 200.0.4, 2002, c. 70; 2004, c. 37 200.0.5, 2002, c. 70 200.0.6, 2002, c. 70 200.0.7, 2002, c. 70 200.0.8, 2002, c. 70 200.0.9, 2002, c. 70 200.0.10, 2002, c. 70 200.0.11, 2002, c. 70; 2004, c. 37 200.0.12, 2002, c. 70 200.0.13, 2002, c. 70 200.0.14, 2002, c. 70 200.0.15, 2002, c. 70; 2003, c. 1; 2004, c. 37 200.0.16, 2002, c. 70; 2004, c. 37 200.1, 1984, c. 22; 1996, c. 63; 1999, c. 40 200.2, 1984, c. 22; 1999, c. 40 200.3, 1984, c. 22; 1985, c. 17; 1990, c. 86; 1996, c. 63; 1999, c. 40 200.4, 1984, c. 22 200.5, 1984, c. 22; 2002, c. 45; 2002, c. 70; 2004, c. 37 200.6, 1984, c. 22; 1993, c. 48; 2002, c. 45; 2002, c. 70; 2004, c. 37 200.7, 1984, c. 22; 1999, c. 40; 2002, c. 70 200.8, 1984, c. 22; 1993, c. 48 200.9, 1984, c. 22 201, 1982, c. 52; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2004, c. 37 203, 1979, c. 33; 1999, c. 40; Ab. 2002, c. 70 204, 1989, c. 48; 1996, c. 63; 1998, c. 37 205, 1982, c. 52; 1984, c. 22; 1985, c. 17; 1987, c. 54; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2002, c. 70; 2004, c. 37 206, 1982, c. 52; 1984, c. 22; 1996, c. 63; 1999, c. 40 206.1, 2002, c. 70 207, 1984, c. 22; 1996, c. 63; 1999, c. 40; 2002, c. 70 208, 1984, c. 22; 1996, c. 63 209, 1984, c. 22; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37 210, 1982, c. 52; 1984, c. 22; 1985, c. 17; 1987, c. 54; 1996, c. 63; 1999, c. 40 211, 1982, c. 52; 1984, c. 22; 1987, c. 54; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37 212, 1982, c. 52; 1984, c. 22; 2002, c. 45; 2002, c. 70; 2004, c. 37 213, 1982, c. 52; Ab. 1984, c. 22 214, 1982, c. 52; Ab. 1984, c. 22 215, 1982, c. 52; Ab. 1984, c. 22 216, 1982, c. 52; Ab. 1984, c. 22 217, 1982, c. 52; Ab. 1984, c. 22 218, 1982, c. 52; 1996, c. 63; 2002, c. 45; 2004, c. 37 219, 1982, c. 52; 2002, c. 45; 2004, c. 37 219.1, 1984, c. 22; 1987, c. 54; 1996, c. 63; 1997, c. 43; 2002, c. 45; 2002, c. 70</p>

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Reference	Title Amendments
c. A-32	<p>Act respecting insurance – <i>Cont'd</i></p> <p>220, 1982, c. 52; 1987, c. 54; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2003, c. 1; 2004, c. 37</p> <p>221, 1982, c. 52; 1984, c. 22; 2002, c. 70</p> <p>222, 1982, c. 52; 1996, c. 63; 1998, c. 37; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>222.1, 2002, c. 70</p> <p>223, 1985, c. 17; Ab. 2002, c. 70</p> <p>224, 1985, c. 17; 1987, c. 54; Ab. 2002, c. 70</p> <p>225, 1984, c. 22; 1988, c. 84; 1996, c. 63; Ab. 2002, c. 70; 2002, c. 75</p> <p>226, 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70</p> <p>227, Ab. 2002, c. 70</p> <p>228, 1979, c. 33; Ab. 1985, c. 17</p> <p>229, 1999, c. 40; Ab. 2002, c. 70</p> <p>230, 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70</p> <p>231, 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70</p> <p>232, Ab. 2002, c. 70</p> <p>233, 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70</p> <p>234, 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70</p> <p>235, 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70</p> <p>236, Ab. 2002, c. 70</p> <p>237, 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70</p> <p>238, 1982, c. 52; 1999, c. 40; 2002, c. 45; Ab. 2002, c. 70</p> <p>239, 1982, c. 52; 1996, c. 63; 1999, c. 40; 2002, c. 45; Ab. 2002, c. 70</p> <p>240, Ab. 2002, c. 70</p> <p>241, 1996, c. 63; Ab. 2002, c. 70</p> <p>242, 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70</p> <p>243, 1996, c. 63; 1999, c. 40</p> <p>244, 1984, c. 22; 1987, c. 54; 2002, c. 70</p> <p>244.1, 2002, c. 70</p> <p>244.2, 2002, c. 70</p> <p>244.3, 2002, c. 70</p> <p>245, 1984, c. 22; 1985, c. 17; 1987, c. 54; 1988, c. 64; 1990, c. 86; 1996, c. 63; 2002, c. 70</p> <p>245.0.1, 1990, c. 86; 1996, c. 2; 1996, c. 63; 2002, c. 45; 2002, c. 70</p> <p>245.1, 1985, c. 17; 1996, c. 63; 2002, c. 45; 2002, c. 70</p> <p>246, 1979, c. 33; 1982, c. 26; 1984, c. 22; 1987, c. 54; 1996, c. 63</p> <p>246.1, 2002, c. 70</p> <p>247, 1979, c. 33; 1982, c. 26; 1984, c. 22; 1987, c. 54; 1990, c. 86; 1996, c. 63; Ab. 2002, c. 70</p> <p>247.1, 1984, c. 22; 1987, c. 54; 2002, c. 45; 2004, c. 37</p> <p>248, 1979, c. 33; 1982, c. 26; 1984, c. 22; 1990, c. 86; 1996, c. 63</p> <p>249, 1979, c. 33; 1982, c. 52; 1984, c. 22; Ab. 1990, c. 86</p> <p>249.1, 1996, c. 63</p> <p>250, 1982, c. 52; Ab. 1984, c. 22</p> <p>251, Ab. 1984, c. 22</p> <p>252, 1979, c. 33; Ab. 1984, c. 22</p> <p>253, 1979, c. 33; Ab. 1984, c. 22</p> <p>254, 1982, c. 52; Ab. 1984, c. 22</p> <p>255, 1979, c. 33; Ab. 1984, c. 22</p> <p>256, Ab. 1984, c. 22</p> <p>257, 1984, c. 22; Ab. 2002, c. 70</p> <p>258, 1979, c. 33; Ab. 1984, c. 22</p> <p>259, 1979, c. 33; 1984, c. 22; 1987, c. 54; Ab. 1990, c. 86</p> <p>260, Ab. 1990, c. 86</p> <p>261, Ab. 1990, c. 86</p> <p>262, 1979, c. 33; 1982, c. 52; Ab. 1990, c. 86</p> <p>263, 1979, c. 33; 1984, c. 22; Ab. 1990, c. 86</p> <p>264, Ab. 1990, c. 86</p> <p>265, Ab. 1990, c. 86</p> <p>266, Ab. 1984, c. 22</p> <p>267, Ab. 1984, c. 22</p> <p>268, 1984, c. 22; 1990, c. 86; 1996, c. 63</p>

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Reference	Title Amendments
c. A-32	<p>Act respecting insurance – <i>Cont’d</i></p> <p>270, 1984, c. 22; 1990, c. 86; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>271, 1990, c. 86</p> <p>272, 1990, c. 86</p> <p>273, 1982, c. 52; 1984, c. 22; 1990, c. 86; Ab. 1996, c. 63</p> <p>274, 1996, c. 63; 1999, c. 40; Ab. 2002, c. 70</p> <p>275, 1979, c. 33; 1984, c. 22; 2002, c. 45; 2002, c. 70</p> <p>275.0.0.1, 2002, c. 70; 2004, c. 37</p> <p>275.0.1, 1990, c. 86</p> <p>275.1, 1979, c. 33; 1982, c. 52; Ab. 1984, c. 22</p> <p>275.2, 1979, c. 33; 1984, c. 22; 1985, c. 17; 1990, c. 86</p> <p>275.3, 1985, c. 17; 2002, c. 45; 2002, c. 70</p> <p>275.3.1, 2002, c. 70; 2004, c. 37</p> <p>275.4, 1990, c. 86; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>275.5, 1990, c. 86; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>276, 1979, c. 33; 1982, c. 52; Ab. 1996, c. 63</p> <p>277, 1979, c. 33; 1984, c. 22; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>278, Ab. 1985, c. 17</p> <p>279, 1996, c. 63</p> <p>280, 1996, c. 63; 1999, c. 40</p> <p>280.1, 2002, c. 70</p> <p>281, 2002, c. 70</p> <p>282, 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70</p> <p>283, 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70</p> <p>284, 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70</p> <p>285, Ab. 2002, c. 70</p> <p>285.1, 1990, c. 86; 1999, c. 40</p> <p>285.2, 1990, c. 86</p> <p>285.3, 1990, c. 86</p> <p>285.4, 1990, c. 86; Ab. 2002, c. 70</p> <p>285.5, 1990, c. 86; Ab. 2002, c. 70</p> <p>285.6, 1990, c. 86</p> <p>285.7, 1990, c. 86; 2002, c. 45; 2004, c. 37</p> <p>285.8, 1990, c. 86</p> <p>285.9, 1990, c. 86</p> <p>285.10, 1990, c. 86</p> <p>285.11, 1990, c. 86; 2002, c. 45; 2004, c. 37</p> <p>285.12, 1990, c. 86; 1996, c. 63; Ab. 2002, c. 70</p> <p>285.13, 1990, c. 86; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>285.14, 1990, c. 86; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>285.15, 1990, c. 86; 2002, c. 45; 2004, c. 37</p> <p>285.16, 1990, c. 86; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>285.17, 1990, c. 86; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>285.18, 1990, c. 86; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>285.19, 1990, c. 86; 1997, c. 43; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>285.20, 1990, c. 86; 2002, c. 70</p> <p>285.21, 1990, c. 86; 1996, c. 63; 2002, c. 70; 2004, c. 37</p> <p>285.22, 1990, c. 86; 2002, c. 45; 2002, c. 70</p> <p>285.23, 1990, c. 86; 1996, c. 63; 2002, c. 45; 2002, c. 70</p> <p>285.24, 1990, c. 86; 2002, c. 70</p> <p>285.25, 1990, c. 86; 2002, c. 70; 2004, c. 37</p> <p>285.26, 1990, c. 86; 2002, c. 70</p> <p>285.27, 2002, c. 45; (<i>renumbered 285.29</i>) 2002, c. 70</p> <p>285.27, 2002, c. 70</p> <p>285.28, 2002, c. 45; (<i>renumbered 285.30</i>) 2002, c. 70</p> <p>285.28, 2002, c. 70</p> <p>285.29, 2002, c. 45; (<i>renumbered 285.31</i>) 2002, c. 70; 2004, c. 37</p> <p>285.30, 2002, c. 45; (<i>renumbered 285.32</i>) 2002, c. 70; 2004, c. 37</p> <p>285.31, 2002, c. 45; (<i>renumbered 285.33</i>) 2002, c. 70; 2004, c. 37</p> <p>285.32, 2002, c. 45; (<i>renumbered 285.34</i>) 2002, c. 70; 2004, c. 37</p> <p>285.33, 2002, c. 45; (<i>renumbered 285.35</i>) 2002, c. 70; 2004, c. 37</p> <p>285.34, 2002, c. 45; (<i>renumbered 285.36</i>) 2002, c. 70</p>

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Reference	Title Amendments
c. A-32	<p>Act respecting insurance – <i>Cont'd</i></p> <p>286, 1996, c. 63; 1999, c. 40 288, Ab. 1984, c. 22 289, 1984, c. 22; 2002, c. 70 290, 1984, c. 22; 1985, c. 17 291, 1985, c. 17; 1987, c. 54; 1996, c. 63 291.1, 1984, c. 22; 1996, c. 63; 2002, c. 45; 2004, c. 37 292, 1982, c. 52; 2002, c. 45; 2004, c. 37 293, 1985, c. 17; 1990, c. 86; 1996, c. 63; 1999, c. 40; 2002, c. 70 294, 1979, c. 33; 1984, c. 22; 1990, c. 86; 1996, c. 63 294.1, 1990, c. 86 294.2, 1990, c. 86; 2002, c. 45; 2004, c. 37 294.3, 1996, c. 63; 2002, c. 45; 2004, c. 37 295, 1996, c. 63 295.1, 1990, c. 86; 1996, c. 63 295.2, 1990, c. 86; 1996, c. 63 297, 1979, c. 33; 1996, c. 63; 2002, c. 70 298, 1982, c. 52; 2002, c. 45; 2004, c. 37 298.1, 1984, c. 22; 1990, c. 86 298.2, 1990, c. 86; 1996, c. 63; 2002, c. 45; 2004, c. 37 298.2.1, 2002, c. 70; 2004, c. 37 298.3, 1996, c. 63 298.4, 1996, c. 63 298.5, 1996, c. 63; 2002, c. 45; 2004, c. 37 298.6, 1996, c. 63 298.7, 1996, c. 63; 2002, c. 45; 2004, c. 37 298.8, 1996, c. 63 298.9, 1996, c. 63 298.10, 1996, c. 63 298.11, 1996, c. 63 298.12, 1996, c. 63; 2002, c. 45; 2004, c. 37 298.13, 1996, c. 63; 2002, c. 45; 2004, c. 37 298.14, 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37 298.15, 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37 298.16, 1996, c. 63; 2002, c. 45; 2004, c. 37 298.17, 2002, c. 70 298.18, 2002, c. 70 299, 1979, c. 33; 1987, c. 54; 1996, c. 63; 2002, c. 70 300, 2002, c. 70 301, 1984, c. 22; 1985, c. 17; 1987, c. 54; 1996, c. 63 303, 1982, c. 52; 1984, c. 22; 1989, c. 48; 1998, c. 37; 2002, c. 45; 2004, c. 37 304, 1982, c. 52; 1989, c. 48; 1998, c. 37; 2002, c. 45; 2004, c. 37 305, 1979, c. 33; 1982, c. 52; 1984, c. 22; 2002, c. 45; 2002, c. 70; 2004, c. 37 306, 1993, c. 48 307, 1985, c. 17; 1996, c. 63; 2002, c. 70 308, 1996, c. 63; 2002, c. 70 309, 1979, c. 33; 1982, c. 52; 1984, c. 22; 1985, c. 17; 1989, c. 67; 1996, c. 63; 2002, c. 45; 2004, c. 37 311, 1979, c. 33; 1982, c. 52; 2002, c. 45; 2004, c. 37 312, 1996, c. 63 313, 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70 314, 1979, c. 33; 1982, c. 52; 2002, c. 45; Ab. 2002, c. 70 315, 1982, c. 52; 1996, c. 2; 2002, c. 45; 2004, c. 37 316, 1982, c. 52; 1989, c. 48; 1990, c. 86; 1996, c. 63; 2002, c. 45; 2004, c. 37 317, 1982, c. 52; 1989, c. 48; 1999, c. 40; 2002, c. 45; 2002, c. 70 317.1, 2002, c. 70; 2004, c. 37 317.2, 2002, c. 70; 2004, c. 37 318, 1996, c. 63; 2002, c. 45 319, 1982, c. 52; 1987, c. 54; 1996, c. 63; 2002, c. 45; 2002, c. 70; 2004, c. 37 320, 1982, c. 52; 1984, c. 22; 1996, c. 63; 2002, c. 45; 2002, c. 70 321, 1982, c. 52; 2002, c. 45; 2002, c. 70; 2004, c. 37 322, 1982, c. 52; 1999, c. 40; 2002, c. 45; Ab. 2002, c. 70</p>

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Reference	Title Amendments
c. A-32	<p>Act respecting insurance – <i>Cont'd</i></p> <p>323, 1982, c. 52; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>324, 1982, c. 52; 2002, c. 45; 2004, c. 37</p> <p>325, 1982, c. 52; 2002, c. 45; 2004, c. 37</p> <p>325.0.1, 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>325.0.2, 2002, c. 45; 2002, c. 70</p> <p>325.0.3, 2002, c. 45</p> <p>325.1, 1990, c. 86; 1996, c. 63; 1997, c. 43; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>325.1.1, 2002, c. 70; 2004, c. 37</p> <p>325.2, 1990, c. 86; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>325.3, 1990, c. 86; 1997, c. 43; 2002, c. 45; 2004, c. 37</p> <p>325.4, 1990, c. 86; 2002, c. 45; 2004, c. 37</p> <p>325.5, 1990, c. 86; 2002, c. 45; 2004, c. 37</p> <p>325.6, 1990, c. 86; 2002, c. 45; 2004, c. 37</p> <p>325.7, 1990, c. 86; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>326, 1985, c. 17; 1987, c. 54; Ab. 1989, c. 48</p> <p>327, 1982, c. 52; 1987, c. 39; Ab. 1989, c. 48</p> <p>328, 1979, c. 33; Ab. 1989, c. 48</p> <p>329, Ab. 1989, c. 48</p> <p>330, Ab. 1989, c. 48</p> <p>331, 1979, c. 33; 1982, c. 52; Ab. 1989, c. 48</p> <p>332, Ab. 1989, c. 48</p> <p>333, Ab. 1989, c. 48</p> <p>334, 1982, c. 52; Ab. 1989, c. 48</p> <p>334.1, 1987, c. 39; Ab. 1989, c. 48</p> <p>334.2, 1987, c. 39; Ab. 1989, c. 48</p> <p>334.3, 1987, c. 39; Ab. 1989, c. 48</p> <p>335, Ab. 1989, c. 48</p> <p>336, Ab. 1989, c. 48</p> <p>337, 1982, c. 52; Ab. 1989, c. 48</p> <p>338, Ab. 1989, c. 48</p> <p>339, Ab. 1989, c. 48</p> <p>340, Ab. 1989, c. 48</p> <p>341, 1987, c. 54; Ab. 1989, c. 48</p> <p>342, Ab. 1989, c. 48</p> <p>343, Ab. 1989, c. 48</p> <p>344, Ab. 1989, c. 48</p> <p>345, Ab. 1989, c. 48</p> <p>346, 1979, c. 33; 1982, c. 52; Ab. 1989, c. 48</p> <p>347, Ab. 1989, c. 48</p> <p>348, 1982, c. 52; Ab. 1989, c. 48</p> <p>349, 1985, c. 17; Ab. 1989, c. 48</p> <p>349.1, 1979, c. 33; Ab. 1989, c. 48</p> <p>350, 1979, c. 33; Ab. 1989, c. 48</p> <p>351, Ab. 1989, c. 48</p> <p>352, Ab. 1989, c. 48</p> <p>353, 1979, c. 33; 1982, c. 52; Ab. 1989, c. 48</p> <p>354, Ab. 1989, c. 48</p> <p>355, Ab. 1989, c. 48</p> <p>356, Ab. 1989, c. 48</p> <p>357, Ab. 1989, c. 48</p> <p>358, 1982, c. 52; 1984, c. 22; 1990, c. 86; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>359, 1982, c. 52; Ab. 1984, c. 22</p> <p>360, 1982, c. 52; 1986, c. 95; Ab. 1989, c. 48</p> <p>361, 1982, c. 52; 1989, c. 48; 1997, c. 43; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>362, 1982, c. 52; 1989, c. 48; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>363, 1982, c. 52; 1984, c. 22; 1996, c. 63; 2002, c. 45; 2002, c. 70</p> <p>364, 1982, c. 52; 1989, c. 48; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>365, 1996, c. 63; 2002, c. 70</p> <p>366, 1989, c. 48; 1996, c. 63; 1997, c. 43; 2002, c. 70</p> <p>367, 1982, c. 52; 1997, c. 43; 2002, c. 70</p> <p>368, 1992, c. 61; Ab. 1997, c. 43</p>

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Reference	Title Amendments
c. A-32	<p>Act respecting insurance – <i>Cont'd</i></p> <p>369, 1982, c. 52; 1989, c. 48; Ab. 1997, c. 43</p> <p>370, Ab. 1997, c. 43</p> <p>371, Ab. 1997, c. 43</p> <p>372, Ab. 1997, c. 43</p> <p>373, Ab. 1997, c. 43</p> <p>374, 1996, c. 63; Ab. 1997, c. 43</p> <p>375, Ab. 1997, c. 43</p> <p>376, Ab. 1997, c. 43</p> <p>377, Ab. 1997, c. 43</p> <p>378, 1982, c. 52; 1985, c. 17; 1987, c. 54; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2004, c. 37</p> <p>380, 1982, c. 52; 1999, c. 40; 2002, c. 45; 2004, c. 37</p> <p>382, 1997, c. 43</p> <p>383, 1997, c. 43</p> <p>384, 1982, c. 52; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2004, c. 37</p> <p>387, 1982, c. 52; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2004, c. 37</p> <p>388, 1987, c. 54; 1996, c. 63</p> <p>390, Ab. 1989, c. 48</p> <p>391, 1999, c. 40</p> <p>392, 1987, c. 54; 1999, c. 40</p> <p>393, 1987, c. 54</p> <p>393.1, 1987, c. 54; 1996, c. 63</p> <p>394, 1996, c. 63</p> <p>395, 1982, c. 52; 1993, c. 48; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>396, 1982, c. 52; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2004, c. 37</p> <p>397, 1982, c. 52; 1987, c. 54; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>398, 1982, c. 52; 1987, c. 54; 1996, c. 63; 2002, c. 45; 2004, c. 37</p> <p>399, 1996, c. 63</p> <p>400, 1982, c. 52; 2002, c. 45; 2004, c. 37</p> <p>401, 1996, c. 63</p> <p>402, 1987, c. 54; 1996, c. 63</p> <p>403, 1996, c. 63</p> <p>404, 1984, c. 22; 1987, c. 54; 1996, c. 63</p> <p>404.1, 1987, c. 54</p> <p>405, 1979, c. 33; 1982, c. 52; 2002, c. 45; 2004, c. 37</p> <p>405.1, 2002, c. 70; 2004, c. 37</p> <p>405.2, 2002, c. 70; 2004, c. 37</p> <p>405.3, 2002, c. 70; 2004, c. 37</p> <p>406, 1982, c. 52; 1985, c. 17; 1989, c. 48; 1990, c. 86; 2002, c. 45; 2002, c. 70; 2004, c. 37</p> <p>406.1, 1989, c. 48; 1998, c. 37</p> <p>406.2, 1989, c. 48</p> <p>406.3, 1989, c. 48; Ab. 1998, c. 37</p> <p>406.4, 1989, c. 48; 1998, c. 37</p> <p>407, 1996, c. 63</p> <p>408, 1986, c. 58; 1990, c. 4; 1990, c. 86; 1991, c. 33</p> <p>409, 1979, c. 33; 1990, c. 4; Ab. 1992, c. 61</p> <p>410, Ab. 1990, c. 4</p> <p>411, 1982, c. 52; 1983, c. 54; 1990, c. 4; 1992, c. 61; 2002, c. 45; 2004, c. 37</p> <p>412, 1989, c. 48; Ab. 1990, c. 4</p> <p>413, 1996, c. 63; 1999, c. 40</p> <p>414, 1999, c. 40</p> <p>415, 1982, c. 52; 1990, c. 4; 2002, c. 45; 2004, c. 37</p> <p>416, 1982, c. 52; 2002, c. 45; 2004, c. 37</p> <p>418, 1982, c. 52; 1989, c. 48; Ab. 1990, c. 4</p> <p>420, 1979, c. 33; 1982, c. 52; 1984, c. 22; 1985, c. 17; 1987, c. 54; 1989, c. 48; 1990, c. 86; 1993, c. 48; 1996, c. 63; 1999, c. 40; 2002, c. 45; 2002, c. 70; 2003, c. 1; 2004, c. 37</p> <p>420.1, 2002, c. 70; 2003, c. 1; 2004, c. 37</p> <p>420.2, 2002, c. 70</p> <p>420.3, 2002, c. 70</p>

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Reference	Title Amendments
c. A-32	<p>Act respecting insurance – <i>Cont'd</i></p> <p>422, 1979, c. 33; 1982, c. 52; 1992, c. 57; 2001, c. 57; 2002, c. 45; 2004, c. 37 422.0.1, 2002, c. 70; 2004, c. 37 422.1, 1982, c. 52; 2002, c. 45; 2004, c. 37 422.2, 2004, c. 37 423, 1982, c. 52 425.1, 1984, c. 22</p>
c. A-33	<p>Hearing-aid Acousticians Act</p> <p>1, 1994, c. 40 2, 1994, c. 40 4, 1994, c. 40; 2000, c. 56 6, Ab. 1994, c. 40 9, 1990, c. 39; Ab. 1994, c. 40 10, Ab. 1994, c. 40 12, 2000, c. 13 13, 1994, c. 40 17, Ab. 1994, c. 40</p>
c. A-33.01	<p>Act to promote the capitalization of small and medium-sized businesses</p> <p>1, 1999, c. 40 2, 1993, c. 8; 1999, c. 40 3, 1999, c. 40 4, 1999, c. 40 5, 1999, c. 40 6, 1999, c. 40 7, 1999, c. 40 9, 1999, c. 40 10, 1993, c. 8; 1999, c. 40 10.1, 1993, c. 8; 1999, c. 40 11, 1999, c. 40 12, 1995, c. 63; 1996, c. 39 13, 1999, c. 40 14, 1999, c. 40 15, 1999, c. 40 17, 1999, c. 40 19, 1999, c. 40 20, 1994, c. 3; 1999, c. 40 21, 1994, c. 16; 1999, c. 8; 2003, c. 29</p>
c. A-33.1	<p>Act respecting Cree, Inuit and Naskapi Native persons</p> <p>Title, 1979, c. 25 1, 1979, c. 25 3, 1979, c. 25 4, 1999, c. 40 5, 1979, c. 25 11.1, 1979, c. 25 11.2, 1979, c. 25 11.3, 1979, c. 25 12, 1979, c. 25 13, 1979, c. 25 14, 1979, c. 25 16, 1979, c. 25 18, 1984, c. 27 19, 1984, c. 27 19.1, 1979, c. 25; 1984, c. 27 20, 1979, c. 25 21, 1979, c. 25 22, 1979, c. 25</p>

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Reference	Title Amendments
c. A-33.1	Act respecting Cree, Inuit and Naskapi Native persons – <i>Cont'd</i> 24 , 1979, c. 25; 1996, c. 2 26 , 1979, c. 25 27 , 1979, c. 25 28 , 1979, c. 25 29 , 1979, c. 25 30 , 1979, c. 25
c. A-34	Autoroutes Act 1 , Ab. 1982, c. 49 3 , 1982, c. 49 6 , 1996, c. 2 9 , Ab. 1982, c. 49 11 , Ab. 1982, c. 49 12 , Ab. 1982, c. 49 13 , 1982, c. 49 14 , Ab. 1982, c. 49 15 , Ab. 1982, c. 49 16 , Ab. 1982, c. 49 17 , 1979, c. 67; 1982, c. 49 18 , 1982, c. 49 19 , 1982, c. 49 20 , 1982, c. 49 21 , 1982, c. 49 22 , 1982, c. 49 23 , 1982, c. 49 24 , 1982, c. 49 25 , 1982, c. 49 26 , 1982, c. 49 27 , Ab. 1982, c. 49 28 , Ab. 1982, c. 49 29 , Ab. 1982, c. 49 30 , Ab. 1982, c. 49 31 , Ab. 1982, c. 49 32 , Ab. 1982, c. 49 33 , Ab. 1982, c. 49 34 , Ab. 1982, c. 49 35 , Ab. 1982, c. 49 36 , Ab. 1982, c. 49 37 , Ab. 1982, c. 49 Ab. , 1997, c. 83
c. B-1	Act respecting the Barreau du Québec 1 , 1990, c. 54; 1994, c. 40; 1999, c. 40 3 , 1994, c. 40 5 , 1985, c. 29; 1987, c. 79; 1990, c. 54; 1999, c. 40; 2001, c. 64 6 , 1992, c. 57; 1999, c. 40 7 , 1990, c. 54; 1994, c. 40 8 , 1990, c. 54 10 , 1990, c. 54; 1999, c. 40 11 , 1999, c. 40 12 , 1990, c. 54; 1994, c. 40 13 , 1990, c. 54 14 , 1990, c. 54 15 , 1987, c. 54; 1990, c. 52; 1990, c. 54; 1990, c. 76; 1994, c. 40; 1999, c. 40 16 , 1994, c. 40 17 , 1994, c. 40 18 , 1994, c. 40 19 , 1990, c. 54 20 , 1990, c. 54; 1994, c. 40

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Reference	Title Amendments
c. B-1	<p>Act respecting the Barreau du Québec – <i>Cont'd</i></p> <p>22.1, 1984, c. 27; 1990, c. 54; 1994, c. 40 23, 1990, c. 54; 1994, c. 40 24, 1990, c. 54 25, 1999, c. 40 26, 1990, c. 54 31, 1990, c. 54; 1999, c. 40 32, 1999, c. 40 33, 1999, c. 40 34, 1990, c. 54 36, 1999, c. 40 37, 1999, c. 40 38, 1990, c. 54; 2001, c. 64 41, 1990, c. 54 43, 1990, c. 54; Ab. 1994, c. 40 44, 1988, c. 29; 1990, c. 54; 1994, c. 40 45, 1986, c. 95; 1990, c. 54; 1999, c. 40 46, 1990, c. 54; 1994, c. 40 47, 1990, c. 54; Ab. 1994, c. 40 48, 1990, c. 54; 1994, c. 40 49, 1994, c. 40 50, 1990, c. 54; Ab. 1994, c. 40 51, 1990, c. 54; Ab. 1994, c. 40 52, Ab. 1990, c. 54 53, 1990, c. 54; Ab. 1994, c. 40 54, 1990, c. 54; Ab. 1994, c. 40 55, 1990, c. 54; 1994, c. 40; 1999, c. 40 56, 1994, c. 40 57, 1990, c. 54; 1994, c. 40 59, 1990, c. 54; Ab. 1994, c. 40 60, 1994, c. 40 61, 1990, c. 54 64, 1990, c. 54 64.1, 1994, c. 40 65, 1990, c. 54; 1994, c. 40 66, 1990, c. 54; 1994, c. 40 67, 1990, c. 54 68, 1990, c. 54; 1994, c. 40; 1999, c. 40 69, 1990, c. 54 69.1, 1994, c. 40 70, 1984, c. 27; 1986, c. 95; 1990, c. 54; 1994, c. 40; 1999, c. 40 71, 1990, c. 54; 1994, c. 40 72, 1990, c. 54; 1994, c. 40 73, Ab. 1990, c. 54 74, 1990, c. 54 75, 1990, c. 54; 1994, c. 40 79, 1994, c. 40 80, Ab. 1994, c. 40 81, 1990, c. 54; Ab. 1994, c. 40 82, Ab. 1994, c. 40 83, Ab. 1994, c. 40 84, 1986, c. 95; 1990, c. 54; Ab. 1994, c. 40 85, 1990, c. 54; Ab. 1994, c. 40 86, Ab. 1990, c. 54 87, 1989, c. 54; Ab. 1994, c. 40 88, 1990, c. 54; Ab. 1994, c. 40 89, 1990, c. 54; Ab. 1994, c. 40 90, Ab. 1994, c. 40 91, 1982, c. 32; 1990, c. 54; Ab. 1994, c. 40 92, 1990, c. 54; Ab. 1994, c. 40 93, 1990, c. 54; Ab. 1994, c. 40 94, Ab. 1994, c. 40</p>

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Reference	Title Amendments
c. B-1	<p>Act respecting the Barreau du Québec – <i>Cont'd</i></p> <p>95, 1990, c. 54; Ab. 1994, c. 40 96, 1990, c. 54; Ab. 1994, c. 40 97, 1990, c. 54; Ab. 1994, c. 40 98, 1990, c. 54; Ab. 1994, c. 40 99, Ab. 1994, c. 40 100, Ab. 1994, c. 40 101, 1990, c. 54; Ab. 1994, c. 40 102, Ab. 1994, c. 40 103, 1986, c. 95; Ab. 1994, c. 40 104, 1986, c. 95; Ab. 1994, c. 40 105, 1986, c. 95; 1990, c. 54; Ab. 1994, c. 40 106, 1990, c. 54; Ab. 1994, c. 40 107, Ab. 1994, c. 40 108, 1990, c. 54; Ab. 1994, c. 40 109, 1990, c. 54; Ab. 1994, c. 40 110, 1990, c. 54; Ab. 1994, c. 40 111, 1990, c. 54; Ab. 1994, c. 40 112, 1990, c. 54; Ab. 1994, c. 40 113, 1990, c. 4; 1990, c. 54; Ab. 1994, c. 40 114, 1990, c. 4; 1990, c. 54; Ab. 1994, c. 40 115, 1990, c. 54; Ab. 1994, c. 40 116, 1990, c. 54; Ab. 1994, c. 40 117, Ab. 1994, c. 40 118, 1990, c. 54; Ab. 1994, c. 40 119, 1990, c. 54; Ab. 1994, c. 40 120, 1990, c. 54; Ab. 1994, c. 40 121, 1986, c. 95; 1990, c. 54; Ab. 1994, c. 40 122, 1989, c. 54; 1990, c. 54; 1994, c. 40 123, 1994, c. 40 124, 1994, c. 40 125, 1994, c. 40; 2001, c. 34 126, 1994, c. 40 127.1, 1990, c. 54 128, 1978, c. 57; 1979, c. 48; 1979, c. 63; 1983, c. 22; 1984, c. 27; 1985, c. 6; 1987, c. 85; 1988, c. 51; 1994, c. 12; 1994, c. 40; 1997, c. 27; 1997, c. 43; 1997, c. 63; 1998, c. 15; 1998, c. 36; 1998, c. 46; 1999, c. 40; 2001, c. 26 129, 1999, c. 40 130, 1994, c. 40 131, 2001, c. 78 134, 1990, c. 54; 1999, c. 40 135, 1999, c. 40 136, 1988, c. 84; 1989, c. 48; 1996, c. 2; 1998, c. 37; 1999, c. 40 138, 1999, c. 40 139, 1990, c. 54 139.1, 1994, c. 40 140, 1992, c. 61 140.1, 2001, c. 64 140.2, 2001, c. 64 140.3, 2001, c. 64 140.4, 2001, c. 64 141, 1999, c. 40 142, 1990, c. 54 Sched. I, 1985, c. 29; 1987, c. 79; 1990, c. 54; 2001, c. 64</p>
c. B-1.1	<p>Building Act</p> <p>1, 1991, c. 74 2, 1991, c. 74 4, 1996, c. 2 4.1, 1991, c. 74; 1998, c. 46 5, 1991, c. 74; 1999, c. 40</p>

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Reference	Title Amendments
c. B-1.1	<p>Building Act – <i>Cont'd</i></p> <p> 7, 1991, c. 74 8, 1991, c. 74; 1999, c. 40 9, 1999, c. 40 10, 1991, c. 74; 1999, c. 40 11.1, 1991, c. 74; 1998, c. 46; 2001, c. 26 11.2, 1991, c. 74; Ab. 2001, c. 26 11.3, 1991, c. 74; Ab. 2001, c. 26 12, 1991, c. 74 13, 1991, c. 74 16, 1991, c. 74; 1998, c. 46 17, 1991, c. 74; 1998, c. 46 17.1, 1991, c. 74; Ab. 1998, c. 46 17.2, 1991, c. 74; Ab. 1998, c. 46 17.3, 1991, c. 74; Ab. 1998, c. 46 18, 1998, c. 46 19, 1991, c. 74 20, 1991, c. 74; Ab. 1998, c. 46 21, 1991, c. 74; 1998, c. 46 22, 1991, c. 74 23, Ab. 1991, c. 74 24, 1991, c. 74 25, 1991, c. 74 26, 1991, c. 74 27, 1991, c. 74 28, Ab. 1991, c. 74 28.1, 1991, c. 74; Ab. 1995, c. 8 28.2, 1991, c. 74; Ab. 1995, c. 8 28.3, 1991, c. 74; Ab. 1995, c. 8 28.4, 1991, c. 74; Ab. 1995, c. 8 28.5, 1991, c. 74; Ab. 1995, c. 8 29, 1991, c. 74 30, 1991, c. 74 31, 1991, c. 74 33, 1991, c. 74 34, 1991, c. 74 35, 1991, c. 74; 1998, c. 46 35.1, 1991, c. 74 35.2, 1991, c. 74 36, 1998, c. 46 37, 1991, c. 74; 1998, c. 46 37.1, 1991, c. 74; 1998, c. 46 37.2, 1991, c. 74 37.3, 1991, c. 74; Ab. 1998, c. 46 37.4, 1991, c. 74; 1998, c. 46 38, 1991, c. 74 38.1, 1991, c. 74 39, 1991, c. 74 40, Ab. 1991, c. 74 41, 1998, c. 46 42, 1990, c. 85; 2000, c. 56 43, Ab. 1991, c. 74 45, 1991, c. 74; 1999, c. 40 46, 1991, c. 74; 1998, c. 46 47, 1999, c. 40 49, 1991, c. 74 50, 1991, c. 74; 1995, c. 33; 1998, c. 46 51, 1991, c. 74 52, 1991, c. 74 53, 1991, c. 74 54, 1991, c. 74 55, 1991, c. 74 </p>

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Reference	Title Amendments
c. B-1.1	<p>Building Act – <i>Cont'd</i></p> <p>56, 1991, c. 74; 1998, c. 46 57, 1991, c. 74 57.1, 1998, c. 46 58, 1986, c. 95; 1990, c. 4; 1991, c. 74; 1996, c. 74; 1998, c. 46 58.1, 1996, c. 74 59, 1991, c. 74 59.1, 1998, c. 46 60, 1986, c. 95; 1990, c. 4; 1991, c. 74; 1992, c. 61; 1993, c. 61; 1996, c. 74; 1998, c. 46 61, 1986, c. 95; 1990, c. 4; 1991, c. 74; 1998, c. 46 62, 1991, c. 74 62.1, 1996, c. 74 63, 1991, c. 74 64, 1991, c. 74; 1993, c. 61; Ab. 1996, c. 74 65, 1991, c. 74 65.1, 1997, c. 85 65.2, 1997, c. 85 65.3, 1997, c. 85 65.4, 1997, c. 85; 1999, c. 40; 2000, c. 8; 2000, c. 56; 2002, c. 75 66, 1991, c. 74; 1997, c. 85; 1998, c. 46 67, 1991, c. 74; 1999, c. 40 69, 1989, c. 54; 1991, c. 74; 1999, c. 40 70, 1990, c. 4; 1991, c. 74; 1998, c. 46 70.1, 1991, c. 74 70.2, 1995, c. 63; 1997, c. 85; 1998, c. 46 71, 1991, c. 74; 1997, c. 85; 1999, c. 40 72, 1999, c. 40 73, 1999, c. 40 74, Ab. 1991, c. 74 75, 1991, c. 74; 1997, c. 43 76, 1991, c. 74 77, 1991, c. 74; 1995, c. 58 78, 1991, c. 74; 1995, c. 58; 1998, c. 46 79, 1995, c. 58 79.1, 1995, c. 58 79.2, 1995, c. 58 80, 1991, c. 74 81, 1991, c. 74; 1995, c. 58 81.1, 1995, c. 58 82, 1991, c. 74; 1995, c. 58 83, 1991, c. 74 83.1, 1995, c. 58 84, 1991, c. 74 85, 1991, c. 74; 1998, c. 46 86, 1991, c. 74 86.1, 1991, c. 74 86.2, 1991, c. 74; 1998, c. 46 86.3, 1991, c. 74 86.4, 1991, c. 74 86.5, 1991, c. 74 86.6, 1991, c. 74 86.7, 1991, c. 74 87, 1991, c. 74 88, 1991, c. 74; 1999, c. 40 89, 1991, c. 74 90, 1991, c. 74 91, 1991, c. 74 92, 1991, c. 74 93, 1991, c. 74; 1999, c. 40 94, 1991, c. 74 95, 1991, c. 74</p>

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Reference	Title Amendments
c. B-1.1	<p>Building Act – <i>Cont'd</i></p> <p> 96, 1991, c. 74 97, 1991, c. 74 98, 1991, c. 74 99, 1991, c. 74 100, 1991, c. 74 101, 1991, c. 74 102, 1991, c. 74 103, 1991, c. 74 104, 1991, c. 74 105, 1991, c. 74 106, 1991, c. 74; 1999, c. 13 107, 1991, c. 74 108, 1991, c. 74 109, 1991, c. 74; 1999, c. 40 109.1, 1991, c. 74 109.2, 1991, c. 74 109.3, 1991, c. 74 109.4, 1991, c. 74 109.5, 1991, c. 74 110, 1991, c. 74 111, 1991, c. 74; 1998, c. 46 112, 1991, c. 74 113, 1991, c. 74 114, 1991, c. 74 115, 1991, c. 74 116, 1991, c. 74 117, 1991, c. 74 118, 1991, c. 74 119, 1991, c. 74 120, 1991, c. 74 121, 1991, c. 74 122, 1991, c. 74 123, 1991, c. 74 124, 1991, c. 74 125, 1991, c. 74 126, 1991, c. 74; 1999, c. 40; 2000, c. 42 127, 1991, c. 74 128, 1991, c. 74 128.1, 1991, c. 74; Ab. 1998, c. 46 128.2, 1991, c. 74; 1999, c. 40 128.3, 1991, c. 74 128.4, 1991, c. 74; 1998, c. 46 128.5, 1991, c. 74; 1997, c. 43 128.6, 1991, c. 74; Ab. 1998, c. 46 129, 1991, c. 74 129.1, 1991, c. 74; 1993, c. 61 129.1.1, 1993, c. 61 129.2, 1991, c. 74 129.3, 1998, c. 46; 1999, c. 13; 1999, c. 40 129.4, 1998, c. 46; 1999, c. 40 129.5, 1998, c. 46; 1999, c. 40 129.6, 1998, c. 46; 1999, c. 40 129.7, 1998, c. 46; 1999, c. 40 129.8, 1998, c. 46; 1999, c. 40 129.9, 1998, c. 46; 1999, c. 40 129.10, 1998, c. 46 129.11, 1998, c. 46; 1999, c. 40 129.12, 1998, c. 46; 1999, c. 40 129.13, 1998, c. 46 129.14, 1998, c. 46 129.15, 1998, c. 46 </p>

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Reference	Title Amendments
c. B-1.1	<p>Building Act – <i>Cont'd</i></p> <p>129.16, 1998, c. 46; 1999, c. 40 129.17, 1998, c. 46; 1999, c. 40 129.18, 1998, c. 46; 1999, c. 40 129.19, 1998, c. 46; 1999, c. 40 130, 1991, c. 74; 1998, c. 46 130.1, 1998, c. 46 131, Ab. 1991, c. 74 132, 1991, c. 74; 1995, c. 8; 1998, c. 46 133, 1990, c. 85; 1991, c. 74; 1999, c. 40; 2000, c. 56 134, 1991, c. 74 135, 1991, c. 74; 1998, c. 46 137, 1995, c. 33 139, 1991, c. 74 140, 1991, c. 74; Ab. 1992, c. 57 141, 1991, c. 74 142, 1991, c. 74 143, 1991, c. 74 143.1, 1996, c. 74 143.2, 1996, c. 74 144, 1991, c. 74 145, 1991, c. 74; 1998, c. 46 146, 1991, c. 74 147, 1991, c. 74 148, 1991, c. 74 149, 1991, c. 74 150, 1991, c. 74 151, 1991, c. 74 152, 1991, c. 74 153, 1991, c. 74; 1998, c. 46 154, Ab. 1991, c. 74 155, 1991, c. 74; 1999, c. 40 156, Ab. 1991, c. 74 157, Ab. 1991, c. 74 158, Ab. 1991, c. 74 159, 1991, c. 74 160, 1991, c. 74; 1996, c. 74; 1997, c. 43; 1998, c. 46; 2001, c. 26 161, 1991, c. 74; 1998, c. 46; 1999, c. 40 162, 1991, c. 74; 1997, c. 43; 1998, c. 46; 1999, c. 40 163, 1991, c. 74; 1998, c. 46; 1999, c. 40 164, 1991, c. 74; 1998, c. 46; 1999, c. 40 164.1, 1998, c. 46; 1999, c. 40; 2001, c. 26 164.2, 1998, c. 46; 1999, c. 40; 2001, c. 26 164.3, 1998, c. 46; 1999, c. 40; 2001, c. 26 164.4, 1998, c. 46; 1999, c. 40; 2001, c. 26 164.5, 1998, c. 46; 1999, c. 40; 2001, c. 26 165, 1991, c. 74; 1996, c. 74; 1997, c. 43; 1998, c. 46; Ab. 2001, c. 26 166, 1991, c. 74; 1997, c. 43; Ab. 2001, c. 26 167, 1991, c. 74; 1997, c. 43; Ab. 2001, c. 26 168, Ab. 1991, c. 74; Ab. 2001, c. 26 169, 1991, c. 74; Ab. 2001, c. 26 170, 1991, c. 74; 1997, c. 43; 1998, c. 46; Ab. 2001, c. 26 171, 1991, c. 74; Ab. 2001, c. 26 172, 1988, c. 21; 1991, c. 74; 1997, c. 43; Ab. 2001, c. 26 173, 1991, c. 74 175, 1991, c. 74 176.1, 1998, c. 46 177, Ab. 1991, c. 74 178, 1991, c. 74 179, 1991, c. 74 180, Ab. 1991, c. 74 181, Ab. 1991, c. 74</p>

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Reference	Title Amendments
c. B-1.1	<p>Building Act – <i>Cont'd</i></p> <p>182, 1991, c. 74; 1996, c. 2; 1996, c. 74; 1998, c. 46; 1999, c. 13; 1999, c. 40 183, Ab. 1991, c. 74 184, Ab. 1991, c. 74 185, 1991, c. 74; 1995, c. 58; 1996, c. 74; 1997, c. 64; 1998, c. 46; 1999, c. 40 186, Ab. 1991, c. 74 187, Ab. 1991, c. 74 188, Ab. 1991, c. 74 189, 1991, c. 74 190, Ab. 1991, c. 74 192, 1991, c. 74; 1996, c. 74; 1998, c. 46 193, 1990, c. 85; 1991, c. 74; 2000, c. 56 194, 1991, c. 74; 1998, c. 46 195, 1990, c. 4; Ab. 1991, c. 74 196, 1990, c. 4; 1991, c. 74 197, 1990, c. 4; 1991, c. 74; 1997, c. 85 198, 1990, c. 4; 1991, c. 74 199, 1990, c. 4; 1991, c. 74 200, 1991, c. 74 201.1, 1991, c. 74 202, Ab. 1990, c. 4 203, 1989, c. 52; 1992, c. 61; 2003, c. 5 204, 1991, c. 74; Ab. 1992, c. 61 205, 1991, c. 74 206, 1991, c. 74 207, 1991, c. 74 208, 1990, c. 4; Ab. 1991, c. 74 209, 1991, c. 74; 1992, c. 61 210, 1990, c. 4; 1999, c. 40 211, 1991, c. 74; Ab. 1992, c. 61 212, 1991, c. 74; 1992, c. 61 215, 1998, c. 46 216, 1991, c. 74; 1999, c. 40 230, 1991, c. 74; 1997, c. 83 231, 1991, c. 74 232, Ab. 1991, c. 74 234, Ab. 1991, c. 74 235, Ab. 1991, c. 74 245, 1991, c. 74; 1997, c. 83 247, 1991, c. 74 249, Ab. 1991, c. 74 252, 1991, c. 74 253, Ab. 1991, c. 74 254, Ab. 1991, c. 74 255, 1991, c. 74 263, 1994, c. 13; 1997, c. 64 264, Ab. 1994, c. 12 265, Ab. 1994, c. 12 266, Ab. 1990, c. 4 267, Ab. 2000, c. 20 268, Ab. 1991, c. 74 274, Ab. 1988, c. 23 275, Ab. 1988, c. 23 276, Ab. 1988, c. 23 277, Ab. 1988, c. 23 278, Ab. 1988, c. 23 279, 1991, c. 74 280, Ab. 1991, c. 74 281, Ab. 1991, c. 74 282, 1991, c. 74 283, Ab. 1991, c. 74 284, Ab. 1988, c. 26</p>

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Reference	Title Amendments
c. B-1.1	<p>Building Act – <i>Cont’d</i></p> <p>285, 1991, c. 74 286, 1991, c. 74 287, 1991, c. 74 288, 1988, c. 23; 1991, c. 74 289, 1991, c. 74 292, 1991, c. 74 293, 1991, c. 74 294, 1988, c. 23; 1991, c. 74 295, 1991, c. 74 296, 1991, c. 74 297, 1991, c. 74 297.1, 1991, c. 74 297.2, 1991, c. 74 297.3, 1991, c. 74; 1997, c. 64 297.4, 1991, c. 74 297.5, 1998, c. 46 298, 1991, c. 74; 1994, c. 12; 1996, c. 29 299, 1991, c. 74 299.1, 1991, c. 74 301, 1991, c. 74</p>
c. B-2	<p>Act respecting the Bibliothèque nationale du Québec</p> <p>Rp., 1988, c. 42</p>
c. B-2.1	<p>Act respecting the Bibliothèque nationale du Québec</p> <p>2, 1999, c. 40 3, 1999, c. 40 4, 2000, c. 56 11, 1999, c. 40 18.1, 1998, c. 38 22, 1994, c. 18; Ab. 2000, c. 8 33, 1994, c. 14 47, 1990, c. 4 48, 1990, c. 4 49, Ab. 1990, c. 4 50, 1999, c. 40 58, Ab. 1992, c. 65 61, 1994, c. 14 Ab., 2001, c. 11</p>
c. B-2.2	<p>Act respecting the Bibliothèque nationale du Québec <i>(Act respecting Bibliothèque et Archives nationales du Québec)</i></p> <p>Title, 2001, c. 11; 2004, c. 25 1, 2001, c. 11; 2004, c. 25 2, 2001, c. 11; 2004, c. 25 2.1, 2001, c. 11; 2004, c. 25 3, 2001, c. 11; 2004, c. 25 4, 2001, c. 11; 2004, c. 25 5, 2001, c. 11; 2004, c. 25 7, 2001, c. 11; 2004, c. 25 9, 2001, c. 11 11, 2000, c. 8; 2001, c. 11; 2004, c. 25 12, 2001, c. 11; 2004, c. 25 13, 2001, c. 11; 2004, c. 25 14, 2001, c. 11; 2004, c. 25 15, 2001, c. 11; 2004, c. 25 15.1, 2004, c. 25 16, 2001, c. 11; 2004, c. 25</p>

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Reference	Title Amendments
c. B-2.2	<p>Act respecting the Bibliothèque nationale du Québec – <i>Cont'd</i> <i>(Act respecting Bibliothèque et Archives nationales du Québec)</i></p> <p>17, 2001, c. 11; 2004, c. 25 18, 2001, c. 11; 2004, c. 25 19, 2001, c. 11; 2004, c. 25 20, 2001, c. 11; 2004, c. 25 20.0.1, 2004, c. 25 20.0.2, 2004, c. 25 20.1, 2001, c. 11; 2004, c. 25 20.2, 2001, c. 11; 2004, c. 25 20.3, 2001, c. 11; Ab. 2004, c. 25 20.4, 2001, c. 11 20.5, 2001, c. 11 20.6, 2001, c. 11; 2004, c. 25 20.7, 2001, c. 11; 2004, c. 25 20.8, 2001, c. 11 20.9, 2001, c. 11; 2004, c. 25 20.9.1, 2004, c. 25 20.9.2, 2004, c. 25 20.9.3, 2004, c. 25 20.9.4, 2004, c. 25 20.9.5, 2004, c. 25 20.10, 2001, c. 11; 2004, c. 25 20.11, 2001, c. 11 20.12, 2001, c. 11 20.12.1, 2004, c. 25 21, 2001, c. 11; 2004, c. 25 22, 2001, c. 11; 2004, c. 25 23, 2001, c. 11; 2004, c. 25 24, 2001, c. 11; 2004, c. 25 25, 2001, c. 11; 2004, c. 25 26, 2001, c. 11; 2004, c. 25 26.1, 2001, c. 11; 2004, c. 25 27, 2001, c. 11; 2004, c. 25 29, 2001, c. 11; 2004, c. 25 31, 2001, c. 11; 2004, c. 25 32, Ab. 2004, c. 25 32.1, 2001, c. 11</p>
c. B-3	<p>Public Libraries Act</p> <p>Ab., 1992, c. 65</p>
c. B-4	<p>Cultural Property Act</p> <p>1, 1985, c. 24; 1994, c. 14; 1996, c. 2; 1999, c. 40 1.1, 1985, c. 24; 1999, c. 40 1.2, 1985, c. 24 2.1, 1997, c. 85; 1999, c. 83; 2003, c. 9 3, 1978, c. 23 4, 1978, c. 23; 1985, c. 24 5, 1978, c. 23; 1985, c. 24 6, 1978, c. 23 7, 1978, c. 23; 1985, c. 24 7.1, 1978, c. 23; 1985, c. 24; 1999, c. 40 7.2, 1978, c. 23; 1985, c. 24 7.3, 1978, c. 23 7.4, 1978, c. 23; 1985, c. 24 7.5, 1978, c. 23; 1983, c. 38; 1985, c. 24 7.6, 1978, c. 23; 1983, c. 38; 2004, c. 25 7.7, 1978, c. 23 7.8, 1978, c. 23</p>

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Reference	Title Amendments
c. B-4	<p>Cultural Property Act – <i>Cont'd</i></p> <p>7.9, 1978, c. 23 7.10, 1978, c. 23; 1985, c. 24 7.11, 1978, c. 23 7.12, 1997, c. 85; 1999, c. 83; 2003, c. 9 7.13, 1997, c. 85 7.14, 1997, c. 85 7.15, 1997, c. 85 7.16, 1997, c. 85 7.17, 1997, c. 85 7.18, 1997, c. 85 7.19, 1997, c. 85 7.20, 1997, c. 85 7.21, 1997, c. 85 7.22, 1997, c. 85 7.23, 1997, c. 85 7.24, 1997, c. 85 7.25, 1997, c. 85 8, 1985, c. 24 10, 1985, c. 24 11, 1994, c. 14 13, 1985, c. 24 14, 1978, c. 23 16, 1978, c. 23; 1985, c. 24; 1996, c. 2; 1999, c. 40; 2000, c. 42 18, 1978, c. 23; 1985, c. 24; 1996, c. 2 20, 1978, c. 23; 1992, c. 57; 1996, c. 2; 1999, c. 40; 2000, c. 42 21, 1978, c. 23; 1996, c. 2 22, 1978, c. 23; 1999, c. 40 23, 1978, c. 23; 1999, c. 40 25, 1978, c. 23; 1985, c. 24; 1996, c. 2; 1999, c. 40; 2000, c. 42 26, 1978, c. 23; 1999, c. 40 27, 1978, c. 23; 1996, c. 2 28, 1978, c. 23; 1985, c. 24; 1999, c. 40; 2000, c. 42 29, 1978, c. 23; 1985, c. 24 31, 1978, c. 23; 1985, c. 24 31.1, 1985, c. 24 31.2, 1985, c. 24; Ab. 1997, c. 43 32, 1985, c. 24; 1999, c. 40; 2000, c. 42 32.1, 1985, c. 24; 1992, c. 57 33, 1985, c. 24; 1996, c. 2; 1999, c. 40 34, 1985, c. 24 35, 1978, c. 23; 1985, c. 24 38, 1978, c. 23; 1999, c. 40 39.1, 1987, c. 68 40, 1978, c. 23 40.1, 1985, c. 24 41, 1978, c. 23; 1985, c. 24 42, 1978, c. 23 43, 1997, c. 43; 1999, c. 40 44, 1999, c. 40 45, 1996, c. 2 45.1, 1978, c. 10 46, 1985, c. 24; 1999, c. 40 47, 1985, c. 24; 1994, c. 13; 1999, c. 40; 2003, c. 8 47.1, 1985, c. 24 47.2, 1985, c. 24; 1994, c. 13; 1999, c. 40; 2003, c. 8 47.3, 1996, c. 2 48, 1978, c. 23; 1985, c. 24 49, 1978, c. 23; 1985, c. 24; 1986, c. 95 50, 1978, c. 23; 1985, c. 24; 1999, c. 40; 2000, c. 42 50.1, 1985, c. 24 50.2, 1985, c. 24; Ab. 1997, c. 43</p>

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Reference	Title Amendments
c. B-4	<p>Cultural Property Act – <i>Cont'd</i></p> <p>51, 1978, c. 23; 1985, c. 24; 1990, c. 85; 1996, c. 2; 2000, c. 56</p> <p>53, 1978, c. 23; 1985, c. 24; 1999, c. 40</p> <p>54, 1978, c. 23</p> <p>55, 1985, c. 24; 1999, c. 40</p> <p>56, 1999, c. 40</p> <p>57, 1978, c. 23; 1985, c. 24</p> <p>57.1, 1978, c. 23; 1985, c. 24; 1999, c. 40</p> <p>57.2, 1978, c. 23; 1997, c. 43</p> <p>58, 1978, c. 23; 1985, c. 24</p> <p>58.1, 1985, c. 24; 1990, c. 4; 1991, c. 33</p> <p>58.2, 1985, c. 24</p> <p>58.3, 1985, c. 24</p> <p>58.4, 1985, c. 24; 1990, c. 4; Ab. 1992, c. 61</p> <p>59, 1978, c. 23; 1985, c. 24</p> <p>60, 1985, c. 24; 1988, c. 19</p> <p>61, 1985, c. 24</p> <p>62, 1985, c. 24</p> <p>63, 1985, c. 24</p> <p>64, 1985, c. 24</p> <p>65, 1985, c. 24</p> <p>66, 1985, c. 24</p> <p>67, 1985, c. 24</p> <p>68, 1985, c. 24</p> <p>69, 1985, c. 24</p> <p>70, 1985, c. 24</p> <p>71, 1985, c. 24</p> <p>72, 1985, c. 24; 1999, c. 40</p> <p>73, 1985, c. 24</p> <p>74, 1985, c. 24</p> <p>75, 1985, c. 24; 1999, c. 40</p> <p>76, 1985, c. 24</p> <p>77, 1985, c. 24</p> <p>78, 1985, c. 24</p> <p>79, 1985, c. 24</p> <p>80, 1985, c. 24</p> <p>81, 1985, c. 24</p> <p>82, 1985, c. 24</p> <p>83, 1985, c. 24</p> <p>84, 1985, c. 24</p> <p>85, 1985, c. 24</p> <p>86, 1985, c. 24; 1999, c. 40</p> <p>87, 1985, c. 24</p> <p>88, 1985, c. 24</p> <p>89, 1985, c. 24; 1999, c. 40</p> <p>90, 1985, c. 24; 1999, c. 40</p> <p>91, 1985, c. 24</p> <p>92, 1985, c. 24</p> <p>93, 1985, c. 24</p> <p>94, 1985, c. 24</p> <p>95, 1985, c. 24</p> <p>96, 1985, c. 24</p> <p>97, 1985, c. 24</p> <p>98, 1985, c. 24</p> <p>99, 1985, c. 24</p> <p>100, 1985, c. 24</p> <p>101, 1985, c. 24</p> <p>102, 1985, c. 24; 1994, c. 13; 1999, c. 40; 2003, c. 8</p> <p>103, 1985, c. 24</p> <p>104, 1985, c. 24</p> <p>105, 1985, c. 24</p> <p>106, 1985, c. 24; 1990, c. 4; 1991, c. 26</p>

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Reference	Title Amendments
c. B-4	<p>Cultural Property Act – <i>Cont'd</i></p> <p>107, 1985, c. 24; 1990, c. 4; 1991, c. 26 108, 1985, c. 24 109, 1985, c. 24 110, 1985, c. 24; 1990, c. 4; 1992, c. 61; 1996, c. 2 111, 1985, c. 24 112, 1985, c. 24 113, 1985, c. 24; 1996, c. 2; 2002, c. 68 114, 1985, c. 24; 1996, c. 2 115, 1985, c. 24; 1996, c. 2; 1999, c. 40 116, 1985, c. 24 117, 1985, c. 24 118, 1985, c. 24 119, 1985, c. 24 120, 1985, c. 24 121, 1985, c. 24 122, 1985, c. 24 123, 1985, c. 24 124, 1985, c. 24 125, 1985, c. 24 126, 1985, c. 24 127, 1985, c. 24 128, 1985, c. 24; 1986, c. 24; 1990, c. 85; 1996, c. 2; 2000, c. 56 129, 1985, c. 24; 1986, c. 24; 1990, c. 85; 1996, c. 2; 2000, c. 56 130, 1985, c. 24; 1996, c. 2 131, 1985, c. 24; 1999, c. 40 132, 1985, c. 24; 1999, c. 40 133, 1985, c. 24; 1999, c. 40 134, 1985, c. 24 Sched. I, 1985, c. 24; 1996, c. 2</p>
c. B-5	<p>Escheat and Confiscation Act</p> <p>1, 1979, c. 81; 1994, c. 13 2, 1979, c. 81; 1994, c. 13 Ab., 1992, c. 57</p>
c. B-6	<p>Act respecting tear bombs</p> <p>1, 1999, c. 40 2, 1999, c. 40 3, 1986, c. 86 6, 1999, c. 40 7, Ab. 1992, c. 61 8, 1986, c. 86; 1986, c. 95; 1988, c. 21; 1988, c. 46; 1992, c. 61 9, 1990, c. 4 9.1, 1986, c. 86; 1988, c. 46</p>
c. B-7	<p>Teachers Scholarships Act</p> <p>Ab., 1985, c. 21</p>
c. B-7.1	<p>Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec</p> <p>11, 2000, c. 8</p>
c. B-8	<p>Act respecting the Bureau de la statistique</p> <p>1, 1988, c. 41; 1994, c. 16 2, 1988, c. 41; 1994, c. 16 7, 1988, c. 84; 1996, c. 2 18, 1992, c. 61</p>

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Reference	Title Amendments
c. B-8	<p>Act respecting the Bureau de la statistique – <i>Cont’d</i></p> <p>19, 1990, c. 4 20, 1990, c. 4 21, 1990, c. 4 22, 1990, c. 4 22.1, 1987, c. 60 23, Ab. 1990, c. 4 Rp., 1998, c. 44</p>
c. B-9	<p>Act respecting registry offices</p> <p>Title, 1992, c. 57 1, 1992, c. 57; 2000, c. 42; 2003, c. 8 1.1, 2000, c. 42; 2003, c. 8 1.2, 2000, c. 42; 2003, c. 8 2, 1992, c. 57; 1998, c. 5; 2000, c. 42 3, 1992, c. 57; 2000, c. 42 4, 1992, c. 57 4.1, 2000, c. 42 5, 1992, c. 57 5.1, 1987, c. 98; Ab. 1992, c. 57; 2000, c. 42 6, 1981, c. 14; 1987, c. 98; 1992, c. 57; 2000, c. 42 7, Ab. 1991, c. 26; 1992, c. 57; 1999, c. 40; 2000, c. 42 7.1, 2000, c. 42 8, 1979, c. 43; 1992, c. 57; 2000, c. 42 9, 1992, c. 57 10, Ab. 1991, c. 26; 1992, c. 57; 1995, c. 33; 2000, c. 42; 2000, c. 53 11, 1992, c. 57; Ab. 1993, c. 78; 2000, c. 42 12, Ab. 1991, c. 26; 1992, c. 57; (<i>renumbered 11</i>), 1993, c. 78; 1995, c. 33; 2000, c. 42 12.1, 2000, c. 42 12.2, 2000, c. 42 13, Ab. 1992, c. 57; 1995, c. 33; 2000, c. 42 14, Ab. 1992, c. 57 15, Ab. 1992, c. 57 16, Ab. 1992, c. 57 17, Ab. 1992, c. 57 18, Ab. 1992, c. 57 19, Ab. 1992, c. 57 20, Ab. 1986, c. 62 21, 1991, c. 26; Ab. 1992, c. 57 22, 1984, c. 46; Ab. 1992, c. 57 22.1, 1982, c. 58; 1984, c. 46; Ab. 1992, c. 57 23, Ab. 1992, c. 57 24, 1990, c. 4; Ab. 1992, c. 57 25, 1979, c. 43; Ab. 1992, c. 57 26, Ab. 1992, c. 57 27, 1990, c. 4; Ab. 1992, c. 57 28, Ab. 1992, c. 57 29, Ab. 1992, c. 57 30, 1987, c. 98; Ab. 1992, c. 57 31, Ab. 1979, c. 43 32, Ab. 1992, c. 57 33, Ab. 1982, c. 58 34, Ab. 1992, c. 57 35, Ab. 1992, c. 57 36, Ab. 1992, c. 57 37, 1985, c. 22; 1991, c. 20; 1992, c. 29; Ab. 1992, c. 57 37.1, 1991, c. 20; Ab. 1992, c. 57 37.2, 1991, c. 20; 1992, c. 32; Ab. 1992, c. 57 38, Ab. 1992, c. 57 39, Ab. 1992, c. 57 40, Ab. 1992, c. 57</p>

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Reference	Title Amendments
c. B-9	<p>Act respecting registry offices – <i>Cont'd</i></p> <p>41, Ab. 1992, c. 57 42, Ab. 1992, c. 57 43, 1991, c. 20; Ab. 1992, c. 57; 1992, c. 61 44, Ab. 1992, c. 57 45, Ab. 1992, c. 57 46, Ab. 1992, c. 57 47, Ab. 1991, c. 26 48, Ab. 1991, c. 26 49, Ab. 1991, c. 26 50, 1985, c. 95; Ab. 1992, c. 57 51, Ab. 1992, c. 57 Form 1, 1986, c. 95; Ab. 1987, c. 98 Form 2, Ab. 1987, c. 98</p>
c. B-10	<p>Employment Bureaus Act</p> <p>Ab., 1982, c. 58</p>
c. C-1	<p>Cadastre Act</p> <p>1, 1985, c. 22; 1993, c. 52; 1994, c. 13; 2003, c. 8 2, 1985, c. 22; 1993, c. 52 3, 1985, c. 22; 1993, c. 52 4, 1985, c. 22 4.1, 1985, c. 22; 1993, c. 52 4.2, 1985, c. 22 4.3, 1985, c. 22 4.4, 1985, c. 22; 1993, c. 52; 2000, c. 42 4.5, 1985, c. 22; 1993, c. 52; 2000, c. 42 4.6, 1985, c. 22; 1993, c. 52; 2000, c. 42 4.7, 1985, c. 22; 1993, c. 52 5, 1985, c. 22; 1993, c. 52 6, 1993, c. 52; 2000, c. 42 7, Ab. 1993, c. 52 8, Ab. 1993, c. 52 9, Ab. 1993, c. 52 10, 1992, c. 57; Ab. 1993, c. 52 11, Ab. 1993, c. 52 12, Ab. 1992, c. 57 13, Ab. 1993, c. 52 14, 1985, c. 22; Ab. 1993, c. 52 15, 1985, c. 22; Ab. 1993, c. 52 16, Ab. 1985, c. 22 17, 1985, c. 22; Ab. 1993, c. 52 18, 1985, c. 22; Ab. 1993, c. 52 19, 1985, c. 22; 1988, c. 22; 1993, c. 52; 2000, c. 42 19.1, 1985, c. 22; 1988, c. 22; Ab. 1993, c. 52 19.2, 1985, c. 22; 1988, c. 22; Ab. 1993, c. 52 19.3, 1988, c. 22; Ab. 1993, c. 52 20, Ab. 1982, c. 63 21, 1983, c. 38; Ab. 1993, c. 52 21.1, 1985, c. 22; Ab. 1993, c. 52 21.2, 1985, c. 22; Ab. 1993, c. 52 21.3, 1985, c. 22; 1993, c. 52 21.4, 1985, c. 22; 1993, c. 52 21.5, 1985, c. 22; Ab. 1993, c. 52 21.6, 1985, c. 22; 1993, c. 52 21.6.1, 1992, c. 29 21.7, 1985, c. 22; 1994, c. 13; 2003, c. 8</p>

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Reference	Title Amendments
c. C-2	<p>Act respecting the Caisse de dépôt et placement du Québec</p> <p>2, 1996, c. 2; 1999, c. 40; 2000, c. 56 3, 1999, c. 40 4, 1992, c. 22; 1999, c. 40; 2004, c. 33 4.1, 2004, c. 33 5, 1990, c. 84; 1995, c. 9; 1997, c. 88; 2004, c. 33 5.1, 2004, c. 33 5.2, 2004, c. 33 5.3, 2004, c. 33 5.4, 2004, c. 33 5.5, 2004, c. 33 5.6, 2004, c. 33 5.7, 2004, c. 33 5.8, 2004, c. 33 5.9, 2004, c. 33 5.10, 2004, c. 33 5.11, 2004, c. 33 5.12, 2004, c. 33 5.13, 2004, c. 33 5.14, 2004, c. 33 6, 1999, c. 43; 2003, c. 19; Ab. 2004, c. 33 7, 1990, c. 84; 1995, c. 9; Ab. 2004, c. 33 8, 1990, c. 84; 1995, c. 9; 1999, c. 40; Ab. 2004, c. 33 8.1, 1990, c. 84; Ab. 1995, c. 9 9, 1990, c. 84; 1995, c. 9; 2004, c. 33 10, 2004, c. 33 11, Ab. 1997, c. 88 12, Ab. 2004, c. 33 13, 2000, c. 8; 2004, c. 33 13.1, 2004, c. 33 13.2, 2004, c. 33 13.3, 2004, c. 33 13.4, 2004, c. 33 13.5, 2004, c. 33 13.6, 2004, c. 33 13.7, 2004, c. 33 13.8, 2004, c. 33 13.9, 2004, c. 33 13.10, 2004, c. 33 13.11, 2004, c. 33 14, 1990, c. 84; 1995, c. 9; Ab. 2004, c. 33 14.1, 1990, c. 84; Ab. 1995, c. 9 15, 2000, c. 8; 2004, c. 33 15.2, 1992, c. 22 16, 1990, c. 84; 1995, c. 9; 2004, c. 33 17, 2004, c. 33 19, 2002, c. 76 20, 1988, c. 84; 2001, c. 31 20.1, 1992, c. 22 20.2, 1992, c. 22; 1999, c. 40 20.3, 1992, c. 22 20.4, 1992, c. 22; 2000, c. 8; 2002, c. 75 20.5, 1992, c. 22; 1994, c. 23; 1999, c. 34 21, 1983, c. 24; 1989, c. 38; 1992, c. 22; 2004, c. 33 22, 1992, c. 22; 2004, c. 33 22.1, 2004, c. 33 23, 1992, c. 22; 1997, c. 88 24, 1992, c. 22 25, 1999, c. 40 26, 1988, c. 84; 1992, c. 22 27, 1992, c. 22; 1992, c. 57; 1999, c. 40 28, 1992, c. 22; 1995, c. 33; 1999, c. 40</p>

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Reference	Title Amendments
c. C-2	<p>Act respecting the Caisse de dépôt et placement du Québec – <i>Cont'd</i></p> <p>29, 1992, c. 22; 1997, c. 88 30, 1987, c. 83; 1992, c. 22 31, 1987, c. 83; 1992, c. 22; 1997, c. 88; 2004, c. 33 31.1, 1984, c. 50; 1992, c. 22; 1997, c. 88 31.2, 2004, c. 33 32, 1992, c. 22; 1997, c. 88 33, 1992, c. 57; 1997, c. 88 33.1, 1992, c. 22; 2004, c. 33 33.2, 1992, c. 22 34, 1987, c. 83; 1992, c. 22; 2004, c. 33 34.1, 2004, c. 33 35, 1992, c. 57; 1997, c. 88 36, 1980, c. 11; 1992, c. 22; 1997, c. 88 36.1, 1997, c. 88 36.2, 1997, c. 88; 2004, c. 33 37, Ab. 1992, c. 22 37.1, 1992, c. 22; 1997, c. 88; 2004, c. 33 39, 1992, c. 22 40, 1982, c. 17; 1992, c. 22; 2002, c. 6; 2004, c. 33 42, 1992, c. 22; 2004, c. 33 42.1, 2004, c. 33 44, 1992, c. 22; 1997, c. 88 45, 1992, c. 22 46, 1992, c. 22; 1997, c. 88; 2004, c. 33 47, 1992, c. 22 48, 2004, c. 33 49, 2004, c. 33 50, 1990, c. 4; 2004, c. 33 51.1, 2004, c. 33 51.2, 2004, c. 33</p>
c. C-3	<p>Act respecting the caisses d'entraide économique</p> <p>5, 1982, c. 52; 1993, c. 48 7, 1992, c. 57; 1999, c. 40 17, 1978, c. 85; 1992, c. 57; 2002, c. 45; 2004, c. 37 18, 2002, c. 45; 2002, c. 70 19, 1978, c. 85 20, 1992, c. 57; 1999, c. 40 22, 1978, c. 85; 2002, c. 45; 2004, c. 37 23, 1978, c. 85; 1999, c. 40 26, 1982, c. 52 27, 1978, c. 85 30, 1978, c. 85 31, 2002, c. 45; 2004, c. 37 Sched. I, Form 1, 1982, c. 52; 1999, c. 40</p>
c. C-3.1	<p>Act respecting certain caisses d'entraide économique</p> <p>3, 1999, c. 40 5, 1999, c. 40 7, 1999, c. 40 22, 1999, c. 40 24, 1999, c. 40 27, 1999, c. 40 32, 1999, c. 40 40, 1999, c. 40 51, 1999, c. 40 61, 1999, c. 40 73, 1999, c. 40 89, 1997, c. 43</p>

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Reference	Title Amendments
c. C-3.1	<p>Act respecting certain caisses d'entraide économique – <i>Cont'd</i></p> <p>100, 1990, c. 4 101, 1990, c. 4; Ab. 1992, c. 61 105, 2002, c. 45; 2004, c. 37 106, 2002, c. 45; 2004, c. 37 107, Ab. 2002, c. 45 108, Ab. 2002, c. 45 109, 2002, c. 45; 2004, c. 37 123, Ab. 1991, c. 25 130, Ab. 1989, c. 5 139, 1999, c. 40 146, 1982, c. 52 146.1, 1982, c. 52; 2002, c. 45; 2004, c. 37</p>
c. C-4	<p>Savings and Credit Unions Act</p> <p>Rp., 1988, c. 64 (<i>except as to chapters C-3, C-3.1 and S-25.1</i>) 7, 1996, c. 2 50, 1994, c. 16; 2003, c. 29 64, 1992, c. 57 64.1, 1992, c. 57 64.2, 1992, c. 57 78, 1992, c. 57 83, 1995, c. 33; 1996, c. 2; 2002, c. 75 103, 1997, c. 43 110, 1997, c. 43 111, 1997, c. 43 147, 1992, c. 61</p>
c. C-4.1	<p>Savings and Credit Unions Act</p> <p>5, 1994, c. 38 9, Ab. 1996, c. 69 10, Ab. 1996, c. 69 14, 1996, c. 69 17, 1993, c. 48 19, 1996, c. 69 20, 1993, c. 48; 1996, c. 69 21, 1996, c. 69 22, 1996, c. 69 22.1, 1993, c. 48; 1996, c. 69 23, 1996, c. 69 24, 1993, c. 48; 1996, c. 69 25, 1993, c. 48; 1996, c. 69 25.1, 1993, c. 48; 1996, c. 69 25.2, 1996, c. 69 25.3, 1996, c. 69 25.4, 1996, c. 69 25.5, 1996, c. 69 25.6, 1996, c. 69 25.7, 1996, c. 69 26, 1996, c. 69 27, 1996, c. 69 28, 1996, c. 69 29, 1993, c. 48; 1996, c. 69 30, 1996, c. 69 31, Ab. 1993, c. 48 33, 1989, c. 54; 1996, c. 69 34, 1996, c. 69 36, 1993, c. 48; 1996, c. 69 39, 1993, c. 48</p>

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Reference	Title Amendments
c. C-4.1	<p>Savings and Credit Unions Act – <i>Cont'd</i></p> <p> 40, 1996, c. 69 43, 1996, c. 69 44, 1996, c. 69 45, 1996, c. 69 46, 1996, c. 69 47, 1996, c. 69 48, 1996, c. 69 49, 1996, c. 69 51, 1993, c. 48 55, 1996, c. 69 56, 1996, c. 69 59, 1996, c. 69 60, 1993, c. 48; 1996, c. 69 62, 1993, c. 48 72, 1997, c. 80 90, 1996, c. 69 92, 1996, c. 69 97, 1996, c. 69; 1997, c. 43 103, 1996, c. 69 109, 1996, c. 69 111, 1996, c. 69 112, 1996, c. 69 113, 1996, c. 69 114, 1996, c. 69 117, 1996, c. 69 118, 1996, c. 69 119, 1996, c. 69 123, 1996, c. 69 124, 1996, c. 69 132, 1996, c. 69 133, 1996, c. 69 134, 1996, c. 69 135, 1996, c. 69 137, 1989, c. 54; 1996, c. 69 139, 1996, c. 69 140, 1996, c. 69 141, 1996, c. 69 144, 1996, c. 69 146, 1996, c. 69 149, 1996, c. 69 154, 1996, c. 69 155, 1996, c. 69 156, 1996, c. 69 157, 1996, c. 69 158, 1996, c. 69 159, 1989, c. 54; 1996, c. 69 160, 1996, c. 69 161, Ab. 1996, c. 69 162, Ab. 1996, c. 69 163, Ab. 1996, c. 69 164, Ab. 1996, c. 69 165, Ab. 1996, c. 69 166, Ab. 1996, c. 69 167, Ab. 1996, c. 69 168, 1996, c. 69 169, 1996, c. 69 170, 1996, c. 69 171, 1996, c. 69 172, 1989, c. 54; 1996, c. 69 173, 1996, c. 69 174, 1996, c. 69 </p>

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c. C-4.1	Savings and Credit Unions Act – <i>Cont'd</i>
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	179 , 1996, c. 69; 1997, c. 43
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	180 , 1996, c. 69
	180.1 , 1996, c. 69
	181 , 1996, c. 69
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	213 , 1994, c. 38; 1995, c. 31; 1998, c. 37; 1999, c. 72
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	217 , 1994, c. 38
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	219 , 1996, c. 69
	220 , 1996, c. 69; 1999, c. 72
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	231 , 1996, c. 69; 1997, c. 43
	238 , 1996, c. 69; 1997, c. 43
	239 , 1996, c. 69
	243 , Ab. 1997, c. 80
	244 , Ab. 1997, c. 80
	245 , Ab. 1997, c. 80
	246 , Ab. 1997, c. 80
	247 , 1996, c. 69; Ab. 1997, c. 80
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	253 , Ab. 1996, c. 69
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	257 , 1996, c. 69
	258 , 1994, c. 38; 1996, c. 69
	259 , Ab. 1996, c. 69
	260 , 1996, c. 69
	262 , 1996, c. 69
	263 , 1992, c. 57; 1999, c. 72
	264 , 1996, c. 69; 1997, c. 43
	265 , 1996, c. 69
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	270 , 1996, c. 69
	271 , 1996, c. 69
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	275 , 1996, c. 69

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c. C-4.1	<p>Savings and Credit Unions Act – <i>Cont'd</i></p> <p> 277, 1996, c. 69 282, 1996, c. 69 293, 1996, c. 69 303, 1996, c. 69 303.1, 1999, c. 72 312, 1993, c. 48; 1996, c. 69 313, 1993, c. 48; 1996, c. 69 314, 1994, c. 38; 1996, c. 69; 1997, c. 80 322, 1993, c. 48 323, 1996, c. 69; 1997, c. 43 324, 1993, c. 48 325, 1997, c. 80 327, 1993, c. 48 328, 1994, c. 38; 1996, c. 69 333, 1996, c. 69 333.1, 1995, c. 31 334, 1994, c. 38; 1995, c. 31 337, 1996, c. 69 338, 1996, c. 69 341, 1996, c. 69 345, 1989, c. 54; 1996, c. 69 350, 1996, c. 69 352, 1996, c. 69 353, 1996, c. 69 354, 1994, c. 38; 1996, c. 69 355, Ab. 1996, c. 69 356, Ab. 1996, c. 69 357, Ab. 1996, c. 69 358, 1989, c. 54; 1996, c. 69 359, 1996, c. 69 360, 1996, c. 69 360.1, 1996, c. 69 360.2, 1996, c. 69 360.3, 1996, c. 69 360.4, 1996, c. 69 360.5, 1996, c. 69 361, 1989, c. 54; 1996, c. 69 362, Ab. 1996, c. 69 363, 1996, c. 69 364, 1994, c. 38; 1996, c. 69; 1999, c. 72 365, 1996, c. 69 366, 1996, c. 69 367, 1996, c. 69 367.1, 1998, c. 37 368, 1996, c. 69 369, 1996, c. 69 370, 1996, c. 69 371, 1996, c. 69 373, 1996, c. 69 375.1, 1996, c. 69 377, 1996, c. 69 378, 1996, c. 69; 1998, c. 37 379, 1996, c. 69 380, 1996, c. 69 381, 1996, c. 69 382, 1996, c. 69 383, 1996, c. 69 384, 1996, c. 69 385.1, 1996, c. 69 385.2, 1996, c. 69 385.3, 1996, c. 69 </p>

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c. C-4.1	<p>Savings and Credit Unions Act – <i>Cont'd</i></p> <p>385.4, 1996, c. 69 385.5, 1996, c. 69 388, 1996, c. 69 389, 1996, c. 69; 1997, c. 43 390, 1994, c. 38 391, 1994, c. 38 395, 1996, c. 69; 1997, c. 43 398, 1996, c. 69; 1997, c. 43 403, 1994, c. 38; 1996, c. 69 404, 1996, c. 69 405, 1994, c. 38 406, Ab. 1996, c. 69 407, Ab. 1996, c. 69 408.1, 1994, c. 38; 1995, c. 31 411, 1996, c. 69 414, 1996, c. 69 417, 1994, c. 38 419, 1996, c. 69 425, 1996, c. 69 426, 1996, c. 69 428, 1996, c. 69 429, 1996, c. 69; 1997, c. 43 434, 1996, c. 69 438, 1999, c. 72 442, 1994, c. 38; 1996, c. 69 445, 1996, c. 69 448, 1996, c. 69 449, 1996, c. 69 449.1, 1996, c. 69 450, 1996, c. 69; 1997, c. 43 451, 1996, c. 69 451.1, 1998, c. 37 452, 1996, c. 69 456, 1996, c. 69 456.1, 1996, c. 69 456.2, 1996, c. 69 457, 1996, c. 69 457.1, 1996, c. 69 458, 1996, c. 69 459, 1996, c. 69 460.1, 1996, c. 69 462, 1996, c. 69; 1998, c. 37 463, 1996, c. 69 464, 1996, c. 69 465, 1996, c. 69 466, 1996, c. 69 467, 1996, c. 69 469.1, 1994, c. 38 469.2, 1994, c. 38; 1995, c. 31 469.3, 1994, c. 38 469.4, 1994, c. 38 469.5, 1994, c. 38 470, 1996, c. 69 471, 1996, c. 69 473, 1996, c. 69 475, 1994, c. 38; 1996, c. 69 476, 1994, c. 38 477, 1994, c. 38 481.1, 1999, c. 72 485, 1996, c. 69; 1997, c. 43 490, 1996, c. 69</p>

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c. C-4.1	<p>Savings and Credit Unions Act – <i>Cont'd</i></p> <p>491, 1994, c. 38 492, 1996, c. 69 496, 1995, c. 42 498, 1993, c. 48 499, 1994, c. 38 500, 1996, c. 69; 1997, c. 43 501, 1996, c. 69; 1997, c. 43 504, 1996, c. 69 505, 1996, c. 69; 1997, c. 43 511, 1996, c. 69 516, 1994, c. 38; 1996, c. 69; 1999, c. 72 518, 1996, c. 69 519, 1996, c. 69 527, 1996, c. 69 529, 1990, c. 4 530, 1990, c. 4; 1996, c. 69 531, 1990, c. 4 534, Ab. 1992, c. 61 536, Ab. 1993, c. 48 537, Ab. 1993, c. 48 538, Ab. 1993, c. 48 539, 1993, c. 48; 1996, c. 69 540, 1993, c. 48 541, 1993, c. 48 580, Ab. 1997, c. 80 587, 1994, c. 38 Rp., 2000, c. 29</p>
c. C-5	<p>Act respecting caisses d'établissement</p> <p>Ab., 1988, c. 64</p>
c. C-5.1	<p>Act respecting truck transportation</p> <p>1, 1991, c. 55 2, 1993, c. 11 3, 1990, c. 85; 1993, c. 65 10, 1997, c. 43 11, 1997, c. 43 12, 1997, c. 43 13, 1997, c. 43 15, 1997, c. 43 16, 1997, c. 43 22, 1997, c. 43 29, 1991, c. 55 31, 1991, c. 55 38, 1997, c. 43 39, 1990, c. 4 43, 1997, c. 43 47, 1997, c. 43 49, 1997, c. 43 50, 1997, c. 43 51, 1997, c. 43 52, Ab. 1997, c. 43 53, Ab. 1997, c. 43 54, Ab. 1997, c. 43 55, Ab. 1997, c. 43 56, Ab. 1997, c. 43 57, 1997, c. 43 60, 1997, c. 43 61, 1997, c. 43</p>

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Reference	Title Amendments
c. C-5.1	<p>Act respecting truck transportation – <i>Cont'd</i></p> <p>62, 1991, c. 55 64, 1991, c. 55 65, Ab. 1997, c. 43 72, 1990, c. 4 74, 1997, c. 43 75, 1997, c. 43 76, 1997, c. 43 77, 1991, c. 55; Ab. 1997, c. 43 78, Ab. 1997, c. 43 79, Ab. 1997, c. 43 80, 1991, c. 55; 1993, c. 11 81, 1997, c. 43 82, 1990, c. 4 83, 1990, c. 4 84, 1990, c. 4 85, 1990, c. 4 89, 1992, c. 61 90, 1992, c. 61 91, 1990, c. 4; Ab. 1992, c. 61 92, Ab. 1992, c. 61 96, 1997, c. 43 Ab., 1998, c. 40</p>
c. C-6	<p>White Cane Act</p> <p>Ab., 1978, c. 7</p>
c. C-6.1	<p>Act constituting Capital régional et coopératif Desjardins</p> <p>8.1, 2004, c. 21 10, 2004, c. 21 19, 2004, c. 21 20, 2002, c. 45; 2002, c. 70; 2004, c. 37 33, 2002, c. 45; 2004, c. 37 43, 2002, c. 45; 2004, c. 37 Sched. 1, 2004, c. 21</p>
c. C-7	<p>Criminal Cases Recognizance Act</p> <p>4, 1988, c. 21 Ab., 1990, c. 4</p>
c. C-8	<p>Act respecting the Centre de recherche industrielle du Québec</p> <p>3, 1996, c. 2 4, 1983, c. 23; 1985, c. 21; 1988, c. 41 6, 1982, c. 7 11, 1982, c. 7 15, 1982, c. 7 18, 1982, c. 7; 1992, c. 57 18.1, 1982, c. 7; 1984, c. 36; 1988, c. 41; 1990, c. 25; 1994, c. 16 19, 1982, c. 7; 1990, c. 25 21, 1990, c. 25 25, 1982, c. 7; 1985, c. 33; 1990, c. 25 25.1, 1985, c. 33 26.1, 1982, c. 7; 1983, c. 23; 1984, c. 36; 1985, c. 21; 1988, c. 41; 1994, c. 16 27, 1984, c. 36; 1988, c. 41; 1994, c. 16 29, 1984, c. 36; 1988, c. 41; 1994, c. 16 Rp., 1997, c. 29</p>

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c. C-8.1	Act respecting the Centre de recherche industrielle du Québec 3 , 2000, c. 56 4 , 1999, c. 40 16 , 2001, c. 32 42 , 1999, c. 8; 2003, c. 29
c. C-8.2	Act respecting childcare centres and childcare services Title , 1997, c. 58 1 , 1988, c. 84; 1989, c. 59; 1996, c. 16; 1997, c. 58; 1999, c. 23 1.1 , 1989, c. 59; 1996, c. 16; 1997, c. 58 2 , 1988, c. 84; 1992, c. 36; 1996, c. 16; 1997, c. 58 3 , 1980, c. 11; 1984, c. 39; 1996, c. 16; 1997, c. 58; 1999, c. 23 4 , 1982, c. 26; 1988, c. 84; 1989, c. 59; 1992, c. 36; 1996, c. 2; 1996, c. 16; 1997, c. 58 5 , 1982, c. 26; 1989, c. 59; 1992, c. 36; 1996, c. 2; 1996, c. 16; 1997, c. 58 6 , 1996, c. 16; 1997, c. 58 7 , 1982, c. 26; 1988, c. 84; 1989, c. 59; 1992, c. 21; 1994, c. 23; 1996, c. 2; 1996, c. 16; 1997, c. 58; 1999, c. 53 7.1 , 1996, c. 16; 1997, c. 58 7.2 , 1996, c. 16; Ab. 1997, c. 58 8 , 1989, c. 59; 1996, c. 16; 1997, c. 58; 1999, c. 23 8.1 , 2003, c. 13 9 , 1997, c. 58; 1999, c. 23 10 , 1989, c. 59; 1992, c. 36; 1996, c. 16; 1997, c. 58 10.0.1 , 1996, c. 16; Ab. 1997, c. 58 10.1 , 1989, c. 59; 1996, c. 16; 1997, c. 58 10.2 , 1989, c. 59; 1997, c. 58 10.3 , 1989, c. 59; 1996, c. 16; 1997, c. 58 10.4 , 1989, c. 59; 1997, c. 58 10.5 , 1989, c. 59; 1997, c. 58 10.6 , 1989, c. 59; 1997, c. 58 10.7 , 1989, c. 59; 1992, c. 36; Ab. 1996, c. 16 10.8 , 1989, c. 59 11 , 1984, c. 47; 1989, c. 59; 1992, c. 36; 1996, c. 16; 1997, c. 58 11.0.1 , 1997, c. 58 11.1 , 1984, c. 47; 1989, c. 59; 1996, c. 16; 1997, c. 58 11.1.1 , 1997, c. 58 11.1.2 , 2003, c. 27 11.2 , 1984, c. 47; 2002, c. 17 12 , 1984, c. 47; 1996, c. 16; 1997, c. 58; 2002, c. 17 13 , 1988, c. 84; 1996, c. 2; 1996, c. 16; 1997, c. 58; 2002, c. 17 13.1 , 1996, c. 16; 1997, c. 58; 2002, c. 17 13.2 , 1996, c. 16; 1997, c. 58; 2002, c. 17 13.3 , 1996, c. 16; 1997, c. 58; Ab. 2002, c. 17 13.4 , 1997, c. 58; 2002, c. 17 14 , 1996, c. 16; 2002, c. 17 15 , 1989, c. 59; 1996, c. 16 16 , 1997, c. 58 17 , 1989, c. 59; 1996, c. 16; 1997, c. 58 17.0.1 , 1997, c. 58 17.1 , 1989, c. 59; 1992, c. 36; 1996, c. 16; 1997, c. 58 17.2 , 1989, c. 59; 1992, c. 36 17.3 , 1989, c. 59; 1992, c. 36 18 , 1996, c. 16 18.1 , 1989, c. 59; 1992, c. 36; 1996, c. 16; 1997, c. 58; 2002, c. 17 18.2 , 2002, c. 17 19 , 1989, c. 59; 1996, c. 16; 1997, c. 58; 2002, c. 17 20 , 1989, c. 59; 1992, c. 36; 1996, c. 16; 1997, c. 58 21 , 1996, c. 16; 1997, c. 58 22 , 1988, c. 84; 1996, c. 16; 1997, c. 58 23 , 1992, c. 36; 1996, c. 16; 1997, c. 58

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Reference	Title Amendments
c. C-8.2	<p>Act respecting childcare centres and childcare services – <i>Cont'd</i></p> <p>23.1, 1997, c. 58 24, 1997, c. 58 25, 1996, c. 16; 1997, c. 58 26, 1996, c. 16; 1997, c. 58 27, 1997, c. 58 28, 1996, c. 16; 1997, c. 58 29, 1997, c. 58 30, 1996, c. 16; 1997, c. 58 31, 1989, c. 59; Ab. 1992, c. 36 32, 1988, c. 84; 1989, c. 59; Ab. 1997, c. 58 33, 1988, c. 84; Ab. 1997, c. 58 33.1, 1989, c. 59; Ab. 1992, c. 36 34, 1996, c. 16; 1997, c. 58 34.1, 1996, c. 16; 1997, c. 58; 2002, c. 17 35, 1986, c. 95; 1988, c. 84; 1996, c. 2; 1996, c. 16 35.1, 2002, c. 17 35.2, 2002, c. 17 35.3, 2002, c. 17 35.4, 2002, c. 17 35.5, 2002, c. 17 36, 1996, c. 16; 1997, c. 58; 2002, c. 17 36.1, 1997, c. 58; 2002, c. 17 37, Ab. 1996, c. 16 38, 1988, c. 84; 1996, c. 16; 1997, c. 58 39, 1992, c. 36; 1996, c. 16; 1997, c. 58; 1999, c. 23; 2003, c. 27 39.1, 1997, c. 58; 2003, c. 27 40, 1988, c. 84; 1992, c. 36; 1996, c. 16; Ab. 1997, c. 58 41, 1988, c. 84; 1992, c. 36; 1996, c. 16; Ab. 1997, c. 58 41.1, 1984, c. 39 41.1.1, 1996, c. 16; Ab. 1997, c. 58 41.2, 1989, c. 59; 1992, c. 36; Ab. 1997, c. 58 41.3, 1989, c. 59; 1992, c. 36; 1997, c. 58; 2002, c. 17 41.4, 1989, c. 59; 1997, c. 58 41.5, 1989, c. 59; 1997, c. 58 41.6, 1992, c. 36; 1994, c. 23; 1996, c. 16; 1997, c. 58 41.6.1, 1997, c. 58 41.6.2, 1997, c. 58 41.6.3, 2003, c. 27 41.7, 1992, c. 36; 1996, c. 16; 1997, c. 58; 2003, c. 27 41.8, 1996, c. 16; 1997, c. 58 42, 1989, c. 59; 1992, c. 36; 1996, c. 16; 1997, c. 43; 1999, c. 23 43, 1996, c. 16; Ab. 1997, c. 43 44, 1987, c. 68; 1988, c. 84; 1996, c. 16; 1997, c. 43; 1997, c. 58 45, 1989, c. 59; 1997, c. 43; 1997, c. 58 45.0.1, 2002, c. 17 45.1, 1997, c. 58 46, Ab. 1997, c. 58 47, 1996, c. 16; Ab. 1997, c. 58 48, 1996, c. 16; Ab. 1997, c. 58 49, 1996, c. 16; Ab. 1997, c. 58 50, 1988, c. 84; 1996, c. 2; 1996, c. 16; Ab. 1997, c. 58 51, 1994, c. 16; 1996, c. 16; Ab. 1997, c. 58 52, Ab. 1997, c. 58 53, Ab. 1997, c. 58 54, Ab. 1997, c. 58 55, Ab. 1997, c. 58 56, Ab. 1997, c. 58 57, 1996, c. 16; Ab. 1997, c. 58 58, Ab. 1997, c. 58 59, Ab. 1997, c. 58 60, Ab. 1997, c. 58</p>

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Reference	Title Amendments
c. C-8.2	<p>Act respecting childcare centres and childcare services – <i>Cont'd</i></p> <p>61, Ab. 1997, c. 58 62, Ab. 1997, c. 58 62.1, 1992, c. 36; Ab. 1997, c. 58 63, Ab. 1997, c. 58 64, Ab. 1997, c. 58 65, Ab. 1997, c. 58 66, Ab. 1997, c. 58 67, Ab. 1997, c. 58 68, 1989, c. 59; 1992, c. 36; 1996, c. 16; Ab. 1997, c. 58 68.1, 1989, c. 59; Ab. 1992, c. 36 68.2, 1990, c. 24; 1996, c. 16; Ab. 1997, c. 58 69, 1992, c. 21; 1994, c. 23; 1996, c. 16; Ab. 1997, c. 58 70, 1996, c. 16; Ab. 1997, c. 58 71, Ab. 1997, c. 58 72, Ab. 1997, c. 58 72.1, 1992, c. 36; Ab. 1996, c. 16 73, 1988, c. 84; 1989, c. 59; 1992, c. 36; 1996, c. 2; 1996, c. 16; 1997, c. 58; 1999, c. 23; 2002, c. 17; 2003, c. 27 73.1, 1996, c. 16; 1999, c. 23 73.1.1, 2002, c. 17 73.2, 1999, c. 23 73.3, 2003, c. 13 73.4, 2003, c. 13 73.5, 2003, c. 13 73.6, 2003, c. 13 73.7, 2003, c. 13 74, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1996, c. 16; 1997, c. 58; 2002, c. 17 74.1, 1996, c. 16; 1997, c. 58 74.2, 1996, c. 16; 1997, c. 58 74.3, 1996, c. 16 74.4, 1996, c. 16; 1997, c. 58; 2002, c. 17 74.5, 1996, c. 16; 1997, c. 58; 2002, c. 17 74.6, 1996, c. 16; 1997, c. 58 74.7, 1996, c. 16; 1997, c. 58 74.8, 1996, c. 16; 1997, c. 58; 2002, c. 17 74.9, 1996, c. 16; 1997, c. 58 74.10, 1996, c. 16; 1997, c. 58 75, Ab. 1992, c. 61 76, 1996, c. 16 76.1, 1997, c. 58; 2002, c. 17 94, Ab. 1992, c. 21 95, 1992, c. 21; Ab. 1996, c. 16 96, Ab. 1992, c. 21 97, Ab. 1996, c. 16 98, 1996, c. 2; 1996, c. 16; 1997, c. 58 99, 1996, c. 16 100, 1997, c. 58</p>
c. C-8.3	<p>Act respecting international financial centres</p> <p>4, 2001, c. 51; 2002, c. 9; 2002, c. 45; 2003, c. 9; 2004, c. 21; 2004, c. 37 7, 2001, c. 51; 2002, c. 40 6, 2004, c. 21 7, 2004, c. 21 8, 2002, c. 9 15, 2002, c. 40 16, 2002, c. 40 19, 2004, c. 21 20, 2002, c. 40 40, 2000, c. 15 41, 2000, c. 15</p>

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c. C-8.3	<p>Act respecting international financial centres – <i>Cont'd</i></p> <p>46, 2000, c. 8; 2000, c. 15 49, 2004, c. 21 52, 2002, c. 40; 2004, c. 21 53, 2002, c. 40 54, 2002, c. 40; 2004, c. 21 55, 2002, c. 40; 2004, c. 21 56, 2004, c. 21 56.1, 2004, c. 21 56.2, 2004, c. 21 57, 2004, c. 8; 2004, c. 21 57.1, 2004, c. 8 58, 2004, c. 21 59, 2004, c. 21 60, 2004, c. 21 60.0.1, 2004, c. 8 60.1, 2002, c. 40 61, 2002, c. 40 62, 2001, c. 51 63, 2004, c. 21 64, 2004, c. 21 65, 2004, c. 21 65.1, 2002, c. 40; 2004, c. 21 66, 2004, c. 21 67, 2004, c. 21 68, 2004, c. 21 69, 2004, c. 21 69.1, 2004, c. 21 69.2, 2004, c. 21 69.3, 2004, c. 21 69.4, 2004, c. 21 70, 2004, c. 21 71, 2002, c. 40; 2004, c. 21 73, 2004, c. 21 104, 2004, c. 21 106, 2004, c. 21 108, 2001, c. 51; 2004, c. 21</p>
c. C-9	<p>Farmers' Clubs Act</p> <p>2.1, 1993, c. 48 2.2, 1993, c. 48 3, 1996, c. 2 4, 1993, c. 48 5, 1993, c. 48; 1996, c. 2 5.1, 1993, c. 48 26, 1996, c. 2 36, 1990, c. 4 43, 1996, c. 2 44, 1993, c. 48; 1996, c. 2 Form 1, 1993, c. 48; 1996, c. 2 Ab., 1997, c. 70</p>
c. C-10	<p>Act respecting the change of name and of other particulars of civil status</p> <p>3, 1982, c. 17 9, 1987, c. 68 19, 1982, c. 17 Ab., 1992, c. 57</p>

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c. C-11	<p>Charter of the French language</p> <p>Preamble, 1983, c. 56 2, 1999, c. 40 7, 1993, c. 40 8, 1993, c. 40 9, 1993, c. 40 10, Ab. 1993, c. 40 11, Ab. 1993, c. 40 12, Ab. 1993, c. 40 13, Ab. 1993, c. 40 16, 1993, c. 40; 2002, c. 28 20, 1983, c. 56; 1993, c. 40; 2000, c. 57 22, 1993, c. 40 22.1, 1983, c. 56; 1996, c. 2 23, 1983, c. 56; 1993, c. 40; 2000, c. 57 24, 1993, c. 40; 2000, c. 57 25, Ab. 1983, c. 56 26, 1983, c. 56; 1993, c. 40; 2000, c. 57 28, 1983, c. 56; 1993, c. 40; 2000, c. 57 29, Ab. 1993, c. 40 29.1, 1993, c. 40; 2000, c. 57; 2002, c. 28 30, 1999, c. 40 30.1, 1983, c. 56; 1997, c. 24 31, 1999, c. 40 35, 1983, c. 56; 1993, c. 40 38, 1993, c. 40 40, 1983, c. 56 42, 1993, c. 40; 1999, c. 40 44, 1987, c. 85; 1993, c. 40 45, 1997, c. 24; 2000, c. 57; 2001, c. 26 46, 2000, c. 57; 2001, c. 26 47, 1987, c. 85; 2000, c. 57; 2001, c. 26 47.1, 2000, c. 57 47.2, 2000, c. 57 50, 1999, c. 40 51, 1997, c. 24 52, 1983, c. 56; 1993, c. 40 52.1, 1997, c. 24 53, 1983, c. 56; 1993, c. 40; Ab. 1997, c. 24 54, 1993, c. 40; 1997, c. 24 54.1, 1997, c. 24 58, 1983, c. 56; 1988, c. 54; 1993, c. 40 58.1, 1988, c. 54; Ab. 1993, c. 40 58.2, 1988, c. 54; Ab. 1993, c. 40 59, 1988, c. 54; 1993, c. 40 60, Ab. 1988, c. 54 61, 1988, c. 54; Ab. 1993, c. 40 62, 1983, c. 56; 1988, c. 54; Ab. 1993, c. 40 63, 1999, c. 40 65, 1999, c. 40 66, 1993, c. 48 67, 1993, c. 40; 1999, c. 40 68, 1983, c. 56; 1988, c. 54; 1993, c. 40; 1999, c. 40 69, Ab. 1988, c. 54 72, 1992, c. 68; 1993, c. 40 73, 1983, c. 56; 1993, c. 40; 2002, c. 28 74, 1993, c. 40 75, 1993, c. 40 76, 1993, c. 40; 2002, c. 28 76.1, 1993, c. 40; 2002, c. 28 77, 1999, c. 40 78.1, 1986, c. 46</p>

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c. C-11	<p>Charter of the French language – <i>Cont'd</i></p> <p>79, 1984, c. 39; 1988, c. 84; 1993, c. 40 80, 1993, c. 40 81, 1983, c. 56; 1993, c. 40; 2002, c. 28 82, 1983, c. 56; 1993, c. 40; 1997, c. 43; Ab. 2002, c. 28 83, 1983, c. 56; 1997, c. 24; 1997, c. 43; Ab. 2002, c. 28 83.1, 1983, c. 56; Ab. 1997, c. 43 83.2, 1983, c. 56; Ab. 1997, c. 43 83.3, 1983, c. 56; 1997, c. 43; Ab. 2002, c. 28 83.4, 1997, c. 43; 2002, c. 28 85, 1983, c. 56; 1993, c. 40 85.1, 1986, c. 46; 1997, c. 43; 2002, c. 28 86, 1993, c. 40 86.1, 1983, c. 56; 1993, c. 40 87, 1983, c. 56 88, 1983, c. 56; 1988, c. 84 88.1, 2002, c. 28 88.2, 2002, c. 28 88.3, 2002, c. 28 90, 1993, c. 40 93, 1993, c. 40 94, Ab. 1993, c. 40 97, 1983, c. 56; 1993, c. 40 98, 1999, c. 40 99, Ab. 2002, c. 28 100, 1993, c. 40; 1997, c. 24; 1999, c. 40; Ab. 2002, c. 28 101, 1997, c. 24; Ab. 2002, c. 28 102, Ab. 2002, c. 28 103, Ab. 2002, c. 28 104, Ab. 2002, c. 28 105, Ab. 1997, c. 24 106, 1999, c. 40; Ab. 2002, c. 28 106.1, 1997, c. 24; Ab. 2002, c. 28 107, Ab. 2002, c. 28 108, Ab. 2002, c. 28 109, Ab. 2002, c. 28 110, 1996, c. 2; Ab. 2002, c. 28 111, Ab. 2002, c. 28 112, 1993, c. 40; 1997, c. 24; Ab. 2002, c. 28 113, 1993, c. 40; Ab. 2002, c. 28 114, 1985, c. 30; 1993, c. 40; 1997, c. 24; 1999, c. 40; 2000, c. 57; Ab. 2002, c. 28 115, Ab. 2002, c. 28 116, 1997, c. 24; 2002, c. 28 116.1, 2002, c. 28 117, Ab. 1997, c. 24 118, 1983, c. 56; 1985, c. 21; 1988, c. 41; 1993, c. 51; 1994, c. 16 118.1, 1993, c. 40; Ab. 1997, c. 24 118.2, 1993, c. 40; Ab. 1997, c. 24 118.3, 1993, c. 40; Ab. 1997, c. 24 118.4, 1993, c. 40; Ab. 1997, c. 24 118.5, 1993, c. 40; Ab. 1997, c. 24 119, Ab. 2002, c. 28 120, Ab. 2002, c. 28 121, Ab. 2002, c. 28 123, 1983, c. 56; 1993, c. 40 123.1, 1983, c. 56 124, 1993, c. 40; 1999, c. 40 125, 1993, c. 40 126, 1993, c. 40; 1996, c. 2 128, 1985, c. 21; 1988, c. 41; 1993, c. 51; 1994, c. 16 129, 1999, c. 40 131, 1983, c. 56</p>

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Reference	Title Amendments
c. C-11	<p> Charter of the French language – <i>Cont'd</i> 132, 1997, c. 43 134, 1983, c. 56; Ab. 1992, c. 61 135, 1993, c. 40; 1999, c. 40 136, 1983, c. 56; 1993, c. 40; 1999, c. 40 137, 1983, c. 56; 1993, c. 40; 1999, c. 40; 2002, c. 28 137.1, 2002, c. 28 138, 1993, c. 40; 1999, c. 40 138.1, 1983, c. 56; Ab. 1993, c. 40 139, 1983, c. 56; 1993, c. 40; 1999, c. 40; 2002, c. 28 140, 1983, c. 56; 1993, c. 40; 1999, c. 40; 2002, c. 28 141, 1993, c. 40; 1999, c. 40 142, 1993, c. 40; 1999, c. 40; 2002, c. 28 143, 1983, c. 56; 1993, c. 40; 1999, c. 40 144, 1983, c. 56; 1993, c. 40; 2002, c. 28 144.1, 1983, c. 56; Ab. 1993, c. 40 145, 1993, c. 40; 1999, c. 40 146, 1983, c. 56; 1993, c. 40; 1999, c. 40 147, 1983, c. 56; 1993, c. 40; 1999, c. 40 148, 1983, c. 56; 1993, c. 40; 1999, c. 40 149, Ab. 1993, c. 40 150, 1983, c. 56; Ab. 1993, c. 40 151, 1993, c. 40; 1999, c. 40; 2002, c. 28 151.1, 1997, c. 24; 1999, c. 40 152, Ab. 1993, c. 40 153, 1983, c. 56; 1993, c. 40; 1999, c. 40 154, 1983, c. 56; 1993, c. 40 154.1, 1983, c. 56; Ab. 1993, c. 40 155, 1978, c. 18; 1983, c. 56; Ab. 1993, c. 40 155.1, 1983, c. 56; Ab. 1993, c. 40 155.2, 1983, c. 56; Ab. 1993, c. 40 155.3, 1983, c. 56; Ab. 1993, c. 40 155.4, 1983, c. 56; Ab. 1993, c. 40 156, Ab. 1993, c. 40 157, Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 158, 1983, c. 56; Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 159, 1983, c. 56; Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 160, 1983, c. 56; Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 161, 1983, c. 56; Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 162, 1983, c. 56; Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 163, Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 164, 1983, c. 56; Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 165, Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 165.1, 2002, c. 28 165.2, 2002, c. 28 165.3, 2002, c. 28 165.4, 2002, c. 28 165.5, 2002, c. 28 165.6, 2002, c. 28 165.7, 2002, c. 28 165.8, 2002, c. 28 165.9, 2002, c. 28 165.10, 2002, c. 28 165.11, 2002, c. 28 165.12, 2002, c. 28 165.13, 2002, c. 28 165.14, 2002, c. 28 166, Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 167, 1983, c. 56; Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 168, 1983, c. 56; Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 169, Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 170, Ab. 1993, c. 40; 1997, c. 24; 1999, c. 40; Ab. 2002, c. 28 </p>

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Reference	Title Amendments
c. C-11	<p>Charter of the French language – <i>Cont'd</i></p> <p>171, Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 172, Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 173, Ab. 1993, c. 40; 1997, c. 24 174, Ab. 1993, c. 40; 1997, c. 24 175, Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 176, Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 177, Ab. 1993, c. 40; 1997, c. 24; 2002, c. 28 178, Ab. 1993, c. 40; 1997, c. 24; Ab. 2002, c. 28 179, 1983, c. 56; Ab. 1993, c. 40; 1997, c. 24; Ab. 2002, c. 28 180, 1983, c. 56; Ab. 1993, c. 40 181, Ab. 1993, c. 40 182, 1986, c. 46; Ab. 1993, c. 40 183, 1983, c. 56; Ab. 1993, c. 40 184, 1983, c. 56; Ab. 1993, c. 40 185, 2002, c. 28 186, 2002, c. 28 187, 2002, c. 28 188, 1993, c. 40; 2002, c. 28 189, 1993, c. 40; 1999, c. 40; 2002, c. 28 190, 1997, c. 24; 2002, c. 28 191, 2002, c. 28 192, 2002, c. 28 193, 2002, c. 28 194, Ab. 1997, c. 24; 2002, c. 28 195, 2002, c. 28 196, 2002, c. 28 197, 2002, c. 28 197.1, 1997, c. 24; 2002, c. 28 198, 1993, c. 40; 2002, c. 28 199, 1993, c. 40; 2002, c. 28 200, 1996, c. 2; 2000, c. 56; 2002, c. 28 201, 2002, c. 28 202, 1999, c. 40; 2002, c. 28 203, 2002, c. 28 204, 2002, c. 28 205, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1993, c. 40; 1997, c. 24; 1999, c. 40 205.1, 1997, c. 24 206, 1986, c. 58; 1990, c. 4; 1991, c. 33; Ab. 1993, c. 40 207, 1990, c. 4 208.1, 1986, c. 46; 1988, c. 84; 1990, c. 4 208.2, 1986, c. 46; 1990, c. 4 212, 1983, c. 56; 1993, c. 40; 1997, c. 24; 2002, c. 28 Sched., 1988, c. 84; 1990, c. 85; 1992, c. 21; 1993, c. 36; 1993, c. 40; 1993, c. 67; 1994, c. 23; 1996, c. 2; 1997, c. 44; 1999, c. 40; 2000, c. 56; 2000, c. 57; 2002, c. 75</p>
c. C-11.1	<p>Charter of Ville de Gatineau</p> <p>5, 2001, c. 25 6, 2001, c. 25 8, 2001, c. 25; 2001, c. 68; 2004, c. 20 8.1, 2001, c. 25 8.2, 2001, c. 25 8.3, 2001, c. 25; 2003, c. 19 8.4, 2001, c. 25; 2001, c. 68 8.5, 2001, c. 25 8.6, 2001, c. 25 9, 2001, c. 68; 2003, c. 19 23, 2001, c. 25 24, 2001, c. 25 41, 2001, c. 25 42, 2001, c. 25</p>

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Reference	Title Amendments
c. C-11.1	<p>Charter of Ville de Gatineau – <i>Cont'd</i></p> <p> 43, 2001, c. 25 44, 2001, c. 25 74, 2002, c. 77 75, 2001, c. 25 75.1, 2001, c. 25 76, 2001, c. 25 76.1, 2001, c. 25 76.2, 2001, c. 25; 2001, c. 68 76.3, 2001, c. 25 76.4, 2001, c. 25 76.5, 2001, c. 25; 2001, c. 68; 2004, c. 20 76.6, 2001, c. 25; Ab. 2004, c. 20 76.7, 2001, c. 25; 2004, c. 20 77, 2001, c. 25; 2004, c. 20 77.1, 2001, c. 25; 2001, c. 68 77.2, 2001, c. 25; 2004, c. 20 77.3, 2001, c. 25; 2001, c. 68; 2004, c. 20 77.4, 2001, c. 25; Ab. 2004, c. 20 77.5, 2001, c. 25; 2004, c. 20 77.6, 2001, c. 25; 2001, c. 68; 2004, c. 20 77.7, 2001, c. 25; Ab. 2004, c. 20 78, 2001, c. 26 80, 2003, c. 19 86, 2003, c. 19 88, 2002, c. 68 89, 2003, c. 19 91, 2003, c. 19 93, 2001, c. 25 94, 2001, c. 25 100, 2001, c. 25; 2003, c. 19 109, 2001, c. 25 112, 2001, c. 25 113, 2001, c. 25 115, 2001, c. 25 117, 2001, c. 25 118, 2001, c. 25 119, 2003, c. 19 120, 2001, c. 25; 2003, c. 19 121, 2001, c. 26 123, 2001, c. 25 123.1, 2001, c. 68 124, Ab. 2001, c. 25 125, 2001, c. 25 133, 2001, c. 25 134, 2001, c. 25; 2003, c. 19 135, 2001, c. 25; 2003, c. 19 135.1, 2001, c. 25; 2001, c. 68 137, 2001, c. 25; 2003, c. 14; 2004, c. 20 138, 2001, c. 25 139, 2001, c. 25 6.1 (Sched. B), 2003, c. 19 6.2 (Sched. B), 2003, c. 19 6.3 (Sched. B), 2003, c. 19 6.4 (Sched. B), 2003, c. 19 6.5 (Sched. B), 2003, c. 19 7 (Sched. B), Ab. 2001, c. 68 19 (Sched. B), Ab. 2003, c. 19 21 (Sched. B), 2002, c. 68 22 (Sched. B), 2001, c. 68 24 (Sched. B), 2003, c. 19 </p>

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Reference	Title Amendments
c. C-11.2	<p>Charter of Ville de Lévis</p> <p>6, 2001, c. 25 8, 2001, c. 25; 2004, c. 20 8.1, 2001, c. 25 8.2, 2001, c. 25 8.3, 2001, c. 25; 2003, c. 19 8.4, 2001, c. 25; 2001, c. 68 8.5, 2001, c. 25 8.6, 2001, c. 25 9, 2001, c. 68; 2003, c. 19 15, 2001, c. 25 19, 2001, c. 25 20, 2001, c. 68 29, 2001, c. 68 32, 2001, c. 25 33, 2001, c. 25 35, 2001, c. 25 47, 2001, c. 26 67.1, 2001, c. 25 69.1, 2001, c. 25 71, 2001, c. 25 73, 2001, c. 25 74, 2001, c. 25 75, 2001, c. 25 77, 2001, c. 25 78, 2001, c. 25 82, 2001, c. 25 85, 2001, c. 25; 2001, c. 76; 2002, c. 37 86, 2003, c. 19 89, 2001, c. 76 91, 2001, c. 25 92, 2001, c. 25 93, 2001, c. 25 97, 2001, c. 25 98, 2002, c. 37 99, 2002, c. 77 100, 2001, c. 25 100.1, 2001, c. 25 101, 2001, c. 25 101.1, 2001, c. 25 101.2, 2001, c. 25; 2001, c. 68 101.3, 2001, c. 25 101.4, 2001, c. 25 101.5, 2001, c. 25; 2001, c. 68; 2004, c. 20 101.6, 2001, c. 25; Ab. 2004, c. 20 101.7, 2001, c. 25; 2004, c. 20 102, 2001, c. 25; 2004, c. 20 102.1, 2001, c. 25; 2001, c. 68 102.2, 2001, c. 25; 2004, c. 20 102.3, 2001, c. 25; 2001, c. 68; 2004, c. 20 102.4, 2001, c. 25; Ab. 2004, c. 20 102.5, 2001, c. 25; 2004, c. 20 102.6, 2001, c. 25; 2001, c. 68; 2004, c. 20 102.7, 2001, c. 25; Ab. 2004, c. 20 103, 2001, c. 26 104, 2003, c. 19 106, 2001, c. 25 107, 2001, c. 25 113, 2001, c. 25; 2003, c. 19 122, 2001, c. 25 125, 2001, c. 25 126, 2001, c. 25</p>

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Reference	Title Amendments
c. C-11.2	<p>Charter of Ville de Lévis – <i>Cont’d</i></p> <p>128, 2001, c. 25 130, 2001, c. 25 131, 2001, c. 25 132, 2003, c. 19 133, 2001, c. 25; 2003, c. 19 134, 2001, c. 26 136, 2001, c. 25 136.1, 2001, c. 68 137, Ab. 2001, c. 25 138, 2001, c. 25 145, 2001, c. 25 146, 2001, c. 25; 2003, c. 19 147, 2001, c. 25; 2003, c. 19 147.1, 2001, c. 25; 2001, c. 68 148, 2001, c. 25; 2003, c. 14; 2004, c. 20 149, 2001, c. 25</p>
c. C-11.3	<p>Charter of Ville de Longueuil</p> <p>6, 2001, c. 25 8, 2001, c. 25; 2004, c. 20 8.1, 2001, c. 25 8.2, 2001, c. 25 8.3, 2001, c. 25; 2003, c. 19 8.4, 2001, c. 25; 2001, c. 68 8.5, 2001, c. 25 8.6, 2001, c. 25 9, 2001, c. 68; 2003, c. 19 17, 2001, c. 25 21, 2001, c. 25 22, 2001, c. 25 34, 2001, c. 25 35, 2001, c. 25; 2002, c. 37 37, 2001, c. 25 46, Ab. 2001, c. 68 47, Ab. 2001, c. 68 48, Ab. 2001, c. 68 49, 2001, c. 26; Ab. 2001, c. 68 50, Ab. 2001, c. 68 51, Ab. 2001, c. 68 52, Ab. 2001, c. 68 53, Ab. 2001, c. 68 54, Ab. 2001, c. 68 54.1, 2001, c. 25 54.2, 2001, c. 25 54.3, 2001, c. 25 54.4, 2001, c. 25 54.5, 2001, c. 25 54.6, 2001, c. 25 54.7, 2001, c. 25 54.8, 2001, c. 25 54.9, 2001, c. 25 54.10, 2001, c. 25 54.11, 2001, c. 25 54.12, 2001, c. 25 54.13, 2001, c. 25 54.14, 2001, c. 25; 2001, c. 68; 2004, c. 29 55.1, 2001, c. 25 56.1, 2001, c. 25 58, 2001, c. 25 58.2, 2003, c. 19</p>

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Reference	Title Amendments
c. C-11.3	<p>Charter of Ville de Longueuil – <i>Cont’d</i></p> <p>60, 2001, c. 25 60.1, 2001, c. 68; 2002, c. 37 60.2, 2001, c. 68; 2003, c. 29 61, 2001, c. 25 62, 2001, c. 25 64, 2001, c. 25 65, 2001, c. 25 69, 2001, c. 25 71, 2001, c. 25; 2001, c. 76; 2002, c. 37 72, 2002, c. 37 75, 2001, c. 76 77, 2001, c. 25 78, 2001, c. 25 79, 2001, c. 25 83, 2001, c. 25 84, 2002, c. 37 85, 2002, c. 77 86, 2001, c. 25 86.1, 2001, c. 25 87, 2001, c. 25 87.1, 2001, c. 25 87.2, 2001, c. 25; 2001, c. 68 87.3, 2001, c. 25 87.4, 2001, c. 25; 2001, c. 68 87.5, 2001, c. 25; 2001, c. 68; 2004, c. 20 87.6, 2001, c. 25; Ab. 2004, c. 20 87.6.1, 2004, c. 20 87.7, 2001, c. 25; 2001, c. 68; 2004, c. 20 88, 2001, c. 25; 2004, c. 20 88.1, 2001, c. 25; 2001, c. 68 88.2, 2001, c. 25; 2004, c. 20 88.3, 2001, c. 25; 2001, c. 68; 2004, c. 20 88.4, 2001, c. 25; Ab. 2004, c. 20 88.5, 2001, c. 25; 2004, c. 20 88.6, 2001, c. 25; 2001, c. 68; 2004, c. 20 88.7, 2001, c. 25; Ab. 2004, c. 20 89, 2001, c. 26 90, 2003, c. 19 92, 2001, c. 25 93, 2001, c. 25 99, 2001, c. 25; 2003, c. 19 108, 2001, c. 25 111, 2001, c. 25 112, 2001, c. 25 114, 2001, c. 25 116, 2001, c. 25 117, 2001, c. 25 118, 2003, c. 19 119, 2001, c. 25; 2003, c. 19 120, 2001, c. 26 122, 2001, c. 25 122.1, 2001, c. 68 123, Ab. 2001, c. 25 124, 2001, c. 25 132, 2001, c. 25 133, 2001, c. 25; 2003, c. 19 134, 2001, c. 25; 2003, c. 19 134.1, 2001, c. 25; 2001, c. 68 135, 2001, c. 25; 2003, c. 14; 2004, c. 20 136, 2001, c. 25 Sched. B, 2001, c. 68</p>

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Reference	Title Amendments
c. C-11.3	<p>Charter of Ville de Longueuil – <i>Cont’d</i></p> <p>13 (Sched. C), 2003, c. 19 13.1 (Sched. C), 2003, c. 19 14 (Sched. C), 2003, c. 19 20.1 (Sched. C), 2003, c. 19 25.1 (Sched. C), 2001, c. 68 27 (Sched. C), 2001, c. 68 27.1 (Sched. C), 2002, c. 37 45 (Sched. C), Ab. 2004, c. 20 46 (Sched. C), 2003, c. 19; 2003, c. 29 47 (Sched. C), 2003, c. 19 48.0.1 (Sched. C), 2003, c. 19 48.1 (Sched. C), 2002, c. 37</p>
c. C-11.4	<p>Charter of Ville de Montréal</p> <p>5, 2001, c. 25 6, 2001, c. 25 8, 2001, c. 25; 2001, c. 68; 2002, c. 77; 2003, c. 3; 2004, c. 20 8.1, 2001, c. 25 8.2, 2001, c. 25 8.3, 2001, c. 25; 2003, c. 19 8.4, 2001, c. 25; 2001, c. 68 8.5, 2001, c. 25 8.6, 2001, c. 25; 2004, c. 20 9, 2001, c. 68; 2003, c. 19 10, 2003, c. 19 10.1, 2003, c. 28 11, 2001, c. 25 14, 2001, c. 25 16, 2001, c. 25 17, 2001, c. 25; 2003, c. 28 18, 2001, c. 25; 2002, c. 37; 2003, c. 28 19, 2001, c. 25; 2003, c. 28 20, 2001, c. 25; 2003, c. 28 20.1, 2001, c. 68; 2003, c. 28 20.2, 2003, c. 28 21, 2001, c. 25; Ab. 2003, c. 28 23, 2001, c. 68 25, 2003, c. 19 27, 2001, c. 68 33, 2003, c. 28 34, 2001, c. 25; 2003, c. 28 34.1, 2002, c. 37; 2003, c. 28 34.2, 2003, c. 28 35, 2001, c. 25; 2001, c. 68 37, 2001, c. 25; 2003, c. 28 38, 2001, c. 25; 2003, c. 28 39, 2001, c. 25; 2003, c. 28 39.1, 2001, c. 25; 2003, c. 19; 2003, c. 28 41.1, 2001, c. 25 43, 2003, c. 28 45, 2003, c. 28 46, 2003, c. 28 47, 2003, c. 28 48, 2003, c. 28 49, 2003, c. 28 49.1, 2003, c. 28 49.2, 2003, c. 28 49.3, 2003, c. 28 50, 2003, c. 28 52, 2001, c. 26; 2003, c. 28</p>

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Reference	Title Amendments
c. C-11.4	<p>Charter of Ville de Montréal – <i>Cont'd</i></p> <p> 53, 2003, c. 28 56.1, 2003, c. 28 57, 2003, c. 28 57.1, 2003, c. 28 57.2, 2003, c. 28 57.3, 2003, c. 28 57.4, 2003, c. 28 57.5, 2003, c. 28 57.6, 2003, c. 28 57.7, 2003, c. 28 57.8, 2003, c. 28 58, 2001, c. 25 61, 2001, c. 25 65, 2001, c. 25 71, 2004, c. 29 76, 2001, c. 25 77, 2001, c. 25 79, 2001, c. 25 83, 2003, c. 19; 2003, c. 28 83.1, 2001, c. 25 83.2, 2001, c. 25 83.3, 2001, c. 25 83.4, 2001, c. 25 83.5, 2001, c. 25 83.6, 2001, c. 25; 2001, c. 68 83.7, 2001, c. 25 83.8, 2001, c. 25; 2001, c. 68 83.9, 2001, c. 25 83.10, 2001, c. 25 84.1, 2001, c. 25; Ab. 2003, c. 28 85.1, 2001, c. 25 85.3, 2003, c. 28 85.4, 2003, c. 28 87, 2001, c. 25; 2003, c. 28 88, 2001, c. 25 89, 2001, c. 25; 2002, c. 77; 2003, c. 19 89.1, 2001, c. 25; 2003, c. 19 89.2, 2001, c. 25 91, 2001, c. 25; 2003, c. 28 91.1, 2003, c. 28 94, 2001, c. 25; 2003, c. 28 95, 2001, c. 25 97, 2001, c. 25 98, 2001, c. 25 100, 2002, c. 77 105, 2001, c. 25; 2003, c. 28 105.1, 2001, c. 25 105.2, 2001, c. 25 105.3, 2001, c. 25 130, 2001, c. 25; 2001, c. 76; 2002, c. 37; 2003, c. 19; 2003, c. 28 130.1, 2003, c. 28 130.2, 2003, c. 28 130.3, 2003, c. 28 131, 2001, c. 25; 2002, c. 37 133, 2001, c. 25 134, 2001, c. 25 135, 2001, c. 76 136, 2003, c. 28 136.1, 2003, c. 28 137, 2001, c. 25; 2001, c. 68; 2003, c. 28 138, Ab. 2001, c. 25 </p>

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Reference	Title Amendments
c. C-11.4	<p>Charter of Ville de Montréal – <i>Cont'd</i></p> <p> 139, Ab. 2001, c. 25 140, Ab. 2001, c. 25 141, 2001, c. 25; 2003, c. 28 142, 2001, c. 25; 2003, c. 28 143.1, 2003, c. 28 143.2, 2003, c. 28 144, 2003, c. 28 144.1, 2003, c. 28 144.2, 2003, c. 28 144.3, 2003, c. 28 144.4, 2003, c. 28 144.5, 2003, c. 28 144.6, 2003, c. 28 144.7, 2003, c. 28 144.8, 2003, c. 28 146, 2001, c. 25; 2003, c. 28 146.1, 2003, c. 28 147, 2002, c. 37; Ab. 2003, c. 28 148, 2001, c. 25; 2002, c. 77 148.1, 2001, c. 25 149, 2001, c. 25 149.1, 2001, c. 25 150, 2001, c. 25 150.1, 2001, c. 25; 2001, c. 68 150.2, 2001, c. 25; 2001, c. 68 150.3, 2001, c. 25 150.4, 2001, c. 25 150.5, 2001, c. 25; 2001, c. 68; 2004, c. 20 150.6, 2001, c. 25; Ab. 2004, c. 20 150.7, 2001, c. 25; 2004, c. 20 151, 2001, c. 25; 2004, c. 20 151.1, 2001, c. 25; 2001, c. 68 151.2, 2001, c. 25; 2004, c. 20 151.3, 2001, c. 25; 2001, c. 68; 2004, c. 20 151.4, 2001, c. 25; Ab. 2004, c. 20 151.4.1, 2001, c. 68; Ab. 2004, c. 20 151.5, 2001, c. 25; 2004, c. 20 151.5.1, 2001, c. 68; Ab. 2004, c. 20 151.6, 2001, c. 25; 2001, c. 68; 2002, c. 77; 2004, c. 20 151.6.1, 2002, c. 77 151.6.2, 2002, c. 77; 2004, c. 20 151.7, 2001, c. 25; Ab. 2004, c. 20 152, 2001, c. 26; 2002, c. 37 153, 2003, c. 19 155, 2001, c. 25 156, 2001, c. 25 162, 2001, c. 25; 2003, c. 19 171, 2001, c. 25 174, 2001, c. 25 175, 2001, c. 25 177, 2001, c. 25 179, 2001, c. 25 180, 2001, c. 25 181, 2003, c. 19 182, 2001, c. 25; 2003, c. 19 183, 2001, c. 26 185, 2001, c. 25 186.1, 2001, c. 68 188, Ab. 2001, c. 25 189, 2001, c. 25 195, 2001, c. 25 </p>

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Reference	Title Amendments
c. C-11.4	<p>Charter of Ville de Montréal – <i>Cont'd</i></p> <p>196, 2001, c. 25; 2003, c. 19 197, 2001, c. 25; 2003, c. 19 197.1, 2001, c. 25; 2001, c. 68 198, 2001, c. 25; 2003, c. 14; 2004, c. 20 199, 2001, c. 25 200, 2001, c. 25 203, 2001, c. 25 204, 2001, c. 25 205, 2001, c. 25 206, 2001, c. 25 Sched. B, 2001, c. 25 1 (Sched. C), 2003, c. 19 2 (Sched. C), 2003, c. 19 9 (Sched. C), 2002, c. 37 12.1 (Sched. C), 2002, c. 77 15 (Sched. C), 2002, c. 37 16 (Sched. C), 2003, c. 19; 2004, c. 20 27 (Sched. C), 2001, c. 68; 2004, c. 20 33 (Sched. C), 2001, c. 68; 2003, c. 19 37.1 (Sched. C), 2003, c. 3 40 (Sched. C), 2002, c. 37; 2004, c. 20 42 (Sched. C), 2002, c. 37 43 (Sched. C), 2004, c. 20 61 (Sched. C), 2003, c. 5 67.1 (Sched. C), 2003, c. 28 69 (Sched. C), 2003, c. 19 69.1 (Sched. C), 2002, c. 37; 2003, c. 28 93 (Sched. C), 2002, c. 37 95 (Sched. C), 2001, c. 68 99.1 (Sched. C), 2004, c. 20 101 (Sched. C), 2002, c. 77; 2004, c. 20 102 (Sched. C), 2004, c. 29 102.1 (Sched. C), 2003, c. 19; 2004, c. 29 102.2 (Sched. C), 2003, c. 19; 2004, c. 20 115 (Sched. C), 2001, c. 68; 2002, c. 37 118 (Sched. C), 2003, c. 19 119 (Sched. C), 2002, c. 37 121 (Sched. C), 2003, c. 19 122 (Sched. C), 2003, c. 19 126 (Sched. C), 2002, c. 37 128 (Sched. C), 2001, c. 68 133 (Sched. C), 2002, c. 37; 2003, c. 19 136 (Sched. C), 2003, c. 19 137.1 (Sched. C), 2002, c. 77 139 (Sched. C), 2002, c. 77; 2003, c. 19 163 (Sched. C), 2002, c. 68 169 (Sched. C), 2002, c. 37; 2002, c. 77 185.1 (Sched. C), 2003, c. 28 186 (Sched. C), 2003, c. 28 192 (Sched. C), 2001, c. 68 198 (Sched. C), Ab. 2003, c. 19 199 (Sched. C), 2003, c. 28 202 (Sched. C), 2001, c. 68 204 (Sched. C), 2001, c. 68 207 (Sched. C), 2001, c. 68 216 (Sched. C), 2001, c. 68 217 (Sched. C), 2002, c. 37; 2003, c. 19 220 (Sched. C), 2003, c. 19 223 (Sched. C), 2003, c. 3 231.1 (Sched. C), 2002, c. 37 237 (Sched. C), 2002, c. 77</p>

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Reference	Title Amendments
c. C-11.4	<p>Charter of Ville de Montréal – <i>Cont’d</i></p> <p>239 (Sched. C), 2003, c. 19; 2003, c. 29 250 (Sched. C), 2003, c. 19 251 (Sched. C), 2002, c. 77 253.1 (Sched. C), 2002, c. 77 255.1 (Sched. C), 2001, c. 68 271 (Sched. C), 2003, c. 19 Sched. D, 2003, c. 28</p>
c. C-11.5	<p>Charter of Ville de Québec</p> <p>6, 2001, c. 25 8, 2001, c. 25; 2002, c. 37; 2004, c. 20 8.1, 2001, c. 25 8.2, 2001, c. 25 8.3, 2001, c. 25; 2003, c. 19 8.4, 2001, c. 25; 2001, c. 68 8.5, 2001, c. 25 8.6, 2001, c. 25 9, 2001, c. 68; 2003, c. 19 15, 2001, c. 25 19, 2001, c. 25 21, 2001, c. 68 25, 2001, c. 68 32, 2001, c. 25 33, 2001, c. 25 36.1, 2003, c. 19 37, 2001, c. 25 49, 2001, c. 26 55, 2001, c. 25 58, 2001, c. 25 62, 2001, c. 25 68, 2004, c. 29 69.1, 2001, c. 25 70.1, 2001, c. 25 72, 2001, c. 25 72.1, 2003, c. 19 72.2, 2003, c. 19 74.1, 2003, c. 19 74.2, 2003, c. 19 74.3, 2003, c. 19 74.4, 2003, c. 19 74.5, 2003, c. 19 74.6, 2003, c. 19 75, 2001, c. 25 85, 2001, c. 25 86, 2001, c. 25 88, 2001, c. 25 89, 2001, c. 25 94, 2001, c. 25 114, 2001, c. 25; 2001, c. 76; 2002, c. 37; 2003, c. 19 115, 2003, c. 19 117, 2003, c. 19 118, 2001, c. 76 120, 2001, c. 25 121, 2001, c. 25 122, 2001, c. 25 126, 2001, c. 25 127, 2002, c. 37 128, 2001, c. 25; 2002, c. 77 128.1, 2001, c. 25 129, 2001, c. 25</p>

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c. C-11.5	<p>Charter of Ville de Québec – <i>Cont’d</i></p> <p>129.1, 2001, c. 25 130, 2001, c. 25 130.1, 2001, c. 25 130.2, 2001, c. 25; 2001, c. 68 130.3, 2001, c. 25 130.4, 2001, c. 25 130.5, 2001, c. 25; 2001, c. 68; 2004, c. 20 130.6, 2001, c. 25; Ab. 2004, c. 20 130.7, 2001, c. 25; 2004, c. 20 131, 2001, c. 25; 2004, c. 20 131.1, 2001, c. 25; 2001, c. 68 131.2, 2001, c. 25; 2004, c. 20 131.3, 2001, c. 25; 2001, c. 68; 2004, c. 20 131.4, 2001, c. 25; Ab. 2004, c. 20 131.5, 2001, c. 25; 2004, c. 20 131.6, 2001, c. 25; 2001, c. 68; 2004, c. 20 131.7, 2001, c. 25; Ab. 2004, c. 20 132, 2001, c. 26 133, 2003, c. 19 135, 2001, c. 25 136, 2001, c. 25 142, 2001, c. 25; 2003, c. 19 151, 2001, c. 25 154, 2001, c. 25 155, 2001, c. 25 157, 2001, c. 25 159, 2001, c. 25 160, 2001, c. 25 161, 2003, c. 19 162, 2001, c. 25; 2003, c. 19 163, 2001, c. 26 165, 2001, c. 25 165.1, 2001, c. 68 166, Ab. 2001, c. 25 167, 2001, c. 25 173, 2001, c. 25 174, 2001, c. 25; 2003, c. 19 175, 2001, c. 25; 2003, c. 19 175.1, 2001, c. 25; 2001, c. 68 176, 2001, c. 25; 2003, c. 14; 2004, c. 20 177, 2001, c. 25 Sched. A, 2001, c. 25 Sched. B, 2001, c. 25; 2001, c. 68 8 (Sched. C), 2004, c. 20 10 (Sched. C), 2001, c. 68 19 (Sched. C), 2002, c. 37; 2003, c. 19 25.1 (Sched. C), 2001, c. 68 25.2 (Sched. C), 2001, c. 68 25.3 (Sched. C), 2002, c. 37 29 (Sched. C), 2001, c. 68 31 (Sched. C), 2001, c. 68 38 (Sched. C), 2003, c. 19 39 (Sched. C), 2003, c. 19 41 (Sched. C), 2003, c. 19 44.1 (Sched. C), 2003, c. 19 61 (Sched. C), 2002, c. 37 72 (Sched. C), 2002, c. 77 84 (Sched. C), 2003, c. 19 84.1 (Sched. C), 2003, c. 19 85 (Sched. C), 2002, c. 37; 2003, c. 19 88 (Sched. C), 2003, c. 19; 2004, c. 20</p>

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c. C-11.5	<p>Charter of Ville de Québec – <i>Cont’d</i></p> <p> 89 (Sched. C), 2003, c. 19 90 (Sched. C), 2003, c. 19 91 (Sched. C), 2003, c. 19 93 (Sched. C), 2004, c. 20 94 (Sched. C), 2004, c. 20 97 (Sched. C), 2002, c. 77 98 (Sched. C), 2003, c. 19 99 (Sched. C), 2003, c. 19 100 (Sched. C), 2003, c. 19 101 (Sched. C), 2003, c. 19 102 (Sched. C), 2003, c. 19 103 (Sched. C), 2003, c. 19 104 (Sched. C), 2003, c. 19 105 (Sched. C), Ab. 2004, c. 20 107 (Sched. C), 2003, c. 19 109 (Sched. C), 2003, c. 19 110 (Sched. C), 2003, c. 19 111 (Sched. C), 2003, c. 19 112 (Sched. C), 2003, c. 19 114 (Sched. C), 2002, c. 68 115 (Sched. C), 2001, c. 68 116 (Sched. C), 2003, c. 19 117 (Sched. C), 2003, c. 19 123 (Sched. C), 2002, c. 37 124 (Sched. C), 2003, c. 19; 2004, c. 20 126 (Sched. C), 2002, c. 37 149 (Sched. C), 2001, c. 68 150 (Sched. C), Ab. 2004, c. 20 165 (Sched. C), 2003, c. 19 183 (Sched. C), 2003, c. 19 184.1 (Sched. C), 2003, c. 19 187.1 (Sched. C), 2001, c. 68 </p>
c. C-12	<p>Charter of human rights and freedoms</p> <p> 1, 1982, c. 61 9.1, 1982, c. 61 10, 1978, c. 7; 1982, c. 61 10.1, 1982, c. 61 13, 1999, c. 40 18.1, 1982, c. 61 18.2, 1982, c. 61; 1990, c. 4 19, 1986, c. 43 20, 1982, c. 61; 1996, c. 10 20.1, 1996, c. 10 23, 1982, c. 17; 1993, c. 30 24.1, 1982, c. 61 28.1, 1982, c. 61 29, 1982, c. 61 30, 1982, c. 61 32.1, 1982, c. 61 33.1, 1982, c. 61 36, 1982, c. 61 37.1, 1982, c. 61 37.2, 1982, c. 61 38, 1982, c. 61 39, 1980, c. 39 46, 1979, c. 63 47, 2002, c. 6 48, 1978, c. 7 </p>

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c. C-12	<p>Charter of human rights and freedoms – <i>Cont'd</i></p> <p>49, 1999, c. 40 49.1, 1996, c. 43 52, 1982, c. 61 54, 1999, c. 40 56, 1989, c. 51 57, 1995, c. 27; 2000, c. 45 58, 1989, c. 51; 1995, c. 27; 2002, c. 34 58.1, 1995, c. 27; 2002, c. 34 58.2, 1995, c. 27; Ab. 2002, c. 34 58.3, 1995, c. 27 59, 1989, c. 51 60, 1989, c. 51 61, 1989, c. 51 62, 1989, c. 51; 2000, c. 8 63, 1989, c. 51 64, 1989, c. 51; 1999, c. 40 65, 1989, c. 51; 1995, c. 27; 2002, c. 34 66, 1989, c. 51 67, 1982, c. 61; 1989, c. 51; 1995, c. 27 68, 1989, c. 51; 1995, c. 27 69, 1989, c. 51; 1996, c. 2 70, 1989, c. 51 70.1, 1982, c. 61; Ab. 1989, c. 51 71, 1989, c. 51; 1996, c. 43 72, 1989, c. 51 73, 1989, c. 51; 1995, c. 27; 2002, c. 34 74, 1989, c. 51 75, 1989, c. 51 76, 1989, c. 51 77, 1989, c. 51 78, 1989, c. 51 79, 1989, c. 51; 1999, c. 40 80, 1989, c. 51 81, 1989, c. 51 82, 1989, c. 51 83, 1989, c. 51 83.1, 1982, c. 61; Ab. 1989, c. 51 83.2, 1982, c. 61; Ab. 1989, c. 51 84, 1982, c. 61; 1989, c. 51 85, 1989, c. 51 86, 2000, c. 45; 2004, c. 31 86.1, (<i>renumbered 86</i>) 1982, c. 61; 1989, c. 51 86.2, (<i>renumbered 87</i>) 1982, c. 61; 1989, c. 51 86.3, (<i>renumbered 88</i>) 1982, c. 61; 1989, c. 51 86.4, (<i>renumbered 89</i>) 1982, c. 61; 1989, c. 51 86.5, (<i>renumbered 90</i>) 1982, c. 61; 1989, c. 51 86.6, (<i>renumbered 91</i>) 1982, c. 61; 1989, c. 51 86.7, (<i>renumbered 92</i>) 1982, c. 61; 1989, c. 51 86.8, (<i>renumbered 97</i>) 1982, c. 61; 1989, c. 51 86.9, (<i>renumbered 98</i>) 1982, c. 61; 1989, c. 51 86.10, (<i>renumbered 99</i>) 1982, c. 61; 1989, c. 51 87, (<i>renumbered 134</i>) 1982, c. 61; 1989, c. 51 88, (<i>renumbered 135</i>) 1989, c. 51 89, (<i>renumbered 136</i>) 1982, c. 61; 1989, c. 51 90, (<i>renumbered 137</i>) 1982, c. 61; 1989, c. 51 91, (<i>renumbered 138</i>) 1989, c. 51 92, 2000, c. 45 93, 1989, c. 51; 2000, c. 45 94, 1989, c. 51 95, 1989, c. 51; 1990, c. 4 96, 1989, c. 51</p>

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c. C-12	<p>Charter of human rights and freedoms – <i>Cont'd</i></p> <p>97, 1996, c. 10 100, 1989, c. 51 101, 1989, c. 51 102, 1989, c. 51; 1999, c. 40 103, 1989, c. 51 104, 1989, c. 51 105, 1989, c. 51 106, 1989, c. 51 107, 1989, c. 51 108, 1989, c. 51 109, 1989, c. 51 110, 1989, c. 51 111, 1989, c. 51 111.1, 2000, c. 45 112, 1989, c. 51 113, 1989, c. 51 114, 1989, c. 51; 1999, c. 40 115, 1989, c. 51 116, 1989, c. 51 117, 1989, c. 51 118, 1989, c. 51 119, 1989, c. 51 120, 1989, c. 51 121, 1989, c. 51 122, 1989, c. 51 123, 1989, c. 51 124, 1989, c. 51 125, 1989, c. 51 126, 1989, c. 51 127, 1989, c. 51 128, 1989, c. 51 129, 1989, c. 51 130, 1989, c. 51; 1999, c. 40 131, 1989, c. 51 132, 1989, c. 51 133, 1989, c. 51 135, 1999, c. 40 136, 1992, c. 61 137, Ab. 1996, c. 10 138, 1996, c. 21 Sched. I, 1989, c. 51; 1999, c. 40 Sched. II, 1989, c. 51; 1999, c. 40</p>
c. C-13	<p>Colonization Roads Act</p> <p>5, 1990, c. 4 6, 1990, c. 4 15, 1992, c. 61 16, 1983, c. 40; 1983, c. 54 Ab., 1992, c. 54</p>
c. C-14	<p>Railway Act</p> <p>6, 1990, c. 4; 1992, c. 61 10, 1990, c. 4; 1992, c. 57; 1992, c. 61 11, 1992, c. 57 14, 1982, c. 52 48, 1988, c. 57 49, Ab. 1988, c. 57 52, Ab. 1988, c. 57; 1990, c. 4 53, Ab. 1988, c. 57</p>

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Reference	Title Amendments
c. C-14	<p>Railway Act – <i>Cont'd</i></p> <p>55, Ab. 1988, c. 57; 1990, c. 4 56, Ab. 1988, c. 57 57, Ab. 1988, c. 57 58, Ab. 1988, c. 57 59, Ab. 1988, c. 57 62, Ab. 1988, c. 57 64, Ab. 1988, c. 57 65, Ab. 1988, c. 57 66, Ab. 1988, c. 57; 1990, c. 4 67, Ab. 1988, c. 57 68, Ab. 1988, c. 57 69, Ab. 1988, c. 57 70, Ab. 1988, c. 57 71, Ab. 1988, c. 57 72, Ab. 1988, c. 57 73, Ab. 1988, c. 57 74, Ab. 1988, c. 57 75, Ab. 1988, c. 57 76, Ab. 1988, c. 57 77, Ab. 1988, c. 57; 1990, c. 4 80, 1983, c. 40 81, 1983, c. 40 88, 1983, c. 40; 1990, c. 4 91, 1989, c. 54 113, Ab. 1988, c. 57 114, Ab. 1988, c. 57 115, Ab. 1988, c. 57 116, Ab. 1988, c. 57 117, Ab. 1988, c. 57 118, Ab. 1988, c. 57 119, Ab. 1988, c. 57 120, Ab. 1988, c. 57 121, 1988, c. 57; 1990, c. 4 122, Ab. 1988, c. 8; 1990, c. 4 123, 1984, c. 47 124, 1984, c. 47 130, 1986, c. 95; 1990, c. 4; 1992, c. 61 133, 1990, c. 4 138, Ab. 1984, c. 47 139, Ab. 1984, c. 47 140, Ab. 1984, c. 47 141, 1988, c. 8 143, 1986, c. 13 148, Ab. 1988, c. 57 149, Ab. 1988, c. 57 150, Ab. 1988, c. 57; 1990, c. 4 151, Ab. 1988, c. 57 152, Ab. 1988, c. 57; 1990, c. 4 153, Ab. 1988, c. 57 154, Ab. 1988, c. 57 157, Ab. 1988, c. 57 158, 1988, c. 57; 1990, c. 4 159, 1990, c. 4; 1992, c. 61 160, 1990, c. 4 168, 1982, c. 52 169, Ab. 1988, c. 57 170, 1982, c. 52 171, Ab. 1990, c. 4 172, Ab. 1988, c. 57 173, 1983, c. 40; Ab. 1988, c. 57 174, Ab. 1988, c. 57</p>

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c. C-14	<p>Railway Act – <i>Cont'd</i></p> <p>175, Ab. 1988, c. 57 176, Ab. 1988, c. 57 177, Ab. 1988, c. 57 178, Ab. 1988, c. 57 179, Ab. 1988, c. 57 180, Ab. 1988, c. 57 184, 1992, c. 57 190, Ab. 1988, c. 57 191, Ab. 1988, c. 57; 1990, c. 4 192, Ab. 1988, c. 57 193, Ab. 1988, c. 57; 1990, c. 4 194, Ab. 1988, c. 57 195, Ab. 1988, c. 57 196, Ab. 1988, c. 57 197, Ab. 1988, c. 57 198, Ab. 1988, c. 57 199, Ab. 1988, c. 57 200, Ab. 1988, c. 57; 1990, c. 4 201, Ab. 1988, c. 57 202, Ab. 1988, c. 57 203, Ab. 1988, c. 57; 1990, c. 4 204, Ab. 1988, c. 57; 1990, c. 4 205, Ab. 1988, c. 57; 1990, c. 4 206, Ab. 1988, c. 57 207, Ab. 1988, c. 57 208, Ab. 1988, c. 57 209, Ab. 1988, c. 57 210, Ab. 1988, c. 57; 1990, c. 4 211, Ab. 1988, c. 57 212, Ab. 1988, c. 57 218, Ab. 1986, c. 95 228, 1990, c. 4; 1992, c. 61 230, 1982, c. 52 231, 1986, c. 86; 1986, c. 95; 1988, c. 21; 1988, c. 46; 1990, c. 4; 1992, c. 61 232, 1990, c. 4 233, 1988, c. 21; 1992, c. 61 234, 1992, c. 61 235, Ab. 1990, c. 4 236, Ab. 1990, c. 4 242, Ab. 1988, c. 57; 1990, c. 4 243, Ab. 1988, c. 57; 1990, c. 4 244, 1988, c. 8; Ab. 1988, c. 57; 1990, c. 4 245, Ab. 1988, c. 57; 1990, c. 4 246, Ab. 1988, c. 57 247, Ab. 1988, c. 57 248, Ab. 1988, c. 57 249, Ab. 1988, c. 57 Ab., 1993, c. 75</p>
c. C-14.1	<p>Railway Act</p> <p>2, 1999, c. 40 8, 1999, c. 40 56, 1999, c. 40</p>
c. C-15	<p>Professional Chemists Act</p> <p>1, 1994, c. 40 2, 1994, c. 40 3, 1994, c. 40 4, 1994, c. 40; 1996, c. 2</p>

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c. C-15	Professional Chemists Act – <i>Cont'd</i> 5 , 1994, c. 40 6 , 1994, c. 40 7 , 1994, c. 40 8 , 1989, c. 24; Ab. 1994, c. 40 9 , Ab. 1994, c. 40 10 , Ab. 1994, c. 40 11 , Ab. 1994, c. 40 12 , 1994, c. 40 14 , 1999, c. 40 16 , 1994, c. 40 16.1 , 1994, c. 40 16.2 , 1994, c. 40 18 , 1994, c. 40 19 , Ab. 1992, c. 61
c. C-16	Chiropractic Act 1 , 1994, c. 40 2 , 1994, c. 40 5 , Ab. 1994, c. 40 8 , Ab. 1994, c. 40 9 , Ab. 1994, c. 40 12 , 2000, c. 13 13 , 1994, c. 40 15 , Ab. 1994, c. 40
c. C-17	Non-Catholic Cemeteries Act 2 , 1999, c. 40 3 , 1990, c. 4; 1992, c. 61 4 , 1990, c. 4; 1992, c. 61
c. C-18	Act respecting the cinema Rp. , 1983, c. 37
c. C-18.1	Cinema Act 1 , 1991, c. 21 2 , 1991, c. 21 2.1 , 1991, c. 21 3 , 1994, c. 14 7 , Ab. 2004, c. 25 8 , 1999, c. 40 8.1 , 1991, c. 21; Ab. 1994, c. 21 8.2 , 1991, c. 21; Ab. 1994, c. 21 9 , 1987, c. 71; 1991, c. 21; Ab. 1994, c. 21 9.1 , 1987, c. 71; 1991, c. 21; Ab. 1994, c. 21 9.2 , 1987, c. 71; Ab. 1994, c. 21 10 , Ab. 1994, c. 21 11 , 1987, c. 71; Ab. 1991, c. 21 12 , Ab. 1987, c. 71 13 , Ab. 1987, c. 71 14 , 1987, c. 71; Ab. 1991, c. 21 15 , Ab. 1994, c. 21 16 , Ab. 1994, c. 21 17 , 1987, c. 71; 1991, c. 21; Ab. 1994, c. 21 18 , 1991, c. 21; Ab. 1994, c. 21 19 , Ab. 1994, c. 21 20 , 1987, c. 71; 1991, c. 21; Ab. 1994, c. 21 21 , Ab. 1994, c. 21

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c. C-18.1	<p>Cinema Act – <i>Cont'd</i></p> <p> 22, 1987, c. 71; Ab. 1994, c. 21 23, Ab. 1994, c. 21 24, Ab. 1994, c. 21 25, Ab. 1994, c. 21 26, 1987, c. 71; Ab. 1994, c. 21 27, Ab. 1994, c. 21 28, Ab. 1994, c. 21 29, Ab. 1994, c. 21 30, 1987, c. 71; 1991, c. 21; Ab. 1994, c. 21 31, Ab. 1987, c. 71 32, 1987, c. 71; Ab. 1994, c. 21 33, 1987, c. 71; Ab. 1994, c. 21 34, 1987, c. 71; Ab. 1994, c. 21 35, 1987, c. 71; Ab. 1994, c. 21 36, 1987, c. 71; 1991, c. 21; Ab. 1994, c. 21 36.1, 1987, c. 71; 1991, c. 21; Ab. 1994, c. 21 37, Ab. 1994, c. 21 38, Ab. 1994, c. 21 39, Ab. 1987, c. 71 40, Ab. 1994, c. 21 41, Ab. 1994, c. 21 42, Ab. 1994, c. 21 43, Ab. 1994, c. 21 44, Ab. 1994, c. 21 45, Ab. 1994, c. 21 46, 1987, c. 71; Ab. 1994, c. 21 47, Ab. 1987, c. 71 48, Ab. 1987, c. 71 49, Ab. 1987, c. 71 50, Ab. 1987, c. 71 51, Ab. 1987, c. 71 52, Ab. 1987, c. 71 53, Ab. 1987, c. 71 54, Ab. 1987, c. 71 55, Ab. 1987, c. 71 56, Ab. 1987, c. 71 57, Ab. 1987, c. 71 58, Ab. 1987, c. 71 59, Ab. 1987, c. 71 60, Ab. 1987, c. 71 61, Ab. 1987, c. 71 62, Ab. 1987, c. 71 63, Ab. 1987, c. 71 64, Ab. 1987, c. 71 65, Ab. 1987, c. 71 66, Ab. 1987, c. 71 67, Ab. 1987, c. 71 68, Ab. 1987, c. 71 69, Ab. 1987, c. 71 70, Ab. 1987, c. 71 71, Ab. 1987, c. 71 72, Ab. 1987, c. 71 73, 1987, c. 71; 1994, c. 21; Ab. 2004, c. 25 74, 1994, c. 21; Ab. 2004, c. 25 75, Ab. 2004, c. 25 76, 1991, c. 21 76.1, 1991, c. 21 76.2, 1991, c. 21 77, 1991, c. 21 78, 1991, c. 21 79, 1991, c. 21 </p>

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c. C-18.1	<p>Cinema Act – <i>Cont'd</i></p> <p>80, 1991, c. 21 81, 1991, c. 21; 1999, c. 40 82, 1991, c. 21 82.1, 1991, c. 21 83, 1987, c. 71; 1991, c. 21 83.1, 1991, c. 21 85, 1991, c. 21; 1997, c. 43 86, 1991, c. 21 86.1, 1991, c. 21 86.2, 1991, c. 21 87, 1991, c. 21; 1999, c. 40 88, Ab. 1991, c. 21 89, Ab. 1991, c. 21 90, Ab. 1991, c. 21 92, 1987, c. 71; 1991, c. 21 92.1, 1991, c. 21 94, 1987, c. 71; 1991, c. 21 96, 1991, c. 21 97, 1987, c. 71; 1991, c. 21 98, 1987, c. 71; 1991, c. 21 100, 1991, c. 21 101, 1990, c. 4; 1991, c. 21; 1997, c. 43 102, 1987, c. 71; 1991, c. 21 103, 1991, c. 21 104, 1999, c. 40 105, 1986, c. 93 105.1, 1986, c. 93; 1991, c. 21 105.2, 1987, c. 71 105.3, 1991, c. 21 105.4, 1991, c. 21 106, 1991, c. 21 107, 1991, c. 21 108, 1987, c. 71; 1991, c. 21 109, 1987, c. 71; Ab. 1991, c. 21 110, 1990, c. 4; 1991, c. 21; 1997, c. 43 111, Ab. 1991, c. 21 112, Ab. 1991, c. 21 113, Ab. 1991, c. 21 114, 1987, c. 71; Ab. 1991, c. 21 115, 1987, c. 71; Ab. 1991, c. 21 116, Ab. 1991, c. 21 117, Ab. 1991, c. 21 118, 1987, c. 71; 1991, c. 21 119, 1991, c. 21 119.1, 1991, c. 21; 1997, c. 43 120, 1987, c. 71; 1991, c. 21 121, 1987, c. 71; Ab. 1991, c. 21 122, 1987, c. 71; 1991, c. 21 122.1, 1987, c. 71 122.2, 1987, c. 71; 1991, c. 21 122.3, 1987, c. 71; 1991, c. 21 122.4, 1987, c. 71; 1991, c. 21 122.5, 1987, c. 71; 1991, c. 21; 1997, c. 43 122.6, 1991, c. 21 122.7, 1991, c. 21; 1997, c. 43 122.8, 1991, c. 21 124, 1991, c. 21 127, 1999, c. 40 134.1, 2000, c. 21 135, 1991, c. 21 136, 1991, c. 21</p>

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Reference	Title Amendments
c. C-18.1	<p>Cinema Act – <i>Cont'd</i></p> <p>137, Ab. 1987, c. 71 141, 1991, c. 21 143, 1991, c. 21 144.1, 2000, c. 21 144.2, 2000, c. 21 144.3, 2000, c. 21 144.4, 2000, c. 21; 2002, c. 45; 2004, c. 37 144.5, 2000, c. 21 146, 2000, c. 21 149, 1991, c. 21 151, 1997, c. 43 153, Ab. 1997, c. 43 154, 1997, c. 43 155, Ab. 1997, c. 43 156, Ab. 1997, c. 43 157, Ab. 1997, c. 43 158, Ab. 1997, c. 43 159, Ab. 1997, c. 43 160, Ab. 1997, c. 43 161, Ab. 1997, c. 43 162, Ab. 1997, c. 43 163, Ab. 1997, c. 43 164, Ab. 1997, c. 43 165, Ab. 1997, c. 43 166, 1988, c. 21; Ab. 1997, c. 43 167, 1987, c. 71; 1991, c. 21; 1997, c. 43; 2000, c. 21 168, 1984, c. 47; 1986, c. 93; 1987, c. 71; 1991, c. 21; 1994, c. 21; 2000, c. 21 170, 1991, c. 21 171, Ab. 1987, c. 71 172, Ab. 1991, c. 21 173, 1986, c. 95; 1991, c. 21 176, 1986, c. 95; 1990, c. 4; 1991, c. 21; 1992, c. 61 178, 1986, c. 58; 1990, c. 4; 1991, c. 21; 1991, c. 33; 1999, c. 40 178.1, 1991, c. 21 179, 1990, c. 4 181, 1990, c. 4; Ab. 1992, c. 61 182, 1987, c. 71; 1991, c. 21; 1997, c. 43 185, 1994, c. 14 188, Ab. 1991, c. 21 189, Ab. 1991, c. 21 190, Ab. 1991, c. 21 198, Ab. 1991, c. 21 199, Ab. 1991, c. 21 209, Ab. 2000, c. 21 Sched. I, 1986, c. 93; 1994, c. 14</p>
c. C-19	<p>Cities and Towns Act</p> <p>1, 1987, c. 57; 1988, c. 19; 1989, c. 56; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 2, 1982, c. 63; 1987, c. 57; 1988, c. 19; Ab. 1996, c. 2 3, 1988, c. 19; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2000, c. 19; 2000, c. 56 4, Ab. 1988, c. 19 6, 1979, c. 72; 1987, c. 57; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 7, Ab. 1988, c. 19 7.1, 1979, c. 72 8, 1987, c. 57 13, 1996, c. 2 14, 1979, c. 36; 1999, c. 40 14.1, 1980, c. 16; 1982, c. 63; 1988, c. 85; 1996, c. 2; 2000, c. 56 15, Ab. 1988, c. 19 16, 1980, c. 68; 1987, c. 57; Ab. 1988, c. 19</p>

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Reference	Title Amendments
c. C-19	Cities and Towns Act – <i>Cont'd</i>
	17 , 1987, c. 57; Ab. 1988, c. 19 18 , 1987, c. 57; Ab. 1988, c. 19 19 , Ab. 1988, c. 19 20 , 1987, c. 57; Ab. 1988, c. 19 21 , 1987, c. 57; Ab. 1988, c. 19 22 , Ab. 1988, c. 19 23 , Ab. 1988, c. 19 24 , Ab. 1988, c. 19 25 , 1979, c. 72; Ab. 1988, c. 19 26 , Ab. 1988, c. 19; 1992, c. 57 27 , Ab. 1988, c. 19 28 , 1979, c. 36; 1982, c. 63; 1984, c. 38; 1985, c. 27; 1994, c. 33; 1995, c. 34; 1996, c. 2; 1996, c. 27; 1996, c. 77; 1999, c. 40; 1999, c. 43; 2000, c. 56; 2003, c. 19 28.0.0.1 , 1996, c. 77 28.0.0.2 , 2002, c. 37 28.0.1 , 1995, c. 7; 1995, c. 34; (<i>renumbered 28.0.0.1</i>), 1996, c. 77 28.1 , 1983, c. 57 28.2 , 1983, c. 57 28.3 , 1983, c. 57; 1984, c. 38; 1985, c. 27; Ab. 1995, c. 34 28.4 , 1983, c. 57; Ab. 1995, c. 34 29 , 1979, c. 36; 1984, c. 38; 1985, c. 27; 1992, c. 21; 1994, c. 23; 1995, c. 34; 1996, c. 2; 1996, c. 16; 1997, c. 58; 1998, c. 31; 1999, c. 40 29.1 , 1980, c. 34; 1987, c. 102; 1996, c. 2; 2000, c. 56 29.1.1 , 1996, c. 27; 2002, c. 77 29.1.2 , 1996, c. 27; Ab. 2002, c. 77 29.1.3 , 1996, c. 27; 2000, c. 56 29.1.4 , 1996, c. 27 29.1.5 , 1996, c. 27; Ab. 2000, c. 56 29.2 , 1982, c. 64; 1986, c. 31; 1996, c. 2; 1996, c. 77; 2000, c. 56 29.2.1 , 1996, c. 77; 2003, c. 5 29.3 , 1984, c. 38; 1994, c. 33; 1995, c. 34; 1996, c. 2; 1999, c. 43; 2003, c. 19 29.4 , 1985, c. 27; 1995, c. 34; 1996, c. 2; 1998, c. 31; 1999, c. 40; 2002, c. 37 29.5 , 1985, c. 27; 1992, c. 21; 1996, c. 2; 1996, c. 27; 2003, c. 19 29.6 , 1985, c. 27; 1996, c. 2; 2003, c. 19 29.7 , 1985, c. 27; 1992, c. 21; 1994, c. 33; 1996, c. 2; 1999, c. 43; 2001, c. 25; 2003, c. 19 29.8 , 1985, c. 27; 2003, c. 19 29.9 , 1985, c. 27; 1994, c. 33; 1996, c. 2; 1996, c. 27; 2001, c. 25; 2003, c. 19 29.9.1 , 1992, c. 27; 1995, c. 34; 1996, c. 27; 1999, c. 90; 2001, c. 25 29.9.2 , 1994, c. 33; 1995, c. 34; 1996, c. 27; 1999, c. 43; 2000, c. 8; 2003, c. 19 29.10 , 1986, c. 31; 1996, c. 2; 2000, c. 56 29.10.1 , 1996, c. 67; 1999, c. 43; 2003, c. 19 29.11 , 1987, c. 12; 1996, c. 2; 2000, c. 10 29.12 , 1994, c. 33; 1996, c. 21; 1996, c. 27 29.12.1 , 1996, c. 27 29.12.2 , 1998, c. 31 29.13 , 1995, c. 20; 2003, c. 8; 2003, c. 16 29.14 , 1995, c. 20; 1997, c. 93; 1999, c. 40; 2001, c. 6 29.14.1 , 1997, c. 93; 1998, c. 31; 2003, c. 5; 2003, c. 8 29.14.2 , 1997, c. 93; 2001, c. 6; 2003, c. 8 29.15 , 1995, c. 20; 1999, c. 40 29.16 , 1995, c. 20; 1999, c. 40 29.17 , 1995, c. 20; 1999, c. 40 29.18 , 1995, c. 20; 1998, c. 31; 1999, c. 40; 2001, c. 6; 2003, c. 8 29.19 , 2002, c. 77 29.20 , 2002, c. 77 29.21 , 2002, c. 77 29.22 , 2002, c. 77 30 , Ab. 1988, c. 19 31 , Ab. 1988, c. 19 32 , Ab. 1988, c. 19

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Reference	Title Amendments
c. C-19	Cities and Towns Act – <i>Cont'd</i>
	33 , Ab. 1987, c. 57 34 , Ab. 1987, c. 57 35 , Ab. 1987, c. 57 36 , 1987, c. 57; Ab. 1988, c. 19 37 , Ab. 1988, c. 19 38 , 1987, c. 57; Ab. 1988, c. 19 39 , Ab. 1987, c. 57 40 , 1987, c. 57; Ab. 1988, c. 19 41 , Ab. 1987, c. 57 42 , 1979, c. 36; 1987, c. 57; Ab. 1988, c. 19 42.1 , 1987, c. 57; Ab. 1988, c. 19 43 , 1987, c. 57; Ab. 1988, c. 19 44 , 1982, c. 63; 1987, c. 57; Ab. 1988, c. 19 45 , Ab. 1988, c. 19 46 , Ab. 1988, c. 19 46.1 , 1979, c. 36; Ab. 1988, c. 19 46.2 , 1982, c. 63; Ab. 1988, c. 19 46.3 , 1982, c. 63; Ab. 1988, c. 19 46.4 , 1985, c. 27; Ab. 1988, c. 19 47 , 1996, c. 2 48 , Ab. 1987, c. 57 49 , Ab. 1987, c. 57 50 , Ab. 1987, c. 57 51 , Ab. 1987, c. 57 53 , 1999, c. 40 54 , 1996, c. 2; 1996, c. 77; 1999, c. 43; 2003, c. 19 55 , 1999, c. 43; 2003, c. 19 56 , 1996, c. 2; 2003, c. 19 57.1 , 1996, c. 2 58 , Ab. 1987, c. 57 59 , Ab. 1987, c. 57 60 , Ab. 1987, c. 57 61 , Ab. 1982, c. 63 62 , Ab. 1982, c. 63 63 , Ab. 1987, c. 57 64 , 1982, c. 63; Ab. 1987, c. 57 65 , 1979, c. 36; 1980, c. 16; Ab. 1988, c. 30 65.1 , 1980, c. 16; Ab. 1988, c. 30 65.2 , 1980, c. 16; Ab. 1988, c. 30 65.3 , 1980, c. 16; Ab. 1988, c. 30 65.4 , 1980, c. 16; 1983, c. 57; Ab. 1988, c. 30 65.5 , 1980, c. 16; Ab. 1988, c. 30 65.6 , 1980, c. 16; Ab. 1988, c. 30 65.7 , 1980, c. 16; Ab. 1988, c. 30 65.8 , 1980, c. 16; Ab. 1988, c. 30 65.9 , 1980, c. 16; Ab. 1988, c. 30 65.10 , 1980, c. 16; Ab. 1988, c. 30 65.11 , 1980, c. 16; Ab. 1988, c. 30 65.12 , 1980, c. 16; Ab. 1988, c. 30 65.13 , 1980, c. 16; 1983, c. 57; Ab. 1988, c. 30 65.14 , 1980, c. 16; Ab. 1988, c. 30 65.15 , 1980, c. 16; Ab. 1988, c. 30 66 , 1988, c. 85 68 , Ab. 1992, c. 61 69 , 1986, c. 95; 1990, c. 4 70 , 1979, c. 51 70.0.1 , 2003, c. 19 70.1 , 1978, c. 63; 1980, c. 16 70.2 , 1978, c. 63 70.3 , 1978, c. 63; 1999, c. 40 70.4 , 1978, c. 63; Ab. 1980, c. 16

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Reference	Title Amendments
c. C-19	<p>Cities and Towns Act – <i>Cont'd</i></p> <p>70.5, 1978, c. 63 70.6, 1978, c. 63 70.7, 1978, c. 63; Ab. 1983, c. 57 70.8, 1978, c. 63; 1996, c. 2; 1999, c. 40 70.9, 1978, c. 63 70.10, 1978, c. 63; 1979, c. 39; 1980, c. 16; 1982, c. 2; 1996, c. 2 71, 1983, c. 57; 2000, c. 12; 2000, c. 54; 2001, c. 25; 2004, c. 20 72, 1983, c. 57; 1985, c. 27; 1986, c. 31; 2000, c. 12; 2000, c. 54; 2001, c. 26 72.1, 1995, c. 34; 2000, c. 54; 2001, c. 26 72.2, 2000, c. 54; 2001, c. 26 72.3, 2000, c. 54; Ab. 2001, c. 26 73, 1995, c. 34; 1996, c. 2; 2000, c. 54; 2000, c. 56; 2001, c. 26 73.1, 1983, c. 57 73.2, 1996, c. 27; 1997, c. 93 73.3, 2003, c. 14 74, Ab. 1996, c. 27 75, Ab. 1996, c. 27 76, Ab. 1995, c. 34 77, 1983, c. 57 80, 1996, c. 2 84, 1996, c. 27 84.1, 2000, c. 54; 2000, c. 56 85, 1996, c. 2 87, 1999, c. 40 89, Ab. 1983, c. 38 91, 1987, c. 68 93, 1979, c. 36; 1987, c. 68 94, Ab. 1984, c. 38 95, Ab. 1984, c. 38 99, 1979, c. 36; 1992, c. 27; 1994, c. 33; 1996, c. 77; 1997, c. 41; 1997, c. 93; 2000, c. 29 100, 1999, c. 43; 2003, c. 19 100.1, 1979, c. 36; 1994, c. 33 102, 1979, c. 36; 1987, c. 68 103, Ab. 1987, c. 68 105, 1984, c. 38; 1996, c. 2; 1999, c. 43; 2003, c. 19 105.1, 1984, c. 38; 2001, c. 25 105.2, 1984, c. 38; 1996, c. 2; 1999, c. 43; 2001, c. 25; 2003, c. 19 105.3, 1984, c. 38; 1996, c. 2 105.4, 1984, c. 38; 1996, c. 2 105.5, 1984, c. 38 107.1, 2001, c. 25 107.2, 2001, c. 25 107.3, 2001, c. 25 107.4, 2001, c. 25 107.5, 2001, c. 25; 2001, c. 68 107.6, 2001, c. 25 107.7, 2001, c. 25 107.8, 2001, c. 25; 2001, c. 68 107.9, 2001, c. 25 107.10, 2001, c. 25 107.11, 2001, c. 25 107.12, 2001, c. 25 107.13, 2001, c. 25 107.14, 2001, c. 25 107.15, 2001, c. 25 107.16, 2001, c. 25 107.17, 2001, c. 25 108, 1984, c. 38; 1995, c. 34; 1996, c. 27; 1999, c. 43; 2001, c. 25; 2003, c. 19 108.1, 1984, c. 38; 2001, c. 25; 2003, c. 19 108.2, 1984, c. 38; 1996, c. 2; 1999, c. 43; 2001, c. 25; 2003, c. 19</p>

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Reference	Title Amendments
c. C-19	<p>Cities and Towns Act – <i>Cont'd</i></p> <p>108.2.1, 2001, c. 25; 2001, c. 68; 2003, c. 19 108.3, 1984, c. 38; 2001, c. 25; 2001, c. 68 108.4, 1984, c. 38 108.4.1, 2001, c. 25 108.4.2, 2001, c. 25 108.5, 1984, c. 38; 1996, c. 2; 1999, c. 40; 2001, c. 25 108.6, 1984, c. 38; 1999, c. 40; 2001, c. 25 109, 1996, c. 2; 1999, c. 40; 2001, c. 25 110, 1986, c. 31; 1988, c. 76; 1999, c. 40 111, 1999, c. 40 112, 1983, c. 57; 1999, c. 40 113, 1983, c. 57; 2001, c. 25 114, 1983, c. 57 114.1, 1983, c. 57 114.1.1, 1996, c. 2 114.2, 1987, c. 68; 1995, c. 34 114.3, 1987, c. 68 115, 1982, c. 63; Ab. 1987, c. 57 116, 1979, c. 36; 1982, c. 63; 1986, c. 95; 1987, c. 57; 1990, c. 4; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2000, c. 19; 2002, c. 37; 2003, c. 19 116.1, 2002, c. 37 117, Ab. 1987, c. 57 118, Ab. 1987, c. 57 119, Ab. 1987, c. 57 120, Ab. 1987, c. 57 121, Ab. 1987, c. 57 122, Ab. 1982, c. 63 123, Ab. 1987, c. 57 124, 1982, c. 63; Ab. 1987, c. 57 125, Ab. 1987, c. 57 126, Ab. 1987, c. 57 127, 1982, c. 31; Ab. 1987, c. 57 128, Ab. 1987, c. 57 129, Ab. 1987, c. 57 130, Ab. 1987, c. 57 131, Ab. 1987, c. 57 132, Ab. 1987, c. 57 133, Ab. 1987, c. 57 134, Ab. 1987, c. 57 135, 1982, c. 63; Ab. 1987, c. 57 136, Ab. 1987, c. 57 137, 1982, c. 63; Ab. 1987, c. 57 138, Ab. 1987, c. 57 139, Ab. 1987, c. 57 140, Ab. 1987, c. 57 141, Ab. 1987, c. 57 142, Ab. 1987, c. 57 143, Ab. 1987, c. 57 144, Ab. 1987, c. 57 145, Ab. 1987, c. 57 146, Ab. 1987, c. 57 146.1, Ab. 1980, c. 16 147, Ab. 1987, c. 57 148, Ab. 1987, c. 57 148.1, 1980, c. 16; 1982, c. 2; Ab. 1987, c. 57 148.2, 1980, c. 16; 1982, c. 2; Ab. 1987, c. 57 148.3, 1980, c. 16; 1982, c. 2; 1982, c. 63; Ab. 1987, c. 57 148.4, 1982, c. 63; Ab. 1987, c. 57 148.5, 1982, c. 63; Ab. 1987, c. 57 148.6, 1982, c. 63; Ab. 1987, c. 57 148.7, 1982, c. 63; Ab. 1987, c. 57</p>

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Reference	Title Amendments
c. C-19	Cities and Towns Act – <i>Cont'd</i>
	149 , Ab. 1987, c. 57
	150 , Ab. 1987, c. 57
	150.1 , 1979, c. 36; Ab. 1987, c. 57
	151 , Ab. 1987, c. 57
	152 , Ab. 1987, c. 57
	153 , Ab. 1987, c. 57
	154 , Ab. 1987, c. 57
	155 , Ab. 1987, c. 57
	156 , 1982, c. 31; Ab. 1987, c. 57
	157 , Ab. 1987, c. 57
	158 , 1982, c. 63; Ab. 1987, c. 57
	159 , Ab. 1987, c. 57
	160 , 1982, c. 31; Ab. 1987, c. 57
	161 , Ab. 1987, c. 57
	162 , 1979, c. 36; Ab. 1987, c. 57
	163 , Ab. 1987, c. 57
	164 , Ab. 1987, c. 57
	165 , Ab. 1987, c. 57
	166 , Ab. 1987, c. 57
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	168 , Ab. 1987, c. 57
	169 , Ab. 1987, c. 57
	170 , 1982, c. 63; Ab. 1987, c. 57
	171 , 1979, c. 36; Ab. 1987, c. 57
	172 , Ab. 1987, c. 57
	173 , Ab. 1987, c. 57
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	176 , Ab. 1987, c. 57
	177 , Ab. 1987, c. 57
	178 , Ab. 1987, c. 57
	179 , Ab. 1987, c. 57
	180 , 1982, c. 31; Ab. 1987, c. 57
	181 , Ab. 1987, c. 57
	182 , Ab. 1987, c. 57
	183 , Ab. 1987, c. 57
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	187 , Ab. 1987, c. 57
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	199 , 1982, c. 31; Ab. 1987, c. 57
	200 , Ab. 1987, c. 57
	201 , 1982, c. 31; Ab. 1987, c. 57
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	202 , Ab. 1987, c. 57
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	204 , 1982, c. 31; Ab. 1987, c. 57
	204.1 , 1982, c. 31; Ab. 1987, c. 57
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	206 , Ab. 1987, c. 57

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Reference	Title Amendments
c. C-19	Cities and Towns Act – <i>Cont'd</i>
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	208 , Ab. 1987, c. 57
	209 , Ab. 1987, c. 57
	210 , 1979, c. 36; Ab. 1987, c. 57
	211 , Ab. 1987, c. 57
	212 , 1982, c. 31; Ab. 1987, c. 57
	213 , Ab. 1987, c. 57
	214 , Ab. 1987, c. 57
	215 , Ab. 1987, c. 57
	216 , 1979, c. 36; Ab. 1987, c. 57
	217 , Ab. 1987, c. 57
	218 , Ab. 1987, c. 57
	219 , Ab. 1987, c. 57
	220 , 1982, c. 31; Ab. 1987, c. 57
	220.1 , 1982, c. 31; Ab. 1987, c. 57
	220.2 , 1982, c. 31; Ab. 1987, c. 57
	220.3 , 1982, c. 31; Ab. 1987, c. 57
	220.4 , 1982, c. 31; Ab. 1987, c. 57
	220.5 , 1982, c. 31; Ab. 1987, c. 57
	220.6 , 1982, c. 31; Ab. 1987, c. 57
	220.7 , 1982, c. 31; Ab. 1987, c. 57
	220.8 , 1982, c. 31; Ab. 1987, c. 57
	220.9 , 1982, c. 31; Ab. 1987, c. 57
	220.10 , 1982, c. 31; Ab. 1987, c. 57
	220.11 , 1982, c. 31; Ab. 1987, c. 57
	220.12 , 1982, c. 31; Ab. 1987, c. 57
	221 , Ab. 1987, c. 57
	222 , Ab. 1987, c. 57
	223 , Ab. 1987, c. 57
	224 , Ab. 1987, c. 57
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	226 , Ab. 1987, c. 57
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	228 , Ab. 1987, c. 57
	229 , Ab. 1987, c. 57
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	232 , Ab. 1987, c. 57
	233 , Ab. 1987, c. 57
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	239 , Ab. 1987, c. 57
	240 , Ab. 1987, c. 57
	241 , Ab. 1982, c. 31
	242 , Ab. 1987, c. 57
	243 , Ab. 1987, c. 57
	244 , Ab. 1987, c. 57
	245 , Ab. 1987, c. 57
	246 , Ab. 1987, c. 57
	247 , Ab. 1987, c. 57
	248 , Ab. 1987, c. 57
	249 , Ab. 1987, c. 57
	250 , Ab. 1987, c. 57
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	252 , Ab. 1987, c. 57
	253 , Ab. 1987, c. 57
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	255 , Ab. 1987, c. 57

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Reference	Title Amendments
c. C-19	Cities and Towns Act – <i>Cont'd</i>
	256 , Ab. 1987, c. 57
	257 , Ab. 1987, c. 57
	258 , Ab. 1987, c. 57
	259 , Ab. 1987, c. 57
	260 , Ab. 1979, c. 36
	261 , Ab. 1979, c. 36
	262 , Ab. 1979, c. 36
	263 , Ab. 1979, c. 36
	264 , Ab. 1979, c. 36
	265 , Ab. 1987, c. 57
	266 , Ab. 1987, c. 57
	267 , Ab. 1987, c. 57
	268 , Ab. 1987, c. 57
	269 , Ab. 1987, c. 57
	270 , Ab. 1987, c. 57
	271 , Ab. 1987, c. 57
	272 , Ab. 1987, c. 57
	273 , Ab. 1987, c. 57
	274 , Ab. 1987, c. 57
	275 , Ab. 1987, c. 57
	276 , Ab. 1987, c. 57
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	284 , Ab. 1987, c. 57
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	291 , Ab. 1987, c. 57
	292 , Ab. 1987, c. 57
	293 , Ab. 1987, c. 57
	294 , Ab. 1987, c. 57
	295 , Ab. 1987, c. 57
	296 , Ab. 1987, c. 57
	297 , Ab. 1987, c. 57
	298 , Ab. 1987, c. 57
	299 , Ab. 1987, c. 57
	300 , Ab. 1987, c. 57
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	303 , 1980, c. 16; Ab. 1987, c. 57
	304 , Ab. 1987, c. 57
	305 , Ab. 1987, c. 57
	306 , Ab. 1987, c. 57
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	308 , Ab. 1987, c. 57
	309 , Ab. 1987, c. 57
	310 , Ab. 1987, c. 57
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	312 , Ab. 1987, c. 57
	313 , Ab. 1987, c. 57
	314 , 1982, c. 63; Ab. 1987, c. 57
	315 , Ab. 1987, c. 57
	316 , Ab. 1987, c. 57

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Reference	Title Amendments
c. C-19	<p>Cities and Towns Act – <i>Cont'd</i></p> <p>317, Ab. 1987, c. 57 318, 1996, c. 2; 1999, c. 43; 2003, c. 19 318.1, 1979, c. 36; Ab. 1999, c. 51 321, 1999, c. 40 322, 1980, c. 16; 1982, c. 18; 1996, c. 2; 2000, c. 56 323, 1996, c. 2; 1999, c. 40 324, 2001, c. 68; 2002, c. 37 327, 2001, c. 68 327.1, 2002, c. 77 328, 1987, c. 57; 1999, c. 40 330, Ab. 1987, c. 57 332, 1986, c. 95 333, 1987, c. 68 336, 1987, c. 68 338, 1999, c. 40; 2002, c. 37 339, 1996, c. 2 340, 1996, c. 2 343, 1999, c. 40 344, 1999, c. 40 345, 1996, c. 2 346, 1999, c. 40 346.1, 1995, c. 34; 1996, c. 77 347, 1996, c. 2 348.1, 1997, c. 51 348.2, 1997, c. 51; 2002, c. 7 348.3, 1997, c. 51; 2002, c. 7 348.4, 1997, c. 51 348.5, 1997, c. 51 348.6, 1997, c. 51 348.7, 1997, c. 51 348.8, 1997, c. 51 348.9, 1997, c. 51; Ab. 2000, c. 56 349, Ab. 1996, c. 2 351, Ab. 1987, c. 57 352, 1979, c. 72; 1996, c. 2; 1999, c. 40 352.1, 2004, c. 20 353.1, 1979, c. 36 356, 1979, c. 36; 1979, c. 51; 1987, c. 68 357, 1982, c. 63; 1996, c. 2; 2000, c. 56 358, 1982, c. 63 359, 1987, c. 68; 1996, c. 2 360.1, 2002, c. 77 364, 1982, c. 63 365, 1982, c. 63; 1999, c. 43; 2003, c. 19 365.1, 2003, c. 19 367, 1996, c. 2; 1999, c. 40 368, 1987, c. 68; 1999, c. 40 369, 1990, c. 4; 1992, c. 27 370, Ab. 1987, c. 57 371, 1980, c. 16; Ab. 1987, c. 57 372, 1979, c. 36; Ab. 1987, c. 57 373, Ab. 1987, c. 57 374, Ab. 1987, c. 57 375, Ab. 1987, c. 57 376, Ab. 1987, c. 57 377, Ab. 1987, c. 57 378, Ab. 1987, c. 57 379, Ab. 1987, c. 57 380, Ab. 1987, c. 57 381, Ab. 1987, c. 57 382, Ab. 1987, c. 57</p>

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c. C-19	<p>Cities and Towns Act – <i>Cont'd</i></p> <p>383, Ab. 1987, c. 57 384, Ab. 1987, c. 57 385, 1982, c. 31; 1982, c. 63; Ab. 1987, c. 57 386, 1979, c. 36; Ab. 1987, c. 57 387, Ab. 1987, c. 57 388, Ab. 1987, c. 57 389, Ab. 1987, c. 57 390, Ab. 1987, c. 57 391, Ab. 1987, c. 57 392, 1980, c. 16; Ab. 1987, c. 57 393, Ab. 1987, c. 57 394, Ab. 1987, c. 57 395, Ab. 1987, c. 57 396, Ab. 1987, c. 57 397, 1987, c. 57; 1996, c. 2; 1996, c. 5; 2002, c. 7 398, Ab. 1987, c. 57 399, 1996, c. 2; 1999, c. 40 402, 1996, c. 2 406, 1999, c. 40 408, 1987, c. 57; 1996, c. 2 409, Ab. 1982, c. 63 410, 1982, c. 64; 1996, c. 2; 2000, c. 26 411, 1979, c. 51; 1992, c. 61; 2000, c. 19; 2001, c. 35 412, 1978, c. 7; 1979, c. 36; 1979, c. 51; 1979, c. 85; 1982, c. 63; 1983, c. 57; 1985, c. 27; 1986, c. 31; 1990, c. 4; 1992, c. 27; 1992, c. 61; 1994, c. 14; 1994, c. 17; 1996, c. 2; 1996, c. 16; 1997, c. 58; 1998, c. 31; 1999, c. 36; 1999, c. 40; 2000, c. 56; 2002, c. 37 412.1, 1979, c. 48 412.2, 1979, c. 48 412.3, 1979, c. 48 412.4, 1979, c. 48 412.5, 1979, c. 48 412.6, 1979, c. 48 412.7, 1979, c. 48; 1999, c. 40 412.8, 1979, c. 48 412.9, 1979, c. 48 412.10, 1979, c. 48 412.11, 1979, c. 48 412.12, 1979, c. 48 412.13, 1979, c. 48; 1999, c. 40 412.14, 1979, c. 48 412.15, 1979, c. 48 412.16, 1979, c. 48; 1992, c. 57; 1994, c. 30 412.17, 1979, c. 48 412.18, 1979, c. 48 412.19, 1979, c. 48 412.20, 1979, c. 48 412.21, 1979, c. 48 412.22, 1979, c. 48; 1986, c. 95 412.23, 1979, c. 48 412.24, 1979, c. 48; 1999, c. 40 412.25, 1979, c. 48 412.26, 1979, c. 48; 1996, c. 2; Ab. 2003, c. 19 413, 1979, c. 36; 1979, c. 48; 1979, c. 83; 1982, c. 64; 1985, c. 3; 1985, c. 27; 1987, c. 42; 1992, c. 27; 1992, c. 57; 1994, c. 30; 1996, c. 2; 1997, c. 93; 1998, c. 31; 1999, c. 40; 2001, c. 60; 2003, c. 19 413.0.1, 2003, c. 19 413.0.2, 2003, c. 19 413.1, 1997, c. 93 414, 1986, c. 95; 1996, c. 2; 1996, c. 27; 1997, c. 53; 2000, c. 56 414.1, 1983, c. 57</p>

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Reference	Title Amendments
c. C-19	<p>Cities and Towns Act – <i>Cont'd</i></p> <p>415, 1978, c. 7; 1979, c. 36; 1979, c. 51; 1982, c. 63; 1983, c. 57; 1985, c. 27; 1986, c. 95; 1988, c. 8; 1988, c. 84; 1992, c. 61; 1996, c. 2; 1996, c. 27; 1996, c. 77; 1997, c. 83; 1999, c. 40; 2000, c. 22; 2002, c. 77</p> <p>416, 1983, c. 46; Ab. 1990, c. 83</p> <p>417, 1979, c. 36; Ab. 1996, c. 2</p> <p>418, Ab. 1996, c. 2</p> <p>419, Ab. 1996, c. 2</p> <p>420, Ab. 1996, c. 2</p> <p>421, 1979, c. 51</p> <p>422, 1996, c. 2; 1999, c. 40; 2000, c. 42; 2002, c. 37</p> <p>423, 1996, c. 2</p> <p>424, 1996, c. 2</p> <p>425, 1996, c. 2; 1999, c. 40</p> <p>426, 1996, c. 2</p> <p>427, 2002, c. 53</p> <p>428, 1999, c. 40</p> <p>432, 1987, c. 42; 1999, c. 40</p> <p>435, 1996, c. 2</p> <p>438, 1999, c. 40</p> <p>440, 1996, c. 27</p> <p>440.1, 1996, c. 27</p> <p>440.2, 1996, c. 27</p> <p>441, 1986, c. 95; 1996, c. 2</p> <p>443, 1996, c. 2</p> <p>444, 1987, c. 57; 1999, c. 40</p> <p>445, 1996, c. 2; 1999, c. 40</p> <p>446, 1999, c. 40</p> <p>447, 1988, c. 23</p> <p>449, 1987, c. 42; 1992, c. 61</p> <p>452, 1986, c. 95; 1990, c. 4</p> <p>453, 1996, c. 2; 1999, c. 40</p> <p>454, 1999, c. 40</p> <p>454.1, 1997, c. 93; 2000, c. 56</p> <p>454.2, 1997, c. 93</p> <p>455, 1996, c. 2; 1999, c. 40</p> <p>456, 1992, c. 61; 1996, c. 2</p> <p>457, 1982, c. 64; 1992, c. 61; 1996, c. 2</p> <p>458, 1996, c. 2</p> <p>458.1, 1982, c. 65; 1993, c. 3; 1999, c. 40</p> <p>458.2, 1982, c. 65</p> <p>458.3, 1982, c. 65; 1993, c. 3</p> <p>458.4, 1982, c. 65; 1993, c. 3</p> <p>458.5, 1982, c. 65; 1993, c. 3</p> <p>458.6, 1982, c. 65</p> <p>458.7, 1982, c. 65; 1987, c. 57</p> <p>458.8, 1982, c. 65</p> <p>458.9, 1982, c. 65</p> <p>458.10, 1982, c. 65; 1993, c. 3</p> <p>458.11, 1982, c. 65; 1993, c. 3</p> <p>458.12, 1982, c. 65; 1993, c. 3</p> <p>458.13, 1982, c. 65</p> <p>458.14, 1982, c. 65; 1993, c. 48; 1999, c. 40</p> <p>458.15, 1982, c. 65; 1996, c. 2</p> <p>458.16, 1982, c. 65; 1993, c. 48; 1999, c. 40; 2002, c. 45</p> <p>458.17, 1982, c. 65; 1993, c. 48; 1999, c. 40</p> <p>458.17.1, 1997, c. 93</p> <p>458.17.2, 1997, c. 93; 2002, c. 45</p> <p>458.18, 1982, c. 65; 1993, c. 48; 2002, c. 45</p> <p>458.19, 1982, c. 65; 1997, c. 93; 2002, c. 45</p> <p>458.20, 1982, c. 65; 1993, c. 3</p> <p>458.21, 1982, c. 65; 1993, c. 48; 2002, c. 45</p>

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c. C-19	Cities and Towns Act – <i>Cont'd</i>
	<p> 458.22, 1982, c. 65; 1993, c. 3 458.23, 1982, c. 65 458.24, 1982, c. 65; 1997, c. 93 458.25, 1982, c. 65; 1993, c. 3 458.25.1, 1993, c. 3 458.26, 1982, c. 65; 1996, c. 27 458.27, 1982, c. 65; 1993, c. 3 458.28, 1982, c. 65; 1993, c. 3 458.29, 1982, c. 65; 1993, c. 3 458.30, 1982, c. 65; 1993, c. 3 458.31, 1982, c. 65; Ab. 1993, c. 3 458.32, 1982, c. 65; 1993, c. 3 458.33, 1982, c. 65 458.34, 1982, c. 65; 1993, c. 3 458.35, 1982, c. 65; 1993, c. 3 458.36, 1982, c. 65; Ab. 1993, c. 3 458.37, 1982, c. 65 458.38, 1982, c. 65 458.39, 1982, c. 65; 1993, c. 3 458.40, 1982, c. 65; 2002, c. 45 458.41, 1982, c. 65; 1993, c. 48 458.42, 1982, c. 65 458.43, 1982, c. 65 458.44, 1982, c. 65; 1993, c. 3; 1999, c. 40 459, 1982, c. 64; 1996, c. 2 460, 1982, c. 63; 1982, c. 64; 1992, c. 61; 1996, c. 2 461, 1979, c. 36; 1985, c. 27; 1992, c. 57; 1992, c. 61; 1999, c. 40 462, 1996, c. 2 463, 1979, c. 36; 1990, c. 4; 1992, c. 61; 1996, c. 2; 1996, c. 27; 1999, c. 40 463.0.1, 2004, c. 20 463.1, 1998, c. 31 463.2, 2002, c. 77; 2004, c. 20 464, 1980, c. 16; 1982, c. 2; 1984, c. 38; 1986, c. 31; 1987, c. 42; 1989, c. 38; 1992, c. 21; 1992, c. 27; 1994, c. 23; 1996, c. 2; 1996, c. 27; 1999, c. 40; 2001, c. 68; 2003, c. 19 465, 1986, c. 31; 1989, c. 38 465.1, 1992, c. 27; 1999, c. 40; 1999, c. 43; 2000, c. 56; 2003, c. 19 465.2, 1992, c. 27 465.3, 1992, c. 27; 1993, c. 48; 1999, c. 40 465.4, 1992, c. 27 465.5, 1992, c. 27; 2002, c. 45; 2004, c. 37 465.6, 1992, c. 27; 1993, c. 48; 1999, c. 40; 2002, c. 45; 2004, c. 37 465.7, 1992, c. 27; 1999, c. 40 465.8, 1992, c. 27; 1999, c. 40; 2002, c. 45 465.9, 1992, c. 27; 1993, c. 48; 2002, c. 45 465.9.1, 1993, c. 48; 1999, c. 40 465.9.2, 2003, c. 19 465.10, 1992, c. 27; 1999, c. 40; 2002, c. 70 465.10.1, 2003, c. 19 465.11, 1992, c. 27; 1999, c. 40; 2002, c. 70 465.12, 1992, c. 27; 1999, c. 40 465.13, 1992, c. 27; 1997, c. 43; 1999, c. 40; 2002, c. 45; 2002, c. 70; 2004, c. 37 465.14, 1992, c. 27 465.15, 1992, c. 27; 1993, c. 48; 1999, c. 40; 2002, c. 45; 2003, c. 19; 2004, c. 37 465.16, 1992, c. 27; 1999, c. 40 465.17, 1992, c. 27; 1999, c. 40 465.18, 1992, c. 27; Ab. 2003, c. 19 466, 1979, c. 72; 1987, c. 57; 1992, c. 54; 1996, c. 2; 1999, c. 40 466.1, 1996, c. 27; 1999, c. 43; 2000, c. 56; 2003, c. 19; 2004, c. 20 466.1.1, 1998, c. 31; 1999, c. 40; 2000, c. 56; 2001, c. 6 466.1.2, 1998, c. 31 </p>

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c. C-19	Cities and Towns Act – <i>Cont'd</i>
	<p> 466.1.3, 1998, c. 31 466.2, 1997, c. 53; 1997, c. 91; 1998, c. 31; 2000, c. 56; 2003, c. 29 466.3, 1997, c. 53; 1997, c. 91; 1997, c. 93; 1998, c. 31; 2002, c. 77 467, 1979, c. 36; 1983, c. 45; 1984, c. 38 467.1, 1981, c. 26; 1983, c. 45; 1985, c. 35 467.2, 1981, c. 26; 1983, c. 45; 1985, c. 35; 1986, c. 66 467.3, 1981, c. 26; 1983, c. 45; 1985, c. 35 467.3.1, 1986, c. 66; 1988, c. 25; 1997, c. 43 467.4, 1981, c. 26; 1983, c. 45; 1985, c. 35; 1986, c. 66; 1988, c. 25 467.5, 1981, c. 26; 1983, c. 45; 1988, c. 25 467.6, 1981, c. 26; 1983, c. 45; 1988, c. 25 467.7, 1981, c. 26; 1983, c. 45; 1984, c. 38; 1996, c. 2 467.7.1, 1985, c. 35; 1996, c. 2 467.7.2, 1985, c. 35; 1988, c. 25; 1996, c. 2 467.7.3, 1985, c. 35; 1988, c. 25 467.7.4, 1988, c. 25 467.8, 1983, c. 45 467.9, 1983, c. 45; 1985, c. 35; Ab. 1988, c. 25 467.10, 1983, c. 45; Ab. 1988, c. 25 467.10.1, 1985, c. 35; 1999, c. 40 467.10.2, 1985, c. 35; 1986, c. 66; 1999, c. 40 467.10.3, 1985, c. 35; 1988, c. 25 467.10.4, 1986, c. 66; 1988, c. 25 467.10.5, 1988, c. 25; 1997, c. 53 467.10.6, 1988, c. 25 467.10.7, 1988, c. 25 467.11, 1983, c. 45; 1984, c. 23; 1984, c. 38; 1988, c. 38; 2004, c. 31 467.12, 1983, c. 45; 1988, c. 25 467.12.1, 1988, c. 25 467.13, 1983, c. 45; 1988, c. 25 467.14, 1983, c. 45; 1984, c. 23; 1984, c. 38; 1988, c. 25 467.15, 1992, c. 54 467.16, 1992, c. 54 467.17, 1992, c. 54 467.18, 1992, c. 54 467.19, 1992, c. 54; 1999, c. 40 467.20, 1992, c. 54; 1996, c. 2; 2000, c. 56 468, 1979, c. 83; 1982, c. 63; 1983, c. 57; 1984, c. 38; 1992, c. 65; 1996, c. 2; 1996, c. 27; 1998, c. 31; 1999, c. 40; 2000, c. 56 468.01, 1985, c. 27; Ab. 1986, c. 31 468.1, 1979, c. 83; 1994, c. 33; 1996, c. 27; 1999, c. 43; 2003, c. 19 468.2, 1979, c. 83; Ab. 1996, c. 27 468.3, 1979, c. 83; 1999, c. 40 468.4, 1979, c. 83; 1996, c. 2 468.5, 1979, c. 83; 1996, c. 2 468.6, 1979, c. 83; 1996, c. 2 468.7, 1979, c. 83; 1996, c. 2; 1998, c. 31 468.8, 1979, c. 83; 1987, c. 102; 1996, c. 2 468.9, 1979, c. 83; 1994, c. 33; 1996, c. 2; 2001, c. 25 468.10, 1979, c. 83; 1996, c. 2 468.11, 1979, c. 83; 1990, c. 85; 1994, c. 33; 1999, c. 43; 2003, c. 19 468.12, 1979, c. 83; 1999, c. 40 468.13, 1979, c. 83 468.14, 1979, c. 83 468.15, 1979, c. 83; 1996, c. 2; 1999, c. 40 468.16, 1979, c. 83; 1996, c. 2; 1999, c. 40 468.17, 1979, c. 83 468.18, 1979, c. 83 468.19, 1979, c. 83 468.20, 1979, c. 83 468.21, 1979, c. 83; 1987, c. 57; 1999, c. 40 </p>

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c. C-19	Cities and Towns Act – <i>Cont'd</i>
	<p> 468.22, 1979, c. 83; Ab. 1987, c. 57 468.23, 1979, c. 83; 1987, c. 57; 1989, c. 56 468.24, 1979, c. 83 468.25, 1979, c. 83 468.26, 1979, c. 83; 1982, c. 63; 1996, c. 27 468.27, 1979, c. 83; 1984, c. 38 468.28, 1979, c. 83 468.29, 1979, c. 83 468.30, 1979, c. 83; 1987, c. 68; 1999, c. 40 468.31, 1979, c. 83; 1987, c. 68 468.32, 1979, c. 83; 1982, c. 63; 1984, c. 38; 1994, c. 33; 1995, c. 34; 1999, c. 40; 2003, c. 19 468.33, 1979, c. 83; 1996, c. 2; 1999, c. 40 468.34, 1979, c. 83; 1980, c. 11; 1996, c. 2; 1996, c. 27; 1999, c. 40 468.35, 1979, c. 83 468.36, 1979, c. 83; 1996, c. 2; 1999, c. 40 468.36.1, 1985, c. 27; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 468.37, 1979, c. 83; 1984, c. 38; 1992, c. 27; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 468.38, 1979, c. 83; 1984, c. 38; 1996, c. 2; 1996, c. 77; 1999, c. 40; 1999, c. 43; 2003, c. 19 468.39, 1979, c. 83; 1984, c. 38; 1987, c. 57; 1989, c. 69; 1992, c. 27; 1996, c. 2; 1999, c. 43; 2003, c. 19 468.40, 1979, c. 83; 1992, c. 27; 1996, c. 2; 1999, c. 40 468.41, 1979, c. 83; 1992, c. 27; 1994, c. 33 468.42, 1979, c. 83; 1992, c. 27; 1994, c. 33; 1999, c. 40 468.43, 1979, c. 83 468.44, 1979, c. 83; 1992, c. 27 468.45, 1979, c. 83; 1980, c. 11; 1996, c. 2; 1996, c. 27; 1999, c. 40; 1999, c. 59 468.45.1, 2000, c. 19; 2001, c. 68 468.45.2, 2000, c. 19; 2001, c. 68 468.45.3, 2000, c. 19; 2001, c. 68 468.45.4, 2000, c. 19; 2001, c. 68 468.45.5, 2000, c. 19; 2001, c. 68 468.45.6, 2000, c. 19 468.46, 1979, c. 83; 1996, c. 2; 1999, c. 40 468.47, 1979, c. 83; 1996, c. 2; 1998, c. 31 468.47.1, 2000, c. 19 468.48, 1979, c. 83; 1999, c. 43; 2003, c. 19 468.49, 1979, c. 83; 1996, c. 2; 1999, c. 43; 2003, c. 19 468.50, 1979, c. 83; 1996, c. 2; 1999, c. 40 468.51, 1979, c. 83; 1982, c. 63; 1983, c. 57; 1984, c. 38; 1985, c. 27; 1986, c. 31; 1992, c. 27; 1996, c. 27; 1996, c. 77; 1997, c. 53; 1999, c. 43; 1999, c. 59; 2000, c. 54; 2001, c. 25; 2001, c. 26; 2001, c. 68; 2002, c. 37; 2003, c. 19 468.51.1, 1985, c. 27; 1988, c. 76; 1996, c. 27; 1999, c. 40 468.52, 1979, c. 83; 1980, c. 11; 1996, c. 2; 1997, c. 93 468.52.1, 1997, c. 93 468.53, 1979, c. 83; 1996, c. 2; 1999, c. 43; 2003, c. 19 469, 1979, c. 83; 1980, c. 11; 1986, c. 73; 1996, c. 2; 1997, c. 43 469.1, 1982, c. 63; 1994, c. 33; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 471, 1992, c. 65 471.0.1, 1992, c. 65 471.0.2, 1992, c. 65 471.0.2.1, 1997, c. 93 471.0.3, 1992, c. 65 471.0.4, 1992, c. 65 471.0.5, 1998, c. 31; 2000, c. 56 471.0.6, 1998, c. 31 471.0.7, 1998, c. 31 471.1, 1979, c. 36; 1996, c. 2 472, 1996, c. 2 </p>

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Reference	Title Amendments
c. C-19	<p>Cities and Towns Act – <i>Cont'd</i></p> <p>473, 1979, c. 22; 1993, c. 67; 1995, c. 34; 1996, c. 2; 2000, c. 56</p> <p>474, 1979, c. 72; 1984, c. 38; 1985, c. 27; 1995, c. 34; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2000, c. 56; 2003, c. 19</p> <p>474.0.1, 2001, c. 25; 2001, c. 68</p> <p>474.0.2, 2001, c. 25</p> <p>474.0.3, 2001, c. 25</p> <p>474.0.4, 2001, c. 25</p> <p>474.0.5, 2001, c. 25</p> <p>474.1, 1980, c. 16; 1996, c. 2; 1997, c. 93; 1998, c. 31; 2001, c. 25</p> <p>474.2, 1980, c. 16</p> <p>474.3, 1980, c. 16; 1996, c. 2</p> <p>474.3.1, 2003, c. 19</p> <p>474.4, 1980, c. 16; 1984, c. 38</p> <p>474.5, 1984, c. 38; 1985, c. 27</p> <p>474.6, 1984, c. 38; 1996, c. 2</p> <p>474.7, 1984, c. 38</p> <p>474.8, 1984, c. 38; 1996, c. 2; 1997, c. 93; 2000, c. 56; Ab. 2001, c. 25</p> <p>475, Ab. 1982, c. 63</p> <p>477.1, 1979, c. 36; 1984, c. 38; 1996, c. 2; 1999, c. 59; 2002, c. 37</p> <p>477.2, 1984, c. 38; 1996, c. 2; 1997, c. 93; 1999, c. 43; 2002, c. 37; 2003, c. 19</p> <p>477.3, 2002, c. 37</p> <p>478.1, 1985, c. 27; 1996, c. 27</p> <p>479, 1989, c. 68; 1996, c. 2</p> <p>480, 1996, c. 2</p> <p>481, 1985, c. 27; 1996, c. 2; 1996, c. 27; 2000, c. 56</p> <p>481.1, 1982, c. 63; Ab. 1985, c. 27</p> <p>482, 1979, c. 36; 1992, c. 57; 1994, c. 30; 1999, c. 40</p> <p>482.1, 1994, c. 30; 1999, c. 40</p> <p>482.2, 1994, c. 30</p> <p>482.3, 1994, c. 30</p> <p>483, Ab. 1979, c. 51</p> <p>484, 1996, c. 27; 1999, c. 40</p> <p>485, 1979, c. 72; 1996, c. 2</p> <p>486, 1980, c. 34; 1986, c. 31; 1991, c. 29; 1993, c. 43; 1993, c. 78; 1996, c. 2; 1999, c. 40; 2000, c. 54; 2000, c. 56; Ab. 2004, c. 20</p> <p>487, 1979, c. 36; 1982, c. 63; 1985, c. 27; 1996, c. 2; 1999, c. 40</p> <p>487.1, 2003, c. 19</p> <p>487.2, 2003, c. 19</p> <p>487.3, 2003, c. 19</p> <p>487.4, 2003, c. 19</p> <p>488, 1999, c. 40</p> <p>488.1, 1984, c. 38; 1996, c. 2</p> <p>488.2, 1984, c. 38; 1996, c. 2</p> <p>489, 1979, c. 72; 1982, c. 63</p> <p>490, Ab. 1979, c. 72</p> <p>491, Ab. 1979, c. 72</p> <p>492, 1979, c. 72; 1990, c. 4</p> <p>493, Ab. 1979, c. 72</p> <p>494, 1996, c. 2</p> <p>495, Ab. 1979, c. 36</p> <p>496, 1989, c. 68</p> <p>497, 1992, c. 57; 1994, c. 30; 1996, c. 2; 1999, c. 40</p> <p>498, 1992, c. 57; 1999, c. 40</p> <p>500, 1979, c. 72; 1988, c. 84</p> <p>501, 1984, c. 38</p> <p>502, Ab. 1988, c. 84</p> <p>503, 1985, c. 27; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19</p> <p>504, 1989, c. 68; 1991, c. 32</p> <p>505, 1989, c. 68; 1996, c. 2</p> <p>506, 1986, c. 95</p> <p>507, 1986, c. 95</p>

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c. C-19	Cities and Towns Act – <i>Cont'd</i>
	<p> 508, 1986, c. 95 509, 1979, c. 72; 1989, c. 52; 1989, c. 68; 1996, c. 2; 1999, c. 40 510, 1989, c. 52 513, 1979, c. 72; 1996, c. 27; 1997, c. 93; 1999, c. 40 514, 1982, c. 63; 1995, c. 34; 1996, c. 2; 1999, c. 40; 2000, c. 42 515, 1999, c. 40 518, 1986, c. 95; 1999, c. 40 522, 1999, c. 40 523, 1983, c. 57; 1992, c. 57; 1999, c. 40; 2000, c. 42 525, 1992, c. 57; 1999, c. 40 527, 1999, c. 40 529, 1992, c. 57; 1996, c. 2; 1999, c. 40 532, 1992, c. 57; 1999, c. 40 534, 1992, c. 57 536, 1992, c. 57; 1996, c. 2 537, 1996, c. 2 538, 1999, c. 40 539, 1984, c. 38; Ab. 1995, c. 34 540, 1992, c. 57; 1996, c. 2 541, 1999, c. 40; 1999, c. 43; 2003, c. 19 542, 1996, c. 2 542.1, 1982, c. 63; 1985, c. 27; 1986, c. 31; 1996, c. 77 542.2, 1983, c. 57; 1985, c. 27; 1986, c. 2; 1996, c. 77 542.3, 1983, c. 57; 1985, c. 27; 1996, c. 2; Ab. 1996, c. 77 542.4, 1983, c. 57; 1985, c. 27; 1986, c. 31; 1996, c. 77 542.5, 1984, c. 27; 1985, c. 27; 1996, c. 2 542.5.1, 1999, c. 59 542.5.2, 1999, c. 59 542.6, 1984, c. 27; 1985, c. 27; 1996, c. 2; 1996, c. 77; 1999, c. 59 542.7, 1985, c. 27; 1996, c. 77; 1999, c. 59 543, 1996, c. 2 544, 1994, c. 33; 2002, c. 37 544.1, 1995, c. 34; 2003, c. 19 545, Ab. 1994, c. 33 546, 1984, c. 38; Ab. 1994, c. 33 547, 1979, c. 72; 1984, c. 38; 1991, c. 32; 1992, c. 27; 1994, c. 30; 1996, c. 2; 1999, c. 90; 2004, c. 20 547.1, 1985, c. 27; 1997, c. 93; 2003, c. 19 547.2, 1985, c. 27 547.3, 1985, c. 27; 2003, c. 19 548, 1996, c. 2 549, 1983, c. 57; 1984, c. 38; 1992, c. 27; 1994, c. 33; 1996, c. 27; 1999, c. 40 550, Ab. 1996, c. 27 551, 1983, c. 57; 1996, c. 2; Ab. 1996, c. 27 553, 1984, c. 38; 1996, c. 27 554, 1984, c. 38; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 555, 1999, c. 43; 2003, c. 19 555.1, 1995, c. 34 555.2, 1995, c. 34 556, 1987, c. 57; 1992, c. 27; 1999, c. 43; 2003, c. 3; 2003, c. 19 557, 1984, c. 38; 1987, c. 57; 1996, c. 2 558, 1979, c. 72; Ab. 1984, c. 38 559, 1979, c. 72; Ab. 1984, c. 38 560, Ab. 1984, c. 38 561, 1979, c. 36; 1984, c. 38; 1985, c. 27; 1986, c. 31; 1987, c. 57; 1992, c. 27; 1996, c. 2 561.1, 1987, c. 57; 1996, c. 2; 1999, c. 43; 2003, c. 19 561.2, 1987, c. 57; 1996, c. 2 561.3, 1987, c. 57; 1996, c. 2 562, 1979, c. 36; 1979, c. 72; 1982, c. 25; 1984, c. 38; 1987, c. 57; 1988, c. 49; 1989, c. 69; 1992, c. 27; 1999, c. 43; 2003, c. 19 </p>

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c. C-19	<p>Cities and Towns Act – <i>Cont'd</i></p> <p>563, Ab. 1992, c. 27 563.1, 1984, c. 38; 1992, c. 27; 1995, c. 34; 1999, c. 43; 2002, c. 37; 2003, c. 19 563.2, 1989, c. 69; Ab. 1992, c. 27 564, 1984, c. 38; 1986, c. 31; 1999, c. 40; 1999, c. 43; 2003, c. 19 565, 1984, c. 38; 1992, c. 27; 1999, c. 43; 2003, c. 19 566, 1984, c. 38 567, 1979, c. 72; 1982, c. 63; 1984, c. 38; 1992, c. 27; 1999, c. 43; 2003, c. 19; 2004, c. 20 568, 1987, c. 57; 1999, c. 40 569, 1984, c. 38; 1987, c. 57; 1992, c. 27; 1999, c. 40; 2004, c. 20 569.1, 1997, c. 93; 2001, c. 68 569.2, 1997, c. 93; 2001, c. 68 569.3, 1997, c. 93; 2001, c. 68 569.4, 1997, c. 93 569.5, 1997, c. 93; 2001, c. 68 569.6, 1997, c. 93 570, 1996, c. 2; 1999, c. 40 571, 1999, c. 40 572, 1999, c. 40; 1999, c. 43; 2003, c. 19 573, 1979, c. 36; 1983, c. 57; 1987, c. 57; 1992, c. 27; 1995, c. 34; 1996, c. 27; 1997, c. 53; 1997, c. 93; 1998, c. 31; 1999, c. 40; 1999, c. 43; 2001, c. 25; 2001, c. 68; 2002, c. 37; 2003, c. 19 573.1, 1979, c. 36; 1992, c. 27; 1996, c. 27; 1997, c. 53; 1999, c. 43; 2001, c. 25; 2002, c. 37 573.1.0.1, 1997, c. 53; 2002, c. 37 573.1.0.1.1, 2002, c. 37 573.1.0.2, 1997, c. 53 573.1.0.3, 1997, c. 53 573.1.0.4, 1997, c. 53; 2001, c. 25 573.1.1, 1992, c. 27 573.1.2, 1992, c. 27; 1996, c. 27 573.1.3, 1999, c. 38 573.3, 1979, c. 36; 1985, c. 27; 1996, c. 2; 1999, c. 82; 2001, c. 25; 2001, c. 68; 2002, c. 37; 2003, c. 19 573.3.0.1, 2001, c. 25; 2001, c. 68; 2002, c. 37 573.3.0.2, 2001, c. 25; 2001, c. 68; 2002, c. 37 573.3.0.3, 2001, c. 25 573.3.1, 1996, c. 27; 1997, c. 53; 1998, c. 31; 1999, c. 43; 2001, c. 25; 2003, c. 19 573.3.2, 1999, c. 59 573.3.3, 2002, c. 37 573.3.4, 2002, c. 37 573.4, 1979, c. 36; 1992, c. 27; 1996, c. 2; 1996, c. 27; 1999, c. 59; 2000, c. 56; 2002, c. 37 573.5, 1983, c. 57; 1994, c. 17; 1999, c. 43; 2003, c. 19 573.6, 1983, c. 57 573.7, 1983, c. 57; 1994, c. 17; 1999, c. 43; 2003, c. 19 573.8, 1983, c. 57; 1984, c. 38; 1994, c. 17; 1999, c. 43; 2003, c. 19 573.9, 1983, c. 57 573.10, 1983, c. 57; 1990, c. 85; 2000, c. 56 573.11, 1986, c. 31 573.12, 1994, c. 33 573.13, 1994, c. 33 574, Ab. 1990, c. 4 575, Ab. 1990, c. 4 576, 1990, c. 4; 1992, c. 27; 1992, c. 61 577, 1990, c. 4; 1992, c. 61 577.1, 1990, c. 4 578, Ab. 1990, c. 4 579, Ab. 1990, c. 4 580, Ab. 1990, c. 4 581, Ab. 1990, c. 4</p>

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Reference	Title Amendments
c. C-19	Cities and Towns Act – <i>Cont'd</i> 582 , Ab. 1990, c. 4 583 , Ab. 1990, c. 4 584 , Ab. 1990, c. 4 585 , 1996, c. 2; 1999, c. 40 586 , 1999, c. 40 587 , 1999, c. 40 592 , 1984, c. 38; 1996, c. 2; 1999, c. 43; 2003, c. 19 593 , 1999, c. 40 594 , 1999, c. 40 595 , 1996, c. 2; 1999, c. 40 604.1 , 1992, c. 54; 1999, c. 40 604.2 , 1992, c. 54; 1994, c. 33; 1999, c. 40 604.3 , 1992, c. 54; 1994, c. 33; 1998, c. 35 604.4 , 1992, c. 54 604.5 , 1992, c. 54; 1996, c. 2; Ab. 2000, c. 56 604.6 , 1996, c. 27 604.7 , 1996, c. 27 604.8 , 1996, c. 27 604.9 , 1996, c. 27 604.10 , 1996, c. 27 604.11 , 1996, c. 27 604.12 , 1996, c. 27 604.13 , 1996, c. 27 604.14 , 1996, c. 27; Ab. 2000, c. 56 605 , Ab. 1989, c. 52 606 , 1988, c. 74; Ab. 1989, c. 52 606.1 , 1988, c. 74; Ab. 1989, c. 52 607 , 1988, c. 74; Ab. 1989, c. 52 607.1 , 1988, c. 74; Ab. 1989, c. 52 608 , 1988, c. 74; Ab. 1989, c. 52 608.1 , 1988, c. 74; Ab. 1989, c. 52 609 , 1988, c. 74; Ab. 1989, c. 52 609.1 , 1980, c. 11; 1988, c. 74; Ab. 1989, c. 52 609.2 , 1988, c. 74; Ab. 1989, c. 52 610 , 1988, c. 74; Ab. 1989, c. 52 611 , 1988, c. 74; Ab. 1989, c. 52 612 , 1979, c. 36; Ab. 1989, c. 52 613 , Ab. 1979, c. 36 614 , Ab. 1989, c. 52 615 , 1988, c. 74; Ab. 1989, c. 52 615.1 , 1988, c. 74; Ab. 1989, c. 52 616 , Ab. 1989, c. 52 617 , Ab. 1989, c. 52; 1990, c. 4 618 , Ab. 1989, c. 52 619 , Ab. 1989, c. 52; 1990, c. 4 620 , Ab. 1989, c. 52; 1990, c. 4 620.1 , 1990, c. 4 621 , Ab. 1989, c. 52 622 , Ab. 1989, c. 52 623 , Ab. 1989, c. 52 624 , Ab. 1989, c. 52 625 , Ab. 1989, c. 52 626 , Ab. 1989, c. 52; 1990, c. 4 627 , Ab. 1989, c. 52 628 , Ab. 1989, c. 52; Ab. 1990, c. 4 629 , Ab. 1989, c. 52; 1990, c. 4 630 , Ab. 1989, c. 52; 1990, c. 4 631 , Ab. 1989, c. 52 632 , Ab. 1989, c. 52 633 , Ab. 1989, c. 52; 1990, c. 4 634 , Ab. 1989, c. 52; 1990, c. 4

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c. C-19	Cities and Towns Act – <i>Cont'd</i>
	635 , Ab. 1989, c. 52
	636 , Ab. 1989, c. 52; Ab. 1990, c. 4
	637 , Ab. 1989, c. 52; 1990, c. 4
	638 , Ab. 1989, c. 52; 1990, c. 4
	639 , Ab. 1989, c. 52
	640 , Ab. 1989, c. 52
	641 , Ab. 1989, c. 52
	642 , Ab. 1989, c. 52; 1990, c. 4
	643 , Ab. 1989, c. 52; 1990, c. 4
	644 , Ab. 1989, c. 52; 1990, c. 4
	645 , Ab. 1989, c. 52; 1990, c. 4
	646 , Ab. 1989, c. 52; Ab. 1990, c. 4
	647 , Ab. 1989, c. 52; Ab. 1990, c. 4
	648 , Ab. 1989, c. 52; 1990, c. 4
	649 , Ab. 1989, c. 52; 1990, c. 4
	650 , Ab. 1989, c. 52; Ab. 1990, c. 4
	651 , Ab. 1989, c. 52; 1990, c. 4
	652 , Ab. 1989, c. 52; 1990, c. 4
	653 , 1988, c. 21; Ab. 1989, c. 52
	654 , 1979, c. 36; 1982, c. 32; Ab. 1989, c. 52
	655 , 1982, c. 32; Ab. 1989, c. 52
	656 , 1982, c. 32; Ab. 1989, c. 52
	657 , 1982, c. 32; Ab. 1989, c. 52
	658 , 1982, c. 32; Ab. 1989, c. 52
	659 , 1982, c. 32; Ab. 1989, c. 52
	660 , 1982, c. 32; Ab. 1989, c. 52
	661 , 1982, c. 32; Ab. 1989, c. 52
	Form 1 , Ab. 1996, c. 27
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	Form 5 , Ab. 1987, c. 57
	Form 6 , Ab. 1987, c. 57
	Form 7 , 1982, c. 2; Ab. 1987, c. 57
	Form 8 , Ab. 1987, c. 57
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	Form 13 , Ab. 1987, c. 57
	Form 14 , Ab. 1987, c. 57
	Form 15 , Ab. 1980, c. 11
	Form 16 , Ab. 1987, c. 57
	Form 17 , Ab. 1987, c. 57
	Form 18 , Ab. 1987, c. 57
	Form 19 , 1982, c. 2; 1982, c. 31; Ab. 1987, c. 57
	Form 20 , Ab. 1987, c. 57
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	Form 22 , Ab. 1987, c. 57
	Form 23 , Ab. 1987, c. 57
	Form 24 , Ab. 1987, c. 57
	Form 25 , 1982, c. 31; Ab. 1987, c. 57
	Form 25.1 , 1982, c. 31; Ab. 1987, c. 57
	Form 26 , 1982, c. 31; Ab. 1987, c. 57
	Form 27 , Ab. 1987, c. 57
	Form 28 , Ab. 1987, c. 57
	Form 29 , Ab. 1987, c. 57
	Form 30 , Ab. 1987, c. 57
	Form 31 , Ab. 1987, c. 57
	Form 32 , Ab. 1987, c. 57
	Form 32.1 , 1982, c. 31; Ab. 1987, c. 57

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c. C-19	<p>Cities and Towns Act – <i>Cont'd</i></p> <p>Form 33, Ab. 1987, c. 57 Form 34, Ab. 1987, c. 57 Form 35, Ab. 1987, c. 57 Form 36, 1979, c. 72; Ab. 1992, c. 27</p>
c. C-20	<p>Act to promote good citizenship</p> <p>1, 1978, c. 57; 1993, c. 54; 1997, c. 43 2, 1978, c. 57; 1993, c. 54 3, 1978, c. 57; Ab. 1993, c. 54; 1999, c. 40 4, Ab. 1993, c. 54; 1997, c. 43 5, Ab. 1993, c. 54 6, 1978, c. 57; Ab. 1993, c. 54 7, Ab. 1993, c. 54; 1997, c. 43 8, 1978, c. 57; Ab. 1993, c. 54 9, 1978, c. 57; Ab. 1993, c. 54 10, Ab. 1978, c. 57 11, 1993, c. 54 12, 1978, c. 57; 1993, c. 54 13, 1993, c. 54 14, 1978, c. 57; 1993, c. 54; 1999, c. 40 14.1, 1993, c. 54 15, 1996, c. 21 16, 1993, c. 54 17, 1978, c. 57 18, 1985, c. 6; Ab. 1993, c. 54 19, Ab. 1993, c. 54; 1997, c. 43 20, 1993, c. 54 20.1, 1993, c. 54 20.2, 1993, c. 54 21, 1978, c. 57; 1985, c. 6; 1993, c. 54 21.1, 1985, c. 6; Ab. 1993, c. 54 22, 1978, c. 57 23, Ab. 1993, c. 54 24, 1978, c. 57; Ab. 1993, c. 54 25, Ab. 1993, c. 54 26, Ab. 1993, c. 54; 1999, c. 40 28, 1996, c. 21</p>
c. C-22	<p>Fish and Game Clubs Act</p> <p>Title, 1979, c. 32 1, 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 2, 1982, c. 52; 1999, c. 40; 2002, c. 45 3, 1979, c. 32 4, 1982, c. 52; 1999, c. 40; 2002, c. 45 5, 1993, c. 48; 1999, c. 40 7, 2002, c. 45 8, 2002, c. 45; 2003, c. 29</p>
c. C-23	<p>Amusement Clubs Act</p> <p>1, 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 1.1, 1993, c. 48; 1999, c. 40 1.2, 1993, c. 48; 2002, c. 45 2, Ab. 1993, c. 48 3, 1999, c. 40 4, 1982, c. 52; 1993, c. 48; 2002, c. 45 5, 1996, c. 2; 1999, c. 40 8, 1993, c. 48 9, 1986, c. 95; 1990, c. 4</p>

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c. C-23	Amusement Clubs Act – <i>Cont’d</i> 11 , 2002, c. 45 12 , 2002, c. 45; 2003, c. 29
c. C-24	Highway Code Rp. , 1981, c. 7; Rp. 1986, c. 91
c. C-24.1	Highway Safety Code 1 , 1990, c. 64; 1990, c. 85 471 , 1990, c. 4 500 , 1990, c. 4; 1992, c. 61 Rp. , 1986, c. 91
c. C-24.2	Highway Safety Code 1 , 1987, c. 94; 1990, c. 83; 1996, c. 56; 1996, c. 60 4 , 1987, c. 94; 1990, c. 64; 1990, c. 83; 1990, c. 85; 1994, c. 13; 1996, c. 56; 1996, c. 60; 1997, c. 40; 1998, c. 40; 2000, c. 12; 2000, c. 56; 2000, c. 64; 2002, c. 29; 2002, c. 69; 2003, c. 8; 2004, c. 2 5 , 2004, c. 2 5.1 , 1996, c. 57; 1997, c. 40; 2002, c. 29 9 , 1990, c. 83 10 , 1990, c. 83 10.1 , 1990, c. 83; 1997, c. 49 10.2 , 1990, c. 83 11 , 1990, c. 83; 1994, c. 23; 1997, c. 49; 2004, c. 34 11.1 , 2002, c. 29 13 , Ab. 1990, c. 83 13.1 , 2002, c. 62 14 , 1987, c. 94; 1990, c. 83; 1996, c. 56; 1996, c. 60; 2001, c. 21; 2002, c. 29; 2004, c. 2 15 , 1996, c. 60; 2004, c. 2 16 , Ab. 2004, c. 2 17 , 1999, c. 40 19 , 1999, c. 40 21 , 1987, c. 94; 1990, c. 83; 1991, c. 32; 1991, c. 55; 1993, c. 57; 1996, c. 56; 1997, c. 85; 1998, c. 40; 1999, c. 66; 2001, c. 15; 2003, c. 5; 2004, c. 34; 2004, c. 35 25 , 1987, c. 94; Ab. 1990, c. 83 26 , 1990, c. 83 27 , 1990, c. 83 28 , 1990, c. 83 31 , 1997, c. 49 31.1 , 1990, c. 83; 1991, c. 32; 1993, c. 57; 1997, c. 85; 2000, c. 49; 2004, c. 34; 2004, c. 35 34 , 1990, c. 83 35 , 1996, c. 56; 1998, c. 40; 2002, c. 29; 2003, c. 8 36 , 1996, c. 56 37 , 1990, c. 83 38 , 1990, c. 83 39 , 1990, c. 83; 1998, c. 40 39.1 , 1990, c. 83; 1998, c. 40; 2003, c. 5 47 , 1987, c. 94; Ab. 1990, c. 83 48 , 1990, c. 4 49 , 1990, c. 4 50 , 1990, c. 4 51 , 1987, c. 94; 1990, c. 4; 2002, c. 29 52 , 1990, c. 4 53 , 1990, c. 4 54 , 1990, c. 4; 1990, c. 83

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c. C-24.2	<p>Highway Safety Code – <i>Cont'd</i></p> <p> 55, 1990, c. 4; 1996, c. 56 56, 1990, c. 4; 1990, c. 83 57, 1990, c. 4; 1990, c. 83 58, 1990, c. 4; 1996, c. 56 59, 1990, c. 4; 1990, c. 83; 1998, c. 40; 2003, c. 5 60, 1990, c. 4; 1990, c. 83 60.1, 1996, c. 56 60.2, 2004, c. 2 61, 1990, c. 83; 1995, c. 6 62, 1996, c. 56 63.1, 1995, c. 6; 2004, c. 2 64, 2001, c. 29 65, 1996, c. 56; 1998, c. 40; 1999, c. 66; 2003, c. 8; 2004, c. 2 65.1, 1990, c. 83; Ab. 1996, c. 56 66, 1990, c. 83; 1996, c. 56 67, 1990, c. 83; 2000, c. 31 69, 1987, c. 94; 1990, c. 83; 1993, c. 57; 1995, c. 6; 2004, c. 34 69.1, 1988, c. 68; 1990, c. 83 71, 1990, c. 83; Ab. 1996, c. 56 72, 1990, c. 83; Ab. 1996, c. 56 73, 1987, c. 94; 1996, c. 56; 2001, c. 29; 2004, c. 2 74, Ab. 1988, c. 68 75, 1995, c. 6 76, 1988, c. 68; 1996, c. 56; 2001, c. 29; 2002, c. 29 76.1, 1996, c. 56; 2001, c. 29; 2002, c. 29 76.2, 1996, c. 56; 2001, c. 29 76.3, 1996, c. 56; 2001, c. 29 76.4, 1996, c. 56 77, Ab. 2000, c. 64 80, Ab. 2000, c. 64 80.1, 1987, c. 94; 1990, c. 83 80.2, 1987, c. 94; Ab. 2000, c. 64 80.3, 1987, c. 94; Ab. 1998, c. 40 80.4, 1987, c. 94; Ab. 2000, c. 64 81, 1987, c. 94; 1990, c. 83; 1996, c. 56; 2002, c. 29; 2004, c. 2 82, 1987, c. 94; 1996, c. 56 83, 1988, c. 68; 1990, c. 83; 1995, c. 6; 1996, c. 56; 2004, c. 2 83.1, 1990, c. 83 84, 1990, c. 4; Ab. 2003, c. 5 85, 1990, c. 83 87, 1987, c. 94 90, 1987, c. 94; 1990, c. 83 90.1, 1990, c. 83; Ab. 2002, c. 29 91, 1987, c. 94; 1990, c. 83; 1996, c. 56; 2002, c. 29 91.1, 2002, c. 29 91.2, 2002, c. 29 91.3, 2002, c. 29 91.4, 2002, c. 29 92, 1988, c. 41; 1988, c. 68; 1990, c. 83; 1994, c. 15; 1996, c. 21; 2002, c. 6 92.0.1, 1990, c. 83; 1996, c. 56; 2002, c. 29 92.1, 1987, c. 94; Ab. 2003, c. 5 93, 1995, c. 6 93.1, 1990, c. 83; 1993, c. 57; 1995, c. 6; 2004, c. 34 94, 1987, c. 94; 1990, c. 83 95, 1990, c. 83 95.1, 2001, c. 29; 2002, c. 29 97, 1996, c. 56; 1998, c. 40; 2000, c. 64; 2003, c. 8; 2004, c. 2 98.1, 2001, c. 29; 2004, c. 2 99, 1996, c. 56; 2000, c. 64 100, 1996, c. 56; 2000, c. 64 101, Ab. 1996, c. 56 </p>

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c. C-24.2	<p>Highway Safety Code – <i>Cont'd</i></p> <p> 103, 1990, c. 83 104, 1990, c. 83 105, 1993, c. 42; 1996, c. 56 106, 1993, c. 42; 1996, c. 56 106.1, 1993, c. 42 107, 1990, c. 83 108, 1995, c. 6; 2004, c. 2 109, 1995, c. 6; 1996, c. 56 110, 1992, c. 61 111, 1987, c. 94; 1992, c. 61 112, 1992, c. 61 113, 1992, c. 61 116, 1992, c. 61 117, 1987, c. 94; 1990, c. 83 118, 1990, c. 83 119, 1987, c. 94; 1988, c. 21; 1999, c. 40 121, 1990, c. 83; 2001, c. 15 122, 1990, c. 83 124, 1990, c. 83 125, 1990, c. 83 127, 1990, c. 83; 1990, c. 85; 1996, c. 2; Ab. 1996, c. 56 128, 1987, c. 94; 1990, c. 83; 1990, c. 85; 1996, c. 2; Ab. 1996, c. 56 129, 1990, c. 83; Ab. 1996, c. 56 130, Ab. 1996, c. 56 131, Ab. 1996, c. 56 132, Ab. 1996, c. 56 133, Ab. 1996, c. 56 134, Ab. 1996, c. 56 135, Ab. 1996, c. 56 136, Ab. 1996, c. 56 137, 1990, c. 4; 1996, c. 56 137.1, 1996, c. 56 138, 1990, c. 4 139, 1990, c. 4 140, 1987, c. 94; 1988, c. 68; 1990, c. 4; 1995, c. 6; 1996, c. 56 140.1, 1996, c. 56 141, 1990, c. 4; 1990, c. 83; 1995, c. 6; 1996, c. 56; 2001, c. 29; 2003, c. 5 142, 1990, c. 4; 1990, c. 83 143, 1990, c. 4; 1996, c. 56 143.1, 1996, c. 56 144, 1990, c. 4; 1996, c. 56 144.1, 2000, c. 64 145, 1990, c. 4; 1996, c. 56; 1998, c. 40 146, 1990, c. 4 146.1, 1987, c. 94; 1990, c. 4 146.2, 1990, c. 83; Ab. 1996, c. 56 147, 1990, c. 4; Ab. 1996, c. 56 148, 1990, c. 4; Ab. 1996, c. 56 149, 1990, c. 4; Ab. 1996, c. 56 150, 1990, c. 4; Ab. 1996, c. 56 151, 1996, c. 56 152, 1996, c. 56 153, 1990, c. 83; 1996, c. 56 155, 1990, c. 83; 1996, c. 56 158, 1987, c. 94; Ab. 1996, c. 56 159, 1987, c. 94; 1996, c. 56 160.1, 1990, c. 83 161, 1987, c. 94; 1996, c. 56 161.1, 1987, c. 94 162, 1987, c. 94; 1996, c. 56 163, 1990, c. 83 </p>

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c. C-24.2	<p>Highway Safety Code – <i>Cont'd</i></p> <p> 164, 1990, c. 4 164.1, 1990, c. 83 165, 1990, c. 4; 1996, c. 56 166, 1987, c. 94; 1990, c. 4; 1996, c. 56 166.1, 1990, c. 83 167, 1999, c. 40 168, 1999, c. 40 169, 1999, c. 40 170, 1999, c. 40 173, 1987, c. 94 176, 1987, c. 94; 1996, c. 56; 1999, c. 40 177, 1990, c. 4 178, 1990, c. 4 179, 1990, c. 4 180, 1988, c. 68; 1990, c. 83; 1996, c. 56; 1996, c. 60; 1999, c. 66; 2000, c. 64; 2004, c. 2 181, 1988, c. 68 183, 2001, c. 15 184, 2001, c. 15 185, 1990, c. 83 186, Ab. 1990, c. 83 187, Ab. 1988, c. 68 187.1, 1987, c. 94; 1990, c. 83 187.2, 1987, c. 94; 1990, c. 83; Ab. 1998, c. 40 187.3, 2001, c. 29 188, 1987, c. 94; 1990, c. 83; 1996, c. 56; 1998, c. 40; 2004, c. 2 189, 1987, c. 94; 1990, c. 83; 1991, c. 55; 1996, c. 60; 1998, c. 40; 2001, c. 15; 2002, c. 29 190, 1987, c. 94; 1990, c. 83; 1996, c. 56; 2002, c. 29 191, 1990, c. 83; 1996, c. 56 191.1, 1990, c. 83 191.2, 1990, c. 83; 1996, c. 56 192, 1987, c. 94; 1990, c. 83; Ab. 1996, c. 56 193, 1987, c. 94; 1990, c. 83; Ab. 1996, c. 56 194, 1987, c. 94; 1990, c. 4; 1990, c. 83; 2003, c. 5 194.1, 2003, c. 5 194.2, 2003, c. 5 194.3, 2003, c. 5; 2004, c. 2; 2004, c. 35 195, 1990, c. 83 195.1, 1990, c. 83; 1996, c. 56 195.2, 2001, c. 29; 2002, c. 29 196, 1990, c. 83 197, 1990, c. 83 198, 1999, c. 40 199, 1999, c. 40 200, 1987, c. 94; 1990, c. 83; 1999, c. 40 201, 1990, c. 83 202, 1990, c. 83 202.1, 1996, c. 56 202.2, 1996, c. 56; 2001, c. 29; 2002, c. 29 202.2.1, 2002, c. 29 202.3, 1996, c. 56; 2002, c. 29 202.4, 1996, c. 56; 2001, c. 29; 2002, c. 29; 2004, c. 2 202.5, 1996, c. 56; Ab. 2001, c. 29 202.6, 1996, c. 56 202.6.1, 2001, c. 29; 2002, c. 29 202.6.2, 2001, c. 29; 2002, c. 29 202.6.3, 2001, c. 29 202.6.4, 2001, c. 29; 2002, c. 29 202.6.5, 2001, c. 29; 2002, c. 29 202.6.6, 2001, c. 29; 2002, c. 29 </p>

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c. C-24.2	<p>Highway Safety Code – <i>Cont'd</i></p> <p> 202.6.7, 2001, c. 29; 2002, c. 29 202.6.8, 2001, c. 29 202.6.9, 2001, c. 29 202.6.10, 2001, c. 29; 2002, c. 29 202.6.11, 2001, c. 29 202.6.12, 2002, c. 29 202.7, 1996, c. 56 202.8, 1996, c. 56; 2002, c. 29 203, 1990, c. 83; Ab. 1996, c. 56 204, 1987, c. 94; 1990, c. 83; Ab. 1996, c. 56 205, Ab. 1996, c. 56 206, Ab. 1996, c. 56 207, 1990, c. 83; 1996, c. 56; 2000, c. 56 208, 1987, c. 94; 1990, c. 83; Ab. 1996, c. 56 209.1, 1996, c. 56 209.2, 1996, c. 56; 2001, c. 29; 2002, c. 29; 2002, c. 62; 2003, c. 5 209.3, 1996, c. 56 209.4, 1996, c. 56 209.5, 1996, c. 56; 1999, c. 66 209.6, 1996, c. 56 209.7, 1996, c. 56; 1998, c. 40 209.8, 1996, c. 56 209.9, 1996, c. 56; 2002, c. 29 209.10, 1996, c. 56; 1999, c. 66 209.11, 1996, c. 56 209.12, 1996, c. 56 209.13, 1996, c. 56 209.14, 1996, c. 56 209.15, 1996, c. 56 209.16, 1996, c. 56; Ab. 1999, c. 66 209.17, 1996, c. 56; 1999, c. 66 209.18, 1996, c. 56; 1999, c. 66 209.19, 1996, c. 56; 1999, c. 66 209.20, 1996, c. 56; 1999, c. 66; 2002, c. 29 209.21, 1996, c. 56; 1997, c. 80; 1999, c. 66 209.22, 1996, c. 56; 1999, c. 66; 2003, c. 5 209.22.1, 1999, c. 66 209.22.2, 1999, c. 66 209.22.3, 1999, c. 66 209.23, 1996, c. 56 209.24, 1996, c. 56 209.25, 1996, c. 56 209.26, 1996, c. 56 210, 1996, c. 56 210.1, 1990, c. 83 211.1, 1996, c. 56; 2002, c. 29 212.1, 1998, c. 40 213, 1998, c. 40; 2003, c. 8 214, 1987, c. 94; 1996, c. 56 214.0.1, 2004, c. 2 214.1, 1990, c. 83; 1996, c. 56; 1998, c. 40; Ab. 2002, c. 29 215, 1990, c. 83 215.1, 1990, c. 83 216, 1990, c. 83; 1998, c. 40 216.1, 1990, c. 83 217, Ab. 1990, c. 83 218, Ab. 1998, c. 40 219, 1990, c. 83 220, 1990, c. 83 220.1, 1990, c. 83 220.2, 1996, c. 56; 1998, c. 40 </p>

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c. C-24.2	<p>Highway Safety Code – <i>Cont'd</i></p> <p> 220.3, 1998, c. 40; 2004, c. 2 223, 1990, c. 83 225, 1990, c. 83; 1996, c. 56 226, 1987, c. 94 226.1, 1998, c. 40 228, 1987, c. 94 228.1, 1996, c. 56 229, 1987, c. 94; 1993, c. 42 233.1, 1996, c. 56 233.2, 2002, c. 29 239, 1987, c. 94; 1990, c. 83 240.1, 1990, c. 83; 1998, c. 40 240.2, 2002, c. 29; 2004, c. 2 240.3, 2002, c. 29; 2004, c. 2 244, 1990, c. 83; 1996, c. 56; 2004, c. 2 245, 1990, c. 83 247, 2002, c. 29 250, 1996, c. 56 250.1, 1996, c. 56 250.2, 2002, c. 29 250.3, 2002, c. 29; 2002, c. 62 250.4, 2002, c. 29 251, 1988, c. 68 252, 1988, c. 68 256, 1990, c. 83 262, 1987, c. 94 266, 1996, c. 56 272, 1996, c. 56; 2002, c. 29; 2004, c. 2 272.1, 1998, c. 40 274, 1987, c. 94 274.1, 1987, c. 94 274.2, 2002, c. 29 275, 1990, c. 4 276, 1990, c. 4 276.1, 2002, c. 29 277, 1990, c. 4; 1990, c. 83 278, 1990, c. 4 279, 1990, c. 4; Ab. 1990, c. 83 280, 1990, c. 4; 1990, c. 83 281, 1990, c. 4; 1990, c. 83; 1998, c. 40 281.1, 1990, c. 83 281.2, 1996, c. 56 282, 1990, c. 4; 1990, c. 83; 2002, c. 29 282.1, 2004, c. 2 283, 1990, c. 4 283.0.1, 1996, c. 56 283.1, 1990, c. 83; 2000, c. 64 284, 1990, c. 4; 1990, c. 83; 1996, c. 56; 1998, c. 40; 2002, c. 29 285, 1987, c. 94; 1990, c. 4; 1990, c. 83; 1998, c. 40 286, 1990, c. 4; 1990, c. 83; 1996, c. 56; 1998, c. 40 287, 1990, c. 4 287.1, 1990, c. 83 287.2, 2002, c. 29 288, 1990, c. 83; 2001, c. 21 289, 1990, c. 83; 1998, c. 40 290, Ab. 2000, c. 64 291, 1995, c. 25; 1998, c. 40; 1999, c. 66 291.1, 1998, c. 40 292, 1995, c. 25; 1996, c. 2; 1996, c. 56; 1998, c. 40 292.0.1, 1998, c. 40 292.1, 1993, c. 42; 1998, c. 40 </p>

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Reference	Title Amendments
c. C-24.2	<p>Highway Safety Code – <i>Cont'd</i></p> <p>293, 1990, c. 83 293.1, 1990, c. 83; 1998, c. 40 295, 1987, c. 94; 1990, c. 83; 1995, c. 65; 1998, c. 40 296, 1990, c. 83 297, Ab. 1990, c. 83 298, Ab. 1990, c. 83 299, 1990, c. 83 303, 1990, c. 83; 2001, c. 21 303.1, 2001, c. 21; 2004, c. 2 303.2, 2001, c. 21 313, 1990, c. 4 314, 1990, c. 4; 1990, c. 83 314.1, 1990, c. 83; 1995, c. 25; 1998, c. 40 315, 1990, c. 4 315.1, 1995, c. 25; 1998, c. 40 315.2, 1998, c. 40; 1999, c. 66 315.3, 1998, c. 40 316, 1990, c. 4 316.1, 1990, c. 83; 1998, c. 40 317, 1990, c. 4; 1990, c. 83 318, 1990, c. 4; 1993, c. 42; 1995, c. 25 319, 1990, c. 83; 2001, c. 21 320, 1998, c. 40; 2003, c. 8 324, 1987, c. 94 325, 1990, c. 83 326.1, 1990, c. 83 327, 1990, c. 83; 1998, c. 40; 2003, c. 8 328, 1990, c. 83; 1996, c. 2; 1996, c. 56; 1998, c. 40; 2000, c. 64; 2003, c. 8; 2004, c. 2 329, 1990, c. 83; 1996, c. 56; 2000, c. 64 331, 1987, c. 94 336, 1990, c. 83 337, 1987, c. 94; Ab. 1990, c. 83 343, Ab. 1990, c. 83 344, 1990, c. 83; 2000, c. 31; 2002, c. 29; 2004, c. 2 346, 1987, c. 94 359.1, 2000, c. 31; 2000, c. 64; 2002, c. 62 359.2, 2002, c. 62 364, 1990, c. 83 365, 1995, c. 25 368, 2004, c. 2 378, 1990, c. 83 381.1, 1990, c. 83 384, 1990, c. 83 386, 1987, c. 94; 1990, c. 83; 1993, c. 42 388, 1987, c. 94; 1990, c. 83; 1997, c. 49; 2002, c. 29; 2004, c. 2 389, 1987, c. 94; 1998, c. 40 391, 1990, c. 83 392, 1990, c. 83 394, 1990, c. 83 396, 1990, c. 83; 1998, c. 40; 2002, c. 29; 2003, c. 8 397, 1996, c. 56; 1998, c. 40; 2002, c. 29; 2003, c. 8 398, 1990, c. 83; 1996, c. 56; 2002, c. 29 399, 1990, c. 83; 2002, c. 29 400, 2002, c. 29 401, 2002, c. 29 407, 1990, c. 83 413, Ab. 1998, c. 40; 2004, c. 2 414, Ab. 1998, c. 40 417, 1996, c. 56 417.1, 1992, c. 54; 2000, c. 49</p>

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Reference	Title Amendments
c. C-24.2	<p>Highway Safety Code – <i>Cont'd</i></p> <p>418.1, 2001, c. 21 421.1, 1987, c. 94; 1990, c. 83; 1996, c. 56; 1996, c. 60; 2001, c. 21; 2004, c. 2 422, 1997, c. 79; 1999, c. 43; 2003, c. 19 426, 1987, c. 94; 2000, c. 64 433, 1996, c. 56 434, 2002, c. 29 435, 1990, c. 83 437.1, 1990, c. 83; 1998, c. 40 437.2, 1998, c. 40 439, 1996, c. 56; 1999, c. 66; 2002, c. 69 443, 1987, c. 94; 1990, c. 83 451, 1996, c. 56 453.1, 1990, c. 83 456, 1993, c. 42 457, 1993, c. 42 458, 1993, c. 42 459, 1993, c. 42 460, 1993, c. 42 461, 2000, c. 64 462, 1990, c. 83; 1993, c. 42; 1995, c. 25 463, 1987, c. 94; 1990, c. 83; 1993, c. 42; 1998, c. 40 464.1, 1990, c. 83 464.2, 1990, c. 83 466, 1990, c. 83 467, 1990, c. 83 468, 1990, c. 83; 1996, c. 56; 1998, c. 40 469, 1998, c. 40 470, 1990, c. 83; Ab. 1998, c. 40 470.1, 1999, c. 66; 2002, c. 29 471, 1990, c. 83; 1998, c. 40; 2003, c. 8 472, 1996, c. 56; 1998, c. 40 473, 1990, c. 83; 1993, c. 42; 1998, c. 40 473.1, 1990, c. 83 473.2, 1990, c. 83 474, 1990, c. 83; 1996, c. 56 474.1, 2002, c. 29 474.2, 2002, c. 29 475, 1990, c. 83; Ab. 1998, c. 40 476, 1996, c. 56; Ab. 1998, c. 40 481, 2000, c. 64 484, 1990, c. 83 487, 1990, c. 83 490, 1990, c. 83 491, 1990, c. 83; 1996, c. 56 492, 1990, c. 83; 2002, c. 29 492.1, 1987, c. 94 492.2, 2002, c. 29 492.3, 2002, c. 29 496, 1987, c. 94 498, 1996, c. 56 500, 1990, c. 83; 2000, c. 31; 2003, c. 8 500.1, 2000, c. 31; 2003, c. 8 501, Ab. 1990, c. 83 504, 1987, c. 94; 1990, c. 4 504.1, 2002, c. 29 505, 1990, c. 4; 1990, c. 83 506, 1990, c. 4; 1990, c. 83; 1993, c. 42; 1996, c. 56 507, 1990, c. 4; 1990, c. 83; 2000, c. 31 508, 1987, c. 94; 1990, c. 4; 1990, c. 83 509, 1987, c. 94; 1990, c. 4; 1990, c. 83; 1992, c. 54; 1993, c. 42; 1996, c. 56; 1998, c. 40; 2000, c. 64; 2002, c. 29</p>

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c. C-24.2	<p>Highway Safety Code – <i>Cont'd</i></p> <p>509.1, 1998, c. 40 510, 1990, c. 4; 1990, c. 83; 1998, c. 40; 2002, c. 29 510.1, 1998, c. 40 511, 1990, c. 4 511.1, 2000, c. 31; 2000, c. 64 511.2, 2000, c. 64 512, 1990, c. 4; 1990, c. 83; 1998, c. 40 512.0.1, 2000, c. 31; 2000, c. 64 512.1, 1990, c. 83 513, 1990, c. 4; 1990, c. 83; 1995, c. 25; 1998, c. 40; 1999, c. 66 513.1, 1990, c. 83 514, 1990, c. 4 515, 1990, c. 4; Ab. 1998, c. 40 516, 1990, c. 4; 1990, c. 83; 2001, c. 21 517, 1987, c. 94; 1990, c. 4; 1990, c. 83; 1998, c. 40 517.1, 1987, c. 94; 1990, c. 4; 1990, c. 83; 1998, c. 40; 1999, c. 66; 2004, c. 2 517.2, 1987, c. 94; 1990, c. 4; 1998, c. 40; 2004, c. 2 518, 1990, c. 4; 1990, c. 83; 1998, c. 40 519, 1990, c. 83; 1998, c. 40 519.1, 1987, c. 94; 1998, c. 40; 1999, c. 66; 2004, c. 2 519.2, 1987, c. 94; 1990, c. 83; 1993, c. 42; 1998, c. 40; 2000, c. 64 519.3, 1987, c. 94; 1998, c. 40 519.4, 1987, c. 94; 1998, c. 40 519.5, 1987, c. 94; 1998, c. 40 519.6, 1987, c. 94; 1998, c. 40 519.7, 1987, c. 94; 1998, c. 40 519.8, 1987, c. 94; 1998, c. 40 519.8.1, 2004, c. 2 519.9, 1987, c. 94; 1990, c. 83; 1998, c. 40; 2004, c. 2 519.10, 1987, c. 94; 1990, c. 83; 1998, c. 40; 2004, c. 2 519.11, 1987, c. 94; 1988, c. 68; 1998, c. 40 519.12, 1987, c. 94; 1990, c. 83; 1998, c. 40; 2004, c. 2 519.13, 1987, c. 94; 1990, c. 83; 1998, c. 40; 1999, c. 66; Ab. 2004, c. 2 519.14, 1987, c. 94; 1998, c. 40; Ab. 1999, c. 66 519.14.1, 1988, c. 68; 1990, c. 83; Ab. 1998, c. 40 519.15, 1987, c. 94; 1998, c. 40 519.16, 1987, c. 94; 1998, c. 40 519.17, 1987, c. 94; 1998, c. 40 519.18, 1987, c. 94; 1998, c. 40 519.19, 1987, c. 94; 1998, c. 40 519.20, 1987, c. 94; 1990, c. 83; 1998, c. 40 519.21, 1987, c. 94; 1998, c. 40; 2004, c. 2 519.21.1, 2004, c. 2 519.21.2, 2004, c. 2 519.21.3, 2004, c. 2 519.22, 1987, c. 94; 1996, c. 56; 1998, c. 40; Ab. 2004, c. 2 519.22.1, 1990, c. 83; Ab. 1998, c. 40 519.23, 1987, c. 94; 1988, c. 68; 1998, c. 40; Ab. 2004, c. 2 519.24, 1987, c. 94; 1998, c. 40; Ab. 2004, c. 2 519.25, 1987, c. 94; 1998, c. 40; 2004, c. 2 519.26, 1987, c. 94; Ab. 1990, c. 83; 1998, c. 40; 2004, c. 2 519.27, 1987, c. 94; Ab. 1990, c. 83; 1998, c. 40; 2000, c. 64 519.28, 1987, c. 94; Ab. 1990, c. 83; 1998, c. 40 519.29, 1987, c. 94; Ab. 1990, c. 83; 1998, c. 40 519.30, 1987, c. 94; 1998, c. 40 519.30.1, 1988, c. 68; Ab. 1998, c. 40 519.31, 1987, c. 94; 1998, c. 40; 2004, c. 2 519.31.1, 2004, c. 2 519.31.2, 2004, c. 2 519.31.3, 2004, c. 2 519.32, 1987, c. 94; 1998, c. 40</p>

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Reference	Title Amendments
c. C-24.2	Highway Safety Code – <i>Cont'd</i>
	519.33 , 1987, c. 94; 1990, c. 4; 1998, c. 40 519.34 , 1987, c. 94; 1990, c. 4; 1998, c. 40; 2004, c. 2 519.35 , 1987, c. 94; 1990, c. 4; 1998, c. 40 519.36 , 1987, c. 94; 1990, c. 4; 1990, c. 83; 1998, c. 40 519.37 , 1987, c. 94; 1990, c. 4; 1998, c. 40 519.38 , 1987, c. 94; 1990, c. 4; 1998, c. 40 519.39 , 1987, c. 94; 1988, c. 68; 1990, c. 4; 1998, c. 40; 2000, c. 64; 2004, c. 2 519.40 , 1987, c. 94; 1990, c. 4; 1998, c. 40 519.41 , 1987, c. 94; 1990, c. 4; 1998, c. 40 519.42 , 1987, c. 94; 1990, c. 4; 1998, c. 40 519.43 , 1987, c. 94; 1990, c. 4; 1998, c. 40; 2004, c. 2 519.44 , 1987, c. 94; 1990, c. 4; 1998, c. 40; 2004, c. 2 519.45 , 1987, c. 94; 1990, c. 4; 1998, c. 40; Ab. 2004, c. 2 519.46 , 1987, c. 94; 1990, c. 4; 1998, c. 40 519.47 , 1987, c. 94; 1990, c. 4; 1998, c. 40 519.48 , 1987, c. 94; 1990, c. 4; 1998, c. 40 519.49 , 1987, c. 94; 1990, c. 4; 1990, c. 83; 1998, c. 40 519.50 , 1987, c. 94; 1990, c. 4; 1998, c. 40; 1999, c. 66; 2000, c. 64; 2004, c. 2 519.51 , 1987, c. 94; 1990, c. 4; 1998, c. 40 519.52 , 1987, c. 94; 1990, c. 4; 1990, c. 83; 1998, c. 40; 1999, c. 66 519.53 , 1987, c. 94; 1990, c. 4; 1998, c. 40; Ab. 2004, c. 2 519.54 , 1987, c. 94; 1992, c. 61; Ab. 1996, c. 56; 1998, c. 40 519.55 , 1987, c. 94; 1992, c. 61; Ab. 1996, c. 56 519.56 , 1987, c. 94; 1992, c. 61; Ab. 1996, c. 56 519.57 , 1987, c. 94; 1992, c. 61; Ab. 1996, c. 56 519.58 , 1987, c. 94; Ab. 1996, c. 56 519.59 , 1987, c. 94; Ab. 1996, c. 56 519.60 , 1987, c. 94; 1992, c. 61; Ab. 1996, c. 56 519.61 , 1987, c. 94; Ab. 1996, c. 56 519.62 , 1987, c. 94; Ab. 1996, c. 56 519.63 , 1990, c. 83; 1993, c. 42 519.64 , 1990, c. 83; 1998, c. 40 519.65 , 1990, c. 83; 1993, c. 42; 1996, c. 56; 1998, c. 40; 2000, c. 26; 2001, c. 15 519.66 , 1990, c. 83 519.67 , 1990, c. 83; 1993, c. 42; 1996, c. 56; 1998, c. 40; 1999, c. 66; 2004, c. 2 519.67.1 , 1993, c. 42 519.68 , 1990, c. 83; 1999, c. 68; 2000, c. 12 519.69 , 1990, c. 83; 1996, c. 56; 1998, c. 40 519.70 , 1990, c. 83; 1998, c. 40 519.71 , 1990, c. 83 519.72 , 1990, c. 83; 2004, c. 2 519.73 , 1990, c. 83; 1998, c. 40 519.74 , 1990, c. 83 519.75 , 1990, c. 83; 1998, c. 40 519.76 , 1990, c. 83 519.77 , 1990, c. 83; 1993, c. 42; 1998, c. 40 519.78 , 1998, c. 40 520 , 1987, c. 94 520.1 , 1999, c. 66 520.2 , 2004, c. 2 521 , 1987, c. 94; 1990, c. 83; 1993, c. 42; 1996, c. 56; 1998, c. 40; 2000, c. 64; 2002, c. 29; 2003, c. 8; 2004, c. 2 522 , 2004, c. 2 524 , 1987, c. 94; 1992, c. 61 532 , 1987, c. 94; 1990, c. 83; 1992, c. 61; 1998, c. 40 533 , 1996, c. 56 535 , 1987, c. 94 536 , 1987, c. 94 538.0.1 , 1998, c. 40 538.1 , 1990, c. 83 539.1 , 2004, c. 2

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c. C-24.2	<p>Highway Safety Code – <i>Cont'd</i></p> <p> 539.2, 2004, c. 2 539.3, 2004, c. 2 539.4, 2004, c. 2 539.5, 2004, c. 2 539.6, 2004, c. 2 539.7, 2004, c. 2 539.8, 2004, c. 2 543.1, 1987, c. 94; 1996, c. 56 543.1.1, 2002, c. 29 543.2, 1996, c. 56; 1998, c. 40; 2004, c. 2 543.3, 1996, c. 56 543.3.1, 1998, c. 40 543.3.2, 1998, c. 40 543.4, 1996, c. 56 543.5, 1996, c. 56 543.6, 1996, c. 56 543.7, 1996, c. 56 543.8, 1996, c. 56 543.9, 1996, c. 56 543.10, 1996, c. 56 543.11, 1996, c. 56 543.12, 1996, c. 56 543.13, 1996, c. 56 543.14, 1996, c. 56 543.15, 1996, c. 56 543.16, 1996, c. 56 544, 1990, c. 4; 2004, c. 2 545, 1990, c. 4; 2004, c. 2 545.1, 1987, c. 94; 1990, c. 4; 1992, c. 61 545.2, 1998, c. 40 546, 1990, c. 4; 1990, c. 83; 1998, c. 40; 2002, c. 29; 2004, c. 2 546.0.1, 1996, c. 56; 1998, c. 40 546.0.2, 1996, c. 56; 1998, c. 40 546.0.3, 1996, c. 56; 1998, c. 40 546.0.4, 1996, c. 56; 1998, c. 40 546.1, 1990, c. 83; 1996, c. 56 546.2, 1990, c. 83; 1996, c. 56; 1999, c. 40; 2000, c. 64 546.3, 1990, c. 83; Ab. 1993, c. 42 546.4, 1990, c. 83; 1993, c. 42 546.5, 1990, c. 83; 1996, c. 56 546.5.1, 1996, c. 56 546.6, 1990, c. 83; 1993, c. 42; 1996, c. 56 546.6.1, 1996, c. 56 546.7, 1990, c. 83 546.8, 1996, c. 56 550, 1987, c. 94; 1990, c. 83; 1996, c. 56; 1996, c. 60; 1997, c. 43; 1998, c. 40; 2000, c. 64; 2002, c. 29; 2004, c. 2 550.1, 1993, c. 42; 2002, c. 29 552, 1987, c. 94; 1990, c. 83; 1992, c. 21; 1994, c. 23; 1996, c. 56 553, 1987, c. 94; 1990, c. 83; 1996, c. 56; 1997, c. 43; 2000, c. 64 554, 1997, c. 43 557, 1997, c. 43 560, 1987, c. 94; 1990, c. 83; 1997, c. 43; 1998, c. 40; 2004, c. 2 561, Ab. 1997, c. 43 562, Ab. 1997, c. 43 563, Ab. 1997, c. 43 564, Ab. 1997, c. 43 565, Ab. 1997, c. 43 566, Ab. 1997, c. 43 567, Ab. 1997, c. 43 568, Ab. 1997, c. 43 </p>

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c. C-24.2	<p>Highway Safety Code – <i>Cont'd</i></p> <p> 569, Ab. 1997, c. 43 570, Ab. 1997, c. 43 571, Ab. 1997, c. 43 572, Ab. 1997, c. 43 573, Ab. 1997, c. 43 573.1, 1992, c. 61 574, Ab. 1992, c. 61 575, 1987, c. 94; Ab. 1992, c. 61 577, 1987, c. 94; 1992, c. 61; Ab. 1996, c. 56 578, 1990, c. 83; 1992, c. 61; Ab. 1996, c. 56 579, Ab. 1992, c. 61 580, Ab. 1992, c. 61 581, Ab. 1992, c. 61 582, Ab. 1992, c. 61 583, 1992, c. 61 585, 1992, c. 61; 1999, c. 40 586, 1992, c. 61 587, 1987, c. 94; 1990, c. 83; 1992, c. 61; 1996, c. 56 587.1, 1996, c. 56; 1998, c. 40 588, 1992, c. 61 590, 1992, c. 61 591, 1990, c. 4; Ab. 1992, c. 61 592, 1990, c. 4; 1990, c. 83 593, Ab. 1990, c. 4 594, 1990, c. 4; 1992, c. 61 595, 1992, c. 61 596, 1987, c. 94; Ab. 1992, c. 61 596.1, 1990, c. 83; 1998, c. 40 596.2, 1990, c. 83 596.3, 1993, c. 42 596.4, 1993, c. 42 596.5, 1996, c. 56 597, 1992, c. 61; 1995, c. 42; 1999, c. 66; 2000, c. 12 598, 1995, c. 42; 2003, c. 5 599, Ab. 1990, c. 4 600, Ab. 1992, c. 61 601, Ab. 1992, c. 61 601.1, 1999, c. 66 603, 1996, c. 56 604, 1996, c. 56 605, 1996, c. 56; 1999, c. 40 607, 1987, c. 94; 1990, c. 83; 1999, c. 40; 2004, c. 2 607.1, 1987, c. 94; Ab. 1996, c. 56 608, 1999, c. 40 609, 1990, c. 83; 1996, c. 56; 1998, c. 40 610, 1990, c. 83 610.1, 2002, c. 62 610.2, 2002, c. 62 611.1, 1996, c. 56; 2003, c. 5 611.2, 1999, c. 66 612, 1996, c. 56; Ab. 2002, c. 29 613, 1996, c. 56; Ab. 2002, c. 29 614, Ab. 2002, c. 29 615, 1999, c. 40; Ab. 2002, c. 29 616, 1990, c. 83; 1996, c. 56; Ab. 2002, c. 29 617, Ab. 2002, c. 29 618, 1987, c. 94; 1990, c. 83; 1991, c. 32; 1994, c. 23; 1996, c. 60; 1997, c. 49; 1997, c. 85; 2002, c. 29; 2004, c. 2; 2004, c. 34; 2004, c. 35 619, 1987, c. 94; 1990, c. 83; 1990, c. 85; 1995, c. 6; 1996, c. 2; 1996, c. 56; 2000, c. 31; 2002, c. 29; 2004, c. 2 619.1, 1990, c. 83 </p>

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Reference	Title Amendments
c. C-24.2	<p>Highway Safety Code – <i>Cont'd</i></p> <p>619.2, 1990, c. 83; 1996, c. 56 619.3, 1990, c. 83; 1996, c. 56 619.4, 1997, c. 85 619.5, 2004, c. 35 620, 1987, c. 94; 1990, c. 83; 1996, c. 56; 1999, c. 40; 2000, c. 64 621, 1987, c. 94; 1988, c. 68; 1990, c. 83; 1993, c. 42; 1995, c. 25; 1996, c. 56; 1996, c. 60; 1998, c. 40; 1999, c. 66; 2002, c. 29; 2003, c. 5; 2004, c. 2 622, 1987, c. 94; 1998, c. 40; 2002, c. 29 623, Ab. 1992, c. 61 624, 1987, c. 94; 1990, c. 83; 1992, c. 61; 1993, c. 42; 1995, c. 6; 1996, c. 56; 1999, c. 66; 2001, c. 29; 2002, c. 29; 2004, c. 2; 2004, c. 34 626, 1990, c. 83; 1992, c. 21; 1992, c. 54; 1994, c. 23; 1995, c. 3; 1995, c. 25; 1996, c. 60; 1998, c. 40; 1999, c. 40; 2004, c. 2 627, 1987, c. 94; 1990, c. 83; 1996, c. 60; 1998, c. 40; 1999, c. 40; 2004, c. 2 628, 1990, c. 83; 1999, c. 40 628.1, 2000, c. 64 629, 1996, c. 56 630, 1990, c. 4 633, 1990, c. 83; 1996, c. 56 634.1, 1996, c. 73; 2002, c. 29 634.2, 1996, c. 73; 2002, c. 29 635, Ab. 1992, c. 61 636, 1987, c. 94; 1990, c. 83; 1998, c. 40 636.1, 1990, c. 83; 1996, c. 56; 1998, c. 40; 2003, c. 8 636.2, 1990, c. 83; 1996, c. 56; 1998, c. 40 636.3, 1999, c. 66 637, 1990, c. 83; 2002, c. 29 637.1, 1990, c. 83; 1996, c. 56 638.1, 2002, c. 29 639, 1988, c. 68 640, 1987, c. 94 643, 1990, c. 4 643.1, 1990, c. 83 643.2, 1990, c. 83; 1998, c. 40; 2002, c. 29 644, 1990, c. 4 644.1, 1990, c. 83 644.2, 1990, c. 83 645, 1990, c. 4; Ab. 1996, c. 60 645.1, 1987, c. 94; 1990, c. 4; Ab. 1998, c. 40 645.2, 1988, c. 68; 1990, c. 4; Ab. 1996, c. 60 645.3, 1990, c. 83 645.4, 1990, c. 83 646, 1987, c. 94; 1990, c. 4; 1999, c. 66 647, 1999, c. 66; 2004, c. 2 648, 1987, c. 94; 1990, c. 19; 1990, c. 83; 1992, c. 61; 1999, c. 66; 2000, c. 49; 2003, c. 5; 2004, c. 35 648.1, 1991, c. 32 648.2, 2003, c. 5 648.3, 2004, c. 35 650, 1988, c. 46 651, 1987, c. 94 660, 1988, c. 68; 1990, c. 83</p>
c. C-25	<p>Code of Civil Procedure</p> <p>4, 1979, c. 37; 1983, c. 54; 1986, c. 95; 1989, c. 54; 1992, c. 57; 1997, c. 42 4.1, 2002, c. 7 4.2, 2002, c. 7 4.3, 2002, c. 7 6, 1978, c. 5; 1979, c. 37; 1984, c. 46 8, 1979, c. 37; 1999, c. 40</p>

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Reference	Title Amendments
c. C-25	<p>Code of Civil Procedure – <i>Cont'd</i></p> <p> 9, 1999, c. 40; 2002, c. 7 12, 1982, c. 17; 1992, c. 57 13, 1982, c. 17; 1984, c. 26; 1993, c. 30 15, 1995, c. 41 18, 1986, c. 95; Ab. 1992, c. 57 20.1, 1979, c. 37 21, Ab. 1992, c. 57 21.1, 1989, c. 62; Ab. 1992, c. 57 22, 1978, c. 19; 1988, c. 21; 1992, c. 57 23, 1978, c. 19; 1980, c. 11; 1988, c. 21; 1992, c. 57 24, 1979, c. 37; 1992, c. 57 26, 1979, c. 37; 1982, c. 17; 1982, c. 32; 1984, c. 26; 1992, c. 57; 1993, c. 30; 1993, c. 72; 1995, c. 2; 1997, c. 75; 1999, c. 46; 2002, c. 7 26.0.1, 2002, c. 7 26.1, 1992, c. 57 27, 1993, c. 30 28, 1982, c. 17; Ab. 1993, c. 30 29, 1979, c. 37; 1982, c. 17; 1982, c. 32; 1988, c. 21; 1992, c. 57 30, 1978, c. 19; 1979, c. 15; 1985, c. 29 32, Ab. 1996, c. 5 33, 1992, c. 57 34, 1978, c. 8; 1979, c. 37; 1979, c. 48; 1982, c. 58; 1984, c. 26; 1987, c. 63; 1992, c. 57; 1995, c. 2; 1999, c. 40; 2002, c. 7 35, 1981, c. 14; 1992, c. 57; 1996, c. 5 36, 1992, c. 57; 1999, c. 40 36.1, 1978, c. 19; 1982, c. 17; 1988, c. 21 36.2, 1992, c. 57; 1997, c. 75 37, 1989, c. 52 39, 1986, c. 55; 1992, c. 57; 1996, c. 5; 2002, c. 54 41, 1992, c. 57; 1999, c. 40 42, 1980, c. 21; 1987, c. 63 44.1, 1994, c. 28; 1997, c. 42; 2002, c. 7 45, 1997, c. 42 46, 2002, c. 7 47, 1988, c. 21; 1989, c. 52 48.1, 1988, c. 21 50, 1992, c. 57 53, 1979, c. 37 53.1, 1992, c. 57 54, 1990, c. 4 56, 1982, c. 17; 1992, c. 57 59, 1992, c. 57 60, 1987, c. 85; 1992, c. 57; 2001, c. 26 61, 1992, c. 57 62, 2000, c. 44 63, 1999, c. 40 65, 2002, c. 7 68, 1992, c. 57 70, 1982, c. 17; 1989, c. 54; 1992, c. 57; 2002, c. 6 70.1, 1982, c. 17 70.2, 1989, c. 54; 1992, c. 21; 1992, c. 57 71.1, 1992, c. 57 74, 1992, c. 57 75.0.1, 2002, c. 7 75.1, 1984, c. 26 75.2, 1993, c. 72 78, 1999, c. 40 80, Ab. 1994, c. 28 81, Ab. 1994, c. 28 82, Ab. 1994, c. 28 82.1, 1993, c. 72; 2002, c. 7 </p>

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Reference	Title Amendments
c. C-25	Code of Civil Procedure – <i>Cont'd</i> 83 , 1994, c. 28 88 , 1992, c. 57 89 , 1992, c. 57; 2001, c. 32 90 , 1992, c. 57 93.1 , 1996, c. 5 94 , 1992, c. 57 94.1 , 1992, c. 57 94.2 , 1992, c. 57 94.3 , 1992, c. 57 94.4 , 1985, c. 29 94.5 , 1992, c. 57; 1996, c. 5; Ab. 2002, c. 7 94.6 , 1992, c. 57; 2002, c. 7 94.7 , 1992, c. 57 94.8 , 1992, c. 57; Ab. 2002, c. 7 94.9 , 1992, c. 57 94.10 , 1992, c. 57 95 , 1985, c. 29 97 , 1979, c. 37; 1989, c. 54; 1992, c. 57 98 , 1979, c. 37; 1992, c. 57 100 , 1992, c. 57; 1999, c. 40 110 , 1996, c. 5; 2002, c. 7 110.1 , 2002, c. 7; 2004, c. 14 111 , 1991, c. 20; 1996, c. 5; 2002, c. 7 111.1 , 2002, c. 7 112 , 1991, c. 20; 1996, c. 5; 2002, c. 7 113 , 1996, c. 5; 2002, c. 7 114 , 1982, c. 17; 1996, c. 5; 2002, c. 7 115 , 1982, c. 17; 1992, c. 57; 1996, c. 5; 2002, c. 7 116 , 1981, c. 14; 1992, c. 57 117 , 1994, c. 28; 1996, c. 5; Ab. 2002, c. 7 118 , 1992, c. 57 119 , 1996, c. 5; 1999, c. 46; 2002, c. 7 119.1 , Ab. 1996, c. 5 119.2 , 1992, c. 57 120 , 1979, c. 37; 1980, c. 11; 1982, c. 32; 1989, c. 6; 1989, c. 57; 1995, c. 41 121 , 2002, c. 6 122 , 1979, c. 37 123 , 1992, c. 57; 1996, c. 5; 1999, c. 40; 1999, c. 46; 2002, c. 7 124 , 1993, c. 72 129 , 1992, c. 57; 1999, c. 40 130 , 1982, c. 52; 1992, c. 57; 1993, c. 48; 1999, c. 40 132 , 1992, c. 57; 1999, c. 40 132.1 , 1992, c. 57; 1999, c. 40 133 , 1992, c. 57; 1999, c. 40 135.1 , 1992, c. 57; 1998, c. 51 137 , 1983, c. 28; 1992, c. 57 138 , 1983, c. 28; 1997, c. 42 139 , 1992, c. 57; 1996, c. 5; 1999, c. 40; 2002, c. 7 140 , 1999, c. 40 140.1 , 1993, c. 72 141 , 1983, c. 28 142 , 1993, c. 72 143 , 1996, c. 5; 2002, c. 7 144 , 1983, c. 28 146 , 1983, c. 28; 1992, c. 57 146.0.1 , 1993, c. 72 146.0.2 , 1993, c. 72 146.1 , 1992, c. 57 146.2 , 1992, c. 57; 1999, c. 40 146.3 , 1992, c. 57 147 , Ab. 1994, c. 28

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Reference	Title Amendments
c. C-25	<p>Code of Civil Procedure – <i>Cont'd</i></p> <p> 148, 1992, c. 57; 1996, c. 5; 2002, c. 7 149, 1983, c. 28; 1985, c. 29; 1992, c. 57; 1999, c. 40 150, 1992, c. 57 151, 1992, c. 57 151.1, 2002, c. 7; 2004, c. 14 151.2, 2002, c. 7; 2004, c. 14 151.3, 2002, c. 7 151.4, 2002, c. 7 151.5, 2002, c. 7 151.6, 2002, c. 7 151.7, 2002, c. 7 151.8, 2002, c. 7 151.9, 2002, c. 7 151.10, 2002, c. 7 151.11, 2002, c. 7; 2004, c. 14 151.12, 2002, c. 7 151.13, 2002, c. 7 151.14, 2002, c. 7 151.15, 2002, c. 7 151.16, 2002, c. 7 151.17, 2002, c. 7 151.18, 2002, c. 7 151.19, 2002, c. 7 151.20, 2002, c. 7 151.21, 2002, c. 7 151.22, 2002, c. 7 151.23, 2002, c. 7 152, 1999, c. 40; 2002, c. 7 153, 1999, c. 40; 2002, c. 7 154, 1999, c. 40; 2002, c. 7 155, Ab. 1996, c. 5 156, Ab. 1996, c. 5 157, Ab. 1996, c. 5 158, Ab. 1996, c. 5 159, 2002, c. 7 160, 2002, c. 7 161, 1996, c. 5; 2002, c. 7 162, 1996, c. 5; 1999, c. 40; 2002, c. 7 164, 1999, c. 40 166, 1999, c. 40 167, 1999, c. 40 168, 1992, c. 57; 1994, c. 28; 1999, c. 40; 2002, c. 7 169, 1999, c. 40 170, 1999, c. 40; Ab. 2002, c. 7 171, 1999, c. 40; 2002, c. 7 173, 1996, c. 5; Ab. 2002, c. 7 174, 1999, c. 40; Ab. 2002, c. 7 175.1, 2002, c. 7 175.2, 2002, c. 7 175.3, 2002, c. 7 176, 1992, c. 57; Ab. 2002, c. 7 177, Ab. 1984, c. 26 178, Ab. 1992, c. 57 179, Ab. 1992, c. 57 180, Ab. 1992, c. 57 180.1, 1989, c. 62; Ab. 1992, c. 57 181, Ab. 1992, c. 57 182, 2002, c. 7 184, 2002, c. 7 185, 1983, c. 28; 1985, c. 29; 1992, c. 57 186, 2002, c. 7 </p>

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c. C-25	Code of Civil Procedure – <i>Cont'd</i>
	187 , 1992, c. 57 188 , Ab. 1992, c. 57 189 , 1992, c. 57 189.1 , 1987, c. 48; 1992, c. 57 190 , 1992, c. 57 191 , 1992, c. 57 192 , 1992, c. 57; 2002, c. 7 194 , 2002, c. 7 195 , 1982, c. 17; 1992, c. 57; 2002, c. 6 196 , 1982, c. 58; 1986, c. 85; 2002, c. 6 198 , 1983, c. 28; Ab. 1992, c. 57 198.1 , 1985, c. 29 199 , 1996, c. 5; 2002, c. 7 200 , 2002, c. 7; 2002, c. 54 201 , 1999, c. 40; 2002, c. 7 202 , 2002, c. 7 203 , 2002, c. 7 205 , 2002, c. 7 206 , 1996, c. 5; 2002, c. 7 207 , 1996, c. 5; 2002, c. 7 210 , 2002, c. 7 211 , 2002, c. 7 212 , 2002, c. 7 213 , 1999, c. 40; 2002, c. 7 214 , 1984, c. 26; 1994, c. 28; 2002, c. 7 217 , 1996, c. 5; 2002, c. 7 218 , 1999, c. 40; Ab. 2002, c. 7 221 , 1999, c. 40; Ab. 2002, c. 7 222 , 1984, c. 26; 1996, c. 5 223 , 1994, c. 28 223.1 , 2002, c. 7 224 , 2002, c. 7 225 , Ab. 2002, c. 7 226 , Ab. 2002, c. 7 227 , 1994, c. 28; Ab. 2002, c. 7 228 , 1999, c. 40; 2002, c. 7 229 , Ab. 2002, c. 7 231 , Ab. 2002, c. 7 234 , 1992, c. 57; 2002, c. 6; 2002, c. 7 235 , 2002, c. 6 236 , 2002, c. 7 237 , 2002, c. 7 238 , 1999, c. 40; 2002, c. 7 240 , 2002, c. 7 245 , 2002, c. 7 246 , 1992, c. 57; Ab. 2002, c. 7 249 , 2002, c. 7 251 , 1992, c. 57 253 , 2002, c. 7 253.1 , 1982, c. 17 257 , 1982, c. 17; 1992, c. 57 258 , 1992, c. 57 259 , 2002, c. 7 260 , 2002, c. 7 261 , 2002, c. 7 264.1 , 2002, c. 7 265 , 1996, c. 5; Ab. 2002, c. 7 266 , Ab. 2002, c. 7 267 , 1992, c. 57; Ab. 2002, c. 7 268 , Ab. 2002, c. 7 269 , 1996, c. 5; Ab. 2002, c. 7

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Reference	Title Amendments
c. C-25	<p>Code of Civil Procedure – <i>Cont'd</i></p> <p>270, 1984, c. 26; 1992, c. 57; 1994, c. 28; 2002, c. 7 271, 1984, c. 26; 1994, c. 28; 2002, c. 7 272, 2002, c. 7 273, 2002, c. 7 273.1, 1996, c. 5; 2002, c. 7 273.2, 1996, c. 5; 2002, c. 7 274, 1999, c. 46; 2002, c. 7 274.1, 2002, c. 7 274.2, 2002, c. 7 274.3, 2002, c. 7; 2004, c. 14 275, 1982, c. 17; 1992, c. 57; 2002, c. 7 275.1, 1994, c. 28; Ab. 1999, c. 46 276, 1984, c. 26; 1994, c. 28; Ab. 2002, c. 7 277, Ab. 1994, c. 28 278, 1983, c. 28; 1999, c. 40 279, 1984, c. 26; 1994, c. 28; 2002, c. 7 280, 1984, c. 46; 1999, c. 40; 2002, c. 7 281, 2002, c. 7 281.1, 2002, c. 7 284, 1990, c. 4; 2002, c. 7 293, Ab. 1992, c. 57 294.1, 1979, c. 45; 1984, c. 26; 1992, c. 57; 1994, c. 28; 1999, c. 46; 2000, c. 12; 2002, c. 7 295, 2002, c. 6 296, 1992, c. 57 297, 1996, c. 5 298, 1986, c. 95 299, 1986, c. 95; 1992, c. 57 300, Ab. 1992, c. 57 301, Ab. 1992, c. 57 304, 1992, c. 57 305, 1979, c. 37; 1981, c. 14 307, 2002, c. 6 312, 1992, c. 57; 1994, c. 28 313, 1994, c. 28 319, Ab. 1992, c. 57 320, Ab. 1992, c. 57 321, 1983, c. 28 327, 1999, c. 40 331, 1999, c. 40 331.1, 1994, c. 28 331.2, 1994, c. 28; 1996, c. 5; 2002, c. 7 331.3, 1994, c. 28; 2002, c. 7 331.4, 1994, c. 28; 2002, c. 7 331.5, 1994, c. 28; 2002, c. 7 331.6, 1994, c. 28; 2002, c. 7 331.7, 1994, c. 28; 2002, c. 7 331.8, 1994, c. 28; 1996, c. 5; 2002, c. 7 331.9, 1994, c. 28; 2004, c. 5 387, 1999, c. 40 390, 1999, c. 40 394, 1982, c. 17; 1992, c. 57; 1999, c. 40; 2002, c. 6 394.1, 1992, c. 57 394.2, 1992, c. 57 394.3, 1992, c. 57 394.4, 1992, c. 57 394.5, 1992, c. 57 395, 1992, c. 57; 2002, c. 7 396, 1983, c. 28 396.1, 2002, c. 7 396.2, 2002, c. 7</p>

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Reference	Title Amendments
c. C-25	Code of Civil Procedure – <i>Cont'd</i>
	396.3 , 2002, c. 7 396.4 , 2002, c. 7 397 , 1983, c. 28; 1984, c. 26; 1999, c. 40; 2002, c. 7 398 , 1983, c. 28; 1984, c. 26; 1999, c. 40; 2002, c. 7 398.1 , 1983, c. 28; 1984, c. 26; 1994, c. 28; 2002, c. 7 398.2 , 1984, c. 26; 1994, c. 28; 1999, c. 46 399 , 1992, c. 57 399.2 , 1984, c. 26; 1994, c. 28 400 , 1992, c. 57 401 , Ab. 1983, c. 28 402 , 1992, c. 57; 1994, c. 28 402.1 , 1984, c. 26; 1994, c. 28 403 , 1992, c. 57; 1994, c. 28 404 , 1982, c. 17; 1986, c. 85; 1988, c. 17; 2002, c. 6 405 , 1992, c. 57 406 , 1992, c. 57; 1996, c. 5 408 , 1996, c. 5; 1999, c. 40 409 , 1992, c. 57 411 , 1983, c. 28 413 , 1992, c. 57 413.1 , 2002, c. 7 416 , 1999, c. 40 421 , 1999, c. 40 429 , 1999, c. 40 436 , 1999, c. 40 437.1 , 1996, c. 5; Ab. 2002, c. 7 442 , 1992, c. 57 448 , 1982, c. 17; 1992, c. 57; 1996, c. 5; 2002, c. 7 449 , 1996, c. 5; Ab. 2002, c. 7 450 , 1996, c. 5; Ab. 2002, c. 7 451 , 1996, c. 5 452 , 2002, c. 7 453 , 1992, c. 57; 2002, c. 7 454 , 2002, c. 7 455 , Ab. 2002, c. 7 457 , 1982, c. 17; 2002, c. 6 458 , 1982, c. 17 459 , 1982, c. 17 460 , 1982, c. 17 461 , 1982, c. 17 464 , 1999, c. 40 465 , 1993, c. 30; 2002, c. 7 466 , 1993, c. 30; 1993, c. 72 469 , 1992, c. 57 469.1 , 1992, c. 57 470 , 1992, c. 57 471 , 1982, c. 17; 1989, c. 6 473 , 1992, c. 57; 1995, c. 39 475 , 1983, c. 28; 1984, c. 26; 1992, c. 57; 1999, c. 40 477 , 1983, c. 28; 1995, c. 39; 2002, c. 7 478.1 , 1982, c. 17; 1992, c. 57 479 , 1981, c. 14 480 , 1982, c. 32 481.1 , 1996, c. 5; 1999, c. 46; Ab. 2002, c. 7 481.2 , 1996, c. 5; Ab. 2002, c. 7 481.3 , 1996, c. 5; Ab. 2002, c. 7 481.4 , 1996, c. 5; Ab. 2002, c. 7 481.5 , 1996, c. 5; Ab. 2002, c. 7 481.6 , 1996, c. 5; Ab. 2002, c. 7 481.7 , 1996, c. 5; Ab. 2002, c. 7 481.8 , 1996, c. 5; Ab. 2002, c. 7

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Reference	Title Amendments
c. C-25	Code of Civil Procedure – <i>Cont'd</i>
	481.9 , 1996, c. 5; Ab. 2002, c. 7 481.10 , 1996, c. 5; Ab. 2002, c. 7 481.11 , 1996, c. 5; Ab. 2002, c. 7 481.12 , 1996, c. 5; Ab. 2002, c. 7 481.13 , 1996, c. 5; Ab. 2002, c. 7 481.14 , 1996, c. 5; Ab. 2002, c. 7 481.15 , 1996, c. 5; Ab. 2002, c. 7 481.16 , 1996, c. 5; Ab. 2002, c. 7 481.17 , 1996, c. 5; Ab. 2002, c. 7 483 , 1979, c. 37; 1989, c. 54 484 , 1999, c. 40 484.1 , 1985, c. 29 493 , 1992, c. 57 494 , 1982, c. 32; 1983, c. 28; 1989, c. 41; 1992, c. 57; 1993, c. 30; 1995, c. 2; 1995, c. 39; 1999, c. 40; 2002, c. 7 495 , 1979, c. 37; 1999, c. 40 495.1 , 1993, c. 30 495.2 , 1993, c. 30; 2002, c. 7 496 , 1979, c. 37; 1993, c. 30 496.1 , 1993, c. 30 497 , 1979, c. 37; 1982, c. 32; 1993, c. 30; 1999, c. 40; 2002, c. 7 498 , 1979, c. 37; 1995, c. 39 499 , 1982, c. 32; 1989, c. 41 500 , 1979, c. 37; 1993, c. 30 501 , 1982, c. 32; 1995, c. 2; 1999, c. 40; 2002, c. 7; 2002, c. 54 502 , 1999, c. 40 503 , 1979, c. 37; 1982, c. 32; 1993, c. 30 503.1 , 1993, c. 30; 1995, c. 2 503.2 , 1993, c. 30; Ab. 1995, c. 2 503.3 , 1993, c. 30; Ab. 1995, c. 2 504 , 1979, c. 37; 1982, c. 32 504.1 , 1982, c. 32; 1995, c. 2 505 , 1979, c. 37; 1982, c. 32; 1993, c. 30; 1995, c. 2 505.1 , 1995, c. 2 506 , 1999, c. 40 507 , 1979, c. 37; 1982, c. 32; 1999, c. 46 507.0.1 , 1999, c. 46 507.1 , 1979, c. 37 507.2 , 1979, c. 37; 1982, c. 32; 1995, c. 39 508 , Ab. 1979, c. 37 508.1 , 2002, c. 7 508.2 , 2002, c. 7 508.3 , 2002, c. 7 508.4 , 2002, c. 7 508.5 , 2002, c. 7 509 , 1982, c. 32; 1999, c. 46 509.1 , 1999, c. 46 510.1 , 1992, c. 57 511 , 1979, c. 37; 1982, c. 32; 1983, c. 28; 1986, c. 55; 2002, c. 7 514 , 1987, c. 48 522 , 1995, c. 39 522.1 , 1995, c. 2 523 , 1985, c. 29; 1992, c. 57; 1999, c. 40; 1999, c. 46; 2002, c. 7 523.1 , 1992, c. 57 524 , 1979, c. 37 525 , 1999, c. 40 531 , 1992, c. 57 532 , 1999, c. 40 533 , 1999, c. 40 534 , 1992, c. 57 536 , 1992, c. 57

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Reference	Title Amendments
c. C-25	Code of Civil Procedure – <i>Cont'd</i>
	538 , 1992, c. 57 539 , 1999, c. 40 540 , 1992, c. 57 541 , 1992, c. 57 543 , 1992, c. 57; 1999, c. 40 545 , 1980, c. 21 546.1 , 1980, c. 21; 1983, c. 28 547 , 1992, c. 57; 1993, c. 30; 1994, c. 28; 1995, c. 2; 2002, c. 7 550 , 1993, c. 30 552 , 1986, c. 55; 1992, c. 57 553 , 1979, c. 37; 1980, c. 21; 1982, c. 17; 1982, c. 58; 1986, c. 55; 1988, c. 17; 1989, c. 55; 1992, c. 57; 1999, c. 14; 2002, c. 6 553.2 , 1986, c. 55; 1989, c. 55; 1992, c. 57; 1996, c. 5 553.3 , 1988, c. 56; Ab. 1995, c. 18 553.4 , 1988, c. 56; Ab. 1995, c. 18 553.5 , 1988, c. 56; Ab. 1995, c. 18 553.6 , 1988, c. 56; Ab. 1995, c. 18 553.7 , 1988, c. 56; Ab. 1995, c. 18 553.8 , 1988, c. 56; Ab. 1995, c. 18 553.9 , 1988, c. 51; 1988, c. 56; 1994, c. 12; Ab. 1995, c. 18 553.10 , 1988, c. 56; Ab. 1995, c. 18 554 , 1979, c. 37; 1982, c. 32; 1989, c. 6; 1989, c. 57; 1995, c. 41 555 , 1979, c. 37 556 , 1987, c. 48 557 , 1992, c. 57; 1999, c. 40 563 , 1992, c. 57 564 , 1992, c. 57 565 , 1986, c. 55; 1999, c. 40; 1999, c. 46 567 , 1999, c. 40 568 , 1999, c. 40 569 , 1992, c. 57 571 , 1992, c. 57 580.1 , 2002, c. 7 582 , 1983, c. 28 583 , 1992, c. 57 583.2 , 2002, c. 6 583.3 , 1983, c. 28 589 , 1982, c. 32; 1995, c. 18 590 , 1992, c. 57 592 , 1992, c. 57 592.1 , 1999, c. 40 592.2 , 1992, c. 57; 1998, c. 5 592.3 , 1992, c. 57 592.4 , 1992, c. 57 594 , 1992, c. 57; 1996, c. 2 594.1 , 1992, c. 57 595 , Ab. 1992, c. 57 595.1 , 1992, c. 57 598 , 1980, c. 21; 1992, c. 57 599 , 1992, c. 57 600 , Ab. 1992, c. 57 601 , Ab. 1992, c. 57 602 , Ab. 1992, c. 57 603 , 2002, c. 7 604 , 1992, c. 57 606 , 1992, c. 57 610 , 1984, c. 46; 1992, c. 57 611.1 , 1992, c. 57 613 , 1983, c. 28; 1992, c. 57 614 , 1992, c. 57 615 , 1992, c. 57

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Reference	Title Amendments
c. C-25	<p>Code of Civil Procedure – <i>Cont'd</i></p> <p> 616, 1992, c. 57 616.1, 1992, c. 57 621, 1992, c. 57 625, 1992, c. 57; 1999, c. 40 625.1, 1988, c. 56 629, 1988, c. 84; 1992, c. 57; 1999, c. 40 631, 1992, c. 57 634, 1980, c. 21; 1993, c. 72 640.1, 1988, c. 17; 1995, c. 39 640.2, 1988, c. 17 640.3, 1988, c. 17 640.4, 1988, c. 17 640.5, 1995, c. 39 641, 1979, c. 37; 1981, c. 14; 1993, c. 72 641.1, 1980, c. 21; 1988, c. 56; 1995, c. 18 641.2, 1980, c. 21; 1981, c. 14; 1988, c. 56 641.3, 1979, c. 37; 1980, c. 21; 1981, c. 14; 1999, c. 40 642, 1992, c. 57 643, 1995, c. 18 644, 1987, c. 63 647, 1980, c. 21; 1981, c. 14; 1993, c. 72; 2002, c. 6 651, 1992, c. 57 651.1, 1993, c. 72 652, 1992, c. 57 653.1, 1987, c. 63 654, 1987, c. 63 655, 1987, c. 63; 1995, c. 39 655.1, 1987, c. 63 656, 1987, c. 63 656.1, 1987, c. 63 656.2, 1987, c. 63 656.3, 1987, c. 63 657, 1987, c. 63; 1995, c. 39 657.1, 1987, c. 63; 1995, c. 39 657.2, 1987, c. 63; 1995, c. 39 658, 1987, c. 63; 1999, c. 40 659.0.1, 1995, c. 18 659.1, 1980, c. 21; Ab. 1988, c. 56; Ab. 1995, c. 18 659.2, 1980, c. 21; Ab. 1988, c. 56; Ab. 1995, c. 18 659.3, 1980, c. 21; 1981, c. 14; Ab. 1988, c. 56; 1992, c. 57; Ab. 1995, c. 18 659.4, 1980, c. 21; Ab. 1988, c. 56; Ab. 1995, c. 18 659.5, 1980, c. 21; 1988, c. 56 659.6, 1980, c. 21; 1988, c. 56 659.7, 1980, c. 21; 1988, c. 56; 1993, c. 72 659.8, 1980, c. 21; 1981, c. 14 659.9, 1980, c. 21 659.10, 1980, c. 21 659.11, 1995, c. 18 660, 1992, c. 57 661, Ab. 1992, c. 57 661.1, 1980, c. 21; 1981, c. 14; Ab. 1988, c. 56; Ab. 1995, c. 18 662, 1980, c. 21; 1988, c. 56; 1995, c. 18 663, 1992, c. 57; 1999, c. 40; 2000, c. 42 664, 1992, c. 57 665, 1992, c. 57; 1999, c. 40 666, 1992, c. 57 668, Ab. 1992, c. 57 670, 1979, c. 72; 1989, c. 55; 1992, c. 57; 1999, c. 43; 2003, c. 19 671, 1992, c. 57 672, 1992, c. 57 678.1, 2003, c. 19 </p>

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c. C-25	Code of Civil Procedure – <i>Cont'd</i>
	679 , 1992, c. 57
	683 , 1992, c. 57
	684 , 1992, c. 57
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	689 , 1992, c. 57; 1999, c. 40
	691 , 1999, c. 40
	696 , 1988, c. 84; 1991, c. 62; 1992, c. 57; 1996, c. 5; 1999, c. 40; 2002, c. 75
	696.1 , 1992, c. 57
	700 , 1999, c. 40
	701 , 1992, c. 57
	703 , 1992, c. 57; 2000, c. 42
	704 , 1992, c. 57; 2000, c. 42
	705 , Ab. 1992, c. 57
	706 , Ab. 1992, c. 57
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	710 , 1992, c. 57
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	713 , 1992, c. 57
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	715 , 1992, c. 57
	716 , 1999, c. 40
	720 , 1992, c. 57; 1999, c. 40
	721 , 1992, c. 57
	723 , 1992, c. 57
	724 , 1996, c. 5
	727 , 1999, c. 40
	730 , 1983, c. 28; 1995, c. 39
	731 , 1992, c. 57
	734 , 1992, c. 57; 1999, c. 40
	734.0.1 , 1982, c. 17; 1989, c. 55; 2002, c. 6
	735 , 1982, c. 17
	737 , 1983, c. 28; 1992, c. 57
	738 , 1982, c. 32; 1996, c. 5
	739 , 1983, c. 28; 1992, c. 57
	740 , 2002, c. 7
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	745 , 1992, c. 57
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	747 , Ab. 1992, c. 57
	748 , Ab. 1992, c. 57
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	751 , 1992, c. 57
	752 , 2002, c. 7
	752.1 , 1983, c. 28
	753 , 1983, c. 28; 1985, c. 29; 1986, c. 55
	753.1 , 1983, c. 28; 1996, c. 5; 2002, c. 7
	754 , 1983, c. 28; 2002, c. 7
	754.1 , 1983, c. 28; 1994, c. 28; 2002, c. 7
	754.2 , 1983, c. 28; 2002, c. 7
	754.3 , 1983, c. 28
	755 , 1999, c. 40
	756 , 1996, c. 5; 2002, c. 7
	758 , 1992, c. 57
	762 , 1992, c. 57; 1996, c. 51; Ab. 2002, c. 7
	763 , 1992, c. 57; 1994, c. 28; 1996, c. 5; Ab. 2002, c. 7
	764 , 1992, c. 57; Ab. 2002, c. 7
	765 , 1992, c. 57; 1994, c. 28; Ab. 2002, c. 7

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c. C-25	Code of Civil Procedure – <i>Cont'd</i>
	766 , 1992, c. 57; 1994, c. 28; Ab. 2002, c. 7 767 , 1992, c. 57; Ab. 2002, c. 7 768 , 1992, c. 57; Ab. 2002, c. 7 769 , 1992, c. 57; 1994, c. 28; Ab. 2002, c. 7 770 , 1992, c. 57; 1994, c. 28; Ab. 2002, c. 7 771 , 1992, c. 57; Ab. 2002, c. 7 772 , 1992, c. 57; 1994, c. 28; Ab. 2002, c. 7 773 , 1992, c. 57; Ab. 2002, c. 7 774 , 1992, c. 57; 2002, c. 7 775 , 1992, c. 57 776 , 1992, c. 57; 1998, c. 32; 2002, c. 7 777 , 1992, c. 57; 1998, c. 32 778 , 1992, c. 57; 1997, c. 75 779 , 1992, c. 57; 1997, c. 75; 2002, c. 7 780 , 1992, c. 57; 1997, c. 75 781 , 1992, c. 57; 1997, c. 75 782 , 1992, c. 57; 1997, c. 43 783 , 1992, c. 57; 1997, c. 75 784 , 1992, c. 57 785 , 1992, c. 57; 2002, c. 7 786 , 1992, c. 57 787 , 1992, c. 57 788 , 1992, c. 57; 2002, c. 7 789 , 1992, c. 57 790 , 1992, c. 57; 2002, c. 7 791 , 1992, c. 57 792 , 1992, c. 57; 1995, c. 2; 1999, c. 40 793 , 1992, c. 57 794 , 1992, c. 57 795 , 1992, c. 57; Ab. 2002, c. 7 796 , 1992, c. 57 797 , 1992, c. 57 798 , 1992, c. 57 799 , 1992, c. 57 800 , 1992, c. 57 801 , 1992, c. 57; 2002, c. 7 802 , 1992, c. 57 803 , 1992, c. 57 804 , 1992, c. 57; 2002, c. 7 805 , 1992, c. 57; 2002, c. 7 806 , 1992, c. 57 807 , 1992, c. 57; Ab. 2000, c. 42 808 , 1992, c. 57 809 , 1992, c. 57; 1996, c. 5; 2002, c. 7 810 , 1992, c. 57 811 , 1992, c. 57 812 , 1992, c. 57; 1996, c. 5; Ab. 2002, c. 7 812.1 , 1992, c. 57 813 , 1982, c. 17; 1986, c. 55; 1996, c. 5; 2002, c. 7 813.1 , 1982, c. 17; Ab. 2002, c. 7 813.2 , 1982, c. 17; Ab. 2002, c. 7 813.3 , 1982, c. 17; 1983, c. 50; 1987, c. 44; 1990, c. 29; 1992, c. 57; 2002, c. 6; 2002, c. 7 813.4 , 1982, c. 17; 1992, c. 57; 2000, c. 42; 2002, c. 6 813.4.1 , 1987, c. 48 813.5 , 1982, c. 17; 2002, c. 7 813.6 , 1982, c. 17; 1987, c. 48; 1996, c. 5; Ab. 2002, c. 7 813.7 , 1982, c. 17; Ab. 2002, c. 7 813.8 , 1982, c. 17; 1984, c. 26; 1997, c. 42; 1999, c. 46; Ab. 2002, c. 7 813.9 , 1982, c. 17; 1984, c. 26; 1999, c. 46; 2002, c. 7 813.10 , 1984, c. 26; 1994, c. 28; 1999, c. 46

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c. C-25	<p>Code of Civil Procedure – <i>Cont'd</i></p> <p>813.11, 1984, c. 26; 1994, c. 28; 1999, c. 46; Ab. 2002, c. 7 813.12, 1984, c. 26; 1999, c. 46; Ab. 2002, c. 7 813.13, 1984, c. 26; 1999, c. 46; Ab. 2002, c. 7 813.14, 1999, c. 46; Ab. 2002, c. 7 813.15, 1999, c. 46; Ab. 2002, c. 7 813.16, 1999, c. 46 813.17, 1999, c. 46; Ab. 2002, c. 7 814, 1982, c. 17; Ab. 2002, c. 7 814.1, 1982, c. 17; 1997, c. 42; 2002, c. 7 814.2, 1982, c. 17; Ab. 2002, c. 7 814.3, 1997, c. 42; 2002, c. 6 814.4, 1997, c. 42; 1999, c. 46 814.5, 1997, c. 42 814.6, 1997, c. 42; 1999, c. 46 814.7, 1997, c. 42 814.8, 1997, c. 42; 1999, c. 46 814.9, 1997, c. 42 814.10, 1997, c. 42; 1999, c. 46 814.11, 1997, c. 42 814.12, 1997, c. 42 814.13, 1997, c. 42 814.14, 1997, c. 42; 1999, c. 46 815, 1982, c. 17 815.1, 1982, c. 17 815.2, 1982, c. 17; 1993, c. 1 815.2.1, 1993, c. 1; 1997, c. 42; 1999, c. 46; 2002, c. 6 815.2.2, 1993, c. 1; 1997, c. 42 815.2.3, 1993, c. 1; Ab. 1997, c. 42 815.3, 1982, c. 17; 1993, c. 1 815.4, 1982, c. 17 815.5, 1997, c. 42 816, 1982, c. 17; Ab. 1992, c. 57 816.1, 1982, c. 17; Ab. 1992, c. 57 816.2, 1982, c. 17; Ab. 1992, c. 57 816.3, 1982, c. 17; Ab. 1992, c. 57 817, 1982, c. 17; 1990, c. 18; 2002, c. 6 817.0.1, 1993, c. 72 817.1, 1982, c. 17; 1992, c. 57 817.2, 1982, c. 17; 1989, c. 55; 1992, c. 57; 1995, c. 39; 2002, c. 6 817.3, 1982, c. 17 817.4, 1982, c. 17 818, 1982, c. 17; Ab. 1992, c. 57 818.1, 1982, c. 17 818.2, 1982, c. 17; 1989, c. 54; 1992, c. 57; 2002, c. 6 819, 1982, c. 17; 1992, c. 57; 2002, c. 6; 2002, c. 7 819.1, 1982, c. 17; 2002, c. 6 819.2, 1982, c. 17; 2002, c. 6 819.3, 1982, c. 17 819.4, 1982, c. 17 820, 1982, c. 17; Ab. 1992, c. 57 821, 1982, c. 17 822, 1982, c. 17; 2002, c. 6; 2002, c. 7 822.1, 1982, c. 17; 2002, c. 6; 2002, c. 7 822.2, 1982, c. 17; 1988, c. 17; 2002, c. 6 822.3, 1982, c. 17; 2002, c. 6 822.4, 1982, c. 17; 2002, c. 6 822.5, 1982, c. 17; 2002, c. 6 823, 1982, c. 17; 1987, c. 44 823.1, 1982, c. 17 823.2, 1982, c. 17 823.3, 1982, c. 17; 1995, c. 27</p>

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c. C-25	Code of Civil Procedure – <i>Cont'd</i>
	823.4 , 1982, c. 17 824 , 1982, c. 17 824.1 , 1982, c. 17; 1992, c. 57 825 , 1982, c. 17; 1983, c. 50 825.1 , 1982, c. 17; 1983, c. 50 825.1.1 , 1987, c. 44; Ab. 1990, c. 29 825.2 , 1982, c. 17; 2002, c. 6 825.3 , 1982, c. 17 825.4 , 1982, c. 17 825.5 , 1982, c. 17 825.6 , 1983, c. 50; 2004, c. 3 825.6.1 , 1987, c. 44; Ab. 1990, c. 29 825.7 , 1983, c. 50; 1992, c. 57 825.8 , 1996, c. 68 825.9 , 1996, c. 68 825.10 , 1996, c. 68; 1997, c. 42 825.11 , 1996, c. 68 825.12 , 1996, c. 68 825.13 , 1996, c. 68 825.14 , 1996, c. 68; 2004, c. 5 826 , 1982, c. 17; 1992, c. 57 826.1 , 1982, c. 17; 1992, c. 57 826.2 , 1982, c. 17 826.3 , 1982, c. 17; 1992, c. 57 827 , 1982, c. 17; Ab. 1992, c. 57 827.1 , 1982, c. 17; 1992, c. 57; 2002, c. 7 827.2 , 1993, c. 1; 1997, c. 42 827.3 , 1993, c. 1; 1997, c. 42; 1999, c. 46 827.3.1 , 1997, c. 42 827.4 , 1993, c. 1; 1997, c. 42; 1999, c. 46 827.5 , 1995, c. 18; 1997, c. 42; 1998, c. 36 827.6 , 1995, c. 18 827.7 , 1998, c. 36 828 , 1992, c. 57; 1999, c. 40 829 , 1992, c. 57; 1996, c. 5 830 , 1992, c. 57 831 , 1992, c. 57 832 , 1992, c. 57; 1996, c. 5; Ab. 2002, c. 7 833 , 1992, c. 57; 2002, c. 45 834 , 1983, c. 28; Ab. 2002, c. 7 834.1 , 1983, c. 28; 1989, c. 41 834.2 , 1983, c. 28 835 , 1983, c. 28; 2002, c. 7; 2002, c. 54 835.1 , 1983, c. 28 835.2 , 1983, c. 28; 1994, c. 28 835.3 , 1983, c. 28; 1994, c. 28 835.4 , 1983, c. 28; Ab. 2002, c. 7 835.5 , 1983, c. 28; Ab. 2002, c. 7 837 , 1992, c. 57 838 , 1992, c. 57 839 , 1983, c. 28 840 , 1990, c. 4 841 , 1987, c. 57; 1992, c. 57 842 , 1992, c. 57 843 , 2001, c. 25 844 , 1992, c. 57 846 , 1992, c. 57 847 , Ab. 1983, c. 28 848 , Ab. 1983, c. 28 849 , Ab. 1983, c. 28 850 , 1982, c. 32; 1983, c. 28; Ab. 1989, c. 41

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c. C-25	Code of Civil Procedure – <i>Cont'd</i>
	852 , 1992, c. 21; 1992, c. 57 857 , 1979, c. 37 858 , 1992, c. 57 859 , 1982, c. 32; 1999, c. 40 860 , 1992, c. 57 862 , 1992, c. 57 863 , 1992, c. 57 863.1 , 1992, c. 57 863.2 , 1992, c. 57 863.3 , 1992, c. 57 863.4 , 1998, c. 51; 2002, c. 7 863.5 , 1998, c. 51 863.6 , 1998, c. 51 863.7 , 1998, c. 51 863.8 , 1998, c. 51 863.9 , 1998, c. 51; 2002, c. 7 863.10 , 1998, c. 51; 2002, c. 7 863.11 , 1998, c. 51 863.12 , 1998, c. 51 864 , 1992, c. 57 864.1 , 1992, c. 57 864.2 , 1992, c. 57 865 , 1992, c. 57 865.1 , 1992, c. 57; 1999, c. 40 865.2 , 1992, c. 57; 2002, c. 6 865.3 , 1992, c. 57 865.4 , 1992, c. 57 865.5 , 1992, c. 57 865.6 , 1992, c. 57 866 , 1992, c. 57 868 , 1999, c. 40 871.1 , 1992, c. 57 871.2 , 1992, c. 57 871.3 , 1992, c. 57 871.4 , 1992, c. 57 872 , 1979, c. 37; 1992, c. 57; 1998, c. 51 873 , 1992, c. 57 874 , 1992, c. 57; 1998, c. 51 874.1 , Ab. 1992, c. 57 875 , 1992, c. 57 876 , 1992, c. 57 876.1 , 1992, c. 57 876.2 , 1998, c. 51 877 , 1989, c. 54; 2002, c. 7 877.0.1 , 1998, c. 51 877.0.2 , 2002, c. 7 878 , 1989, c. 54; 1992, c. 57; 1998, c. 51; 2002, c. 7 878.0.1 , 1998, c. 51 878.1 , 1989, c. 54; 1992, c. 57; 1998, c. 51 878.2 , 1989, c. 54; 1998, c. 51 878.3 , 1989, c. 54 879 , 1989, c. 54 880 , 1989, c. 54; 1992, c. 57; 1998, c. 51 881 , 1989, c. 54 882 , Ab. 1989, c. 54 883 , 1989, c. 54; 1992, c. 57 884 , 1989, c. 54 884.1 , 1989, c. 54; 1992, c. 57 884.2 , 1989, c. 54 884.3 , 1989, c. 54 884.4 , 1989, c. 54; 1992, c. 57

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c. C-25	Code of Civil Procedure – <i>Cont'd</i>
	884.5 , 1989, c. 54
	884.6 , 1989, c. 54; 1992, c. 57
	884.7 , 1998, c. 51; 2002, c. 7
	884.8 , 1998, c. 51
	885 , 1992, c. 57; 1998, c. 51
	886 , 1992, c. 57
	887 , 1992, c. 57
	887.1 , 1998, c. 51
	888 , 1992, c. 57; 1998, c. 51
	889 , 1992, c. 57; 1998, c. 51
	890 , 1992, c. 57; 1998, c. 51; 2002, c. 7
	891 , 1992, c. 57
	892 , 1992, c. 57; 1998, c. 51
	893 , 1992, c. 57
	894 , 1992, c. 57; 1998, c. 51
	895 , 1992, c. 57
	896 , 1992, c. 57; 1998, c. 51
	897 , 1992, c. 57
	898 , 1992, c. 57
	899 , 1992, c. 57
	900 , 1992, c. 57; 1996, c. 5; 2000, c. 42
	901 , 1992, c. 57
	902 , 1992, c. 57
	903 , 1992, c. 57
	904 , 1986, c. 95; 1992, c. 57
	905 , 1992, c. 57; 1999, c. 43; 2003, c. 19
	906 , 1992, c. 57
	907 , 1992, c. 57
	908 , 1992, c. 57
	909 , 1992, c. 57
	910 , 1992, c. 57; 1996, c. 5
	910.1 , 1996, c. 5
	910.2 , 1996, c. 5
	910.3 , 1996, c. 5
	911 , Ab. 1992, c. 57
	912 , 1986, c. 95; Ab. 1992, c. 57
	913 , Ab. 1992, c. 57
	914 , Ab. 1992, c. 57
	915 , Ab. 1992, c. 57
	916 , Ab. 1992, c. 57
	917 , 1986, c. 95; Ab. 1992, c. 57
	918 , Ab. 1992, c. 57
	919 , Ab. 1992, c. 57
	920 , Ab. 1992, c. 57
	921 , Ab. 1992, c. 57
	922 , Ab. 1992, c. 57
	923 , Ab. 1992, c. 57
	924 , Ab. 1992, c. 57
	925 , Ab. 1992, c. 57
	926 , Ab. 1992, c. 57
	927 , Ab. 1992, c. 57
	928 , Ab. 1992, c. 57
	929 , Ab. 1992, c. 57
	930 , Ab. 1992, c. 57
	931 , Ab. 1992, c. 57
	932 , Ab. 1992, c. 57
	933 , Ab. 1992, c. 57
	934 , Ab. 1992, c. 57
	935 , Ab. 1992, c. 57
	936 , Ab. 1992, c. 57
	937 , Ab. 1992, c. 57

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Reference	Title Amendments
c. C-25	Code of Civil Procedure – <i>Cont'd</i>
	938 , Ab. 1992, c. 57
	939 , Ab. 1992, c. 57
	940 , 1986, c. 73
	940.1 , 1986, c. 73
	940.2 , 1986, c. 73
	940.3 , 1986, c. 73
	940.4 , 1986, c. 73
	940.5 , 1986, c. 73
	940.6 , 1986, c. 73
	941 , 1986, c. 73
	941.1 , 1986, c. 73
	941.2 , 1986, c. 73
	941.3 , 1986, c. 73
	942 , 1986, c. 73
	942.1 , 1986, c. 73
	942.2 , 1986, c. 73
	942.3 , 1986, c. 73
	942.4 , 1986, c. 73
	942.5 , 1986, c. 73
	942.6 , 1986, c. 73
	942.7 , 1986, c. 73
	942.8 , 1986, c. 73
	943 , 1986, c. 73
	943.1 , 1986, c. 73
	943.2 , 1986, c. 73
	944 , 1986, c. 73
	944.1 , 1986, c. 73; 1992, c. 57
	944.2 , 1986, c. 73
	944.3 , 1986, c. 73
	944.4 , 1986, c. 73
	944.5 , 1986, c. 73
	944.6 , 1986, c. 73; 2002, c. 7
	944.7 , 1986, c. 73; 1999, c. 40
	944.8 , 1986, c. 73; 1994, c. 28
	944.9 , 1986, c. 73
	944.10 , 1986, c. 73
	944.11 , 1986, c. 73
	945 , 1986, c. 73
	945.1 , 1986, c. 73
	945.2 , 1986, c. 73
	945.3 , 1986, c. 73
	945.4 , 1986, c. 73
	945.5 , 1986, c. 73
	945.6 , 1986, c. 73
	945.7 , 1986, c. 73
	945.8 , 1986, c. 73
	946 , 1986, c. 73
	946.1 , 1986, c. 73
	946.2 , 1986, c. 73
	946.3 , 1986, c. 73
	946.4 , 1986, c. 73
	946.5 , 1986, c. 73
	946.6 , 1986, c. 73
	947 , 1986, c. 73
	947.1 , 1986, c. 73
	947.2 , 1986, c. 73
	947.3 , 1986, c. 73
	947.4 , 1986, c. 73
	948 , 1986, c. 73
	949 , 1986, c. 73
	949.1 , 1986, c. 73

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Reference	Title Amendments
c. C-25	<p>Code of Civil Procedure – <i>Cont'd</i></p> <p>950, 1986, c. 73 951, 1986, c. 73 951.1, 1986, c. 73 951.2, 1986, c. 73 953, 1982, c. 32; 1984, c. 26; 1984, c. 46; 1992, c. 57; 1992, c. 63; 1999, c. 40; 2002, c. 7; 2002, c. 54 954, 1978, c. 8; 1979, c. 48; 1992, c. 57; 2002, c. 7 954.1, 2002, c. 7 955, 1984, c. 26; 1992, c. 57; 1999, c. 40; 2002, c. 6; 2002, c. 7 955.1, Ab. 1992, c. 57 956, 1992, c. 63; 2002, c. 7 957, 1984, c. 46; 1999, c. 40; 2002, c. 7 957.1, 1982, c. 32; 1984, c. 26; 1992, c. 63; 2002, c. 7 958, 2002, c. 7 958.1, 1984, c. 46; 1986, c. 95; 1992, c. 63; 1999, c. 40; 2002, c. 7 959, 1984, c. 46; 2002, c. 7 960, 1984, c. 46; 2002, c. 7 960.1, 1984, c. 46; 1999, c. 40; 2002, c. 7 961, 1997, c. 42; 2002, c. 7 962, 2002, c. 7 963, 2002, c. 7 964, 1992, c. 57; 2002, c. 7 965, 1996, c. 5; 2002, c. 7; 2002, c. 54 966, 2002, c. 7; Ab. 2004, c. 17 967, 1995, c. 39; 2002, c. 7; 2002, c. 54 968, 2002, c. 7 969, 2002, c. 7 970, 2002, c. 7 970.1, 2002, c. 7 971, 2002, c. 7; 2002, c. 54 972, 2002, c. 7 973, 2002, c. 7 974, 2002, c. 7 975, 2002, c. 7 976, 1992, c. 63; 2002, c. 7 977, 2002, c. 7 977.1, 1984, c. 26; 2002, c. 7 978, 1999, c. 40; 2002, c. 7 979, 1995, c. 39; 2002, c. 7 980, 2002, c. 7; 2002, c. 54 981, 2002, c. 7 982, 1995, c. 39; 2002, c. 7 983, 1982, c. 32; 1984, c. 26; 1992, c. 63; 1996, c. 5; 2002, c. 7 984, 1992, c. 57; 1992, c. 63; 2002, c. 7 984.1, 1992, c. 63; 1996, c. 5; 2002, c. 7 985, 1992, c. 63; 2002, c. 7 986, 2002, c. 7 987, 1996, c. 5; 1999, c. 46; 2002, c. 7 988, Ab. 1999, c. 46; 2002, c. 7 989, 1982, c. 32; 1984, c. 46; 1986, c. 58; 1988, c. 51; 1992, c. 63; 2002, c. 7 989.1, 1992, c. 63; 2002, c. 7 989.2, 1992, c. 63; 1998, c. 36; 2002, c. 7 990, 2002, c. 7 991, 1992, c. 63; 2002, c. 7 992, 1982, c. 32; 1984, c. 26; 1992, c. 63; 2002, c. 7 993, 1980, c. 21; 1982, c. 32; 1984, c. 46; 1986, c. 58; 1992, c. 63; 1995, c. 39; 2002, c. 7 994, 1995, c. 39; 2002, c. 7 994.1, 1992, c. 63; Ab. 1995, c. 39 995, 1995, c. 39; 2002, c. 7 996, 1994, c. 28; 2002, c. 7</p>

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Reference	Title Amendments
c. C-25	<p>Code of Civil Procedure – <i>Cont'd</i></p> <p>997, 2002, c. 7 997.1, 1992, c. 63; 2002, c. 7 998, 2002, c. 7 999, 1978, c. 8; 2002, c. 7 1000, 1978, c. 8 1001, 1978, c. 8 1002, 1978, c. 8; 2002, c. 7 1003, 1978, c. 8 1004, 1978, c. 8 1005, 1978, c. 8; 1999, c. 40 1006, 1978, c. 8; 1999, c. 40 1007, 1978, c. 8; 1999, c. 40 1008, 1978, c. 8; 1999, c. 40 1009, 1978, c. 8 1010, 1978, c. 8; 1982, c. 37 1010.1, 1982, c. 37 1011, 1978, c. 8; 1982, c. 37 1012, 1978, c. 8 1013, 1978, c. 8; 1999, c. 40 1014, 1978, c. 8 1015, 1978, c. 8 1016, 1978, c. 8 1017, 1978, c. 8 1018, 1978, c. 8 1019, 1978, c. 8 1020, 1978, c. 8 1021, 1978, c. 8 1022, 1978, c. 8 1023, 1978, c. 8 1024, 1978, c. 8 1025, 1978, c. 8; 1982, c. 17; 2002, c. 7 1026, 1978, c. 8 1027, 1978, c. 8 1028, 1978, c. 8 1029, 1978, c. 8 1030, 1978, c. 8 1031, 1978, c. 8 1032, 1978, c. 8; 2002, c. 7 1033, 1978, c. 8 1033.1, 2002, c. 7 1034, 1978, c. 8 1035, 1978, c. 8; 2002, c. 7 1036, 1978, c. 8 1037, 1978, c. 8 1038, 1978, c. 8 1039, 1978, c. 8 1040, 1978, c. 8 1041, 1978, c. 8 1042, 1978, c. 8; 1999, c. 40 1043, 1978, c. 8 1044, 1978, c. 8 1045, 1978, c. 8 1046, 1978, c. 8; 2002, c. 7 1047, 1978, c. 8 1048, 1978, c. 8; 1982, c. 26; 1982, c. 37; 1992, c. 57; 2002, c. 7; 2002, c. 54 1049, 1978, c. 8 1050, 1978, c. 8; Ab. 1992, c. 57 1050.1, 1982, c. 37; 2002, c. 7 1050.2, 2002, c. 7 1051, 1978, c. 8 Sched. 1, 1978, c. 8; 1992, c. 57; 1996, c. 5; Ab. 2002, c. 7</p>

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Reference	Title Amendments
c. C-25	Code of Civil Procedure – <i>Cont'd</i> Sched. 2 , 1986, c. 85; 1992, c. 57; 1999, c. 40; Ab. 2002, c. 7 Sched. 3 , 1992, c. 57; Ab. 2002, c. 7 Sched. 4 , 1999, c. 46; Ab. 2002, c. 7
c. C-25.1	Code of Penal Procedure 3 , 1988, c. 21 7 , 1992, c. 21; 1994, c. 23 8.1 , 2002, c. 78 10 , 1995, c. 51 14 , 2003, c. 5 15 , 1995, c. 51 18 , 1990, c. 4 20 , 1992, c. 61; 1995, c. 51; 1999, c. 40 20.1 , 1995, c. 51 21 , 1995, c. 51; 1999, c. 40 22 , 1992, c. 21 23 , 1995, c. 51 24 , 1995, c. 51 27 , 1992, c. 61 38 , 1992, c. 21; 1995, c. 51 39 , 1992, c. 21 41 , 1995, c. 51 42 , 1995, c. 51 48 , 1992, c. 21 61 , 2001, c. 32; 2002, c. 21 62 , 1995, c. 51 62.1 , 1995, c. 51; 2001, c. 32 62.2 , 1995, c. 51; Ab. 2001, c. 32 62.3 , 1995, c. 51; Ab. 2001, c. 32 62.4 , 1995, c. 51; Ab. 2001, c. 32 62.5 , 1995, c. 51; Ab. 2001, c. 32 66 , 1992, c. 61; 1995, c. 51 66.1 , 1995, c. 51 67 , 1995, c. 51 67.1 , 1995, c. 51; Ab. 2001, c. 32 68 , 1995, c. 51 68.1 , 1995, c. 51; Ab. 2001, c. 32 69 , 1992, c. 61 70 , 1992, c. 61 70.1 , 1995, c. 51 71 , 1995, c. 51; 2001, c. 32 76 , 1995, c. 51 92 , 1990, c. 4 99 , 1990, c. 4 108 , 1990, c. 4 111 , 1995, c. 51 137 , 1995, c. 51; 1999, c. 40 139 , 1997, c. 80 141 , 1995, c. 51 142 , 1992, c. 61; 1995, c. 51 145 , 1995, c. 51 146 , 1992, c. 61; 1995, c. 51; 2002, c. 78 147 , 1992, c. 61 148 , 2002, c. 78 154 , 1999, c. 40 157.1 , 1995, c. 51 158.1 , 1995, c. 51; 1998, c. 40 164 , 2002, c. 78 166.1 , 1992, c. 61 166.2 , 1995, c. 51

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Reference	Title Amendments
c. C-25.1	Code of Penal Procedure – <i>Cont'd</i> 167 , 2002, c. 78 169 , 1995, c. 51 180.1 , 1995, c. 51 184.1 , 1995, c. 51; 2001, c. 32 191.1 , 1995, c. 51; 2001, c. 32 192 , 1990, c. 4 194.1 , 1995, c. 42 195 , 1995, c. 51 214 , 1997, c. 75 218.1 , 1995, c. 51; Ab. 2001, c. 32 225.1 , 1995, c. 51; Ab. 2001, c. 32 226 , 1995, c. 51 237 , 1992, c. 61 241 , 1995, c. 51 243 , 1992, c. 61; 1995, c. 51 246 , 1992, c. 61 256 , 1990, c. 4 261 , 1992, c. 61 288 , 1990, c. 4 301 , 1995, c. 51 302 , 1995, c. 51 310 , 1995, c. 51 311 , 1995, c. 51 318 , 1999, c. 40 319 , 1999, c. 40 322 , 2002, c. 21 322.1 , 1995, c. 51 322.2 , 1995, c. 51 323 , 1990, c. 4 324 , 1995, c. 51 326 , 1992, c. 61 330 , 1992, c. 61 331 , 1999, c. 40 332.1 , 1995, c. 51 332.2 , 1995, c. 51; 1996, c. 2 332.3 , 1995, c. 51 333 , 1995, c. 51; 2003, c. 5 339 , 1995, c. 51 340 , 2000, c. 8 345.1 , 2003, c. 5 345.2 , 2003, c. 5 345.3 , 2003, c. 5 346 , 1990, c. 4 348 , 1992, c. 61; 1995, c. 51 351 , 1995, c. 51 356 , 1995, c. 51 363 , 1992, c. 61; 2003, c. 5 364 , 1995, c. 51; 2003, c. 5 365 , 2003, c. 5 366 , 2003, c. 5 366.1 , 2003, c. 5 366.2 , 2003, c. 5 367 , 1992, c. 61; 1995, c. 51; 2001, c. 32; 2003, c. 5 368 , 1988, c. 21 369 , 1990, c. 4 370 , 1990, c. 4; 2001, c. 26 371 , 1990, c. 4 372 , 1990, c. 4; 1995, c. 51; 1996, c. 2; 1999, c. 40 373 , 1990, c. 4 374 , 1990, c. 4 375 , 1990, c. 4; 1992, c. 61

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-25.1	<p>Code of Penal Procedure – <i>Cont'd</i></p> <p>376, 1990, c. 4; 1992, c. 61; 2000, c. 56 377, 1990, c. 4; 1992, c. 61 378, 1990, c. 4; 1992, c. 61 379, 1990, c. 4; 1992, c. 61 380, 1990, c. 4 381, 1990, c. 4 382, 1990, c. 4 383, 1990, c. 4 384, 1990, c. 4 385, 1990, c. 4 386, 1990, c. 4; 1992, c. 61 387, 1992, c. 61 388, 1992, c. 61 389, 1992, c. 61 390, 1992, c. 61 391, 1992, c. 61 392, 1992, c. 61 393, 1992, c. 61 394, 1992, c. 61 395, 1992, c. 61 396, 1992, c. 61 397, 1992, c. 61 398, 1992, c. 61 399, 1992, c. 61 400, 1992, c. 61 401, 1992, c. 61 402, 1992, c. 61 403, 1992, c. 61 Sched., 1990, c. 4; 1995, c. 51</p>
c. C-26	<p>Professional Code</p> <p>1, 1994, c. 40 2, 1994, c. 40; 1998, c. 14 3.1, 1978, c. 18; 2002, c. 7 4, 1994, c. 40 5, 1978, c. 18 6, 1994, c. 40; 2000, c. 56 8, 1994, c. 40 9, 1994, c. 40; 1999, c. 40 11, 1999, c. 40 12, 1983, c. 54; 1986, c. 95; 1988, c. 29; 1990, c. 76; 1994, c. 40; 1998, c. 14; 2001, c. 34 12.1, 1994, c. 40 12.2, 1994, c. 40 12.3, 1994, c. 40 13, 1988, c. 29; 1994, c. 40 14, 1994, c. 40 14.1, 1994, c. 40; 1999, c. 40 14.2, 1994, c. 40 14.3, 1994, c. 40 14.4, 1994, c. 40 14.5, 1994, c. 40 15, 1994, c. 40 16, 1995, c. 50 16.1, 1995, c. 50 16.2, 1995, c. 50 16.3, 1995, c. 50 16.4, 1995, c. 50 16.5, 1995, c. 50 16.6, 1995, c. 50</p>

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Reference	Title Amendments
c. C-26	Professional Code – <i>Cont'd</i> 16.7 , 1995, c. 50 16.8 , 1995, c. 50; 2002, c. 45; 2004, c. 37 18 , 1999, c. 40 19 , 1994, c. 40 19.1 , 1994, c. 40; 1995, c. 50 20 , 1994, c. 40 20.1 , 1994, c. 40 21 , 1994, c. 40 23 , 1994, c. 40 24 , 1994, c. 40 25 , 1994, c. 40; 1998, c. 14; 1999, c. 40 26 , 1994, c. 40 27 , 1994, c. 40; 1998, c. 14 27.1 , 1994, c. 40 27.2 , 1998, c. 14 27.3 , 1998, c. 14 28 , 1994, c. 40; 1999, c. 40 29 , 1992, c. 57; 1994, c. 40 30 , 1994, c. 40 31 , 1994, c. 37; 1994, c. 40; 1995, c. 41; 1999, c. 24; 2001, c. 12 32 , 1993, c. 38; 1994, c. 37; 1994, c. 40; 1995, c. 41; 1999, c. 24; 2000, c. 13; 2001, c. 12 33 , 1988, c. 29; 1994, c. 40 34 , 1994, c. 40 35 , 1994, c. 40 36 , 1987, c. 17; 1988, c. 29; 1993, c. 38; 1994, c. 40; 2000, c. 13 37 , 1987, c. 17; 1988, c. 29; 1988, c. 84; 1993, c. 38; 1994, c. 40; 1996, c. 2; 2000, c. 13; 2000, c. 56; 2002, c. 33 37.1 , 2002, c. 33 37.2 , 2002, c. 33 38 , 1994, c. 40; 1998, c. 14 39 , 1988, c. 29; 1994, c. 40 39.1 , 2002, c. 33 39.2 , 2002, c. 33 39.3 , 2002, c. 33 39.4 , 2002, c. 33 39.5 , 2002, c. 33 39.6 , 2002, c. 33 39.7 , 2002, c. 33 39.8 , 2002, c. 33 39.9 , 2002, c. 33 39.10 , 2002, c. 33 40 , 1994, c. 40 41 , 1994, c. 40 42 , 1994, c. 40 43 , 1994, c. 40 44 , 1994, c. 40; Ab. 2000, c. 13 45 , 1994, c. 40; 2000, c. 13 45.1 , 1994, c. 40; 2000, c. 13 45.2 , 1994, c. 40 46 , 1994, c. 40; 1995, c. 50; 2001, c. 34 48 , 1994, c. 40 49 , 1988, c. 29; 1994, c. 40; 1999, c. 40 51 , 1988, c. 29; 1994, c. 40 52 , 1982, c. 32; 1988, c. 29 52.1 , 2004, c. 15 52.2 , 2004, c. 15 53 , 1988, c. 29; 1994, c. 40; 2004, c. 15 55 , 1988, c. 29; 1994, c. 40; 2000, c. 13 55.1 , 1994, c. 40; 2004, c. 15 56 , 1994, c. 40

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Reference	Title Amendments
c. C-26	Professional Code – <i>Cont'd</i>
	58 , 1994, c. 40 58.1 , 2000, c. 13 59 , 2000, c. 13 59.1 , 1994, c. 40 59.2 , 1994, c. 40 59.3 , 1994, c. 40 60 , 1994, c. 40 60.1 , 1990, c. 76 60.2 , 1990, c. 76 60.3 , 1990, c. 76 60.4 , 1994, c. 40; 2001, c. 78 60.5 , 1994, c. 40 60.6 , 1994, c. 40 61 , 1983, c. 54; 1988, c. 29; 1994, c. 40 62 , 1994, c. 40; 1998, c. 14 63 , 1988, c. 29; 1994, c. 40; 2000, c. 13 64 , 1988, c. 29; 1994, c. 40; 1999, c. 40 65 , 1988, c. 29; 1994, c. 40 66 , 1983, c. 54 66.1 , 1983, c. 54; 1994, c. 40; 2000, c. 13 67 , 1988, c. 29; 1994, c. 40; 1999, c. 40; 2000, c. 13 68 , 1994, c. 40 69 , 1988, c. 29; 1994, c. 40; 2000, c. 13 70 , 1983, c. 54 71 , 1983, c. 54; 1994, c. 40; 2000, c. 13 72 , 1983, c. 54; 1988, c. 29; 1994, c. 40 73 , 1994, c. 40 74 , 1994, c. 40; 2000, c. 13 75 , 1994, c. 40; 1999, c. 40 76 , 1988, c. 29; 1994, c. 40 77 , 1994, c. 40; 1999, c. 40 78 , 1983, c. 54; 1994, c. 40; 1995, c. 50; 1999, c. 40 79 , 1988, c. 29; 1994, c. 40 80 , 1994, c. 40; 2000, c. 13 84 , 1988, c. 29 85 , 1994, c. 40 86 , 1983, c. 54; 1987, c. 54; 1988, c. 29; 1994, c. 40; 1999, c. 40; 2000, c. 13; 2001, c. 34 86.0.1 , 1994, c. 40; 1999, c. 40 86.1 , 1987, c. 54; 1990, c. 52; 1994, c. 40; 2001, c. 34; 2003, c. 1 87 , 1990, c. 76; 1994, c. 40; 2001, c. 78 88 , 1988, c. 29; 1994, c. 40 89 , 1988, c. 29; 1990, c. 52; 1994, c. 40; 1997, c. 80; 2000, c. 13 90 , 1988, c. 29; 1994, c. 40; 2000, c. 13 91 , 1988, c. 29; 1994, c. 40 92 , Ab. 1990, c. 76 93 , 1988, c. 29; 1994, c. 40; 2001, c. 34 94 , 1983, c. 54; 1987, c. 54; 1988, c. 29; 1994, c. 40; 2000, c. 13; 2001, c. 34; 2002, c. 33 94.1 , 1994, c. 40 95 , 1988, c. 29; 1994, c. 40 95.1 , 1994, c. 40 95.2 , 1994, c. 40; 2000, c. 13; 2001, c. 34 95.3 , 1994, c. 40; 2000, c. 13; 2001, c. 34 95.4 , 1994, c. 40 96 , 1988, c. 29; 1994, c. 40 97 , 1994, c. 40 99 , 1988, c. 29 100 , 1988, c. 29; 1994, c. 40 101 , 1994, c. 40 102 , 1988, c. 29; 1994, c. 40

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Reference	Title Amendments
c. C-26	Professional Code – <i>Cont'd</i>
	103 , 1988, c. 29; 1994, c. 40
	104 , 1994, c. 40
	105 , 1988, c. 29; 1994, c. 40
	106 , 1994, c. 40
	107 , 1994, c. 40
	108 , 1994, c. 40
	109 , 1994, c. 40
	110 , 1994, c. 40; 1999, c. 40
	111 , 1994, c. 40; 1999, c. 40; 2000, c. 13
	112 , 1988, c. 29; 1994, c. 40
	113 , 1988, c. 29; 1994, c. 40; 2000, c. 13
	114 , 1994, c. 40; 2000, c. 13
	116 , 1994, c. 40
	117 , 1994, c. 40
	118 , 1994, c. 40
	118.1 , 1994, c. 40
	118.2 , 1994, c. 40
	118.3 , 1996, c. 65
	119 , 1994, c. 40; 1999, c. 40; 2002, c. 32
	120 , 1994, c. 40; 1999, c. 40
	120.1 , 1994, c. 40
	120.2 , 1994, c. 40
	120.3 , 1994, c. 40
	121 , 1994, c. 40
	122 , 1994, c. 40
	122.1 , 1994, c. 40
	122.2 , 1994, c. 40
	123 , 1988, c. 29; 1994, c. 40
	123.1 , 1994, c. 40
	123.2 , 1994, c. 40
	123.3 , 1994, c. 40; 1995, c. 50; 2000, c. 13
	123.4 , 1994, c. 40
	123.5 , 1994, c. 40
	123.6 , 1994, c. 40; 2000, c. 13
	123.7 , 1994, c. 40; 2000, c. 13
	123.8 , 1994, c. 40
	124 , 1994, c. 40; 1999, c. 40
	125 , 1988, c. 29; 1994, c. 40; 1995, c. 50
	125.1 , 1994, c. 40
	127 , 1994, c. 40; 1999, c. 40
	128 , 1994, c. 40
	130 , 1994, c. 40; 2004, c. 15
	131 , 1994, c. 40
	133 , 1994, c. 40; 2004, c. 15
	134 , 1994, c. 40
	135 , 1986, c. 95
	136 , Ab. 1994, c. 40
	138 , 1994, c. 40; 1995, c. 50
	139 , 1986, c. 95; 1994, c. 40
	141 , 1994, c. 40
	142 , 1986, c. 95; 1994, c. 40
	144 , 1994, c. 40
	145 , 1994, c. 40
	147 , 1999, c. 40
	148 , 1999, c. 40
	149 , 1986, c. 95; 1994, c. 40
	149.1 , 2004, c. 15
	151 , 1994, c. 40; 1995, c. 50; 2000, c. 13
	152 , 1994, c. 40
	153 , 1994, c. 40
	154 , 1986, c. 95; 1994, c. 40

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-26	Professional Code – <i>Cont'd</i> 154.1 , 1994, c. 40 155 , Ab. 1994, c. 40 156 , 1983, c. 54; 1988, c. 29; 1990, c. 4; 1994, c. 40 157 , 1994, c. 40 158 , 1983, c. 54; 1994, c. 40 158.1 , 1994, c. 40 159 , 1994, c. 40; 1999, c. 40 160 , 1988, c. 29; 1994, c. 40; 2000, c. 13 161 , 1988, c. 29 161.1 , 1994, c. 40 162 , 1988, c. 29; 1994, c. 40; 1999, c. 40 162.1 , 2000, c. 13 163 , 1988, c. 29; 1994, c. 40; 2000, c. 13 164 , 1988, c. 29; 1994, c. 40; 1999, c. 40; 2004, c. 15 165 , 1992, c. 61; 1994, c. 40 166 , 1994, c. 40; 2004, c. 15 167 , 1988, c. 29; 1994, c. 40; 1999, c. 40 168 , 1994, c. 40 169 , 1994, c. 40 170 , 1986, c. 95 171 , 1994, c. 40 172 , 1994, c. 40; 2000, c. 13 173 , 1986, c. 95; 1994, c. 40 174 , 1994, c. 40 175 , 1982, c. 16; 1994, c. 40; 2000, c. 13 176 , 1986, c. 95; 1994, c. 40 177.0.1 , 2000, c. 13 177.1 , 1988, c. 29; 1994, c. 40; 2000, c. 13 178 , 1988, c. 29; Ab. 1994, c. 40 179 , 1988, c. 29; 1994, c. 40 180 , 1988, c. 29; 1994, c. 40; 2004, c. 15 180.1 , 1988, c. 29; Ab. 1994, c. 40 180.2 , 1988, c. 29; 1994, c. 40 181 , 1994, c. 40 182 , 1983, c. 54; 1988, c. 29; 1994, c. 40; 2000, c. 13 182.1 , 1994, c. 40; 1998, c. 18; 2000, c. 13; 2000, c. 44; 2004, c. 15 182.2 , 1994, c. 40; 1998, c. 18; 2000, c. 13; 2000, c. 44; 2004, c. 15 182.3 , 1994, c. 40; 2000, c. 13; 2004, c. 15 182.4 , 1994, c. 40 182.5 , 1994, c. 40; 2000, c. 13 182.6 , 1994, c. 40; 2000, c. 13 182.7 , 1994, c. 40 182.8 , 1994, c. 40 182.9 , 1994, c. 40 182.10 , 1994, c. 40; Ab. 2000, c. 13 183 , 1988, c. 29; 1994, c. 40 183.1 , 1994, c. 40 184 , 1988, c. 29; 1993, c. 26; 1994, c. 40 184.1 , 1994, c. 40 184.2 , 1994, c. 40 186 , 1988, c. 29 187 , 1994, c. 40; 2000, c. 13 187.1 , 1998, c. 18 187.2 , 1998, c. 18 187.3 , 1998, c. 18 187.4 , 1998, c. 18 187.5 , 1998, c. 18 187.6 , 2000, c. 13 187.7 , 2000, c. 13 187.8 , 2000, c. 13 187.9 , 2000, c. 13

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Reference	Title Amendments
c. C-26	<p>Professional Code – <i>Cont'd</i></p> <p>187.10, 2000, c. 13 187.11, 2001, c. 34 187.12, 2001, c. 34 187.13, 2001, c. 34 187.14, 2001, c. 34 187.15, 2001, c. 34 187.16, 2001, c. 34 187.17, 2001, c. 34 187.18, 2001, c. 34 187.19, 2001, c. 34 187.20, 2001, c. 34 188, 1988, c. 29; 1990, c. 4; 1994, c. 40; 1998, c. 14 188.1, 1988, c. 29; 1993, c. 38; 1994, c. 40; 2002, c. 33 188.1.1, 1994, c. 40 188.1.2, 1994, c. 40 188.2, 1988, c. 29 188.3, 1988, c. 29; 1994, c. 40; 1999, c. 40 189, 1992, c. 61; 1994, c. 40; 2002, c. 33 189.1, 2001, c. 34 190, 1992, c. 61; 1994, c. 40 190.1, 1994, c. 40; 2000, c. 13 191, 1988, c. 29; 1994, c. 40; 1999, c. 40 192, 1986, c. 95; 1988, c. 29; 1994, c. 40; 2000, c. 13; 2004, c. 15 193, 1988, c. 29; 1994, c. 40; 2000, c. 13; 2004, c. 15 194, 1982, c. 16; 1994, c. 40 195, 1982, c. 16; 1994, c. 40 196, 1979, c. 37 196.1, 1995, c. 50 196.2, 1995, c. 50 196.3, 1995, c. 50 196.4, 1995, c. 50 196.5, 1995, c. 50 196.6, 1995, c. 50 196.7, 1995, c. 50; 2000, c. 13 196.8, 1995, c. 50 197, 1994, c. 40 198, 1994, c. 40 198.1, 1994, c. 40 Sched. I, 1987, c. 17; 1988, c. 29; 1993, c. 38; 1994, c. 37; 1994, c. 40; 1995, c. 41; 1999, c. 24; 2000, c. 13; 2001, c. 12 Sched. II, 1994, c. 40; 1999, c. 40</p>
c. C-27	<p>Labour Code</p> <p>1, 1978, c. 15; 1982, c. 37; 1982, c. 54; 1983, c. 22; 1983, c. 55; 1984, c. 47; 1985, c. 12; 1986, c. 108; 1987, c. 85; 1988, c. 73; 1990, c. 69; 1993, c. 6; 1994, c. 12; 1994, c. 18; 1996, c. 29; 1996, c. 35; 1998, c. 44; 1998, c. 46; 1999, c. 40; 2001, c. 26; 2004, c. 22 2, 1986, c. 108; 2001, c. 26 8, 1986, c. 108; 2001, c. 26 9, 2001, c. 26 11, 1984, c. 39; 1988, c. 84; 1997, c. 47; 2001, c. 26 14, 1983, c. 22 14.1, 1987, c. 85 15, 1983, c. 22; 2001, c. 26 16, 1983, c. 22; 1987, c. 85; 2001, c. 26 17, 1983, c. 22; 1987, c. 85; 1999, c. 40; 2001, c. 26 18, Ab. 1983, c. 22 19, 1983, c. 22; 1987, c. 85; 2001, c. 26 19.1, Ab. 1987, c. 85; 1992, c. 61; Ab. 2001, c. 26 20, 1983, c. 22; Ab. 1987, c. 85; Ab. 2001, c. 26</p>

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Reference	Title Amendments
c. C-27	<p>Labour Code – <i>Cont'd</i></p> <p>20.0.1, 2001, c. 26 20.2, 1994, c. 6 20.4, 1992, c. 61 21, 1983, c. 22; 1987, c. 85; 2001, c. 26 22, 1979, c. 32; 1983, c. 22; 1994, c. 6; 2001, c. 26; 2003, c. 26 23, 1981, c. 23; Ab. 1987, c. 85; 1994, c. 12; 1996, c. 29; 1999, c. 40; Ab. 2001, c. 26 23.1, 1983, c. 22; Ab. 1987, c. 85; 1999, c. 40; Ab. 2001, c. 26 24, Ab. 1987, c. 85; 1999, c. 40; Ab. 2001, c. 26 25, 1983, c. 22; 1986, c. 36; 1987, c. 85; 2001, c. 26 25.1, 1987, c. 85 26, 1987, c. 85; 2001, c. 26 27, 1987, c. 85; 1994, c. 12; 1996, c. 29; 2001, c. 26 27.1, 1983, c. 22; 2001, c. 26 28, 1983, c. 22; Ab. 1987, c. 85; 1999, c. 40; 2001, c. 26 29, 1983, c. 22; Ab. 1987, c. 85; 2001, c. 26 30, Ab. 1987, c. 85; 2001, c. 26 31, 1983, c. 22; 1987, c. 85; 2001, c. 26 32, 1983, c. 22; 1987, c. 85; 1999, c. 40; 2001, c. 26 33, 1987, c. 85; 1992, c. 61; Ab. 2001, c. 26 34, 1987, c. 85; Ab. 2001, c. 26 35, Ab. 1987, c. 85; 2001, c. 26 36, 1983, c. 22; 1987, c. 85; 2001, c. 26 36.1, 1987, c. 85; 2001, c. 26 37, 1983, c. 22; 2001, c. 26 37.1, 1983, c. 22; 2001, c. 26 38, 2001, c. 26 39, 1983, c. 22; 2001, c. 26 40, 1983, c. 22; 1988, c. 84; 1993, c. 67; 1996, c. 2; 2000, c. 56; 2001, c. 26 41, 1978, c. 52; 1983, c. 22; 1987, c. 85; 1994, c. 6; 2001, c. 26 42, 1987, c. 85; 1994, c. 6; 1999, c. 40; 2001, c. 26 45, 2001, c. 26; 2003, c. 26 45.1, 2001, c. 26; Ab. 2003, c. 26 45.2, 2001, c. 26; 2003, c. 26 45.3, 2001, c. 26; 2003, c. 26 46, 1990, c. 69; 2001, c. 26; 2003, c. 26 47.2.1, 1987, c. 85 47.3, 1994, c. 6; 2001, c. 26; 2002, c. 80 47.4, 1983, c. 22; 1987, c. 85; 1994, c. 6; Ab. 2001, c. 26 47.5, 1987, c. 85; 2001, c. 26 47.6, 1999, c. 40 49, 1983, c. 22; 1986, c. 95; Ab. 1987, c. 85; Ab. 2001, c. 26 50, Ab. 1987, c. 85; Ab. 2001, c. 26 50.1, 1994, c. 6; Ab. 2001, c. 26 50.2, 1994, c. 6; Ab. 2001, c. 26 51, Ab. 1987, c. 85; Ab. 2001, c. 26 51.1, Ab. 1987, c. 85; Ab. 2001, c. 26 52, 1999, c. 40; 2003, c. 26 52.1, 1994, c. 6 52.2, 1994, c. 6; 2001, c. 26; 2003, c. 26 53, 1994, c. 6 53.1, 1983, c. 22 57.1, 1983, c. 22; 1987, c. 68; Ab. 1993, c. 6 58, 1983, c. 22; 1994, c. 6 58.2, 2001, c. 26 59, 1994, c. 6 61, 2001, c. 26 61.1, 1994, c. 6 65, 1994, c. 6 68, 1988, c. 84 72, 1994, c. 6; 2001, c. 26 73, 1994, c. 6</p>

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Reference	Title Amendments
c. C-27	Labour Code – <i>Cont'd</i>
	74 , 1983, c. 22
	75 , 1983, c. 22
	76 , 1983, c. 22
	77 , 1983, c. 22; 1991, c. 76; 1994, c. 6
	78 , 1983, c. 22
	79 , 1983, c. 22; 1994, c. 6
	80 , 1983, c. 22; 1999, c. 40
	81 , 1983, c. 22
	82 , 1983, c. 22
	83 , 1983, c. 22
	84 , 1983, c. 22; 1994, c. 6
	85 , 1983, c. 22; 1990, c. 4
	86 , 1994, c. 6; 2001, c. 26
	87 , 1983, c. 22; 1994, c. 6
	88 , 1983, c. 22
	89 , 1983, c. 22; 2001, c. 26
	90 , 1983, c. 22; 1999, c. 40; 2001, c. 26
	91 , 1983, c. 22
	91.1 , 1993, c. 6
	92 , 1983, c. 22; 2001, c. 26
	93.1 , 1983, c. 22
	93.3 , 1983, c. 22
	93.4 , 1983, c. 22
	93.5 , 1983, c. 22
	93.6 , Ab. 1983, c. 22
	93.8 , Ab. 1983, c. 22
	93.9 , 1983, c. 22; 2001, c. 26
	94 , 1983, c. 22; 1993, c. 6; 1996, c. 2; 1996, c. 30
	95 , 1983, c. 22; 1993, c. 6; Ab. 1996, c. 30
	96 , 1983, c. 22; 1993, c. 6; 1996, c. 30
	97 , 1983, c. 22; 1993, c. 6; 1996, c. 30
	98 , 1983, c. 22; 1993, c. 6; 1996, c. 30
	99 , 1983, c. 22; 1993, c. 6; 1996, c. 2
	99.1 , 1993, c. 6
	99.1.1 , 1996, c. 30
	99.2 , 1993, c. 6
	99.3 , 1993, c. 6; 1994, c. 6
	99.4 , 1993, c. 6; 1996, c. 30
	99.5 , 1993, c. 6; 1996, c. 2; 1996, c. 30
	99.6 , 1993, c. 6
	99.7 , 1993, c. 6; 1996, c. 30
	99.8 , 1993, c. 6; 2001, c. 26
	99.9 , 1993, c. 6; 1994, c. 6; 1996, c. 2; 2001, c. 26
	99.10 , 1993, c. 6; 1996, c. 2
	99.11 , 1993, c. 6
	100 , 1983, c. 22
	100.0.1 , 1983, c. 22
	100.0.2 , 1983, c. 22
	100.1 , 1983, c. 22
	100.1.1 , 1983, c. 22
	100.1.2 , 1983, c. 22; 1999, c. 40
	100.2 , 1983, c. 22; 2001, c. 26
	100.2.1 , 1983, c. 22; 1999, c. 40
	100.3 , 1983, c. 22
	100.4 , 1983, c. 22
	100.5 , 1983, c. 22
	100.6 , 1983, c. 22; 1990, c. 4; 1999, c. 40; 2001, c. 26
	100.7 , 1983, c. 22
	100.9 , 1983, c. 22; 1999, c. 40
	100.10 , 1987, c. 85
	100.11 , 1983, c. 22

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Reference	Title Amendments
c. C-27	<p>Labour Code – <i>Cont'd</i></p> <p>100.12, 1983, c. 22; 2001, c. 26 100.13, Ab. 1983, c. 22 100.14, Ab. 1983, c. 22 100.15, Ab. 1983, c. 22 100.16, 1983, c. 22 101, 1983, c. 22; 1987, c. 85; 2001, c. 26 101.1, Ab. 1983, c. 22 101.2, 1983, c. 22 101.3, 1983, c. 22 101.4, Ab. 1983, c. 22 101.5, 1983, c. 22; 1994, c. 6; 1999, c. 40 101.6, 1983, c. 22; 1987, c. 85; 2001, c. 26 101.7, 1983, c. 22; 1987, c. 85; 1994, c. 6; 1999, c. 40; 2001, c. 26 101.8, 1983, c. 22; 1987, c. 85; 1999, c. 40; 2001, c. 26 101.9, 1983, c. 22 101.10, Ab. 1987, c. 85; 2001, c. 26 102, 1987, c. 85 103, 1983, c. 22; 1987, c. 85; 1991, c. 76; 1994, c. 6; 2001, c. 26 105, 1983, c. 22; 1985, c. 27; 1996, c. 2 109.1, 1978, c. 52; 1982, c. 37; 1983, c. 22; 1985, c. 12; 1987, c. 85 109.2, 1978, c. 52; 1982, c. 37; 1983, c. 22 109.3, 1999, c. 40 109.4, 1986, c. 95; 1992, c. 61 109.5, 1987, c. 85 110.1, 1983, c. 22; 1987, c. 85 111, Ab. 1982, c. 37 111.0.1, 1982, c. 37; Ab. 1987, c. 85 111.0.2, 1982, c. 37; 1984, c. 45; Ab. 1987, c. 85 111.0.3, 1982, c. 37; 1984, c. 45; Ab. 1987, c. 85; 1995, c. 27 111.0.4, 1982, c. 37; 1984, c. 45; Ab. 1987, c. 85 111.0.5, 1982, c. 37; 1984, c. 45; Ab. 1987, c. 85 111.0.6, 1982, c. 37; Ab. 1987, c. 85 111.0.7, 1982, c. 37; 1984, c. 45; Ab. 1987, c. 85 111.0.8, 1982, c. 37; 1984, c. 45; 1985, c. 12; Ab. 1987, c. 85; 1998, c. 23 111.0.9, 1982, c. 37; Ab. 1987, c. 85 111.0.10, 1982, c. 37; 1985, c. 12; Ab. 1987, c. 85 111.0.10.1, 1993, c. 6 111.0.11, 1982, c. 37; Ab. 1987, c. 85 111.0.12, 1982, c. 37; 1985, c. 12; Ab. 1987, c. 85 111.0.13, 1982, c. 37; Ab. 1987, c. 85; 2000, c. 8 111.0.14, 1982, c. 37; Ab. 1987, c. 85 111.0.15, 1982, c. 37 111.0.16, 1982, c. 37; 1988, c. 47; 1990, c. 69; 1992, c. 21; 1994, c. 6; 1994, c. 23; 1996, c. 2; 1998, c. 23; 1999, c. 40; 2002, c. 69 111.0.17, 1982, c. 37; 1984, c. 45; 1987, c. 85; 1990, c. 69 111.0.18, 1982, c. 37; 1987, c. 85 111.0.19, 1982, c. 37; 1984, c. 45; 1987, c. 85; 2001, c. 26 111.0.20, 1982, c. 37; 1987, c. 85 111.0.21, 1982, c. 37; 1987, c. 85 111.0.22, 1982, c. 37; 1999, c. 40 111.0.23, 1982, c. 37; 1984, c. 45; 1987, c. 85 111.0.23.1, 1994, c. 6 111.0.24, 1982, c. 37 111.0.25, 1982, c. 37; Ab. 1987, c. 85 111.0.26, 1982, c. 37 111.1, 1978, c. 52; 1982, c. 37; 1994, c. 6 111.2, 1978, c. 52; 1982, c. 37 111.3, 1978, c. 52; 2001, c. 26 111.4, 1978, c. 52 111.5, 1978, c. 52; Ab. 1982, c. 37 111.6, 1978, c. 52; 1985, c. 12</p>

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Reference	Title Amendments
c. C-27	Labour Code – <i>Cont'd</i>
	<p> 111.7, 1978, c. 52 111.8, 1978, c. 52; 1982, c. 37; 1985, c. 12; 1998, c. 44 111.9, 1978, c. 52; Ab. 1982, c. 37 111.10, 1978, c. 52; 1982, c. 37; 1985, c. 12; 1987, c. 85; 1992, c. 21 111.10.1, 1982, c. 37; 1984, c. 45; 1985, c. 12; 1987, c. 85; 1992, c. 21 111.10.2, 1982, c. 37; 1985, c. 12; 1987, c. 85 111.10.3, 1982, c. 37; 1985, c. 12; 1987, c. 85; 1992, c. 21; 1999, c. 40 111.10.4, 1982, c. 37; 1985, c. 12; 1987, c. 85 111.10.5, 1982, c. 37; 1985, c. 12; 1987, c. 85 111.10.6, 1982, c. 37; 1985, c. 12; 1987, c. 85 111.10.7, 1985, c. 12; 1987, c. 85; 1999, c. 40 111.10.8, 1985, c. 12; 1987, c. 85 111.11, 1978, c. 52; 1982, c. 37; 1985, c. 12; 1987, c. 85; 2001, c. 26 111.12, 1978, c. 52; 1982, c. 37; 1985, c. 12; 1987, c. 85; 1999, c. 40 111.13, 1982, c. 37; 1985, c. 12; 1987, c. 85; 1992, c. 21 111.14, 1982, c. 37; 1985, c. 12 111.15, 1982, c. 37; Ab. 1985, c. 12 111.15.1, 2001, c. 26 111.15.2, 2001, c. 26; 2001, c. 49 111.15.3, 2001, c. 26 111.16, 1985, c. 12; Ab. 1987, c. 85 111.17, 1985, c. 12; Ab. 1987, c. 85; 1998, c. 23 111.18, 1985, c. 12; Ab. 1987, c. 85 111.19, 1985, c. 12; Ab. 1987, c. 85 111.20, 1985, c. 12; Ab. 1987, c. 85; 1998, c. 23; 2001, c. 26 112, 1987, c. 85; 1999, c. 40; 2001, c. 26 113, 1980, c. 11; 1987, c. 85; 2001, c. 26 114, 1987, c. 85; 2001, c. 26 115, 1987, c. 85; 2001, c. 26 116, 1987, c. 85; 1999, c. 40; 2001, c. 26 117, 1987, c. 85; 2001, c. 26 118, 1985, c. 6; 1987, c. 85; 1990, c. 4; 1999, c. 40; 2001, c. 26 119, 1987, c. 85; 2001, c. 26 120, 1987, c. 85; 2001, c. 26 121, 1987, c. 85; 2001, c. 26 122, 1987, c. 85; 1992, c. 61; 2001, c. 26 123, 1987, c. 85; Ab. 1990, c. 4; 2001, c. 26 124, 1987, c. 85; 1994, c. 6; 1999, c. 40; 2001, c. 26 125, 1987, c. 85; 1992, c. 61; 2001, c. 26 126, 1987, c. 85; 1992, c. 61; 1999, c. 40; 2001, c. 26 127, 1987, c. 85; 2001, c. 26 128, 1987, c. 85; 1990, c. 4; 1992, c. 61; 2001, c. 26 129, 1987, c. 85; 2001, c. 26 130, 1983, c. 22; 1987, c. 85; 1994, c. 6; 2001, c. 26 130.1, 1994, c. 6; 2001, c. 26 131, 1987, c. 85; 1994, c. 6; 2001, c. 26 132, 1987, c. 85; 2001, c. 26 133, 1987, c. 85; 2001, c. 26; 2003, c. 26 134, 1987, c. 85; 1994, c. 6; 2001, c. 26 135, 1987, c. 85; 2001, c. 26 135.1, 1994, c. 6; 2001, c. 26 135.2, 1994, c. 6; 2001, c. 26 136, 1987, c. 85; 2001, c. 26 137, 1987, c. 85; 2001, c. 26 137.1, 1987, c. 85; 2001, c. 26 137.2, 1987, c. 85; 2001, c. 26 137.3, 1987, c. 85; 2001, c. 26 137.4, 1987, c. 85; 2001, c. 26 137.5, 1987, c. 85; 2001, c. 26 137.6, 2001, c. 26 137.7, 2001, c. 26 </p>

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c. C-27	<p>Labour Code – <i>Cont'd</i></p> <p> 137.8, 1987, c. 85; 2001, c. 26 137.9, 1987, c. 85; 2001, c. 26 137.10, 1987, c. 85; 2001, c. 26 137.11, 1987, c. 85; 2001, c. 26 137.12, 1987, c. 85; 2001, c. 26 137.13, 1987, c. 85; 2001, c. 26 137.14, 1987, c. 85; 2001, c. 26 137.15, 1987, c. 85; 2001, c. 26 137.16, 1987, c. 85; 2001, c. 26 137.17, 2001, c. 26 137.18, 2001, c. 26 137.19, 2001, c. 26; 2002, c. 22 137.20, 2001, c. 26; 2002, c. 22 137.21, 2001, c. 26 137.22, 2001, c. 26 137.23, 2001, c. 26 137.24, 2001, c. 26; 2002, c. 22 137.25, 2001, c. 26 137.26, 2001, c. 26 137.27, 2001, c. 26; 2002, c. 22 137.28, 2001, c. 26 137.29, 2001, c. 26 137.30, 2001, c. 26 137.31, 2001, c. 26 137.32, 2001, c. 26 137.33, 2001, c. 26 137.34, 2001, c. 26 137.35, 2001, c. 26 137.36, 2001, c. 26 137.37, 2001, c. 26 137.38, 2001, c. 26 137.39, 2001, c. 26 137.40, 2001, c. 26 137.41, 2001, c. 26 137.42, 2001, c. 26 137.43, 2001, c. 26 137.44, 2001, c. 26 137.45, 2001, c. 26 137.46, 2001, c. 26 137.47, 2001, c. 26 137.48, 2001, c. 26 137.49, 2001, c. 26 137.50, 2001, c. 26 137.51, 2001, c. 26 137.52, 2001, c. 26 137.53, 2001, c. 26 137.54, 2001, c. 26 137.55, 2001, c. 26 137.56, 2001, c. 26 137.57, 2001, c. 26 137.58, 2001, c. 26 137.59, 2001, c. 26 137.60, 2001, c. 26 137.61, 2001, c. 26 137.62, 2001, c. 26 137.63, 2001, c. 26 138, 1983, c. 22; 1987, c. 85; 1994, c. 6; 1999, c. 40; 2001, c. 26 139, 1982, c. 16; 1983, c. 22; 1985, c. 12; 1987, c. 85; 1990, c. 4; 1998, c. 46; 2001, c. 26 139.1, 1982, c. 16; 1987, c. 85 140, 1982, c. 16 </p>

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Reference	Title Amendments
c. C-27	<p>Labour Code – <i>Cont'd</i></p> <p>140.1, 1982, c. 37; 1985, c. 12; Ab. 1987, c. 85 142, 1982, c. 37 143.1, 1982, c. 37; 1987, c. 85 144, 1987, c. 85; 1990, c. 4; 2001, c. 26 145, 1999, c. 40 146.2, 1982, c. 37; 1985, c. 12; 2001, c. 26 147, Ab. 1990, c. 4 148, 1987, c. 85; 1990, c. 4; 1992, c. 61 149, 1982, c. 52; Ab. 1987, c. 85; 2002, c. 45 151, 1987, c. 85; 1994, c. 12; 1996, c. 29; 1999, c. 40; 2001, c. 26 151.1, 1978, c. 5; 1979, c. 37; 1984, c. 46 151.3, 1999, c. 40 151.4, 1999, c. 40 152, 1990, c. 4 Sched. I, 2001, c. 26; 2002, c. 28; 2002, c. 68; 2002, c. 69; 2002, c. 80; 2004, c. 22</p>
c. C-27.1	<p>Municipal Code of Québec <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>1, 1988, c. 19; 1996, c. 2; 2000, c. 56 2, 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 3, 1988, c. 19; 1990, c. 85; Ab. 1993, c. 65 4, 1988, c. 19; 1996, c. 2 5, 1988, c. 19; Ab. 1993, c. 65 6, 1984, c. 38; 1994, c. 33; 1995, c. 34; 1996, c. 2; 1996, c. 27; 1999, c. 40 6.1, 1996, c. 77; 2000, c. 56 7, 1984, c. 38; 1984, c. 47; 1985, c. 27; 1992, c. 21; 1994, c. 23; 1995, c. 34; 1996, c. 2; 1996, c. 16; 1997, c. 58; 1998, c. 31; 1999, c. 40 8, 1984, c. 38; 1985, c. 27; 1996, c. 2; 1999, c. 40 8.1, 1995, c. 34; 1996, c. 27 8.2, 2002, c. 37 9, 1984, c. 38; 1994, c. 33; 1995, c. 34; 1999, c. 43; 2003, c. 19 9.1, 1995, c. 7 10, 1987, c. 102; 1989, c. 46; 1991, c. 32; 1993, c. 65; 1996, c. 2; 1997, c. 93 10.1, 1987, c. 102; 1996, c. 2 10.2, 1987, c. 102; 1996, c. 2 10.3, 1987, c. 102; 1996, c. 2 10.4, 1987, c. 102 10.5, 1996, c. 27; 2002, c. 77 10.6, 1996, c. 27; Ab. 2002, c. 77 10.7, 1996, c. 27; 2000, c. 56 10.8, 1996, c. 27 10.9, 1996, c. 77; 1998, c. 31; 2000, c. 56 10.10, 1996, c. 77; 2003, c. 5 11, 1996, c. 2; 1999, c. 40 12, 1996, c. 2 13, 1984, c. 38; 1985, c. 27; Ab. 1995, c. 34 14, Ab. 1995, c. 34 14.1, 1984, c. 38; 1994, c. 33; 1995, c. 34; 1996, c. 2; 1999, c. 43; 2003, c. 19 14.2, 1985, c. 27; 1995, c. 34; 1996, c. 2; 1998, c. 31; 1999, c. 40; 2002, c. 37 14.3, 1985, c. 27; 1992, c. 21; 1996, c. 2; 1996, c. 27; 2003, c. 19 14.4, 1985, c. 27; 1996, c. 2; 2003, c. 19 14.5, 1985, c. 27; 1992, c. 21; 1994, c. 33; 1996, c. 2; 1999, c. 43; 2001, c. 25; 2003, c. 19 14.6, 1985, c. 27; 2003, c. 19 14.7, 1985, c. 27; 1994, c. 33; 1996, c. 2; 1996, c. 27; 2001, c. 25; 2003, c. 19 14.7.1, 1992, c. 27; 1995, c. 34; 1996, c. 27; 1999, c. 90; 2001, c. 25 14.7.2, 1994, c. 33; 1995, c. 34; 1996, c. 27; 1999, c. 43; 2000, c. 8; 2003, c. 19 14.8, 1986, c. 32; 1996, c. 2 14.8.1, 1996, c. 67; 1999, c. 43; 2003, c. 19 14.9, 1987, c. 12; 1996, c. 2; 2000, c. 10</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>14.10, 1994, c. 33; 1996, c. 21; 1996, c. 27 14.11, 1995, c. 20; 2003, c. 8; 2003, c. 16 14.12, 1995, c. 20; 1997, c. 93; 1999, c. 40; 2001, c. 6 14.12.1, 1997, c. 93; 1998, c. 31; 2003, c. 5; 2003, c. 8 14.12.2, 1997, c. 93; 2001, c. 6; 2003, c. 8 14.13, 1995, c. 20; 1999, c. 40 14.14, 1995, c. 20; 1999, c. 40 14.15, 1995, c. 20; 1999, c. 40 14.16, 1995, c. 20; 1998, c. 31; 1999, c. 40; 2001, c. 6; 2003, c. 8 14.16.1, 2002, c. 77 14.16.2, 2002, c. 77 14.16.3, 2002, c. 77 14.16.4, 2002, c. 77 14.17, 1996, c. 27 14.18, 1998, c. 31 15, 1996, c. 2; 1999, c. 40 17, 1996, c. 2 18, 1999, c. 40 19, 1988, c. 85; 1996, c. 2 21, Ab. 1996, c. 27 22, 1996, c. 2 23, 1990, c. 4 25, 1986, c. 95; 1988, c. 19; 1992, c. 61; 1996, c. 2; 1996, c. 27; 1999, c. 40; 1999, c. 43; 2003, c. 19 26, 1988, c. 19; Ab. 1999, c. 40 27, 1999, c. 40 28, 1996, c. 2; 1999, c. 40 30, 1999, c. 40 32, Ab. 1993, c. 65 33, Ab. 1985, c. 27 34, 1987, c. 57; Ab. 1988, c. 19 35, Ab. 1988, c. 19 36, Ab. 1988, c. 19 37, Ab. 1988, c. 19 38, 1985, c. 27; Ab. 1988, c. 19 38.1, 1985, c. 27; Ab. 1988, c. 19 39, Ab. 1988, c. 19 40, Ab. 1988, c. 19 41, Ab. 1988, c. 19 42, Ab. 1988, c. 19 43, Ab. 1988, c. 19 44, Ab. 1988, c. 19 45, Ab. 1988, c. 19 46, Ab. 1988, c. 19 47, 1987, c. 57; Ab. 1988, c. 19 48, Ab. 1988, c. 19 49, Ab. 1988, c. 19 50, Ab. 1988, c. 19 51, Ab. 1988, c. 19 52, Ab. 1988, c. 19 53, Ab. 1988, c. 19 54, Ab. 1988, c. 19 55, Ab. 1988, c. 19 56, 1987, c. 57; Ab. 1988, c. 19 57, Ab. 1987, c. 57 58, 1987, c. 57; Ab. 1988, c. 19 59, Ab. 1987, c. 57 60, 1987, c. 57; Ab. 1988, c. 19 60.1, 1987, c. 57; Ab. 1988, c. 19 61, 1987, c. 57; Ab. 1988, c. 19</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>62, Ab. 1988, c. 19 63, Ab. 1988, c. 19 64, Ab. 1988, c. 19 65, Ab. 1988, c. 19 66, Ab. 1988, c. 19 67, Ab. 1988, c. 19 68, Ab. 1988, c. 19 69, Ab. 1988, c. 19 70, Ab. 1988, c. 19 71, Ab. 1988, c. 19 72, Ab. 1988, c. 19 73, Ab. 1988, c. 19 74, Ab. 1988, c. 19 75, Ab. 1988, c. 19 76, Ab. 1988, c. 19 77, Ab. 1988, c. 19 78, Ab. 1988, c. 19 79, 1996, c. 2 80, Ab. 1996, c. 2 81, Ab. 1996, c. 2 82, 2002, c. 68 82.1, 2003, c. 19 86, 1996, c. 2 87, 1990, c. 4 89, 1996, c. 2; 1999, c. 40 90, 1996, c. 2 91, 1996, c. 2 92, 1996, c. 2 93, 1996, c. 2 94, Ab. 1988, c. 30 95, Ab. 1988, c. 30 96, Ab. 1988, c. 30 97, Ab. 1988, c. 30 98, Ab. 1988, c. 30 99, Ab. 1988, c. 30 100, Ab. 1988, c. 30 101, Ab. 1988, c. 30 102, Ab. 1988, c. 30 103, Ab. 1988, c. 30 104, Ab. 1988, c. 30 105, Ab. 1988, c. 30 106, Ab. 1988, c. 30 109, Ab. 1987, c. 57 110, Ab. 1987, c. 57 111, Ab. 1987, c. 57 112, Ab. 1987, c. 57 113, Ab. 1987, c. 57 114, Ab. 1987, c. 57 115, Ab. 1992, c. 61 117, 1989, c. 46; Ab. 1993, c. 65 118, Ab. 1993, c. 65 119, Ab. 1988, c. 19 120, Ab. 1993, c. 65 121, Ab. 1993, c. 65 122, Ab. 1993, c. 65 123, 1996, c. 2; 2002, c. 68 124, 1996, c. 2; 1997, c. 93 125, 1997, c. 93 126, 1996, c. 2; 1999, c. 40 127, 1996, c. 2</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>127.1, 2002, c. 37 128, 1996, c. 2 129, 1996, c. 2; 2002, c. 68 130, 1999, c. 40 132, 1996, c. 2; 1999, c. 40 135, 1996, c. 2 136, 1996, c. 2 137, 1996, c. 2 140, 1996, c. 2; 1999, c. 43; 2003, c. 19 142, 1996, c. 2; 1996, c. 77; 1998, c. 31; 1999, c. 40; 1999, c. 43; 2003, c. 19 143, 1987, c. 57; Ab. 1988, c. 19 144, 1993, c. 65; 1997, c. 93 145, 1988, c. 19; 1996, c. 2 146, Ab. 1999, c. 51 147, 1996, c. 2 148, 1984, c. 38; 1996, c. 2; 1999, c. 43; 2003, c. 19 148.1, 1998, c. 31 156, 1996, c. 2; 2002, c. 37 157, 1996, c. 2 159, 1986, c. 95; 1987, c. 57 160, 1998, c. 31 161, 1993, c. 65; 1999, c. 40; 2001, c. 25 162, Ab. 1987, c. 57 163, 1996, c. 2 164, 1987, c. 57 164.1, 1999, c. 59 165, 1996, c. 2; 1996, c. 27 165.1, 1996, c. 27; 1997, c. 93 165.2, 2003, c. 14 167, 1987, c. 57; 1996, c. 2; Ab. 1996, c. 27 169, 1996, c. 2; 1999, c. 43; 2003, c. 19 171, 1996, c. 2 172, 1996, c. 2 173, 1999, c. 40 174, 1990, c. 4; 1996, c. 2 175, 1996, c. 2; 1999, c. 40 176, 1984, c. 38; 1996, c. 2; 1999, c. 43; 2003, c. 19 176.1, 1984, c. 38; 2001, c. 25 176.2, 1984, c. 38; 1996, c. 2; 1999, c. 43; 2001, c. 25; 2003, c. 19 176.3, 1984, c. 38; 1996, c. 2 176.4, 1984, c. 38; 1996, c. 2 176.5, 1984, c. 38; 1996, c. 2 177, 1996, c. 2 178, 1996, c. 2; 1996, c. 27 178.1, 2000, c. 54 179, 1988, c. 19; 1996, c. 2 180, 1998, c. 31; Ab. 2000, c. 54 181, 1985, c. 27; 1986, c. 32; 1996, c. 2; Ab. 2000, c. 54 182, Ab. 2000, c. 54 184, 2000, c. 54 185, Ab. 1995, c. 34 186, 1992, c. 57; Ab. 1995, c. 34 187, Ab. 1995, c. 34 188, 1992, c. 57; Ab. 1995, c. 34 189, Ab. 1995, c. 34 190, Ab. 1995, c. 34 191, Ab. 1995, c. 34 192, 1990, c. 4; Ab. 1995, c. 34 193, 1988, c. 21; 1990, c. 4; Ab. 1992, c. 61 194, Ab. 1995, c. 34</p>

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c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>195, Ab. 1995, c. 34 196, Ab. 1995, c. 34 197, Ab. 1995, c. 34 198, Ab. 1995, c. 34 199, 1996, c. 2 200, 1996, c. 2; 1999, c. 40; Ab. 2000, c. 42 202, 1996, c. 2 203, 1992, c. 27; 1994, c. 33; 1996, c. 2; 1996, c. 77; 1997, c. 41; 1997, c. 93; 2000, c. 29 204, 1996, c. 2; 1996, c. 27 205, 1996, c. 2 206, 1996, c. 2; 1999, c. 43; 2003, c. 19 208, 1987, c. 68; 1996, c. 2 209, 1987, c. 68; 1995, c. 34; 1996, c. 2; 1999, c. 40 210, 1996, c. 2; 2004, c. 20 211, 1996, c. 2; 2004, c. 20 212, 1996, c. 2; 2004, c. 20 212.1, 1996, c. 77; 1998, c. 31; 2004, c. 20 212.2, 2004, c. 20 212.3, 2004, c. 20 213, 1996, c. 2 216, Ab. 1984, c. 38 217, Ab. 1984, c. 38 218, Ab. 1984, c. 38 219, 1996, c. 2; 2002, c. 77 220, 1996, c. 2 221, 1996, c. 2; 2000, c. 54 222, 1996, c. 2 223, 1996, c. 2; 2002, c. 77 224, 1996, c. 2 225, 1999, c. 40 226, 1999, c. 40 227, 1996, c. 2; 1999, c. 40 229, 1996, c. 2 230, 1999, c. 40 232, 1996, c. 2 235, 1996, c. 2; 1999, c. 40 236, 1999, c. 40 237, 1999, c. 40 239, 1999, c. 40 240, 1996, c. 2 241, 1999, c. 40 242, 1999, c. 40 244, 1996, c. 2; 1999, c. 40 245, 1999, c. 40 246, 1996, c. 2 247, 1996, c. 2 248, 1999, c. 40 250, 1990, c. 4 251, 1996, c. 2 252, 1996, c. 2; 1999, c. 40 253, 1999, c. 40 254, 1999, c. 40 257, 1996, c. 2 259, 1996, c. 2; 1999, c. 40 260, 1990, c. 4 261, 1990, c. 4 262, 1999, c. 40 263, 1999, c. 40 264, 1992, c. 61; 1999, c. 40</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>266, 1992, c. 61 267, 1992, c. 61; 1996, c. 2 267.0.1, 1995, c. 34; 2000, c. 54; 2004, c. 20 267.0.2, 2000, c. 54; 2001, c. 26 267.0.3, 2000, c. 54; 2001, c. 26 267.0.4, 2000, c. 54; 2001, c. 26 267.0.5, 2000, c. 54; Ab. 2001, c. 26 267.0.6, 2000, c. 54; 2001, c. 26 267.1, 1987, c. 68; 1996, c. 2 268, Ab. 1987, c. 57 269, 1986, c. 95; 1987, c. 57; 1990, c. 4; 1996, c. 2; 1999, c. 43; 2000, c. 19; 2002, c. 37; 2003, c. 19 270, Ab. 1987, c. 57 271, Ab. 1987, c. 57 272, Ab. 1987, c. 57 273, Ab. 1987, c. 57 274, Ab. 1987, c. 57 275, Ab. 1987, c. 57 276, Ab. 1987, c. 57 277, Ab. 1987, c. 57 278, Ab. 1987, c. 57 279, Ab. 1987, c. 57 280, Ab. 1987, c. 57 281, Ab. 1987, c. 57 282, Ab. 1987, c. 57 283, Ab. 1987, c. 57 284, Ab. 1987, c. 57 285, Ab. 1987, c. 57 286, Ab. 1987, c. 57 287, Ab. 1987, c. 57 288, Ab. 1987, c. 57 289, Ab. 1987, c. 57 290, Ab. 1987, c. 57 291, Ab. 1987, c. 57 292, Ab. 1987, c. 57 293, Ab. 1987, c. 57 294, Ab. 1987, c. 57 295, Ab. 1987, c. 57 296, Ab. 1987, c. 57 297, Ab. 1987, c. 57 298, Ab. 1987, c. 57 299, Ab. 1987, c. 57 300, Ab. 1987, c. 57 301, Ab. 1987, c. 57 302, Ab. 1987, c. 57 303, Ab. 1987, c. 57 304, Ab. 1987, c. 57 305, Ab. 1987, c. 57 306, Ab. 1987, c. 57 307, Ab. 1987, c. 57 308, Ab. 1987, c. 57 309, Ab. 1987, c. 57 310, Ab. 1987, c. 57 311, Ab. 1987, c. 57 312, Ab. 1987, c. 57 313, Ab. 1987, c. 57 314, Ab. 1987, c. 57 315, Ab. 1987, c. 57 316, Ab. 1987, c. 57 317, Ab. 1987, c. 57</p>

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c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>318, Ab. 1987, c. 57 319, Ab. 1987, c. 57 320, Ab. 1987, c. 57 321, Ab. 1987, c. 57 322, Ab. 1987, c. 57 323, Ab. 1987, c. 57 324, Ab. 1987, c. 57 325, Ab. 1987, c. 57 326, Ab. 1987, c. 57 327, Ab. 1987, c. 57 328, Ab. 1987, c. 57 329, Ab. 1987, c. 57 330, Ab. 1987, c. 57 331, Ab. 1987, c. 57 332, Ab. 1987, c. 57 333, Ab. 1987, c. 57 334, Ab. 1987, c. 57 335, Ab. 1987, c. 57 336, Ab. 1987, c. 57 337, Ab. 1987, c. 57 338, Ab. 1987, c. 57 339, Ab. 1987, c. 57 340, Ab. 1987, c. 57 341, Ab. 1987, c. 57 342, Ab. 1987, c. 57 343, Ab. 1987, c. 57 344, Ab. 1987, c. 57 345, Ab. 1987, c. 57 346, Ab. 1987, c. 57 347, Ab. 1987, c. 57 348, Ab. 1987, c. 57 349, Ab. 1987, c. 57 350, Ab. 1987, c. 57 351, Ab. 1987, c. 57 352, Ab. 1987, c. 57 353, Ab. 1987, c. 57 354, Ab. 1987, c. 57 355, Ab. 1987, c. 57 356, Ab. 1987, c. 57 357, Ab. 1987, c. 57 358, Ab. 1987, c. 57 359, Ab. 1987, c. 57 360, Ab. 1987, c. 57 361, Ab. 1987, c. 57 362, Ab. 1987, c. 57 363, Ab. 1987, c. 57 364, Ab. 1987, c. 57 365, Ab. 1987, c. 57 366, Ab. 1987, c. 57 367, Ab. 1987, c. 57 368, Ab. 1987, c. 57 369, Ab. 1987, c. 57 370, Ab. 1987, c. 57 371, Ab. 1987, c. 57 372, Ab. 1987, c. 57 373, Ab. 1987, c. 57 374, Ab. 1987, c. 57 375, Ab. 1987, c. 57 376, Ab. 1987, c. 57 377, Ab. 1987, c. 57</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p> 378, Ab. 1987, c. 57 379, Ab. 1987, c. 57 380, Ab. 1987, c. 57 381, Ab. 1987, c. 57 382, Ab. 1987, c. 57 383, Ab. 1987, c. 57 384, Ab. 1987, c. 57 385, Ab. 1987, c. 57 386, Ab. 1987, c. 57 387, Ab. 1987, c. 57 388, Ab. 1987, c. 57 389, Ab. 1987, c. 57 390, Ab. 1987, c. 57 391, Ab. 1987, c. 57 392, Ab. 1987, c. 57 393, Ab. 1987, c. 57 394, Ab. 1987, c. 57 395, Ab. 1987, c. 57 396, Ab. 1987, c. 57 397, Ab. 1987, c. 57 398, Ab. 1987, c. 57 399, Ab. 1987, c. 57 400, Ab. 1987, c. 57 401, Ab. 1987, c. 57 402, Ab. 1987, c. 57 403, Ab. 1987, c. 57 404, Ab. 1987, c. 57 405, Ab. 1987, c. 57 406, Ab. 1987, c. 57 407, Ab. 1987, c. 57 408, Ab. 1987, c. 57 409, Ab. 1987, c. 57 410, 1999, c. 40; 1999, c. 43; 2002, c. 37 411, 1996, c. 2; 1999, c. 40; 2002, c. 37 412, 1999, c. 43; 2002, c. 37 413, 1999, c. 43; 2002, c. 37 414, Ab. 1987, c. 57 417, 1996, c. 2 418, 1987, c. 68; 1996, c. 2 419, 1996, c. 2 422, 1996, c. 2 425, 1999, c. 40 426, 1996, c. 2 427, 1999, c. 40 428, 1999, c. 40 429, 1999, c. 40 430, 1999, c. 40 431, 1996, c. 2 432, 1996, c. 2 433, 1996, c. 2 435, 1999, c. 40 436, 1996, c. 2 437.1, 1995, c. 34; 1996, c. 77; 1997, c. 53; 2002, c. 37 437.2, 1995, c. 34 437.3, 1997, c. 51 437.4, 1997, c. 51; 2002, c. 7 437.5, 1997, c. 51; 2002, c. 7 437.6, 1997, c. 51 437.7, 1997, c. 51 437.8, 1997, c. 51 </p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>437.9, 1997, c. 51 437.10, 1997, c. 51 438, 1996, c. 2 439, 1996, c. 2 440, 1996, c. 2; 1999, c. 40 441, 1996, c. 2; Ab. 1996, c. 27 442, 1992, c. 57; Ab. 1996, c. 2 443, 1996, c. 2 444, Ab. 1987, c. 57 445, 1987, c. 68; 1996, c. 2; 1999, c. 40; 2001, c. 25; 2003, c. 19 446, 1996, c. 2 447, 1996, c. 2 448, 1996, c. 2 452, 1999, c. 40 453.1, 2003, c. 19 455, 1990, c. 4; 1992, c. 27 456, Ab. 1987, c. 57 457, Ab. 1987, c. 57 458, Ab. 1987, c. 57 459, Ab. 1987, c. 57 460, Ab. 1987, c. 57 461, Ab. 1987, c. 57 462, Ab. 1987, c. 57 463, Ab. 1987, c. 57 464, Ab. 1987, c. 57 465, Ab. 1987, c. 57 466, Ab. 1987, c. 57 467, Ab. 1987, c. 57 468, Ab. 1987, c. 57 469, Ab. 1987, c. 57 470, Ab. 1987, c. 57 471, Ab. 1987, c. 57 472, Ab. 1987, c. 57 473, Ab. 1987, c. 57 474, Ab. 1987, c. 57 475, Ab. 1987, c. 57 476, Ab. 1987, c. 57 477, Ab. 1987, c. 57 478, Ab. 1987, c. 57 479, Ab. 1987, c. 57 480, Ab. 1987, c. 57 481, Ab. 1987, c. 57 482, Ab. 1987, c. 57 483, Ab. 1987, c. 57 484, Ab. 1987, c. 57 485, Ab. 1987, c. 57 486, 1987, c. 57; 1992, c. 27; 1999, c. 43; 2003, c. 19 487, Ab. 1992, c. 27 488, 1999, c. 43; 2003, c. 19 490, 1988, c. 19; 1996, c. 2; 2000, c. 26 491, 1986, c. 95; 1992, c. 61; 1996, c. 2; 1996, c. 27; 1996, c. 77; 1998, c. 31 492, 1996, c. 2; 2001, c. 35 493, 1994, c. 14; 1996, c. 2; 1999, c. 40 494, 1996, c. 2 496, 1996, c. 2 507, 1999, c. 40 510, 1992, c. 57; 1994, c. 30 516, 1986, c. 95 517, 1996, c. 2 518, 1999, c. 40</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont’d</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>520, 1992, c. 61; 1996, c. 2 521, 1996, c. 2 522, 1996, c. 2 523, 1996, c. 2 524, 1984, c. 38; 1992, c. 21; 1992, c. 65; 1994, c. 23; 1996, c. 2 524.1, 1992, c. 65 524.2, 1992, c. 65 524.3, 1992, c. 65 524.3.1, 1997, c. 93 524.4, 1992, c. 65 524.5, 1992, c. 65 524.6, 1998, c. 31; 2000, c. 56 524.7, 1998, c. 31 525, 1984, c. 38; 1996, c. 2 526, 1985, c. 35; 1996, c. 2 527, 1985, c. 35; 1986, c. 66; 1996, c. 2; 1999, c. 40 528, 1985, c. 35; 1996, c. 2 528.1, 1986, c. 66; 1988, c. 25; 1996, c. 2; 1997, c. 43 529, 1985, c. 35; 1986, c. 66; 1988, c. 25; 1996, c. 2 530, 1988, c. 25; 1996, c. 2 531, 1988, c. 25; 1999, c. 40 532, 1984, c. 38; 1996, c. 2 532.1, 1985, c. 35; 1996, c. 2 532.2, 1985, c. 35; 1988, c. 25; 1996, c. 2 532.3, 1985, c. 35; 1988, c. 25; 1996, c. 2 532.4, 1988, c. 25; 1996, c. 2 533, 1996, c. 2 534, 1985, c. 35; Ab. 1988, c. 25 535, Ab. 1988, c. 25 535.1, 1985, c. 35 535.2, 1985, c. 35; 1986, c. 66; 1996, c. 2; 1999, c. 40 535.3, 1985, c. 35; 1988, c. 25 535.4, 1986, c. 66; 1988, c. 25; 1996, c. 2 535.5, 1988, c. 25; 1996, c. 2; 1997, c. 53 535.6, 1988, c. 25 535.7, 1988, c. 25; 1996, c. 2 536, 1984, c. 23; 1984, c. 38; 1988, c. 25; 1996, c. 2; 2004, c. 31 537, 1988, c. 25; 1996, c. 2 537.1, 1988, c. 25; 1996, c. 2 538, 1988, c. 25 539, 1984, c. 23; 1984, c. 38; 1988, c. 25; 1996, c. 2 540, 1996, c. 2 541, 1996, c. 2; 1999, c. 40 542, 1996, c. 2 543, 1996, c. 2 544, 1986, c. 95; 1996, c. 2; 1997, c. 53; 1999, c. 40 545, 1996, c. 2 546, 1990, c. 4; 1992, c. 61; 1996, c. 2; 1996, c. 27; 1999, c. 40 546.1, 2004, c. 20 547, 1985, c. 27; 1992, c. 27; 1996, c. 2; 1999, c. 40 548, 1996, c. 2 548.1, 1985, c. 27; 1996, c. 2 548.2, 1985, c. 27; 1996, c. 2 548.3, 2003, c. 19 549, 1987, c. 102; 1988, c. 49; 1989, c. 46; 1994, c. 33; Ab. 1996, c. 2 550, 1987, c. 42; 1996, c. 2; 1999, c. 40 550.1, 1998, c. 31 550.2, 2002, c. 77; 2004, c. 20 551, 1996, c. 2 552, 1996, c. 2; 1996, c. 16; 1997, c. 58</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont’d</i> (<i>amendments from 1984 made to the consolidation of the Code</i>)</p> <p>553, 1990, c. 4; 1996, c. 2 554, 1996, c. 2 555, 1985, c. 27; 1986, c. 32; 1994, c. 17; 1996, c. 2; 1998, c. 31; 1999, c. 36; 2000, c. 20 555.1, 1985, c. 27; 1996, c. 2 555.2, 1985, c. 3; 1996, c. 2; 1999, c. 40 556, 1996, c. 2 557, 1987, c. 42; 1987, c. 57; 1988, c. 8; 1996, c. 2; 1997, c. 83; 1999, c. 40; 2000, c. 22; 2002, c. 77 557.1, 1997, c. 93 557.2, 1997, c. 93 559, 1992, c. 57; 1994, c. 30; 1996, c. 2 560, 1996, c. 2; 1999, c. 40 561, 1996, c. 2 563, 1996, c. 2; 1997, c. 93; 1998, c. 31 563.0.1, 1997, c. 93 563.1, 1996, c. 27 563.2, 1996, c. 27 563.3, 1996, c. 27 563.4, 2002, c. 53 564, 1988, c. 84; 1996, c. 2 565, 1990, c. 4; 1992, c. 27; 1992, c. 61 566, 1990, c. 4; Ab. 1992, c. 61 566.1, 1985, c. 27; 1996, c. 2 566.2, 1986, c. 32; 1996, c. 2 566.3, 1996, c. 27 567, 1996, c. 2 567.1, 1985, c. 27; 1996, c. 2 568, 1996, c. 2 569, 1984, c. 38; 1992, c. 65; 1996, c. 2; 1996, c. 27; 1998, c. 31; 1999, c. 40 569.0.1, 2002, c. 68 569.1, 1985, c. 27; Ab. 1986, c. 32 570, 1994, c. 33; 1996, c. 27; 1999, c. 43; 2003, c. 19 571, Ab. 1996, c. 27 572, 1996, c. 2 573, 1996, c. 2 574, 1996, c. 2 575, 1996, c. 2 576, 1996, c. 2; 1998, c. 31 577, 1996, c. 2 578, 1987, c. 102; 1994, c. 33; 1995, c. 34; 1996, c. 2; 1998, c. 31; 2001, c. 25 579, 1996, c. 2 580, 1990, c. 85; 1994, c. 33; 1999, c. 43; 2003, c. 19 581, 1999, c. 40 584, 1996, c. 2; 1999, c. 40 585, 1996, c. 2; 1999, c. 40 590, 1987, c. 57; 1999, c. 40 591, Ab. 1987, c. 57 592, 1987, c. 57; 1989, c. 56 595, 1996, c. 27 596, 1984, c. 38 599, 1987, c. 68; 1999, c. 40 600, 1987, c. 68 601, 1984, c. 38; 1994, c. 33; 1995, c. 34; 1999, c. 40; 2003, c. 19 602, 1996, c. 2; 1999, c. 40 603, 1996, c. 2; 1996, c. 27; 1999, c. 40 605, 1996, c. 2; 1999, c. 40 605.1, 1985, c. 27; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 606, 1984, c. 38; 1992, c. 27; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 607, 1984, c. 38; 1996, c. 2; 1996, c. 77; 1999, c. 40; 1999, c. 43; 2003, c. 19</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> (<i>amendments from 1984 made to the consolidation of the Code</i>)</p> <p>608, 1984, c. 38; 1987, c. 57; 1989, c. 69; 1992, c. 27; 1996, c. 2; 1999, c. 43; 2003, c. 19</p> <p>609, 1992, c. 27; 1996, c. 2; 1999, c. 40</p> <p>610, 1992, c. 27; 1994, c. 33</p> <p>611, 1992, c. 27; 1994, c. 33; 1999, c. 40</p> <p>613, 1992, c. 27</p> <p>614, 1996, c. 2; 1996, c. 27; 1999, c. 40; 1999, c. 59</p> <p>614.1, 2000, c. 19; 2001, c. 68</p> <p>614.2, 2000, c. 19; 2001, c. 68</p> <p>614.3, 2000, c. 19; 2001, c. 68</p> <p>614.4, 2000, c. 19; 2001, c. 68</p> <p>614.5, 2000, c. 19; 2001, c. 68</p> <p>614.6, 2000, c. 19</p> <p>615, 1996, c. 2; 1999, c. 40</p> <p>616, 1996, c. 2; 1998, c. 31</p> <p>617, 1999, c. 43; 2003, c. 19</p> <p>617.1, 2000, c. 19</p> <p>618, 1996, c. 2; 1999, c. 43; 2003, c. 19</p> <p>619, 1996, c. 2; 1999, c. 40</p> <p>620, 1984, c. 38; 1985, c. 27; 1986, c. 32; 1992, c. 27; 1996, c. 27, 1996, c. 77; 1997, c. 53; 1999, c. 43; 1999, c. 59; 2000, c. 54; 2001, c. 25; 2001, c. 68; 2002, c. 37; 2003, c. 19</p> <p>620.1, 1985, c. 27; 1988, c. 76; 1996, c. 2; 1996, c. 27; 1999, c. 40</p> <p>621, 1996, c. 2; 1997, c. 93</p> <p>621.1, 1997, c. 93</p> <p>622, 1996, c. 2; 1999, c. 43; 2003, c. 19</p> <p>623, 1986, c. 73; 1996, c. 2; 1997, c. 43</p> <p>624, 1994, c. 33; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19</p> <p>625, 1995, c. 34; 1996, c. 2; 1999, c. 40</p> <p>625.1, 1996, c. 77</p> <p>625.2, 1998, c. 31</p> <p>626, 1996, c. 2</p> <p>627, 1986, c. 95; 1987, c. 57; 1996, c. 2; 1999, c. 40; 2002, c. 37</p> <p>627.1, 1996, c. 27; 1999, c. 43; 2000, c. 56; 2003, c. 19; 2004, c. 20</p> <p>627.1.1, 1998, c. 31; 1999, c. 40; 2000, c. 56; 2001, c. 6</p> <p>627.1.2, 1998, c. 31</p> <p>627.1.3, 1998, c. 31</p> <p>627.2, 1997, c. 53; 1997, c. 91; 1998, c. 31; 2000, c. 56; 2003, c. 29</p> <p>627.3, 1997, c. 53; 1997, c. 91; 1997, c. 93; 1998, c. 31; 2002, c. 77</p> <p>628, 1996, c. 2</p> <p>629, Ab. 1986, c. 95</p> <p>630, 1996, c. 2; 1999, c. 40</p> <p>631, 1996, c. 2</p> <p>631.1, 1985, c. 27; 1996, c. 2</p> <p>632, 1996, c. 2</p> <p>633, 1996, c. 2; 1999, c. 40</p> <p>634, 1993, c. 3; 1996, c. 2; 1999, c. 40</p> <p>636, 1993, c. 3; 1996, c. 2</p> <p>637, 1993, c. 3</p> <p>638, 1993, c. 3</p> <p>640, 1987, c. 57</p> <p>643, 1993, c. 3</p> <p>644, 1993, c. 3</p> <p>645, 1993, c. 3</p> <p>647, 1993, c. 48; 1999, c. 40</p> <p>648, 1996, c. 2</p> <p>649, 1993, c. 48; 1999, c. 40; 2002, c. 45</p> <p>650, 1993, c. 48; 1999, c. 40</p> <p>650.1, 1997, c. 93</p> <p>650.2, 1997, c. 93; 2002, c. 45</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont’d</i> (<i>amendments from 1984 made to the consolidation of the Code</i>)</p> <p>651, 1993, c. 48; 2002, c. 45 652, 1997, c. 93; 2002, c. 45 653, 1993, c. 3 654, 1993, c. 48; 2002, c. 45 655, 1993, c. 3 657, 1996, c. 2; 1997, c. 93 658, 1993, c. 3 658.1, 1993, c. 3 659, 1996, c. 27 660, 1993, c. 3 661, 1993, c. 3 662, 1993, c. 3 663, 1993, c. 3 664, Ab. 1993, c. 3 665, 1993, c. 3 667, 1993, c. 3 668, 1993, c. 3 669, Ab. 1993, c. 3 672, 1993, c. 3 673, 2002, c. 45 674, 1993, c. 48 677, 1993, c. 3; 1999, c. 40 678, 1985, c. 27; 1987, c. 102; 1996, c. 2; 1996, c. 27; 1996, c. 77; 1998, c. 31; 1999, c. 75; 2000, c. 22 678.0.1, 1987, c. 102; 1991, c. 32; 1993, c. 65; 1996, c. 2; 1997, c. 93; 1998, c. 31 678.0.2, 1987, c. 102; 1991, c. 32; 2002, c. 68 678.0.2.1, 2002, c. 2; 2002, c. 68 678.0.2.2, 2002, c. 68 678.0.2.3, 2002, c. 68 678.0.2.4, 2002, c. 68 678.0.2.5, 2002, c. 68 678.0.2.6, 2002, c. 68 678.0.2.7, 2002, c. 68 678.0.2.8, 2002, c. 68 678.0.2.9, 2002, c. 68 678.0.3, 1987, c. 102; 1996, c. 2; 1998, c. 31; 2002, c. 68 678.0.4, 1987, c. 102; 1996, c. 2; 1998, c. 31 678.0.5, 2001, c. 25; 2001, c. 68; Ab. 2002, c. 68 678.0.6, 2001, c. 25; Ab. 2002, c. 68 678.0.7, 2001, c. 25; Ab. 2002, c. 68 678.0.8, 2001, c. 25; Ab. 2002, c. 68 678.0.9, 2001, c. 25; Ab. 2002, c. 68 678.0.10, 2001, c. 25; Ab. 2002, c. 68 678.1, 1985, c. 27; 1986, c. 32; 1991, c. 32; 1993, c. 65; 1997, c. 93; 1999, c. 40 678.2, 2001, c. 68 679, 1994, c. 33; Ab. 1996, c. 2 680, 1994, c. 33; Ab. 1996, c. 2 681, 1984, c. 38; 1986, c. 32; 1991, c. 29; 1991, c. 32; 1996, c. 2; 1999, c. 40 681.1, 2002, c. 68 681.2, 2002, c. 68; 2004, c. 20 682, Ab. 1996, c. 2 683, Ab. 1996, c. 2 684, Ab. 1996, c. 2 685, Ab. 1996, c. 2 686, Ab. 1984, c. 27 687, 1986, c. 32; Ab. 1996, c. 2 688, Ab. 1990, c. 83; 1993, c. 3; 1997, c. 93; 1999, c. 40; 1999, c. 59; 2002, c. 37; 2002, c. 68 688.1, 1993, c. 3 688.2, 1993, c. 3</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>688.3, 1993, c. 3 688.3.1, 2002, c. 37 688.3.2, 2002, c. 37; 2003, c. 19 688.3.3, 2002, c. 37 688.4, 1993, c. 3; 1996, c. 2; 1996, c. 27; 2000, c. 54 688.5, 1994, c. 33; 1999, c. 43; 2003, c. 19; 2004, c. 20 688.6, 1994, c. 33; Ab. 1997, c. 93 688.7, 1995, c. 20; 1999, c. 40; 2001, c. 6 688.8, 1995, c. 20 688.9, 1995, c. 20 688.10, 1997, c. 53; 1997, c. 91; 2003, c. 29 688.11, 1997, c. 53; 1997, c. 91; 1997, c. 93 688.12, 1997, c. 53 689, 1996, c. 2 690, 1987, c. 57; 1996, c. 5; 2002, c. 7 691, 1996, c. 2; 1999, c. 40; 2000, c. 19 693, 1985, c. 27; 1992, c. 57; 1992, c. 61; 1999, c. 40 694, 1996, c. 2; 1999, c. 40 696, 1996, c. 2 697, 1996, c. 2; 1999, c. 40 699, 1996, c. 2 701, 1992, c. 57; 1996, c. 2 702, 1996, c. 2 703, 1996, c. 2 704, 1986, c. 32; 1989, c. 38; 1996, c. 2; 1999, c. 40; 2001, c. 68 705, 1996, c. 27 706, 1986, c. 32; 1987, c. 42; 1989, c. 38; 2001, c. 68 707, 1986, c. 32; 1989, c. 38 708, 1992, c. 27; 1996, c. 2; 1996, c. 27 709, 1996, c. 2 710, 1987, c. 42; 1989, c. 38; 1995, c. 34; 1996, c. 2; 1996, c. 27; 1999, c. 40 711, 1996, c. 2; 2003, c. 19 711.1, 1992, c. 27; 1996, c. 27 711.2, 1992, c. 27; 1999, c. 40; 1999, c. 90; 2003, c. 19 711.3, 1992, c. 27 711.4, 1992, c. 27; 1993, c. 48; 1999, c. 40 711.5, 1992, c. 27 711.6, 1992, c. 27; 2002, c. 45; 2004, c. 37 711.7, 1992, c. 27; 1993, c. 48; 1999, c. 40; 2002, c. 45; 2004, c. 37 711.8, 1992, c. 27; 1999, c. 40 711.9, 1992, c. 27; 1999, c. 40; 2002, c. 45; 2004, c. 37 711.10, 1992, c. 27; 1993, c. 48; 2002, c. 45; 2004, c. 37 711.10.1, 1993, c. 48; 1999, c. 40 711.10.2, 2003, c. 19 711.11, 1992, c. 27; 1999, c. 40; 2002, c. 70 711.11.1, 2003, c. 19 711.12, 1992, c. 27; 1999, c. 40; 2002, c. 70 711.13, 1992, c. 27; 1999, c. 40 711.14, 1992, c. 27; 1997, c. 43; 1999, c. 40; 2002, c. 45; 2002, c. 70; 2004, c. 37 711.15, 1992, c. 27 711.16, 1992, c. 27; 1993, c. 48; 1999, c. 40; 2002, c. 45; 2003, c. 19; 2004, c. 37 711.17, 1992, c. 27; 1999, c. 40 711.18, 1992, c. 27; 1999, c. 40 711.19, 1992, c. 27; Ab. 2003, c. 19 711.19.1, 1996, c. 27 711.19.2, 1996, c. 27 711.19.3, 1996, c. 27 711.19.4, 1996, c. 27 711.19.5, 1996, c. 27 711.19.6, 1996, c. 27</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont’d</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>711.19.7, 1996, c. 27 711.19.8, 1996, c. 27 711.20, 1992, c. 54 711.21, 1992, c. 54 711.22, 1992, c. 54; 1999, c. 43 711.23, 1992, c. 54 711.24, 1992, c. 54; 1999, c. 40 711.25, 1992, c. 54 712, 1996, c. 2 713, 1996, c. 2; 2001, c. 25; 2002, c. 68 714, 1996, c. 2 715, 1996, c. 2 716, 1996, c. 2 717, 1996, c. 2 718, 1996, c. 2 719, 1996, c. 2 720, Ab. 1996, c. 2 721, Ab. 1996, c. 2 722, 1996, c. 2; 2002, c. 68 723, 1999, c. 40 724, 1990, c. 4; 1996, c. 2; 1999, c. 40 725, 1996, c. 2; 1999, c. 40 725.1, 1992, c. 54; 1999, c. 40 725.2, 1992, c. 54; 1994, c. 33; 1999, c. 40 725.3, 1992, c. 54; 1994, c. 33; 1998, c. 35 725.4, 1992, c. 54 730, 1996, c. 2 731, 1996, c. 2; 1999, c. 40 732, 1996, c. 2 734, 1996, c. 2 735, 1996, c. 2 736, 1996, c. 2 737, 1992, c. 54; 1996, c. 2 738, 1996, c. 2 738.1, 2001, c. 68; 2002, c. 37 738.2, 2001, c. 68 738.3, 2001, c. 68 739, 1996, c. 27 742, 1996, c. 2 743, 1996, c. 2 744, 1996, c. 2; 1999, c. 40 750, 1999, c. 40 751, 1996, c. 2 752, 1996, c. 2; 1999, c. 40 754, 1996, c. 2 755, 1996, c. 2 756, 1999, c. 40 757, 1996, c. 2 758, 1996, c. 2 759, 1996, c. 2 760, 1990, c. 4; 1996, c. 2 761, 1996, c. 2; 1999, c. 40 762, 1996, c. 2 763, 1996, c. 2 764, 1996, c. 2 765, 1996, c. 2 766, Ab. 1996, c. 2 767, Ab. 1996, c. 2 768, Ab. 1996, c. 2 769, Ab. 1996, c. 2</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>770, Ab. 1996, c. 2 771, Ab. 1996, c. 2 772, Ab. 1996, c. 2 774, 2001, c. 25 775, 1999, c. 40 779, 1999, c. 40 781, 1996, c. 2 786, 1996, c. 2 787, 1999, c. 40 788, 1996, c. 2 790, 1999, c. 40 793, Ab. 1986, c. 32 794, 1999, c. 40 795, 1996, c. 2 797, 1996, c. 2 798, 1996, c. 2; 1999, c. 40 799, 1996, c. 2 800, 1996, c. 2 801, 1996, c. 2 802, 1996, c. 2 803, 1996, c. 2 804, 1996, c. 2 805, 1996, c. 2 806, 1996, c. 2 808, 1996, c. 2 811, 1996, c. 2 813, 1999, c. 40 815, 1996, c. 2 816, 1996, c. 2 817, 1996, c. 2 818, 1999, c. 40 819, 1996, c. 2; 2002, c. 68 820, 1996, c. 2; 1999, c. 40 821, 1996, c. 2 823, 1990, c. 4 824, 1999, c. 40 825, 1996, c. 2 826, 1996, c. 2 827, 1996, c. 2 828, 1996, c. 2; 1999, c. 40 830, 1999, c. 40 831, 1996, c. 2 832, 1999, c. 40 833, 1999, c. 40 834, 1996, c. 2 835, 1999, c. 40 837, 1999, c. 40 838, 1996, c. 2; 1999, c. 40 839, 1999, c. 40 840, 1996, c. 2 842, 1996, c. 2 843, 1996, c. 2 844, 1996, c. 2 845, 1996, c. 2 846, 1996, c. 2; 1999, c. 40 847, 1996, c. 2 849, 1996, c. 2 850, 1996, c. 2 851, 1996, c. 2; 1999, c. 40 852, 1996, c. 2; 1999, c. 40</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>853, 1996, c. 2 856, 1996, c. 2; 1999, c. 40 857, 1999, c. 40 863, 1996, c. 2; 1999, c. 40 864, 1996, c. 2; 1999, c. 40; 2002, c. 37 865, 1996, c. 2 866, 1996, c. 2 867, 1996, c. 2 870, 1996, c. 2 871, 1996, c. 2 873, 1996, c. 2 875, 1999, c. 40 877, 1996, c. 2; 1999, c. 40 878, 1996, c. 2 879, 1996, c. 2 885, 1999, c. 40 890, 1996, c. 2 895, 1999, c. 40 899, 1996, c. 2 900, 1996, c. 2; 1999, c. 40 901, 1999, c. 40 902, 1999, c. 40 905, 1996, c. 2; 1999, c. 40 906, 1996, c. 2 907, 1996, c. 2; 1999, c. 40 909, 1996, c. 2 910, 1996, c. 2; 1999, c. 40 911, 1996, c. 2 913, 1996, c. 2 915, 1996, c. 2 916, 1996, c. 2 917, 1996, c. 2 918, 1996, c. 2 919, 1996, c. 2 920, 1992, c. 27 921, 1996, c. 2 923, 1999, c. 40 924, 1990, c. 4 925, 1996, c. 2 926, 1996, c. 2 927, 1996, c. 2 928, 1996, c. 2 930, 1996, c. 2 931, 1996, c. 2 932, 1996, c. 2 933, 1996, c. 2; Ab. 2001, c. 25 934, 1996, c. 2 935, 1987, c. 57; 1992, c. 27; 1995, c. 34; 1996, c. 2; 1996, c. 27; 1997, c. 53; 1997, c. 93; 1998, c. 31; 1999, c. 40; 1999, c. 43; 2001, c. 25; 2001, c. 68; 2002, c. 37; 2003, c. 19 936, 1992, c. 27; 1996, c. 27; 1997, c. 53; 1999, c. 43; 2001, c. 25; 2002, c. 37 936.0.1, 1997, c. 53; 2002, c. 37 936.0.1.1, 2002, c. 37; 2002, c. 77 936.0.2, 1997, c. 53 936.0.3, 1997, c. 53 936.0.4, 1997, c. 53; 2001, c. 25 936.1, 1992, c. 27 936.2, 1992, c. 27; 1996, c. 27 936.3, 1999, c. 38 937, 1996, c. 2</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont’d</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>938, 1985, c. 27; 1996, c. 2; 1999, c. 82; 2001, c. 25; 2001, c. 68; 2002, c. 37; 2003, c. 19 938.0.1, 2001, c. 25; 2001, c. 68; 2002, c. 37 938.0.2, 2001, c. 25; 2001, c. 68; 2002, c. 37 938.0.3, 2001, c. 25 938.1, 1996, c. 27; 1997, c. 53; 1998, c. 31; 1999, c. 43; 2001, c. 25; 2003, c. 19 938.2, 1999, c. 59 938.3, 2002, c. 37 938.4, 2002, c. 37 939, 1994, c. 17; 1996, c. 2; 1999, c. 43; 2003, c. 19 940, 1996, c. 2 941, 1994, c. 17; 1996, c. 2; 1999, c. 43; 2003, c. 19 942, 1984, c. 38; 1994, c. 17; 1996, c. 2; 1999, c. 43; 2003, c. 19 944, 1990, c. 85; 1996, c. 2; 2000, c. 56 944.1, 1986, c. 32; 1996, c. 2 944.2, 1994, c. 33 944.3, 1994, c. 33; 1995, c. 34 945, Ab. 1996, c. 27 946, 1996, c. 2; Ab. 1996, c. 27 947, Ab. 1996, c. 27 948, 1996, c. 2 949, 1996, c. 2; 2002, c. 37 950, 1996, c. 2 951, 1996, c. 2 952, 1996, c. 2 953, 1996, c. 2 953.1, 1996, c. 27 954, 1984, c. 38; 1985, c. 27; 1995, c. 34; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 955, 1996, c. 2; 1996, c. 27; 1997, c. 93; 1998, c. 31; 2001, c. 25 956, 1996, c. 27 957, 1996, c. 2; 1996, c. 27 957.1, 1984, c. 38; 1996, c. 2 957.2, 1984, c. 38; 1985, c. 27 957.3, 1984, c. 38; 1996, c. 2 957.4, 1984, c. 38 958, 1996, c. 2 959, 1996, c. 2 960, 1996, c. 2 960.1, 1996, c. 27 961, 1984, c. 38; 1996, c. 2; 1999, c. 59 961.1, 1984, c. 38; 1996, c. 2; 1999, c. 43; 2002, c. 37; 2003, c. 19 962, 1990, c. 4; 1996, c. 2 962.1, 1985, c. 27; 1996, c. 2; 1996, c. 27 963, 1996, c. 2 964, 1996, c. 2 965, 1989, c. 68; 1996, c. 2 966, 1984, c. 38; 1995, c. 34; 1996, c. 27; 1999, c. 43; 2001, c. 25; 2003, c. 19 966.1, 1984, c. 38; 2001, c. 25; 2003, c. 19 966.2, 1984, c. 38; 1996, c. 2; 1999, c. 43; 2001, c. 25; 2003, c. 19 966.3, 1984, c. 38; 2001, c. 25 966.4, 1984, c. 38; 1996, c. 2; 2001, c. 25 966.5, 1984, c. 38; 1996, c. 2; 1999, c. 40; 2001, c. 25 966.6, 1984, c. 38; 1999, c. 40; 2001, c. 25 967, 2001, c. 25 968, 2001, c. 25 969, 2001, c. 25 970, 1996, c. 2 971, 2001, c. 25 972, Ab. 1996, c. 2</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>973, 1991, c. 32; Ab. 1996, c. 2 974, 1991, c. 32; Ab. 1996, c. 2 975, 1984, c. 38; 1985, c. 27; 1985, c. 30; 1987, c. 102; 1993, c. 65; 1996, c. 2; 1997, c. 93; 1999, c. 40; 1999, c. 43; 2002, c. 68; 2003, c. 19 976, 1991, c. 32; 1996, c. 2; 1999, c. 43; 2003, c. 19 977, Ab. 1996, c. 2 979, 1985, c. 27; 1996, c. 2; 1999, c. 40 979.1, 2003, c. 19 979.2, 2003, c. 19 979.3, 2003, c. 19 979.4, 2003, c. 19 980, 1996, c. 2 980.1, 1984, c. 38; 1996, c. 2 980.2, 1984, c. 38; 1996, c. 2 981, 1985, c. 27; 1989, c. 68 982.1, 1994, c. 30; 1999, c. 40 982.2, 1994, c. 30 982.3, 1994, c. 30 983, 1992, c. 57 984, 1992, c. 57; 1996, c. 2; 1999, c. 40 985, 1996, c. 27; 1999, c. 40 986, 1988, c. 84 987, Ab. 1988, c. 19 989, 1988, c. 76; 1996, c. 2; 1999, c. 40 990, 1986, c. 32; 1991, c. 29; 1993, c. 43; 1993, c. 78; 1996, c. 2; 1999, c. 40; 2000, c. 54; 2000, c. 56; Ab. 2004, c. 20 991, 1988, c. 76; 1996, c. 2 992, 1996, c. 2; 1999, c. 40 993, 1996, c. 2 994, 1996, c. 2; 1996, c. 77 995, 1996, c. 2 996, 1996, c. 2 997, 1996, c. 2 998, 1989, c. 68 999, 1999, c. 40 1000, 1996, c. 2 1001, 1984, c. 38; 1996, c. 2 1002, 1991, c. 32 1003, 1996, c. 2 1004, 1996, c. 2 1005, 1996, c. 2 1006, 1996, c. 2 1007, 1985, c. 27; 1996, c. 2; 1996, c. 27; 1999, c. 40; 1999, c. 43; 2003, c. 19 1008, 1985, c. 27; 1986, c. 32; 1996, c. 2; 1996, c. 77 1009, 1985, c. 27; 1996, c. 2; 1996, c. 77; 1999, c. 40 1010, 1985, c. 27; 1996, c. 2; Ab. 1996, c. 77; 1999, c. 40 1011, 1985, c. 27; 1986, c. 32; 1996, c. 2; 1996, c. 77 1011.1, 1984, c. 27; 1985, c. 27; 1996, c. 2 1011.1.1, 1999, c. 59 1011.1.2, 1999, c. 59 1011.2, 1984, c. 27; 1985, c. 27; 1996, c. 2; 1996, c. 77; 1999, c. 59 1011.3, 1985, c. 27; 1996, c. 77; 1999, c. 59 1012, 1989, c. 68; 1991, c. 32; 1996, c. 2 1013, 1989, c. 68; 1996, c. 2 1014, 1986, c. 95; 1996, c. 2 1016, 1986, c. 95 1017, 1986, c. 95; 1996, c. 2 1019, 1989, c. 52; 1989, c. 68; 1996, c. 2 1020, 1989, c. 52 1021, 1996, c. 2; 1999, c. 40</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>1022, 1988, c. 84; 1996, c. 2 1023, 1988, c. 84; 1996, c. 2 1024, 1988, c. 84; 1996, c. 2 1025, Ab. 1996, c. 2 1026, 1995, c. 34; 1996, c. 2 1027, 1995, c. 34; 1996, c. 2; 1996, c. 27; 1999, c. 40; 2000, c. 42 1028, 1999, c. 40 1029, 1996, c. 27 1030, 1996, c. 2 1031, 1986, c. 95; 1996, c. 2; 1999, c. 40 1032, 1992, c. 57; 1999, c. 40; 2000, c. 42 1033, 1995, c. 34; 1999, c. 40 1035, 1996, c. 2 1037, 1999, c. 40 1038, 1992, c. 57; 1996, c. 2 1040, 1984, c. 38; Ab. 1995, c. 34 1041, 1996, c. 2 1042, 1992, c. 57; 1996, c. 2; 1999, c. 40 1044, 1992, c. 57; 1996, c. 2; 1999, c. 40 1045, 1996, c. 2 1046, 1999, c. 40 1047, 1999, c. 40 1048, 1992, c. 57; 1996, c. 2; 1999, c. 40 1051, 1992, c. 57; 1996, c. 2; 1999, c. 40 1053, 1996, c. 2 1054, 1996, c. 2 1055, 1996, c. 2 1057, 1996, c. 2; 1999, c. 40 1058, 1992, c. 57 1059, 1996, c. 2 1060, 1992, c. 57 1060.1, 1992, c. 27 1061, 1984, c. 38; 1987, c. 57; 1992, c. 27; 1996, c. 2; 1999, c. 43; 2003, c. 3; 2003, c. 19 1062, 1984, c. 38; 1987, c. 57; 1996, c. 2 1063, 1994, c. 33 1063.1, 1995, c. 34; 2003, c. 19 1064, 1994, c. 33; 1996, c. 2; Ab. 1996, c. 27 1065, 1984, c. 38; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 1066, 1996, c. 2; 1999, c. 43; 2003, c. 19 1066.1, 1995, c. 34 1066.2, 1995, c. 34 1067, 1984, c. 38; Ab. 1995, c. 34 1068, Ab. 1996, c. 27 1069, 1996, c. 2 1071, 1995, c. 34 1071.1, 1984, c. 38; 1987, c. 57; 1992, c. 27; 1995, c. 34; 1999, c. 43; 2003, c. 19 1072, 1984, c. 38; 1992, c. 27; 1994, c. 30; 1996, c. 2; 1999, c. 90; 2004, c. 20 1072.1, 1985, c. 27; 1997, c. 93; 2003, c. 19 1072.2, 1985, c. 27 1072.3, 1985, c. 27; 2003, c. 19 1073, 1996, c. 2; 1999, c. 40 1074, Ab. 1987, c. 57 1075, 1984, c. 38; 1987, c. 57; 1988, c. 49; 1989, c. 69; 1992, c. 27; 1999, c. 43; 2003, c. 19 1075.1, 1989, c. 69; Ab. 1992, c. 27 1076, 1984, c. 38; 1986, c. 32; 1999, c. 43; 2003, c. 19 1077, 1984, c. 38; 1992, c. 27; 1999, c. 43; 2003, c. 19 1078, 1984, c. 38 1079, Ab. 1984, c. 38</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont’d</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>1080, Ab. 1984, c. 38 1081, Ab. 1992, c. 27 1082, 1987, c. 57; 1996, c. 2; 1999, c. 40 1083, Ab. 1996, c. 2 1084, 1984, c. 38; 1985, c. 27; 1986, c. 32; 1987, c. 57; 1992, c. 27; 1996, c. 2 1084.1, 1987, c. 57; 1996, c. 2; 1999, c. 43; 2003, c. 19 1084.2, 1987, c. 57; 1996, c. 2 1084.3, 1987, c. 57; 1996, c. 2 1086, Ab. 1996, c. 27 1087, Ab. 1996, c. 27 1088, Ab. 1996, c. 27 1089, 1996, c. 2; Ab. 1996, c. 27 1090, Ab. 1984, c. 38 1091, Ab. 1984, c. 38 1092, Ab. 1984, c. 38 1093, 1984, c. 38; 1992, c. 27; 1996, c. 2; 1999, c. 43; 2003, c. 19 1093.1, 1984, c. 38; 1992, c. 27; 1996, c. 2; 1999, c. 43; 2003, c. 19; 2004, c. 20 1094, 1984, c. 38; 1987, c. 57; 1992, c. 27; 1996, c. 2; 1999, c. 40; 2004, c. 20 1094.1, 1997, c. 93; 2000, c. 19; 2001, c. 68 1094.2, 1997, c. 93; 2000, c. 19; 2001, c. 68; 2003, c. 19 1094.3, 1997, c. 93; 2000, c. 19; 2001, c. 68 1094.4, 1997, c. 93; 2001, c. 68 1094.5, 1997, c. 93; 2001, c. 68 1094.6, 1997, c. 93 1095, Ab. 1996, c. 2 1096, Ab. 1996, c. 2 1097, 1992, c. 27; 1996, c. 2; 1999, c. 40 1098, Ab. 1992, c. 27 1099, Ab. 1992, c. 27 1100, Ab. 1992, c. 27 1101, 1996, c. 2 1102, Ab. 1996, c. 27 1103, 1996, c. 27 1104, 1996, c. 2; 1999, c. 40; 2002, c. 37 1104.1, 2002, c. 37; 2003, c. 19 1105, Ab. 1990, c. 4 1106, Ab. 1990, c. 4 1107, Ab. 1992, c. 61 1108, 1990, c. 4; 1992, c. 27; 1992, c. 61 1109, Ab. 1990, c. 4 1110, 1990, c. 4; 1992, c. 61 1111, Ab. 1990, c. 4 1112, Ab. 1990, c. 4 1113, 1996, c. 2 1114, 1984, c. 38; 1996, c. 2; 1999, c. 43; 2003, c. 19 1115, 1996, c. 2; 1999, c. 40 1116, 1996, c. 2; 1999, c. 40 1117, 1996, c. 2; 1999, c. 40 1118, 1996, c. 2 1119, 1996, c. 2 1120, 1996, c. 2 1121, 1996, c. 2 1123, 1996, c. 2 1124, 1996, c. 2 1125, 1996, c. 2 1127, 1996, c. 2 1128, 1996, c. 2; 1999, c. 43; 2003, c. 19 1129, 1996, c. 2 1130, 1996, c. 2 1131, 1996, c. 2; 1996, c. 27; 1997, c. 53</p>

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Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec – <i>Cont'd</i> <i>(amendments from 1984 made to the consolidation of the Code)</i></p> <p>1132, 1996, c. 2 1132.1, 2003, c. 19 1133, 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 Form 1, Ab. 1996, c. 2 Form 2, Ab. 1996, c. 2 Form 3, Ab. 1996, c. 2 Form 4, Ab. 1996, c. 2 Form 4.1, 1987, c. 57; 1996, c. 2; Ab. 1996, c. 27 Form 5, Ab. 1996, c. 2 Form 6, Ab. 1987, c. 57 Form 7, Ab. 1987, c. 57 Form 8, Ab. 1987, c. 57 Form 9, Ab. 1987, c. 57 Form 10, Ab. 1987, c. 57 Form 11, Ab. 1987, c. 57 Form 12, Ab. 1987, c. 57 Form 13, Ab. 1987, c. 57 Form 14, Ab. 1987, c. 57 Form 15, Ab. 1987, c. 57 Form 16, Ab. 1996, c. 2 Form 17, Ab. 1996, c. 2 Form 18, Ab. 1996, c. 2 Form 19, Ab. 1996, c. 2 Form 20, Ab. 1996, c. 2 Form 21, Ab. 1996, c. 2 Form 22, Ab. 1996, c. 2 Form 23, Ab. 1996, c. 2</p>
c. C-28	<p>Safe-Deposit Boxes Act</p> <p>1, 1990, c. 4 2, 1990, c. 4 9, 1986, c. 86 9.1, 1986, c. 86; 1988, c. 46</p>
c. C-29	<p>General and Vocational Colleges Act</p> <p>1, 1985, c. 21; 1988, c. 41; 1994, c. 16; Ab. 1997, c. 87 2, 1979, c. 24; 1997, c. 87 3, 1979, c. 24; 1997, c. 87 4, 1997, c. 87 6, 1979, c. 24; 1981, c. 26; 1984, c. 47; 1992, c. 57; 1993, c. 25; 1993, c. 26; 1997, c. 87; 1999, c. 40 6.01, 1993, c. 25; 1997, c. 87 6.1, 1981, c. 26; 1984, c. 39; 1988, c. 84 6.2, 1981, c. 26; Ab. 1993, c. 25 6.3, 1981, c. 26; 1984, c. 39; 1988, c. 84; Ab. 1993, c. 25 8, 1979, c. 24; 1984, c. 39; 1993, c. 25; 1997, c. 87 8.1, 1997, c. 87 9, 1979, c. 24; 1993, c. 25 10, 1979, c. 24; 1997, c. 87 11, 1979, c. 24 12, 1979, c. 24; 1990, c. 4; 1993, c. 25; 1997, c. 87 13, 1979, c. 24 14, 1979, c. 24 15, 1993, c. 25 16, 1997, c. 87; 2000, c. 24 16.1, 2002, c. 50 16.2, 2002, c. 50 17, 1979, c. 24; 1993, c. 25</p>

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Reference	Title Amendments
c. C-29	<p>General and Vocational Colleges Act – <i>Cont'd</i></p> <p>17.0.1, 1993, c. 25 17.0.2, 1993, c. 25; 2002, c. 50 17.1, 1979, c. 24; 1993, c. 25 17.2, 1993, c. 25; 1999, c. 8; 2003, c. 29 18, 1979, c. 24; 1984, c. 47; 1985, c. 30; 1993, c. 25 18.0.1, 1993, c. 25; 1997, c. 87 18.0.2, 1993, c. 25; 1997, c. 87 18.1, 1985, c. 30; 1986, c. 77; 1993, c. 25; 2000, c. 8 19, 1979, c. 24; 1985, c. 30; 1993, c. 25; 1997, c. 87 19.1, 1993, c. 25; 1997, c. 87 20, 1979, c. 24; 1993, c. 25; 1997, c. 87; 1999, c. 40 20.1, 1993, c. 25; 1997, c. 87 20.2, 1993, c. 25; 1997, c. 87 21, 1979, c. 24; 1993, c. 25 23, Ab. 1985, c. 30 24, 1978, c. 80; 1983, c. 33; 1984, c. 47; 1993, c. 25; 1997, c. 87 24.1, 1979, c. 24; 1993, c. 25; 1996, c. 79; 1997, c. 87 24.2, 1993, c. 25; 1997, c. 87 24.3, 1993, c. 25; 1996, c. 79 24.4, 1993, c. 25; 1996, c. 79; 1997, c. 87; 1999, c. 40 24.5, 1993, c. 25; 1997, c. 87 25, 1993, c. 25 26, 1979, c. 24; 1993, c. 25; 1997, c. 87 26.0.1, 1997, c. 87 26.1, 1993, c. 25 26.2, 1993, c. 25 26.3, 1993, c. 25 26.4, 1993, c. 25 27, 1979, c. 24; 1986, c. 77; 1993, c. 25 27.1, 1979, c. 24; 1993, c. 25; 1993, c. 26; 2002, c. 50 28.1, 1982, c. 58; 1990, c. 66 28.2, 1990, c. 66 29, 1979, c. 24; 1992, c. 61; 1993, c. 25 29.1, 1979, c. 24; 1999, c. 40 29.2, 1993, c. 25 29.3, 1993, c. 25 29.4, 1993, c. 25 29.5, 1993, c. 25 29.6, 1993, c. 25 29.7, 1993, c. 25 29.8, 1993, c. 25 30, 1997, c. 87 30.0.1, 1997, c. 87 30.0.2, 1997, c. 87 30.1, 1979, c. 24; 1997, c. 87 30.2, 1979, c. 24 30.3, 1979, c. 24 30.4, 1979, c. 24 30.5, 1979, c. 24 30.6, 1979, c. 24 30.7, 1979, c. 24; 1993, c. 25; 1997, c. 87 30.8, 1979, c. 24 30.9, 1979, c. 24; 1993, c. 25 30.10, 1979, c. 24 31, 1990, c. 4; 1997, c. 87 32, 1997, c. 87 33, 1985, c. 21; 1988, c. 41; 1994, c. 16; 1997, c. 87 34, 1997, c. 87 35, 1997, c. 87 36, 1997, c. 87 37, 1997, c. 87</p>

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Reference	Title Amendments
c. C-29	<p>General and Vocational Colleges Act – <i>Cont'd</i></p> <p>38, 1997, c. 87 39, 1997, c. 87 40, 1997, c. 87 41, 1997, c. 87 42, 1997, c. 87 43, 1997, c. 87 44, 1997, c. 87 45, 1997, c. 87 46, 1997, c. 87; 2002, c. 50 47, 1997, c. 87 48, 1997, c. 87 49, 1997, c. 87 50, 1997, c. 87 51, 1997, c. 87; 2002, c. 50 52, 1997, c. 87 53, 1997, c. 87 54, 1997, c. 87 55, 1997, c. 87 56, 1997, c. 87 57, 1997, c. 87 58, 1997, c. 87 59, 1997, c. 87 60, 1997, c. 87 61, 1997, c. 87 62, 1997, c. 87 63, 1997, c. 87 64, 1997, c. 87 65, 1997, c. 87 66, 1997, c. 87 67, 1997, c. 87 68, 1997, c. 87 69, 1997, c. 87 70, 1997, c. 87 71, 1997, c. 87 72, 1997, c. 87</p>
c. C-30	<p>Peddlers Act</p> <p>2, 1996, c. 2 3, 1996, c. 2 6, 1990, c. 4; 1996, c. 2 7, 1990, c. 4 9, 1996, c. 2</p>
c. C-31	<p>Petroleum Products Trade Act</p> <p>28.8, 1990, c. 4; 1991, c. 33 30, 1990, c. 4; 1991, c. 33 31, 1990, c. 4; 1991, c. 33 32, Ab. 1990, c. 4 33, 1990, c. 4 35, Ab. 1990, c. 4 Rp., 1987, c. 80</p>
c. C-32	<p>Act respecting the bread trade</p> <p>16, 1986, c. 58; 1990, c. 4; 1991, c. 33 17, 1986, c. 58; 1990, c. 4; 1991, c. 33 19, 1990, c. 4; Ab. 1992, c. 61 Ab., 1993, c. 21</p>

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Reference	Title Amendments
c. C-32.1	<p>Act respecting the marketing of marine products</p> <p>1, 1999, c. 40 3, 1999, c. 40 5, 1999, c. 40 7, 1992, c. 61; 1999, c. 40 9, 1999, c. 40 10, 1999, c. 40 13, 1999, c. 40 15, 1999, c. 40 20, 1999, c. 40 23, 1999, c. 40 24, 1999, c. 40 28, 1999, c. 40 30, 1999, c. 40 32, 1999, c. 40 36, 1999, c. 40 37, 1999, c. 40 39, 1999, c. 40 40, 1999, c. 40 42, 1999, c. 40 48, 1997, c. 43 49, 1999, c. 40 52, 1999, c. 40 56, 1999, c. 40 60, 1999, c. 40</p>
c. C-32.2	<p>Act respecting the Commission d'évaluation de l'enseignement collégial</p> <p>2, 2002, c. 50 3, 1999, c. 40 5, 1994, c. 16 12, 2000, c. 56 13, 1994, c. 16; 2002, c. 50 16, 2002, c. 50 17, 2002, c. 50 22, 1994, c. 16 47, 1994, c. 16</p>
c. C-33	<p>Act respecting the Commission de contrôle des permis d'alcool</p> <p>Rp., 1979, c. 71 – except certain sections included in c. I-8.1</p>
c. C-33.01	<p>Act respecting the Commission de développement de la Métropole</p> <p>7, 1999, c. 43 37, 2000, c. 8 57, 1999, c. 8 60, 1999, c. 43 61, 1999, c. 43 65, 1999, c. 43 68, 1999, c. 43 90, 1999, c. 43 117, 1999, c. 43 Ab., 2000, c. 56</p>
c. C-33.1	<p>Act respecting the national capital commission</p> <p>3, 1999, c. 40 5, 2000, c. 56 6, 2001, c. 67 13, 2000, c. 8</p>

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Reference	Title Amendments
c. C-33.1	<p>Act respecting the national capital commission – <i>Cont'd</i></p> <p>14, 2001, c. 67 14.1, 2001, c. 67 15, 2001, c. 67 15.1, 2001, c. 67 16, 2001, c. 67 26, 2001, c. 67 29.1, 2001, c. 67 29.2, 2001, c. 67 29.3, 2001, c. 67 31, 1996, c. 35 32, 1996, c. 35 33, 1996, c. 35 35, Ab. 2001, c. 67</p>
c. C-34	<p>Act respecting the Commission des affaires sociales</p> <p>2, 1996, c. 2 3, 1979, c. 63; 1980, c. 33 5, 1980, c. 33 6, 1985, c. 6 7, 1979, c. 63; 1980, c. 33 10, 1980, c. 33; 1986, c. 95 17, 1986, c. 95 18, 1980, c. 33 21, 1978, c. 7; 1978, c. 16; 1979, c. 1; 1979, c. 16; 1979, c. 63; 1979, c. 85; 1980, c. 33; 1983, c. 24; 1984, c. 47; 1985, c. 6; 1985, c. 23; 1987, c. 68; 1987, c. 85; 1987, c. 107; 1988, c. 51; 1988, c. 85; 1989, c. 4; 1989, c. 15; 1989, c. 50; 1992, c. 21; 1993, c. 15; 1993, c. 54; 1993, c. 74; 1994, c. 20; 1994, c. 23; 1996, c. 32; 1997, c. 57 22, 1983, c. 28; 1988, c. 51 22.1, 1980, c. 33 24, 1986, c. 95 25, 1994, c. 23 25.1, 1987, c. 68; 1997, c. 75 26, 1978, c. 7; 1979, c. 85; 1988, c. 51 28, 1978, c. 7; 1979, c. 63; 1979, c. 85; 1980, c. 33; 1985, c. 23; 1988, c. 47; 1992, c. 21; 1994, c. 23 29, 1978, c. 7; 1979, c. 63; 1979, c. 85; 1980, c. 33; 1985, c. 23; 1992, c. 21; 1994, c. 23 30, 1987, c. 85; 1988, c. 4; 1991, c. 13 31, 1985, c. 6; 1993, c. 54 31.2, 1980, c. 33 32, 1978, c. 7; 1979, c. 85; 1980, c. 33; 1992, c. 21; 1993, c. 54; 1994, c. 23 32.1, 1979, c. 63; 1987, c. 85 33, 1978, c. 7; 1979, c. 63; 1979, c. 85; 1980, c. 33; 1988, c. 4; 1994, c. 23 36, 1992, c. 61 38, 1979, c. 63; 1984, c. 27; 1985, c. 6; 1988, c. 51; 1994, c. 12; 1997, c. 63 44, 1994, c. 12 44.1, 1990, c. 68 45, 1994, c. 12 Ab., 1997, c. 43</p>
c. C-35	<p>Act respecting the Commission municipale</p> <p>1, 1981, c. 27; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 3, 2000, c. 54 5, 1983, c. 24; 1983, c. 57 5.1, 1979, c. 30 6, 1999, c. 40; 2000, c. 27; 2001, c. 25 7, 1985, c. 27; 1989, c. 39; 1997, c. 43; 2000, c. 27; 2001, c. 25 10, 1996, c. 2</p>

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Reference	Title Amendments
c. C-35	<p>Act respecting the Commission municipale – <i>Cont'd</i></p> <p> 11, Ab. 1986, c. 95 13, 1996, c. 2 15, 1983, c. 57 16, 1987, c. 68; 1997, c. 43; 1999, c. 40 16.1, 1987, c. 68; 1997, c. 43 18, 1983, c. 57 19, Ab. 1989, c. 39 21, 1999, c. 40 22, 1987, c. 57; 1987, c. 93; 1997, c. 43; 1999, c. 40 23, 1979, c. 30; 1992, c. 61; 1996, c. 2; 1997, c. 43 23.1, 2002, c. 37 23.2, 2002, c. 37 23.3, 2002, c. 37 23.4, 2002, c. 37 23.5, 2002, c. 37 23.6, 2002, c. 37 23.7, 2002, c. 37 23.8, 2002, c. 37 23.9, 2002, c. 37 23.10, 2002, c. 37 24, 1987, c. 93 24.1, 1987, c. 93 24.2, 1987, c. 93; 2000, c. 27 24.3, 1987, c. 93 24.4, 1987, c. 93; 1990, c. 85; 1996, c. 2 24.5, 2000, c. 27 24.6, 2000, c. 27 24.7, 2000, c. 27; 2000, c. 54 24.8, 2000, c. 27 24.9, 2000, c. 27 24.10, 2000, c. 27 24.11, 2000, c. 27; 2000, c. 54 24.12, 2000, c. 27 24.13, 2000, c. 27; 2000, c. 54 24.14, 2000, c. 27 24.15, 2000, c. 27 24.16, 2000, c. 27 24.16.1, 2000, c. 56; 2002, c. 68 24.17, 2000, c. 27; Ab. 2000, c. 54 25, Ab. 1984, c. 38 26, Ab. 1984, c. 38 27, Ab. 1984, c. 38 28, Ab. 1984, c. 38 29, Ab. 1984, c. 38 30, Ab. 1984, c. 38 31, Ab. 1984, c. 38 32, Ab. 1984, c. 38 33, Ab. 1984, c. 38 34, Ab. 1984, c. 38 35, Ab. 1984, c. 38 36, Ab. 1984, c. 38 37, Ab. 1984, c. 38 38, 1996, c. 2; 1999, c. 40 39, 1999, c. 40 40, 1996, c. 2 44, 1999, c. 40 45, 1987, c. 93; 1989, c. 39 46.1, 1989, c. 39 48, 1985, c. 27; 1987, c. 93; 1996, c. 2; 1999, c. 40; 2000, c. 12; 2000, c. 54; 2001, c. 26 50, 1996, c. 2 </p>

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Reference	Title Amendments
c. C-35	<p>Act respecting the Commission municipale – <i>Cont’d</i></p> <p>54, 1987, c. 57 55, 1992, c. 57; 1996, c. 2; 1999, c. 43; 2003, c. 19 56, 1999, c. 40 57, 1985, c. 27 58, 1999, c. 40 59, 1999, c. 40 61, 1999, c. 40 63, 1979, c. 72; 1982, c. 63; 1996, c. 2; 1997, c. 93; 1999, c. 40; 2003, c. 19 64, 1982, c. 63; 1999, c. 40; 2000, c. 42 65, 1981, c. 27; 1988, c. 84 67.1, 1986, c. 95; 1999, c. 40 69, 1999, c. 40 70, 1999, c. 40 71, 1999, c. 40 72, 1999, c. 40 74, 1999, c. 40 75, 1992, c. 57; 1999, c. 40 76, 1996, c. 2 77, 1996, c. 2; 1999, c. 40; 2000, c. 56 78, 1992, c. 57; 1999, c. 40 79, 1992, c. 57 80, 1992, c. 57 81, Ab. 1996, c. 2 82, 1992, c. 57 83, 1999, c. 40 84, 1999, c. 40 85, Ab. 1984, c. 38 86, Ab. 1984, c. 38 87, 1985, c. 27; 1997, c. 43 90, Ab. 1986, c. 95 91, 1986, c. 95; 1999, c. 40 96, 1996, c. 2 97, 1988, c. 84 99, Ab. 1984, c. 38 100, 1985, c. 27; 1987, c. 93 100.1, 1989, c. 39; 1999, c. 43; 2003, c. 19</p>
c. C-36	<p>Act respecting the Standing Commission on Reform of the Electoral Districts</p> <p>Rp., 1979, c. 57</p>
c. C-37	<p>Act respecting public inquiry commissions</p> <p>2, 1999, c. 40 11, 1986, c. 95; 1999, c. 40 14, 1984, c. 39; 1985, c. 38; 1988, c. 84; 1992, c. 21; 1994, c. 16; 1999, c. 40 15, Ab. 1992, c. 21</p>
c. C-37.01	<p>Act respecting the Communauté métropolitaine de Montréal</p> <p>4, 2000, c. 56 5, 2000, c. 56 6, 2000, c. 56; 2001, c. 25 7, 2000, c. 56; 2001, c. 25 10, 2000, c. 56 11, 2000, c. 56 13, Ab. 2000, c. 56 17, 2001, c. 68; 2003, c. 19 20, 2003, c. 19 34, 2000, c. 56 38, 2000, c. 56</p>

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Reference	Title Amendments
c. C-37.01	<p>Act respecting the Communauté métropolitaine de Montréal – <i>Cont’d</i></p> <p>39, 2000, c. 56 47, 2000, c. 56 47.1, 2002, c. 37 49, 2001, c. 25 50, 2003, c. 19 51, 2003, c. 19 64, 2000, c. 56; 2003, c. 19 65, 2003, c. 19 66, 2003, c. 19 67, 2003, c. 19 68, 2003, c. 19 69, 2003, c. 19 72, 2000, c. 54 73, 2000, c. 54; 2001, c. 26 74, 2000, c. 54; 2001, c. 26 74.1, 2000, c. 54; 2001, c. 26 74.2, 2000, c. 54; Ab. 2001, c. 26 75, 2000, c. 54; 2001, c. 26 101, 2000, c. 56 106, 2001, c. 25; 2001, c. 68; 2002, c. 37; 2003, c. 19 107, 2001, c. 25; 2002, c. 37 108, 2001, c. 68; 2002, c. 37 109, 2002, c. 37 109.1, 2002, c. 37 112, 2001, c. 25 112.1, 2001, c. 25; 2001, c. 68; 2002, c. 37 112.2, 2001, c. 25; 2001, c. 68; 2002, c. 37 112.3, 2001, c. 25 113, 2001, c. 25; 2002, c. 37 118, 2001, c. 25 118.1, 2002, c. 37 118.2, 2002, c. 37 119, 2000, c. 56 120, Ab. 2000, c. 56 121, 2000, c. 56 122, 2000, c. 56 123, 2000, c. 56 126, 2000, c. 56; 2002, c. 68 127, 2000, c. 56; 2002, c. 68 128, 2000, c. 56; 2003, c. 19 129, 2000, c. 56; 2004, c. 20 130, 2000, c. 56; 2002, c. 68 131, 2000, c. 56; 2002, c. 68 132, 2000, c. 56 137, 2003, c. 19 138, 2000, c. 56 139, 2001, c. 25 140, 2000, c. 56 141, 2000, c. 56 144, 2000, c. 56; 2004, c. 20 146, 2000, c. 56; 2002, c. 68 147, 2000, c. 56; 2002, c. 68; 2002, c. 77 147.1, 2002, c. 77 148, 2003, c. 19; 2004, c. 20 149, 2000, c. 56; 2004, c. 20 149.0.1, 2002, c. 77; 2004, c. 20 149.1, 2000, c. 56 150, 2000, c. 56; 2003, c. 19 151, 2000, c. 56 151.1, 2000, c. 56 151.2, 2000, c. 56</p>

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Reference	Title Amendments
c. C-37.01	<p>Act respecting the Communauté métropolitaine de Montréal – <i>Cont'd</i></p> <p> 153, 2001, c. 25 153.1, 2000, c. 56; 2002, c. 2 154, 2000, c. 56; 2002, c. 2 154.1, 2000, c. 56 155, 2000, c. 56 156, 2000, c. 56 157, 2000, c. 56 157.1, 2000, c. 56; 2001, c. 25; 2002, c. 68 158, 2000, c. 56; 2001, c. 23 158.1, 2000, c. 56 159.1, 2000, c. 56 159.2, 2000, c. 56 159.3, 2000, c. 56 159.4, 2000, c. 56 159.5, 2000, c. 56 159.6, 2000, c. 56 159.7, 2000, c. 56 159.8, 2000, c. 56 159.9, 2000, c. 56 159.10, 2000, c. 56 159.11, 2000, c. 56 159.12, 2000, c. 56 159.13, 2000, c. 56 159.14, 2000, c. 56 159.15, 2000, c. 56 159.16, 2000, c. 56 159.17, 2000, c. 56 159.18, 2000, c. 56 161, 2000, c. 56 162, 2000, c. 56 165, 2000, c. 56 166, Ab. 2000, c. 56 167, 2000, c. 56 169, 2000, c. 56 177, 2000, c. 56 180, 2000, c. 56; 2002, c. 37 181, 2000, c. 56; 2002, c. 77 185, 2000, c. 56 190, 2001, c. 68 191, 2001, c. 68 192, 2001, c. 68 193, 2001, c. 68 194, 2001, c. 68 221, 2002, c. 77 222, 2002, c. 77 223, 2003, c. 5 223.1, 2000, c. 56 223.2, 2002, c. 77 223.3, 2002, c. 77 223.4, 2002, c. 77 223.5, 2002, c. 77 223.6, 2002, c. 77 225, 2000, c. 56 232, 2003, c. 19 237, 2003, c. 19 237.1, 2000, c. 56 238, 2000, c. 56 264, 2000, c. 56; 2001, c. 25; 2002, c. 77; 2003, c. 19; 2004, c. 20 265, 2000, c. 56; 2002, c. 68 265.1, 2000, c. 56; 2001, c. 26; 2002, c. 68; 2003, c. 19 265.2, 2000, c. 56 </p>

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Reference	Title Amendments
c. C-37.01	<p>Act respecting the Communauté métropolitaine de Montréal – <i>Cont'd</i></p> <p>266, Ab. 2000, c. 56; 2001, c. 25 267, 2000, c. 56 267.1, 2000, c. 56 269, 2000, c. 56 270, 2000, c. 56 271, 2000, c. 56 Sched. I, 2000, c. 56; 2001, c. 68; 2002, c. 37 Sched. II, Ab. 2000, c. 56 Sched. III, 2000, c. 56 Sched. IV, 2000, c. 56</p>
c. C-37.02	<p>Act respecting the Communauté métropolitaine de Québec</p> <p>8, 2003, c. 19 12, 2003, c. 19 21, 2004, c. 20 34, 2004, c. 20 38.1, 2002, c. 37 40, 2002, c. 77 41, 2002, c. 37 42, 2002, c. 37; 2003, c. 19 55, 2003, c. 19 56, 2003, c. 19 57, 2003, c. 19 58, 2003, c. 19 59, 2003, c. 19 60, 2003, c. 19 61, 2001, c. 68 64, 2001, c. 25; 2001, c. 26 65, 2001, c. 26 66, 2001, c. 25; 2001, c. 26 67, Ab. 2001, c. 26 68, 2001, c. 26 99, 2001, c. 25; 2001, c. 68; 2002, c. 37; 2003, c. 19 100, 2001, c. 25; 2002, c. 37 101, 2001, c. 68; 2002, c. 37 102, 2002, c. 37 102.1, 2002, c. 37 105, 2001, c. 25 105.1, 2001, c. 25; 2001, c. 68; 2002, c. 37 105.2, 2001, c. 25; 2001, c. 68; 2002, c. 37 105.3, 2001, c. 25 106, 2001, c. 25; 2002, c. 37 111, 2001, c. 25 111.1, 2002, c. 37 111.2, 2002, c. 37 118, 2002, c. 68 119, 2002, c. 68 120, 2001, c. 68; 2003, c. 19 121, 2001, c. 68; 2004, c. 20 122, 2002, c. 68 123, 2002, c. 68 129, 2003, c. 19 133.1, 2001, c. 68 136, 2004, c. 20 138, 2002, c. 68 139, 2003, c. 19 139.1, 2002, c. 77 140, 2003, c. 19; 2004, c. 20 141, 2004, c. 20 141.1, 2002, c. 77; 2004, c. 20</p>

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Reference	Title Amendments
c. C-37.02	<p>Act respecting the Communauté métropolitaine de Québec – <i>Cont'd</i></p> <p>142, 2002, c. 37 143, 2003, c. 19 149, 2002, c. 68 170, 2002, c. 37 171, 2002, c. 77 180, 2001, c. 68 181, 2001, c. 68 182, 2001, c. 68 183, 2001, c. 68 184, 2001, c. 68 210, 2003, c. 5 210.1, 2002, c. 77 210.2, 2002, c. 77 210.3, 2002, c. 77 210.4, 2002, c. 77 210.5, 2002, c. 77 219, 2003, c. 19 224, 2003, c. 19 227, 2001, c. 25; 2002, c. 77; 2003, c. 19; 2004, c. 20 228, 2002, c. 68 229, 2001, c. 26; 2002, c. 68; 2003, c. 19 231, 2001, c. 25 235, Ab. 2001, c. 25</p>
c. C-37.1	<p>Act respecting the Communauté urbaine de l'Outaouais</p> <p>Title, 1990, c. 85 1, 1983, c. 29; 1990, c. 85; 1999, c. 43 2, 1990, c. 85; 1999, c. 40 3, Ab. 1999, c. 40 4, 1990, c. 85; 1999, c. 40 6, 1983, c. 29; 1988, c. 72; 1990, c. 85 7, 1983, c. 29; 1990, c. 85; 1996, c. 52 7.1, 1990, c. 85 7.2, 1990, c. 85 7.3, 1990, c. 85 8, 1983, c. 29; 1990, c. 85; 1999, c. 40 9, 1983, c. 29; 1990, c. 85 10, 1983, c. 29; 1988, c. 72; 1990, c. 85 11, 1983, c. 29; 1987, c. 57; 1989, c. 56; 1990, c. 85 12, 1983, c. 29; 1990, c. 85; 1999, c. 40 13, 1983, c. 29; 1990, c. 85 14, 1983, c. 29; Ab. 1990, c. 85 15, 1983, c. 29; Ab. 1990, c. 85 16, 1983, c. 29; Ab. 1990, c. 85 17, 1983, c. 29; Ab. 1990, c. 85 18, 1983, c. 29 19, 1983, c. 29 20, 1983, c. 29; 1990, c. 85; 1999, c. 40 21.1, 1990, c. 85 22, 1990, c. 85; 1996, c. 52 23, 1983, c. 29 24, 1983, c. 29; 1990, c. 85 25, 1990, c. 85; 1996, c. 52 25.1, 1983, c. 29; 1996, c. 52 26, 1990, c. 85; 1999, c. 40 27, 1983, c. 29 28, 1983, c. 29 29, Ab. 1983, c. 29 30, Ab. 1983, c. 29 31, Ab. 1983, c. 29</p>

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Reference	Title Amendments
c. C-37.1	<p>Act respecting the Communauté urbaine de l'Outaouais – <i>Cont'd</i></p> <p>33, 1990, c. 85 34, 1983, c. 29; 1990, c. 85 34.1, 1983, c. 29 34.2, 1983, c. 29; 1990, c. 85 34.3, 1983, c. 29; 1996, c. 2 35, 1983, c. 29; 1987, c. 57; 1990, c. 85 36, 1983, c. 29; 1990, c. 85 36.0.1, 1990, c. 85 36.0.2, 1990, c. 85 36.0.3, 1995, c. 71 36.1, 1983, c. 29; 1990, c. 85 36.1.1, 1990, c. 85 36.2, 1983, c. 29; 1990, c. 85; 1999, c. 40 36.3, 1983, c. 29; 1990, c. 85; 1999, c. 40 36.3.1, 1990, c. 85 36.3.2, 1996, c. 27; 1997, c. 93 36.4, 1983, c. 29; 1990, c. 85; 1995, c. 71 37, 1990, c. 85; Ab. 1995, c. 71 38, 1983, c. 29 39, 1983, c. 29 40.1, 1982, c. 63 41, 1982, c. 63 42, 1990, c. 85 46, 1982, c. 63 48, 1999, c. 40 49, 1987, c. 68; 1999, c. 40 50, 1990, c. 4 51, 1996, c. 2; 1999, c. 40 52, 1996, c. 2; 1999, c. 40 58, 1999, c. 40 61, Ab. 1982, c. 63 62, 1996, c. 2; 1999, c. 40 63, 1983, c. 29 63.1, 1983, c. 29 63.2, 1983, c. 29; 1990, c. 85 63.3, 1983, c. 29; 1987, c. 57; 1989, c. 56; 1990, c. 85 63.4, 1983, c. 29 63.5, 1983, c. 29 63.6, 1983, c. 29; 1990, c. 85; 1999, c. 40 63.7, 1983, c. 29; 1990, c. 85 63.8, 1983, c. 29 63.9, 1983, c. 29 64, 1986, c. 95; 1990, c. 4 64.1, 1983, c. 29; 1990, c. 85 65, 1983, c. 29; 1990, c. 85; 1999, c. 40 66, 1983, c. 29 67, 1990, c. 85 67.0.1, 1990, c. 85 67.1, 1983, c. 29; 1990, c. 85; 1996, c. 52 68, 1999, c. 40 69, 1983, c. 29; 1983, c. 57; 2000, c. 54 70, Ab. 1983, c. 29 71, 1983, c. 29; 1983, c. 57; 2000, c. 54 71.1, 2000, c. 54 71.2, 2000, c. 54 72, 1999, c. 40; 2000, c. 54 72.01, 1983, c. 57 72.1, 1983, c. 29 72.2, 1983, c. 29 72.3, 1983, c. 29; 1996, c. 2 73, 1983, c. 29; 1987, c. 68; 1999, c. 40</p>

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Reference	Title Amendments
c. C-37.1	<p>Act respecting the Communauté urbaine de l'Outaouais – <i>Cont'd</i></p> <p>73.1, 1983, c. 29; 1987, c. 68 73.2, 1983, c. 29; 1987, c. 68 74, 1983, c. 29 76, 1983, c. 29; 1990, c. 85; 1999, c. 40 77, 1983, c. 29; 1990, c. 85; 1996, c. 52; 1999, c. 59 77.1, 1983, c. 57 77.2, 1995, c. 71 77.3, 1995, c. 71 77.4, 1995, c. 71 77.5, 1995, c. 71 78, 1996, c. 2 80, 1999, c. 40 81, 1983, c. 29 82, 1983, c. 29; 1984, c. 38; 1995, c. 71; 1999, c. 40 82.1, 1995, c. 71; 1997, c. 53; 1999, c. 40; 1999, c. 82 82.2, 1995, c. 71 83, 1984, c. 32; 1995, c. 34; 1995, c. 71; 1996, c. 27; 1997, c. 53; 1997, c. 93; 1998, c. 31; 1999, c. 40 83.0.0.1, 1997, c. 53 83.0.0.2, 1997, c. 53 83.0.0.3, 1997, c. 53 83.0.0.4, 1997, c. 53 83.0.1, 1996, c. 52 83.0.2, 1999, c. 59 83.1, 1983, c. 29; 1995, c. 71; 1996, c. 52 83.1.1, 1995, c. 71; 1996, c. 27 83.1.2, 1995, c. 71 83.2, 1983, c. 29; 1990, c. 85 83.3, 1983, c. 57; 1994, c. 17 83.4, 1983, c. 57 83.5, 1983, c. 57; 1994, c. 17; 1995, c. 71 83.6, 1983, c. 57; 1984, c. 38; 1994, c. 17 83.6.1, 1986, c. 35 83.7, 1984, c. 32; 1990, c. 85; 1995, c. 71 84, 1983, c. 29; 1990, c. 85; 1993, c. 3; 1998, c. 31 84.1, 1983, c. 29; 1999, c. 75; 2000, c. 20 84.1.1, 1998, c. 31 84.2, 1983, c. 29; Ab. 1990, c. 85 84.3, 1985, c. 3; 1999, c. 40 84.4, 1993, c. 36 84.5, 1993, c. 36 84.5.1, 1997, c. 53; 1997, c. 91; 1998, c. 31 84.5.2, 1997, c. 53; 1997, c. 91; 1997, c. 93; 1998, c. 31 84.6, 1996, c. 52 85, 1998, c. 31 86, 1982, c. 63; 1983, c. 29 86.1, 1996, c. 77 86.2, 1996, c. 77 87, 1983, c. 29; 1983, c. 57; 1996, c. 27 87.1, 1983, c. 29; 1990, c. 85; 1996, c. 2 87.2, 1983, c. 29; 1983, c. 57; 1990, c. 85; 1996, c. 27 88, Ab. 1983, c. 29 89, Ab. 1983, c. 29 91, Ab. 1983, c. 29 92, Ab. 1983, c. 29 93, Ab. 1983, c. 29 94, Ab. 1983, c. 29 95, Ab. 1983, c. 29 96, Ab. 1983, c. 29 97, Ab. 1983, c. 29 98, Ab. 1983, c. 29</p>

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Reference	Title Amendments
c. C-37.1	Act respecting the Communauté urbaine de l'Outaouais – <i>Cont'd</i> 99 , Ab. 1983, c. 29 100 , Ab. 1983, c. 29 101 , Ab. 1983, c. 29 102 , Ab. 1983, c. 29 103 , Ab. 1983, c. 29 104 , Ab. 1983, c. 29 105 , Ab. 1983, c. 29 106 , 1983, c. 29; 1984, c. 32 106.1 , 1990, c. 85 108 , Ab. 1983, c. 29 109 , Ab. 1983, c. 29 110 , Ab. 1983, c. 29 111 , Ab. 1983, c. 29 112 , Ab. 1983, c. 29 113 , 1994, c. 17; 1999, c. 36 114 , 1983, c. 29; 1988, c. 49; 1994, c. 17; 1999, c. 36 115 , 1982, c. 2; 1983, c. 29; 1988, c. 49; 1996, c. 2; 1999, c. 36; 1999, c. 40 116 , 1983, c. 29; 1996, c. 2 117 , 1983, c. 29; 1996, c. 2 118 , 1983, c. 29; 1994, c. 17; 1996, c. 2; 1999, c. 36 119 , 1983, c. 29; 1996, c. 2 120 , 1983, c. 29; 1996, c. 2 120.1 , 1983, c. 29; 1996, c. 2 120.2 , 1983, c. 29; 1996, c. 2 121 , 1983, c. 29 122 , 1983, c. 29 123 , 1983, c. 29; 1996, c. 2; 1996, c. 52 124 , 1983, c. 29; 1996, c. 2 125 , 1983, c. 29; 1996, c. 2; 1999, c. 40 126 , 1983, c. 29; 1994, c. 17; 1995, c. 71; 1996, c. 2; 1999, c. 36 126.1 , 1986, c. 35; 1996, c. 2 126.2 , 1986, c. 35 126.3 , 1986, c. 35 127 , Ab. 1983, c. 29 128 , 1983, c. 29; 1996, c. 52 128.0.1 , 1986, c. 35 128.0.2 , 1986, c. 35 128.1 , 1983, c. 29 128.2 , 1983, c. 29; 1990, c. 85; 1996, c. 2 129 , 1983, c. 29; 1993, c. 3; 1999, c. 40; 1999, c. 59 130 , 1983, c. 29; 1993, c. 3 131 , 1983, c. 29; 1993, c. 3; 1995, c. 71 131.1 , 1993, c. 3; 1995, c. 71 131.2 , 1993, c. 3; 1996, c. 2; 1996, c. 27 133.1 , 1983, c. 29 133.2 , 1983, c. 29 133.3 , 1983, c. 29 134 , 1983, c. 29; 1990, c. 85; 1996, c. 2; 1999, c. 90 135 , 1983, c. 29; 1984, c. 38; 1990, c. 85; 1999, c. 40 135.1 , 1983, c. 29 136 , 1983, c. 29 137 , 1983, c. 29; 1990, c. 85; 1999, c. 40 139 , 1999, c. 90 139.1 , 1996, c. 52 141 , 1983, c. 29; 1999, c. 90 143.1 , 1991, c. 32; 1999, c. 59 143.2 , 1991, c. 32 143.3 , 1995, c. 71 144 , 1985, c. 27; 1988, c. 76; 1990, c. 85; 1994, c. 17; 1995, c. 71; 1996, c. 27 144.1 , 1985, c. 27; 1990, c. 85; 1995, c. 71 145 , 1984, c. 38

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c. C-37.1	<p>Act respecting the Communauté urbaine de l'Outaouais – <i>Cont'd</i></p> <p>145.1, 1995, c. 71 146, 1984, c. 38 147, 1999, c. 40 148, 1984, c. 38 149, 1983, c. 29; 1996, c. 2; 1999, c. 40 151, 1990, c. 85; 1996, c. 52 151.1, 1996, c. 77 152, 1983, c. 29; Ab. 1990, c. 85 153, 1984, c. 38 153.1, 1984, c. 38 153.2, 1984, c. 38 153.3, 1984, c. 38 153.4, 1984, c. 38; 1995, c. 71 153.5, 1984, c. 38 153.6, 1984, c. 38 153.7, 1984, c. 38 153.8, 1984, c. 38 153.9, 1984, c. 38 153.10, 1984, c. 38 153.11, 1990, c. 85 153.12, 1990, c. 85 153.13, 2000, c. 19 153.14, 2000, c. 19 153.15, 2000, c. 19 153.16, 2000, c. 19 153.17, 2000, c. 19 153.18, 2000, c. 19 154, 1990, c. 85; 1999, c. 40 155, 1990, c. 85; 1999, c. 40 156, 1990, c. 85; 1999, c. 40 157, Ab. 1990, c. 85 158, 1990, c. 85; 1999, c. 40 159, 1983, c. 29; 1990, c. 85; 1999, c. 40 160, 1982, c. 2; 1983, c. 29; 1990, c. 85; 1999, c. 40 161, 1982, c. 2; 1983, c. 29; 1990, c. 85; 1999, c. 40 162, 1983, c. 29; 1990, c. 85 162.1, 1990, c. 85; 1999, c. 40 162.2, 1990, c. 85 163, 1983, c. 29; 1990, c. 85; 1999, c. 40 164, 1983, c. 29; 1990, c. 85; 1999, c. 40 164.1, 1990, c. 85 165, 1982, c. 2; 1983, c. 29; 1990, c. 85 165.1, 1990, c. 85 165.2, 1990, c. 85; 1999, c. 40 165.3, 1990, c. 85; 1996, c. 52; 1999, c. 40 166, 1983, c. 29; 1990, c. 85; 1999, c. 40 167, 1983, c. 29; 1990, c. 85; 1996, c. 52; 1999, c. 40 168, 1983, c. 29; 1990, c. 85; 1996, c. 52; 1999, c. 40 169, 1983, c. 29; 1990, c. 85; 1999, c. 40 169.0.1, 1990, c. 85 169.0.2, 1990, c. 85; 1999, c. 40 169.0.3, 1990, c. 85 169.0.3.1, 1995, c. 71 169.0.4, 1990, c. 85; 1999, c. 40 169.0.5, 1990, c. 85; 1999, c. 40 169.0.6, 1990, c. 85; 1999, c. 40 169.0.7, 1990, c. 85; 1999, c. 40 169.0.8, 1990, c. 85 169.0.9, 1996, c. 27; 1997, c. 93; 1999, c. 40 169.1, 1983, c. 29; 1990, c. 85; 1999, c. 40 169.2, 1983, c. 29; 1990, c. 85; 1999, c. 40</p>

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Reference	Title Amendments
c. C-37.1	<p>Act respecting the Communauté urbaine de l'Outaouais – <i>Cont'd</i></p> <p>169.3, 1983, c. 29; 1990, c. 85; 1999, c. 40 169.4, 1983, c. 29; 1987, c. 68; 1990, c. 85; 1999, c. 40 169.5, 1983, c. 29; 1990, c. 85; 1999, c. 40 169.6, 1983, c. 29; 1990, c. 85; 1999, c. 40 169.7, 1983, c. 29; 1990, c. 85; 1996, c. 2; 1999, c. 40 169.8, 1983, c. 29; Ab. 1987, c. 57; 1990, c. 85; 1999, c. 40 169.8.1, 1990, c. 85; 1999, c. 40 169.9, 1983, c. 29; 1983, c. 57; 1990, c. 85; 1999, c. 40; 2000, c. 54 169.9.1, 1983, c. 57; Ab. 2000, c. 54 169.10, 1983, c. 29; 1990, c. 85 169.11, 1983, c. 29; 1990, c. 85; 1999, c. 40 169.12, 1983, c. 29; Ab. 1990, c. 85 170, 1990, c. 85 171, 1983, c. 29; 1983, c. 45; 1984, c. 23; 1988, c. 25; 1990, c. 85; 1996, c. 52; 1997, c. 53; 1999, c. 40; 1999, c. 59; 1999, c. 82 171.1, 1983, c. 46; 1990, c. 85; 1999, c. 40 171.2, 1984, c. 47; 1990, c. 85; 1999, c. 40 172, 1990, c. 85; 1999, c. 40; 1999, c. 59 172.1, 1983, c. 45; 1990, c. 85; 1999, c. 40 172.2, 1983, c. 45; 1990, c. 85; 1996, c. 2; 1999, c. 40 172.3, 1986, c. 64; 1990, c. 85; 1999, c. 40 172.4, 1988, c. 25; 1990, c. 85; 1999, c. 40 172.5, 1990, c. 85; 1996, c. 52; 1999, c. 40 173, 1984, c. 38; 1990, c. 85; 1997, c. 43; 1999, c. 40; 1999, c. 43 174, 1983, c. 29; 1990, c. 85; 1999, c. 40 175, 1990, c. 85; 1999, c. 40 176, 1997, c. 43; 1999, c. 40 177, 1990, c. 85; 1999, c. 40 178, 1983, c. 29; 1990, c. 85; 1992, c. 57; 1999, c. 40; 2000, c. 42 179, 1990, c. 85; 1999, c. 40 180, 1990, c. 85; 1999, c. 40 181, 1990, c. 85 182, 1983, c. 45; 1990, c. 85; 1999, c. 40 183, 1990, c. 85 184, 1981, c. 8; 1986, c. 64; 1990, c. 85; 1999, c. 40 185, 1990, c. 85; 1999, c. 40 186, 1990, c. 85; Ab. 1993, c. 75 187, 1990, c. 85; 1999, c. 40; 1999, c. 90 188, 1983, c. 29; 1990, c. 85; 1999, c. 40 188.1, 1990, c. 85 188.2, 1990, c. 85; 1999, c. 40 188.3, 1990, c. 85 188.4, 1990, c. 85; 1999, c. 40 188.5, 1990, c. 85 189, 1983, c. 29; 1990, c. 85; 1999, c. 43 190, 1983, c. 29; 1990, c. 85; 1999, c. 40 191, 1983, c. 29; 1990, c. 85 191.1, 2000, c. 19 192, 1983, c. 29; 1984, c. 32; 1990, c. 85; Ab. 1991, c. 32 193, 1980, c. 34; 1982, c. 2; 1983, c. 29; 1983, c. 57; 1986, c. 35; 1990, c. 85; 1991, c. 29; 1991, c. 32; 1999, c. 40 193.0.1, 1991, c. 32; 1999, c. 40 193.1, 1990, c. 85; 1996, c. 27; 1999, c. 40 193.2, 1990, c. 85; 1995, c. 71; Ab. 1996, c. 52 193.3, 1990, c. 85; Ab. 1996, c. 52; 1999, c. 40 194, 1984, c. 38; 1990, c. 85; 1999, c. 40 194.1, 1990, c. 85; 1996, c. 52; 1999, c. 40 194.2, 1996, c. 77 195, 1989, c. 52; 1990, c. 4; 1990, c. 85; 1999, c. 40 195.1, 1990, c. 85; 1999, c. 40</p>

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Reference	Title Amendments
c. C-37.1	<p>Act respecting the Communauté urbaine de l'Outaouais – <i>Cont'd</i></p> <p>196, 1981, c. 26; 1983, c. 45; 1986, c. 64; 1988, c. 25; 1988, c. 84; 1989, c. 17; 1990, c. 85; 1994, c. 15; 1996, c. 21; 1999, c. 40</p> <p>196.1, 1983, c. 45; 1986, c. 64; 1990, c. 85; 1999, c. 40</p> <p>197, 1981, c. 26; 1988, c. 25; 1990, c. 85; 1999, c. 40</p> <p>198, 1990, c. 85; 1997, c. 43; 1999, c. 40</p> <p>199, 1990, c. 85; 1999, c. 40; 1999, c. 43</p> <p>200, Ab. 1993, c. 36</p> <p>201, Ab. 1993, c. 36</p> <p>202, Ab. 1993, c. 36</p> <p>203, Ab. 1993, c. 36</p> <p>204, 1986, c. 35; Ab. 1993, c. 36</p> <p>205, Ab. 1993, c. 36</p> <p>206, 1986, c. 35; Ab. 1993, c. 36</p> <p>207, Ab. 1993, c. 36</p> <p>208, Ab. 1993, c. 36</p> <p>209, Ab. 1993, c. 36</p> <p>210, Ab. 1993, c. 36</p> <p>211, 1990, c. 85; Ab. 1993, c. 36</p> <p>212, 1987, c. 68; Ab. 1993, c. 36</p> <p>213, Ab. 1993, c. 36</p> <p>214, Ab. 1993, c. 36</p> <p>215, 1990, c. 85; Ab. 1993, c. 36</p> <p>216, 1990, c. 85; Ab. 1993, c. 36</p> <p>217, Ab. 1993, c. 36</p> <p>218, Ab. 1993, c. 36</p> <p>219, Ab. 1993, c. 36</p> <p>220, Ab. 1993, c. 36</p> <p>221, Ab. 1993, c. 36</p> <p>222, Ab. 1993, c. 36</p> <p>223, Ab. 1993, c. 36</p> <p>223.1, 1980, c. 34; 1990, c. 85; 1991, c. 32; Ab. 1993, c. 36</p> <p>223.2, 1990, c. 85; Ab. 1993, c. 36</p> <p>224, Ab. 1993, c. 36</p> <p>225, 1984, c. 32; Ab. 1993, c. 36</p> <p>226, 1992, c. 57; Ab. 1993, c. 36</p> <p>227, Ab. 1993, c. 36</p> <p>228, Ab. 1993, c. 36</p> <p>229, Ab. 1993, c. 36</p> <p>230, Ab. 1993, c. 36</p> <p>231, Ab. 1990, c. 85</p> <p>232, Ab. 1993, c. 36</p> <p>233, 1990, c. 85; 1999, c. 40</p> <p>234, Ab. 1983, c. 29</p> <p>235, 1989, c. 52; 1990, c. 4; 1992, c. 61</p> <p>236, 1990, c. 4; 1992, c. 61</p> <p>237, 1996, c. 2</p> <p>238, 1983, c. 29; 1990, c. 85; 1999, c. 40</p> <p>238.1, 1996, c. 27; 1999, c. 40</p> <p>239, 1984, c. 38; 1990, c. 85; 1999, c. 40</p> <p>239.1, 1990, c. 85; 1993, c. 36; 1999, c. 40; 1999, c. 43</p> <p>240, 1999, c. 40</p> <p>241, 1999, c. 40</p> <p>242, 1999, c. 40</p> <p>243, Ab. 1983, c. 29</p> <p>246, 1983, c. 29; 1990, c. 85; 1999, c. 40</p> <p>247, 1996, c. 2</p> <p>248, 1983, c. 29; 1990, c. 85; 1994, c. 15; 1996, c. 2; 1996, c. 21; 1999, c. 40; 1999, c. 43</p> <p>248.1, 1983, c. 29; 1996, c. 2</p> <p>249, 1999, c. 40</p> <p>250, 1983, c. 29; Ab. 1990, c. 85</p>

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c. C-37.1	<p>Act respecting the Communauté urbaine de l'Outaouais – <i>Cont'd</i></p> <p>251, 1983, c. 29; 1990, c. 85; 1999, c. 40 251.1, 1983, c. 29; 1991, c. 32 251.2, 1983, c. 29; 1990, c. 85; 1999, c. 40 251.3, 1983, c. 29; 1990, c. 85; 1991, c. 32; 1999, c. 40 252, Ab. 1983, c. 29 253, Ab. 1983, c. 29 254, Ab. 1983, c. 29 255, Ab. 1983, c. 29 256, Ab. 1983, c. 29 257, Ab. 1983, c. 29 258, Ab. 1983, c. 29 259, Ab. 1983, c. 29 260, 1990, c. 85; 1993, c. 36; 1999, c. 40 261, 1996, c. 2; 1999, c. 40 262, 1988, c. 19 263, 1990, c. 85; Ab. 1993, c. 36 264, Ab. 1983, c. 29 265, Ab. 1983, c. 29 266, 1990, c. 85; Ab. 1993, c. 36 267, 1999, c. 43 268, 1982, c. 2; 1983, c. 29; 1984, c. 32; Ab. 1991, c. 32 Sched. A, 1988, c. 72; 1990, c. 85; 1996, c. 2 Sched. A.1, 1990, c. 85; 1996, c. 2 Sched. B, 1988, c. 72; Ab. 1993, c. 36 Ab., 2000, c. 56</p>
c. C-37.2	<p>Act respecting the Communauté urbaine de Montréal</p> <p>1, 1982, c. 18; 1984, c. 27; 1985, c. 31; 1993, c. 68; 1996, c. 2 2, 1993, c. 68; 1996, c. 2 3, 1993, c. 68 4, Ab. 1993, c. 68 5, Ab. 1982, c. 18 7, 1982, c. 18 8, 1982, c. 18 9, 1982, c. 18 10, 1982, c. 18 11, 1982, c. 18; 1996, c. 2 12, 1982, c. 18; 1996, c. 2; 1999, c. 40 12.1, 1985, c. 31; 1987, c. 57 12.2, 1985, c. 31; 1987, c. 57 12.3, 1985, c. 31; 1987, c. 57 12.4, 1985, c. 31; 1987, c. 57 12.5, 1985, c. 31; 1987, c. 57 12.6, 1985, c. 31; 1987, c. 57 12.7, 1987, c. 57; 1993, c. 68 12.8, 1987, c. 57 12.8.1, 1993, c. 68 12.8.2, 1993, c. 68 12.8.3, 1993, c. 68 12.8.4, 1993, c. 68 12.8.5, 1993, c. 68 12.9, 1987, c. 57; 1993, c. 68 12.10, 1987, c. 57; 1990, c. 4 12.11, 1987, c. 57 13, 1982, c. 18 14, 1982, c. 18 15, 1982, c. 18 16, 1982, c. 18 17, 1982, c. 18 18, 1982, c. 18</p>

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c. C-37.2	<p>Act respecting the Communauté urbaine de Montréal – <i>Cont'd</i></p> <p>19, 1982, c. 18; 1988, c. 85 20, 1982, c. 18; 1988, c. 30; 1990, c. 41; 1995, c. 65; 1997, c. 44 21, 1982, c. 18; 1983, c. 57; 1988, c. 30; 1990, c. 41; 1995, c. 65 21.1, 1984, c. 32; 1988, c. 85 21.2, 1984, c. 32; 1988, c. 85 22, 1982, c. 18; 1984, c. 32 22.1, 1988, c. 30 22.2, 1993, c. 68 22.3, 1993, c. 68 23, 1982, c. 18 24, 1982, c. 18 25, 1982, c. 18 25.1, 1996, c. 27; 1997, c. 93 26, 1982, c. 18 28, 1982, c. 18; 1984, c. 27; 1995, c. 71; 1996, c. 2 29, 1982, c. 18; 1995, c. 71 30, 1993, c. 68 31, 1982, c. 18 32, 1982, c. 18; Ab. 1984, c. 32 33, 1982, c. 18; 1993, c. 68; 1995, c. 71 33.1, 1985, c. 31; 1995, c. 71; 1999, c. 43 35, 1982, c. 18; 1993, c. 68; 1995, c. 71 36, 1982, c. 18; 1999, c. 40 37, 1982, c. 18; 1999, c. 40 39, 1982, c. 18; 1996, c. 2 40, 1999, c. 40 40.1, 1982, c. 18; 1996, c. 2 40.2, 1982, c. 18 41.1, 1996, c. 52 42, 1982, c. 18; 1985, c. 31; 1996, c. 2; 1999, c. 40 45, 1982, c. 18 46, 1982, c. 18 47, 1982, c. 18; 1993, c. 68 48, 1982, c. 18; 1996, c. 52 49, 1993, c. 68; 1999, c. 40 50, 1982, c. 18 51, 1982, c. 18 51.1, 1982, c. 18; 1996, c. 2 52, 1982, c. 18; 1996, c. 2 53, 1982, c. 18; 1996, c. 2 54, 1987, c. 57 55, 1982, c. 18 56, 1982, c. 18; 1985, c. 31; 1996, c. 27 56.1, 1995, c. 71 57, Ab. 1985, c. 31 58, 1982, c. 18 59.1, 1982, c. 63 60, 1982, c. 63 64, 1993, c. 68 65, 1982, c. 63 67, 1996, c. 2; 1999, c. 40 68, 1987, c. 68; 1999, c. 40 69, 1982, c. 18; 1990, c. 4; 1993, c. 68 69.1, 1982, c. 18 69.2, 1982, c. 18; 1999, c. 40 69.3, 1982, c. 18 69.4, 1982, c. 18 70, 1993, c. 68; 1996, c. 2; 1999, c. 40 71, 1993, c. 68; 1999, c. 40 77, 1999, c. 40 80, 1993, c. 68; 1999, c. 40</p>

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c. C-37.2	<p>Act respecting the Communauté urbaine de Montréal – <i>Cont'd</i></p> <p>81, Ab. 1982, c. 63 82, 1982, c. 18; 1984, c. 32; 1990, c. 15; 1996, c. 2 82.1, 1982, c. 18; 1984, c. 32; 1990, c. 15; 1996, c. 2 82.2, 1982, c. 18; 1996, c. 2 82.3, 1982, c. 18; 1996, c. 2 82.4, 1982, c. 18; 1987, c. 57; 1989, c. 56; 1990, c. 15 82.5, 1982, c. 18 82.6, 1982, c. 18 82.7, 1982, c. 18 82.8, 1982, c. 18; 1990, c. 15 82.9, 1982, c. 18; 1987, c. 68 82.10, 1982, c. 18; 1985, c. 31 82.11, 1982, c. 18; 1999, c. 40 82.12, 1982, c. 18; 1985, c. 31; 1999, c. 40 82.13, 1982, c. 18 83, 1982, c. 18 85, Ab. 1986, c. 95 86, 1982, c. 18; 1990, c. 4 86.1, 1982, c. 18 87, 1982, c. 18 88, 1980, c. 20 89, 1980, c. 20; 1999, c. 40 90, 1980, c. 20 91, 1980, c. 20; 1996, c. 2 92, 1980, c. 20 93, 1980, c. 20 94, 1980, c. 20; 1996, c. 2 95, 1980, c. 20 96, 1980, c. 20; 1996, c. 2 97, 1980, c. 20 98, 1980, c. 20; 1982, c. 18; 1996, c. 2 99, 1980, c. 20; 1982, c. 18; 1996, c. 2 100, 1980, c. 20; 1996, c. 2 101, 1982, c. 18; 1996, c. 2 101.1, 1982, c. 18; 1987, c. 57; 1989, c. 56; 1990, c. 15 101.2, 1982, c. 18; 1990, c. 15 101.3, 1982, c. 18 101.4, 1982, c. 18 101.5, 1982, c. 18 101.6, 1982, c. 18 101.7, 1982, c. 18 101.8, 1982, c. 18 102, 1982, c. 18; 1999, c. 40 103, 1982, c. 18; 1984, c. 27; 1996, c. 2 104, 1982, c. 18; 1990, c. 41 105, 1982, c. 18; 1999, c. 40 106, 1982, c. 18; 1983, c. 57; 1996, c. 2; 2000, c. 54 107, 1983, c. 57; 2000, c. 12; 2000, c. 54 107.1, 2000, c. 54 107.2, 2000, c. 54 108, 1982, c. 18; 1999, c. 40; 2000, c. 54 108.01, 1983, c. 57 108.1, 1982, c. 18; 1999, c. 40 108.2, 1982, c. 18; Ab. 1993, c. 68 108.3, 1982, c. 18; 1996, c. 2 109, 1982, c. 18 110, 1982, c. 18; 1987, c. 68; 1999, c. 40 110.1, 1982, c. 18; 1987, c. 68 110.2, 1982, c. 18; 1987, c. 68 110.3, 1982, c. 18; 1987, c. 68 112, 1982, c. 18; 1999, c. 40</p>

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c. C-37.2	<p>Act respecting the Communauté urbaine de Montréal – <i>Cont'd</i></p> <p>113, 1980, c. 20; 1982, c. 18; 1985, c. 31; 1993, c. 68; 1999, c. 40 114, 1993, c. 68; 1996, c. 52; 1999, c. 59 114.1, 1983, c. 57; 1985, c. 30; 1988, c. 41; 1993, c. 68; 1996, c. 27 114.2, 1983, c. 57 114.3, 1995, c. 71 114.4, 1995, c. 71 114.5, 1995, c. 71 114.6, 1995, c. 71 115, 1982, c. 18; 1990, c. 41; 1996, c. 2; 1999, c. 40; 2000, c. 42 116.1, 1982, c. 18 117, 1983, c. 21 118, 1982, c. 18; 1983, c. 21; 1997, c. 43 119, 1982, c. 18; 1984, c. 38; 1995, c. 71; 1999, c. 40 120, 1984, c. 32; 1985, c. 31; 1993, c. 68 120.0.1, 1993, c. 68; 1997, c. 53; 1999, c. 40; 1999, c. 82 120.0.2, 1993, c. 68 120.0.3, 1993, c. 68; 1995, c. 34; 1995, c. 71; 1996, c. 27; 1997, c. 53; 1997, c. 93; 1998, c. 31 120.0.3.0.1, 1997, c. 53 120.0.3.0.2, 1997, c. 53 120.0.3.0.3, 1997, c. 53 120.0.3.0.4, 1997, c. 53 120.0.3.1, 1996, c. 52; 1999, c. 43 120.0.3.2, 1999, c. 59 120.0.4, 1993, c. 68; 1996, c. 52 120.0.5, 1993, c. 68; 1996, c. 27 120.0.6, 1993, c. 68 120.0.7, 1993, c. 68 120.1, 1983, c. 57; 1994, c. 17; 1999, c. 43 120.2, 1983, c. 57 120.3, 1983, c. 57; 1984, c. 32; 1993, c. 68; 1994, c. 17; 1999, c. 43 120.4, 1983, c. 57; 1984, c. 38; 1994, c. 17; 1999, c. 43 120.4.1, 1986, c. 37 120.5, 1984, c. 32; 1993, c. 68 121, 1982, c. 18; 1993, c. 68; 1998, c. 31; 1999, c. 21 121.1, 1982, c. 18; 1991, c. 32; 1998, c. 31; 1999, c. 40; 1999, c. 75; 2000, c. 20 121.1.1, 1998, c. 31 121.2, 1985, c. 3; 1999, c. 40 121.3, 1996, c. 52; 1999, c. 43 121.4, 1996, c. 52 121.5, 1997, c. 53; 1997, c. 91; 1998, c. 31 121.6, 1997, c. 53; 1997, c. 91; 1997, c. 93; 1998, c. 31 122, 1998, c. 31 123, 1982, c. 18 124, 1982, c. 18; 1983, c. 57; 1996, c. 2; 1996, c. 27 124.1, 1982, c. 18; 1996, c. 2 124.2, 1982, c. 18; 1983, c. 57; 1996, c. 27 125, Ab. 1982, c. 18 126, Ab. 1982, c. 18 128, Ab. 1982, c. 18 129, Ab. 1982, c. 18 130, Ab. 1982, c. 18 131, Ab. 1982, c. 18 132, Ab. 1982, c. 18 133, 1982, c. 18; 1988, c. 49; 1990, c. 4; 1993, c. 68; 1994, c. 17; 1995, c. 71; 1999, c. 36; 1999, c. 40 133.1, 1993, c. 68 133.2, 1993, c. 68; 1997, c. 43 134, 1982, c. 18; 1986, c. 95 135, 1982, c. 18; 1986, c. 95; 1990, c. 4 136, 1993, c. 68</p>

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c. C-37.2	<p>Act respecting the Communauté urbaine de Montréal – <i>Cont'd</i></p> <p>136.1, 1982, c. 18 137, Ab. 1982, c. 18 138, Ab. 1982, c. 18 139, 1982, c. 18; 1985, c. 31; 1993, c. 68 140, 1982, c. 2; 1982, c. 18; Ab. 1993, c. 68 141, 1982, c. 2; 1982, c. 18; 1985, c. 31; 1988, c. 49; 1994, c. 17; 1996, c. 2; 1999, c. 36 142, 1982, c. 2; 1982, c. 18; 1988, c. 49; 1993, c. 68; 1994, c. 17; 1996, c. 2; 1999, c. 36 143, 1982, c. 18; 1985, c. 31; 1991, c. 32; 1993, c. 68; 1994, c. 17; 1995, c. 71; 1996, c. 2; 1999, c. 36 144, 1982, c. 18; 1984, c. 38; 1994, c. 17; 1995, c. 71; 1996, c. 2; 1999, c. 36 145, 1982, c. 18; 1996, c. 2 146, 1982, c. 18; 1993, c. 68 147, 1982, c. 18; 1993, c. 68 148, 1982, c. 18; 1993, c. 68; 1996, c. 2 149, 1982, c. 18; 1993, c. 68; 1996, c. 2; 1999, c. 40 150, 1982, c. 18; 1993, c. 68; 1996, c. 2; 1996, c. 52 151, 1982, c. 18; Ab. 1993, c. 68 151.0.1, 1985, c. 31; 1994, c. 17; 1995, c. 71; 1999, c. 36 151.1, 1982, c. 18; 1985, c. 31; 1993, c. 68; 1995, c. 71 151.2, 1982, c. 18; 1985, c. 31; 1994, c. 17; 1999, c. 36 151.2.1, 1985, c. 31; 1993, c. 68; 1994, c. 17; Ab. 1995, c. 71 151.2.2, 1985, c. 31; 1993, c. 68 151.2.3, 1985, c. 31; 1993, c. 68 151.2.4, 1985, c. 31; 1993, c. 68; 1995, c. 71 151.2.5, 1985, c. 31 151.2.6, 1985, c. 31; 1995, c. 71 151.2.7, 1985, c. 31; Ab. 1993, c. 68 151.2.8, 1985, c. 31; 1995, c. 71; 1997, c. 43 151.3, 1982, c. 18; 1986, c. 95; 1993, c. 68; 1995, c. 71 151.4, 1982, c. 18; 1986, c. 95; 1990, c. 4 151.5, 1982, c. 18; 1985, c. 31; 1988, c. 49; 1990, c. 4; 1995, c. 71 151.6, 1982, c. 18; 1993, c. 68; 1995, c. 71 152, 1982, c. 18 152.1, 1982, c. 18; 1995, c. 71; 1999, c. 40 152.2, 1982, c. 18; 1996, c. 2 152.3, 1982, c. 18; 1996, c. 2 152.4, 1982, c. 18; 1996, c. 2; 1996, c. 52 153, 1982, c. 18; 1982, c. 64; 1993, c. 68 153.1, 1982, c. 64; 1985, c. 31; 1990, c. 4; 1993, c. 68; 1999, c. 40; 2000, c. 26 153.2, 1982, c. 64 153.3, 1982, c. 64; 1986, c. 95; 1993, c. 68 153.4, 1982, c. 64; 1986, c. 95 153.4.1, 1993, c. 68 153.5, 1982, c. 64; Ab. 1993, c. 68 153.6, 1982, c. 64; 1996, c. 77 153.7, 1996, c. 77 154, Ab. 1982, c. 18 155, Ab. 1982, c. 18 156, 1993, c. 3; 1996, c. 52; 1999, c. 59 157, 1982, c. 18; Ab. 1996, c. 52 157.1, 1982, c. 2; 1993, c. 3; 1999, c. 40 157.2, 1982, c. 2; Ab. 1993, c. 3 157.3, 1982, c. 2; 1993, c. 3 158, 1982, c. 18; 1993, c. 3; 1996, c. 2 158.1, 1982, c. 2; 1993, c. 3; 1995, c. 71 158.1.1, 1993, c. 3; 1995, c. 71 158.1.2, 1993, c. 3; 1996, c. 2; 1996, c. 27 158.2, 1982, c. 2; 1985, c. 24; 1993, c. 3; 1994, c. 14; 1996, c. 2 158.3, 1982, c. 18; 1996, c. 52</p>

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c. C-37.2	<p>Act respecting the Communauté urbaine de Montréal – <i>Cont'd</i></p> <p>158.4, 1993, c. 3 158.5, 1999, c. 21 158.6, 1999, c. 21 158.7, 1999, c. 21 158.8, 1999, c. 21 158.9, 1999, c. 21 158.10, 1999, c. 21 159, Ab. 1982, c. 18 160, Ab. 1982, c. 18 161, Ab. 1982, c. 18 162, Ab. 1982, c. 18 163, Ab. 1982, c. 18 164, Ab. 1982, c. 18 165, Ab. 1982, c. 18 166, Ab. 1982, c. 18 167, Ab. 1982, c. 18 168, Ab. 1982, c. 18 169, Ab. 1982, c. 18 170, Ab. 1982, c. 18 171, Ab. 1982, c. 18 172, Ab. 1982, c. 18 173, Ab. 1982, c. 18 174, Ab. 1982, c. 18 175, Ab. 1982, c. 18 176, Ab. 1982, c. 18 177, Ab. 1982, c. 18 178, 1982, c. 18; 1988, c. 75; 2000, c. 12 178.1, 1982, c. 18 179, 1982, c. 18; 1988, c. 75; 2000, c. 12 180, 1982, c. 18; 2000, c. 12 181, 1982, c. 18; Ab. 1993, c. 68 182, 1982, c. 18 184, Ab. 1982, c. 18 185, Ab. 1982, c. 18 186, Ab. 1982, c. 18 187, 2000, c. 12 188, 1982, c. 18; 1996, c. 2 189, 1982, c. 18 190, 1982, c. 18; 1986, c. 86; 1988, c. 46 192, 1982, c. 18; 1986, c. 86; 1988, c. 46; 1988, c. 75 193, 1986, c. 86; 1988, c. 46; 1999, c. 40 194, 1982, c. 18; 2000, c. 12 195, Ab. 1982, c. 18 196, 1982, c. 18; 1986, c. 86; 1988, c. 46; 1988, c. 75 197, 1982, c. 18 198, 1982, c. 18; 2000, c. 12 199, 1982, c. 18; Ab. 1985, c. 31 200, 1982, c. 18; 1993, c. 68 201, 1982, c. 18; Ab. 1988, c. 75; 1996, c. 2 202, Ab. 1988, c. 75 203, Ab. 1982, c. 18 204, 1989, c. 52; 1990, c. 4; 1992, c. 61; 1993, c. 68 205, 1992, c. 61 206, 1992, c. 61 208.1, 1982, c. 18 208.2, 1982, c. 18 208.3, 1982, c. 18 209, 1982, c. 18; 1982, c. 63; 1985, c. 31; 1990, c. 41; 1995, c. 71; 1996, c. 2; 1999, c. 90 210, 1982, c. 18; 1984, c. 38; 1993, c. 68; 1999, c. 40 210.1, 1982, c. 18; 1990, c. 41; 1996, c. 2; 1999, c. 59</p>

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Reference	Title Amendments
c. C-37.2	<p>Act respecting the Communauté urbaine de Montréal – <i>Cont'd</i></p> <p>211, 1982, c. 18 212, 1982, c. 18; 1993, c. 68; 1999, c. 40 212.1, 1982, c. 18; 1991, c. 32; 1996, c. 67 213, 1982, c. 18 214, Ab. 1982, c. 18 215, 1982, c. 18; 1999, c. 90 216, 1982, c. 18; 1999, c. 90 217, 1982, c. 18; 1999, c. 90 218, 1995, c. 71 219, 1982, c. 18 220, 1980, c. 34; 1982, c. 18; 1983, c. 57; 1984, c. 27; 1985, c. 31; 1986, c. 37; 1988, c. 76; 1991, c. 29; 1991, c. 32; 1996, c. 67; 1999, c. 90 220.1, 1991, c. 32 220.2, 1991, c. 32; 1993, c. 68 220.3, 1991, c. 32 221, 1982, c. 18; 1985, c. 31; 1993, c. 68 222, 1984, c. 38 222.1, 1993, c. 68; 1994, c. 30; 1995, c. 71 223, 1982, c. 18; 1985, c. 31; 1988, c. 76; 1990, c. 41; 1994, c. 17; 1995, c. 65; 1995, c. 71; 1996, c. 27; 1996, c. 52; 1999, c. 43; 2000, c. 56 223.1, 1985, c. 31; 1996, c. 27 224, 1982, c. 18; 1984, c. 38; 1990, c. 41 224.1, 1995, c. 71 225, 1982, c. 18; 1984, c. 32; 1984, c. 38; 1993, c. 68; 1999, c. 40 225.1, 2000, c. 19 225.2, 2000, c. 19 225.3, 2000, c. 19 225.4, 2000, c. 19 225.5, 2000, c. 19 225.6, 2000, c. 19 226, 1982, c. 18; 1984, c. 38 227, 1982, c. 18; 1984, c. 38 228, 1982, c. 18; 1984, c. 38; 1995, c. 71; 1996, c. 52 229, 1982, c. 18 230, 1982, c. 18; 1996, c. 2; 1999, c. 40 231, 1982, c. 18; 1996, c. 2 231.1, 1982, c. 18; Ab. 1996, c. 52 231.2, 1982, c. 18 231.3, 1982, c. 18 231.4, 1996, c. 77; 1999, c. 43 232, 1982, c. 18; 1993, c. 68; 1995, c. 71; Ab. 1996, c. 52; 1999, c. 40 233, 1984, c. 38 233.1, 1984, c. 38 233.2, 1984, c. 38 233.3, 1984, c. 38; 1996, c. 2 233.4, 1984, c. 38 234, 1984, c. 38; 1995, c. 71; 1999, c. 43 234.1, 1984, c. 38 234.2, 1984, c. 38 234.3, 1984, c. 38 234.4, 1984, c. 38 234.5, 1984, c. 38 234.6, 1984, c. 38 234.7, 1985, c. 31; Ab. 1986, c. 64 235, 1985, c. 31; 1993, c. 68 236, 1983, c. 45; 1985, c. 31; 1993, c. 68; 1999, c. 40 237, 1985, c. 31; 1993, c. 68; 1999, c. 40 238, 1982, c. 18; 1985, c. 31; 1999, c. 40 239, 1982, c. 18; 1985, c. 31 240, 1982, c. 18; 1985, c. 31; 1996, c. 2; 1999, c. 40 241, 1982, c. 18; 1985, c. 31; 1988, c. 30; 1990, c. 15</p>

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c. C-37.2	<p>Act respecting the Communauté urbaine de Montréal – <i>Cont'd</i></p> <p> 241.1, 1982, c. 18; Ab. 1985, c. 31 241.2, 1982, c. 18; Ab. 1985, c. 31 241.3, 1982, c. 18; Ab. 1985, c. 31 241.4, 1982, c. 18; Ab. 1985, c. 31 241.5, 1982, c. 18; Ab. 1985, c. 31 242, 1982, c. 18; 1985, c. 31 243, 1982, c. 18; 1985, c. 31; 1990, c. 15 244, 1985, c. 31 245, 1985, c. 31; 1990, c. 15; 1999, c. 40 246, 1982, c. 2; 1985, c. 31 247, 1985, c. 31; 1999, c. 40 248, 1982, c. 2; 1985, c. 31 249, 1982, c. 2; 1982, c. 18; 1985, c. 31 250, 1985, c. 31; 1999, c. 40 251, 1985, c. 31 252, 1985, c. 31; 1996, c. 2; 1999, c. 40 253, 1982, c. 18; 1983, c. 45; 1983, c. 57; 1984, c. 23; 1984, c. 42; 1985, c. 31 253.1, 1983, c. 46; Ab. 1985, c. 31 253.2, 1984, c. 47; Ab. 1985, c. 31 254, 1982, c. 18; 1985, c. 31 255, 1982, c. 18; 1984, c. 32; 1985, c. 31; 1987, c. 57; 1999, c. 40 256, 1983, c. 45; 1985, c. 31; 1999, c. 40 257, 1983, c. 45; 1985, c. 31; 1993, c. 68; 1996, c. 52; 1999, c. 40 258, 1980, c. 20; 1982, c. 18; 1983, c. 45; 1984, c. 38; 1985, c. 31; 1993, c. 68; 1999, c. 40 259, 1985, c. 31; 1999, c. 40 260, 1985, c. 31; 1993, c. 68; 1996, c. 52; 1999, c. 40 261, 1985, c. 31 262, 1985, c. 31; 1999, c. 40 262.1, 1987, c. 68; 1999, c. 40 263, 1985, c. 31; 1993, c. 68; 1999, c. 40 264, 1985, c. 31; 1999, c. 40 264.1, 1995, c. 71 265, 1983, c. 45; 1985, c. 31; 1999, c. 40 266, 1983, c. 45; 1985, c. 31; 1999, c. 40 267, 1982, c. 18; 1983, c. 45; 1985, c. 31; 1999, c. 40 267.1, 1996, c. 27; 1997, c. 93; 1999, c. 40 268, 1982, c. 18; 1983, c. 45; 1985, c. 31 269, 1981, c. 8; 1985, c. 31 270, 1985, c. 31; 1999, c. 40 271, 1985, c. 31 272, 1985, c. 31; 1993, c. 68 273, 1982, c. 18; 1985, c. 31; 1993, c. 68; 1999, c. 40 274, 1985, c. 31; 1993, c. 68 275, 1982, c. 18; 1985, c. 31; 1993, c. 68; 1999, c. 40 276, 1985, c. 31; 1993, c. 68; 1999, c. 40 277, 1985, c. 31; 1993, c. 68 278, 1980, c. 34; 1985, c. 31; 1993, c. 68; 1999, c. 40 279, 1980, c. 34; 1982, c. 18; 1983, c. 57; 1984, c. 27; 1985, c. 31; 1993, c. 68 280, 1982, c. 18; 1984, c. 38; 1985, c. 31; 1993, c. 68; 1999, c. 40 281, 1982, c. 18; 1984, c. 38; 1985, c. 31; 1993, c. 68; 1999, c. 40; 2000, c. 54 281.1, 2000, c. 54 282, 1982, c. 18; 1984, c. 38; 1985, c. 31; Ab. 1993, c. 68 283, 1982, c. 18; 1984, c. 38; 1985, c. 31; Ab. 1993, c. 68 284, 1982, c. 18; 1985, c. 31; Ab. 1993, c. 68 285, 1982, c. 18; 1985, c. 31; 1999, c. 40 286, 1982, c. 18; 1985, c. 31; 1999, c. 40 286.1, 1982, c. 18; Ab. 1985, c. 31 286.2, 1982, c. 18; Ab. 1985, c. 31 286.3, 1982, c. 18; Ab. 1985, c. 31 287, 1985, c. 31; 1995, c. 65; 1999, c. 40 </p>

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c. C-37.2	<p>Act respecting the Communauté urbaine de Montréal – <i>Cont'd</i></p> <p>287.1, 1990, c. 41; 1995, c. 65; 1999, c. 40 288, 1982, c. 18; 1984, c. 38; 1985, c. 31; 1999, c. 40 289, 1981, c. 26; 1983, c. 45; 1984, c. 39; 1985, c. 31; 1989, c. 20; 1995, c. 65; 1996, c. 2; 1999, c. 40 289.1, 1983, c. 45; Ab. 1985, c. 20 290, 1981, c. 26; 1985, c. 31; 1988, c. 84; 1989, c. 17; 1994, c. 15; 1996, c. 21; 1999, c. 40 291, 1985, c. 31; 1988, c. 25; 1996, c. 2 291.1, 1985, c. 31; 1989, c. 20; 1995, c. 65; 1999, c. 40 291.2, 1985, c. 31; Ab. 1990, c. 41 291.3, 1985, c. 31; 1999, c. 40 291.4, 1985, c. 31; 1986, c. 64; 1999, c. 40 291.5, 1985, c. 31; 1986, c. 64; 1999, c. 40 291.6, 1985, c. 31; 1988, c. 25; 1999, c. 40 291.7, 1985, c. 31; 1986, c. 64; 1999, c. 40 291.8, 1985, c. 31; 1995, c. 65; 1996, c. 2; 1999, c. 40 291.9, 1985, c. 31; 1999, c. 40 291.10, 1985, c. 31; 1995, c. 71; 1999, c. 40 291.11, 1985, c. 31; 1999, c. 40 291.12, 1985, c. 31; 1999, c. 40 291.13, 1985, c. 31; 1993, c. 68; 1999, c. 40 291.14, 1985, c. 31; 1996, c. 2; 1999, c. 40 291.15, 1985, c. 31; 1999, c. 40 291.16, 1985, c. 31; 1999, c. 40 291.17, 1985, c. 31; 1990, c. 41; 1995, c. 65; 1999, c. 40 291.18, 1985, c. 31; 1993, c. 68; 1999, c. 40 291.19, 1985, c. 31; 1999, c. 40 291.20, 1985, c. 31; 1996, c. 2; 1999, c. 40 291.21, 1985, c. 31; 1999, c. 40 291.22, 1985, c. 31; 1999, c. 40; 1999, c. 43 291.23, 1985, c. 31; 1999, c. 40 291.24, 1985, c. 31; 1999, c. 40 291.25, 1985, c. 31; 1999, c. 40 291.26, 1985, c. 31; 1992, c. 57; 1999, c. 40; 2000, c. 42 291.27, 1985, c. 31; 1999, c. 40 291.28, 1985, c. 31; 1993, c. 68; 1996, c. 52; 1999, c. 59 291.29, 1985, c. 31; Ab. 1993, c. 68 291.29.1, 1988, c. 25; Ab. 1993, c. 68 291.30, 1985, c. 31; Ab. 1993, c. 68 291.30.1, 1986, c. 64; 1993, c. 68; 1999, c. 40; 1999, c. 43 291.30.2, 1989, c. 20; 1993, c. 68; Ab. 1995, c. 65 291.31, 1985, c. 31; Ab. 1993, c. 68 291.32, 1985, c. 31; Ab. 1993, c. 68 291.33, 1985, c. 31; 1989, c. 20; 1993, c. 68; 1999, c. 40 291.34, 1985, c. 31; 1993, c. 68; 1995, c. 71; 1999, c. 40; 1999, c. 43 292, 1999, c. 40 293, 1990, c. 41; 1996, c. 2; 1999, c. 40; 1999, c. 43 294, 1982, c. 18; 1983, c. 21; 1990, c. 41; 1995, c. 65; 1996, c. 2; 1999, c. 40; Ab. 2000, c. 56 294.1, 1990, c. 41; 1999, c. 40; Ab. 2000, c. 56 294.2, 1990, c. 41; 1999, c. 40; Ab. 2000, c. 56 294.3, 1990, c. 41; Ab. 1995, c. 65 294.4, 1990, c. 41; 1999, c. 40; Ab. 2000, c. 56 294.5, 1990, c. 41; 1999, c. 40; Ab. 2000, c. 56 294.6, 1995, c. 65; 1999, c. 40 295, 1990, c. 41; 1996, c. 2; 1999, c. 40 296, 1990, c. 41; 1999, c. 40 296.1, 1982, c. 18; Ab. 1985, c. 31 297, 1985, c. 31; 1990, c. 41; 1996, c. 2; 1999, c. 40 298, 1990, c. 41; 1996, c. 2; 1999, c. 40 299, 1985, c. 31; 1999, c. 40</p>

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c. C-37.2	<p>Act respecting the Communauté urbaine de Montréal – <i>Cont'd</i></p> <p>300, 1982, c. 18; 1985, c. 31; 1999, c. 40 300.1, 1982, c. 18; Ab. 1985, c. 31 301, 1985, c. 31; 1990, c. 41; 1999, c. 40 302, Ab. 1983, c. 45; 1985, c. 31; 1999, c. 40 303, Ab. 1983, c. 45; 1985, c. 31; 1990, c. 41; 1995, c. 65; 1999, c. 40 304, Ab. 1983, c. 45; 1985, c. 31; 1991, c. 32 305, Ab. 1983, c. 45; 1985, c. 31; 1999, c. 40; 1999, c. 43 305.1, 2000, c. 19 306, 1982, c. 18; Ab. 1983, c. 45; 1985, c. 31; 1996, c. 2; 1996, c. 52; 1999, c. 40 306.1, 1985, c. 31; 1991, c. 32; 1996, c. 2; 1999, c. 40 306.2, 1985, c. 31; 1991, c. 32; 1995, c. 71; 1996, c. 67; 1999, c. 40 306.3, 1985, c. 31; 1991, c. 32; 1995, c. 71; 1996, c. 67; 1999, c. 40 306.4, 1985, c. 31; Ab. 1991, c. 32 306.5, 1985, c. 31; Ab. 1991, c. 32 306.6, 1985, c. 31; Ab. 1991, c. 32 306.7, 1985, c. 31; Ab. 1991, c. 32 306.8, 1985, c. 31; Ab. 1991, c. 32 306.9, 1985, c. 31; 1991, c. 32; 1999, c. 40 306.10, 1985, c. 31; Ab. 1991, c. 32 306.11, 1985, c. 31; 1993, c. 68; 1999, c. 40 306.12, 1985, c. 31 306.13, 1985, c. 31; 1999, c. 40 306.14, 1985, c. 31; 1990, c. 41; 1999, c. 40; 1999, c. 43 306.14.1, 1995, c. 71; 1999, c. 40 306.15, 1985, c. 31; 1999, c. 40 306.16, 1985, c. 31; 1999, c. 40; 1999, c. 43 306.17, 1985, c. 31; 1999, c. 40 306.18, 1985, c. 31; 1999, c. 40 306.19, 1985, c. 31; 1995, c. 71; 1996, c. 52; 1999, c. 40; 1999, c. 43 306.20, 1985, c. 31; 1999, c. 40 306.21, 1985, c. 31; 1999, c. 40 306.22, 1985, c. 31; 1999, c. 40 306.23, 1985, c. 31; Ab. 1996, c. 52 306.24, 1985, c. 31; 1999, c. 40 306.25, 1985, c. 31; Ab. 1996, c. 52; 1999, c. 40 306.26, 1985, c. 31; 1993, c. 68; 1999, c. 40 306.27, 1985, c. 31; 1993, c. 68; 1996, c. 52; 1999, c. 40 306.28, 1985, c. 31; 1999, c. 40 306.28.1, 1996, c. 77; 1999, c. 43 306.29, 1985, c. 31; 1996, c. 27; 1999, c. 40 306.30, 1985, c. 31; 1999, c. 40 306.31, 1985, c. 31; 1988, c. 76; 1995, c. 71; Ab. 1996, c. 52 306.32, 1985, c. 31; 1988, c. 76; 1996, c. 52; 1999, c. 40 306.33, 1985, c. 31; 1995, c. 71; 1999, c. 40 306.34, 1985, c. 31; 1999, c. 40 306.35, 1985, c. 31; 1995, c. 71; 1999, c. 40; 1999, c. 43 306.36, 1985, c. 31; 1993, c. 68; 1999, c. 40 306.37, 1985, c. 31; 1999, c. 43 306.38, 1985, c. 31; 1999, c. 43 306.39, 1985, c. 31; 1999, c. 40 306.40, 1985, c. 31; 1999, c. 40 306.41, 1985, c. 31; 1999, c. 40; 1999, c. 43 306.42, 1985, c. 31; 1999, c. 40; 1999, c. 43 306.43, 1985, c. 31; 1999, c. 40 306.44, 1985, c. 31; Ab. 1986, c. 64 306.45, 1985, c. 31; 1999, c. 40 306.46, 1985, c. 31; 1990, c. 4; 1993, c. 68 306.47, 1985, c. 31; 1990, c. 4; 1993, c. 68 306.48, 1985, c. 31; 1999, c. 40 306.49, 1985, c. 31; 1990, c. 4; 1992, c. 61; 1999, c. 40 306.50, 1985, c. 31; 1992, c. 61; 1999, c. 40</p>

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c. C-37.2	<p>Act respecting the Communauté urbaine de Montréal – <i>Cont'd</i></p> <p>306.51, 1985, c. 31; 1989, c. 52; 1992, c. 61; 1996, c. 2; 1999, c. 40 306.52, 1985, c. 31; 1992, c. 61; 1999, c. 40 306.53, 1985, c. 31; 1997, c. 43; 1999, c. 40 306.54, 1985, c. 31; 1999, c. 40 306.55, 1985, c. 31; 1999, c. 40 306.56, 1985, c. 31; 1999, c. 40 306.57, 1985, c. 31; 1988, c. 25; 1999, c. 40 306.58, 1985, c. 31; Ab. 1993, c. 75 306.59, 1985, c. 31; Ab. 1991, c. 32 306.60, 1985, c. 31; Ab. 1991, c. 32 306.61, 1985, c. 31; 1991, c. 32; 1999, c. 40 306.62, 1985, c. 31; 1996, c. 2; 1999, c. 40 306.63, 1985, c. 31; 1996, c. 2 306.64, 1985, c. 31; 1991, c. 32; Ab. 1993, c. 67 306.65, 1985, c. 31; 1999, c. 43 307, 1993, c. 68 308, 1999, c. 40 309, 1999, c. 40 310, 1999, c. 40; 2000, c. 42 311, Ab. 1982, c. 18 312.1, 1982, c. 18 313, 1996, c. 2 314, 1982, c. 18; 1984, c. 27; 1993, c. 68 315, 1996, c. 2 316, 1996, c. 2; 1999, c. 40 317, 1982, c. 18; 1993, c. 68; 1996, c. 2; 1999, c. 43 317.1, 1982, c. 18 317.2, 1996, c. 27 318, 1996, c. 2 319, 1999, c. 40 319.1, 1993, c. 68 319.2, 1993, c. 68 320, Ab. 1982, c. 18 321, Ab. 1982, c. 18; 1986, c. 42 322, Ab. 1982, c. 18 323, Ab. 1982, c. 18 324, Ab. 1982, c. 18; 1985, c. 31 325, Ab. 1982, c. 18 326, Ab. 1982, c. 18 327, Ab. 1982, c. 18 328, Ab. 1982, c. 18 329, 1982, c. 18; 1990, c. 4; Ab. 1992, c. 61 330, 1982, c. 18; 1988, c. 84; 2002, c. 75 330.1, 1985, c. 31; 1996, c. 2 330.2, 1993, c. 68 331, 1996, c. 2 332, 1982, c. 18; 1988, c. 19; 1996, c. 2 332.1, 1986, c. 64 333, 1999, c. 43 Sched. A, 1982, c. 18; 1993, c. 68; 1996, c. 2 Sched. B, 1982, c. 18; 1991, c. 32; 1993, c. 68; 1996, c. 2; 1999, c. 40 Ab., 2000, c. 56</p>
c. C-37.3	<p>Act respecting the Communauté urbaine de Québec</p> <p>1, 1988, c. 58; 1993, c. 67; 1999, c. 43 2, 1993, c. 67 3, Ab. 1993, c. 67 4, 1993, c. 67 5, 1993, c. 67 6, 1984, c. 32; 1987, c. 108; Ab. 1993, c. 67</p>

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Reference	Title Amendments
c. C-37.3	<p>Act respecting the Communauté urbaine de Québec – <i>Cont'd</i></p> <p>6.1, 1984, c. 32; Ab. 1993, c. 67 6.2, 1984, c. 32; Ab. 1993, c. 67 6.3, 1984, c. 32; 1987, c. 108; Ab. 1993, c. 67 6.3.1, 1985, c. 31; 1987, c. 57; Ab. 1993, c. 67 6.3.2, 1985, c. 31; 1987, c. 57; Ab. 1993, c. 67 6.3.3, 1985, c. 31; 1987, c. 57; Ab. 1993, c. 67 6.3.4, 1985, c. 31; 1987, c. 57; Ab. 1993, c. 67 6.3.5, 1985, c. 31; 1987, c. 57; Ab. 1993, c. 67 6.3.6, 1985, c. 31; 1987, c. 57; Ab. 1993, c. 67 6.3.7, 1987, c. 57; Ab. 1993, c. 67 6.3.8, 1987, c. 57; Ab. 1993, c. 67 6.3.9, 1987, c. 57; Ab. 1993, c. 67 6.3.10, 1987, c. 57; 1990, c. 4; Ab. 1993, c. 67 6.3.11, 1987, c. 57; Ab. 1993, c. 67 6.4, 1984, c. 32; Ab. 1993, c. 67 6.5, 1984, c. 32; 1988, c. 30; Ab. 1993, c. 67 6.6, 1984, c. 32; 1988, c. 30; Ab. 1993, c. 67 6.7, 1984, c. 32; 1988, c. 85; Ab. 1993, c. 67 6.8, 1984, c. 32; 1988, c. 85; Ab. 1993, c. 67 6.8.1, 1988, c. 30; Ab. 1993, c. 67 6.9, 1984, c. 32; Ab. 1987, c. 108 6.10, 1984, c. 32; Ab. 1987, c. 108 6.11, 1984, c. 32; Ab. 1987, c. 108 6.12, 1984, c. 32; Ab. 1987, c. 108 6.13, 1984, c. 32; Ab. 1987, c. 108 6.14, 1984, c. 32; Ab. 1987, c. 108 6.15, 1984, c. 32; Ab. 1987, c. 108 6.16, 1984, c. 32; Ab. 1987, c. 108 7, 1984, c. 32; 1987, c. 108; Ab. 1993, c. 67 7.1, 1984, c. 32; Ab. 1987, c. 108 7.2, 1984, c. 32; 1987, c. 108; Ab. 1993, c. 67 7.3, 1984, c. 32; 1987, c. 108; Ab. 1993, c. 67 7.4, 1984, c. 32; 1987, c. 108; Ab. 1993, c. 67 7.5, 1984, c. 32; Ab. 1993, c. 67 8, Ab. 1984, c. 32 9, Ab. 1984, c. 32 10, 1984, c. 32; 1987, c. 108; Ab. 1993, c. 67 11, 1982, c. 63; 1988, c. 85; Ab. 1993, c. 67 11.1, 1982, c. 63; Ab. 1993, c. 67 11.2, 1982, c. 63; Ab. 1993, c. 67 11.3, 1982, c. 63; Ab. 1993, c. 67 12, Ab. 1993, c. 67 13, 1983, c. 57; Ab. 1993, c. 67 14, Ab. 1993, c. 67 15, Ab. 1993, c. 67 16, Ab. 1993, c. 67 17, Ab. 1993, c. 67 18, Ab. 1993, c. 67 19, Ab. 1984, c. 32 20, Ab. 1993, c. 67 21, Ab. 1993, c. 67 22, 1984, c. 32; Ab. 1993, c. 67 23, Ab. 1993, c. 67 24, Ab. 1993, c. 67 25, Ab. 1993, c. 67 26, 1984, c. 32; 1987, c. 108; Ab. 1993, c. 67 27, 1984, c. 32; 1987, c. 108; Ab. 1993, c. 67 28, Ab. 1993, c. 67 29, 1983, c. 57; 1984, c. 32; 1987, c. 108; 1988, c. 58; 1993, c. 67; 1999, c. 40 30, 1987, c. 108; 1993, c. 67; 1999, c. 40 31, 1993, c. 67</p>

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c. C-37.3	<p>Act respecting the Communauté urbaine de Québec – <i>Cont'd</i></p> <p>31.1, 1993, c. 67 31.2, 1993, c. 67; 1996, c. 52 31.3, 1993, c. 67 31.4, 1993, c. 67 31.5, 1993, c. 67 31.6, 1993, c. 67; 1999, c. 40 31.7, 1993, c. 67 31.8, 1993, c. 67 32, 1993, c. 67; 1996, c. 52 33, 1993, c. 67 34, 1984, c. 32; 1993, c. 67 35, 1993, c. 67; 1996, c. 52; 1999, c. 40 35.1, 1993, c. 67; 1996, c. 52 35.2, 1993, c. 67 36, 1993, c. 67; 1999, c. 40 37, 1982, c. 63; 1987, c. 108; 1993, c. 67 38, 1993, c. 67; 1996, c. 52 38.1, 1993, c. 67; 1996, c. 2 39, 1984, c. 32; 1987, c. 108; 1993, c. 67 39.1, 1987, c. 108; 1993, c. 67; 1996, c. 2; 1997, c. 93 40, 1984, c. 32; 1987, c. 57; 1993, c. 67 41, 1982, c. 63; Ab. 1993, c. 67 42, Ab. 1993, c. 67 43, 1987, c. 68; 1993, c. 67; 1996, c. 52; 1999, c. 40 44, Ab. 1993, c. 67 44.1, 1993, c. 67 45, 1993, c. 67 46, 1993, c. 67 46.1, 1982, c. 63; 1993, c. 67 47, 1982, c. 63; 1993, c. 67 51, 1993, c. 67 52, 1982, c. 63 54, 1999, c. 40 55, 1993, c. 67; 1999, c. 40 56, 1990, c. 4; 1993, c. 67; 1996, c. 52 57, 1993, c. 67 58, 1993, c. 67; 1999, c. 40 62, 1993, c. 67 64, 1999, c. 40 67, 1993, c. 67; 1999, c. 40 68, Ab. 1982, c. 63 68.1, 1993, c. 67; 1999, c. 40 68.2, 1993, c. 67 68.3, 1993, c. 67; 1999, c. 40 68.4, 1993, c. 67 68.5, 1993, c. 67; 1996, c. 52 68.6, 1993, c. 67 68.7, 1993, c. 67 68.8, 1993, c. 67 68.9, 1993, c. 67 68.10, 1993, c. 67 68.11, 1993, c. 67 68.12, 1993, c. 67; 1999, c. 40 68.13, 1996, c. 52 69, 1984, c. 32; 1993, c. 67 69.1, 1984, c. 32; 1993, c. 67 69.2, 1984, c. 32; 1993, c. 67 69.3, 1984, c. 32; 1987, c. 57; 1989, c. 56; 1993, c. 67 69.4, 1984, c. 32; 1993, c. 67 69.5, 1984, c. 32; 1993, c. 67 69.6, 1984, c. 32; 1993, c. 67</p>

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Reference	Title Amendments
c. C-37.3	<p>Act respecting the Communauté urbaine de Québec – <i>Cont’d</i></p> <p>69.7, 1984, c. 32; 1993, c. 67; 1999, c. 40 69.8, 1984, c. 32; 1993, c. 67 69.9, 1984, c. 32; 1993, c. 67 69.10, 1984, c. 32; 1993, c. 67 69.11, 1993, c. 67; 1999, c. 40 69.12, 1993, c. 67 69.13, 1993, c. 67 69.14, 1993, c. 67 69.15, 1993, c. 67 69.16, 1993, c. 67 70, 1986, c. 95; 1990, c. 4; 1993, c. 67; 1999, c. 40 70.1, 1982, c. 63; 1984, c. 32; 1993, c. 67; 1999, c. 40 70.2, 1993, c. 67 70.3, 1993, c. 67 70.4, 1993, c. 67 70.5, 1993, c. 67 70.6, 1993, c. 67 70.7, 1993, c. 67; 1999, c. 40 70.8, 1993, c. 67 70.8.1, 1996, c. 27; 1997, c. 93 70.9, 1993, c. 67; 1999, c. 40 70.10, 1993, c. 67 71, 1983, c. 57; 1993, c. 67 72, 1993, c. 67; 1999, c. 40 73, 1993, c. 67 74, 1983, c. 57; 1987, c. 108; 1993, c. 67 74.1, 1993, c. 67; 1996, c. 52 74.2, 1993, c. 67 75, 1983, c. 57; 1987, c. 108; 1993, c. 67 76, 1983, c. 57; 1993, c. 67; 2000, c. 54 76.1, 2000, c. 54 76.2, 2000, c. 54 77, 1999, c. 40; 2000, c. 54 77.1, 1983, c. 57; 1993, c. 67; 2000, c. 54 79, Ab. 1993, c. 67 80, Ab. 1993, c. 67 81, 1984, c. 32; 1987, c. 68; 1993, c. 67 82, 1983, c. 57; 1993, c. 67 83, Ab. 1993, c. 67 84, 1982, c. 52; 1984, c. 32; 1993, c. 67; 1997, c. 93; 1999, c. 40 85, 1984, c. 32; 1984, c. 38; 1993, c. 67; 1997, c. 93; 1999, c. 40 85.1, 2000, c. 19 85.2, 2000, c. 19 85.3, 2000, c. 19 85.4, 2000, c. 19 85.5, 2000, c. 19 85.6, 2000, c. 19 86, 1982, c. 63; 1996, c. 52; 1999, c. 59 86.1, 1983, c. 57 86.2, 1995, c. 71 86.3, 1995, c. 71 86.4, 1995, c. 71 86.5, 1995, c. 71 87, 1996, c. 2 89, 1999, c. 40 91, 1983, c. 57; 1984, c. 38; 1995, c. 71; 1999, c. 40 92, 1984, c. 32; 1993, c. 67; 1997, c. 53; 1999, c. 40; 1999, c. 82 92.0.1, 1993, c. 67 92.0.2, 1993, c. 67; 1995, c. 34; 1995, c. 71; 1996, c. 27; 1997, c. 53; 1997, c. 93; 1998, c. 31 92.0.2.0.1, 1997, c. 53</p>

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Reference	Title Amendments
c. C-37.3	<p>Act respecting the Communauté urbaine de Québec – <i>Cont'd</i></p> <p>92.0.2.0.2, 1997, c. 53 92.0.2.0.3, 1997, c. 53 92.0.2.0.4, 1997, c. 53 92.0.2.1, 1996, c. 52 92.0.2.1.1, 1999, c. 59 92.0.3, 1993, c. 67; 1996, c. 52 92.0.4, 1993, c. 67; 1996, c. 27 92.0.5, 1993, c. 67 92.1, 1983, c. 57; 1993, c. 67; 1994, c. 17 92.2, 1983, c. 57 92.3, 1983, c. 57; 1984, c. 32; 1993, c. 67; 1994, c. 17 92.4, 1983, c. 57; 1984, c. 38; 1993, c. 67; 1994, c. 17 92.4.1, 1986, c. 38 92.5, 1984, c. 32; 1993, c. 67 93, 1982, c. 63; 1988, c. 33; 1988, c. 58; 1992, c. 14; 1993, c. 67; 1996, c. 52; 1998, c. 31 94, Ab. 1998, c. 31 94.1, 1982, c. 63; 1999, c. 75; 2000, c. 20 94.2, 1983, c. 57; Ab. 1996, c. 2 95, 1987, c. 108; 1988, c. 58; 1992, c. 14; 1993, c. 3; 1993, c. 67; 1996, c. 52; 1998, c. 31; 1999, c. 40 96, 1998, c. 31 96.0.1, 1985, c. 3; 1999, c. 40 96.0.1.1, 1997, c. 53; 1997, c. 91; 1998, c. 31 96.0.1.2, 1997, c. 53; 1997, c. 91; 1997, c. 93; 1998, c. 31 96.0.2, 1996, c. 52 96.0.3, 1996, c. 52 96.1, 1982, c. 63 96.1.1, 1996, c. 77 96.1.2, 1996, c. 77 96.2, 1982, c. 63; 1983, c. 57; 1996, c. 27 96.3, 1982, c. 63; 1996, c. 2 96.4, 1982, c. 63; 1983, c. 57; 1996, c. 27 97, Ab. 1983, c. 57 98, Ab. 1983, c. 57 100, Ab. 1982, c. 63 101, Ab. 1982, c. 63 102, Ab. 1982, c. 63 103, Ab. 1982, c. 63 104, Ab. 1982, c. 63 105, Ab. 1982, c. 63 106, Ab. 1982, c. 63 107, Ab. 1982, c. 63 108, Ab. 1982, c. 63 109, Ab. 1982, c. 63 110, Ab. 1982, c. 63 111, Ab. 1982, c. 63 112, Ab. 1982, c. 63 113, Ab. 1982, c. 63 114, 1983, c. 57; 1996, c. 52 116, 1984, c. 10; Ab. 1988, c. 33 117, 1982, c. 63; 1984, c. 10; Ab. 1988, c. 33 117.1, 1984, c. 10; Ab. 1988, c. 33 118, 1983, c. 57; Ab. 1988, c. 33 119, Ab. 1988, c. 33 120, Ab. 1988, c. 33 120.1, 1980, c. 34; 1988, c. 33 121, 1993, c. 67; 1996, c. 52; 1999, c. 40 124, Ab. 1982, c. 63 125, Ab. 1982, c. 63 125.0.1, 1996, c. 52</p>

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Reference	Title Amendments
c. C-37.3	<p>Act respecting the Communauté urbaine de Québec – <i>Cont'd</i></p> <p>125.1, 1992, c. 14 126, 1992, c. 14; 1994, c. 17; 1996, c. 2; 1999, c. 36 127, 1982, c. 2; 1988, c. 49; 1992, c. 14; 1993, c. 67; 1994, c. 17; 1996, c. 2; 1999, c. 36 128, 1982, c. 2; 1988, c. 49; 1992, c. 14; 1993, c. 67; 1994, c. 17; 1996, c. 52; 1999, c. 36 129, 1980, c. 34; 1983, c. 57; 1986, c. 38; 1988, c. 58; 1991, c. 29; 1991, c. 32; 1992, c. 14; 1993, c. 67; 1996, c. 2 130, 1984, c. 38; 1987, c. 108; 1992, c. 14; 1994, c. 17; 1996, c. 2; 1999, c. 36 131, 1992, c. 14; 1996, c. 2 132, 1992, c. 14 134, 1992, c. 14 135, 1992, c. 14; 1996, c. 2; 1999, c. 40 136, 1987, c. 108; 1992, c. 14; 1994, c. 17; 1995, c. 71; 1996, c. 2; 1999, c. 36 136.1, 1992, c. 14; 1995, c. 71 136.2, 1992, c. 14; 1994, c. 17; 1999, c. 36 136.3, 1992, c. 14; 1994, c. 17; Ab. 1995, c. 71 136.4, 1992, c. 14 136.5, 1992, c. 14 136.6, 1992, c. 14; 1995, c. 71 136.7, 1992, c. 14 136.8, 1992, c. 14; 1993, c. 67 136.9, 1992, c. 14; Ab. 1993, c. 67 136.10, 1992, c. 14; 1995, c. 71; 1997, c. 43 136.11, 1992, c. 14; 1995, c. 71 136.12, 1992, c. 14 136.13, 1992, c. 14; 1995, c. 71 136.14, 1992, c. 14; 1995, c. 71 137, 1992, c. 14; 1996, c. 2; 1996, c. 52 137.1, 1996, c. 52 138, 1992, c. 14; 1996, c. 52 138.1, 1992, c. 14; 1996, c. 52 138.2, 1992, c. 14; 1996, c. 2; 1996, c. 52 138.3, 1992, c. 14; 1996, c. 2 138.4, 1992, c. 14; 1993, c. 67; 1995, c. 71; 1996, c. 52; 1999, c. 40 138.5, 1992, c. 14; 1996, c. 2; 1996, c. 52 139, 1992, c. 14; 1993, c. 67; 1996, c. 52 140, 1992, c. 14; 1993, c. 67; 1996, c. 52 140.1, 1996, c. 52 140.2, 1996, c. 52 140.3, 1996, c. 52 141, 1993, c. 3; 1996, c. 52; 1998, c. 31 142, 1993, c. 3; 1996, c. 52; 1999, c. 59 143, 1993, c. 3; 1993, c. 67; 1996, c. 2; 1996, c. 52 143.1, 1993, c. 3; 1996, c. 52; 1999, c. 40 143.2, 1993, c. 3; 1993, c. 67 143.3, 1993, c. 3; 1995, c. 71 143.4, 1993, c. 3; 1995, c. 71 143.5, 1993, c. 3; 1996, c. 2; 1996, c. 27 144, 1996, c. 52 144.1, 1999, c. 59 145, 1998, c. 31 147, 1982, c. 63 147.1, 1982, c. 63; 1984, c. 32; 1993, c. 67 147.2, 1982, c. 63 147.3, 1982, c. 63 148, 1982, c. 63; 1993, c. 67; 1996, c. 52; 1999, c. 90 148.1, 1993, c. 67 149, 1982, c. 63; 1984, c. 38; 1993, c. 67; 1999, c. 40 150, 1993, c. 67 151, 1982, c. 63; 1993, c. 67; 1999, c. 40</p>

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Reference	Title Amendments
c. C-37.3	<p>Act respecting the Communauté urbaine de Québec – <i>Cont’d</i></p> <p> 152, 1993, c. 67 153, 1993, c. 67; 1999, c. 90 153.1, 1993, c. 67; 1996, c. 27; 1996, c. 52; 1999, c. 40 155, 1993, c. 67; 1999, c. 90 157.1, 1991, c. 32 157.2, 1991, c. 32; 1993, c. 67 157.3, 1995, c. 71 158, 1985, c. 27; 1988, c. 76; 1993, c. 67; 1994, c. 17; 1995, c. 71; 1996, c. 27; 1996, c. 52 158.1, 1985, c. 27; 1993, c. 67; 1996, c. 27 159, 1984, c. 38 159.1, 1995, c. 71 160, 1984, c. 38; 1993, c. 67 161, 1983, c. 57; 1984, c. 38; 1993, c. 67; 1999, c. 40 162, 1984, c. 38 162.1, 1993, c. 67 163, 1993, c. 67; 1999, c. 40 164, 1983, c. 57 165, 1993, c. 67; Ab. 1996, c. 52; 1999, c. 40 166, 1993, c. 67; 1995, c. 71; 1996, c. 52 166.1, 1996, c. 77 167, 1984, c. 38 167.1, 1984, c. 38 167.2, 1984, c. 38; 1993, c. 67 167.3, 1984, c. 38 167.4, 1984, c. 38; 1995, c. 71 167.5, 1984, c. 38 167.6, 1984, c. 38 167.7, 1984, c. 38 167.8, 1984, c. 38 167.9, 1984, c. 38 167.10, 1984, c. 38 168, 1993, c. 67 169, 1983, c. 45; 1993, c. 67 170, 1983, c. 45; 1993, c. 67 171, 1993, c. 67 172, 1993, c. 67 173, 1993, c. 67 174, 1984, c. 32; 1993, c. 67 175, 1993, c. 67 176, 1993, c. 67 177, 1993, c. 67; 1999, c. 40 178, 1993, c. 67 179, 1982, c. 2; 1993, c. 67 180, 1993, c. 67; 1996, c. 52 181, 1993, c. 67 182, 1987, c. 57; 1993, c. 67 183, 1982, c. 63; 1988, c. 85; 1993, c. 67; 1996, c. 52 184, 1993, c. 67; 1996, c. 52 185, 1993, c. 67 186, 1993, c. 67 187, 1993, c. 67 187.1, 1993, c. 67 187.2, 1993, c. 67 187.3, 1993, c. 67 187.4, 1993, c. 67; 1996, c. 52; 1999, c. 40 187.5, 1993, c. 67 187.6, 1993, c. 67 187.7, 1993, c. 67 187.8, 1993, c. 67; 1999, c. 40 187.9, 1993, c. 67 </p>

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Reference	Title Amendments
c. C-37.3	<p>Act respecting the Communauté urbaine de Québec – <i>Cont'd</i></p> <p>187.10, 1993, c. 67 187.11, 1993, c. 67 187.12, 1993, c. 67 187.13, 1993, c. 67 187.14, 1993, c. 67; 1999, c. 40 187.15, 1993, c. 67 187.15.1, 1996, c. 27; 1997, c. 93 187.16, 1993, c. 67; 1999, c. 40 187.17, 1993, c. 67 187.18, 1993, c. 67; 1999, c. 40 187.19, 1993, c. 67 187.20, 1993, c. 67 187.21, 1993, c. 67; 1996, c. 52 187.22, 1993, c. 67 187.23, 1993, c. 67 187.24, 1993, c. 67; 2000, c. 54 187.25, 1993, c. 67 187.26, 1993, c. 67 188, 1983, c. 45; 1984, c. 23; 1984, c. 32; 1984, c. 38; 1988, c. 25; 1993, c. 67; 1996, c. 2 188.1, 1983, c. 46; 1993, c. 67 188.2, 1984, c. 47; 1993, c. 67 189, 1984, c. 32; Ab. 1993, c. 67 189.1, 1983, c. 45; 1993, c. 67 189.2, 1983, c. 45; 1993, c. 67; 1996, c. 2 189.3, 1986, c. 64; 1993, c. 67 189.4, 1988, c. 25; Ab. 1993, c. 67 190, 1983, c. 45; 1984, c. 38; Ab. 1993, c. 67 191, Ab. 1993, c. 67 192, Ab. 1993, c. 67 193, Ab. 1993, c. 67 194, Ab. 1993, c. 67 195, 1992, c. 57; Ab. 1993, c. 67 196, Ab. 1993, c. 67 197, 1993, c. 67 198, 1993, c. 67 199, 1983, c. 45; 1993, c. 67 200, 1993, c. 67 201, 1981, c. 8; 1986, c. 64; 1993, c. 67; 1999, c. 40 202, 1993, c. 67 203, 1993, c. 67; Ab. 1993, c. 75 204, 1993, c. 67 205, 1993, c. 67; 1996, c. 52 206, Ab. 1982, c. 63 207, 1982, c. 63; Ab. 1993, c. 67 208, 1993, c. 67 209, 1982, c. 63; 1993, c. 67 210, 1993, c. 67 210.1, 2000, c. 19 211, 1991, c. 32; 1993, c. 67 212, 1982, c. 63; 1984, c. 32; 1991, c. 32; 1993, c. 67 212.1, 1996, c. 77 213, Ab. 1991, c. 32 214, 1984, c. 38; 1993, c. 67 215, 1989, c. 52; 1990, c. 4; 1993, c. 67 215.1, 1993, c. 67 215.2, 1993, c. 67 216, 1981, c. 26; 1983, c. 45; 1986, c. 64; 1988, c. 25; 1988, c. 84; 1989, c. 17; 1993, c. 67; 1994, c. 15; 1996, c. 21 216.1, 1983, c. 45; 1986, c. 64; 1993, c. 67 217, 1981, c. 26; 1988, c. 25; 1993, c. 67</p>

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Reference	Title Amendments
c. C-37.3	<p>Act respecting the Communauté urbaine de Québec – <i>Cont’d</i></p> <p>218, 1993, c. 67; 1997, c. 43 219, 1993, c. 67; 1999, c. 43 220, 1988, c. 58; Ab. 1993, c. 67 221, 1989, c. 52; 1990, c. 4; 1992, c. 61 222, 1992, c. 61 223, Ab. 1990, c. 4 224, 1993, c. 67 224.1, 1996, c. 27 225, 1984, c. 38; 1993, c. 67 225.1, 1993, c. 67; 1999, c. 43 226, 1993, c. 67 227, 1999, c. 40 228, 1999, c. 40 231, 1996, c. 2 232, 1987, c. 68; 1993, c. 67 233, 1993, c. 67; 1996, c. 2 234, 1987, c. 57; 1993, c. 67; 1996, c. 2; 1999, c. 43 235, 1999, c. 40 236, Ab. 1993, c. 67 237, Ab. 1993, c. 67 238, Ab. 1993, c. 67 239, Ab. 1993, c. 67 240, Ab. 1993, c. 67 241, Ab. 1993, c. 67 242, Ab. 1993, c. 67 243, Ab. 1993, c. 67 244, Ab. 1993, c. 67 245, 1993, c. 67 246, Ab. 1993, c. 67 247, 1987, c. 108; 1988, c. 19 248, 1982, c. 63; 1991, c. 32; 1993, c. 67; 1999, c. 40 249, 1982, c. 63; 1991, c. 32; 1993, c. 67 250, 1999, c. 43 251, 1982, c. 63; 1984, c. 32; Ab. 1991, c. 32 252, 1982, c. 63; 1988, c. 58; 1991, c. 32; 1999, c. 40 254, Ab. 1993, c. 67 Sched. A, 1984, c. 32; 1993, c. 67; 1996, c. 2; 1998, c. 31 Sched. B, 1984, c. 32; 1993, c. 67; 1998, c. 31 Sched. C, 1984, c. 32; Ab. 1993, c. 67 Sched. D, 1984, c. 32; Ab. 1988, c. 58 Ab., 2000, c. 56</p>
c. C-38	<p>Companies Act</p> <p>1, 1979, c. 31; 1982, c. 52; 2002, c. 45; 2003, c. 29 1.1, 1979, c. 31; 1982, c. 52; 2002, c. 45 1.2, 1979, c. 31; 1980, c. 28; 1982, c. 52; 2002, c. 45 2, 1979, c. 31; 1982, c. 52; Ab. 1993, c. 48 2.1, 1979, c. 31; 1980, c. 28; 1982, c. 52; Ab. 1993, c. 48 2.2, 1979, c. 31; 1980, c. 28; 1982, c. 52; Ab. 1993, c. 48 2.3, 1979, c. 31; 1980, c. 28; 1982, c. 52; Ab. 1993, c. 48 2.4, 1979, c. 31; 1982, c. 52; 2002, c. 45 2.5, 1979, c. 31; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 2.6, 1979, c. 31; 1982, c. 52; Ab. 1993, c. 48 2.7, 1979, c. 31; 1982, c. 52; 2002, c. 45 2.8, 1979, c. 31; Ab. 1982, c. 52 3, 1980, c. 28; 1982, c. 52; 1993, c. 48; 1999, c. 40 3.1, 1979, c. 31; 1980, c. 28; 1993, c. 48; 1999, c. 40 4, 1980, c. 28; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 5, 1979, c. 31; 1999, c. 40 6, 1982, c. 52; 1987, c. 95; 1993, c. 75; 1999, c. 40; 2002, c. 45</p>

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Reference	Title Amendments
c. C-38	Companies Act – <i>Cont'd</i> 7 , 1979, c. 31; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 8 , 1979, c. 31; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 9 , 1982, c. 52; 2002, c. 45 9.1 , 1993, c. 48; 1999, c. 40 9.2 , 1993, c. 48; 1999, c. 40; 2002, c. 45 10 , 1979, c. 31; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 10.1 , 1993, c. 48; 2002, c. 45 11 , 1979, c. 31; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 12 , 1982, c. 52; 1993, c. 48; 2002, c. 45 13 , 1979, c. 31; 1999, c. 40 14 , 1982, c. 52; 1993, c. 48; 2002, c. 45 15 , 1982, c. 52; 2002, c. 45 16 , 1980, c. 28; 1982, c. 52; 1999, c. 40; 2002, c. 45 17 , 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 18 , 1979, c. 31; 1980, c. 28; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 18.1 , 1993, c. 48; 1999, c. 40; 2002, c. 45 18.2 , 1993, c. 48; 2002, c. 45 19 , 1979, c. 31; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 20 , 1979, c. 31; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 21 , 1979, c. 31; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 22 , 1979, c. 31; 1999, c. 40 23 , 1979, c. 31; 1980, c. 28; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45; 2002, c. 70 24 , 1982, c. 52; Ab. 1993, c. 48 25 , 1979, c. 31 26 , 1979, c. 31; 1982, c. 52; Ab. 1993, c. 48 27 , 1979, c. 31; 1982, c. 52; Ab. 1993, c. 48 28 , 1979, c. 31; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 28.1 , 1979, c. 31; 1982, c. 52; 1993, c. 48; 2002, c. 45 28.2 , 1993, c. 48; 2002, c. 45 31 , 1982, c. 52; 1992, c. 57; 1993, c. 48; 1999, c. 40; 2002, c. 45; 2004, c. 37 32 , 1982, c. 52; 1993, c. 48; 1999, c. 40 33 , 1979, c. 31; 1999, c. 40 34 , 1979, c. 31; 1999, c. 40 34.1 , 1979, c. 31; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 35 , 1979, c. 31; 1990, c. 4 36 , 1999, c. 40 37 , 1999, c. 40 38 , 1982, c. 52; 1993, c. 48; 2002, c. 45 39 , 1982, c. 52; 2002, c. 45 40 , 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 41 , 1999, c. 40 42 , 1989, c. 54; 1999, c. 40 43 , 1999, c. 40 44 , 1979, c. 31; 1999, c. 40 46 , 1980, c. 28; 1999, c. 40 47 , 1979, c. 31; 1999, c. 40 48 , 1979, c. 31; 1999, c. 40 49 , 1979, c. 31; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 50 , 1982, c. 52; 1992, c. 57; 1993, c. 48; 1999, c. 40; 2002, c. 45 51 , 1999, c. 40 52 , 1999, c. 40 54 , 1979, c. 31; 1999, c. 40 55 , 1999, c. 40 59 , 1982, c. 52; 1999, c. 40; 2002, c. 45 60 , 1999, c. 40 61 , 1992, c. 61; 1999, c. 40 62 , 1982, c. 52; 2002, c. 45 63 , 1999, c. 40 64 , 1982, c. 52; 2002, c. 45 65 , 1982, c. 52; 1993, c. 48; 2002, c. 45

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c. C-38	Companies Act – <i>Cont'd</i>
	66 , 1979, c. 31; 1999, c. 40
	67 , 1999, c. 40
	69 , 1979, c. 31; 1999, c. 40
	70 , 1999, c. 40
	75 , 1999, c. 40
	77 , 1987, c. 5; 1992, c. 57; 1999, c. 40
	78 , 1999, c. 40
	84 , 1999, c. 40
	86 , 1999, c. 40
	87 , 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45
	88 , 1979, c. 31; 1980, c. 28; 1999, c. 40
	89 , 1979, c. 31; 1999, c. 40
	89.1 , 1979, c. 31
	89.2 , 1979, c. 31; 1987, c. 5; 1999, c. 40
	89.3 , 1979, c. 31
	89.4 , 1979, c. 31
	91 , 1979, c. 31; 1980, c. 28; 1990, c. 4; 1999, c. 40
	92 , 1999, c. 40
	93 , 1999, c. 40
	95 , 1999, c. 40
	96 , 1999, c. 40
	97 , 1979, c. 31; 1999, c. 40
	98 , 1979, c. 31; 1980, c. 28; 1999, c. 40; 2002, c. 70
	98.1 , 2002, c. 70
	98.2 , 2002, c. 70
	98.3 , 2002, c. 70
	98.4 , 2002, c. 70
	98.5 , 2002, c. 70
	98.6 , 2002, c. 70
	98.7 , 2002, c. 70
	98.8 , 2002, c. 70
	98.9 , 2002, c. 70
	98.10 , 2002, c. 70
	98.11 , 2002, c. 70
	98.12 , 2002, c. 70
	99 , 1999, c. 40; 2002, c. 70
	100 , 1999, c. 40
	101 , 1979, c. 31; 1988, c. 21; 1995, c. 42; 1999, c. 40
	102 , 1979, c. 31; 1999, c. 40
	103 , 1999, c. 40
	104 , 1979, c. 31; 1999, c. 40
	105 , 1990, c. 4; 1999, c. 40
	108 , 1999, c. 40
	110 , 1982, c. 52; 1988, c. 21; 1990, c. 4; 1995, c. 42; 1999, c. 40; 2002, c. 45
	111 , 1982, c. 52; 1990, c. 4; 1999, c. 40; 2002, c. 45
	113 , 1982, c. 52; 1999, c. 40; 2002, c. 45
	114 , 1990, c. 4; 1999, c. 40
	115 , 1999, c. 40
	117 , 1999, c. 40
	118 , 1999, c. 40
	119 , 1979, c. 31; 1993, c. 48
	123 , 1982, c. 52; 1990, c. 4; 1992, c. 61
	123.0.1 , 1980, c. 28; 1982, c. 52; 1987, c. 5; 2002, c. 45
	123.1 , 1979, c. 31; 1980, c. 28; 1999, c. 40
	123.2 , 1979, c. 31; 1980, c. 28; 1999, c. 40
	123.3 , 1979, c. 31; 1980, c. 28
	123.4 , 1979, c. 31; 1980, c. 28; 1999, c. 40
	123.5 , 1979, c. 31; 1980, c. 28; 1993, c. 75; 1999, c. 40
	123.6 , 1979, c. 31; 1980, c. 28; 1993, c. 48
	123.7 , 1979, c. 31; 1980, c. 28; 1999, c. 40
	123.8 , 1979, c. 31; 1980, c. 28; 1999, c. 40

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Reference	Title Amendments
c. C-38	Companies Act – <i>Cont'd</i>
	<p> 123.9, 1979, c. 31; 1980, c. 28; 1999, c. 40 123.10, 1979, c. 31; 1980, c. 28; 1989, c. 54; 1999, c. 40 123.11, 1979, c. 31; 1980, c. 28; 1982, c. 52; 1999, c. 40; 2002, c. 45 123.12, 1979, c. 31; 1980, c. 28; 1993, c. 48; 1999, c. 40 123.13, 1979, c. 31; 1980, c. 28 123.14, 1979, c. 31; 1980, c. 28; 1993, c. 48; 2002, c. 45 123.15, 1979, c. 31; 1980, c. 28; 1982, c. 52; 1993, c. 48; 2002, c. 45 123.16, 1979, c. 31; 1980, c. 28; 1999, c. 40 123.17, 1979, c. 31; 1980, c. 28; 1999, c. 40 123.18, 1979, c. 31; 1980, c. 28; 1999, c. 40 123.19, 1979, c. 31; 1980, c. 28; 1999, c. 40 123.20, 1979, c. 31; 1980, c. 28 123.21, 1979, c. 31; 1980, c. 28; Ab. 1993, c. 48 123.22, 1979, c. 31; 1980, c. 28; 1993, c. 48; 1999, c. 40 123.23, 1979, c. 31; 1980, c. 28; 1982, c. 52; 1999, c. 40; 2002, c. 45 123.24, 1979, c. 31; 1980, c. 28; 1982, c. 52; 1999, c. 40; 2002, c. 45 123.25, 1979, c. 31; 1980, c. 28; 1982, c. 52; Ab. 1993, c. 48 123.26, 1979, c. 31; 1980, c. 28; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 123.27, 1979, c. 31; 1980, c. 28; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 123.27.1, 1993, c. 48; 1999, c. 40; 2002, c. 45 123.27.2, 1993, c. 48; 1997, c. 43; 2002, c. 45 123.27.3, 1993, c. 48; 1997, c. 43; 2002, c. 45 123.27.4, 1993, c. 48; 1997, c. 43; 1999, c. 40; 2002, c. 45 123.27.5, 1993, c. 48; 1999, c. 40; 2002, c. 45 123.27.6, 1993, c. 48; 2002, c. 45 123.27.7, 1993, c. 48; Ab. 1997, c. 43 123.28, 1979, c. 31; 1980, c. 28; 1982, c. 52; Ab. 1993, c. 48 123.29, 1979, c. 31; 1980, c. 28 123.30, 1979, c. 31; 1980, c. 28; 1993, c. 48 123.31, 1979, c. 31; 1980, c. 28; 1982, c. 52; 1993, c. 48; 1999, c. 40 123.32, 1979, c. 31; 1980, c. 28 123.33, 1979, c. 31; 1980, c. 28 123.34, 1979, c. 31; 1980, c. 28; 1999, c. 40 123.35, 1979, c. 31; 1980, c. 28; 1982, c. 52; 1993, c. 48 123.36, 1979, c. 31; 1980, c. 28 123.37, 1979, c. 31; 1980, c. 28; 1982, c. 52; Ab. 1993, c. 48 123.38, 1979, c. 31; 1980, c. 28 123.39, 1979, c. 31; 1980, c. 28 123.40, 1979, c. 31; 1980, c. 28 123.41, 1979, c. 31; 1980, c. 28 123.42, 1979, c. 31; 1980, c. 28 123.43, 1979, c. 31; 1980, c. 28; 1999, c. 40 123.44, 1979, c. 31; 1980, c. 28; 1992, c. 57; 1999, c. 40 123.45, 1979, c. 31; 1980, c. 28; 1999, c. 40 123.46, 1979, c. 31; 1980, c. 28; 1999, c. 40 123.47, 1979, c. 31; 1980, c. 28 123.48, 1979, c. 31; 1980, c. 28 123.49, 1979, c. 31; 1980, c. 28; 1999, c. 40 123.50, 1979, c. 31; 1980, c. 28 123.51, 1979, c. 31; 1980, c. 28 123.52, 1979, c. 31; 1980, c. 28 123.53, 1979, c. 31; 1980, c. 28 123.54, 1979, c. 31; 1980, c. 28 123.55, 1979, c. 31; 1980, c. 28; 1999, c. 40 123.56, 1979, c. 31; 1980, c. 28 123.57, 1979, c. 31; 1980, c. 28 123.58, 1979, c. 31; 1980, c. 28 123.59, 1979, c. 31; 1980, c. 28 123.60, 1979, c. 31; 1980, c. 28; 1999, c. 40 123.61, 1979, c. 31; 1980, c. 28 123.62, 1979, c. 31; 1980, c. 28 </p>

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Reference	Title Amendments
c. C-38	Companies Act – <i>Cont'd</i>
	123.63 , 1979, c. 31; 1980, c. 28
	123.64 , 1979, c. 31; 1980, c. 28
	123.65 , 1979, c. 31; 1980, c. 28; 1999, c. 40
	123.66 , 1979, c. 31; 1980, c. 28; 1987, c. 5; 1999, c. 40
	123.67 , 1979, c. 31; 1980, c. 28; 1999, c. 40
	123.68 , 1979, c. 31; 1980, c. 28
	123.69 , 1979, c. 31; 1980, c. 28
	123.70 , 1979, c. 31; 1980, c. 28
	123.71 , 1979, c. 31; 1980, c. 28
	123.72 , 1979, c. 31; 1980, c. 28
	123.73 , 1979, c. 31; 1980, c. 28; 1989, c. 54
	123.74 , 1979, c. 31; 1980, c. 28
	123.75 , 1979, c. 31; 1980, c. 28; 1999, c. 40
	123.76 , 1979, c. 31; 1980, c. 28
	123.77 , 1979, c. 31; 1980, c. 28; 1987, c. 5; 1999, c. 40
	123.78 , 1979, c. 31; 1980, c. 28
	123.79 , 1979, c. 31; 1980, c. 28
	123.80 , 1979, c. 31; 1980, c. 28
	123.81 , 1979, c. 31; 1980, c. 28; 1982, c. 52; 1993, c. 48; 2002, c. 45
	123.82 , 1979, c. 31; 1980, c. 28; 1999, c. 40
	123.83 , 1979, c. 31; 1980, c. 28; 1999, c. 40
	123.84 , 1979, c. 31; 1980, c. 28; 1999, c. 40
	123.85 , 1979, c. 31; 1980, c. 28
	123.86 , 1979, c. 31; 1980, c. 28
	123.87 , 1979, c. 31; 1980, c. 28
	123.88 , 1979, c. 31; 1980, c. 28
	123.89 , 1979, c. 31; 1980, c. 28; 1999, c. 40
	123.90 , 1979, c. 31; 1980, c. 28
	123.91 , 1979, c. 31; 1980, c. 28
	123.92 , 1979, c. 31; 1980, c. 28
	123.93 , 1979, c. 31; 1980, c. 28
	123.94 , 1979, c. 31; 1980, c. 28
	123.95 , 1979, c. 31; 1980, c. 28; 1987, c. 5
	123.96 , 1979, c. 31; 1980, c. 28
	123.97 , 1979, c. 31; 1980, c. 28
	123.98 , 1979, c. 31; 1980, c. 28
	123.99 , 1980, c. 28
	123.100 , 1980, c. 28
	123.101 , 1980, c. 28
	123.102 , 1980, c. 28
	123.103 , 1980, c. 28; 1987, c. 5; 1999, c. 40
	123.104 , 1980, c. 28; 1982, c. 52; 2002, c. 45
	123.105 , 1980, c. 28; 1982, c. 52; 2002, c. 45
	123.106 , 1980, c. 28
	123.107 , 1980, c. 28; 1987, c. 5
	123.107.1 , 1987, c. 5
	123.108 , 1980, c. 28; 1982, c. 52; 2002, c. 45
	123.109 , 1980, c. 28; 1982, c. 52; 1993, c. 48; 2002, c. 45
	123.110 , 1980, c. 28
	123.111 , 1980, c. 28; 1993, c. 48
	123.112 , 1980, c. 28
	123.113 , 1980, c. 28
	123.114 , 1980, c. 28
	123.115 , 1980, c. 28
	123.116 , 1980, c. 28
	123.117 , 1980, c. 28
	123.118 , 1980, c. 28; 1982, c. 52; 2002, c. 45
	123.119 , 1980, c. 28; 1982, c. 52; 2002, c. 45
	123.120 , 1980, c. 28
	123.121 , 1980, c. 28
	123.122 , 1980, c. 28

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c. C-38	Companies Act – <i>Cont'd</i>
	123.123 , 1980, c. 28
	123.124 , 1980, c. 28
	123.125 , 1980, c. 28; 1999, c. 40
	123.126 , 1980, c. 28; 1999, c. 40
	123.127 , 1980, c. 28; 1999, c. 40
	123.128 , 1980, c. 28
	123.129 , 1980, c. 28; 1987, c. 5; 1999, c. 40
	123.130 , 1980, c. 28; 1987, c. 5; 1999, c. 40
	123.131 , 1980, c. 28; 1982, c. 26; 1987, c. 5; 1999, c. 40
	123.132 , 1980, c. 28
	123.133 , 1980, c. 28; 1999, c. 40
	123.134 , 1980, c. 28; 1987, c. 5; 1999, c. 40
	123.135 , 1980, c. 28; 1982, c. 52; 2002, c. 45
	123.136 , 1980, c. 28; 1982, c. 52; 2002, c. 45
	123.137 , 1980, c. 28; 1982, c. 52; Ab. 1993, c. 48
	123.138 , 1980, c. 28
	123.139 , 1980, c. 28
	123.139.1 , 1982, c. 26; 1982, c. 52; 1995, c. 67
	123.139.2 , 1982, c. 26; 1995, c. 67; 1999, c. 40
	123.139.3 , 1982, c. 26; 1999, c. 40
	123.139.4 , 1982, c. 26
	123.139.5 , 1982, c. 26; 1993, c. 48
	123.139.6 , 1982, c. 26; 1995, c. 67
	123.139.7 , 1982, c. 26; 1995, c. 67
	123.140 , 1980, c. 28
	123.141 , 1980, c. 28; 1982, c. 52; 2002, c. 45
	123.142 , 1980, c. 28; 1982, c. 52; 2002, c. 45
	123.143 , 1980, c. 28; 1993, c. 48; 2002, c. 45
	123.144 , 1980, c. 28; 1982, c. 52; 1993, c. 48; 2002, c. 45
	123.145 , 1980, c. 28; 1982, c. 52; 1993, c. 48; 1997, c. 43; 2002, c. 45
	123.146 , 1980, c. 28; 1982, c. 52; 1993, c. 48; 1997, c. 43
	123.147 , 1980, c. 28; 1982, c. 52; 1993, c. 48; 1997, c. 43; 2002, c. 45
	123.148 , 1980, c. 28; 1992, c. 61; 1993, c. 48; 1997, c. 43; 2002, c. 45
	123.149 , 1980, c. 28; 1993, c. 48; Ab. 1997, c. 43
	123.150 , 1980, c. 28; Ab. 1993, c. 48
	123.151 , 1980, c. 28; Ab. 1993, c. 48
	123.152 , 1980, c. 28; Ab. 1993, c. 48
	123.153 , 1980, c. 28; Ab. 1993, c. 48
	123.154 , 1980, c. 28; Ab. 1993, c. 48
	123.155 , 1980, c. 28; Ab. 1997, c. 43
	123.156 , 1980, c. 28; 1993, c. 48; Ab. 1997, c. 43
	123.157 , 1980, c. 28; 1993, c. 48; Ab. 1997, c. 43
	123.158 , 1980, c. 28; 1993, c. 48; 1999, c. 40
	123.159 , 1980, c. 28; 1993, c. 48
	123.160 , 1980, c. 28; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45
	123.161 , 1980, c. 28; 1982, c. 52; 2002, c. 45
	123.162 , 1980, c. 28; 1982, c. 52; 1993, c. 48; 2002, c. 45
	123.163 , 1980, c. 28; 1982, c. 52; 1993, c. 48; 2002, c. 45
	123.164 , 1980, c. 28; 1982, c. 52; 1993, c. 48; 2002, c. 45
	123.165 , 1980, c. 28
	123.166 , 1980, c. 28
	123.167 , 1980, c. 28
	123.168 , 1980, c. 28
	123.169 , 1980, c. 28; 1982, c. 52; 1987, c. 68; 1993, c. 48; 1999, c. 40; 2002, c. 45; 2002, c. 70
	123.170 , 1980, c. 28; 2002, c. 70
	123.171 , 1980, c. 28; 1982, c. 52; 1993, c. 48; 2002, c. 45
	123.172 , 1987, c. 4
	124 , 1982, c. 52; 1987, c. 95; 1993, c. 48; 1993, c. 75; 1999, c. 40
	125 , 1999, c. 40; 2002, c. 70
	126.1 , 1993, c. 48; 2002, c. 45

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c. C-38	Companies Act – <i>Cont'd</i>
	127 , 1979, c. 31
	128 , 1982, c. 52; 2002, c. 45
	129 , 1982, c. 52; Ab. 1993, c. 48
	130 , 1982, c. 52; Ab. 1993, c. 48
	131 , 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45
	134 , 1992, c. 57; 1993, c. 48; 1997, c. 35; 1999, c. 40; 2002, c. 45; 2004, c. 37
	135 , 1982, c. 52; 1993, c. 48
	136 , 1979, c. 31; 1999, c. 40
	136.1 , 1979, c. 31; 1999, c. 40
	137 , 1979, c. 31; 1990, c. 4
	138 , 1999, c. 40
	139 , 1999, c. 40
	140 , 1989, c. 54; 1999, c. 40
	141 , 1999, c. 40
	142 , 1999, c. 40
	144 , 1999, c. 40
	146 , 1999, c. 40
	147 , 1982, c. 52; 1993, c. 48; 2002, c. 45
	148 , 1982, c. 52; 1992, c. 57; 1993, c. 48; 1999, c. 40; 2002, c. 45
	149 , 1999, c. 40
	150 , 1999, c. 40
	152 , 1999, c. 40
	153 , 1999, c. 40
	155 , 1982, c. 52; 1999, c. 40; 2002, c. 45
	156 , 1982, c. 52; 2002, c. 45
	157 , 1982, c. 52; 1993, c. 48; 2002, c. 45
	158 , 1999, c. 40
	159 , 1999, c. 40
	162 , 1999, c. 40
	167 , 1999, c. 40
	169 , 1992, c. 57; 1999, c. 40
	170 , 1999, c. 40
	177 , 1999, c. 40
	179 , 1999, c. 40
	180 , 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45
	182 , 1999, c. 40
	183 , 1999, c. 40
	185 , 1990, c. 4; 1999, c. 40
	186 , 1999, c. 40
	188 , 1999, c. 40
	189 , 1999, c. 40
	190 , 1999, c. 40
	191 , 1999, c. 40; 2002, c. 70
	191.1 , 2002, c. 70
	191.2 , 2002, c. 70
	191.3 , 2002, c. 70
	191.4 , 2002, c. 70
	191.5 , 2002, c. 70
	191.6 , 2002, c. 70
	191.7 , 2002, c. 70
	191.8 , 2002, c. 70
	191.9 , 2002, c. 70
	191.10 , 2002, c. 70
	191.11 , 2002, c. 70
	191.12 , 2002, c. 70
	192 , 1999, c. 40; 2002, c. 70
	193 , 1999, c. 40
	196 , 1999, c. 40
	197 , 1999, c. 40
	198 , 1990, c. 4; 1999, c. 40
	201 , 1999, c. 40

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Reference	Title Amendments
c. C-38	<p>Companies Act – <i>Cont'd</i></p> <p>203, 1982, c. 52; 1988, c. 21; 1990, c. 4; 1995, c. 42; 1999, c. 40; 2002, c. 45 204, 1982, c. 52; 1999, c. 40; 2002, c. 45 206, 1982, c. 52; 1999, c. 40; 2002, c. 45 207, 1990, c. 4; 1999, c. 40 208, 1999, c. 40 210, 1999, c. 40 211, 1999, c. 40 212, 1999, c. 40 215, 1990, c. 4; 1992, c. 61 216, 1993, c. 48; 1999, c. 40 217, 1980, c. 28; 1999, c. 40; 2003, c. 18 218, 1982, c. 52; 1999, c. 40; 2002, c. 45 219, 1979, c. 31; 1982, c. 52; 1983, c. 54; 1993, c. 48; 1999, c. 40; 2002, c. 45 220, 1979, c. 31; 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 221, 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 221.1, 1993, c. 48; 1999, c. 40; 2002, c. 45 221.2, 1993, c. 48; 2002, c. 45 222, 1999, c. 40 223, 1999, c. 40 224, 1980, c. 28; 1993, c. 48; 1999, c. 40; 2002, c. 70; 2003, c. 18 225, 1999, c. 40; 2003, c. 18 226, 1999, c. 40 227, 1999, c. 40; 2003, c. 18 227.1, 2003, c. 18 227.2, 2003, c. 18 227.3, 2003, c. 18 227.4, 2003, c. 18 227.5, 2003, c. 18 227.6, 2003, c. 18 228, 1982, c. 52; 1990, c. 4; 1999, c. 40; 2002, c. 45 229, 1999, c. 40 230, 1990, c. 4; 1999, c. 40 231, 1982, c. 52; 1999, c. 40; 2002, c. 45 232, 1993, c. 48; 1999, c. 40; 2002, c. 45 233, 1979, c. 31</p>
c. C-39	<p>Act respecting certain mutual companies of insurance against fire, lightning and wind</p> <p>3, 1979, c. 72 7, 1979, c. 72 11, 1979, c. 72 Ab., 1985, c. 17</p>
c. C-40	<p>Cemetery Companies Act</p> <p>1, 1982, c. 52; 1999, c. 40; 2002, c. 45 2, 1999, c. 40 3, 1999, c. 40 3.1, 1993, c. 48; 1999, c. 40; 2002, c. 45 4, 1982, c. 52; 2002, c. 45 5, 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 6, 1999, c. 40 7, 1999, c. 40 9, 1999, c. 40 11, 1982, c. 52; 1999, c. 40; 2002, c. 45 14, 2002, c. 45 15, 2002, c. 45; 2003, c. 29</p>

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Reference	Title Amendments
c. C-40.1	<p>Act respecting Roman Catholic cemetery companies</p> <p>Title, 1999, c. 40 1, 1993, c. 48; 1997, c. 25; 1999, c. 40 2, 1982, c. 52; 1999, c. 40; 2002, c. 45 3, 1993, c. 48; 1999, c. 40 3.1, 1993, c. 48; 1999, c. 40 7, 1999, c. 40 7.1, 1993, c. 48; 1999, c. 40; 2002, c. 45 8, 1982, c. 52; 1993, c. 48; 2002, c. 45 9, 1999, c. 40 10, 1999, c. 40 13, 1999, c. 40 14, 1999, c. 40 15, 1999, c. 40 16, 1999, c. 40 17, 1999, c. 40 18, 1999, c. 40 19, 1999, c. 40 20, 1999, c. 40 21, 1999, c. 40 22, 1999, c. 40 23, 1992, c. 57; 1999, c. 40 24, 1999, c. 40 25, 1999, c. 40 26, 1999, c. 40 27, 1999, c. 40 28, 1999, c. 40; 2002, c. 19 29, 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 29.1, 1993, c. 48; 1999, c. 40 30, 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 31, 1999, c. 40 32, 1999, c. 40 33, 1999, c. 40 34, 1992, c. 57; 1999, c. 40 35, 1999, c. 40 36, 1986, c. 95; 1999, c. 40 37, 1999, c. 40 38, 1999, c. 40 39, 1999, c. 40 40, 1987, c. 64; 1999, c. 40 41, 1999, c. 40 42, 1999, c. 40 43, Ab. 1992, c. 57 44, 1999, c. 40 45, 1999, c. 40 46, 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 47, Ab. 1993, c. 48 48, 1999, c. 40 49, 1999, c. 40 50, 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 52, 2002, c. 45 53, 2002, c. 45; 2003, c. 29</p>
c. C-41	<p>Trust Companies Act</p> <p>Rp., 1987, c. 95</p>
c. C-42	<p>Timber-Driving Companies Act</p> <p>1.1, 1993, c. 48 2, 1999, c. 40 6, 1990, c. 64; 1993, c. 48; 1994, c. 13; 2002, c. 45; 2003, c. 8</p>

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Reference	Title Amendments
c. C-42	<p>Timber-Driving Companies Act – <i>Cont'd</i></p> <p>6.1, 1993, c. 48; 1994, c. 13; 2003, c. 8 8, 1990, c. 64; 1994, c. 13; 1996, c. 2; 2003, c. 8 9, 1999, c. 40 10, 1990, c. 64; 1994, c. 13; 1996, c. 2; 2003, c. 8 11, 1993, c. 48; 1999, c. 40 11.1, 1993, c. 48 14, 1990, c. 64; 1994, c. 13; 2003, c. 8 25, 1999, c. 40 27, 1990, c. 64; 1994, c. 13; 2003, c. 8 28, 1990, c. 64; 1994, c. 13; 1999, c. 40; 2003, c. 8 29, 1992, c. 57 30, 1993, c. 48; 1999, c. 40; 2002, c. 45 31, 1999, c. 40 37, 1999, c. 40 40, 1999, c. 40 43, 1990, c. 64; 1994, c. 13; 2003, c. 8 44, 1990, c. 64; 1993, c. 48; 1994, c. 13; 1999, c. 40; 2000, c. 42; 2003, c. 8 46, 1999, c. 40 49, 1990, c. 64; 1994, c. 13; 1996, c. 2; 2003, c. 8 51, 1999, c. 40 52, 1999, c. 40 55, 1999, c. 40 56, 1993, c. 48; 1996, c. 2; 1999, c. 40; 2002, c. 45 57, 1999, c. 40 58, 1990, c. 4 59, Ab. 1990, c. 4 60, Ab. 1990, c. 4 61, Ab. 1990, c. 4 62, 1990, c. 4; Ab. 1992, c. 61 63, 1990, c. 4; Ab. 1992, c. 61 64, 1993, c. 48; 1999, c. 40; 2002, c. 45 65, 1993, c. 48; 2002, c. 45 66, 1990, c. 64; 1994, c. 13; 2003, c. 8 Form 1, 1993, c. 48; 1996, c. 2; 1999, c. 40</p>
c. C-43	<p>Guarantee Companies Act</p> <p>5, Ab. 1988, c. 27 6, 1982, c. 52 7, 1982, c. 52 9, 1982, c. 52 Ab., 1988, c. 27</p>
c. C-44	<p>Gas, Water and Electricity Companies Act</p> <p>1, 1999, c. 40 3, 1996, c. 2; 1999, c. 40 4, 1996, c. 2; 1999, c. 40 5, 1993, c. 48; 1996, c. 2; 1999, c. 40 5.1, 1993, c. 48 6, 1996, c. 2 7, 1996, c. 2 8, 1982, c. 52; 1993, c. 48; 1996, c. 2; 1999, c. 40; 2000, c. 42; 2002, c. 45 9, 1993, c. 48; 1999, c. 40 9.1, 1993, c. 48 10, 1982, c. 52; Ab. 1993, c. 48 11, 1999, c. 40; Ab. 2000, c. 42 12, 1999, c. 40 13, 1999, c. 40 14, 1999, c. 40 15, 1999, c. 40</p>

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Reference	Title Amendments
c. C-44	<p>Gas, Water and Electricity Companies Act – <i>Cont'd</i></p> <p>17, 1996, c. 2 23, 1999, c. 40 24, 1999, c. 40 25, 1996, c. 2; 1999, c. 40 26, 1996, c. 2; 1999, c. 40 27, 1999, c. 40; 2000, c. 42 30, 1999, c. 40; 2000, c. 42 32, 1999, c. 40 33, 1999, c. 40 34, 1999, c. 40 35, 1999, c. 40 37, 1999, c. 40 38, 1999, c. 40 39, 1999, c. 40 41, 1999, c. 40 42, 1990, c. 4; 1999, c. 40 43, 1999, c. 40 47, 1999, c. 40 48, 1996, c. 2; 1999, c. 40 49, 1999, c. 40 53, 1996, c. 2 57, 1999, c. 40 60, 1996, c. 2; 1999, c. 40 61, 1999, c. 40 62, Ab. 1999, c. 40 63, 1999, c. 40 64, 1999, c. 40 65, 1996, c. 2; 1999, c. 40 66, 1996, c. 2; 1999, c. 40 68, 1996, c. 2 70, 1999, c. 40 73, 1999, c. 40 76, 1990, c. 4; 1999, c. 40 77, 1996, c. 2; 1999, c. 40 79, 1999, c. 40 80, 1999, c. 40 81, 1999, c. 40 82, 1999, c. 40 83, 1999, c. 40 84, 1999, c. 40 86, 1999, c. 40 87, 1990, c. 4 88, 1990, c. 4 89, 1990, c. 4 90, 1990, c. 4 90.1, 1990, c. 4; Ab. 1992, c. 61 91, Ab. 1990, c. 4 92, Ab. 1990, c. 4 93, Ab. 1990, c. 4 95, 1999, c. 40 98, 2002, c. 45 99, 2002, c. 45; 2003, c. 29</p>
c. C-45	<p>Telegraph and Telephone Companies Act</p> <p>2, 1993, c. 48; 1996, c. 2; 1999, c. 40 2.1, 1993, c. 48; 1999, c. 40 3, 1982, c. 52 4, 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 6, 1982, c. 52; 1993, c. 48; 2002, c. 45 6.1, 1993, c. 48; 1999, c. 40</p>

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Reference	Title Amendments
c. C-45	<p>Telegraph and Telephone Companies Act – <i>Cont'd</i></p> <p>7, 1999, c. 40 8, 1999, c. 40 9, 1983, c. 40; 1988, c. 8; 1997, c. 83 13, 1982, c. 52 14, 1993, c. 48; 2002, c. 45 15, 1990, c. 4; 1992, c. 61 16, 1982, c. 52 17, 1990, c. 4 18, 1990, c. 4; 1999, c. 40 19, 1999, c. 40 20, 1999, c. 40 21, 1996, c. 2; 1999, c. 40 23, 1990, c. 4; 1992, c. 61 24, 1990, c. 4 25, 1982, c. 52; 1993, c. 48; 2002, c. 45 26, 1982, c. 52; 2002, c. 45; 2003, c. 29 28, 2002, c. 45</p>
c. C-46	<p>Extra-Provincial Companies Act</p> <p>2, 1987, c. 95 4, 1979, c. 31; 1982, c. 52 4.1, 1979, c. 31 4.2, 1979, c. 31 5, 1982, c. 52 6, 1982, c. 52 7, 1979, c. 31; 1982, c. 52 9, 1982, c. 52 10, 1979, c. 31 11, 1990, c. 4 12, 1990, c. 4; Ab. 1992, c. 61 13, 1982, c. 52 14, 1982, c. 52 15, 1982, c. 52 Ab., 1993, c. 48</p>
c. C-47	<p>Mining Companies Act</p> <p>1, 1999, c. 40 2, 1999, c. 40 3, 1987, c. 64; 1999, c. 40 4, 1999, c. 40 5, 1982, c. 52; 1999, c. 40; 2002, c. 45 8, 1999, c. 40; 2002, c. 45 9, 1990, c. 4; 1999, c. 40 10, 1999, c. 40 11, 1982, c. 52; 2002, c. 45 12, 1982, c. 52; 2002, c. 45 13, 1982, c. 52; 1993, c. 48; 2002, c. 45 14, 1982, c. 52; 1999, c. 40; 2002, c. 45 15, 1982, c. 52; 1993, c. 48; 2002, c. 45 16, 1982, c. 52; Ab. 1993, c. 48 17, 1982, c. 52; 1999, c. 40; 2002, c. 45 19, 1990, c. 4 20, 1993, c. 48 21, 1990, c. 4 22, Ab. 1990, c. 4 23, 1982, c. 52; 2002, c. 45 24, 1982, c. 52; 2002, c. 45; 2003, c. 29 Form 1, 1982, c. 52; 1993, c. 48; 1996, c. 2; 1999, c. 40</p>

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Reference	Title Amendments
c. C-48	Chartered Accountants Act 1 , 1994, c. 40 2 , 1994, c. 40 4 , 1994, c. 40 5 , 1989, c. 25 7 , 1999, c. 40 8 , Ab. 1994, c. 40 9 , Ab. 1994, c. 40 10 , 1983, c. 54; 1989, c. 25; Ab. 1994, c. 40 11 , Ab. 1994, c. 40 12 , Ab. 1989, c. 25 13 , Ab. 1989, c. 25 14 , 1989, c. 25; 1994, c. 40 15 , Ab. 1989, c. 25 16 , 1989, c. 25; Ab. 1994, c. 40 17 , Ab. 1994, c. 40 18 , Ab. 1994, c. 40 20 , Ab. 1994, c. 40 21 , 1989, c. 25; Ab. 1994, c. 40 22 , Ab. 1994, c. 40 23 , Ab. 1994, c. 40 24 , 1994, c. 40 25 , 1989, c. 25; 1994, c. 40; 1999, c. 40 27 , 1999, c. 40 28 , 1984, c. 39; 1987, c. 17; 1988, c. 84; 1994, c. 40 29 , 1982, c. 26; 1984, c. 38; 1988, c. 64; 1999, c. 43; 2003, c. 19 32 , 1999, c. 40 35 , 1999, c. 40 36 , 1989, c. 25
c. C-49	Municipal Franchises Act 1 , 1987, c. 57; 1996, c. 2 2 , 1987, c. 57 3 , Ab. 1987, c. 57 Ab. , 1996, c. 77
c. C-50	Act to promote conciliation between lessees and property-owners Rp. , 1979, c. 48
c. C-51	Act respecting artistic, literary and scientific competitions 1 , 1983, c. 23; 1985, c. 21; 1988, c. 41; 1994, c. 14; 1994, c. 16; 1999, c. 8; 2003, c. 29 2 , 1983, c. 23 3 , 1983, c. 23
c. C-52	Physical Contests Act Ab. , 1979, c. 86
c. C-52.1	Act respecting the conditions of employment and the pension plan of the Members of the National Assembly Title , 1992, c. 9 1 , 1986, c. 20; 1987, c. 109; 1993, c. 37; 2000, c. 52 2 , Ab. 1986, c. 20 3 , 1986, c. 20; Ab. 1987, c. 109 4 , Ab. 1987, c. 109 5 , Ab. 1987, c. 109 6 , 1985, c. 19 7 , 1983, c. 54; 1984, c. 1; 1984, c. 27; 1986, c. 20; 1987, c. 109; 1999, c. 3; 2001, c. 22

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Reference	Title Amendments
c. C-52.1	<p>Act respecting the conditions of employment and the pension plan of the Members of the National Assembly – <i>Cont'd</i></p> <p>8, Ab. 1987, c. 109 11.1, 1983, c. 54; 1993, c. 41 14, 1993, c. 41 16, 1985, c. 19; 1987, c. 109 17, 1985, c. 19 18, 1993, c. 41 19, 1992, c. 9 20, 1987, c. 109; 1992, c. 9 21, 1992, c. 9; 1997, c. 71 22, 1983, c. 24; 1992, c. 9 23, 1992, c. 9 24, 1983, c. 24; 1990, c. 5; 1992, c. 9 24.1, 1987, c. 109; Ab. 1992, c. 9 25, 1987, c. 109; 1992, c. 9 26, Ab. 1987, c. 109; 1992, c. 9 27, 1987, c. 109; 1992, c. 9 28, 1992, c. 9 29, 1987, c. 109; 1988, c. 82; 1992, c. 9 30, 1992, c. 9 31, 1992, c. 9 32, 1992, c. 9; 1997, c. 71 33, 1987, c. 109; 1992, c. 9 33.1, 1987, c. 109; 1992, c. 9 33.2, 1987, c. 109; 1992, c. 9 34, 1992, c. 9 35, Ab. 1987, c. 109; 1992, c. 9 36, 1987, c. 109; 1992, c. 9; 1997, c. 71 37, 1992, c. 9 38, 1992, c. 9 39, 1987, c. 109; 1992, c. 9; 1999, c. 14; 2002, c. 6 39.1, 1987, c. 109; Ab. 1992, c. 9 40, 1992, c. 9 41, 1987, c. 109; 1992, c. 9 42, Ab. 1987, c. 109; 1992, c. 9 43, 1992, c. 9 44, 1987, c. 109; 1992, c. 9 45, 1985, c. 19; 1987, c. 109; 1992, c. 9 46, 1987, c. 109; 1992, c. 9 47, 1990, c. 5; 1992, c. 9 48, 1987, c. 109; 1992, c. 9 49, Ab. 1987, c. 109; 1992, c. 9; 1997, c. 71 50, 1992, c. 9 51, 1992, c. 9; 1992, c. 67; 1999, c. 40 52, 1987, c. 109; 1992, c. 9; 1999, c. 40 53, 1990, c. 5; 1992, c. 9; 1992, c. 67; 1999, c. 40 54, 1992, c. 9; 1999, c. 40 55, 1987, c. 109; 1992, c. 9; 2001, c. 31 55.0.1, 2002, c. 30 55.1, 1987, c. 109; Ab. 1992, c. 9 56, 1987, c. 109; 1992, c. 9; 1995, c. 70; 2002, c. 6 57, 1992, c. 9; 1995, c. 70; 2002, c. 6 57.1, 1990, c. 5; Ab. 1992, c. 9 57.2, 1990, c. 5; Ab. 1992, c. 9 57.3, 1990, c. 5; Ab. 1992, c. 9 57.4, 1990, c. 5; Ab. 1992, c. 9 57.5, 1990, c. 5; Ab. 1992, c. 9 57.6, 1990, c. 5; Ab. 1992, c. 9 58, 1983, c. 24; 1992, c. 9 59, 1987, c. 109; 1990, c. 5; 1992, c. 9 60, 1992, c. 9 61, 1992, c. 9</p>

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Reference	Title Amendments
c. C-52.1	<p>Act respecting the conditions of employment and the pension plan of the Members of the National Assembly – <i>Cont'd</i></p> <p>62, 1992, c. 9 63, 1992, c. 9 64, 1992, c. 9 65, 1992, c. 9 66, 1992, c. 9; 2002, c. 6 67, 1992, c. 9; 1992, c. 67 68, 1992, c. 9 69, 1992, c. 9; 1992, c. 67 70, 1992, c. 9; 2002, c. 6 71, 1992, c. 9 72, 1992, c. 9 73, 1992, c. 9 74, 1992, c. 9; 1996, c. 53 75, 1992, c. 9</p>
c. C-53	<p>Act respecting bills of lading, receipts and transfers of property in stock</p> <p>Title, 1982, c. 55 10, 1982, c. 55 11, 1982, c. 55 12, 1982, c. 55 13, 1982, c. 55 14, 1982, c. 55 15, 1982, c. 55 16, 1982, c. 55 17, 1982, c. 55 18, 1982, c. 55 19, 1982, c. 55 20, 1982, c. 55 21, 1982, c. 55 22, 1982, c. 55 23, 1982, c. 55 24, 1982, c. 55 25, 1982, c. 55 26, 1982, c. 55 27, 1982, c. 55 28, 1982, c. 55 29, 1982, c. 55 30, 1982, c. 55 31, 1982, c. 55 32, 1982, c. 55 33, 1982, c. 55 34, 1982, c. 55 35, 1982, c. 55 36, 1982, c. 55 37, 1982, c. 55 38, 1982, c. 55 39, 1982, c. 55; 1984, c. 26 40, 1982, c. 55 41, 1982, c. 55 42, 1982, c. 55 43, 1982, c. 55 44, 1982, c. 55 45, 1982, c. 55 46, 1982, c. 55 47, 1982, c. 55; 1984, c. 26 48, 1982, c. 55; 1984, c. 26; 1986, c. 105 49, 1982, c. 55; 1986, c. 105 50, 1982, c. 55; Ab. 1986, c. 105 51, 1982, c. 55; Ab. 1986, c. 105</p>

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Reference	Title Amendments
c. C-53	<p>Act respecting bills of lading, receipts and transfers of property in stock – <i>Cont'd</i></p> <p>52, 1982, c. 55 53, 1982, c. 55; 1986, c. 105 54, 1982, c. 55 55, 1982, c. 55; 1986, c. 105 56, 1982, c. 55; Ab. 1986, c. 105 57, 1982, c. 55 Sched. 1, 1982, c. 55 Sched. 2, 1982, c. 55 Ab., 1992, c. 57</p>
c. C-54	<p>Act respecting the Conseil consultatif de la justice</p> <p>9.1, 1981, c. 14 10, 1981, c. 14 Ab., 1986, c. 61</p>
c. C-55	<p>Act respecting the Conseil consultatif du travail et de la main-d'oeuvre</p> <p>2, 1982, c. 53; 1994, c. 12; 1996, c. 29 2.1, 1991, c. 76; 1994, c. 12; 1996, c. 29 3, 1982, c. 53 4, 1982, c. 53; 1994, c. 12; 1996, c. 29; 1997, c. 23 5, 1982, c. 53; 1994, c. 12; 1996, c. 29 7, 1982, c. 53; 1994, c. 12; 1996, c. 29 8, 1982, c. 53; 1994, c. 12; 1996, c. 29 9, 1982, c. 53; 1994, c. 12; 1996, c. 29 11, 1997, c. 23 13.1, 1991, c. 76 15, 1982, c. 53; 1994, c. 12; 1996, c. 29 16, 1982, c. 53; 1994, c. 12; 1996, c. 29</p>
c. C-56	<p>Act respecting the Conseil d'artisanat</p> <p>2, 1984, c. 36 8, 1984, c. 36 Ab., 1986, c. 83</p>
c. C-56.1	<p>Act respecting the Conseil de la conservation et de l'environnement</p> <p>3, 1994, c. 17 12, 1994, c. 17 28, 1994, c. 17 Ab., 1996, c. 40</p>
c. C-56.2	<p>Act respecting the Conseil de la famille et de l'enfance</p> <p>Title, 1997, c. 58 Preamble, 1997, c. 58 1, 1997, c. 58 3, 1997, c. 58 4, 1997, c. 58 7, 1997, c. 58 9, 1997, c. 58 10, 1997, c. 58 12, 1997, c. 58 14, 1997, c. 58 15, 1997, c. 58 16, 1997, c. 58 18, 1997, c. 58 21, 1997, c. 58 22, 1997, c. 58</p>

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Reference	Title Amendments
c. C-56.2	Act respecting the Conseil de la famille et de l'enfance – <i>Cont'd</i> 27 , 1996, c. 21; 1997, c. 58 28 , 1997, c. 58
c. C-56.3	Act respecting the Conseil de la santé et du bien-être 1 , 1992, c. 21 4 , 1998, c. 39 9 , 1999, c. 40 15 , 2000, c. 56
c. C-57	Act respecting the Conseil des affaires sociales Title , 1988, c. 6 1 , 1988, c. 6 2 , 1981, c. 9; 1988, c. 6 4 , 1981, c. 9 5 , 1981, c. 9 6 , 1981, c. 9 7 , 1981, c. 9 8 , 1981, c. 9 10 , 1981, c. 9 11 , 1981, c. 9 12 , 1981, c. 9 17 , 1981, c. 9 Rp. , 1992, c. 8
c. C-57.01	Act respecting the Conseil des aînés 2 , 1996, c. 21 3 , 1994, c. 12; 1996, c. 21; 1997, c. 22; 1997, c. 63 12 , 2000, c. 56 13 , 1997, c. 22 23 , 1996, c. 21
c. C-57.02	Act respecting the Conseil des arts et des lettres du Québec 2 , 1999, c. 40 3 , 1999, c. 40 4 , 2000, c. 56 5 , 1994, c. 14 13 , 2000, c. 8 25 , 2002, c. 45; 2004, c. 37 40 , 1996, c. 35 41 , 1996, c. 35 42 , 1996, c. 35 49 , 1994, c. 14
c. C-57.1	Act respecting the Conseil des collèges 12 , 1985, c. 21; 1988, c. 41 13 , 1985, c. 21; 1988, c. 41 14 , 1985, c. 21; 1988, c. 41 22 , 1985, c. 21; 1988, c. 41 24 , 1985, c. 21; 1988, c. 41 34 , 1985, c. 21; 1988, c. 41 Ab. , 1993, c. 26
c. C-57.2	Act respecting the Conseil des relations interculturelles Title , 1996, c. 21 1 , 1996, c. 21

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Reference	Title Amendments
c. C-57.2	<p>Act respecting the Conseil des relations interculturelles – <i>Cont'd</i></p> <p>2, 2000, c. 56 3, 1993, c. 69; 1997, c. 22 4, 1994, c. 15; 1996, c. 21 5, 1993, c. 69 7, 1993, c. 69 8, 1993, c. 69; 1994, c. 15; 1996, c. 21 9, 1993, c. 69 10, 1993, c. 69 13, 1993, c. 69; 1994, c. 15; 1996, c. 21; 1997, c. 22 14, 1993, c. 69; 1996, c. 21 15, 1993, c. 69; 1996, c. 21 22, 1994, c. 15; 1996, c. 21</p>
c. C-58	<p>Act respecting the Conseil des universités</p> <p>2, 1985, c. 21; 1988, c. 41 3, 1985, c. 21; 1988, c. 41 4, 1985, c. 21; 1988, c. 41 5, 1985, c. 21; 1988, c. 41 7, 1986, c. 76 8.1, 1986, c. 76 14, 1985, c. 21; 1988, c. 41 17, 1985, c. 21; 1988, c. 41 18, 1985, c. 21; 1988, c. 41 Ab., 1993, c. 26</p>
c. C-59	<p>Act respecting the Conseil du statut de la femme</p> <p>7, 1982, c. 52; 1982, c. 53; 1984, c. 47; 1985, c. 21; 1988, c. 41; 1993, c. 51; 1994, c. 12; 1994, c. 14; 1994, c. 16; 1996, c. 29; 1997, c. 63 16, 1999, c. 40</p>
c. C-59.0001	<p>Act respecting the Conseil médical du Québec</p> <p>3, 1992, c. 21; 1994, c. 23 9, 1999, c. 40 15, 2000, c. 56 17, 1992, c. 21; 1994, c. 23</p>
c. C-59.001	<p>Act respecting the Conseil métropolitain de transport en commun</p> <p>28, 1991, c. 32; 1993, c. 78 60, 1992, c. 61 62, 1992, c. 61 Rp., 1995, c. 65</p>
c. C-59.01	<p>Act respecting the Conseil permanent de la jeunesse</p> <p>2, 1997, c. 22 4, 1992, c. 30; 1997, c. 22 5, 1992, c. 30 7, 1992, c. 30; 1997, c. 22 8, 1997, c. 22 9, 1992, c. 30; 1997, c. 22 10, 1997, c. 22 11, 1997, c. 22 12, 1992, c. 30 14, 2000, c. 56 16, 1992, c. 30 17, 1992, c. 30; Ab. 1997, c. 22 18, 1997, c. 22</p>

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Reference	Title Amendments
c. C-59.01	Act respecting the Conseil permanent de la jeunesse – <i>Cont’d</i> 19 , 1997, c. 22 20 , 1992, c. 30; 1997, c. 22 21 , 1997, c. 22 22 , 1997, c. 22 22.1 , 1997, c. 22 23 , Ab. 1997, c. 22 24 , 1997, c. 22 24.1 , 1997, c. 22 24.2 , 1997, c. 22 24.3 , 1997, c. 22 24.4 , 1997, c. 22 24.5 , 1997, c. 22 24.6 , 1997, c. 22 24.7 , 1997, c. 22 24.8 , 1997, c. 22 24.9 , 1997, c. 22 25 , 1997, c. 22 33 , 1996, c. 21
c. C-59.1	Act respecting the James Bay Regional Zone Council 1 , 1996, c. 2; 1999, c. 40 2 , 1999, c. 40 6 , 1996, c. 2; 2001, c. 61 7 , 1996, c. 2 8 , 1996, c. 2 15 , 1996, c. 2 18 , 1996, c. 2 21 , 1987, c. 68 23 , 1996, c. 2 26 , 1996, c. 2 27 , 1996, c. 2 28 , 1996, c. 2; 1999, c. 40 29 , 1996, c. 2 30 , 1996, c. 2 31 , 1996, c. 2 32 , 1996, c. 2 34 , 1996, c. 2 35 , 1996, c. 2
c. C-60	Act respecting the Conseil supérieur de l’éducation Preamble , 1985, c. 21; 1988, c. 41; 1993, c. 51; 1994, c. 16; 1999, c. 17; 2000, c. 24 2 , 2000, c. 24 3 , 2000, c. 24 4 , 1993, c. 26; 1993, c. 51; 1994, c. 16; 2000, c. 24 5 , 1990, c. 8 6 , 1999, c. 17; Ab. 2000, c. 24 7 , 1993, c. 26; 1993, c. 51; 1994, c. 16; 2000, c. 24; 2002, c. 63 8 , 2000, c. 24 9 , 1985, c. 21; 1988, c. 41; 1993, c. 26; 1993, c. 51; 1994, c. 16 10 , 1985, c. 21; 1988, c. 41; 1993, c. 51; 1994, c. 16 11 , 1999, c. 17 12 , 1986, c. 78; 1999, c. 17; 2000, c. 24 14 , 1979, c. 23; 1999, c. 40; 2000, c. 24; 2000, c. 56 14.1 , 1993, c. 26; 1993, c. 51; 1994, c. 16 15 , Ab. 2000, c. 24 16 , Ab. 2000, c. 24 17 , Ab. 2000, c. 24 18 , 1990, c. 8; Ab. 2000, c. 24 19 , 1993, c. 51; 1994, c. 16; Ab. 2000, c. 24

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Reference	Title Amendments
c. C-60	<p>Act respecting the Conseil supérieur de l'éducation – <i>Cont'd</i></p> <p>20, 1986, c. 78; Ab. 2000, c. 24 21, Ab. 2000, c. 24 22, 1984, c. 39; 1985, c. 21; 1988, c. 41; 1988, c. 84; 1990, c. 8; 1993, c. 51; 1994, c. 16; 1997, c. 47; Ab. 2000, c. 24 23, 1984, c. 39; 1988, c. 84; 1993, c. 51; 1994, c. 16; Ab. 2000, c. 24 23.1, 1999, c. 17 23.2, 1999, c. 17 23.3, 1999, c. 17 23.4, 1999, c. 17 23.5, 1999, c. 17 23.6, 1999, c. 17 23.7, 1999, c. 17 23.8, 1999, c. 17 24, 1979, c. 23; 1993, c. 26 27, 1999, c. 17; 2000, c. 24 28, 2000, c. 24 29, 2000, c. 24 30, 1979, c. 23; 1984, c. 39; 1985, c. 21; 1988, c. 84; 1993, c. 51; 1994, c. 16; 2000, c. 24 30.1, 1985, c. 21; 1993, c. 51; 1994, c. 16 31, 1986, c. 101; 1988, c. 84; Ab. 2000, c. 24 32, 1986, c. 101; 1988, c. 84; 1994, c. 11; 1999, c. 28; Ab. 2000, c. 24</p>
c. C-60.1	<p>Act respecting intermunicipal boards of transport in the area of Montréal</p> <p>1, 1985, c. 35; 1993, c. 67 1.1, 1985, c. 35 4, 1985, c. 35 7, 1984, c. 47 9, 1988, c. 25; 1999, c. 40 10, 1984, c. 38; 1985, c. 27; 1986, c. 66; 1995, c. 65; 1996, c. 27; 1999, c. 43; 2003, c. 19 11, 1985, c. 35; 1986, c. 66; 1988, c. 25; 1995, c. 65 12, 1985, c. 35 12.1, 1985, c. 35; 1986, c. 66 12.2, 1985, c. 35 12.3, 1986, c. 66; 1988, c. 25; 1997, c. 43 12.4, 1986, c. 66 14, 1988, c. 25; 2001, c. 23 15, 1988, c. 25; 2001, c. 23 16, 1985, c. 35; 1986, c. 66; 1988, c. 25; 1995, c. 65 18, 1984, c. 47; 1988, c. 25; 1993, c. 67; 1995, c. 65; 1996, c. 2 18.1, 1985, c. 35 18.2, 1985, c. 35; 1988, c. 25; 1996, c. 2 18.3, 1985, c. 35; 1988, c. 25; 1993, c. 67; 1995, c. 65 18.4, 1986, c. 66 18.5, 2001, c. 23 18.6, 2001, c. 23 18.7, 2001, c. 23 18.8, 2001, c. 23 18.9, 2001, c. 23 18.10, 2001, c. 23 18.11, 2001, c. 23 18.12, 2001, c. 23 18.13, 2001, c. 66 18.14, 2001, c. 66 18.15, 2001, c. 66 18.16, 2001, c. 66 27, 1985, c. 35; 1995, c. 65 27.1, 1984, c. 23; 1988, c. 25 27.2, 1984, c. 23</p>

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Reference	Title Amendments
c. C-60.1	Act respecting intermunicipal boards of transport in the area of Montréal – <i>Cont’d</i> 27.3 , 1988, c. 25 27.4 , 1988, c. 25; 1995, c. 65 33.1 , 1985, c. 35; 1999, c. 40 33.2 , 1985, c. 35; 1986, c. 66; 1999, c. 40 92 , 1985, c. 35 98 , 1999, c. 43; 2003, c. 19 Sched. I , 1996, c. 2; 2001, c. 23; 2001, c. 66
c. C-61	Wild-life Conservation Act Rp. , 1983, c. 39
c. C-61.01	Natural Heritage Conservation Act 14 , 2003, c. 8; 2004, c. 11 16 , 2003, c. 8 22 , 2003, c. 8; 2004, c. 11 24 , 2004, c. 24 27 , 2003, c. 8; 2003, c. 19; 2003, c. 29; 2004, c. 11 30 , 2003, c. 8 92 , 2003, c. 8
c. C-61.1	Act respecting the conservation and development of wildlife 1 , 1984, c. 47; 1986, c. 109; 1989, c. 37; 1992, c. 15; 1996, c. 18; 2000, c. 48; 2003, c. 23 1.1 , 1989, c. 37 1.1.1 , (<i>renumbered 1.2</i>) 2002, c. 82 1.1.2 , 1999, c. 36 1.2 , Ab. 2004, c. 11 1.3 , 2002, c. 82 1.4 , 2002, c. 82 2 , 1988, c. 24; 1994, c. 17; Ab. 1999, c. 36 2.1 , 1995, c. 14; Ab. 1997, c. 56 4 , 1994, c. 17; 1997, c. 95; 1999, c. 36; Ab. 2004, c. 11 5 , 1987, c. 23; 1996, c. 60; 1996, c. 62; 1997, c. 16; 2002, c. 74; 2003, c. 8 8 , 1987, c. 23; 1996, c. 60; 1996, c. 62; 1999, c. 36; 2004, c. 11 8.1 , 1996, c. 62; 1999, c. 36; 2004, c. 11 9 , Ab. 1996, c. 62 10 , 1986, c. 109; Ab. 1996, c. 62 11 , 1992, c. 15; 1996, c. 62; 1999, c. 36 12 , 1986, c. 109; 1996, c. 62; 1999, c. 36; 2004, c. 11 13 , 1996, c. 62 13.1 , 1986, c. 109; 1996, c. 18; 1996, c. 62; 1999, c. 36; 2000, c. 48; 2004, c. 11 13.2 , 1996, c. 62 14 , 1990, c. 4 15 , 1984, c. 47; 1986, c. 95; 1988, c. 39; 1990, c. 4; 1996, c. 62 15.1 , 1986, c. 95; 1990, c. 4; 1996, c. 2; 1999, c. 43; 2003, c. 19 16 , 1984, c. 47; 1988, c. 39; 1990, c. 4; 1996, c. 62; 2000, c. 48 17 , 1986, c. 109; 1996, c. 62; 1999, c. 36; 2004, c. 11 18 , 1986, c. 109; 1996, c. 18; 1996, c. 62; 2000, c. 48 18.1 , 1992, c. 15; 1992, c. 61 19 , 1986, c. 109; 1988, c. 39; 1996, c. 62 20 , 1996, c. 62 22 , 1996, c. 62; 1999, c. 36; 2004, c. 11 23 , 1996, c. 62 24 , 1984, c. 47; 1988, c. 39; 1992, c. 15; 1999, c. 36; 2000, c. 48; 2004, c. 11 24.0.1 , 2000, c. 48; 2004, c. 11 24.1 , 1997, c. 56 24.2 , 1997, c. 56 26 , 1988, c. 24; 1999, c. 36; 2004, c. 11

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Reference	Title Amendments
c. C-61.1	<p>Act respecting the conservation and development of wildlife – <i>Cont'd</i></p> <p>26.1, 1988, c. 24; 1998, c. 29; 1999, c. 36; 2004, c. 11 30.1, 1986, c. 109; 1999, c. 40 30.2, 1986, c. 109 30.3, 1992, c. 15 35, 1984, c. 47 36, 1992, c. 15; 1999, c. 36; 2002, c. 82; 2004, c. 11 36.1, 1986, c. 109; 2001, c. 6 37, 1992, c. 15; 1996, c. 62; 1999, c. 36; 2000, c. 56; 2002, c. 82; 2004, c. 11 44, 1999, c. 36; 2004, c. 11 45, 1986, c. 109; 1996, c. 62 46, 1996, c. 18 47, 1986, c. 109; 1997, c. 95; 1998, c. 29; 1999, c. 36; 2004, c. 11 48, 1998, c. 29 49, 1998, c. 29; 2000, c. 48 51, 1998, c. 29; 2003, c. 23; 2004, c. 11 52, 1987, c. 12; 2000, c. 10; 2000, c. 48 53, 1998, c. 29 54, 1987, c. 31; 1988, c. 39; 1996, c. 62; 1999, c. 36; 2000, c. 48; 2004, c. 11 54.1, 1992, c. 15; 1996, c. 18; 1998, c. 29; 1999, c. 36; 2000, c. 48; 2004, c. 11 56, 1984, c. 47; 1998, c. 29; 1999, c. 36; 2004, c. 11 56.1, 1996, c. 18; 1998, c. 29; 1999, c. 36; 2004, c. 11 57, 1986, c. 109; 1992, c. 15 58, 1996, c. 62; 1999, c. 36; 2000, c. 48; 2004, c. 11 59, 1984, c. 47 67, 1984, c. 47; 1988, c. 24 68, 1988, c. 24 69, 1996, c. 18; 2000, c. 48 70, 2000, c. 48 70.1, 1986, c. 109; 1999, c. 36; 2004, c. 11 71, 1984, c. 47; 1986, c. 109; 1996, c. 18; 1998, c. 29 72, 1986, c. 109; 1996, c. 62 73, 1998, c. 29; 1999, c. 36; 2000, c. 48; 2003, c. 23; 2004, c. 11 74, 1986, c. 95; 1999, c. 36; 2003, c. 23; 2004, c. 11 75, 1997, c. 43; 1999, c. 36; 2004, c. 11 76, 1999, c. 36; 2004, c. 11 78, 1999, c. 36; 2004, c. 11 78.1, 2000, c. 48 78.2, 2000, c. 48 78.3, 2000, c. 48 78.4, 2000, c. 48 78.5, 2000, c. 48 78.6, 2000, c. 48; 2004, c. 11 78.7, 2000, c. 48 79, 1996, c. 62; 1999, c. 36; 2004, c. 11 80, 1999, c. 36; 2004, c. 11 81, 1992, c. 15; 1996, c. 62; 1999, c. 36; 2004, c. 11 82, 1992, c. 15; 1999, c. 36; 2004, c. 11 83, 1996, c. 62 84.1, 1998, c. 29; 1999, c. 36; 2004, c. 11 84.2, 1998, c. 29; 2003, c. 23 84.3, 1998, c. 29; 1999, c. 36; 2004, c. 11 85, 1986, c. 109; 1998, c. 29; 1999, c. 40; 2000, c. 40; 2003, c. 8; 2004, c. 11 86, 1986, c. 109; 1999, c. 36; 1999, c. 40; 2004, c. 11 86.1, 1986, c. 109; 1988, c. 39; 1996, c. 62; 1999, c. 36; 2004, c. 11 86.2, 1988, c. 39; 1998, c. 29; 1999, c. 36; 1999, c. 40; 2004, c. 11 87, 1999, c. 36; 1999, c. 40; Ab. 2004, c. 11 88, 1999, c. 40 89, 1988, c. 39; 1996, c. 62; 1998, c. 29; 1999, c. 36; 1999, c. 40; 2004, c. 11 90, 1996, c. 62; 1999, c. 36; 2004, c. 11 91, 1996, c. 62; 1999, c. 36; 2004, c. 11 92, 1994, c. 13; 1996, c. 62; 1999, c. 36; 2003, c. 8; 2004, c. 11</p>

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Reference	Title Amendments
c. C-61.1	<p>Act respecting the conservation and development of wildlife – <i>Cont'd</i></p> <p>93, 1986, c. 109; 1998, c. 29; 1999, c. 36; 1999, c. 40; 2004, c. 11</p> <p>94, 1999, c. 36; 2004, c. 11</p> <p>95, 1984, c. 47; 1986, c. 109; 1999, c. 36; 2004, c. 11</p> <p>97, 1986, c. 109</p> <p>98, (<i>renumbered 78.1</i>) 2000, c. 48</p> <p>99, (<i>renumbered 78.2</i>) 2000, c. 48</p> <p>100, 1987, c. 12; 1994, c. 16; 2000, c. 10; (<i>renumbered 78.3</i>) 2000, c. 48</p> <p>101, (<i>renumbered 78.4</i>) 2000, c. 48</p> <p>101.1, 1988, c. 39; (<i>renumbered 78.5</i>) 2000, c. 48</p> <p>102, 1999, c. 36; (<i>renumbered 78.6</i>) 2000, c. 48</p> <p>103, (<i>renumbered 78.7</i>) 2000, c. 48</p> <p>104, 1986, c. 109; 1996, c. 62; 1998, c. 29; 1999, c. 40; 2000, c. 42; 2000, c. 48; 2000, c. 56; 2003, c. 8; 2004, c. 11</p> <p>104.1, 1996, c. 62; 1999, c. 40</p> <p>105, 1999, c. 36; 2004, c. 11</p> <p>106, 1988, c. 39; 1999, c. 36; 2004, c. 11</p> <p>106.0.1, 2000, c. 48; 2004, c. 11</p> <p>106.0.2, 2000, c. 48; 2003, c. 8; 2004, c. 11</p> <p>106.0.3, 2000, c. 48</p> <p>106.0.4, 2000, c. 48</p> <p>106.1, 1988, c. 39; 1997, c. 95</p> <p>106.2, 1988, c. 39; 1996, c. 62</p> <p>106.3, 1997, c. 95</p> <p>106.4, 1997, c. 95</p> <p>106.5, 1997, c. 95</p> <p>106.6, 1997, c. 95</p> <p>106.7, 1997, c. 95</p> <p>106.8, 1997, c. 95</p> <p>106.9, 1997, c. 95</p> <p>106.10, 1997, c. 95</p> <p>107, 1996, c. 18; 1999, c. 36; 2000, c. 48; 2004, c. 11</p> <p>108, 1984, c. 47; 1988, c. 39; Ab. 1999, c. 36; 1999, c. 40</p> <p>109, 1999, c. 36; 2000, c. 48; 2004, c. 11</p> <p>110, 1984, c. 47; 1986, c. 109; 1988, c. 39; 1992, c. 15; 1997, c. 95; 2000, c. 48</p> <p>110.1, 1988, c. 39; 1999, c. 36; 2004, c. 11</p> <p>110.2, 1988, c. 39; 1999, c. 36; 2004, c. 11</p> <p>110.3, 1988, c. 39</p> <p>110.4, 1988, c. 39</p> <p>110.5, 1988, c. 39</p> <p>110.6, 2004, c. 11</p> <p>111, 1986, c. 109; 1996, c. 62; 1998, c. 29; 1999, c. 40; 2000, c. 42; 2000, c. 48; 2000, c. 56; 2003, c. 8; 2004, c. 11</p> <p>111.1, 1996, c. 62; 1999, c. 40</p> <p>112, 1999, c. 36; 2004, c. 11</p> <p>113, 1996, c. 62; Ab. 1998, c. 29</p> <p>114, Ab. 1998, c. 29</p> <p>115, Ab. 1998, c. 29</p> <p>116, 1996, c. 62; Ab. 1998, c. 29</p> <p>117, Ab. 1998, c. 29</p> <p>118, 1986, c. 109; 1988, c. 39; 1996, c. 18; 1999, c. 36; 2000, c. 48; 2004, c. 11</p> <p>118.0.1, 2004, c. 11</p> <p>118.1, 2000, c. 48; 2004, c. 11</p> <p>119, 1999, c. 36; Ab. 2004, c. 11</p> <p>120, 1999, c. 36; 2000, c. 48; 2004, c. 11</p> <p>120.1, 1986, c. 109; 1999, c. 36; Ab. 2000, c. 48</p> <p>121, 1986, c. 109; 1988, c. 39; 1997, c. 95; 2000, c. 48</p> <p>122, 1984, c. 47; 1986, c. 109; 1996, c. 62; 1998, c. 29; 1999, c. 36; 1999, c. 40; 2000, c. 42; 2000, c. 48; 2000, c. 56; 2003, c. 8; 2004, c. 11</p> <p>122.1, 1996, c. 62; 1999, c. 40</p> <p>123, 1999, c. 36; 2004, c. 11</p> <p>124, Ab. 1999, c. 36</p>

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Reference	Title Amendments
c. C-61.1	<p>Act respecting the conservation and development of wildlife – <i>Cont'd</i></p> <p>125, 1986, c. 109; 1988, c. 39; 1997, c. 95; 2000, c. 48 126, 1999, c. 36; 2000, c. 48; 2004, c. 11 127, 1986, c. 109; 1996, c. 18; 1999, c. 36; 2000, c. 48; 2004, c. 11 127.1, 2000, c. 48; 2004, c. 11 128, 1999, c. 36; Ab. 2004, c. 11 128.1, 1988, c. 24 128.2, 1988, c. 24; 1990, c. 64; 1994, c. 13; 1994, c. 17; 1999, c. 43; 2003, c. 8; 2003, c. 19; 2004, c. 11 128.3, 1988, c. 24; 1989, c. 37 128.4, 1988, c. 24; 1989, c. 37; 1999, c. 36; 2004, c. 11 128.5, 1988, c. 24; 1994, c. 13; 1996, c. 2; 1996, c. 62; 1999, c. 36; 2002, c. 68; 2003, c. 8; 2004, c. 11 128.6, 1988, c. 24; 1998, c. 29; 1999, c. 36; 2004, c. 11 128.7, 1988, c. 24; 1999, c. 36; 2004, c. 11 128.8, 1988, c. 24 128.9, 1988, c. 24; 1994, c. 17; 1999, c. 36 128.10, 1988, c. 24; 1999, c. 36; 2004, c. 11 128.11, 1988, c. 24; 1999, c. 36; 2004, c. 11 128.12, 1988, c. 24; 1999, c. 36; 2004, c. 11 128.13, 1988, c. 24; 1999, c. 36; 2004, c. 11 128.14, 1988, c. 24; 1997, c. 43; 1999, c. 36; 2004, c. 11 128.15, 1988, c. 24; 1997, c. 43; 1999, c. 36; 2004, c. 11 128.16, 1988, c. 24; 1990, c. 85; 1996, c. 2; 1999, c. 36; 2000, c. 56; 2004, c. 11 128.17, 1988, c. 24; 1999, c. 36; 2004, c. 11 128.18, 1988, c. 24; 1992, c. 15; 1999, c. 36; 1999, c. 40; 2004, c. 11 129, 1988, c. 39 130, 1988, c. 39; 1996, c. 62 131, 1999, c. 40 132, 1988, c. 39; 1996, c. 62; 1999, c. 40; 2000, c. 56 133, 1988, c. 39; 1992, c. 15 134, 1988, c. 39; 1996, c. 62 135, 1988, c. 39 138, 1988, c. 39 139, 1988, c. 39 141, 2000, c. 8 142, 1988, c. 39 143, 1988, c. 39 145, 1988, c. 39 146, 1996, c. 18 147, Ab. 1988, c. 39 148, 1988, c. 39 150, 1996, c. 62 151, 1988, c. 39; 1988, c. 84; 1996, c. 2; 1996, c. 62; 2002, c. 75 152, 1988, c. 41 155.1, 1987, c. 31; 1999, c. 36; 2004, c. 11 155.2, 1988, c. 39; 1999, c. 36; 2004, c. 11 156, 1988, c. 39 162, 1984, c. 27; 1984, c. 47; 1986, c. 109; 1987, c. 31; 1988, c. 24; 1988, c. 39; 1989, c. 37; 1992, c. 15; 1996, c. 60; 1996, c. 62; 1998, c. 29; 2003, c. 8 162.1, 1996, c. 18 163, 1986, c. 109; 1988, c. 39 164, 1986, c. 109; 1988, c. 39; 1998, c. 29; 1999, c. 36; 2004, c. 11 165, 1984, c. 47; 1986, c. 58; 1986, c. 109; 1990, c. 4; 1991, c. 33; 1992, c. 15; 1996, c. 18; 1996, c. 62; 1998, c. 29; 2000, c. 48 166, 1986, c. 58; 1986, c. 109; 1990, c. 4; 1991, c. 33; 2002, c. 82 167, 1986, c. 58; 1986, c. 109; 1990, c. 4; 1991, c. 33; 1996, c. 18; 1996, c. 62; 1998, c. 29; 2000, c. 48 167.1, 2000, c. 48 168, 1984, c. 47; 1986, c. 95; 1992, c. 61 169, 1986, c. 58; 1991, c. 33; 1992, c. 61; 1996, c. 62</p>

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Reference	Title Amendments
c. C-61.1	<p>Act respecting the conservation and development of wildlife – <i>Cont'd</i></p> <p>171, 1984, c. 47; 1986, c. 58; 1986, c. 109; 1988, c. 39; 1990, c. 4; 1991, c. 33; 1996, c. 18; 1996, c. 62; 1998, c. 29; 2000, c. 48</p> <p>171.1, 1986, c. 109; 1989, c. 37</p> <p>171.2, 1988, c. 24; 1989, c. 37; 1990, c. 4</p> <p>171.3, 1988, c. 24; 1996, c. 62; 1999, c. 36; 2000, c. 42; 2004, c. 11</p> <p>171.4, 1988, c. 24; 1990, c. 4; 1996, c. 62</p> <p>171.5, 1988, c. 24; 1999, c. 36; 2004, c. 11</p> <p>171.6, 1992, c. 61</p> <p>171.7, 2000, c. 56</p> <p>172, 1986, c. 109; 1992, c. 61</p> <p>174, 1986, c. 109</p> <p>175, 1999, c. 36; 2004, c. 11</p> <p>176, 1986, c. 109</p> <p>177, 1988, c. 39; 1990, c. 4; 1996, c. 62; 1997, c. 43; 1999, c. 36; 2004, c. 11</p> <p>178, Ab. 1990, c. 4</p> <p>178.1, 1988, c. 24; (<i>renumbered 171.7</i>), 1992, c. 61</p> <p>179, Ab. 1992, c. 61</p> <p>180, Ab. 1992, c. 61</p> <p>181, Ab. 1992, c. 61</p> <p>182, Ab. 1992, c. 61</p> <p>183, Ab. 1992, c. 61</p> <p>186.1, 1984, c. 27</p> <p>188, 1994, c. 13; 1994, c. 17; Ab. 1999, c. 36</p> <p>191.1, 1986, c. 109; 1998, c. 29; 1999, c. 36</p> <p>191.2, 1988, c. 39</p> <p>192, 1994, c. 17; 1999, c. 36; 2004, c. 11</p>
c. C-62	<p>Act respecting the Conservatoire de musique et d'art dramatique</p> <p>1, 1994, c. 14</p> <p>4, 1994, c. 14</p> <p>6, 1988, c. 15</p> <p>8, 1994, c. 14</p> <p>9, Ab. 1997, c. 83</p> <p>10, 1994, c. 14; Ab. 1997, c. 83</p> <p>11, Ab. 1997, c. 83</p> <p>12, 1993, c. 26; 1997, c. 83</p> <p>12.1, 1993, c. 26; 1994, c. 16</p> <p>14, 1994, c. 14</p> <p>15, 1993, c. 26; 1994, c. 14</p> <p>17, 1997, c. 83</p> <p>Rp., 1994, c. 2</p>
c. C-62.1	<p>Act respecting the Conservatoire de musique et d'art dramatique du Québec</p> <p>3, 2000, c. 56</p> <p>28, 2000, c. 8</p> <p>29, 2000, c. 8</p> <p>30, Ab. 2000, c. 8</p> <p>61, 2002, c. 45; 2004, c. 37</p> <p>91, 1996, c. 35</p> <p>92, 1996, c. 35</p> <p>93, 1996, c. 35</p>
c. C-63	<p>Act respecting the constitution of certain Churches</p> <p>Title (English), 1999, c. 40</p> <p>1, 1992, c. 57; 1999, c. 40</p> <p>2, 1993, c. 48; 1999, c. 40</p> <p>2.1, 1993, c. 48; 1999, c. 40</p> <p>3, 1999, c. 40</p>

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Reference	Title Amendments
c. C-63	<p>Act respecting the constitution of certain Churches – <i>Cont'd</i></p> <p>4, 1993, c. 48; 2002, c. 45 4.1, 1993, c. 48 5, 1993, c. 48; 1999, c. 40; 2002, c. 45 5.1, 1993, c. 48; 1999, c. 40 6, 1999, c. 40 12, 1999, c. 40 15, 2002, c. 45 16, 2002, c. 45; 2003, c. 29</p>
c. C-64	<p>Constitut or Tenure System Act</p> <p>10, 1979, c. 69 14, Ab. 1979, c. 69 Ab., 1992, c. 57</p>
c. C-64.01	<p>Act to promote housing construction</p> <p>1.1, 1983, c. 26; 1985, c. 34 2, 1983, c. 26 5, 1983, c. 26 8.1, 1983, c. 26; 1985, c. 34; 1990, c. 4 8.2, 1983, c. 26; 1990, c. 4 8.3, 1983, c. 26; 1990, c. 4 8.4, 1983, c. 26 10, 1984, c. 38 12, 1984, c. 38 14, 1984, c. 38 15, 1984, c. 38 19, 1983, c. 26 19.1, 1983, c. 26 21, 1984, c. 38</p>
c. C-64.1	<p>Referendum Act</p> <p>1, 1981, c. 4; 1984, c. 51; 1989, c. 1; 1992, c. 38 2, 1999, c. 40 3, 1999, c. 40 7, 1992, c. 38; 1995, c. 23 8, 1992, c. 38 9, 1992, c. 38 13, 1981, c. 4; 1987, c. 28; 1989, c. 1; 1992, c. 38 14, 1981, c. 4; 1992, c. 38 15, 1981, c. 4; 1999, c. 40 16, 1981, c. 4; 1984, c. 51; 1987, c. 28; 1989, c. 1; 1992, c. 38; Ab. 1995, c. 23 17, 1981, c. 4; 1984, c. 51; 1987, c. 28; Ab. 1989, c. 1 18, 1981, c. 4; 1989, c. 1; Ab. 1992, c. 38 19, 1981, c. 4; 1984, c. 51; 1985, c. 30; Ab. 1992, c. 38 20, 1984, c. 51 21, 1981, c. 4 22, 1992, c. 38 23, 1992, c. 38; 1999, c. 40 24, 1981, c. 4 24.1, 1998, c. 52 27, 1982, c. 31; Ab. 1992, c. 38 28, 1981, c. 4; 1982, c. 31; 1982, c. 54; 1984, c. 51; 1989, c. 1; Ab. 1992, c. 38 29, 1982, c. 31; 1984, c. 51; Ab. 1992, c. 38 30, 1982, c. 54; Ab. 1992, c. 38 31, 1981, c. 4; Ab. 1992, c. 38 32, 1981, c. 4; 1984, c. 51; Ab. 1992, c. 38 33, 1982, c. 54; 1983, c. 55; 1984, c. 51; Ab. 1992, c. 38 34, 1981, c. 4; 1984, c. 51; Ab. 1992, c. 38</p>

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Reference	Title Amendments
c. C-64.1	<p>Referendum Act – <i>Cont'd</i></p> <p>35, 1982, c. 31; 1982, c. 54; 1984, c. 51; Ab. 1992, c. 38 37, 1981, c. 4; 1984, c. 51; 1989, c. 1; 1992, c. 38 39, Ab. 1992, c. 38 40, 1981, c. 4; 1992, c. 49 41, 1981, c. 4; 1999, c. 40 42, 1981, c. 4; 1984, c. 51; 1989, c. 1; 1999, c. 40 43, 1981, c. 4; 1982, c. 54; 1984, c. 51; 1989, c. 1 44, 1981, c. 4; 1984, c. 51; 1989, c. 1; 1995, c. 23 45, 1981, c. 4; 1982, c. 54; 1984, c. 51; 1985, c. 30; 1989, c. 1; 1992, c. 38 46, Ab. 1982, c. 54 47, 1982, c. 54; 1984, c. 51; 1986, c. 61 App. 1, Ab. 1981, c. 4 App. 2, Rp. 1984, c. 51; 1985, c. 30 (*); 1987, c. 68; Rp. 1989, c. 1; 1992, c. 38; 1995, c. 23; 1997, c. 8; 1998, c. 52 (**); 1999, c. 15 (***); 1999, c. 40 (****); 2001, c. 2 (*****); 2001, c. 72 (*****) * 10, 25, 59, 64, 72, 75, 106, 159, 161, 179, 180, 184, 205, 243, 262, 317, 318, 405-407, 409, 410, 425, 429, 436, 438, 447-449, 498, 501, 506-508, 1985, c. 30 ** 402, 403, 404, 406, 413, 414, 416, 417, 1998, c. 52 3, 46, 187, 188, 231.3-231.14, 259.1-259.9, 293.5, 366.1, 401, 404, 413, 421.1, 425, 426, 457.2-457.21, 556.1, 559.1, 563, 564, 568.1, 569, 1998, c. 52 *** 3, 132, 231.3-231.14, 302, 312.1, 490, Sched. II, 1999, c. 15 **** 88, 404, 1999, c. 40 ***** 88, 95, 137, 218, 231.2.1, 249, 259.7, 271, 310.1, 315.1, 358, 404, 2001, c. 2 ***** 135.1, 146, 182.1, 190-213, 218, 231.2.1, 262.1, 264-269, 271, 564, 2001, c. 72</p>
c. C-65	<p>Act respecting provincial controverted elections</p> <p>Rp., 1979, c. 56</p>
c. C-66	<p>Act respecting municipal contribution to the construction of roads</p> <p>1, 1996, c. 2 2, Ab. 1992, c. 54 Ab., 1996, c. 77</p>
c. C-67	<p>Act approving the Agreement concerning James Bay and Northern Québec</p> <p>2, 1985, c. 30</p>
c. C-67.1	<p>Act approving the Northeastern Québec Agreement</p> <p>2, 1985, c. 30</p>
c. C-67.2	<p>Cooperatives Act</p> <p>1, 1995, c. 67 2, 1993, c. 75; 1995, c. 67; 2003, c. 18 3, 1995, c. 67; 2003, c. 18 4, 1995, c. 67; 2003, c. 18 5, 1995, c. 67; 2003, c. 18 6, 1995, c. 67 7, 1995, c. 67; 2003, c. 18 8, 1995, c. 67; 2003, c. 18 9, 1993, c. 48; 1995, c. 67; 2003, c. 18 11, 1993, c. 48; 2003, c. 18 12, 1995, c. 67; 2003, c. 18 13, 1993, c. 48; 1995, c. 67; 2002, c. 45; 2003, c. 18 14, 1995, c. 67 15, 1993, c. 48; 1995, c. 67; 2003, c. 18 16, 1995, c. 67; 2003, c. 18</p>

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Reference	Title Amendments
c. C-67.2	<p>Cooperatives Act – <i>Cont'd</i></p> <p> 17, 1995, c. 67 17.1, 1993, c. 48; 1995, c. 67 18, 1995, c. 67 19, 1993, c. 48; 1995, c. 67; 2002, c. 45 20, 1995, c. 67; 2003, c. 18 20.1, 1984, c. 28; Ab. 1993, c. 48 20.2, 1984, c. 28; Ab. 1993, c. 48 21, 1995, c. 67; 2003, c. 18 22, 1995, c. 67; 2003, c. 18 23, 1995, c. 67; 2003, c. 18 24, 1995, c. 67 25, 1995, c. 67; Ab. 2003, c. 18 27, 1984, c. 28; 1992, c. 57; 1995, c. 67 28, 1995, c. 67 29, 1995, c. 67 30, 2003, c. 18 33, 1995, c. 67; 2003, c. 18 33.1, 1987, c. 4; 1995, c. 67; Ab. 2003, c. 18 34, 1995, c. 67; Ab. 2003, c. 18 35, 1995, c. 67; Ab. 2003, c. 18 36, 1995, c. 67; Ab. 2003, c. 18 37, 2003, c. 18 38, 1995, c. 67; 2003, c. 18 38.1, 1995, c. 67; 1997, c. 80 38.2, 1995, c. 67; 2003, c. 18 38.3, 1995, c. 67 39, 1995, c. 67 40, Ab. 1995, c. 67 41, 1995, c. 67 43, 1995, c. 67 44, 1989, c. 54; 1995, c. 67 46, 1995, c. 67; 2003, c. 18 47, 1995, c. 67; 2003, c. 18 48, 1995, c. 67 49.1, 1995, c. 67; 2003, c. 18 49.2, 1995, c. 67; 2003, c. 18 49.3, 1995, c. 67 49.4, 1995, c. 67; 2001, c. 36 50, 1995, c. 67; 2003, c. 18 51, 1995, c. 67; 2003, c. 18 51.1, 1995, c. 67 51.2, 1995, c. 67 51.3, 1995, c. 67 52, 1995, c. 67; 2003, c. 18 52.1, 2003, c. 18 53, 1995, c. 67 54, 1995, c. 67 54.1, 2003, c. 18 55, 1995, c. 67 57, 1995, c. 67; 2003, c. 18 58, 1995, c. 67; 2003, c. 18 60, 1995, c. 67 60.1, 1995, c. 67; 2003, c. 18 60.2, 1995, c. 67 61, 1995, c. 67; 2003, c. 18 62, 1995, c. 67 62.1, 1995, c. 67; 2003, c. 18 62.2, 2003, c. 18 63, 1995, c. 67 64, 2003, c. 18 65, 1995, c. 67; 2003, c. 18 68, 1995, c. 67 </p>

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Reference	Title Amendments
c. C-67.2	<p>Cooperatives Act – <i>Cont'd</i></p> <p>69, 1995, c. 67; 1999, c. 14; 2002, c. 6; 2003, c. 18 70, 1995, c. 67 71, Ab. 1995, c. 67 72, 1995, c. 67 73, 1995, c. 67 76, 1995, c. 67; 2001, c. 36; 2003, c. 18 76.1, 2003, c. 18 77, 1995, c. 67; 2003, c. 18 78, 2003, c. 18 79, 1995, c. 67; 2003, c. 18 79.1, 2003, c. 18 80, 2003, c. 18 81, 1995, c. 67; 1997, c. 17; 2000, c. 29; 2003, c. 18 81.1, 1995, c. 67; 2003, c. 18 81.1.1, 2003, c. 18 81.2, 1995, c. 67 82, 1995, c. 67; 2003, c. 18 83, 2000, c. 29; 2003, c. 18 84, 1995, c. 67 85, 1995, c. 67; 2003, c. 18 86, 1995, c. 67 88, 1995, c. 67; 2003, c. 18 89, 1992, c. 57; 1995, c. 67; 2003, c. 18 90, 1995, c. 67; 2003, c. 18 93, 2003, c. 18 95, 1995, c. 67; 2003, c. 18 99, 1995, c. 67 101, 1995, c. 67 102, 1995, c. 67 103, 1995, c. 67; 2003, c. 18 104, 1995, c. 67 105, 1995, c. 67 106, 1995, c. 67; 2003, c. 18 106.1, 1995, c. 67 107, 2003, c. 18 108.1, 1995, c. 67 110, 1995, c. 67 111, Ab. 1995, c. 67 112, Ab. 1995, c. 67 112.1, 1995, c. 67 112.2, 1995, c. 67 115, 1995, c. 67 117, 1995, c. 67 119, 1995, c. 67 120, 1993, c. 48; 2003, c. 18 121, 1993, c. 48; 2002, c. 45; 2003, c. 18 123, 2003, c. 18 124, 1995, c. 67; 2003, c. 18 124.1, 1995, c. 67 125, Ab. 1995, c. 67 126, Ab. 1995, c. 67 127, 1995, c. 67; 2003, c. 18 127.1, 2003, c. 18 127.2, 2003, c. 18 128, 1995, c. 67 128.1, 2003, c. 18 128.2, 2003, c. 18 129, Ab. 1995, c. 67 130, 2003, c. 18 132, 1995, c. 67; 2003, c. 18 134, 1995, c. 67</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-67.2	<p>Cooperatives Act – <i>Cont'd</i></p> <p> 135, 1984, c. 28; 1995, c. 67 136.1, 1995, c. 67 137, Ab. 1995, c. 67 139, 1995, c. 67 141, 1984, c. 28 143, 1984, c. 28; 1995, c. 67; 2001, c. 36 144, 1995, c. 67; 2001, c. 36 146, 1995, c. 67; 2001, c. 36; 2003, c. 18 148, 1995, c. 67; 2003, c. 18 148.1, 1984, c. 28; 1995, c. 67 149, 1995, c. 67 149.1, 2003, c. 18 149.2, 2003, c. 18 149.3, 2003, c. 18 149.4, 2003, c. 18 149.5, 2003, c. 18 149.6, 2003, c. 18 150, Ab. 1995, c. 67 152, 1995, c. 67 152.1, 1995, c. 67 152.2, 1995, c. 67 154.1, 1995, c. 67 155, 1995, c. 67; 2003, c. 18 156, 1995, c. 67 157, 1995, c. 67 158, 1995, c. 67 159, 1995, c. 67 160, 1995, c. 67; 2003, c. 18 161, 1993, c. 48; 2003, c. 18 162, 1993, c. 48; 1995, c. 67; 2003, c. 18 162.1, 1993, c. 48; 1995, c. 67; 2002, c. 45; 2003, c. 18 163, 1995, c. 67; 2001, c. 36; 2003, c. 18 165, 1995, c. 67; 2003, c. 18 166, 1995, c. 67 169, 1995, c. 67 170, 1995, c. 67; 2003, c. 18 171, 2003, c. 18 171.1, 1993, c. 48; 1995, c. 67; 2002, c. 45; 2003, c. 18 172, 1995, c. 67; 2001, c. 36; 2003, c. 18 173, 2003, c. 18 174, 1995, c. 67; 2003, c. 18 175, 1993, c. 48; 2003, c. 18 176, 1995, c. 67 176.1, 2003, c. 18 176.2, 2003, c. 18 180, 1995, c. 67 181, 1995, c. 67 181.1, 1995, c. 67; 2002, c. 45 182, 1995, c. 67; 2002, c. 45 183, 1995, c. 67 184, 2003, c. 18 185, 1995, c. 67; 1997, c. 80; 2003, c. 18 185.1, 1995, c. 67 185.2, 1995, c. 67; 2003, c. 18 185.3, 1995, c. 67 185.4, 1995, c. 67; 2002, c. 45 185.5, 2003, c. 18 186, 1995, c. 67; 2003, c. 18 187, 2003, c. 18 188, 2003, c. 18 188.1, 1995, c. 67; Ab. 2003, c. 18 </p>

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Reference	Title Amendments
c. C-67.2	<p>Cooperatives Act – <i>Cont'd</i></p> <p> 189, 1993, c. 48; 2002, c. 45 189.1, 1993, c. 48; 2002, c. 45 190, 1993, c. 48; 2002, c. 45 191, 1997, c. 80 192, 1995, c. 67 193, 1993, c. 48; 1995, c. 67; 2002, c. 45 193.1, 2003, c. 18 193.2, 2003, c. 18 193.3, 2003, c. 18 193.4, 2003, c. 18 195, Ab. 1995, c. 67 196, 1995, c. 67 197, 1995, c. 67; 2003, c. 18 198, Ab. 2003, c. 18 199, Ab. 1995, c. 67 200, 1995, c. 67 201, Ab. 1995, c. 67 202, 1989, c. 54; 2003, c. 18 203, 1995, c. 67 204, Ab. 1995, c. 67 205, 1995, c. 67 206, Ab. 1995, c. 67 207, Ab. 1995, c. 67 208, 2003, c. 18 209, Ab. 1995, c. 67 211, 1995, c. 67 211.1, 1995, c. 67; 2003, c. 18 211.2, 1995, c. 67 211.3, 1995, c. 67 211.4, 1995, c. 67; 2003, c. 18 211.5, 1995, c. 67; 2003, c. 18 211.6, 1995, c. 67; 2002, c. 45 211.7, 1995, c. 67 211.8, 1995, c. 67 212, Ab. 1995, c. 67 213, Ab. 1995, c. 67 214, Ab. 1995, c. 67 215, Ab. 1995, c. 67 216, Ab. 1995, c. 67 217, Ab. 1995, c. 67 218, 1993, c. 48; Ab. 1995, c. 67 219, Ab. 1995, c. 67 219.1, 2003, c. 18 220, 1995, c. 67 221, 1995, c. 67 221.1, 1995, c. 67 221.2, 1995, c. 67; 2003, c. 18 221.2.1, 2003, c. 18 221.2.2, 2003, c. 18 221.2.3, 2003, c. 18 221.3, 1995, c. 67; 2003, c. 18 221.3.1, 2003, c. 18 221.4, 1995, c. 67; 1999, c. 40; 2003, c. 18 221.4.1, 2003, c. 18 221.5, 1995, c. 67 221.5.1, 2003, c. 18 221.6, 1995, c. 67; 2003, c. 18 221.6.1, 2003, c. 18 221.7, 1995, c. 67 221.8, 1995, c. 67; 2002, c. 45 222, 1984, c. 28; 1995, c. 67; 2003, c. 18 </p>

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Reference	Title Amendments
c. C-67.2	<p>Cooperatives Act – <i>Cont'd</i></p> <p> 223, 1984, c. 28; Ab. 1995, c. 67 223.1, 1984, c. 28; 1995, c. 67; 2003, c. 18 223.2, 1984, c. 28; Ab. 2003, c. 18 224, 1984, c. 28; Ab. 2003, c. 18 224.1, 1984, c. 28 224.1.1, 1995, c. 67 224.2, 1984, c. 28; 1995, c. 67; 2003, c. 18 224.2.1, 2003, c. 18 224.3, 1984, c. 28; Ab. 1995, c. 67 224.4, 1984, c. 28; 1995, c. 67 224.4.1, 2003, c. 18 224.4.2, 2003, c. 18 224.4.3, 2003, c. 18 224.4.4, 2003, c. 18 224.5, 1984, c. 28; 2003, c. 18 224.6, 1995, c. 67; 2003, c. 18 224.7, 2003, c. 18 225, 1984, c. 28; 1995, c. 67; 2003, c. 18 225.1, 1995, c. 67; 2003, c. 18 225.2, 2003, c. 18 225.3, 2003, c. 18 225.4, 2003, c. 18 225.5, 2003, c. 18 225.6, 2003, c. 18 225.7, 2003, c. 18 225.8, 2003, c. 18 226, 1995, c. 67 226.1, 1997, c. 17; 2003, c. 18 226.1.1, 2003, c. 18 226.1.2, 2003, c. 18 226.2, 1997, c. 17 226.3, 1997, c. 17; 2003, c. 18 226.4, 1997, c. 17 226.5, 1997, c. 17 226.6, 1997, c. 17; 2003, c. 18 226.7, 1997, c. 17; 2003, c. 18 226.8, 1997, c. 17; 2003, c. 18 226.9, 1997, c. 17; 2003, c. 18 226.10, 1997, c. 17; 2002, c. 45 226.11, 1997, c. 17; Ab. 2003, c. 18 226.12, 1997, c. 17; 2002, c. 45 226.13, 1997, c. 17; 2002, c. 45 226.14, 1997, c. 17; 2003, c. 18 226.15, 2003, c. 18 228, 1995, c. 67 230, 1995, c. 67 230.1, 2003, c. 18 231, 1995, c. 67 232, 1995, c. 67 233, 1995, c. 67; 2003, c. 18 233.1, 2003, c. 18 233.2, 2003, c. 18 233.3, 2003, c. 18 234, Ab. 1995, c. 67 239, 2000, c. 29; 2003, c. 18 239.1, 2003, c. 18 239.2, 2003, c. 18 240.1, 2003, c. 18 241, 1995, c. 67 244, 1987, c. 68; 1993, c. 48; 1995, c. 67; 2003, c. 18 246, 1995, c. 67; 2003, c. 18 </p>

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Reference	Title Amendments
c. C-67.2	<p>Cooperatives Act – <i>Cont'd</i></p> <p>248, 1990, c. 4; 2003, c. 18 249, Ab. 1995, c. 67; Ab. 2003, c. 18 250, Ab. 1995, c. 67; Ab. 2003, c. 18 251, Ab. 1995, c. 67; Ab. 2003, c. 18 252, 1993, c. 48; Ab. 1995, c. 67; Ab. 2003, c. 18 253, 1993, c. 48; Ab. 1995, c. 67; 2002, c. 45; Ab. 2003, c. 18 254, Ab. 1995, c. 67; Ab. 2003, c. 18 255, Ab. 1995, c. 67; Ab. 2003, c. 18 256, Ab. 1995, c. 67; Ab. 2003, c. 18 257, 1995, c. 67; 2003, c. 18 258, 1995, c. 67; 2003, c. 18 260, 2003, c. 18 262, 1995, c. 67; 2003, c. 18 263, 1995, c. 67 264, 1995, c. 67 265, 1984, c. 28; 1995, c. 67; 2003, c. 18 265.1, 2003, c. 18 266, 1993, c. 48; 1995, c. 67; 2002, c. 45; 2003, c. 18 267, Ab. 1995, c. 67 268, 2003, c. 18 269.1, 1995, c. 67; 2003, c. 18 269.1.1, 2003, c. 18 269.1.2, 2003, c. 18 269.1.3, 2003, c. 18 269.2, 1995, c. 67; 2003, c. 18 270, 2003, c. 18 271, Ab. 2003, c. 18 272, 1993, c. 48; 1995, c. 67; 2003, c. 18 273, 1995, c. 67 275, 1995, c. 67; 2003, c. 18 278, 1995, c. 67; Ab. 2003, c. 18 280, 2003, c. 18 281.1, 1995, c. 67 282, Ab. 2003, c. 18 323, Ab. 1995, c. 67 324, Ab. 1995, c. 67 326, 1999, c. 40 327, 1984, c. 36; 1988, c. 41; 1994, c. 16; Ab. 2003, c. 18 328, 1984, c. 36; 1988, c. 41; 1994, c. 16; 1999, c. 8; 2003, c. 18</p>
c. C-67.3	<p>Act respecting financial services cooperatives</p> <p>6, 2003, c. 20 11, 2002, c. 45; 2004, c. 37 13, 2002, c. 45; 2004, c. 37 14, 2002, c. 45; 2004, c. 37 15, 2002, c. 45; 2004, c. 37 20, 2002, c. 45; 2004, c. 37 21, 2002, c. 45; 2004, c. 37 22, 2002, c. 45; 2004, c. 37 23, 2002, c. 45; 2004, c. 37 24, 2002, c. 45; 2004, c. 37 25, 2002, c. 45; 2004, c. 37 25.1, 2002, c. 45; 2004, c. 37 25.2, 2002, c. 45 25.3, 2002, c. 45; 2004, c. 37 25.4, 2002, c. 45; 2004, c. 37 26, 2002, c. 45; 2004, c. 37 27, 2002, c. 45; 2004, c. 37 31, 2002, c. 45; 2004, c. 37 37, 2002, c. 45; 2004, c. 37</p>

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Reference	Title Amendments
c. C-67.3	<p>Act respecting financial services cooperatives – <i>Cont'd</i></p> <p>39, 2002, c. 45; 2004, c. 37 42, 2002, c. 45; 2004, c. 37 43, 2002, c. 45; 2004, c. 37 61, 2002, c. 45; 2004, c. 37 68, 2002, c. 70 70, 2002, c. 45 71, 2002, c. 45; 2004, c. 37 81, 2002, c. 45; 2004, c. 37 82, 2002, c. 45; 2004, c. 37 84, 2003, c. 20 88, 2003, c. 20 89, 2003, c. 20 90.1, 2003, c. 20 100, 2002, c. 45; 2004, c. 37 113, 2002, c. 45; 2004, c. 37 115, 2003, c. 20 116, 2002, c. 6 120, 2002, c. 45; 2004, c. 37 122, 2002, c. 45; 2004, c. 37 123, 2002, c. 45; 2004, c. 37 127, 2002, c. 45; 2004, c. 37 131.1, 2002, c. 45 131.2, 2002, c. 45; 2004, c. 37 131.3, 2002, c. 45; 2004, c. 37 131.4, 2002, c. 45; 2004, c. 37 131.5, 2002, c. 45; 2004, c. 37 131.6, 2002, c. 45; 2004, c. 37 131.7, 2002, c. 45 132, 2002, c. 45; 2004, c. 37 135, 2002, c. 45; 2004, c. 37 136, 2002, c. 45; 2004, c. 37 138, 2002, c. 45; 2004, c. 37 142, 2002, c. 45; 2004, c. 37 146, 2002, c. 45; 2004, c. 37 147, 2002, c. 45; 2004, c. 37 151, 2002, c. 45; 2004, c. 37 152, 2002, c. 45; 2004, c. 37 157, 2002, c. 45; 2004, c. 37 158, 2002, c. 45; 2004, c. 37 160, 2002, c. 45; 2004, c. 37 162, 2002, c. 45; 2003, c. 20; 2004, c. 37 163, 2002, c. 45; 2004, c. 37 166, 2002, c. 45; 2004, c. 37 167, 2002, c. 45; 2004, c. 37 170, 2002, c. 45; 2004, c. 37 171, 2002, c. 45; 2004, c. 37 175, 2002, c. 45; 2004, c. 37 176, 2002, c. 45; 2004, c. 37 177, 2002, c. 45; 2004, c. 37 178, 2002, c. 45; 2004, c. 37 179, 2002, c. 45; 2004, c. 37 180, 2002, c. 45; 2004, c. 37 181, 2002, c. 45; 2004, c. 37 182, 2002, c. 45; 2004, c. 37 183, 2002, c. 45; 2004, c. 37 184, 2002, c. 45; 2004, c. 37 185, 2002, c. 45; 2004, c. 37 187, 2002, c. 45; 2004, c. 37 188, 2002, c. 45; 2004, c. 37 189, 2002, c. 45; 2004, c. 37 190, 2002, c. 45; 2004, c. 37</p>

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Reference	Title Amendments
c. C-67.3	<p>Act respecting financial services cooperatives – <i>Cont'd</i></p> <p>191, 2002, c. 45; 2004, c. 37 192, 2002, c. 45; 2004, c. 37 194, 2002, c. 45; 2004, c. 37 204, 2003, c. 20 221, 2003, c. 20 231, 2002, c. 45; 2004, c. 37 236, 2003, c. 20 236.1, 2003, c. 20 243, 2002, c. 45; 2004, c. 37 246.1, 2003, c. 20 258, 2002, c. 45 259, 2002, c. 45; 2004, c. 37 265, 2002, c. 45; 2004, c. 37 266, 2002, c. 45; 2004, c. 37 268, 2002, c. 45; 2004, c. 37 277, 2002, c. 45; 2004, c. 37 278, 2002, c. 45; 2004, c. 37 279, 2002, c. 45; 2004, c. 37 280, 2002, c. 45; 2004, c. 37 283, 2002, c. 45; 2004, c. 37 287.1, 2003, c. 20 288, 2003, c. 20 288.1, 2003, c. 20 292, 2002, c. 45; 2004, c. 37 294, 2003, c. 20 295, 2003, c. 20 297, 2003, c. 20 297.1, 2003, c. 20 298, 2003, c. 20 300, 2003, c. 20 314, 2002, c. 45; 2004, c. 37 316, 2002, c. 45; 2004, c. 37 325, 2002, c. 45; 2004, c. 37 333, 2002, c. 45; 2004, c. 37 336.1, 2003, c. 20 348, 2002, c. 45; 2004, c. 37 350, 2002, c. 45; 2004, c. 37 353, 2002, c. 45; 2004, c. 37 355, 2002, c. 45; 2004, c. 37 369, 2003, c. 20 371, 2003, c. 20 372, 2003, c. 20 376, 2002, c. 45; 2004, c. 37 377, 2002, c. 45; 2004, c. 37 379, 2002, c. 45; 2004, c. 37 380, 2002, c. 45; 2004, c. 37 381, 2002, c. 45; 2004, c. 37 382.1, 2003, c. 20 387, 2002, c. 45; 2004, c. 37 389, 2002, c. 45; 2004, c. 37 390, 2002, c. 45; 2004, c. 37 391, 2002, c. 45; 2004, c. 37 399, 2002, c. 45; 2004, c. 37 403, 2002, c. 45; 2004, c. 37 404, 2002, c. 45; 2004, c. 37 406, 2002, c. 45; 2004, c. 37 413, 2002, c. 45; 2004, c. 37 424, 2002, c. 45; 2003, c. 20; 2004, c. 37 426, 2002, c. 45; 2004, c. 37 427, 2002, c. 45; 2004, c. 37 433, 2002, c. 45; 2004, c. 37</p>

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Reference	Title Amendments
c. C-67.3	Act respecting financial services cooperatives – <i>Cont'd</i>
	434 , 2002, c. 45; 2004, c. 37
	435 , 2002, c. 45; 2004, c. 37
	436 , 2002, c. 45; 2004, c. 37
	442 , 2002, c. 45; 2004, c. 37
	443 , 2002, c. 45; 2004, c. 37
	445 , 2002, c. 45; 2004, c. 37
	446 , 2002, c. 45; 2004, c. 37
	447 , 2002, c. 45; 2004, c. 37
	448 , 2002, c. 45; 2004, c. 37
	449 , 2002, c. 45; 2004, c. 37
	452 , 2002, c. 45; 2004, c. 37
	453 , 2002, c. 45; 2004, c. 37
	455 , 2002, c. 45; 2004, c. 37
	456 , 2002, c. 45; 2004, c. 37
	457 , 2002, c. 45; 2004, c. 37
	458 , 2002, c. 45; 2004, c. 37
	459 , 2002, c. 45; 2004, c. 37
	460 , 2002, c. 45; 2004, c. 37
	463 , 2002, c. 45; 2004, c. 37
	465 , 2002, c. 45; 2004, c. 37
	467 , 2002, c. 45; 2004, c. 37
	471 , 2002, c. 45; 2004, c. 37
	473 , 2002, c. 70
	474 , 2002, c. 70
	475 , 2002, c. 70
	478 , 2002, c. 45; 2004, c. 37
	480 , 2002, c. 45; 2004, c. 37
	483 , 2002, c. 45; 2004, c. 37
	485 , 2002, c. 45; 2004, c. 37
	487 , 2002, c. 45; 2004, c. 37
	488 , 2002, c. 45; 2004, c. 37
	495 , 2002, c. 45; 2004, c. 37
	497 , 2003, c. 20
	500 , 2003, c. 20
	501 , 2003, c. 20
	502 , 2003, c. 20
	505 , 2002, c. 45; 2004, c. 37
	519 , 2002, c. 45; 2004, c. 37
	523 , 2002, c. 45; 2004, c. 37
	528 , 2002, c. 45; 2004, c. 37
	529 , 2002, c. 45; 2004, c. 37
	530 , 2002, c. 45; 2004, c. 37
	531 , 2002, c. 45; 2004, c. 37
	532 , 2002, c. 45; 2004, c. 37
	533 , Ab. 2002, c. 45
	534 , 2002, c. 45; 2004, c. 37
	537 , 2002, c. 45; 2004, c. 37
	538 , 2002, c. 45; 2004, c. 37
	543 , 2002, c. 45; 2004, c. 37
	545 , 2002, c. 45; 2004, c. 37
	548 , 2002, c. 45; 2004, c. 37
	549 , 2002, c. 45; 2004, c. 37
	550 , 2002, c. 45; 2004, c. 37
	551 , 2002, c. 45; 2004, c. 37
	552 , 2002, c. 45; 2004, c. 37
	553 , 2002, c. 45; 2004, c. 37
	554 , 2002, c. 45; 2004, c. 37
	556 , 2002, c. 45; 2004, c. 37
	557 , 2002, c. 45; 2004, c. 37
	559 , 2002, c. 45; 2004, c. 37
	560 , 2002, c. 45; 2004, c. 37

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Reference	Title Amendments
c. C-67.3	<p>Act respecting financial services cooperatives – <i>Cont'd</i></p> <p>562, 2002, c. 45; 2004, c. 37 563, 2002, c. 45; 2004, c. 37 564, 2002, c. 45; 2004, c. 37 565, 2002, c. 45; 2004, c. 37 567, 2002, c. 45; 2004, c. 37 568, 2002, c. 45; 2004, c. 37 569, 2002, c. 45; 2004, c. 37 570, 2002, c. 45; 2004, c. 37 571, 2002, c. 45; 2004, c. 37 572, 2002, c. 45; 2004, c. 37 573, 2002, c. 45; 2004, c. 37 574, 2002, c. 45; 2004, c. 37 581, 2002, c. 45; 2004, c. 37 584, 2002, c. 45; 2004, c. 37 585, 2002, c. 45; 2004, c. 37 586, 2002, c. 45; 2004, c. 37 587, 2002, c. 45; 2004, c. 37 588, 2002, c. 45; 2004, c. 37 589, 2002, c. 45; 2004, c. 37 589.1, 2004, c. 37 590, 2002, c. 45; 2004, c. 37 595, 2002, c. 45; 2004, c. 37 597, 2002, c. 45; 2004, c. 37 598, 2002, c. 45; 2004, c. 37 599, 2002, c. 45; 2002, c. 70; 2003, c. 20 605, 2002, c. 45; 2004, c. 37 609, 2002, c. 45; 2004, c. 37 721, 2002, c. 45; 2002, c. 70 726.1, 2004, c. 37 727, 2002, c. 45; 2004, c. 37 731, 2002, c. 45</p>
c. C-68	<p>Coroners Act</p> <p>Ab., 1983, c. 41</p>
c. C-68.1	<p>Act respecting the Corporation d'hébergement du Québec</p> <p>12, 2000, c. 56 24, 2001, c. 75 27, 2000, c. 8 29, 2000, c. 8</p>
c. C-69	<p>Act respecting Roman Catholic cemetery companies</p> <p><i>see</i> c. C-40.1</p>
c. C-69.1	<p>Act respecting security funds</p> <p><i>see</i> c. F-3.2.0.4</p>
c. C-70	<p>Act respecting municipal and intermunicipal transit authorities</p> <p><i>see</i> c. S-30.1</p>
c. C-71	<p>Religious Corporations Act</p> <p>1, 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 57 2, 1982, c. 52; 2002, c. 45 2.1, 1993, c. 48 5, 1982, c. 52; 2002, c. 45</p>

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Reference	Title Amendments
c. C-71	<p>Religious Corporations Act – <i>Cont'd</i></p> <p>5.1, 1993, c. 48; 2002, c. 45 5.2, 2002, c. 57 6, 1993, c. 48; 2002, c. 45 7, 1982, c. 52; 2002, c. 45 8, 2002, c. 57 8.1, 2002, c. 57 9, 1992, c. 57; 1999, c. 40; 2002, c. 57 11, 1999, c. 40; 2002, c. 57 14.1, 2002, c. 57 14.2, 2002, c. 57 15, 1982, c. 52; 1993, c. 48; 2002, c. 45; 2002, c. 57 16, 1982, c. 52; 1993, c. 48; 2002, c. 45 17, 1999, c. 40; 2000, c. 42; 2002, c. 57 19, 2002, c. 45 20, 2002, c. 45; 2003, c. 29 Form 1, 1982, c. 52; 2002, c. 45</p>
c. C-72	<p>Municipal Courts Act</p> <p>2, 1979, c. 36; 1982, c. 32 7, 1982, c. 2; 1982, c. 32 7.1, 1982, c. 2; 1982, c. 32 7.2, 1982, c. 2 7.3, 1982, c. 2 8, Ab. 1988, c. 74 15, 1990, c. 4 Rp., 1989, c. 52</p>
c. C-72.01	<p>Act respecting municipal courts</p> <p>1, 2002, c. 21 2, 1999, c. 40 6, 1990, c. 85 8, 1993, c. 62 9, 1993, c. 62 10, 1996, c. 2 11, 1993, c. 62 11.1, 1993, c. 62; 1996, c. 2; 1998, c. 30 12, 1996, c. 2; 1998, c. 30 18.1, 1993, c. 62; 1999, c. 43; 2000, c. 54; 2003, c. 14; 2003, c. 19 18.2, 1993, c. 62; 1998, c. 30 18.3, 1993, c. 62; 1999, c. 43; 2000, c. 54; 2003, c. 14; 2003, c. 19 18.4, 2000, c. 54; Ab. 2003, c. 14; 2003, c. 19 19, 1996, c. 2; 1998, c. 31 21, 1999, c. 43; 2003, c. 19 23, 1998, c. 30; 1999, c. 43; 2002, c. 21; 2003, c. 19 24, 2002, c. 21 24.1, 2002, c. 21 25, 2002, c. 21 25.1, 2002, c. 21 25.2, 2002, c. 21 25.3, 2002, c. 21 25.4, 2002, c. 21 25.5, 2002, c. 21 28, 1995, c. 2 30, 1995, c. 42; 2004, c. 12 36, 1998, c. 30; 1999, c. 40; 2002, c. 21 36.1, 1998, c. 30; Ab. 2002, c. 21 36.2, 1998, c. 30; Ab. 2002, c. 21 36.3, 1998, c. 30; Ab. 2002, c. 21 36.4, 1998, c. 30; Ab. 2002, c. 21</p>

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Reference	Title Amendments
c. C-72.01	<p>Act respecting municipal courts – <i>Cont'd</i></p> <p>36.5, 1998, c. 30; Ab. 2002, c. 21 37, 2002, c. 21 37.1, 1998, c. 30; Ab. 2002, c. 21 39.1, 1998, c. 30; 2002, c. 21 39.2, 1998, c. 30 39.3, 1998, c. 30; 2002, c. 21 41, 1998, c. 30 42, 1998, c. 30; 2002, c. 21 42.1, 1998, c. 30 45.1, 2002, c. 21 46, 1998, c. 30; 2002, c. 21 46.1, 2002, c. 21 47, Ab. 1998, c. 30 48, 1998, c. 30 49, 1997, c. 84; 2002, c. 21 49.1, 1998, c. 30; Ab. 2002, c. 21 49.2, 1998, c. 30; Ab. 2002, c. 21 49.3, 1998, c. 30; Ab. 2002, c. 21 50, 1997, c. 84; 1998, c. 30 51, 1998, c. 30; 1999, c. 62; 2002, c. 21 53, 2002, c. 21 54, 2002, c. 21 55, 1993, c. 62; 1996, c. 2; 1998, c. 30; 2002, c. 21 56.1, 1998, c. 30; 2002, c. 21 56.2, 1998, c. 30; 2002, c. 21 58, 2002, c. 21 60, 1999, c. 40 61, 2000, c. 54 62, 1999, c. 40 64, 1998, c. 30 66, 1998, c. 30; 2002, c. 21 67, 1992, c. 61; Ab. 2004, c. 12 68, 1995, c. 41 69, 1996, c. 2 74, 1990, c. 4 77, 1990, c. 4 79, 2002, c. 21 80, 2002, c. 7 83, 1992, c. 61 84, 1990, c. 4; 1992, c. 61; 2002, c. 21; 2003, c. 5 86.0.1, 2002, c. 32 86.1, 1998, c. 30; Ab. 2002, c. 21 89, 1998, c. 30; 1999, c. 43; 2003, c. 19 90, 1998, c. 30 91, 1998, c. 30; 1999, c. 43; 2003, c. 19 95, 1998, c. 30 96, 1998, c. 30 98, 1999, c. 43; 2002, c. 21; 2003, c. 19 99, 1998, c. 30 102, 1993, c. 62 103, 1993, c. 62 104, 1998, c. 30 108, 1996, c. 2; 1998, c. 31 109, 1999, c. 43; 2003, c. 19 111, 1993, c. 62; 1998, c. 30; 1999, c. 43; 2002, c. 21; 2003, c. 19 112, 1998, c. 30 114, 1998, c. 30 115, 1998, c. 30 116, Ab. 1993, c. 62 117, Ab. 1993, c. 62 117.1, 1993, c. 62</p>

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Reference	Title Amendments
c. C-72.01	<p>Act respecting municipal courts – <i>Cont'd</i></p> <p>117.2, 1993, c. 62; 1998, c. 30 117.3, 1993, c. 62; 1996, c. 2; 1998, c. 30 117.4, 1993, c. 62; 1996, c. 2; 1998, c. 30 117.5, 1993, c. 62 118, 1990, c. 4 137, Ab. 1992, c. 61 142, Ab. 1990, c. 4 149, Ab. 1990, c. 4 206, Ab. 1993, c. 62 208, 1993, c. 62 209, 1999, c. 40</p>
c. C-72.1	<p>Act respecting racing</p> <p>Title, 1990, c. 46 1, 1990, c. 46 2, 1990, c. 46; Ab. 1993, c. 39 3, Ab. 1993, c. 39 4, Ab. 1993, c. 39 5, Ab. 1993, c. 39 6, Ab. 1993, c. 39 7, Ab. 1993, c. 39 8, Ab. 1993, c. 39 9, Ab. 1993, c. 39 10, Ab. 1993, c. 39 11, Ab. 1993, c. 39 12, Ab. 1993, c. 39 13, Ab. 1993, c. 39 14, Ab. 1993, c. 39 15, Ab. 1993, c. 39 16, Ab. 1993, c. 39 17, Ab. 1993, c. 39 18, Ab. 1993, c. 39 19, Ab. 1993, c. 39 20, Ab. 1993, c. 39 21, Ab. 1993, c. 39 22, Ab. 1993, c. 39 23, Ab. 1993, c. 39 24, Ab. 1993, c. 39 25, Ab. 1993, c. 39 26, Ab. 1993, c. 39 27, Ab. 1993, c. 39 28, 1990, c. 46; Ab. 1993, c. 39 29, Ab. 1993, c. 39 30, Ab. 1993, c. 39 31, Ab. 1993, c. 39 32, Ab. 1993, c. 39 33, Ab. 1993, c. 39 34, Ab. 1993, c. 39 35, Ab. 1993, c. 39 36, 1990, c. 46; Ab. 1993, c. 39 37, Ab. 1993, c. 39 38, Ab. 1993, c. 39 39, Ab. 1993, c. 39 40, Ab. 1993, c. 39 41, Ab. 1993, c. 39 42, Ab. 1993, c. 39 43, Ab. 1993, c. 39 44, Ab. 1993, c. 39 45, Ab. 1993, c. 39 47, 1990, c. 46</p>

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Reference	Title Amendments
c. C-72.1	<p>Act respecting racing – <i>Cont'd</i></p> <p>49, 1997, c. 43 50, 1997, c. 43 51, 1997, c. 43 52, 1993, c. 39 58.1, 1990, c. 46 61, 1990, c. 46 68, 1990, c. 46; 1997, c. 43 69, 1990, c. 46; 1999, c. 40 70, 1990, c. 46 71, 1990, c. 46 77, 1990, c. 4; 1990, c. 46 78, 1990, c. 46 79, Ab. 1993, c. 39 86, 1993, c. 39 89, 1993, c. 39 97, 1992, c. 61 98, 1992, c. 61 99, 1992, c. 61; 1997, c. 80 100, 1997, c. 80 101, 1993, c. 39 103, 1988, c. 81; 1990, c. 46; 1993, c. 39 105, 1990, c. 46 106, 1990, c. 4; 1991, c. 33 107, 1990, c. 4; 1991, c. 33 108, 1990, c. 4; 1991, c. 33 109, 1990, c. 4; 1991, c. 33 110, 1990, c. 4; 1991, c. 33 111, 1990, c. 4 112, 1990, c. 4; Ab. 1992, c. 61 113, Ab. 1992, c. 61 134, 1988, c. 81 144, 1993, c. 39</p>
c. C-73	<p>Real Estate Brokerage Act</p> <p>Rp., 1991, c. 37 1, 1983, c. 26; 1985, c. 34; 1992, c. 57 2, 1983, c. 26 2.1, 1983, c. 26 3, 1983, c. 26 4, 1983, c. 26 5, 1992, c. 57 6, 1983, c. 26; 1984, c. 47; 1985, c. 34 7, 1983, c. 26; 1985, c. 34 7.1, 1985, c. 34 7.2, 1985, c. 34 8, 1983, c. 26; 1985, c. 34 8.1, 1985, c. 34 9, 1983, c. 26 9.1, 1985, c. 34 9.2, 1985, c. 34 9.3, 1985, c. 34 9.4, 1985, c. 34 9.5, 1985, c. 34 9.6, 1985, c. 34 9.7, 1985, c. 34 9.8, 1985, c. 34 9.9, 1985, c. 34 9.10, 1985, c. 34 9.11, 1985, c. 34 9.12, 1985, c. 34</p>

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Reference	Title Amendments
c. C-73	<p>Real Estate Brokerage Act – <i>Cont'd</i></p> <p>9.13, 1985, c. 34 9.14, 1985, c. 34 9.15, 1985, c. 34 9.16, 1985, c. 34 9.17, 1985, c. 34 9.18, 1985, c. 34 9.19, 1985, c. 34 9.20, 1985, c. 34 9.21, 1985, c. 34 9.22, 1985, c. 34 9.23, 1985, c. 34 9.24, 1985, c. 34 9.25, 1985, c. 34 9.26, 1985, c. 34 9.27, 1985, c. 34 9.28, 1985, c. 34 9.29, 1985, c. 34 9.30, 1985, c. 34 9.31, 1985, c. 34 9.32, 1985, c. 34 9.33, 1985, c. 34 9.34, 1985, c. 34 9.35, 1985, c. 34 11.1, 1985, c. 34 12, 1985, c. 34 13, 1983, c. 26; 1984, c. 47; 1985, c. 34 14, 1983, c. 26 15.1, 1983, c. 26 16, 1983, c. 26; 1986, c. 95 16.1, 1984, c. 47 17, 1984, c. 47; 1986, c. 58; 1990, c. 4 18, Ab. 1992, c. 61 19, Ab. 1990, c. 4 20, 1983, c. 26; 1984, c. 47; 1985, c. 34; 1987, c. 101 21, 1983, c. 26; 1986, c. 95; 1992, c. 61 21.1, 1986, c. 95 23, 1983, c. 26</p>
c. C-73.1	<p>Real Estate Brokerage Act</p> <p>1, 1999, c. 40; 2002, c. 45 2, 1999, c. 40; 2002, c. 45 5, 2004, c. 37 10, 1999, c. 40 12, 1999, c. 40 13, 1999, c. 40 14, 1999, c. 40 18, 1999, c. 40 20, 1998, c. 37 21, Ab. 1993, c. 17 25, 1998, c. 37; 2002, c. 45; 2004, c. 37 26, 1998, c. 37 27, 1998, c. 37 28, 1998, c. 37; 1999, c. 40 32, 1999, c. 40 34, 2001, c. 32 38, 1999, c. 40 51, 2000, c. 8 61, 2002, c. 45 62, 2002, c. 45 65, 1999, c. 40</p>

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Reference	Title Amendments
c. C-73.1	<p>Real Estate Brokerage Act – <i>Cont'd</i></p> <p>71, 1999, c. 40 74, 1998, c. 37; 2004, c. 37 75, 1996, c. 42; 2002, c. 45 79, 2002, c. 45 79.1, 2004, c. 37 79.2, 2004, c. 37 86, 1999, c. 40 92, 1999, c. 40 99, 1999, c. 40 101, 2002, c. 45 105, 2002, c. 45 106, 2002, c. 45 112, 1999, c. 40 123, 1999, c. 40 131, 1999, c. 40 136, 1997, c. 43 142, 2002, c. 45 144, 2002, c. 45 146, 2002, c. 45 147, 2002, c. 45 148, 1997, c. 43; 2002, c. 45 149, 1997, c. 43; 2002, c. 45 150, 2002, c. 45 151, 2002, c. 45 152, 1997, c. 43; 2002, c. 45 153, 2002, c. 45 154, 2002, c. 45 155, 1996, c. 42; 1998, c. 37 160.1, 1996, c. 42 160.2, 1996, c. 42 160.3, 1996, c. 42; 2002, c. 45 161, Ab. 1992, c. 61 164, 2002, c. 45 164.1, 1996, c. 42 166, 2002, c. 45 172, Ab. 1994, c. 12 189, 2002, c. 45 190, 2002, c. 45; 2003, c. 29</p>
c. C-74	<p>Insurance Brokers Act</p> <p>Ab., 1989, c. 48 6, 1986, c. 95 9, 1982, c. 52 11, 1982, c. 52 19, 1982, c. 52; 1989, c. 54 25, 1982, c. 52; 1986, c. 95 32, 1982, c. 52 36, 1990, c. 4 38, 1990, c. 4 39, Ab. 1990, c. 4 41, 1982, c. 52 42, 1982, c. 52 43, 1982, c. 52</p>
c. C-75	<p>Farm Credit Act</p> <p>Rp., 1987, c. 86</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-75.1	Act to promote long term farm credit by private institutions Rp. , 1987, c. 86
c. C-76	Act respecting the financing of commercial fishing <i>see</i> c. F-1.3
c. C-77	Act to promote credit to farm producers Rp. , 1987, c. 86
c. C-77.1	Aquaculture Credit Act Ab. , 1987, c. 86
c. C-78	Forestry Credit Act 1 , 1982, c. 26; 1986, c. 108; 1990, c. 64; 1992, c. 32; 1994, c. 13; 1999, c. 40; 2000, c. 29; 2000, c. 53; 2003, c. 8 2 , 1992, c. 32; 2000, c. 53 3 , 1992, c. 32; 1992, c. 57; 1999, c. 40; 2000, c. 53 3.1 , 1983, c. 16; 1992, c. 32; 2000, c. 53 4 , 1999, c. 40 6 , 1980, c. 29; 1992, c. 32; 2000, c. 53 7 , 1992, c. 32; 2000, c. 53 8 , 1999, c. 40 9 , 1986, c. 95; 1992, c. 32; 1999, c. 40; 2000, c. 53 10 , 1992, c. 32; 1999, c. 40; 2000, c. 53 11 , 1992, c. 32; 1999, c. 40; 2000, c. 53 12 , 1992, c. 32; 2000, c. 53 13 , 1999, c. 40 13.1 , 1986, c. 16 16 , 1980, c. 29; 1992, c. 32; 2000, c. 53 20 , 1992, c. 57 21 , 1986, c. 95; 1992, c. 32; 2000, c. 53 25 , 1992, c. 32; 1999, c. 40; 2000, c. 53 26 , 1992, c. 32; 2000, c. 53 27 , 1978, c. 49; 1999, c. 40 28 , 1978, c. 49; 1992, c. 32; 2000, c. 53 29 , 1978, c. 49; 1992, c. 32; 1999, c. 40; 2000, c. 53 30 , 1992, c. 32; 2000, c. 53 32 , 1992, c. 32; 1999, c. 40; 2000, c. 53 33 , 1992, c. 32; 2000, c. 53 34 , 1992, c. 32; 1999, c. 40; 2000, c. 53 35 , 1992, c. 32; 1996, c. 2; 1999, c. 40; 2000, c. 53 40 , 1999, c. 40 42 , 1992, c. 32; 2000, c. 53 43 , 1980, c. 29; 1992, c. 32; 1992, c. 57; 1999, c. 40; 2000, c. 53 45 , 1990, c. 4; 1992, c. 32; 1992, c. 57; 1992, c. 61; 1999, c. 40; 2000, c. 53 46 , 1980, c. 29; 1992, c. 32; 2000, c. 53 46.1 , 1980, c. 29; 1992, c. 32; 1992, c. 57; 2000, c. 53 46.2 , 1980, c. 29; 1988, c. 84; 1992, c. 32; 1996, c. 2; 1999, c. 40; 2000, c. 53; 2002, c. 75 46.3 , 1980, c. 29; 1992, c. 32; 2000, c. 53 46.4 , 1980, c. 29; 1992, c. 32; 2000, c. 53 46.5 , 1980, c. 29; 1992, c. 32; 2000, c. 53; 2002, c. 45; 2004, c. 37 46.6 , 1980, c. 29; 1992, c. 32; 2000, c. 53 46.7 , 1980, c. 29; 1992, c. 32; 1992, c. 57; 1999, c. 40; 2000, c. 53 46.8 , 1980, c. 29; 1992, c. 32; 2000, c. 53 47 , 1980, c. 29; 1992, c. 32; 2000, c. 53 48 , 1992, c. 32; 2000, c. 53 49 , 1978, c. 49

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Reference	Title Amendments
c. C-78	Forestry Credit Act – <i>Cont'd</i> 51 , 1992, c. 32; 2000, c. 53 52 , 1992, c. 32; 2000, c. 53 53 , 1990, c. 64; 1994, c. 13; 2003, c. 8
c. C-78.1	Act to promote forest credit by private institutions 1 , 1986, c. 108; 1999, c. 40; 2000, c. 29 2 , 1992, c. 32; 2000, c. 53 4 , 1999, c. 40 5 , 1999, c. 40 7 , 1999, c. 40 8 , 1992, c. 32; 2000, c. 53 9.1 , 1996, c. 14 10 , 1992, c. 32; 2000, c. 53 11 , 1992, c. 32; 1992, c. 57; 2000, c. 53 12 , 1992, c. 32; 2000, c. 53 14 , 1992, c. 32; 2000, c. 53 15 , 1992, c. 57 16 , 1992, c. 32; 2000, c. 53 17 , 1992, c. 32; 2000, c. 53 18 , 1992, c. 32; 1992, c. 57; 2000, c. 53 19 , 1992, c. 32; 2000, c. 53 20 , 1992, c. 32; 2000, c. 53 21 , 1999, c. 40 24 , 1999, c. 40 25 , 1992, c. 32; 2000, c. 53 26 , 1992, c. 32; 2000, c. 53 27 , 1992, c. 32; 1999, c. 40; 2000, c. 53 28 , 1992, c. 32; 2000, c. 53 30 , 1990, c. 64; 1994, c. 13; 2003, c. 8 32 , 1999, c. 40 33 , 1992, c. 32; 1992, c. 57; 1999, c. 40; 2000, c. 53 34 , 2000, c. 53 35 , 1992, c. 32; 1999, c. 40 36 , 1990, c. 4; 1992, c. 32; 1992, c. 61 37 , 1992, c. 32; 1992, c. 57; 2000, c. 53 38 , 1992, c. 32; 2000, c. 53 39 , 1992, c. 32; 2000, c. 53 40 , 1992, c. 32; 2000, c. 53 41 , 1986, c. 95; 1992, c. 32; 1999, c. 40; 2000, c. 53 42 , 1992, c. 32; 2000, c. 53 43 , 1992, c. 32; 1992, c. 57; 1999, c. 40; 2000, c. 53 44 , 1992, c. 32; 1992, c. 57; 1999, c. 40; 2000, c. 53 45 , 1992, c. 32; 2000, c. 53 46 , 1992, c. 32; 2000, c. 53 47 , 1992, c. 57 48 , 1992, c. 32; 2000, c. 53 49 , 1992, c. 32; 2000, c. 53 50 , Ab. 1992, c. 32 51 , 1992, c. 32; 1999, c. 40; 2000, c. 53 52 , 1992, c. 32; 1992, c. 57; 2000, c. 53 53 , 1992, c. 32; 2000, c. 53 54 , 1992, c. 32; 1992, c. 57; 2000, c. 53 55 , 1988, c. 84; 1992, c. 32; 1999, c. 40; 2000, c. 53; 2002, c. 75 56 , 1992, c. 32; 2000, c. 53 57 , 1992, c. 32; 2000, c. 53 58 , 1992, c. 32; 2000, c. 53; 2002, c. 45; 2004, c. 37 59 , 1992, c. 32; 2000, c. 53 60 , 1992, c. 32; 1992, c. 57; 1999, c. 40; 2000, c. 53 61 , 1992, c. 32; 2000, c. 53 62 , 1992, c. 32; 2000, c. 53

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Reference	Title Amendments
c. C-78.1	Act to promote forest credit by private institutions – <i>Cont'd</i> 63 , 1992, c. 32; 2000, c. 53 67 , 1992, c. 32; 2000, c. 53 68 , 1992, c. 32; 2000, c. 53 69 , 1990, c. 64; 1992, c. 32; 1994, c. 13; 2000, c. 53; 2003, c. 8 70 , 1990, c. 64; 1994, c. 13; 2003, c. 8
c. C-79	Act to promote special credit to agricultural producers during critical periods Rp. , 1987, c. 86
c. C-80	Act respecting the Public Curator Rp. , 1989, c. 54
c. C-81	Public Curator Act 3 , 1996, c. 21 6 , 1999, c. 40 7 , 1999, c. 30 7.1 , 1999, c. 30 8 , 1997, c. 80 12 , 1997, c. 80 13 , 1992, c. 57; 1997, c. 80 14 , 1992, c. 21; 1994, c. 23; 1997, c. 75; 1997, c. 80; 2002, c. 6 15 , 2002, c. 6 16 , 1992, c. 21; Ab. 1992, c. 57 17 , 1992, c. 57 17.1 , 1999, c. 30 17.2 , 1999, c. 30 17.3 , 1999, c. 30 17.4 , 1999, c. 30 18 , 1992, c. 57; 1997, c. 80 20 , 1997, c. 80 24 , 1992, c. 57; 1994, c. 29; 1996, c. 64; 1997, c. 80 24.1 , 1997, c. 80; 2000, c. 29 24.2 , 1997, c. 80 24.3 , 1997, c. 80 25 , Ab. 1997, c. 80 26 , 1997, c. 80 26.1 , 1997, c. 80 26.2 , 1997, c. 80 26.3 , 1997, c. 80 26.4 , 1997, c. 80 26.5 , 1997, c. 80 26.6 , 1997, c. 80 26.7 , 1997, c. 80 26.8 , 1997, c. 80 26.9 , 1997, c. 80; 2000, c. 15 27 , 1997, c. 80 27.1 , 1997, c. 80 28 , 1992, c. 21; 1994, c. 23; 1997, c. 80 28.1 , 1997, c. 80 28.2 , 1997, c. 80 29 , 1992, c. 57; 1997, c. 80 30 , 1997, c. 80 31 , 1997, c. 80; 2000, c. 42 32 , 1997, c. 80 34 , 1992, c. 57 37 , 1997, c. 80; 1999, c. 43; 2003, c. 19 38 , 1992, c. 57

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Reference	Title Amendments
c. C-81	<p>Public Curator Act – <i>Cont'd</i></p> <p>39, 1992, c. 57 40, 1992, c. 57; 1994, c. 29; 1997, c. 80 41, 1997, c. 80 41.1, 1997, c. 80 42, 1997, c. 80 42.1, 1997, c. 80 44, 1992, c. 57; 1994, c. 29; 1999, c. 30 44.1, 1999, c. 30 45, 1994, c. 29; 1999, c. 30 46, 1997, c. 80 52, 1999, c. 40; 2002, c. 6 54, 1992, c. 57; 1997, c. 80 55, 1992, c. 57; 1997, c. 80 56, 1994, c. 29; Ab. 1999, c. 30 57, 1999, c. 30 58, 1997, c. 80; 1999, c. 30 58.1, 1997, c. 80; Ab. 1999, c. 30 59, 1994, c. 29; 1997, c. 80; Ab. 1999, c. 30 59.1, 1997, c. 80; Ab. 1999, c. 30 60, 1994, c. 29; Ab. 1997, c. 80 61, 1997, c. 80; Ab. 1999, c. 30 62, 1992, c. 57; 1994, c. 29; Ab. 1997, c. 80 63, Ab. 1999, c. 30 64, 1997, c. 80; Ab. 1999, c. 30 65, 1991, c. 72; 1994, c. 18; Ab. 1999, c. 30; 2000, c. 15 66, 1999, c. 30 67, 1997, c. 80; 1999, c. 30 67.0.1, 1999, c. 30 67.1, 1997, c. 80; Ab. 1999, c. 30 67.2, 1997, c. 80; Ab. 1999, c. 30 67.3, 1997, c. 80; Ab. 1999, c. 30 67.4, 1997, c. 80; Ab. 1999, c. 30 68, 1991, c. 72; 1992, c. 21; 1992, c. 57; 1994, c. 18; 1994, c. 29; 1997, c. 80; 1999, c. 30 69, 1997, c. 80 69.1, 1997, c. 80 71, Ab. 1992, c. 61 75.1, 1994, c. 29; 1997, c. 80 76, 1997, c. 80 77, 1996, c. 21 200, 1992, c. 57 204, 1997, c. 80 205, Ab. 1997, c. 80 206, Ab. 1997, c. 80</p>
c. D-1	<p>Companies and Partnerships Declaration Act</p> <p>1, 1979, c. 31 2, 1979, c. 31 3, 1979, c. 31; 1983, c. 54 4, 1978, c. 99 6, 1992, c. 61 7, Ab. 1990, c. 4 8, Ab. 1990, c. 4 9, 1979, c. 31 11, 1978, c. 99 14, 1990, c. 4; 1992, c. 61 15, 1990, c. 4 16, 1978, c. 99 17, 1978, c. 99 18, 1978, c. 99</p>

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Reference	Title Amendments
c. D-1	Companies and Partnerships Declaration Act – <i>Cont'd</i> 18.1 , 1982, c. 52 19 , Ab. 1982, c. 17 20 , 1982, c. 52 21 , 1980, c. 28 Form 5 , 1978, c. 99 Rp. , 1993, c. 48
c. D-2	Act respecting collective agreement decrees 1 , 1984, c. 45; 1989, c. 4; 1994, c. 12; 1996, c. 29; 1996, c. 71; 2001, c. 26 2 , 1996, c. 71 4 , 1994, c. 12; 1996, c. 71 4.1 , 1996, c. 71 4.2 , 1996, c. 71 5 , 1996, c. 71 6 , 1996, c. 71 6.1 , 1996, c. 71 6.2 , 1996, c. 71 6.3 , 1996, c. 71 7 , 1996, c. 71 8 , 1996, c. 71 9 , 1990, c. 30; 1996, c. 71 9.1 , 1996, c. 71 9.2 , 1996, c. 71 10 , 1984, c. 45; 1996, c. 71 11 , 1996, c. 71 11.1 , 1996, c. 71 11.2 , 1996, c. 71 11.3 , 1996, c. 71 11.4 , 1996, c. 71 11.5 , 1996, c. 71 11.6 , 1996, c. 71 11.7 , 1996, c. 71 11.8 , 1996, c. 71 11.9 , 1996, c. 71 12 , 1984, c. 45 12.1 , 1997, c. 20 13 , 1984, c. 45; 1996, c. 71 14 , 1996, c. 71 14.1 , 1984, c. 45; 1996, c. 71 14.2 , 1996, c. 71 15 , 1999, c. 40 16 , 1979, c. 45; 1996, c. 71 17 , 1996, c. 71 18 , 1996, c. 71 19 , 1996, c. 71; 1999, c. 40 22 , 1978, c. 7; 1984, c. 45; 1986, c. 95; 1996, c. 71; 1997, c. 80 23 , 1984, c. 45; 1996, c. 71 23.1 , 1996, c. 71 24 , 1996, c. 71 25.1 , 1996, c. 71 25.2 , 1996, c. 71 25.3 , 1996, c. 71 25.4 , 1996, c. 71 26 , 1979, c. 45; 1982, c. 53; 1984, c. 45 26.1 , 1984, c. 45; 1994, c. 12; 1996, c. 71 26.2 , 1996, c. 71 26.3 , 1996, c. 71 26.4 , 1996, c. 71 26.5 , 1996, c. 71 26.6 , 1996, c. 71

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Reference	Title Amendments
c. D-2	<p>Act respecting collective agreement decrees – <i>Cont'd</i></p> <p>26.7, 1996, c. 71 26.8, 1996, c. 71 26.9, 1996, c. 71 26.10, 1996, c. 71 27, 1984, c. 45 28, 1984, c. 45 28.1, 1984, c. 45; 1996, c. 71 28.2, 1996, c. 71 29, 1978, c. 7; 1984, c. 45; 1992, c. 21; 1994, c. 23; 1999, c. 40 30, 1984, c. 45; 1990, c. 4; 1992, c. 61 30.1, 1996, c. 71; 2001, c. 26 31, 1984, c. 45; 1996, c. 71 32, 1990, c. 4 33, 1984, c. 45; 1990, c. 4 34, 1984, c. 45; 1990, c. 4 35, 1984, c. 45; 1990, c. 4; 1996, c. 71 36, 1984, c. 45; 1990, c. 4 37, 1990, c. 4 37.1, 1996, c. 71 38, 1984, c. 45; 1990, c. 4; 1996, c. 71 39, 1996, c. 71 39.1, 1996, c. 71 44, 1996, c. 71 45, 1996, c. 71 46, 1988, c. 51; 1994, c. 12; 1997, c. 63; 1998, c. 36 47, 1996, c. 71 48, 1996, c. 71 51, 1984, c. 45; Ab. 1990, c. 4 52, 1992, c. 61 53, 1984, c. 45; Ab. 1992, c. 61</p>
c. D-3	<p>Dental Act</p> <p>1, 1992, c. 21; 1994, c. 23; 1994, c. 40 2, 1994, c. 40 4, 1994, c. 40 6, 1994, c. 40 7, 1994, c. 40 8, Ab. 1994, c. 40 9, 1999, c. 40 14, 1999, c. 40 15, 1992, c. 21; 1994, c. 40 16, 1992, c. 21 18.1, 1981, c. 22; 1992, c. 21 19, 1994, c. 40; 2000, c. 13 20, 1989, c. 29; Ab. 1994, c. 40 21, 1983, c. 54; Ab. 1994, c. 40 22, Ab. 1994, c. 40 23, Ab. 1994, c. 40 24, 1985, c. 21; 1988, c. 41; 1994, c. 16; 1994, c. 40 25, Ab. 1994, c. 40 29, Ab. 1994, c. 40 30, 1994, c. 40 31, 1994, c. 40 32, Ab. 1994, c. 40 33, Ab. 1994, c. 40 36, 1989, c. 29 38, 1983, c. 54; 1994, c. 40</p>

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Reference	Title Amendments
c. D-4	Denturologists Act 1 , 1994, c. 40 2 , 1994, c. 40 5 , Ab. 1994, c. 40 7 , 1991, c. 10 8 , 1991, c. 10 9 , Ab. 1994, c. 40 10 , Ab. 1994, c. 40 12 , 2000, c. 13 13 , 1994, c. 40
c. D-5	Deposit Act 7 , 1984, c. 47; 1999, c. 77 7.1 , 1999, c. 77 8 , 1992, c. 61; 1999, c. 40; 2002, c. 45; 2002, c. 70 9 , Ab. 1983, c. 41 11 , 1999, c. 40 14 , 1999, c. 40 21 , 1999, c. 40; 2000, c. 42 24 , 1989, c. 54 25 , 1990, c. 4 27 , 1984, c. 47; 1997, c. 80 27.1 , 1997, c. 80 27.2 , 1999, c. 77 28 , 1999, c. 40
c. D-6	Municipal Officers Dismissal Act Ab. , 1982, c. 63
c. D-7	Act respecting municipal debts and loans Title , 1988, c. 84 1 , 1984, c. 38; 1992, c. 54; 1994, c. 33; 1996, c. 2; 1999, c. 43; 2003, c. 19 2 , 1983, c. 57; 1984, c. 38; 1987, c. 42; 1999, c. 31; 1999, c. 43; 2003, c. 19 3 , 1984, c. 38; 1999, c. 43; 2003, c. 19 7 , 1984, c. 38; 1996, c. 2 8 , 1984, c. 38; 1992, c. 27; 1996, c. 2 9 , 1990, c. 4; 1996, c. 2 11 , 1999, c. 43; 2003, c. 19 12 , 1984, c. 38; 1995, c. 34; 1999, c. 43; 2003, c. 19 12.1 , 1994, c. 33; Ab. 1996, c. 27 12.2 , 1995, c. 34 12.3 , 1995, c. 34 13 , 1996, c. 27; Ab. 1997, c. 53 14 , 1990, c. 4 15 , 1982, c. 63; 1984, c. 27; 1988, c. 84; 1995, c. 34; 1996, c. 2; 1999, c. 43; 2003, c. 19 15.1 , 1982, c. 63; 1988, c. 84; 1999, c. 43; 2003, c. 19 15.2 , 1982, c. 63; 1996, c. 2 15.3 , 1992, c. 18 15.4 , 1992, c. 18 15.5 , 1992, c. 18 15.6 , 1992, c. 18 15.7 , 1992, c. 18 16 , 1988, c. 84; Ab. 1996, c. 2 17 , 1988, c. 84; 1996, c. 2 18 , 1996, c. 2; 1999, c. 40 20 , 1981, c. 27; 1984, c. 38; 1988, c. 84; 1996, c. 2; 1999, c. 43; 2003, c. 19 21 , 1988, c. 84; 1996, c. 2 22 , 1999, c. 40

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Reference	Title Amendments
c. D-7	<p>Act respecting municipal debts and loans – <i>Cont'd</i></p> <p>22.1, 1997, c. 53; 1999, c. 43; 2003, c. 19 22.2, 1997, c. 53; 1999, c. 43; 2003, c. 19 23, 1988, c. 84; 1996, c. 2 24, 1996, c. 2 25, 1996, c. 2 25.1, 1995, c. 34; 1996, c. 2 26, 1984, c. 38; 1988, c. 84; 1996, c. 2 26.1, 1981, c. 27; Ab. 1988, c. 84 27, 1983, c. 57 28, 1983, c. 57 29, 1983, c. 57 30, 1996, c. 2 31, 1996, c. 2 32, Ab. 1996, c. 2 33, 1990, c. 4; 1992, c. 61; Ab. 1996, c. 2 34, 1996, c. 2 35, 1999, c. 43; 2003, c. 19 36, 1988, c. 84; 1996, c. 2 39, 1996, c. 2; 2002, c. 75 41, 1996, c. 2 42, 1988, c. 84 44, 1981, c. 27; Ab. 1988, c. 84 45, 1987, c. 57; 1996, c. 2 46, 1996, c. 2 47, 1996, c. 2 48.1, 1984, c. 38; 1999, c. 43; 2003, c. 19 49, 1984, c. 38; 1999, c. 43; 2003, c. 19 49.1, 1984, c. 38 51, Ab. 1984, c. 38 Form 1, Ab. 1996, c. 2</p>
c. D-7.1	<p>Act to foster the development of manpower training</p> <p>2, 1999, c. 40 4, 1997, c. 63 5, 1997, c. 63 6, 1997, c. 63 7, 1996, c. 21; 1997, c. 96; 1999, c. 40; 2002, c. 75 8, 1997, c. 20; 1997, c. 63 10, 1997, c. 63 11, 1997, c. 20 12, 1997, c. 63 16, 1995, c. 63 17, 1997, c. 63 18, 1997, c. 63 20, 1997, c. 20; 1997, c. 63 21, 1997, c. 20; 1997, c. 63 21.1, 1997, c. 20 22, 1996, c. 29; 1997, c. 20; 1997, c. 63 22.1, 1997, c. 20; Ab. 1997, c. 63 23, 1997, c. 63 23.1, 1997, c. 20 23.2, 1997, c. 20; Ab. 1997, c. 63 24, 1996, c. 29; 1997, c. 63 25, Ab. 1997, c. 63 27, 1997, c. 63 28, 1997, c. 20; 1997, c. 63 29, 1997, c. 63 30, 1996, c. 29; 1997, c. 63 31, 1997, c. 63 32, 1997, c. 63</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. D-7.1	<p>Act to foster the development of manpower training – <i>Cont'd</i></p> <p>33, 1997, c. 63 34, 1997, c. 63 35, 1997, c. 63 36, 1997, c. 63; 1999, c. 77 39, 1996, c. 29; Ab. 1997, c. 63 40, 1997, c. 20 41, 1996, c. 29; 1997, c. 63 43, 1997, c. 63 44.1, 1997, c. 20; 1997, c. 63 44.2, 1997, c. 20; 1997, c. 63 44.3, 1997, c. 20; 1997, c. 63 44.4, 1997, c. 20; 1997, c. 63 44.5, 1997, c. 20; 1997, c. 63 44.6, 1997, c. 20; 1997, c. 63 64.1, 1996, c. 74 64.2, 1997, c. 74 65, 1996, c. 29 66, 1997, c. 20; 1997, c. 63 67, 1996, c. 29; 1997, c. 63 Sched., 1995, c. 63; 1997, c. 85; 2002, c. 9; 2003, c. 2</p>
c. D-8	<p>James Bay Region Development and Municipal Organization Act</p> <p><i>see</i> c. D-8.2</p>
c. D-8.1	<p>Act respecting the development of Québec firms in the book industry</p> <p>1, 1999, c. 40 2, 1999, c. 40 3, 1999, c. 40 6, 1985, c. 21; 1988, c. 41; 1993, c. 51; 1994, c. 14; 1994, c. 16; 1994, c. 18 7, 1999, c. 40 16, 1983, c. 54 16.1, 1983, c. 54; 1999, c. 40 16.2, 1983, c. 54; 1999, c. 40 16.3, 1983, c. 54; 1999, c. 40 16.4, 1983, c. 54; 1999, c. 40 16.5, 1983, c. 54 16.6, 1983, c. 54 17, 1994, c. 14 19, 1986, c. 95; 1999, c. 40 23, 1997, c. 43 24, 1997, c. 43 26, 1997, c. 43 27, Ab. 1997, c. 43 28, Ab. 1997, c. 43 29, Ab. 1997, c. 43 30, Ab. 1997, c. 43 32, 1999, c. 40 36, Ab. 1987, c. 68 37, 1999, c. 40 41, 1999, c. 40 42, 1990, c. 4; 1999, c. 40 43, 1990, c. 4; Ab. 1992, c. 61 47, 1999, c. 40 52, 1994, c. 14 Sched., 1990, c. 85; 1992, c. 21; 1992, c. 65; 1994, c. 14; 1994, c. 23; 1996, c. 2; 2000, c. 56</p>

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Reference	Title Amendments
c. D-8.2	<p>James Bay Region Development and Municipal Organization Act</p> <p>Title, 2001, c. 61 1, 1999, c. 40 2, 1999, c. 40; 1999, c. 69 3, 1999, c. 40 4, 1978, c. 41; 1999, c. 40; 1999, c. 69; 2001, c. 61 4.1, 1999, c. 69 4.2, 1999, c. 69 4.3, 1999, c. 69 5, 1999, c. 40; 1999, c. 69 6, 1978, c. 41; 1999, c. 40; 1999, c. 69; 2001, c. 61 7, 1988, c. 41; 1999, c. 40; 1999, c. 69 7.1, 1999, c. 69 7.2, 1999, c. 69 8, 1978, c. 41; 1999, c. 40; 1999, c. 69 9, 1999, c. 69 10, 1987, c. 42; 1999, c. 40; 1999, c. 69 11, 1987, c. 42; 1999, c. 69 12, 1999, c. 69 13, 1999, c. 40; 1999, c. 69 14, 1999, c. 40; 1999, c. 69 15, 1999, c. 40; 1999, c. 69 15.1, 1999, c. 69 15.2, 1999, c. 69 15.3, 1999, c. 69 15.4, 1999, c. 69 15.5, 1999, c. 69 15.6, 1999, c. 69 15.7, 1999, c. 69 15.8, 1999, c. 69 15.9, 1999, c. 69 16, Ab. 1987, c. 42 17, Ab. 1987, c. 42 18, 1999, c. 40; Ab. 1999, c. 69 19, 1978, c. 41; 1999, c. 40; Ab. 1999, c. 69 20, Ab. 1999, c. 69 21, 1978, c. 41; 1999, c. 40; Ab. 1999, c. 69 22, Ab. 1999, c. 69 23, 1978, c. 41; Ab. 1999, c. 69 24, 1999, c. 40; 1999, c. 69 25, 1999, c. 40; 1999, c. 69 25.1, 1999, c. 69 25.2, 1999, c. 69 26, 1978, c. 41; 1999, c. 40; 1999, c. 69 27, 1999, c. 40 30, 1978, c. 41; 1999, c. 40; 1999, c. 69 31, 1978, c. 41; 1999, c. 40; Ab. 1999, c. 69 32, 1999, c. 40; 1999, c. 69 32.1, 1999, c. 69 32.2, 1999, c. 69 33, 1999, c. 40; 1999, c. 69 33.1, 1999, c. 69 33.2, 1999, c. 69 34, 1996, c. 2; 2001, c. 61 35, 1996, c. 2; 2001, c. 61; 2002, c. 37 35.1, 2003, c. 19 36, 1999, c. 40; 2001, c. 61 37, 1983, c. 57; 1996, c. 2; 2001, c. 61 38, 1996, c. 2; 2001, c. 61 38.1, 2001, c. 61 38.2, 2001, c. 61 38.3, 2001, c. 61 38.4, 2001, c. 61</p>

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Reference	Title Amendments
c. D-8.2	James Bay Region Development and Municipal Organization Act – <i>Cont'd</i> 38.5 , 2001, c. 61 38.6 , 2001, c. 61 39 , 2001, c. 61 39.1 , 1982, c. 2; 1996, c. 2; 1999, c. 40; 2001, c. 61 39.2 , 2001, c. 61 39.3 , 2001, c. 61; 2002, c. 68 39.4 , 2001, c. 61 39.5 , 2001, c. 61 40 , 1996, c. 2; 1999, c. 40; 2001, c. 61 40.1 , 2004, c. 20 40.2 , 2004, c. 20 41 , 1978, c. 41; 1999, c. 40; Ab. 1999, c. 44 42 , 1988, c. 8; 1988, c. 23; 1997, c. 83; 1999, c. 40; Ab. 1999, c. 69 43.1 , 1999, c. 69
c. D-9	Act to promote industrial development by means of fiscal advantages 2 , 1984, c. 36; 1988, c. 41; 1994, c. 16; 1994, c. 22; 1997, c. 3 3 , 1995, c. 63 3.1 , 1996, c. 2 Sched. , 1996, c. 2 Ab. , 1997, c. 14
c. D-9.1	Act to promote the advancement of science and technology in Québec 2 , Ab. 1985, c. 21 3 , Ab. 1985, c. 21 4 , Ab. 1985, c. 21 5 , Ab. 1985, c. 21 6 , Ab. 1985, c. 21 7 , Ab. 1985, c. 21 8 , Ab. 1985, c. 21 9 , Ab. 1985, c. 21 10 , Ab. 1985, c. 21 11 , Ab. 1985, c. 21 12 , Ab. 1985, c. 21 13 , Ab. 1985, c. 21 14 , Ab. 1985, c. 21 15 , Ab. 1985, c. 21 16 , Ab. 1985, c. 21 17 , Ab. 1985, c. 21 18 , Ab. 1985, c. 21 19 , Ab. 1983, c. 38 20 , (<i>becomes s. 15.1 of 1999, c. 8</i>) 1999, c. 8 21 , (<i>becomes s. 15.2 of 1999, c. 8</i>) 1999, c. 8 22 , (<i>becomes s. 15.3 of 1999, c. 8</i>) 1999, c. 8 23 , (<i>becomes s. 15.4 of 1999, c. 8</i>) 1999, c. 8 24 , (<i>becomes s. 15.5 of 1999, c. 8</i>) 1999, c. 8 25 , (<i>becomes s. 15.6 of 1999, c. 8</i>) 1999, c. 8 26 , (<i>becomes s. 15.7 of 1999, c. 8</i>) 1999, c. 8 27 , (<i>becomes s. 15.8 of 1999, c. 8</i>) 1999, c. 8 28 , (<i>becomes s. 15.9 of 1999, c. 8</i>) 1999, c. 8 29 , 1985, c. 21; 1988, c. 41; 1994, c. 16; (<i>becomes s. 15.10 of 1999, c. 8</i>) 1999, c. 8 30 , (<i>becomes s. 15.11 of 1999, c. 8</i>) 1999, c. 8 31 , (<i>becomes s. 15.12 of 1999, c. 8</i>) 1999, c. 8 31.1 , 1988, c. 41; Ab. 1994, c. 16 32 , (<i>becomes s. 15.13 of 1999, c. 8</i>) 1999, c. 8 33 , (<i>becomes s. 15.14 of 1999, c. 8</i>) 1999, c. 8 34 , (<i>becomes s. 15.15 of 1999, c. 8</i>) 1999, c. 8 35 , Ab. 1985, c. 21 36 , Ab. 1985, c. 21 37 , Ab. 1985, c. 21

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Reference	Title Amendments
c. D-9.1	<p>Act to promote the advancement of science and technology in Québec – <i>Cont'd</i></p> <p> 38, Ab. 1985, c. 21 39, Ab. 1985, c. 21 40, Ab. 1985, c. 21 41, Ab. 1985, c. 21 42, Ab. 1985, c. 21 43, Ab. 1985, c. 21 44, Ab. 1985, c. 21 45, Ab. 1985, c. 21 46, Ab. 1985, c. 21 47, Ab. 1985, c. 21 48, Ab. 1985, c. 21 49, Ab. 1985, c. 21 50, Ab. 1985, c. 21 51, Ab. 1985, c. 21 52, Ab. 1985, c. 21 53, Ab. 1985, c. 21 54, Ab. 1985, c. 21 55, Ab. 1985, c. 21 56, Ab. 1985, c. 21 57, Ab. 1985, c. 21 58, Ab. 1985, c. 21 59, Ab. 1985, c. 21 60, Ab. 1985, c. 21 61, Ab. 1985, c. 21 62, Ab. 1985, c. 21 63, Ab. 1985, c. 21 64, Ab. 1985, c. 21 65, 1985, c. 21; 1988, c. 41; 1994, c. 16; (<i>becomes s. 15.16 of 1999, c. 8</i>) 1999, c. 8 66, (<i>becomes s. 15.17 of 1999, c. 8</i>) 1999, c. 8 67, (<i>becomes s. 15.18 of 1999, c. 8</i>) 1999, c. 8 68, (<i>becomes s. 15.19 of 1999, c. 8</i>) 1999, c. 8 69, (<i>becomes s. 15.20 of 1999, c. 8</i>) 1999, c. 8 70, (<i>becomes s. 15.21 of 1999, c. 8</i>) 1999, c. 8 71, (<i>becomes s. 15.22 of 1999, c. 8</i>) 1999, c. 8 72, (<i>becomes s. 15.23 of 1999, c. 8</i>) 1999, c. 8 73, (<i>becomes s. 15.24 of 1999, c. 8</i>) 1999, c. 8 74, (<i>becomes s. 15.25 of 1999, c. 8</i>) 1999, c. 8 75, (<i>becomes s. 15.26 of 1999, c. 8</i>) 1999, c. 8 76, (<i>becomes s. 15.27 of 1999, c. 8</i>) 1999, c. 8 77, (<i>becomes s. 15.28 of 1999, c. 8</i>) 1999, c. 8 78, (<i>becomes s. 15.29 of 1999, c. 8</i>) 1999, c. 8 79, (<i>becomes s. 15.30 of 1999, c. 8</i>) 1999, c. 8 80, 1985, c. 30; (<i>becomes s. 15.31 of 1999, c. 8</i>) 1999, c. 8 81, (<i>becomes s. 15.32 of 1999, c. 8</i>) 1999, c. 8 83, 1985, c. 21; 1988, c. 41; 1994, c. 16; (<i>becomes s. 15.33 of 1999, c. 8</i>) 1999, c. 8 84, 1985, c. 21; (<i>becomes s. 15.34 of 1999, c. 8</i>) 1999, c. 8 85, (<i>becomes s. 15.35 of 1999, c. 8</i>) 1999, c. 8 86, (<i>becomes s. 15.36 of 1999, c. 8</i>) 1999, c. 8 87, 1988, c. 41; (<i>becomes s. 15.37 of 1999, c. 8</i>) 1999, c. 8 88, (<i>becomes s. 15.38 of 1999, c. 8</i>) 1999, c. 8 89, (<i>becomes s. 15.39 of 1999, c. 8</i>) 1999, c. 8 90, (<i>becomes s. 15.40 of 1999, c. 8</i>) 1999, c. 8 90.1, 1987, c. 43; (<i>becomes s. 15.41 of 1999, c. 8</i>) 1999, c. 8 91, (<i>becomes s. 15.42 of 1999, c. 8</i>) 1999, c. 8 92, (<i>becomes s. 15.43 of 1999, c. 8</i>) 1999, c. 8 93, (<i>becomes s. 15.44 of 1999, c. 8</i>) 1999, c. 8 94, (<i>becomes s. 15.45 of 1999, c. 8</i>) 1999, c. 8 95, (<i>becomes s. 15.46 of 1999, c. 8</i>) 1999, c. 8 96, (<i>becomes s. 15.47 of 1999, c. 8</i>) 1999, c. 8 97, (<i>becomes s. 15.48 of 1999, c. 8</i>) 1999, c. 8 98, 1990, c. 4; (<i>becomes s. 15.49 of 1999, c. 8</i>) 1999, c. 8 </p>

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Reference	Title Amendments
c. D-9.1	<p>Act to promote the advancement of science and technology in Québec – <i>Cont'd</i></p> <p>99, 1990, c. 4; (<i>becomes s. 15.50 of 1999, c. 8</i>) 1999, c. 8 100, Ab. 1992, c. 61 101, (<i>becomes s. 15.51 of 1999, c. 8</i>) 1999, c. 8 121, 1996, c. 35 122, 1996, c. 35 123, 1996, c. 35 125, 1994, c. 16 127, Ab. 1985, c. 21 128, 1985, c. 21; 1988, c. 41; 1994, c. 16 Ab., 1999, c. 8</p>
c. D-9.2	<p>Act respecting the distribution of financial products and services</p> <p>5, 2002, c. 45; 2004, c. 37 9, 2001, c. 38 12, 2002, c. 45; 2004, c. 37 13, 2002, c. 45; 2004, c. 37 17, 2002, c. 45; 2004, c. 37 19, 2002, c. 45; 2004, c. 37 22, 2002, c. 45; 2004, c. 37 28, 2002, c. 45 29, 2002, c. 45; 2004, c. 37 41, 2002, c. 45; 2004, c. 37 44, 2002, c. 45; 2004, c. 37 46, 2002, c. 45; 2004, c. 37 53, 2002, c. 45; 2004, c. 37 54, 2000, c. 29; 2002, c. 45; 2004, c. 37 55, 2002, c. 45; 2004, c. 37 56, 2002, c. 45; 2004, c. 37 57, 2002, c. 45; 2004, c. 37 58, Ab. 2002, c. 45 59, 2002, c. 45; 2004, c. 37 64, 2002, c. 45; 2004, c. 37 69, 2002, c. 45; 2004, c. 37 71, 2002, c. 45; 2004, c. 37 72, 2000, c. 29; 2002, c. 45; 2002, c. 70; 2004, c. 37 73, 2002, c. 45; 2004, c. 37 74, 2002, c. 45; 2004, c. 37 76, 2002, c. 45; 2004, c. 37 77, 2002, c. 45; 2004, c. 37 78, 2002, c. 45; 2004, c. 37 79, 2002, c. 45; 2004, c. 37 81, 2002, c. 45; 2004, c. 37 83, 2002, c. 45; 2004, c. 37 86.1, 2004, c. 37 88, 2002, c. 45; 2004, c. 37 93, 2002, c. 45; 2004, c. 37 96, 2002, c. 45 98, 2002, c. 45; 2004, c. 37 99, 2002, c. 45; 2004, c. 37 100, 2000, c. 29 103, 2002, c. 45 103.1, 2002, c. 45; 2004, c. 37 103.2, 2002, c. 45; 2004, c. 37 103.3, 2002, c. 45; 2004, c. 37 103.4, 2002, c. 45 104, 2002, c. 45; 2004, c. 37 105, 2002, c. 45; 2004, c. 37 106, 2002, c. 45; 2004, c. 37 107, 2002, c. 45; 2004, c. 37 108, 2002, c. 45; 2004, c. 37</p>

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Reference	Title Amendments
c. D-9.2	<p>Act respecting the distribution of financial products and services – <i>Cont'd</i></p> <p>112, 2002, c. 45; 2004, c. 37 114, Ab. 2002, c. 45 115, 2002, c. 45; 2004, c. 37 116, Ab. 2002, c. 45 117, 2002, c. 45; 2004, c. 37 118, Ab. 2002, c. 45 119, 2002, c. 45; 2004, c. 37 120, Ab. 2002, c. 45 121, 2002, c. 45 122, 2002, c. 45; 2004, c. 37 123, Ab. 2002, c. 45 124, 2002, c. 45; 2004, c. 37 125, Ab. 2002, c. 45 126, 2002, c. 45; 2004, c. 37 127, 2002, c. 45; 2004, c. 37 128, 2002, c. 45; 2004, c. 37 130, 2002, c. 45; 2004, c. 37 131, 2002, c. 45; 2004, c. 37 132, 2002, c. 45; 2004, c. 37 133, 2002, c. 45 135, 2002, c. 45; 2004, c. 37 136, 2002, c. 45; 2004, c. 37 137, 2004, c. 37 139, 2002, c. 45; 2004, c. 37 144, 2002, c. 45; 2004, c. 37 145, Ab. 2002, c. 45 146, 2002, c. 45 147, 2000, c. 29 157.1, 2002, c. 45 157.2, 2002, c. 45; 2004, c. 37 157.3, 2002, c. 45; 2004, c. 37 157.4, 2002, c. 45; 2004, c. 37 157.5, 2002, c. 45; 2004, c. 37 157.6, 2002, c. 45; 2004, c. 37 158, Ab. 2002, c. 45 159, Ab. 2002, c. 45 160, 2000, c. 8; Ab. 2002, c. 45 161, Ab. 2002, c. 45 162, Ab. 2002, c. 45 163, Ab. 2002, c. 45 164, Ab. 2002, c. 45 165, Ab. 2002, c. 45 166, Ab. 2002, c. 45 167, Ab. 2002, c. 45 168, Ab. 2002, c. 45 169, Ab. 2002, c. 45 170, Ab. 2002, c. 45 171, Ab. 2002, c. 45 172, Ab. 2002, c. 45 173, Ab. 2002, c. 45 174, Ab. 2002, c. 45 175, Ab. 2002, c. 45 176, Ab. 2002, c. 45 177, Ab. 2002, c. 45 178, Ab. 2002, c. 45 179, Ab. 2002, c. 45 180, Ab. 2002, c. 45 181, Ab. 2002, c. 45 182, Ab. 2002, c. 45 183, Ab. 2002, c. 45 184, 2002, c. 45; 2004, c. 37</p>

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Reference	Title Amendments
c. D-9.2	<p>Act respecting the distribution of financial products and services – <i>Cont'd</i></p> <p> 185, 2002, c. 45; 2004, c. 37 186, 2002, c. 45; 2004, c. 37 186.1, 2002, c. 45; 2004, c. 37 187, 2002, c. 45; 2004, c. 37 188, 2002, c. 45; 2004, c. 37 189, 2002, c. 45; 2004, c. 37 189.1, 2002, c. 45; 2004, c. 37 190, 2002, c. 45; 2004, c. 37 191, 2002, c. 45; 2004, c. 37 192, 2002, c. 45; 2004, c. 37 193, 2002, c. 45; 2004, c. 37 194, 2002, c. 45; 2004, c. 37 195, Ab. 2002, c. 45 196, 2002, c. 45; 2004, c. 37 197, 2002, c. 45; 2004, c. 37 198, 2002, c. 45; 2004, c. 37 199, 2002, c. 45; 2004, c. 37 200, 2002, c. 45; 2004, c. 37 201, 2002, c. 45; 2004, c. 37 202, 2002, c. 45; 2004, c. 37 202.1, 2002, c. 45; 2004, c. 37 203, 2002, c. 45; 2004, c. 37 203.1, 2002, c. 45 204, 2002, c. 45; 2004, c. 37 205, 2002, c. 45; 2004, c. 37 206, 2002, c. 45; 2004, c. 37 207, 2002, c. 45; 2004, c. 37 208, 2002, c. 45; 2004, c. 37 209, 2002, c. 45; 2004, c. 37 210, 2002, c. 45; 2004, c. 37 211, 2002, c. 45; 2004, c. 37 212, 2002, c. 45; 2004, c. 37 213, 2002, c. 45; 2004, c. 37 214, 2000, c. 29; 2002, c. 45; 2004, c. 37 215, 2002, c. 45; 2004, c. 37 216, 2002, c. 45; 2004, c. 37 217, 2002, c. 45; 2004, c. 37 217.1, 2004, c. 37 218, 2002, c. 45; 2004, c. 37 219, 2002, c. 45; 2004, c. 37 220, 2002, c. 45; 2004, c. 37 221, Ab. 2002, c. 45 222, 2002, c. 45; 2004, c. 37 223, 2002, c. 45; 2004, c. 37 224, 2002, c. 45; 2004, c. 37 224.1, 2002, c. 45; 2004, c. 37 224.2, 2004, c. 37 225, 2002, c. 45; 2004, c. 37 226, 2002, c. 45; 2004, c. 37 227, 2002, c. 45; 2004, c. 37 228, 2002, c. 45; 2004, c. 37 228.1, 2004, c. 37 228.2, 2004, c. 37 229, 2002, c. 45; 2004, c. 37 230, 2002, c. 45; 2004, c. 37 231, 2002, c. 45; 2004, c. 37 232, 2002, c. 45; 2004, c. 37 233, Ab. 2002, c. 45 234, 2002, c. 45; 2004, c. 37 235, 2002, c. 45; 2004, c. 37 235.1, 2002, c. 45 </p>

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Reference	Title Amendments
c. D-9.2	<p>Act respecting the distribution of financial products and services – <i>Cont'd</i></p> <p> 236, 2002, c. 45; 2004, c. 37 237, Ab. 2002, c. 45 238, 2002, c. 45; 2004, c. 37 239, 2002, c. 45; 2004, c. 37 240, 2002, c. 45; 2004, c. 37 241, 2002, c. 45; 2004, c. 37 242, 2002, c. 45; 2004, c. 37 243, 2002, c. 45; 2004, c. 37 244, 2002, c. 45; 2004, c. 37 245, Ab. 2002, c. 45 246, Ab. 2002, c. 45 247, Ab. 2002, c. 45 248, 2002, c. 45; 2004, c. 37 249, 2002, c. 45; 2004, c. 37 250, Ab. 2002, c. 45 251, Ab. 2002, c. 45 252, Ab. 2002, c. 45 253, Ab. 2002, c. 45 254, Ab. 2002, c. 45 255, Ab. 2002, c. 45 256, 2002, c. 45; 2004, c. 37 258, 2002, c. 45 258.1, 2002, c. 45 259, Ab. 2002, c. 45 260, Ab. 2002, c. 45 261, Ab. 2002, c. 45 262, Ab. 2002, c. 45 263, Ab. 2002, c. 45 264, Ab. 2002, c. 45 265, Ab. 2002, c. 45 266, Ab. 2002, c. 45 267, Ab. 2002, c. 45 268, Ab. 2002, c. 45 269, Ab. 2002, c. 45 270, Ab. 2002, c. 45 271, Ab. 2002, c. 45 272, Ab. 2002, c. 45 273, Ab. 2002, c. 45 274, 2002, c. 45; 2004, c. 37 274.1, 2002, c. 45; 2004, c. 37 275, Ab. 2002, c. 45 276, 2002, c. 45; 2004, c. 37 277, 2002, c. 45; 2004, c. 37 278, 2002, c. 45; 2004, c. 37 279, 2002, c. 45; 2004, c. 37 280, Ab. 2002, c. 45 281, Ab. 2002, c. 45 282, Ab. 2002, c. 45 283, Ab. 2002, c. 45 286, 2002, c. 45; 2004, c. 37 288, 2004, c. 37 290, 2004, c. 37 292, Ab. 2002, c. 45 293, 2002, c. 45 294, 2002, c. 45; 2004, c. 37 295, 2002, c. 45; 2004, c. 37 296, 2002, c. 45; 2004, c. 37 297, 2002, c. 45; 2004, c. 37 298, 2002, c. 45; 2004, c. 37 300, 2002, c. 45; 2004, c. 37 301, 2004, c. 37 </p>

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Reference	Title Amendments
c. D-9.2	<p>Act respecting the distribution of financial products and services – <i>Cont'd</i></p> <p> 303, 2004, c. 37 303.1, 2004, c. 37 305, 2004, c. 37 309, 2004, c. 37 310, 2004, c. 37 310.1, 2004, c. 37 312, 2002, c. 45; 2004, c. 37 313, 2002, c. 45 314, 2002, c. 45; 2004, c. 37 315, 2002, c. 45 317, 2002, c. 45; 2004, c. 37 318, 2002, c. 45; 2004, c. 37 319, 2002, c. 45; 2004, c. 37 320, 2002, c. 45 320.1, 2002, c. 45 320.2, 2002, c. 45; 2004, c. 37 320.3, 2002, c. 45; 2004, c. 37 320.4, 2002, c. 45; 2004, c. 37 320.5, 2002, c. 45; 2004, c. 37 321, Ab. 2002, c. 45 322, Ab. 2002, c. 45 324, Ab. 2002, c. 45 325, Ab. 2002, c. 45 326, Ab. 2002, c. 45 327, 2002, c. 45; 2004, c. 37 328, 2002, c. 45; Ab. 2004, c. 37 329, 2002, c. 45 330, 2002, c. 45 331, 2002, c. 45; 2004, c. 37 332, 2002, c. 45 333, 2002, c. 45 334, 2002, c. 45 335, 2002, c. 45; 2004, c. 37 336, 2002, c. 45; 2004, c. 37 337, 2002, c. 45 338, 2002, c. 45 339, 2002, c. 45 343, 2002, c. 45 344, 2002, c. 45; 2004, c. 37 345, 2002, c. 45 346, 2002, c. 45; 2004, c. 37 347, 2002, c. 45; 2004, c. 37 348, 2002, c. 45 349, 2002, c. 45 350, 2002, c. 45 351, 2002, c. 45; 2004, c. 37 351.1, 2002, c. 45; 2004, c. 37 351.2, 2002, c. 45 351.3, 2002, c. 45 359, 2002, c. 45 366.1, 2002, c. 45 368, 2002, c. 45; 2004, c. 37 369, 2002, c. 45; 2004, c. 37 370, 2002, c. 45; 2004, c. 37 379, 2002, c. 45 380, Ab. 2002, c. 45 381, 2002, c. 45 382, 2002, c. 45 383, 2002, c. 45 384, Ab. 2002, c. 45 385, Ab. 2002, c. 45 </p>

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Reference	Title Amendments
c. D-9.2	Act respecting the distribution of financial products and services – <i>Cont'd</i>
	386 , Ab. 2002, c. 45
	387 , Ab. 2002, c. 45
	388 , Ab. 2002, c. 45
	389 , Ab. 2002, c. 45
	390 , Ab. 2002, c. 45
	391 , Ab. 2002, c. 45
	392 , Ab. 2002, c. 45
	393 , Ab. 2002, c. 45
	394 , Ab. 2002, c. 45
	395 , Ab. 2002, c. 45
	396 , Ab. 2002, c. 45
	397 , Ab. 2002, c. 45
	398 , Ab. 2002, c. 45
	399 , Ab. 2002, c. 45
	400 , Ab. 2002, c. 45
	401 , Ab. 2002, c. 45
	402 , Ab. 2002, c. 45
	413 , 2002, c. 45; 2004, c. 37
	414 , 2002, c. 45; 2004, c. 37
	416 , 2002, c. 45; 2004, c. 37
	417 , 2002, c. 45; 2004, c. 37
	418 , 2002, c. 45; 2004, c. 37
	419 , 2002, c. 45; 2004, c. 37
	422 , 2002, c. 45; 2004, c. 37
	423 , 2002, c. 45; 2004, c. 37
	428 , 2002, c. 45; 2004, c. 37
	432 , 2002, c. 45; 2004, c. 37
	440 , 2002, c. 45; 2004, c. 37
	443 , 2002, c. 45; 2004, c. 37
	445 , 2002, c. 45; 2004, c. 37
	447 , 2002, c. 45; 2004, c. 37
	449 , 2002, c. 45; 2004, c. 37
	450 , 2002, c. 45; 2004, c. 37
	451 , 2002, c. 45; 2004, c. 37
	452 , 2002, c. 45; 2004, c. 37
	454 , 2002, c. 45; 2004, c. 37
	455 , 2002, c. 45; 2004, c. 37
	456 , 2002, c. 45; 2004, c. 37
	457 , 2002, c. 45; 2004, c. 37
	458 , 2002, c. 45; 2004, c. 37
	459 , 2002, c. 45; 2004, c. 37
	460 , 2002, c. 45; 2004, c. 37
	461 , 2002, c. 45; 2004, c. 37
	462 , 2002, c. 45; 2004, c. 37
	465 , 2002, c. 45; 2004, c. 37
	467.1 , 2002, c. 45
	468 , 2002, c. 45
	474 , 2002, c. 45; 2004, c. 37
	476 , 2002, c. 45; 2004, c. 37
	483 , 2002, c. 45
	484 , Ab. 2002, c. 45
	492 , 2002, c. 45; 2004, c. 37
	493 , Ab. 2002, c. 45
	494 , 2002, c. 45; 2004, c. 37
	494.1 , 2002, c. 45
	535 , 2002, c. 45; 2004, c. 37
	539 , 2002, c. 45; 2004, c. 37
	540 , 2002, c. 45; 2004, c. 37
	542 , 2002, c. 45
	545 , 2002, c. 45; 2004, c. 37
	549 , 2002, c. 45; 2004, c. 37

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Reference	Title Amendments
c. D-9.2	<p>Act respecting the distribution of financial products and services – <i>Cont'd</i></p> <p>553, 2002, c. 45; 2004, c. 37 554, 2002, c. 45; 2004, c. 37 559, 2002, c. 45; 2004, c. 37 560, 2002, c. 45; 2004, c. 37 561, 2002, c. 45; 2004, c. 37 563, Ab. 2002, c. 45 566, 2002, c. 45; 2004, c. 37 567, 2002, c. 45; 2004, c. 37 568, 2000, c. 29 568.1, 2000, c. 29 580.1, 2002, c. 45; 2004, c. 37</p>
c. D-10	<p>Gas Distribution Act</p> <p>1, 1988, c. 23; 1991, c. 74; 1999, c. 40 9, 1992, c. 61 11, 1997, c. 43 13, 1986, c. 58; 1990, c. 4; 1991, c. 33 14.1, 1991, c. 74; 1994, c. 12; 1996, c. 29 Rp., 1985, c. 34</p>
c. D-11	<p>Territorial Division Act</p> <p>1, 1979, c. 51; 1979, c. 57; 1982, c. 58; 1985, c. 29; 1986, c. 62; 1992, c. 57; 1996, c. 2 2.1, 1996, c. 2 3, Ab. 1979, c. 57; 1980, c. 3 9, 1979, c. 15; 1980, c. 11; 1982, c. 58; 1983, c. 28; 1985, c. 29; 1987, c. 87; 1999, c. 40 10, Ab. 1996, c. 2 11, 1979, c. 15; 1980, c. 11; 1983, c. 28; 1985, c. 29; 1986, c. 62; 1987, c. 52; 1992, c. 57; 1997, c. 67; 1999, c. 40 12, 1979, c. 51; Ab. 1996, c. 2 12.1, 1979, c. 51; Ab. 1993, c. 65 15, 1992, c. 61; 1999, c. 40; Ab. 2004, c. 12 17.1, 2000, c. 42; 2003, c. 8</p>
c. D-12	<p>Business Concerns Records Act</p> <p>4, 1999, c. 40 5, 1990, c. 4; 1992, c. 61</p>
c. D-13	<p>Act respecting the official flag</p> <p>Rp., 1999, c. 51</p>
c. D-13.1	<p>Act respecting hunting and fishing rights in the James Bay and New Québec territories</p> <p>1, 1979, c. 25; 1994, c. 17; 1996, c. 2; 1999, c. 36; 1999, c. 40; 2004, c. 11 3, 1983, c. 39 4, 1983, c. 39; 1996, c. 62 7, 1979, c. 25; 1994, c. 19 8, 1994, c. 19 9, 1979, c. 25 10, 1979, c. 25 11, 1979, c. 25 12, 1979, c. 25 12.1, 1979, c. 25 13, 1979, c. 25 13.1, 1979, c. 25 14, 1994, c. 19</p>

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Reference	Title Amendments
c. D-13.1	<p>Act respecting hunting and fishing rights in the James Bay and New Québec territories – <i>Cont'd</i></p> <p> 15, 1994, c. 19 15.1, 1979, c. 25 15.2, 1979, c. 25 15.3, 1979, c. 25 19, 1979, c. 25 21, 2002, c. 74 22, 1979, c. 25; 1996, c. 2 23, 1979, c. 25; 1999, c. 40 25, 1979, c. 25; 1996, c. 2 29, 1979, c. 25 30, 1979, c. 25 32, 1979, c. 25; 1996, c. 2 32.1, 1994, c. 19 32.2, 1994, c. 19 32.3, 1994, c. 19 32.4, 1994, c. 19 32.5, 1994, c. 19 32.6, 1994, c. 19 32.7, 1994, c. 19; 1996, c. 2 32.8, 1994, c. 19 32.9, 1994, c. 19; 1996, c. 2 32.10, 1994, c. 19; 1996, c. 2 32.11, 1994, c. 19; 1996, c. 2 32.12, 1994, c. 19 35, 1994, c. 19 36, 1979, c. 25; 1996, c. 2 37, 1979, c. 25; 1996, c. 2 38, 1996, c. 2 38.1, 1979, c. 25; 1996, c. 2 40, 1979, c. 25; 1996, c. 2 42.1, 1979, c. 25; 1996, c. 2; 1999, c. 40 43.1, 1979, c. 25 44, 1996, c. 2 44.1, 1979, c. 25; 1996, c. 2 45, 1996, c. 2 45.1, 1979, c. 25 48, 1989, c. 40 49, 1979, c. 25; 1989, c. 40 50.1, 1989, c. 40; 1999, c. 40 50.2, 1989, c. 40; 1999, c. 40 50.3, 1989, c. 40 51, 1979, c. 25; 1989, c. 40; 1999, c. 40 51.1, 1989, c. 40; 1999, c. 40 51.2, 1989, c. 40; 1999, c. 40 51.3, 1989, c. 40 51.4, 1989, c. 40 51.5, 1989, c. 40 51.6, 1989, c. 40; 1999, c. 40 51.7, 1989, c. 40 51.8, 1989, c. 40 51.9, 1989, c. 40 51.10, 1989, c. 40 51.11, 1989, c. 40 51.12, 1989, c. 40 51.13, 1989, c. 40 51.14, 1989, c. 40 51.15, 1989, c. 40 51.16, 1989, c. 40 51.17, 1989, c. 40 51.18, 1989, c. 40 </p>

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Reference	Title Amendments
c. D-13.1	<p>Act respecting hunting and fishing rights in the James Bay and New Québec territories – <i>Cont'd</i></p> <p>52, 1979, c. 25 53.1, 1979, c. 25 54, 1979, c. 25 56, 1979, c. 25 58, 1979, c. 25 59, 1979, c. 25; 1999, c. 40 60, 1979, c. 25 61, 1979, c. 25 62, 1979, c. 25 63, 1979, c. 25 68, 1979, c. 25 73, 1979, c. 25 75, 1985, c. 30 76, 1985, c. 30; 1994, c. 19 77, 1994, c. 19 78, 1979, c. 25; 1994, c. 19; 1996, c. 2 79, 1979, c. 25; 1994, c. 19 80, 1979, c. 25; 1996, c. 2 84, 1979, c. 25 85, 1979, c. 25; 1996, c. 2 86, 1979, c. 25; 1994, c. 19; 1996, c. 2 88, 1994, c. 19 88.1, 1994, c. 19 90, 1979, c. 25 91, 1979, c. 25 92, 1979, c. 25; 1999, c. 40 94, 1979, c. 25; 1994, c. 19 95, 1990, c. 4 96, 1990, c. 4; 2000, c. 48 96.1, 1989, c. 40; 1990, c. 4; 1999, c. 40 97, 1990, c. 4 97.1, 1994, c. 19; 1999, c. 40 98, 1990, c. 4 100, 1990, c. 4; 1992, c. 61 100.1, 1979, c. 25 100.2, 1979, c. 25 100.3, 1979, c. 25 101.1, 1999, c. 36; Ab. 2004, c. 11 101.2, 1999, c. 36 102, 2004, c. 11 Sched. 1, Ab. 1979, c. 25 Sched. 4, 1979, c. 25 Sched. 5, 1979, c. 25 Sched. 6, 1979, c. 25 Sched. 7, 1979, c. 25 Sched. 8, 1994, c. 19 Sched. 9, 1994, c. 19</p>
c. D-13.2	<p>Succession Duty Act</p> <p>Ab., 1986, c. 15</p>
c. D-14	<p>Amusement Tax Act</p> <p>1.1, 1991, c. 32 2, 1991, c. 32 5, 1979, c. 36; Ab. 1987, c. 69 6.1, 1987, c. 69 8, 1990, c. 4 10, 1986, c. 95; Ab. 1990, c. 4</p>

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Reference	Title Amendments
c. D-14	Amusement Tax Act – <i>Cont'd</i> 11 , 1990, c. 4 12 , 1990, c. 4 17 , 1991, c. 32 Ab. , 1992, c. 25
c. D-15	Mining Duties Act 1 , 1985, c. 39; 1987, c. 64; 1994, c. 47; 1996, c. 4; 1996, c. 39; 1997, c. 85; 1999, c. 83; 2000, c. 5; 2001, c. 51; 2002, c. 40; 2003, c. 8 2 , 1994, c. 47 2.1 , 1994, c. 47 3 , 2002, c. 6 4 , 1982, c. 17; 2002, c. 6 5 , 1987, c. 64; 1990, c. 36; 1994, c. 47 6 , 1994, c. 47; 1996, c. 4; 2001, c. 51 6.1 , 2001, c. 51 7 , 1994, c. 47; 1996, c. 4; 2001, c. 51 8 , 1994, c. 47; 1996, c. 4; 1996, c. 39; 1997, c. 85; 1999, c. 83; 2000, c. 5; 2001, c. 51; 2004, c. 21 8.0.0.1 , 1996, c. 39; 2000, c. 5 8.0.1 , 1994, c. 47; 1997, c. 85; 1999, c. 40 8.1 , 1985, c. 39 8.2 , 1994, c. 47 8.3 , 1994, c. 47 8.4 , 1994, c. 47 8.5 , 1994, c. 47 8.6 , 1994, c. 47; 1997, c. 85 9 , 1994, c. 47 9.1 , 1994, c. 47 9.2 , 1994, c. 47 10 , 1994, c. 47 10.1 , 1994, c. 47 10.2 , 1994, c. 47 10.3 , 1994, c. 47 10.4 , 1994, c. 47 10.5 , 1994, c. 47 11 , Ab. 1994, c. 47 12 , Ab. 1994, c. 47 13 , Ab. 1994, c. 47 14 , 1994, c. 47 15 , Ab. 1994, c. 47 16 , 1994, c. 47 16.1 , 1994, c. 47; 1999, c. 83; 2002, c. 40; 2003, c. 8; 2004, c. 21 16.2 , 1994, c. 47 16.3 , 1994, c. 47 16.4 , 1994, c. 47; 1996, c. 4; 1999, c. 83 16.5 , 1994, c. 47; 1996, c. 4; 1999, c. 83 16.6 , 1994, c. 47; 1996, c. 4; 1999, c. 83 17 , 1994, c. 47 17.1 , 1994, c. 47 18 , 1979, c. 74 18.1 , 1985, c. 39; 1989, c. 43; 1996, c. 4 19 , 1994, c. 47; 1996, c. 4; 1997, c. 85 19.1 , 1994, c. 47 19.2 , 1994, c. 47; 1999, c. 40 19.3 , 1994, c. 47; 1996, c. 4; 1997, c. 85 19.4 , 1994, c. 47 19.5 , 1994, c. 47; 1996, c. 4; 1999, c. 83 19.6 , 1994, c. 47; 1996, c. 4; 1999, c. 83 19.7 , 1994, c. 47; 1996, c. 4; 1999, c. 83 20 , Ab. 1994, c. 47

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Reference	Title Amendments
c. D-15	<p>Mining Duties Act – <i>Cont'd</i></p> <p>21, 1994, c. 47; 1996, c. 4; 1997, c. 85; 1999, c. 83 21.1, 1999, c. 83 22, Ab. 1994, c. 47 23, 1994, c. 47; 1999, c. 83 23.1, 1994, c. 47; 1999, c. 83 24, Ab. 1994, c. 47 25, 1994, c. 47; 1999, c. 83 26, Ab. 1994, c. 47 26.0.1, 1997, c. 85; 2001, c. 51 26.0.2, 1997, c. 85 26.0.3, 1997, c. 85 26.1, 1996, c. 4 26.2, 1996, c. 4 26.3, 1996, c. 4 27, 1985, c. 39; 1989, c. 43; Ab. 1994, c. 47 27.1, 1985, c. 39; 1989, c. 43; Ab. 1994, c. 47 28, Ab. 1994, c. 47 29, Ab. 1994, c. 47 30, 1979, c. 74; 1985, c. 39; 1994, c. 47 31, 1985, c. 39; Ab. 1994, c. 47 31.1, 1985, c. 39; 1994, c. 47 31.2, 1985, c. 39; Ab. 1994, c. 47 32, 1985, c. 39; 1994, c. 47; 1999, c. 83 32.0.1, 1994, c. 47 32.1, 1985, c. 39; Ab. 1994, c. 47 32.2, 1996, c. 4; 1999, c. 40; 2002, c. 40 32.3, 1996, c. 4 32.4, 1996, c. 4 32.5, 1996, c. 4 32.6, 1996, c. 4 33, 1979, c. 74; 1985, c. 39; 1994, c. 47 34, 1979, c. 74; 1985, c. 39; 1994, c. 47 34.1, 1985, c. 39 34.2, 1985, c. 39 35, 1985, c. 39; Ab. 1994, c. 47 35.1, 1985, c. 39; Ab. 1994, c. 47 35.2, 1994, c. 47; 1996, c. 4 35.3, 1994, c. 47; 1996, c. 4; 1996, c. 39; 1997, c. 85 35.4, 1994, c. 47; 1997, c. 85; 2001, c. 51; 2002, c. 40 35.5, 1994, c. 47 36, 1985, c. 39; 1994, c. 47 36.1, 1994, c. 47 37, 1989, c. 54; 1994, c. 47; 1996, c. 4; 1999, c. 40 38, 1982, c. 3; 1994, c. 47 39, 1985, c. 39; 1994, c. 47 43, 1985, c. 39; 1994, c. 47 43.0.1, 1996, c. 4 43.1, 1985, c. 39; 1994, c. 47 43.2, 1985, c. 39; 1994, c. 47 46, 1982, c. 3; 1994, c. 47 46.0.1, 1994, c. 47 46.0.2, 1994, c. 47 46.0.3, 1994, c. 47 46.0.4, 1994, c. 47; 1996, c. 4 46.0.5, 1994, c. 47; 1996, c. 4 46.0.6, 1994, c. 47; 1996, c. 4 46.1, 1989, c. 43 47, 1994, c. 47 47.1, 1994, c. 47 49, 1994, c. 47; 1999, c. 40 50, 1994, c. 47</p>

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Reference	Title Amendments
c. D-15	<p>Mining Duties Act – <i>Cont'd</i></p> <p>51, 1994, c. 47 52, 1994, c. 47 52.0.1, 1994, c. 47 52.0.2, 1994, c. 47 52.0.3, 1994, c. 47 52.0.4, 1994, c. 47 52.1, 1985, c. 39 53, 1985, c. 39; 1994, c. 47 54, 1985, c. 39; 1994, c. 47 55, 1994, c. 47 58, 1985, c. 39; 1994, c. 47 58.1, 1989, c. 43 59.0.1, 1994, c. 47; 1999, c. 83 59.0.2, 1994, c. 47; 1999, c. 83 59.1, 1985, c. 39 59.2, 1985, c. 39 60, 1989, c. 43; 1994, c. 47 60.1, 1985, c. 39 60.2, 1985, c. 39; 1989, c. 43 60.3, 1994, c. 47 61, 1994, c. 47 62, 1980, c. 11 65, 1985, c. 39; 1994, c. 47 67, 1996, c. 4; 2002, c. 40 70, 1994, c. 47; 1997, c. 85; 2003, c. 8 70.1, 2001, c. 51 71, 1994, c. 47; 1996, c. 4 74, 1994, c. 47 74.1, 1994, c. 47 75, 1986, c. 95; 1992, c. 61; 1999, c. 40 75.1, 1986, c. 95 76, 1986, c. 95; 1992, c. 61; 1994, c. 13; 2003, c. 8 77, 1986, c. 95; Ab. 1992, c. 61 78, 1992, c. 61 79, 1999, c. 40 80, 1999, c. 40 80.1, 1994, c. 47 80.2, 1994, c. 47; 2003, c. 8 80.3, 1994, c. 47 80.4, 1994, c. 47 80.5, 1994, c. 47 80.6, 1994, c. 47; 2003, c. 8 80.7, 1994, c. 47 83, 1994, c. 47; 1996, c. 4 83.1, 1994, c. 47 84, 1990, c. 4; 1994, c. 47 85, 1990, c. 4; 1994, c. 47; 1999, c. 40 86, 1990, c. 4 87, 1990, c. 4 90, Ab. 1990, c. 4 92, 1996, c. 4 93, 1990, c. 4 96, 1994, c. 13; 1999, c. 83 97, 1994, c. 13; 2003, c. 8 98, Ab. 1989, c. 43</p>
c. D-15.1	<p>Act respecting duties on transfers of immovables</p> <p>1, 1993, c. 78; 1999, c. 40; 2000, c. 54 1.0.1, 1993, c. 78 1.1, 1999, c. 40</p>

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Reference	Title Amendments
c. D-15.1	<p>Act respecting duties on transfers of immovables – <i>Cont'd</i></p> <p>2, 1993, c. 78 3, 1993, c. 78; 2000, c. 42 4, 1993, c. 78 5, 1993, c. 78 6, 1993, c. 78 7, 1996, c. 2; 1999, c. 90 8.1, 1994, c. 30 9, 1993, c. 78; 2000, c. 42 9.1, 1993, c. 78; 1995, c. 33; Ab. 2000, c. 42 9.2, 1993, c. 78; 2000, c. 42 10, 1993, c. 78; 2000, c. 42 11, 1996, c. 2 12, 1994, c. 30 12.1, 1994, c. 30 12.2, 1994, c. 30 13, 1993, c. 78 14, 1993, c. 78 16, 1993, c. 78; 1999, c. 40; 2000, c. 56 17, 1993, c. 78; 1994, c. 16; 1994, c. 30; 1996, c. 2; 1999, c. 8; 1999, c. 40; 1999, c. 43; 1999, c. 83; 2000, c. 56; 2002, c. 37; 2003, c. 19; 2003, c. 29 17.1, 1994, c. 30 18, 1993, c. 78 19, 1993, c. 78; 1995, c. 7; 1999, c. 40; 1999, c. 83; 2004, c. 21 19.1, 1993, c. 64; 1999, c. 40; 2001, c. 68 20, 1993, c. 78; 1995, c. 7; 1997, c. 93; 1999, c. 14; 1999, c. 40; 2002, c. 6; 2002, c. 37 20.1, 2000, c. 54; 2004, c. 20 20.2, 2000, c. 54 20.3, 2000, c. 54 20.4, 2000, c. 54 20.5, 2000, c. 54 20.6, 2000, c. 54 20.7, 2000, c. 54 20.8, 2000, c. 54 20.9, 2000, c. 54 20.10, 2000, c. 54 23, 1993, c. 78 24, 1999, c. 40 27, 1996, c. 67 28, 1999, c. 43; 2003, c. 19 <i>see</i> c. M-39</p>
c. D-16	<p>Succession Duties Act</p> <p>Rp., 1978, c. 37</p>
c. D-17	<p>Land Transfer Duties Act</p> <p>1, 1986, c. 108; 1987, c. 23; 1989, c. 77; 1992, c. 57; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 3 1.1, 1994, c. 22 1.2, 1997, c. 3 2, 1997, c. 3 9, 1994, c. 22 10, 1994, c. 22; 2000, c. 42 13, 1994, c. 22 15, 1994, c. 22 17, 1989, c. 5; 1994, c. 22 18, 1994, c. 22 19, 1994, c. 22; 1995, c. 33; Ab. 2000, c. 42 20, 1994, c. 22; 2000, c. 42</p>

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Reference	Title Amendments
c. D-17	<p>Land Transfer Duties Act – <i>Cont'd</i></p> <p>21, 1994, c. 22 22, 1986, c. 15 23, 1986, c. 15 24, 1994, c. 22; 1997, c. 3 25, 1997, c. 3 26, 1997, c. 3 29, 1997, c. 3 30, 1995, c. 63 31, 1979, c. 38; 1987, c. 67 32, 1994, c. 22 33, 1994, c. 22; 2000, c. 42 37.1, 1979, c. 38 37.2, 1995, c. 1 38, 1987, c. 67 40, 1992, c. 57; 1994, c. 22; 1997, c. 3 41, 1994, c. 22; 1997, c. 3 42, 1988, c. 4; 1994, c. 22; 1997, c. 3; 1997, c. 14 43, 1994, c. 22; 1997, c. 3 44, 1989, c. 5; 1994, c. 22; 1995, c. 1; 1997, c. 3 44.0.1, 1989, c. 5 44.1, 1983, c. 49; 1987, c. 67; 1989, c. 5; 1994, c. 22 44.2, 1983, c. 49 45, 1983, c. 49; 1994, c. 22; 1995, c. 1; 1997, c. 3 46, 1994, c. 22 47, 1994, c. 22 48, 1997, c. 3 49.1, 1997, c. 14</p>
c. E-1.1	<p>Act respecting the conservation of energy in buildings</p> <p>2, 1983, c. 9 3, 1999, c. 40 4, 1994, c. 12; 1996, c. 29 5, 1996, c. 2 7, 1996, c. 2 14, 1996, c. 2 17, 1994, c. 12; 1994, c. 13; 1996, c. 29; 2003, c. 8 18, 1994, c. 12; 1996, c. 29 21, 1986, c. 58; 1990, c. 4; 1991, c. 33 23, 1990, c. 4; 1992, c. 61; 1996, c. 2 24, 1992, c. 61 25, Ab. 1983, c. 9 Rp., 1985, c. 34</p>
c. E-1.2	<p>Act respecting the energy efficiency of electrical or hydrocarbon-fuelled appliances</p> <p>9, 1999, c. 68 11.1, 1999, c. 68 11.2, 1999, c. 68 17, 1999, c. 68 19, 1994, c. 13; 2003, c. 8</p>
c. E-2	<p>Act respecting Protestant churches entitled to keep civil status registers</p> <p>Ab., 1992, c. 57</p>
c. E-2.1	<p>Act respecting elections in certain municipalities</p> <p>Ab., 1987, c. 57</p>

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Reference	Title Amendments
c. E-2.2	<p>Act respecting elections and referendums in municipalities</p> <p> 1, 1996, c. 2 5, 1997, c. 34; 1999, c. 40 7, 1997, c. 34 10, 1997, c. 34; 1999, c. 43; 2003, c. 19 12, 2001, c. 25 12.1, 2001, c. 25 13, 2001, c. 25 14, 1997, c. 34 16, 1997, c. 34 17.1, 2001, c. 25 19, 1997, c. 34 22, 1997, c. 34 26, 1997, c. 34 28, Ab. 1997, c. 34 29, Ab. 1997, c. 34 30, 1997, c. 34 31, 1997, c. 34 33, 1997, c. 34 36.1, 1995, c. 23 41, 1990, c. 47; 1997, c. 34 41.1, 1990, c. 47; 1999, c. 43; 2003, c. 19 41.2, 1990, c. 47 41.3, 1990, c. 47 45, 1999, c. 43; 2003, c. 19 47, 1989, c. 54; 1991, c. 32; 1999, c. 25; 1999, c. 40 50, 1992, c. 21; 1994, c. 23 52, 1989, c. 54; 1997, c. 34; 1999, c. 25 53, 1989, c. 1; 1990, c. 4 54, 1991, c. 32; 1999, c. 25; 1999, c. 40; 2000, c. 19; 2001, c. 68 55, 1997, c. 34; 1999, c. 25; 1999, c. 40 55.1, 1999, c. 25; 2000, c. 19 56, 1997, c. 34; 1999, c. 25 58, 1991, c. 32; 1999, c. 40 61, 1999, c. 25 62, 1996, c. 73; 1997, c. 43; 1999, c. 43; 2003, c. 19 63, 1990, c. 85; 1996, c. 73; 2002, c. 37; 2003, c. 19 66, 1997, c. 34; 1999, c. 25; 2000, c. 56; 2002, c. 37 67, 1989, c. 56; 2001, c. 25 68, 1995, c. 23; 1997, c. 34; 1999, c. 15 69, 1989, c. 1; 1990, c. 4 70.1, 2001, c. 25 72, 1997, c. 34 78, 1997, c. 34 81.1, 1999, c. 15 81.2, 2002, c. 37 86, 2002, c. 37 87, 1997, c. 34 88, 1999, c. 43; 2003, c. 19 88.1, 1999, c. 25; 2000, c. 54; 2001, c. 26 89, 1999, c. 25 90.1, 1999, c. 25 90.2, 1999, c. 25 90.3, 1999, c. 25 90.4, 1999, c. 25 90.5, 2001, c. 25; 2003, c. 19 90.6, 2001, c. 25 91, 1999, c. 25 94, Ab. 2001, c. 25 97, 1989, c. 1; 1990, c. 4 99, 2001, c. 25; 2002, c. 37 100, 1995, c. 23; 2001, c. 68 </p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-2.2	<p>Act respecting elections and referendums in municipalities – <i>Cont'd</i></p> <p> 100.1, 1997, c. 8; 1997, c. 34 101, 1995, c. 23 101.1, 1995, c. 23 103, 1991, c. 32; 1995, c. 23; 1999, c. 40 107, Ab. 1995, c. 23 108, 1995, c. 23 109, 1995, c. 23 109.1, 1995, c. 23 110, 1997, c. 34 111, 1997, c. 34 112, 1991, c. 32; 1997, c. 34 113, 1997, c. 34 114, 1997, c. 34 115, 1997, c. 34 116, 1991, c. 32; 1997, c. 34 117, 1997, c. 34 118, 1991, c. 32; 1997, c. 34 119, 1997, c. 34 120, 1997, c. 34 121, 1997, c. 34 122, 1997, c. 34; 1999, c. 25 123, 1997, c. 34 124, 1997, c. 34 125, 1997, c. 34 126, 1997, c. 34; 2002, c. 37 127, 1997, c. 34 128, 1997, c. 34; 1999, c. 40 129, 1997, c. 34; 2002, c. 37 130, 1997, c. 34 131, 1997, c. 34; 2002, c. 6 132, 1997, c. 34; 1999, c. 25 133, 1997, c. 34 134, 1997, c. 34 134.1, 2001, c. 68 135, 1997, c. 34 136, 1997, c. 34 137, 1997, c. 34; 1999, c. 25 137.1, 1999, c. 25 137.2, 1999, c. 25 138, 1997, c. 34 139, 1997, c. 34 140, 1995, c. 23; 1997, c. 34 141, 1997, c. 34 142, Ab. 1997, c. 34 142.1, 1995, c. 23; Ab. 1997, c. 34 143, Ab. 1997, c. 34 146, 1990, c. 20; 1997, c. 34; 2001, c. 25 148, 1999, c. 25 151, 1999, c. 25 152, 1999, c. 25 153, 2001, c. 25; 2002, c. 37 158, 1990, c. 20 160, 1997, c. 34 161, 2002, c. 37 162.1, 2001, c. 25; 2002, c. 37 163, 1990, c. 20 167.1, 1990, c. 20 168.1, 1990, c. 20; 1994, c. 43 171, 1990, c. 20 172, 1990, c. 20 175, 2001, c. 68 </p>

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Reference	Title Amendments
c. E-2.2	Act respecting elections and referendums in municipalities – <i>Cont'd</i>
	177 , 2001, c. 68 177.1 , 2001, c. 68 178 , 2001, c. 68 179 , 2001, c. 68 180 , 2002, c. 37 181 , 1997, c. 34; 2002, c. 37 189 , 1992, c. 21; 1994, c. 23 190 , 1999, c. 15 196 , 1990, c. 20 198 , 1999, c. 40 199 , 1990, c. 20 212 , 1997, c. 34 213.1 , 1999, c. 15 213.2 , 1999, c. 15 213.3 , 1999, c. 15 213.4 , 1999, c. 15 215 , 1999, c. 15 215.1 , 1999, c. 15 216 , 1999, c. 15 219 , 1997, c. 34 221 , 1999, c. 25 222 , 1990, c. 20; 1999, c. 25 226 , 1999, c. 25; 2002, c. 37 228.1 , 1990, c. 20 233 , 1999, c. 25 236 , 1999, c. 25 238 , 2002, c. 37 239 , Ab. 2002, c. 37 241 , 2002, c. 37 243 , 2002, c. 37 244 , 2002, c. 37 247 , 1997, c. 34; 2002, c. 37 248 , 2002, c. 37 249 , 2002, c. 37 250 , 2002, c. 37 251 , 1999, c. 43; 2002, c. 37; 2003, c. 19 256 , 1990, c. 20 257.1 , 1990, c. 20; 1994, c. 43 260 , 1990, c. 85; 2000, c. 56; 2002, c. 37 266 , 1995, c. 42 267 , 2002, c. 37 268 , 2002, c. 37 270 , 1992, c. 61 272 , 2002, c. 37 277 , 1991, c. 32; 1999, c. 25; 1999, c. 40 278 , 1999, c. 40; 1999, c. 43; 2003, c. 19 280 , 1999, c. 40 283 , 1999, c. 40 284 , 2001, c. 68; 2002, c. 37 285.1 , 1999, c. 25 285.2 , 1999, c. 25 285.3 , 1999, c. 25 285.4 , 1999, c. 25 285.5 , 1999, c. 25; 2002, c. 37 285.6 , 1999, c. 25 285.7 , 1999, c. 25; 2002, c. 37 285.8 , 1999, c. 25 285.9 , 1999, c. 25 292.1 , 1990, c. 20 293 , 1990, c. 20 297 , 1990, c. 85; 2000, c. 56

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Reference	Title Amendments
c. E-2.2	<p>Act respecting elections and referendums in municipalities – <i>Cont'd</i></p> <p> 298, 1990, c. 85; 2000, c. 56 299, 1999, c. 40 300, 2001, c. 25 301, 1989, c. 1; 1990, c. 4 302, 1990, c. 4 303, 1999, c. 25 305, 1989, c. 56; 2000, c. 19 307, 1999, c. 43; 2003, c. 19 312, 1990, c. 85; 2000, c. 56 314, 1989, c. 56 314.1, 1989, c. 56; 1990, c. 47 314.2, 1989, c. 56 317, 1999, c. 40 318, 1990, c. 4; 1997, c. 34; 2001, c. 68 320, 1999, c. 25 321, 1999, c. 40 333, 1999, c. 25 334, 1989, c. 56 337, 1999, c. 43; 2003, c. 19 338, 1990, c. 20 339, 1999, c. 25; 1999, c. 43; 2003, c. 19 340, 1997, c. 34; 2001, c. 25; 2002, c. 37 343, 1991, c. 32; 1997, c. 34; 1999, c. 25 344, 1997, c. 34 345, 1999, c. 25; 1999, c. 43; 2003, c. 19 346, 1999, c. 40 356, 2001, c. 26 357, 1990, c. 85; 1996, c. 2; 2000, c. 56 359, 1990, c. 85; 1997, c. 34; 2000, c. 56 361, 1999, c. 25 364, 1998, c. 31; 1998, c. 52; 2000, c. 29; 2001, c. 25; 2002, c. 37 365, 1998, c. 31; 1999, c. 25 366, 1998, c. 31; 1999, c. 25; 1999, c. 43; 2003, c. 19 368, 1999, c. 25 369, Ab. 2001, c. 25 370, Ab. 1999, c. 25 371, Ab. 1999, c. 25 372, Ab. 1999, c. 25 373, Ab. 1999, c. 25 374, Ab. 1999, c. 25 375, 1999, c. 25; 2001, c. 25; 2002, c. 37 376.1, 1999, c. 25 377, 1999, c. 43; 2003, c. 19 383, 1989, c. 1; 1990, c. 4; 2002, c. 37 384, 2001, c. 25 389, 1989, c. 1; 1990, c. 4; 2002, c. 37 392, 1999, c. 25 396, 1999, c. 25 397, 1999, c. 25 399, 1999, c. 25 399.1, 1999, c. 25 400.1, 2001, c. 25; 2001, c. 68 403, 1999, c. 25; 2002, c. 37 404, 1999, c. 40 405, 1999, c. 25 406, 1999, c. 25 407, 2001, c. 25 408, 1997, c. 34 409, 2002, c. 37 413, 1997, c. 34; 2001, c. 25; 2002, c. 37 415, 1999, c. 25; 2002, c. 37 </p>

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Reference	Title Amendments
c. E-2.2	Act respecting elections and referendums in municipalities – <i>Cont'd</i>
	416 , 2002, c. 37 417 , 1999, c. 25 422 , 1999, c. 25; 2002, c. 37 424 , 1999, c. 25 425 , 1999, c. 25 428 , 1999, c. 25 431 , 1999, c. 25 436 , 2001, c. 25 437 , 2001, c. 25 440 , 1997, c. 34 445 , 2002, c. 37 447.1 , 1998, c. 31 450 , 1998, c. 52 453 , 1998, c. 52; 1999, c. 25; 2002, c. 37 459 , 2001, c. 25 462 , 1999, c. 25 463 , 1999, c. 40; 2002, c. 37 463.1 , 1998, c. 52 464 , 1990, c. 20 465 , 1999, c. 43; 2001, c. 25 466 , 2002, c. 37 475 , 1999, c. 25 476 , 1999, c. 25; 2002, c. 37 479 , 2002, c. 37 480 , 1999, c. 25; 2002, c. 37 481 , 2002, c. 37 483 , 2001, c. 25 488 , 1999, c. 25 492 , 2002, c. 37 502 , 2002, c. 37 504 , 1990, c. 85; 2000, c. 56 507 , 1999, c. 25 511 , 1990, c. 85; 2000, c. 56 512.1 , 1998, c. 52 512.2 , 1998, c. 52 512.3 , 1998, c. 52 512.4 , 1998, c. 52; 2001, c. 25 512.4.1 , 2001, c. 25; 2002, c. 37 512.5 , 1998, c. 52 512.6 , 1998, c. 52; Ab. 1999, c. 25 512.7 , 1998, c. 52 512.8 , 1998, c. 52 512.9 , 1998, c. 52 512.10 , 1998, c. 52 512.11 , 1998, c. 52 512.12 , 1998, c. 52 512.13 , 1998, c. 52 512.14 , 1998, c. 52; 2000, c. 29 512.15 , 1998, c. 52 512.16 , 1998, c. 52 512.17 , 1998, c. 52 512.18 , 1998, c. 52 512.19 , 1998, c. 52 512.20 , 1998, c. 52 513.1 , 1998, c. 31 513.2 , 1998, c. 31 513.3 , 1998, c. 31; 1999, c. 25 514 , 1988, c. 19; 1993, c. 65; 1998, c. 31; 1999, c. 43; 2003, c. 19 515 , 1988, c. 19; 1996, c. 2 516.1 , 1999, c. 25 517 , 1993, c. 65

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Reference	Title Amendments
c. E-2.2	<p>Act respecting elections and referendums in municipalities – <i>Cont'd</i></p> <p>518, 1989, c. 54; 1991, c. 32; 1999, c. 25; 1999, c. 40; 2000, c. 19 521, 1992, c. 21; 1994, c. 23 523, 1989, c. 54; 1997, c. 34; 1999, c. 25 524, 1989, c. 1; 1990, c. 4 525, 1991, c. 32; 1999, c. 25; 1999, c. 40; 2000, c. 19 526, 1997, c. 34; 1999, c. 25 526.1, 1999, c. 25; 2000, c. 19 527, 1997, c. 34; 1999, c. 25; 2000, c. 19 528, 1989, c. 54; 1997, c. 34; 1999, c. 25; 1999, c. 40; 2000, c. 19 529, 1997, c. 34 531, 1991, c. 32; 1999, c. 40 532, 1993, c. 65; 1996, c. 77; 2002, c. 37 533, 1989, c. 54; 1991, c. 32; 1999, c. 25; 1999, c. 40 535, 1996, c. 77 538, 1997, c. 34 539, 1997, c. 34 540, 1996, c. 77 542, 1999, c. 40 545, 1999, c. 15; 1999, c. 25 545.1, 1999, c. 15 546, 1995, c. 23; 1999, c. 25; 1999, c. 40 546.1, 1997, c. 34 547, 1999, c. 25 550, 1999, c. 40 551, 1999, c. 43; 2003, c. 19 553, 1991, c. 32; 1999, c. 40 556, 2002, c. 37 559, 2002, c. 37 560, 1991, c. 32; 1999, c. 25 561, 1995, c. 23 563, 1995, c. 23; 1997, c. 34 565, 1995, c. 23; 1997, c. 34; 1999, c. 43; 2003, c. 19 566, 1993, c. 65 567, 1999, c. 25 568, 1996, c. 77; 1999, c. 43; 2003, c. 19 569, 1999, c. 15 570, 2002, c. 37 572, 1997, c. 34 578, 2002, c. 37 580, 1995, c. 23; 1997, c. 34; 1999, c. 43; 2003, c. 19 583, Ab. 2001, c. 25 586, 1997, c. 34; 1999, c. 15; 2002, c. 37 588.1, 2001, c. 25 591, 1999, c. 25; 1999, c. 40 592, 1999, c. 25; 1999, c. 40 593, 1999, c. 25; 1999, c. 40 595, 1998, c. 52; 2002, c. 37 595.1, 1998, c. 31 597, 2002, c. 37 607, 1999, c. 25 608, 1997, c. 34 609, 2002, c. 37 612, 2001, c. 25 614, 1997, c. 34 615, 1990, c. 20 616, 2002, c. 37 618, 1998, c. 31 622, 1998, c. 52 623, 1998, c. 52 624, 1998, c. 52; 2002, c. 37 624.1, 1998, c. 52</p>

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Reference	Title Amendments
c. E-2.2	<p>Act respecting elections and referendums in municipalities – <i>Cont'd</i></p> <p> 626.1, 1998, c. 52 628.1, 1998, c. 31 631, 1995, c. 23; 1997, c. 34; 1999, c. 15 632, 1990, c. 20; 1995, c. 23; 2002, c. 37 635, 2002, c. 37 636, 2002, c. 37 636.1, 1999, c. 25 636.2, 2002, c. 37 638, 1990, c. 4; 1995, c. 23 639, 1990, c. 4; 1998, c. 31; 1999, c. 25; 2002, c. 37 639.1, 2001, c. 25 640, 1990, c. 4 640.1, 1998, c. 31 641, 1990, c. 4; 1998, c. 31; 2002, c. 37 642, 1990, c. 4; 1998, c. 31 643, 1990, c. 4 643.1, 2002, c. 37 644, 1990, c. 4 644.1, 2002, c. 37 645, 1998, c. 52 646, Ab. 1990, c. 4 647, 1992, c. 61; 1999, c. 25 648, 1992, c. 61 649, 1999, c. 43; 2003, c. 19 654, Ab. 1988, c. 19 656, 1999, c. 40 658, 1999, c. 40 658.1, 2002, c. 37 659, 1995, c. 23; 1997, c. 34 659.1, 1995, c. 23 659.2, 1996, c. 77; 1997, c. 93; 1999, c. 43; 2001, c. 25; 2003, c. 19 659.3, 1996, c. 77; 1997, c. 93; 1999, c. 43; 2003, c. 19 863, 1999, c. 40 867, 1999, c. 43; 2003, c. 19 869, 1987, c. 100 869.1, 1987, c. 100 878, 1999, c. 43; 2003, c. 19 879, Ab. 2001, c. 25 881, 1999, c. 43; 2003, c. 19 886, 2002, c. 37 887, 1999, c. 43; 2003, c. 19 888, 1997, c. 34 </p>
c. E-2.3	<p>Act respecting school elections</p> <p> 1, 1997, c. 47 1.1, 1997, c. 47 3, 2002, c. 10 5, 1995, c. 23; Ab. 2001, c. 45 6, 2001, c. 45 7, 1990, c. 35; 2001, c. 45 7.1, 2001, c. 45 7.2, 2001, c. 45 7.3, 2001, c. 45 7.4, 2001, c. 45 7.5, 2001, c. 45 7.6, 2001, c. 45 7.7, 2001, c. 45 8, Ab. 1997, c. 47 9, 2001, c. 45 9.1, 2001, c. 45 </p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-2.3	<p>Act respecting school elections – <i>Cont'd</i></p> <p>9.2, 2001, c. 45 9.3, 2001, c. 45 9.4, 2001, c. 45 9.5, 2001, c. 45 9.6, 2001, c. 45 9.7, 2001, c. 45 9.8, 2001, c. 45 9.9, 2001, c. 45 9.10, 2001, c. 45 9.11, 2001, c. 45 9.12, 2001, c. 45 9.13, 2001, c. 45 9.14, 2001, c. 45 9.15, 2001, c. 45 9.16, 2001, c. 45 9.17, 2001, c. 45 9.18, 2001, c. 45 10, 2001, c. 45 10.1, 2001, c. 45 10.2, 2001, c. 45 10.3, 2001, c. 45 11, 1994, c. 16; 2001, c. 45 11.1, 2000, c. 59; 2002, c. 10 11.2, 2000, c. 59 11.3, 2001, c. 45; 2002, c. 10 11.4, 2002, c. 10 11.5, 2002, c. 10 12, 1990, c. 35; 2001, c. 45; 2002, c. 10 13, 2002, c. 10 15, 1990, c. 35; 1997, c. 47; 2000, c. 59; 2001, c. 45 16, Ab. 1997, c. 47 17, 1997, c. 47; 2000, c. 59 18, 1990, c. 35; 1997, c. 47; 2000, c. 59 18.1, 2002, c. 10 21, 1990, c. 4; 1990, c. 35; 1997, c. 47; 2002, c. 10; 2002, c. 75 21.1, 2002, c. 10 21.2, 2002, c. 10 21.3, 2002, c. 10 27, 2002, c. 10 28.1, 2002, c. 10 30.1, 2002, c. 10 30.2, 2002, c. 10 30.3, 2002, c. 10 30.4, 2002, c. 10 30.5, 2002, c. 10 30.6, 2002, c. 10 30.7, 2002, c. 10 30.8, 2002, c. 10 30.9, 2002, c. 10 30.10, 2002, c. 10 35, 1990, c. 4; 1990, c. 35; 2002, c. 10 38, 1995, c. 23; 1997, c. 47; 2000, c. 59; 2002, c. 10 39, 1995, c. 23; 2002, c. 10 39.1, 1995, c. 23; 1997, c. 47; 2002, c. 10 40, 1997, c. 47; 2000, c. 59; 2002, c. 10 41, 2002, c. 10 42, Ab. 2002, c. 10 43, 2002, c. 10 44, 2002, c. 10 45, 1990, c. 35; 2002, c. 10 46, 1999, c. 14; 2002, c. 6; 2002, c. 10</p>

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Reference	Title Amendments
c. E-2.3	Act respecting school elections – <i>Cont'd</i>
	47 , 2002, c. 10
	48 , 2002, c. 10
	49 , 2002, c. 10
	50 , 2002, c. 10
	51 , 2002, c. 10
	52 , 2002, c. 10
	53 , 2002, c. 10
	54 , 2002, c. 10
	55 , 2002, c. 10
	56 , 2002, c. 10
	57 , 2002, c. 10
	58 , 2002, c. 10
	58.1 , 2002, c. 10
	58.2 , 2002, c. 10
	58.3 , 2002, c. 10
	58.4 , 2002, c. 10
	58.5 , 2002, c. 10
	58.6 , 2002, c. 10
	58.7 , 2002, c. 10
	58.8 , 2002, c. 10
	58.9 , 2002, c. 10
	58.10 , 2002, c. 10
	58.11 , 2002, c. 10
	58.12 , 2002, c. 10
	58.13 , 2002, c. 10
	58.14 , 2002, c. 10
	58.15 , 2002, c. 10
	58.16 , 2002, c. 10
	59 , 2002, c. 10
	60 , 2002, c. 10
	61 , Ab. 2002, c. 10
	61.1 , 2002, c. 10
	62 , 2002, c. 10
	65 , 2002, c. 10
	69 , 2002, c. 10
	71 , 2002, c. 10
	72 , 2002, c. 10
	75 , 2002, c. 10
	77 , Ab. 2002, c. 10
	78 , 2002, c. 10
	79 , 2002, c. 10
	80 , Ab. 2002, c. 10
	83 , Ab. 2002, c. 10
	84 , 2002, c. 10
	84.1 , 2002, c. 10
	84.2 , 2002, c. 10
	85 , 2002, c. 10
	86 , 2002, c. 10
	86.1 , 2002, c. 10
	87 , 2002, c. 10
	88.1 , 2002, c. 10
	89 , 2002, c. 10
	90 , 1999, c. 40
	91 , 1999, c. 40; Ab. 2002, c. 10
	92 , Ab. 2002, c. 10
	93.1 , 2002, c. 10
	93.2 , 2002, c. 10
	93.3 , 2002, c. 10
	94 , 1992, c. 21; 1999, c. 15; 2002, c. 10
	95 , 1999, c. 15
	97.1 , 1999, c. 15

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Reference	Title Amendments
c. E-2.3	Act respecting school elections – <i>Cont'd</i>
	98 , 2002, c. 10
	98.1 , 2002, c. 10
	103 , 2002, c. 10
	103.1 , 2002, c. 10
	104 , 2002, c. 10
	105 , 2002, c. 10
	105.1 , 2002, c. 10
	105.2 , 2002, c. 10
	105.3 , 2002, c. 10
	105.4 , 2002, c. 10
	106 , 2002, c. 10
	112.1 , 1999, c. 15
	112.2 , 1999, c. 15
	112.3 , 1999, c. 15
	112.4 , 1999, c. 15
	113 , 2002, c. 10
	114 , 1999, c. 15
	114.1 , 1999, c. 15
	115 , 1999, c. 15; 2002, c. 10
	117 , 1999, c. 40; 2002, c. 10
	118 , 2002, c. 10
	119 , 2002, c. 10
	122 , 2002, c. 10
	124 , 2002, c. 10
	124.1 , 2002, c. 10
	124.2 , 2002, c. 10
	127 , Ab. 2002, c. 10
	129 , 2002, c. 10
	130 , 2002, c. 10
	131 , 2002, c. 10
	133 , 2002, c. 10
	135 , 2002, c. 10
	137 , 2002, c. 10
	138 , 2002, c. 10
	141 , 2002, c. 10
	142 , 2002, c. 10
	150 , 2002, c. 10
	153 , 1992, c. 61
	155 , 2002, c. 10
	159 , 2002, c. 10
	160 , 2002, c. 10
	160.1 , 2002, c. 10
	166 , 1999, c. 40
	169 , 1999, c. 40
	174 , Ab. 1990, c. 35
	176 , 1990, c. 35
	178 , 1996, c. 5
	179 , 1996, c. 5; 2002, c. 7
	185 , 1990, c. 35
	194 , 1990, c. 35
	195 , 1990, c. 35; 2002, c. 10
	196 , 1990, c. 4; 1990, c. 35
	199 , 2002, c. 10
	200 , 1990, c. 35; 1995, c. 23; 1999, c. 40; 2002, c. 10
	200.1 , 2002, c. 10
	200.2 , 2002, c. 10
	203.1 , 2002, c. 10
	205 , 2001, c. 26
	206 , 2001, c. 26
	206.1 , 2002, c. 10
	206.2 , 2002, c. 10

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Reference	Title Amendments
c. E-2.3	Act respecting school elections – <i>Cont'd</i>
	206.3 , 2002, c. 10
	206.4 , 2002, c. 10
	206.5 , 2002, c. 10
	206.6 , 2002, c. 10
	206.7 , 2002, c. 10
	206.8 , 2002, c. 10
	206.9 , 2002, c. 10
	206.10 , 2002, c. 10
	206.11 , 2002, c. 10
	206.12 , 2002, c. 10
	206.13 , 2002, c. 10
	206.14 , 2002, c. 10
	206.15 , 2002, c. 10
	206.16 , 2002, c. 10
	206.17 , 2002, c. 10
	206.18 , 2002, c. 10
	206.19 , 2002, c. 10
	206.20 , 2002, c. 10
	206.21 , 2002, c. 10
	206.22 , 2002, c. 10
	206.23 , 2002, c. 10
	206.24 , 2002, c. 10
	206.25 , 2002, c. 10
	206.26 , 2002, c. 10
	206.27 , 2002, c. 10
	206.28 , 2002, c. 10
	206.29 , 2002, c. 10
	206.30 , 2002, c. 10
	206.31 , 2002, c. 10
	206.32 , 2002, c. 10
	206.33 , 2002, c. 10
	206.34 , 2002, c. 10
	206.35 , 2002, c. 10
	206.36 , 2002, c. 10
	206.37 , 2002, c. 10
	206.38 , 2002, c. 10
	206.39 , 2002, c. 10
	206.40 , 2002, c. 10
	206.41 , 2002, c. 10
	206.42 , 2002, c. 10
	206.43 , 2002, c. 10
	206.44 , 2002, c. 10
	206.45 , 2002, c. 10
	206.46 , 2002, c. 10
	206.47 , 2002, c. 10
	206.48 , 2002, c. 10
	206.49 , 2002, c. 10
	206.50 , 2002, c. 10
	206.51 , 2002, c. 10
	206.52 , 2002, c. 10
	206.53 , 2002, c. 10
	206.54 , 2002, c. 10
	206.55 , 2002, c. 10
	206.56 , 2002, c. 10
	207 , 2002, c. 10
	208 , 2002, c. 10
	209 , 1999, c. 40; 2002, c. 10
	209.1 , 2002, c. 10
	209.2 , 2002, c. 10
	209.3 , 2002, c. 10
	209.4 , 2002, c. 10

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Reference	Title Amendments
c. E-2.3	Act respecting school elections – <i>Cont'd</i>
	209.5 , 2002, c. 10
	209.6 , 2002, c. 10
	209.7 , 2002, c. 10
	209.8 , 2002, c. 10
	209.9 , 2002, c. 10
	209.10 , 2002, c. 10
	209.11 , 2002, c. 10
	209.12 , 2002, c. 10
	209.13 , 2002, c. 10
	209.14 , 2002, c. 10
	209.15 , 2002, c. 10
	209.16 , 2002, c. 10
	209.17 , 2002, c. 10
	209.18 , 2002, c. 10
	209.19 , 2002, c. 10
	209.20 , 2002, c. 10
	209.21 , 2002, c. 10
	209.22 , 2002, c. 10
	209.23 , 2002, c. 10
	209.24 , 2002, c. 10
	209.25 , 2002, c. 10
	209.26 , 2002, c. 10
	206.27 , 2002, c. 10
	209.28 , 2002, c. 10
	209.29 , 2002, c. 10
	209.30 , 2002, c. 10
	209.31 , 2002, c. 10
	209.32 , 2002, c. 10
	209.33 , 2002, c. 10
	209.34 , 2002, c. 10
	209.35 , 2002, c. 10
	209.36 , 2002, c. 10
	211 , 2002, c. 10
	212 , 1995, c. 23; 2002, c. 10
	212.1 , 2002, c. 10
	213 , 2002, c. 10
	214 , 1999, c. 15; 2002, c. 10
	215 , 1999, c. 15; 2002, c. 10
	219.1 , 2002, c. 10
	219.2 , 2002, c. 10
	219.3 , 2002, c. 10
	219.4 , 2002, c. 10
	219.5 , 2002, c. 10
	219.6 , 2002, c. 10
	219.7 , 2002, c. 10
	219.8 , 2002, c. 10
	219.9 , 2002, c. 10
	219.10 , 2002, c. 10
	219.11 , 2002, c. 10
	219.12 , 2002, c. 10
	219.13 , 2002, c. 10
	219.14 , 2002, c. 10
	219.15 , 2002, c. 10
	219.16 , 2002, c. 10
	219.17 , 2002, c. 10
	219.18 , 2002, c. 10
	219.19 , 2002, c. 10
	220 , 1990, c. 4; 2002, c. 10
	221 , 1990, c. 4; 2002, c. 10
	221.1 , 2002, c. 10
	221.2 , 2002, c. 10

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c. E-2.3	<p>Act respecting school elections – <i>Cont'd</i></p> <p>221.3, 2002, c. 10 223.1, 1990, c. 35; 2002, c. 10 223.2, 1990, c. 35; 2002, c. 10 223.3, 2002, c. 10 223.4, 2002, c. 10 224, Ab. 1992, c. 61 278, 1999, c. 40 279, 1990, c. 35 280, Ab. 2002, c. 10 281, 1994, c. 16 282, 1995, c. 23; 2002, c. 10 282.1, 1995, c. 23 282.2, 2002, c. 10 282.3, 2002, c. 10 282.4, 2002, c. 10 283, Ab. 2000, c. 59 284, 1994, c. 11 Sched. I, 2002, c. 10 Sched. II, 1999, c. 40 Sched. III, 2002, c. 10</p>
c. E-3	<p>Election Act</p> <p>Rp., 1979, c. 56 – except certain sections included in c. L-4.1</p>
c. E-3.1	<p>Election Act</p> <p>Rp., 1984, c. 51</p>
c. E-3.2	<p>Election Act</p> <p>Rp., 1989, c. 1</p>
c. E-3.3	<p>Election Act</p> <p>1, 1992, c. 38; 1995, c. 23; 1997, c. 8 2, 1995, c. 23 3, 1992, c. 21; 1994, c. 23; 1995, c. 23; 1998, c. 52 5, 1992, c. 38; Ab. 1995, c. 23 6, 1992, c. 38; Ab. 1995, c. 23 7, Ab. 1995, c. 23 8, 1992, c. 38; Ab. 1995, c. 23 9, 1992, c. 38; Ab. 1995, c. 23 10, Ab. 1995, c. 23 11, Ab. 1995, c. 23 12, 1992, c. 38; Ab. 1995, c. 23 13, 1992, c. 38; Ab. 1995, c. 23 14, 1991, c. 48 15, 1996, c. 2 16, 1995, c. 23; 1997, c. 8 17, 1991, c. 48; 1992, c. 38 19, 1991, c. 48 20, Ab. 1991, c. 48 21, Ab. 1991, c. 48 22, 1991, c. 48 24, 2001, c. 13 24.1, 2001, c. 13 25, 2001, c. 13 26, 2001, c. 13 27, Ab. 2001, c. 13</p>

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Reference	Title Amendments
c. E-3.3	<p>Election Act – <i>Cont'd</i></p> <p>29, 1996, c. 2 35, 1995, c. 23; 1996, c. 2 38.1, 2001, c. 72 38.2, 2001, c. 72 38.3, 2001, c. 72 38.4, 2001, c. 72 38.5, 2001, c. 72 39, Ab. 1995, c. 23 40, Ab. 1995, c. 23 40.1, 1995, c. 23 40.2, 1995, c. 23; 1999, c. 25; 2000, c. 59 40.3, 1995, c. 23; 2002, c. 10 40.3.1, 1997, c. 8 40.4, 1995, c. 23; 1997, c. 8; 1999, c. 15; 2000, c. 59; 2002, c. 10 40.5, 1995, c. 23 40.6, 1995, c. 23 40.6.1, 1997, c. 8 40.6.2, 1997, c. 8 40.7, 1995, c. 23; 1997, c. 8 40.7.0.1, 2000, c. 59 40.7.1, 1997, c. 8; 2001, c. 2 40.8, 1995, c. 23 40.9, 1995, c. 23; 1998, c. 52 40.9.1, 1998, c. 52 40.10, 1995, c. 23; 2002, c. 10 40.10.1, 1997, c. 8 40.10.2, 1997, c. 8 40.11, 1995, c. 23; 1999, c. 15 40.12, 1995, c. 23 40.12.1, 1999, c. 15 40.12.2, 1999, c. 15 40.12.3, 1999, c. 15 40.12.4, 1999, c. 15 40.12.5, 1999, c. 15 40.12.6, 1999, c. 15 40.12.7, 1999, c. 15 40.12.8, 1999, c. 15 40.12.9, 1999, c. 15 40.12.10, 1999, c. 15 40.12.11, 1999, c. 15 40.12.12, 1999, c. 15 40.12.13, 1999, c. 15 40.12.14, 1999, c. 15; 2001, c. 72 40.12.15, 1999, c. 15; 2001, c. 72 40.12.16, 1999, c. 15; 2001, c. 72 40.12.17, 1999, c. 15; 2001, c. 72 40.12.18, 1999, c. 15 40.12.19, 1999, c. 15 40.12.20, 1999, c. 15 40.12.21, 1999, c. 15 40.12.22, 1999, c. 15 40.12.23, 1999, c. 15; 2002, c. 10 40.12.24, 1999, c. 15 40.13, 1995, c. 23 40.14, 1995, c. 23 40.15, 1995, c. 23 40.16, 1995, c. 23 40.17, 1995, c. 23 40.18, 1995, c. 23 40.19, 1995, c. 23 40.20, 1995, c. 23</p>

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Reference	Title Amendments
c. E-3.3	<p>Election Act – <i>Cont’d</i></p> <p>40.21, 1995, c. 23 40.22, 1995, c. 23 40.23, 1995, c. 23; 1999, c. 40 40.24, 1995, c. 23 40.25, 1995, c. 23; 1999, c. 25 40.26, 1995, c. 23 40.27, 1995, c. 23 40.28, 1995, c. 23 40.29, 1995, c. 23 40.30, 1995, c. 23 40.31, 1995, c. 23 40.32, 1995, c. 23 40.33, 1995, c. 23 40.34, 1995, c. 23 40.35, 1995, c. 23 40.36, 1995, c. 23 40.37, 1995, c. 23 40.38, 1995, c. 23; 1999, c. 15 40.38.1, 1998, c. 52; 1999, c. 15 40.38.2, 1998, c. 52 40.38.3, 1998, c. 52 40.39, 1995, c. 23 40.40, 1995, c. 23 40.41, 1995, c. 23 40.42, 1995, c. 23 41, 1998, c. 52 42, 1992, c. 38 43, 1998, c. 52 46, 1992, c. 38; 1998, c. 52 47, 1998, c. 52; 2004, c. 36 47.1, 1998, c. 52 48, 1998, c. 52 50, 1992, c. 38 51, 1992, c. 38; 1998, c. 52; 1999, c. 15 53, 1998, c. 52 54, 1992, c. 38; 1998, c. 52 55, Ab. 1998, c. 52 59, 1998, c. 52 59.1, 1998, c. 52; 2001, c. 72 60, 1998, c. 52 61, 1992, c. 38; 1998, c. 52 62.1, 1998, c. 52 63, 1998, c. 52 64, 1998, c. 52 65, 1998, c. 52 65.1, 1998, c. 52 66, 1998, c. 52 67, 1998, c. 52 69, 1998, c. 52; 2001, c. 2; 2004, c. 36 70, 1998, c. 52 71, 1998, c. 52 72, 1998, c. 52 74.1, 1998, c. 52 80, 2000, c. 29 82, 1992, c. 38 88, 1992, c. 38; 1999, c. 40; 2000, c. 29; 2001, c. 2 89, 1992, c. 38 91, 1998, c. 52; 1999, c. 40 95, 1992, c. 38; 2000, c. 29; 2001, c. 2 99, 2000, c. 29 100, 1992, c. 38</p>

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Reference	Title Amendments
c. E-3.3	<p>Election Act – <i>Cont'd</i></p> <p>101, 1998, c. 52; 2001, c. 2 103, 1998, c. 52 106, 1992, c. 38 110, 1992, c. 38 112, 1992, c. 38; 2001, c. 2 113, 2001, c. 2 114, 1992, c. 38 115, 1992, c. 38 117, 1998, c. 52 118, 1998, c. 52; 2001, c. 2 119, 2001, c. 2 120, 2001, c. 2 121, 1998, c. 52 122, 1998, c. 52; 2001, c. 2 123, 1998, c. 52; 2001, c. 2 124, 1998, c. 52 125, 1998, c. 52 126, 1992, c. 38 127, 1998, c. 52 130, 1998, c. 52; 1999, c. 40 131, 1995, c. 23 132, 1995, c. 23 134, 1995, c. 23 135.1, 2001, c. 72 136, 1995, c. 23 137, 2001, c. 2 138, 1992, c. 61 139, 2001, c. 72 145, 1995, c. 23; 1997, c. 8 146, 1995, c. 23; 1997, c. 8; 2001, c. 72 147, 1995, c. 23; 1998, c. 52; 2001, c. 72 148, Ab. 1995, c. 23 149, Ab. 1995, c. 23 150, Ab. 1995, c. 23 151, 1992, c. 38; Ab. 1995, c. 23 152, Ab. 1995, c. 23 153, Ab. 1995, c. 23 154, Ab. 1995, c. 23 155, Ab. 1995, c. 23 156, 1992, c. 38; Ab. 1995, c. 23 157, Ab. 1995, c. 23 158, Ab. 1995, c. 23 159, Ab. 1995, c. 23 160, Ab. 1995, c. 23 161, Ab. 1995, c. 23 162, 1992, c. 21; Ab. 1995, c. 23 163, 1992, c. 21; Ab. 1995, c. 23 164, Ab. 1995, c. 23 165, Ab. 1995, c. 23 166, Ab. 1995, c. 23 167, Ab. 1995, c. 23 168, Ab. 1995, c. 23 169, Ab. 1995, c. 23 170, Ab. 1995, c. 23 171, Ab. 1995, c. 23 172, Ab. 1995, c. 23 173, Ab. 1995, c. 23 174, Ab. 1995, c. 23 175, Ab. 1995, c. 23 176, 1992, c. 38; Ab. 1995, c. 23 177, Ab. 1995, c. 23</p>

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Reference	Title Amendments
c. E-3.3	<p>Election Act – <i>Cont'd</i></p> <p>178, Ab. 1995, c. 23 179, 1995, c. 23 180, 1995, c. 23 181, 1995, c. 23 182, 1995, c. 23 182.1, 2001, c. 72 183, 1995, c. 23 184, 1995, c. 23 185, 1992, c. 38; 1995, c. 23 186, 1995, c. 23 187, 1995, c. 23; 1998, c. 52 188, 1995, c. 23; 1998, c. 52 189, 1992, c. 38; 1995, c. 23 190, 1995, c. 23 191, 1992, c. 21; 1992, c. 38; 1995, c. 23 192, 1995, c. 23 193, 1995, c. 23 194, 1992, c. 38; 1995, c. 23; 1997, c. 8 195, 1995, c. 23; 1998, c. 52; 2001, c. 2 196, 1995, c. 23 197, 1995, c. 23; Ab. 2001, c. 72 198, 1995, c. 23; Ab. 2001, c. 72 198.1, 1997, c. 8; 2001, c. 72 198.2, 1997, c. 8 199, 1995, c. 23 200, 1995, c. 23; 1997, c. 8 201, 1995, c. 23 202, 1995, c. 23 203, 1992, c. 38; 1995, c. 23 204, 1995, c. 23 205, 1995, c. 23; 2002, c. 6 206, 1995, c. 23 207, 1995, c. 23 208, 1995, c. 23 209, 1992, c. 38; 1995, c. 23; 1997, c. 8; 1998, c. 52; 2001, c. 72 210, 1995, c. 23 211, 1995, c. 23 212, 1995, c. 23 212.1, 1998, c. 52 213, 1995, c. 23 214, 1995, c. 23 215, 1995, c. 23 216, 1995, c. 23 216.1, 1998, c. 52 217, 1995, c. 23 218, 1995, c. 23; 1997, c. 8; 2001, c. 2; 2001, c. 72 219, 1995, c. 23 220, 1995, c. 23 221, 1995, c. 23 222, 1995, c. 23 223, 1995, c. 23 224, 1995, c. 23 225, 1995, c. 23 226, 1995, c. 23 227, 1992, c. 38; 1995, c. 23 228, 1992, c. 38; 1995, c. 23 229, 1995, c. 23; 2001, c. 2 230, 1992, c. 38; 1995, c. 23; 1998, c. 52 231, 1995, c. 23; 1998, c. 52 231.1, 1995, c. 23 231.2, 1995, c. 23</p>

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Reference	Title Amendments
c. E-3.3	<p>Election Act – <i>Cont'd</i></p> <p>231.2.1, 2001, c. 2; 2001, c. 72 231.3, 1995, c. 23 231.4, 1998, c. 52 231.5, 1998, c. 52 231.6, 1998, c. 52; 2001, c. 2 231.7, 1998, c. 52 231.8, 1998, c. 52 231.9, 1998, c. 52 231.10, 1998, c. 52 231.11, 1998, c. 52 231.12, 1998, c. 52 231.13, 1998, c. 52 231.14, 1998, c. 52 232, Ab. 1992, c. 38 233, 1995, c. 23 235, 1990, c. 4; 1997, c. 8 237, 2001, c. 72 238, 2001, c. 72 239, 2001, c. 72 241, 1995, c. 23 242, 1998, c. 52; 2001, c. 72 245, 1998, c. 52 245.1, 1995, c. 23 249, 2001, c. 2 255, 2001, c. 26 256, 2001, c. 2 259, 2001, c. 2 259.1, 1998, c. 52 259.2, 1998, c. 52 259.3, 1998, c. 52 259.4, 1998, c. 52 259.5, 1998, c. 52; 2001, c. 72 259.6, 1998, c. 52 259.7, 1998, c. 52; 1999, c. 15; 2001, c. 72 259.8, 1998, c. 52 259.9, 1998, c. 52 262, 1992, c. 38 262.1, 2001, c. 72 263, 1999, c. 15; 2001, c. 2 264, 1992, c. 38; 2001, c. 2 265, 1992, c. 38 266, Ab. 2001, c. 72 267, 1992, c. 38; Ab. 2001, c. 72 271, Ab. 2001, c. 72 272, 2001, c. 2 274, 1995, c. 23; 2001, c. 2 275, 1992, c. 38 277, 1992, c. 38 278, 1992, c. 38 279, 1992, c. 38 280, 1992, c. 38 286, 1992, c. 38 287, 1992, c. 38 288, 1992, c. 38 289, 1992, c. 38; 1994, c. 23 290, 1992, c. 38 292, 1992, c. 21 293, 1995, c. 23; 2002, c. 6 293.1, 1995, c. 23 293.2, 1995, c. 23 293.3, 1995, c. 23</p>

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Reference	Title Amendments
c. E-3.3	<p>Election Act – <i>Cont'd</i></p> <p>293.4, 1995, c. 23 293.5, 1995, c. 23; 1998, c. 52 296, 1995, c. 23 298, 1995, c. 23; 1998, c. 52 302, 1992, c. 38; 1998, c. 52 303, 1992, c. 38; 1995, c. 23; 1998, c. 52 304, 1992, c. 21 305, 1992, c. 21; 1994, c. 23 307, 1999, c. 15 308, 1992, c. 38; 1995, c. 23; 1999, c. 15; 2001, c. 2 310.1, 2001, c. 2 311, 2001, c. 2 312, 1995, c. 23 312.1, 1999, c. 15 313, 1999, c. 15; 2001, c. 2 315.1, 2001, c. 2 324, 1999, c. 15 327, 1992, c. 38; 1995, c. 23 328, 2001, c. 2 330, Ab. 1992, c. 38 333, 1999, c. 15 335, 1995, c. 23; 1999, c. 15 335.1, 1999, c. 15 335.2, 1999, c. 15 335.3, 1999, c. 15 335.4, 1999, c. 15 337, 1995, c. 23; 1999, c. 15 337.1, 1999, c. 15 338, 1995, c. 23; 1999, c. 15 340, 1995, c. 23; 2001, c. 72 343, 1998, c. 52; 2001, c. 2 346, 1998, c. 52 347, 1998, c. 52; 2001, c. 2 349, 1995, c. 23 350, 1995, c. 23; 1998, c. 52 352, 1995, c. 23 353, 2001, c. 2 358, 2001, c. 2 364, 1998, c. 52; 2001, c. 2 365, 1998, c. 52 366.1, 1998, c. 52 390, 1992, c. 61 401, 1992, c. 38; 1998, c. 52; 2001, c. 2 404, 1992, c. 38; 1998, c. 52; 1999, c. 40; 2001, c. 2 409, 1992, c. 38 410, 1999, c. 40 414, 1992, c. 38; 2000, c. 29; 2001, c. 2 415, 1998, c. 52 418, Ab. 1992, c. 38 419, 1992, c. 38; 2001, c. 2 420, 1992, c. 38; 2001, c. 2 421.1, 1998, c. 52 422, 1992, c. 38 422.1, 1992, c. 38; 2001, c. 2 424, 1992, c. 38 426, 1992, c. 38; 2001, c. 2 427, 1995, c. 23 429, 1992, c. 38; 1995, c. 23 429.1, 1995, c. 23 432, 1998, c. 52; 1999, c. 15 433, Ab. 1999, c. 15</p>

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Reference	Title Amendments
c. E-3.3	<p>Election Act – <i>Cont'd</i></p> <p> 435, 2001, c. 2 441, 1998, c. 52 443, 1992, c. 38 445, 1992, c. 38 449, Ab. 2001, c. 2 450, Ab. 2001, c. 2 451, 2001, c. 2 452, 2001, c. 72 456, 1995, c. 23; 2001, c. 2 456.1, 2001, c. 2 457, 1998, c. 52; 2001, c. 2 457.1, 1992, c. 38; 1998, c. 52 457.2, 1998, c. 52; 2004, c. 36 457.3, 1998, c. 52 457.4, 1998, c. 52 457.5, 1998, c. 52; 2001, c. 2 457.6, 1998, c. 52 457.7, 1998, c. 52 457.8, 1998, c. 52 457.9, 1998, c. 52 457.10, 1998, c. 52 457.11, 1998, c. 52 457.12, 1998, c. 52 457.13, 1998, c. 52 457.14, 1998, c. 52 457.15, 1998, c. 52; 2000, c. 29 457.16, 1998, c. 52 457.17, 1998, c. 52 457.18, 1998, c. 52 457.19, 1998, c. 52 457.20, 1998, c. 52 457.21, 1998, c. 52 485, 1992, c. 38 486, 1995, c. 23 487, 1998, c. 52 488, 2001, c. 2 488.1, 1991, c. 73; 1994, c. 18; 2000, c. 8 488.2, 2000, c. 8 488.3, 2000, c. 15 489.1, 1992, c. 38; 1995, c. 23; 2001, c. 2 490, 1995, c. 23; 1999, c. 15 494, 1999, c. 15 501, 1998, c. 52; 2001, c. 2 501.1, 2001, c. 72 537, 1998, c. 52 540.1, 2000, c. 8 541, 2001, c. 45 542, 1992, c. 38; 1995, c. 23 542.1, 1995, c. 23 549, 1995, c. 23; 1999, c. 15; 2001, c. 2 550, 2001, c. 2 551, 1992, c. 21; 1995, c. 23; 1997, c. 8; 2001, c. 72 551.1, 1995, c. 23 551.1.0.1, 1999, c. 15 551.1.1, 1997, c. 8 551.2, 1995, c. 23; 1999, c. 15 551.3, 1995, c. 23 551.4, 1997, c. 8 552, 1998, c. 52; 2001, c. 72 553, 1992, c. 21; 1995, c. 23 553.1, 1995, c. 23; 1998, c. 52; 1999, c. 15 </p>

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Reference	Title Amendments
c. E-3.3	<p>Election Act – <i>Cont’d</i></p> <p>555, 1998, c. 52 556.1, 1998, c. 52 558, 1992, c. 38 559, 1998, c. 52 559.0.1, 2001, c. 72 559.1, 1998, c. 52 562, 1998, c. 52 564, 1995, c. 23; 1998, c. 52; 2001, c. 72 566, 1998, c. 52 567, 1995, c. 23 568, 1990, c. 4 568.1, 1998, c. 52 569, 1990, c. 4; 1992, c. 61 570, 1995, c. 23 572.1, 1999, c. 15 572.2, 1999, c. 15 572.3, 1999, c. 15 575, 1992, c. 38 Sched. I, 1996, c. 2 Sched. II, 1999, c. 40 Sched. III, 1998, c. 52 Sched. V, 1990, c. 4</p>
c. E-4	<p>Electricians and Electrical Installations Act</p> <p><i>see</i> c. I-13.01</p>
c. E-4.01	<p>Balanced Budget Act</p> <p><i>see</i> c. E-12.00001</p>
c. E-4.1	<p>Act respecting the avian emblem</p> <p>2, 1994, c. 18 Rp., 1999, c. 51</p>
c. E-5	<p>Act respecting the floral emblem</p> <p>Rp., 1999, c. 51</p>
c. E-6	<p>Public Officers Act</p> <p>1, 1979, c. 43; 1983, c. 54; 1992, c. 61; 1999, c. 40 9, 1987, c. 57; 1999, c. 40 10, 1999, c. 40 11, 1999, c. 40 12, Ab. 1979, c. 43 13, Ab. 1979, c. 43 14, Ab. 1979, c. 43 15, 1979, c. 43 16, 1999, c. 40 17, 1999, c. 40 19, 1999, c. 40 20, 1999, c. 40 21, 1999, c. 40 22, 1987, c. 68 23, 1999, c. 40 24, 1999, c. 40 25, 1999, c. 40 26, 1999, c. 40 27, 1999, c. 40</p>

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c. E-6	Public Officers Act – <i>Cont'd</i> 28 , 1999, c. 40 29 , 1999, c. 40 31 , 1999, c. 40 36 , 1987, c. 68 37 , 1979, c. 43 38 , 1979, c. 43; 1999, c. 40 39 , Ab. 1979, c. 43 40 , Ab. 1979, c. 43 41 , Ab. 1979, c. 43 46 , 1999, c. 40 47 , Ab. 2000, c. 8 48 , Ab. 2000, c. 8 49 , Ab. 2000, c. 8 50 , Ab. 2000, c. 8 Form 1 , 1999, c. 40
c. E-7	Immigrant Children Act Ab. , 1979, c. 17
c. E-8	Fire Investigations Act 2 , 1999, c. 40 3 , Ab. 1983, c. 41 4 , 1992, c. 61; 1999, c. 40 5 , 1986, c. 86; 1988, c. 46 6 , 1983, c. 41; 1992, c. 61; 1999, c. 40 7 , 1992, c. 61 8 , 1986, c. 86; 1988, c. 46 10 , 1996, c. 2; 1999, c. 40 11 , 1986, c. 86; 1988, c. 46; 1999, c. 33; 1999, c. 40 12 , 1983, c. 28; 1986, c. 95 12.1 , 1986, c. 95 13 , 1986, c. 86; 1988, c. 46; 1992, c. 61; 1999, c. 33 13.1 , 1999, c. 33 14 , 1986, c. 86; 1988, c. 46; 1999, c. 33; 1999, c. 40 14.1 , 1999, c. 33 15 , 1986, c. 86; 1988, c. 46; 1999, c. 33 17 , 1986, c. 86; 1986, c. 95; 1988, c. 46 18 , 1986, c. 86; 1986, c. 95; 1992, c. 61 21 , 1983, c. 41; 1986, c. 95 21.1 , 1984, c. 4; 1992, c. 21; 1994, c. 23 21.2 , 1986, c. 95 21.3 , 1986, c. 95 21.4 , 1986, c. 95; 1988, c. 21; 1992, c. 61 22 , 1984, c. 4 22.1 , 1984, c. 4 25 , 1999, c. 33 26 , 1983, c. 28 27 , 1986, c. 86; 1988, c. 46 28 , 1986, c. 86; 1988, c. 46; 1999, c. 33 28.1 , 1999, c. 33 29 , 1986, c. 86; 1988, c. 46; 1992, c. 61 29.1 , 1999, c. 33 30 , 1986, c. 86; 1988, c. 46 30.1 , 1983, c. 28 30.2 , 1983, c. 28 31 , 1990, c. 4 33 , 1996, c. 2 34 , 1996, c. 2 34.1 , 1983, c. 41; 1999, c. 33

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c. E-8	<p>Fire Investigations Act – <i>Cont'd</i></p> <p>34.2, 1983, c. 41 35, 1986, c. 86; 1988, c. 46 Sched., 1996, c. 2; 1999, c. 40 Rp., 2000, c. 20</p>
c. E-8.1	<p>Act respecting public elementary and secondary education</p> <p>Ab., 1988, c. 84</p>
c. E-9	<p>Act respecting private education</p> <p>1, 1979, c. 23; 1985, c. 21; 1988, c. 41; 1988, c. 84 1.1, 1985, c. 21; 1988, c. 41 2, 1987, c. 78; 1988, c. 41; 1988, c. 84; 1989, c. 18 3, 1985, c. 21; 1988, c. 41 8, 1985, c. 21; 1988, c. 41 9, 1985, c. 21 14, 1979, c. 23; 1981, c. 12; 1985, c. 21 14.1, 1981, c. 12; 1988, c. 84; 1990, c. 28 14.2, 1981, c. 12; 1985, c. 21 14.3, 1981, c. 12 14.4, 1981, c. 12 15, 1985, c. 21 17, 1979, c. 23; 1981, c. 12; 1985, c. 21 17.1, 1981, c. 12; 1988, c. 84; 1990, c. 28 17.2, 1981, c. 12; 1985, c. 21 17.3, 1981, c. 12 17.4, 1981, c. 12 20, 1985, c. 21; 1987, c. 16 21, 1981, c. 12; 1987, c. 16; 1988, c. 84 21.1, 1985, c. 21; 1988, c. 41 22, 1978, c. 81 23, 1985, c. 21 24, 1985, c. 21 31, 1979, c. 23; 1988, c. 84 32, 1985, c. 21 33, 1985, c. 21 34, 1985, c. 21; 1988, c. 84 36, 1985, c. 21 38, 1988, c. 84 41, 1985, c. 21 42, 1979, c. 23; 1988, c. 84 43, 1988, c. 84 44, 1988, c. 84 45, 1988, c. 84 46, 1988, c. 84 47, 1985, c. 21 48, 1985, c. 21; 1988, c. 41; 1988, c. 84 49, 1985, c. 21; 1988, c. 41 56, 1985, c. 21; 1988, c. 41; 1988, c. 84; 1990, c. 78; 1991, c. 27 59, 1981, c. 26; 1988, c. 84 59.1, 1981, c. 26; 1982, c. 58 59.2, 1981, c. 26; 1988, c. 84 59.3, 1981, c. 26; 1988, c. 84; 1990, c. 78; 1991, c. 27 63.1, 1978, c. 9; 1983, c. 26 67, 1985, c. 21; 1988, c. 41 68.1, 1985, c. 21 70, 1990, c. 4 71, Ab. 1990, c. 4 72.1, 1985, c. 21; 1988, c. 41 Rp., 1992, c. 68</p>

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c. E-9.1	<p>Act respecting private education</p> <p>1, 1993, c. 25; 1993, c. 51; 1994, c. 16; 1997, c. 96 3, 1999, c. 40 4, 1994, c. 2; 1994, c. 15; 1996, c. 21; 1999, c. 40 5, Ab. 1993, c. 51 7, 1999, c. 40 23, 1997, c. 96 25, 1997, c. 96 30, 1997, c. 96; 2000, c. 24; 2004, c. 38 31, 1997, c. 96 35, 1997, c. 96; 2000, c. 24 40, 1997, c. 96 40.1, 1997, c. 96 41, 1997, c. 96 44, 1993, c. 25 45, 1993, c. 25 49, 1993, c. 25; 1997, c. 96 50, 1993, c. 51; 1994, c. 16; 1997, c. 96 51, Ab. 1993, c. 25 52, Ab. 2000, c. 24 57, Ab. 2000, c. 24 58, Ab. 2000, c. 24 62, 1997, c. 96 62.1, 1997, c. 58; 1997, c. 96 68, 1999, c. 40 79, 1993, c. 25 83, 1993, c. 25 84, 1993, c. 25 84.1, 1997, c. 87 90, 1997, c. 87 91, 1993, c. 51; 1994, c. 16; 1997, c. 96 92, 1997, c. 96 93, 1997, c. 87 96, 1993, c. 51; 1994, c. 16 104, 1993, c. 51; 1994, c. 16 105, 1993, c. 51; 1994, c. 16 107, 1993, c. 51; 1994, c. 16 109, 1993, c. 51; 1994, c. 16 110, 1993, c. 51; 1994, c. 16 111, 1997, c. 58; 1997, c. 87 112, 1997, c. 87 121, 1997, c. 43 121.1, 1997, c. 43 124, 1997, c. 43 127, 1997, c. 96 137, 1999, c. 40 157.1, 2000, c. 54 161, 1993, c. 25 172, 1993, c. 25; 1999, c. 40 173, 1999, c. 40 174, 1993, c. 51; 1994, c. 16; 1997, c. 96 175, Ab. 2000, c. 24</p>
c. E-10	<p>Specialized Schools Act</p> <p>Ab., 1985, c. 21</p>
c. E-11	<p>Act respecting municipal fire fighting cooperation</p> <p>1, 1996, c. 2; 1999, c. 40 2, 1996, c. 2; 1999, c. 40 4, 1996, c. 2</p>

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Reference	Title Amendments
c. E-11	Act respecting municipal fire fighting cooperation – <i>Cont'd</i> 5 , 1995, c. 34; 1996, c. 2 Rp. , 2000, c. 20
c. E-12	Act respecting cold storage warehouses for fish and bait Ab. , 1988, c. 27
c. E-12.00001	Balanced Budget Act Title , 2001, c. 56 1 , 2001, c. 56 2 , 2001, c. 56 3 , Ab. 2001, c. 56 4 , Ab. 2001, c. 56 5 , Ab. 2001, c. 56 6 , 2001, c. 56 7 , 2001, c. 56 11 , 2001, c. 56 14.1 , 2001, c. 56 15 , 2000, c. 15; 2001, c. 56
c. E-12.001	Pay Equity Act 3 , 1999, c. 40; 2000, c. 8 5 , 2000, c. 29 8 , 1998, c. 36; 2004, c. 31 11 , 2004, c. 26 104 , 2001, c. 26 105 , 2001, c. 26 106 , 2001, c. 26 107 , 2001, c. 26 108 , 2001, c. 26 109 , 2001, c. 26 110 , 2001, c. 26 111 , 2001, c. 26 112 , 2001, c. 26 113 , 2001, c. 26 121 , 2001, c. 26 123 , 2001, c. 26
c. E-12.01	Act respecting threatened or vulnerable species 3 , 1999, c. 40 6 , 1990, c. 64; 1994, c. 13; 1994, c. 17; 1999, c. 36; 1999, c. 43; 2003, c. 8; 2003, c. 19 7 , 1994, c. 17; 1999, c. 36; 2004, c. 11 8 , 1994, c. 17; 1999, c. 36; 1999, c. 40 9 , 1994, c. 17; 1999, c. 36; 2004, c. 11 10 , 1994, c. 17; 1999, c. 36; 2004, c. 11 11 , 1994, c. 17; 1999, c. 36; 2004, c. 11 12 , 1990, c. 64; 1994, c. 13; 1994, c. 17; 1999, c. 36; 1999, c. 43; 2003, c. 8; 2003, c. 19 13 , 1994, c. 17; 1999, c. 36 14 , 1994, c. 17; 1999, c. 36 15 , 1994, c. 13; 1994, c. 17; 1996, c. 2; 1999, c. 36; 1999, c. 40; 2002, c. 68; 2003, c. 8 16 , 1994, c. 17; 1999, c. 36 17 , 1994, c. 17; 1999, c. 36 18 , 1994, c. 17; 1999, c. 36 19 , 1994, c. 17; 1999, c. 36 23 , 1994, c. 17; 1999, c. 36 24 , 1997, c. 43

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Reference	Title Amendments
c. E-12.01	<p>Act respecting threatened or vulnerable species – <i>Cont'd</i></p> <p>25, 1994, c. 17; 1997, c. 43; 1999, c. 36 26, 1990, c. 85; 1994, c. 17; 1999, c. 36; 2000, c. 56 28, 1994, c. 17; 1999, c. 36 29, 1994, c. 17; 1999, c. 36 32, Ab. 1992, c. 61 33, 1994, c. 17; 1999, c. 36 34, 1992, c. 61; 1997, c. 11 34.1, 1997, c. 11 35, 1997, c. 11 36, 1997, c. 80 38, 1992, c. 61 38.1, 1997, c. 11 39, 1994, c. 17; 1997, c. 11; 1997, c. 80; 1999, c. 36 40, 1990, c. 4 41, 1994, c. 17; 1999, c. 36; 1999, c. 40; 2000, c. 42 43, 1990, c. 4 44, 1990, c. 4 47, 1992, c. 61; 1994, c. 17; 1999, c. 36 48, 1990, c. 4; Ab. 1992, c. 61 49, 1992, c. 61; 2000, c. 56 57, 1994, c. 17; 1999, c. 36; 2004, c. 11</p>
c. E-12.1	<p>Act to promote the establishment of young farmers</p> <p>Rp., 1987, c. 86</p>
c. E-12.2	<p>Act to establish the permanent list of electors</p> <p>59, 1999, c. 40</p>
c. E-13	<p>Act respecting the establishment of a beet-sugar factory at Saint-Hilaire</p> <p>Rp., 1982, c. 28</p>
c. E-13.1	<p>Act respecting the establishment and enlargement of certain waste elimination sites</p> <p>2, 1994, c. 17; 1999, c. 36 3, 1996, c. 2; 2000, c. 56 5, 1994, c. 17; Ab. 1995, c. 60 7, 1994, c. 17</p>
c. E-14	<p>Act respecting the establishment of a steel complex by Sidbec</p> <p>Title, 1979, c. 82 1, 1979, c. 82; 1988, c. 70; 1999, c. 40 2, 1988, c. 70; 1999, c. 40 3, Ab. 1988, c. 70 4, Ab. 1988, c. 70 5, Ab. 1988, c. 70 5.1, 1979, c. 82; Ab. 1988, c. 70 6, Ab. 1988, c. 70 7, Ab. 1988, c. 70 8, Ab. 1988, c. 70 8.1, 1979, c. 82; Ab. 1988, c. 70 9, 1979, c. 82; Ab. 1988, c. 70 9.1, 1979, c. 82 9.2, 1979, c. 82 9.3, 1979, c. 82; 1984, c. 36; 1988, c. 70; 1994, c. 16; 1999, c. 8; 2003, c. 29 11, 1988, c. 70 12, 1979, c. 82; 1988, c. 70 14, 1988, c. 70</p>

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Reference	Title Amendments
c. E-14	Act respecting the establishment of a steel complex by Sidbec – <i>Cont'd</i> 14.1 , 1988, c. 70 16 , 1988, c. 70 17.1 , 1988, c. 70; 1994, c. 16; 1999, c. 8; 2003, c. 29 Ab. , 2004, c. 40
c. E-14.1	Act respecting educational institutions at the university level 1 , 1993, c. 26; 1994, c. 16; 1999, c. 40; 2002, c. 67 2 , 1999, c. 40 4 , 1999, c. 40; 2000, c. 12 4.1 , 1995, c. 30 4.2 , 1995, c. 30; 2002, c. 67 4.3 , 1995, c. 30 4.4 , 1995, c. 30 4.5 , 1995, c. 30 4.6 , 1995, c. 30 4.7 , 1995, c. 30 5 , 1990, c. 4 10 , 1994, c. 16
c. E-14.2	Act respecting tourist accommodation establishments Title , 2000, c. 10 1 , 1993, c. 22; 2000, c. 10 2 , Ab. 2000, c. 10 3 , 1991, c. 49 4 , Ab. 2000, c. 10 5 , 1990, c. 85; 1999, c. 40; Ab. 2000, c. 10 6 , 1991, c. 49; 1999, c. 40; 2000, c. 10 7 , 1991, c. 49; 1993, c. 22; 2000, c. 10 8 , 1991, c. 49; 2000, c. 10 9 , 1991, c. 49; 2000, c. 10 10 , Ab. 1991, c. 49; 1999, c. 40; 2000, c. 10 11 , 1990, c. 4; 1991, c. 49; 1991, c. 74; 1993, c. 22; 2000, c. 10; 2000, c. 26 11.1 , 1991, c. 49; 1991, c. 74; 1993, c. 22; 2000, c. 10; 2000, c. 26 12 , 1991, c. 49; 1997, c. 43; 2000, c. 10 14 , 2000, c. 10 14.1 , 2000, c. 10 15 , 1991, c. 49; 1997, c. 43; 2000, c. 10 16 , Ab. 1997, c. 43 17 , Ab. 1997, c. 43 18 , Ab. 1997, c. 43 19 , Ab. 1997, c. 43 20 , Ab. 1997, c. 43 21 , 1988, c. 21; Ab. 1997, c. 43 22 , Ab. 2000, c. 10 23 , Ab. 2000, c. 10 24 , Ab. 2000, c. 10 25 , Ab. 2000, c. 10 26 , Ab. 2000, c. 10 27 , 1997, c. 43; Ab. 2000, c. 10 28 , Ab. 2000, c. 10 29 , Ab. 2000, c. 10 30 , 2000, c. 10 32 , 2000, c. 10 33 , 2000, c. 10 34 , 2000, c. 10 36 , 1991, c. 49; 1993, c. 22; 2000, c. 10 37 , 1991, c. 49; 2000, c. 10 38 , 1990, c. 4; 1991, c. 49; 2000, c. 10 39 , 1990, c. 4; 1991, c. 49

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Reference	Title Amendments
c. E-14.2	Act respecting tourist accommodation establishments – <i>Cont'd</i> 42 , Ab. 1990, c. 4 44 , Ab. 2000, c. 10 45 , Ab. 2000, c. 10 55 , 1993, c. 22; 1994, c. 16; 2000, c. 10
c. E-15	Industrial and Commercial Establishments Act 15 , 1979, c. 45 18 , 1979, c. 45 Rp. , 1979, c. 63
c. E-15.1	Act respecting tourist accommodation establishments <i>see</i> c. E-14.2
c. E-16	Real Estate Assessment Act 1 , 1978, c. 59 7 , 1978, c. 59; 1979, c. 22 8 , 1979, c. 22 11 , 1978, c. 59 12 , 1978, c. 59 18 , 1978, c. 59 19 , 1978, c. 59 21.1 , 1978, c. 10 23 , 1979, c. 22 24 , 1979, c. 22 25 , 1979, c. 22 85 , 1979, c. 51 86 , 1978, c. 59 93.1 , 1978, c. 59 97 , 1978, c. 59 97.1 , 1978, c. 59 98 , 1978, c. 59 104 , 1978, c. 59 105 , 1978, c. 59 Rp. , 1979, c. 72
c. E-17	Roman Catholic Bishops Act 1 , 1993, c. 48; 1997, c. 25; 1999, c. 40 2 , 1999, c. 40; 2002, c. 45 2.1 , 1993, c. 48; 1999, c. 40 2.2 , 1993, c. 48 3 , 1982, c. 52; 1999, c. 40; 2002, c. 45 4 , 1999, c. 40 5 , 1999, c. 40 6 , 1982, c. 52; 1993, c. 48; 2002, c. 45 7 , 1999, c. 40 8 , 1999, c. 40 9 , 1999, c. 40 10 , 1992, c. 57; 1999, c. 40 11 , 1999, c. 40 12 , 1999, c. 40 13 , 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 13.1 , 1993, c. 48; 1999, c. 40 14 , 1999, c. 40 15 , 1999, c. 40 16 , 1999, c. 40 17 , 1993, c. 48; 1999, c. 40; 2002, c. 45 19 , 1983, c. 54; 1993, c. 48; 1999, c. 40; 2002, c. 45

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Reference	Title Amendments
c. E-17	Roman Catholic Bishops Act – <i>Cont'd</i> 19.1 , 1993, c. 48; 1999, c. 40 20 , 1999, c. 40 22 , 2002, c. 45 23 , 2002, c. 45; 2003, c. 29
c. E-17.1	Act respecting the examination of complaints from customers of electricity distributors 28 , 1994, c. 13 32 , Ab. 1992, c. 61 33 , 1996, c. 21 Ab. , 1996, c. 61
c. E-18	Executive Power Act 2 , 1999, c. 40 2.1 , 1978, c. 15; 1984, c. 27 2.2 , 1984, c. 27 4 , 1979, c. 49; 1979, c. 77; 1979, c. 81; 1981, c. 9; 1981, c. 10; 1982, c. 50; 1982, c. 52; 1982, c. 53; 1983, c. 23; 1983, c. 40; 1983, c. 55; 1984, c. 36; 1984, c. 47; 1985, c. 21; 1986, c. 52; 1986, c. 86; 1988, c. 41; 1988, c. 46; 1990, c. 64; 1993, c. 51; 1994, c. 12; 1994, c. 13; 1994, c. 14; 1994, c. 15; 1994, c. 16; 1994, c. 17; 1994, c. 18; 1996, c. 21; 1996, c. 29; 1997, c. 58; 1997, c. 63; 1997, c. 91; 1999, c. 8; 1999, c. 36; 1999, c. 43; 2001, c. 44; 2002, c. 72; 2003, c. 8; 2003, c. 19; 2003, c. 29 5 , Ab. 1986, c. 86 7 , 1978, c. 11; 1982, c. 66; 1987, c. 109 8 , 1982, c. 66 10 , 1983, c. 55; 1992, c. 24 10.1 , 1983, c. 55 11.1 , 1982, c. 30 11.2 , 1982, c. 30 11.3 , 1982, c. 30 11.4 , 1982, c. 30 11.5 , 1983, c. 55 11.6 , 1983, c. 55 12 , 1999, c. 40 14 , 1990, c. 4 15 , Ab. 1990, c. 4 16 , Ab. 1990, c. 4 17 , 1996, c. 2 18 , 1996, c. 2
c. E-19	Act respecting reciprocal enforcement of maintenance orders 1 , 1982, c. 32 1.1 , 1982, c. 32 4 , 1982, c. 32; 2002, c. 6 7 , 1982, c. 32 8 , 1982, c. 32 9 , 1982, c. 32 10 , 1982, c. 32
c. E-20	Municipal Tax Exemption Act Ab. , 1979, c. 72
c. E-20.01	Act respecting Nasdaq stock exchange activities in Québec 2 , 2002, c. 45 5 , 2002, c. 45 6 , 2002, c. 45; 2004, c. 37

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-20.01	Act respecting Nasdaq stock exchange activities in Québec – <i>Cont'd</i> 7 , 2002, c. 45; 2004, c. 37 8 , 2002, c. 45; 2004, c. 37
c. E-20.1	Act to secure the handicapped in the exercise of their rights (<i>Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration</i>) Title , 2004, c. 31 1 , 1981, c. 23; 1992, c. 21; 1994, c. 23; 1997, c. 43; 2004, c. 31 1.1 , 2004, c. 31 1.2 , 2004, c. 31 3 , 1999, c. 40 4 , 1999, c. 40 5 , 1999, c. 40 6 , 1981, c. 23; 2004, c. 31 6.1 , 2004, c. 31 6.2 , 2004, c. 31 7 , 1982, c. 53; 1983, c. 40; 1984, c. 27; 1984, c. 36; 1985, c. 21; 1986, c. 52; 1988, c. 41; 1993, c. 51; 1994, c. 12; 1994, c. 14; 1994, c. 16; 1994, c. 17; 1994, c. 18; 1994, c. 27; 1996, c. 29; 1997, c. 63; 1999, c. 8; 1999, c. 36; 1999, c. 43; 2003, c. 19; 2004, c. 31 8 , 2004, c. 31 9 , 2004, c. 31 10 , 2004, c. 31 11 , 2004, c. 31 12 , 1981, c. 23; 2004, c. 31 13 , Ab. 2004, c. 31 14 , 2004, c. 31 15 , 2004, c. 31 16 , 1999, c. 40; 2004, c. 31 18 , 2004, c. 31 19 , 2004, c. 31 20 , 1997, c. 43 21 , 2004, c. 31 22 , 2004, c. 31 23 , 2004, c. 31 24 , 2004, c. 31 25 , 1988, c. 84; 1996, c. 2; 2004, c. 31 26 , 1988, c. 84; 1996, c. 2; 2004, c. 31 26.1 , 2004, c. 31 26.2 , 2004, c. 31 26.3 , 2004, c. 31 26.4 , 2004, c. 31 26.5 , 2004, c. 31 28 , 2004, c. 31 29 , Ab. 2004, c. 31 30 , 1997, c. 43; Ab. 2004, c. 31 30.1 , 1987, c. 94; Ab. 1997, c. 49 33 , 1980, c. 11; 2004, c. 31 34 , 2004, c. 31 35 , 1999, c. 40; 2004, c. 31 36 , Ab. 2004, c. 31 37 , 1982, c. 26; Ab. 2004, c. 31 38 , Ab. 2004, c. 31 39 , Ab. 2004, c. 31 40 , Ab. 2004, c. 31 41 , Ab. 2004, c. 31 42 , 1997, c. 43; Ab. 2004, c. 31 43 , 1997, c. 43; Ab. 2004, c. 31 44 , 1997, c. 43; Ab. 2004, c. 31 44.1 , 2004, c. 31

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Reference	Title Amendments
c. E-20.1	<p>Act to secure the handicapped in the exercise of their rights – <i>Cont'd</i> <i>(Act to secure handicapped persons in the exercise of their rights</i> <i>with a view to achieving social, school and workplace integration)</i></p> <p> 45, 2004, c. 31 48, 1997, c. 43 52, Ab. 2004, c. 31 53, Ab. 2004, c. 31 54, 1988, c. 51; 1998, c. 36; Ab. 2004, c. 31 55, Ab. 2004, c. 31 56, Ab. 2004, c. 31 57, Ab. 2004, c. 31 58, 1997, c. 43; Ab. 2004, c. 31 59, 1997, c. 43; Ab. 2004, c. 31 60, Ab. 2004, c. 31 61, Ab. 2004, c. 31 61.1, 2004, c. 31 61.2, 2004, c. 31 61.3, 2004, c. 31 61.4, 2004, c. 31 62, Ab. 2004, c. 31 63, 1981, c. 23; 2004, c. 31 63.1, 1981, c. 23; Ab. 2004, c. 31 63.2, 1981, c. 23; Ab. 2004, c. 31 63.3, 1981, c. 23; Ab. 2004, c. 31 64, 1981, c. 23; Ab. 2004, c. 31 65, Ab. 1981, c. 23 66, 1994, c. 12; 1996, c. 29; 1999, c. 40; Ab. 2004, c. 31 67, 1999, c. 40; 2004, c. 31 68, 1980, c. 11; 1988, c. 8; Ab. 1997, c. 83 69, 1980, c. 11; 1991, c. 74; 1994, c. 12; 1996, c. 29; 2004, c. 31 70, 1994, c. 12; 1996, c. 29; Ab. 2004, c. 31 71, 1991, c. 74; Ab. 2004, c. 31 72, 1997, c. 83; 1999, c. 40; Ab. 2004, c. 31 72.1, 1982, c. 61; Ab. 2004, c. 31 73, 2004, c. 31 73.1, 2004, c. 31 74, 2004, c. 31 74.1, 2004, c. 31 74.2, 2004, c. 31 74.3, 2004, c. 31 74.4, 2004, c. 31 74.5, 2004, c. 31 75, 1986, c. 58; 1990, c. 4; 1991, c. 33; 2004, c. 31 76, 2004, c. 31 77, Ab. 1992, c. 61 78, 1979, c. 48 79, 1979, c. 48 114, 1981, c. 9 116, 1999, c. 40 </p>
c. E-21	<p>Public Exhibitions Act</p> <p>Ab., 1985, c. 23</p>
c. E-22	<p>Act respecting explosives</p> <p> 1, 1986, c. 86; 1988, c. 46 11.1, 1997, c. 51 12, 1997, c. 51 13, 1984, c. 46; 1990, c. 4; 1997, c. 51; 1997, c. 69 13.1, 1984, c. 46; 1986, c. 95; 1990, c. 4; 1997, c. 51; 1997, c. 69 13.2, 1997, c. 51 </p>

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Reference	Title Amendments
c. E-22	<p>Act respecting explosives – <i>Cont'd</i></p> <p>14, 1984, c. 46; 1997, c. 51 15, 1997, c. 43; 1997, c. 51 15.1, 1997, c. 69 16, 1997, c. 51 19, 1986, c. 95 19.1, 1986, c. 95; 1992, c. 61 19.2, 1986, c. 95 20, 1997, c. 51 21, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1997, c. 69 22, 1997, c. 51 23, 1986, c. 86; 1988, c. 46</p>
c. E-23	<p>Act respecting the exportation of electric power</p> <p>Title, 1983, c. 15 1, 1983, c. 15 2, 1983, c. 15; 1999, c. 40 3, Ab. 1988, c. 23 4, 1983, c. 15; 1999, c. 40 5, 1983, c. 15 6, 1983, c. 15; 1996, c. 61 6.1, 1983, c. 15; 1996, c. 61; 2000, c. 22 6.2, 1983, c. 15 7, Ab. 1983, c. 15 8, Ab. 1983, c. 15 9, 1983, c. 15; 1994, c. 13; 2003, c. 8</p>
c. E-24	<p>Expropriation Act</p> <p>1, 1986, c. 61; 1988, c. 21; Ab. 1997, c. 43 1.1, 1988, c. 21; Ab. 1997, c. 43 1.2, 1988, c. 21; Ab. 1997, c. 43 1.3, 1988, c. 21; Ab. 1997, c. 43 1.4, 1988, c. 21; Ab. 1997, c. 43 1.5, 1988, c. 21; Ab. 1997, c. 43 1.6, 1988, c. 21; Ab. 1997, c. 43 1.7, 1988, c. 21; Ab. 1997, c. 43 1.8, 1988, c. 21; Ab. 1997, c. 43 1.9, 1988, c. 21; Ab. 1997, c. 43 1.10, 1988, c. 21; Ab. 1997, c. 43 1.11, 1988, c. 21; Ab. 1997, c. 43 2, 1986, c. 61; Ab. 1997, c. 43 3, 1986, c. 61; Ab. 1997, c. 43 4, 1978, c. 19; 1983, c. 21; 1986, c. 61; 1988, c. 21; Ab. 1997, c. 43 4.1, Ab. 1986, c. 61 5, 1986, c. 61; 1992, c. 61; Ab. 1997, c. 43 6, 1986, c. 61; Ab. 1997, c. 43 7, 1986, c. 61; Ab. 1997, c. 43 8, 1986, c. 61; Ab. 1997, c. 43 9, 1986, c. 61; Ab. 1997, c. 43 10, 1983, c. 21; 1986, c. 61; Ab. 1997, c. 43 11, 1986, c. 61; Ab. 1997, c. 43 12, 1983, c. 21; 1986, c. 61; Ab. 1997, c. 43 13, 1986, c. 61; Ab. 1997, c. 43 14, 1986, c. 61; Ab. 1997, c. 43 15, 1986, c. 61; Ab. 1997, c. 43 16, 1986, c. 61; Ab. 1997, c. 43 17, 1983, c. 21; 1986, c. 61; Ab. 1997, c. 43 18, 1986, c. 61; Ab. 1997, c. 43 19, 1986, c. 61; Ab. 1997, c. 43 20, 1986, c. 61; Ab. 1997, c. 43</p>

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Reference	Title Amendments
c. E-24	Expropriation Act – <i>Cont'd</i> 21 , 1986, c. 61; Ab. 1997, c. 43 22 , Ab. 1986, c. 61 23 , Ab. 1986, c. 61 24 , Ab. 1986, c. 61 25 , Ab. 1986, c. 61 26 , Ab. 1986, c. 61 27 , Ab. 1986, c. 61 28 , Ab. 1986, c. 61 29 , Ab. 1986, c. 61 30 , Ab. 1986, c. 61 31 , 1983, c. 21; Ab. 1986, c. 61 32 , 1983, c. 21; Ab. 1986, c. 61 32.1 , 1983, c. 21; Ab. 1986, c. 61 32.2 , 1983, c. 21; Ab. 1986, c. 61 33 , Ab. 1986, c. 61 34 , Ab. 1986, c. 61 36 , 1996, c. 2; 2000, c. 56 37 , 1979, c. 83; 1988, c. 84; 1990, c. 85; Ab. 1996, c. 2 39 , 1983, c. 21; 1986, c. 61; 1997, c. 43 40 , 1983, c. 21; 1986, c. 61; 1997, c. 43 40.1 , 1983, c. 21; 1986, c. 61; 1988, c. 21; 1997, c. 43; 1999, c. 40 41 , 1983, c. 21; 1986, c. 61; 1997, c. 43 42 , 1983, c. 21; 1999, c. 40; 2000, c. 42 42.1 , 1983, c. 21; 1986, c. 61; 1997, c. 43; 1999, c. 40; 2000, c. 42 43 , 1983, c. 21; 1986, c. 61; 1997, c. 43 44 , 1983, c. 21; 1986, c. 61; 1997, c. 43; 1999, c. 40 44.1 , 1983, c. 21 44.2 , 1983, c. 21 44.3 , 1983, c. 21; 1999, c. 40 45 , 1983, c. 21; 1986, c. 61; 1997, c. 43 46 , 1999, c. 40 47 , 1986, c. 61; Ab. 1997, c. 43 48 , 1983, c. 21; 1986, c. 61; 1988, c. 21; 1997, c. 43 49 , 1979, c. 72; Ab. 1983, c. 21 50 , Ab. 1983, c. 21 51 , Ab. 1983, c. 21 52 , Ab. 1997, c. 43 52.1 , 1983, c. 21; 1986, c. 61; 1997, c. 43; 1999, c. 40; 2000, c. 42 53 , 1983, c. 21; 1986, c. 61; 1997, c. 43; 1999, c. 40 53.1 , 1983, c. 21; 1999, c. 40; 2000, c. 42 53.2 , 1983, c. 21; 1999, c. 40 53.3 , 1983, c. 21; 1999, c. 40 53.4 , 1983, c. 21; 1999, c. 40 53.5 , 1983, c. 21 53.5.1 , 1986, c. 49; 1986, c. 61; 1997, c. 43 53.6 , 1983, c. 21; 1999, c. 40 53.7 , 1983, c. 21; 1999, c. 40 53.8 , 1983, c. 21; 1999, c. 40 53.9 , 1983, c. 21 53.10 , 1983, c. 21; 1999, c. 40 53.11 , 1983, c. 21; 1999, c. 43; 2003, c. 19 53.12 , 1983, c. 21 53.13 , 1983, c. 21; 1986, c. 61; 1997, c. 43 53.14 , 1983, c. 21 53.15 , 1983, c. 21; 1990, c. 85; 1996, c. 2; 1999, c. 40; 2000, c. 56 53.16 , 1983, c. 81 53.17 , 1983, c. 81; 1992, c. 57; 1999, c. 40 54 , 1983, c. 81; 1999, c. 40; 2000, c. 42 54.1 , 1983, c. 81 55 , 1983, c. 21; 1986, c. 61; 1997, c. 43; 1999, c. 40; 2000, c. 42 55.1 , 1983, c. 21; 1986, c. 61; 1999, c. 40

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Reference	Title Amendments
c. E-24	<p>Expropriation Act – <i>Cont'd</i></p> <p>55.2, 1983, c. 21; 1999, c. 40 55.3, 1983, c. 21; 1999, c. 40 56, 1983, c. 21 57, Ab. 1983, c. 21 58, 1999, c. 40 59, 1983, c. 21 60, 1983, c. 21; 1986, c. 61; 1997, c. 43 60.1, 1983, c. 21; 1986, c. 61; 1997, c. 43 60.2, 1983, c. 21; 1986, c. 61; 1997, c. 43; 1999, c. 40; 2000, c. 42 61, 1986, c. 61; 1997, c. 43 62, 1986, c. 61; 1997, c. 43 63, 1983, c. 21; 1986, c. 61; 1997, c. 43; 1999, c. 40 65, 1983, c. 21; 1986, c. 49; 1986, c. 61; 1997, c. 43 66, 1999, c. 40 67, 1999, c. 40 67.1, 1983, c. 21; 1999, c. 40 68, 1983, c. 21; 1986, c. 61; 1997, c. 43 69, 1999, c. 40 71, 1999, c. 40 73, 1983, c. 21 74, Ab. 1983, c. 21 77, 1983, c. 21 77.1, 1983, c. 21; 1999, c. 40 79, 1983, c. 21 79.1, 1983, c. 21 79.2, 1983, c. 21; 1999, c. 40 80, 1983, c. 21 81, 1999, c. 40; 2000, c. 42 81.1, 1983, c. 21; 1999, c. 40 81.2, 1983, c. 21; 1999, c. 40; 2000, c. 42 82, Ab. 1983, c. 21 83, 1983, c. 21; 1999, c. 40; 2000, c. 42 83.1, 1983, c. 21; 1999, c. 40 83.2, 1983, c. 21 84, 1983, c. 21; 1999, c. 40 85, 1983, c. 21; 1986, c. 61; 1997, c. 43; 1999, c. 40 86, 1986, c. 61; 1997, c. 43 87, 1986, c. 61; 1997, c. 43 89, 1986, c. 61; 1997, c. 43 89.1, 1997, c. 43 89.2, 1997, c. 43 90, 1997, c. 43 Sched. I, 1983, c. 21; 1999, c. 40 Sched. II, 1983, c. 21; 1999, c. 40</p>
c. F-1	<p>Act respecting fabriques</p> <p>1, 1981, c. 14; 1982, c. 32; 1993, c. 48; 1997, c. 25 2, 1982, c. 52; 1993, c. 48; 2002, c. 45 3, 1993, c. 48 4, 1982, c. 32; 1997, c. 25; 1999, c. 40 5, 1997, c. 25 8.1, 1993, c. 48 10, 1993, c. 48; 1997, c. 25 11, 1982, c. 52; 1993, c. 48; 1997, c. 25; 2002, c. 45 14, 1982, c. 32 15, 1997, c. 25 16, 1982, c. 52; 1993, c. 48; 1997, c. 25; 2002, c. 45 16.1, 2000, c. 19 17, 1981, c. 14; 1982, c. 32; 1997, c. 25 18, 1981, c. 14; 1992, c. 57; 1997, c. 25; 1999, c. 40; 2000, c. 29</p>

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Reference	Title Amendments
c. F-1	<p>Act respecting fabriques – <i>Cont'd</i></p> <p>19, 1997, c. 25 20, 1999, c. 40 21, 1982, c. 52; 1993, c. 48; 1997, c. 25; 2002, c. 45 21.1, 1993, c. 48; 1997, c. 25 22, 1997, c. 25 24, 1992, c. 57 25, 1997, c. 25 26, 1992, c. 57 29, 1981, c. 14 30, 1997, c. 25 32, 1999, c. 40 35, 1999, c. 40 37, 1999, c. 40 38, 1981, c. 14; 1982, c. 32 39, 1989, c. 54 41, 1997, c. 25; 1999, c. 40 42, 1997, c. 25 43, 1982, c. 32; 1997, c. 25 44, 1997, c. 25 45, 1982, c. 32; 1997, c. 25 50, 1982, c. 32 51, 1997, c. 25; 1999, c. 40 52, 1982, c. 32; 1997, c. 25 57, Ab. 1981, c. 14 58, 1979, c. 72; Ab. 1981, c. 14 59, Ab. 1981, c. 14 60, Ab. 1981, c. 14 61, Ab. 1981, c. 14 62, Ab. 1981, c. 14 63, Ab. 1981, c. 14 64, Ab. 1981, c. 14 65, Ab. 1981, c. 14 66, Ab. 1981, c. 14 67, Ab. 1981, c. 14 68, Ab. 1981, c. 14 69, 1981, c. 14 72, 1999, c. 40 75, 2002, c. 45 76, 2002, c. 45; 2003, c. 29 Sched., 1993, c. 48; 1997, c. 25</p>
c. F-1.1	<p>National Holiday Act</p> <p>2, 1984, c. 27; 1990, c. 73 3, Ab. 1990, c. 73 4, 1979, c. 45; 1983, c. 43; 1990, c. 73; 1997, c. 85; 2002, c. 80 5, 1979, c. 45 6, 1979, c. 45; 1984, c. 27 7, Ab. 2002, c. 80 8, 2002, c. 80 9, 1979, c. 45; 1986, c. 58; 1990, c. 4; 1992, c. 26 17.1, 1979, c. 45 17.2, 1979, c. 45; 1994, c. 12; 1996, c. 29</p>
c. F-1.2	<p>Act respecting farm financing</p> <p>Rp., 1992, c. 32 20, 1992, c. 57 60, 1992, c. 57 64, 1991, c. 20 112, 1992, c. 57</p>

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Reference	Title Amendments
c. F-1.2	<p>Act respecting farm financing – <i>Cont'd</i></p> <p>129, 1992, c. 57 130, 1988, c. 84 136, 1992, c. 57 141, 1992, c. 57 149, 1990, c. 4 150, 1990, c. 4 151, Ab. 1990, c. 4</p>
c. F-1.3	<p>Act respecting the financing of commercial fishing</p> <p>Title, 2000, c. 61 1, 1982, c. 26; 2000, c. 29; 2000, c. 61 2, 1999, c. 40 3, 1979, c. 27; Ab. 2000, c. 61 4, 2000, c. 29; Ab. 2000, c. 61 5, 1979, c. 27; 1990, c. 63; 1999, c. 40; 2000, c. 61 5.1, 1979, c. 27; 1984, c. 16; 1990, c. 63; 1999, c. 40; Ab. 2000, c. 61 6, 1979, c. 27; 1984, c. 16; 1990, c. 63; 1999, c. 40; Ab. 2000, c. 61 6.1, 1990, c. 63; 1999, c. 40; 2003, c. 23 6.2, 1990, c. 63 7, 1979, c. 27; 1987, c. 70; 1990, c. 63; Ab. 2000, c. 61</p>
c. F-2	<p>Act to govern the financing of political parties</p> <p>Rp., 1984, c. 51</p>
c. F-2.01	<p>Act respecting Financement-Québec</p> <p>4, 2002, c. 75; 2003, c. 19 13, 2000, c. 56 14, 2003, c. 19 25, 2001, c. 75 27, 2000, c. 8</p>
c. F-2.1	<p>Act respecting municipal taxation</p> <p>1, 1984, c. 39; 1985, c. 27; 1986, c. 34; 1988, c. 84; 1990, c. 85; 1991, c. 29; 1991, c. 32; 1993, c. 19; 1994, c. 30; 1997, c. 43; 1999, c. 31; 1999, c. 40; 1999, c. 43; 2000, c. 54; 2000, c. 56; 2001, c. 68; 2002, c. 75; 2003, c. 19 1.1, 1991, c. 32; 1996, c. 2 2, 1991, c. 32; 1999, c. 40 3, 1991, c. 32 4, 1991, c. 32; Ab. 2000, c. 56 4.1, 1990, c. 85; 1991, c. 32 5, 1988, c. 76; 1991, c. 32; 1996, c. 2; 2001, c. 25 5.1, 2001, c. 25; 2002, c. 37; 2002, c. 68 5.2, 2001, c. 25; 2001, c. 26; Ab. 2002, c. 68 6, 1991, c. 32; 2000, c. 56 7, 1991, c. 32 8, 1988, c. 19; 1991, c. 32; 1999, c. 40; 2000, c. 56; 2001, c. 25 9, Ab. 1991, c. 32 10, 1988, c. 76; Ab. 1991, c. 32 11, 1986, c. 34; 1988, c. 76; Ab. 1991, c. 32 12, Ab. 1991, c. 32 13, Ab. 1991, c. 32 14, 1988, c. 76; 1991, c. 32; 1999, c. 40 14.1, 1991, c. 32; 1992, c. 53; 1993, c. 43; 1999, c. 31; 1999, c. 40 15, 1991, c. 32; 1994, c. 30 16, 1990, c. 4; 1991, c. 32 17, Ab. 1991, c. 32 18, 1983, c. 57; 1990, c. 4; 1991, c. 32; 1998, c. 31</p>

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Reference	Title Amendments
c. F-2.1	<p>Act respecting municipal taxation – <i>Cont'd</i></p> <p>18.1, 1998, c. 43; 2004, c. 20 18.2, 1998, c. 43; 2002, c. 37 18.3, 1998, c. 43 18.4, 1998, c. 43 18.5, 1998, c. 43 18.6, 2004, c. 20 19, 1991, c. 32; 1999, c. 40 20, 1985, c. 37; 1991, c. 32; 2000, c. 54; 2001, c. 26 21, 1991, c. 32; 1999, c. 40 22, 1988, c. 76; 1991, c. 32; 1999, c. 90 23, Ab. 1999, c. 90 24, Ab. 1999, c. 90 25, 1997, c. 43; Ab. 1999, c. 90 26, Ab. 1999, c. 90 27, 1991, c. 32; 1999, c. 90; 2000, c. 54; 2001, c. 26 28, 1991, c. 32; 1999, c. 90 29, 1991, c. 32; 1999, c. 40; 1999, c. 90 30, 1991, c. 32; 1999, c. 40 31, 1991, c. 32; 1999, c. 40 32, 1988, c. 76 34, 1980, c. 34 35, 1980, c. 34; 2004, c. 20 36, 1999, c. 40 36.1, 1988, c. 76 37, 1991, c. 32 38, 1999, c. 40 39, 1999, c. 40 40, 1997, c. 93; 1998, c. 31 41, 1999, c. 40 41.1, 1999, c. 31 41.1.1, 2004, c. 20 41.2, 2002, c. 37 42, 1983, c. 57; 1991, c. 32 43, 1999, c. 40 44, 2004, c. 20 45.1, 1992, c. 53 46, 1988, c. 76; 1991, c. 32; 1994, c. 30; 1996, c. 67; 1999, c. 40 46.1, 1988, c. 76; 1991, c. 32 47, 1986, c. 34; 1993, c. 43 48, 1986, c. 34; 1991, c. 32 49, Ab. 1986, c. 34 50, Ab. 1986, c. 34 51, Ab. 1986, c. 34 52, Ab. 1986, c. 34 53, Ab. 1986, c. 34 54, Ab. 1986, c. 34 55, 1994, c. 30; 1999, c. 40 56, 1991, c. 29 57, 1980, c. 34; 1982, c. 63; 1991, c. 32; 1993, c. 78; 1999, c. 40; Ab. 2004, c. 20 57.1, 1991, c. 32; 1993, c. 43; 1993, c. 67; 1993, c. 78; 1994, c. 30; 1999, c. 40; 2000, c. 54; 2001, c. 25; Ab. 2004, c. 20 57.1.1, 2000, c. 54; 2001, c. 25 57.2, 1993, c. 78; 2000, c. 54; Ab. 2001, c. 25 57.3, 1993, c. 78; 1999, c. 40; 2000, c. 54; Ab. 2001, c. 25 59, Ab. 1997, c. 96 60, 1980, c. 16; Ab. 1987, c. 57 60.1, 1980, c. 16; Ab. 1987, c. 57 61, 1991, c. 32; 1993, c. 78; 1994, c. 30; 2000, c. 54; 2001, c. 25; 2004, c. 20 63, 1991, c. 32; 1999, c. 40; 2000, c. 54 64, 1993, c. 43 64.1, 2000, c. 54</p>

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Reference	Title Amendments
c. F-2.1	<p>Act respecting municipal taxation – <i>Cont'd</i></p> <p>65, 1980, c. 11; 1987, c. 64; 1991, c. 29; 1991, c. 32; 1993, c. 43; 1993, c. 78; 1998, c. 31; 2000, c. 19; 2000, c. 54</p> <p>65.1, 1991, c. 32</p> <p>66, 1980, c. 34; 1995, c. 73; 1997, c. 93</p> <p>67, 1980, c. 11; 1980, c. 34; 1997, c. 92</p> <p>68, 1980, c. 34; 1997, c. 14; 2002, c. 37</p> <p>68.1, 1986, c. 34; 1999, c. 40; Ab. 2000, c. 54</p> <p>69, Ab. 1980, c. 34; 1991, c. 32; 1992, c. 53; 1993, c. 78; 1999, c. 40; 2000, c. 10; 2000, c. 54; 2001, c. 25; Ab. 2004, c. 20</p> <p>69.1, 1991, c. 32; 1999, c. 40</p> <p>69.2, 1991, c. 32; 1993, c. 43; 1999, c. 40</p> <p>69.3, 1991, c. 32; 1999, c. 40</p> <p>69.4, 1991, c. 32; 1999, c. 40</p> <p>69.5, 1991, c. 32; 1999, c. 40</p> <p>69.6, 1991, c. 32; 1994, c. 30; 1996, c. 67; 1999, c. 40</p> <p>69.7, 1991, c. 32; 1999, c. 40</p> <p>69.7.1, 1993, c. 43; 1999, c. 40; 2000, c. 54</p> <p>69.8, 1991, c. 32</p> <p>70, 1988, c. 76; 1991, c. 32; 1992, c. 53; 1999, c. 40; 2004, c. 20</p> <p>71, 1983, c. 57; 1988, c. 76; 1991, c. 32; 1999, c. 59</p> <p>72, 1988, c. 76; 1991, c. 32</p> <p>72.1, 1988, c. 76; 1991, c. 32; 1999, c. 40</p> <p>73, 1987, c. 68; 1991, c. 32</p> <p>74, 1982, c. 63; 1988, c. 76; 1996, c. 67</p> <p>74.1, 1988, c. 76; 1991, c. 32; 1996, c. 67</p> <p>75, 1988, c. 76; 1991, c. 32</p> <p>76, 1988, c. 76; 1991, c. 32; 1996, c. 67; 1997, c. 43</p> <p>77, 1988, c. 76; 1991, c. 32; 2004, c. 20</p> <p>78, 1983, c. 37; 1991, c. 32</p> <p>79, 1987, c. 68; 1991, c. 32; 1996, c. 67; 1997, c. 43; 1997, c. 93; 1999, c. 40</p> <p>80, 1991, c. 32</p> <p>80.1, 1983, c. 57; 1991, c. 32; 1996, c. 67; 1997, c. 43; 1997, c. 93</p> <p>80.2, 1991, c. 32; 1994, c. 30; 1999, c. 43; 2003, c. 19</p> <p>81, 1980, c. 34; 1982, c. 2; 1987, c. 69; 1991, c. 32; 1994, c. 30; 1996, c. 67; 1999, c. 40; 1999, c. 90; 2001, c. 25</p> <p>82, 1991, c. 32; 1994, c. 30; 2000, c. 56</p> <p>82.1, 2004, c. 20</p> <p>83, 1984, c. 38; 1991, c. 32; 1995, c. 34; 2000, c. 56</p> <p>84, Ab. 1997, c. 43</p> <p>85, 1996, c. 67; Ab. 1997, c. 43</p> <p>86, Ab. 1994, c. 30</p> <p>87, Ab. 1997, c. 43</p> <p>88, 1982, c. 63; 1991, c. 32; Ab. 1997, c. 43</p> <p>89, 1994, c. 30; Ab. 1997, c. 43</p> <p>90, 1994, c. 30; Ab. 1997, c. 43</p> <p>91, 1994, c. 30; Ab. 1997, c. 43</p> <p>92, Ab. 1994, c. 30</p> <p>93, Ab. 1994, c. 30</p> <p>94, Ab. 1997, c. 43</p> <p>95, Ab. 1997, c. 43</p> <p>96, 1992, c. 61; Ab. 1997, c. 43</p> <p>97, Ab. 1997, c. 43</p> <p>98, Ab. 1994, c. 30</p> <p>99, Ab. 1994, c. 30</p> <p>100, 1982, c. 63; 1988, c. 76; 1991, c. 32; 1994, c. 30; Ab. 1997, c. 43</p> <p>101, 1994, c. 30; Ab. 1997, c. 43</p> <p>102, Ab. 1994, c. 30</p> <p>103, Ab. 1997, c. 43</p> <p>104, Ab. 1997, c. 43</p> <p>105, 1994, c. 30; Ab. 1997, c. 43</p> <p>106, Ab. 1997, c. 43</p>

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Reference	Title Amendments
c. F-2.1	<p>Act respecting municipal taxation – <i>Cont'd</i></p> <p>107, Ab. 1997, c. 43 108, 1982, c. 2; 1982, c. 63; 1988, c. 76; 1991, c. 32; 1994, c. 30; Ab. 1997, c. 43 109, 1994, c. 30; Ab. 1997, c. 43 110, 1982, c. 63; 1988, c. 76; 1991, c. 32; 1994, c. 30; Ab. 1997, c. 43 111, 1994, c. 30; Ab. 1997, c. 43 112, Ab. 1997, c. 43 113, Ab. 1997, c. 43 114, 1982, c. 63; 1988, c. 76; 1991, c. 32; Ab. 1997, c. 43 115, Ab. 1997, c. 43 116, 1994, c. 30; Ab. 1997, c. 43 117, Ab. 1997, c. 43 118, 1982, c. 63; 1988, c. 76; 1991, c. 32; Ab. 1997, c. 43 119, Ab. 1997, c. 43 120, 1982, c. 63; 1988, c. 76; 1991, c. 32; Ab. 1997, c. 43 121, 1994, c. 30; Ab. 1997, c. 43 122, 1994, c. 30; Ab. 1997, c. 43 123, 1994, c. 30; Ab. 1997, c. 43 124, 1991, c. 32; 1996, c. 67; 1999, c. 40; 2004, c. 20 125, 1991, c. 32; 1996, c. 67 126, 1980, c. 34; 1991, c. 32; 1994, c. 30; 1996, c. 67; 1999, c. 43; 2003, c. 19 127, Ab. 1991, c. 29 128, 1996, c. 67 129, 1982, c. 63; 1996, c. 67 130, 1988, c. 76; 1996, c. 67 131, 1983, c. 57; 1988, c. 76; 1995, c. 34; 1996, c. 67 131.1, 1986, c. 34; 1988, c. 76; 1991, c. 32; 1994, c. 30; 1995, c. 64; 1996, c. 67; 1999, c. 40; 1999, c. 43; 2003, c. 19 131.2, 1988, c. 76; 1991, c. 32; 1996, c. 67 132, 1982, c. 2; 1991, c. 32; 1994, c. 30; 1996, c. 67; 1999, c. 43; 2003, c. 19 133, 1980, c. 11; 1983, c. 57; 1991, c. 32; 1994, c. 30; 1996, c. 67; 1999, c. 43; 2003, c. 19 134, 1991, c. 32; 1995, c. 34; 1996, c. 67; 1999, c. 40; 2004, c. 20 134.1, 1996, c. 67 135, 1982, c. 2; 1982, c. 63; 1991, c. 32; 1992, c. 53; 1994, c. 30; 1996, c. 67; 1999, c. 40 135.1, 1996, c. 67 136, 1991, c. 32; 1994, c. 30; 1996, c. 67 137, 1991, c. 32; 1994, c. 30; 1996, c. 67; 1999, c. 40 138, 1991, c. 32; Ab. 1996, c. 67 138.1, 1986, c. 34; 1991, c. 29; 1991, c. 32; 1994, c. 30; 1996, c. 67; 1999, c. 43; 2003, c. 19 138.2, 1996, c. 67; 2000, c. 54 138.2.1, 2004, c. 20 138.3, 1996, c. 67; 1999, c. 31 138.4, 1996, c. 67; 1997, c. 43; 1999, c. 31 138.5, 1996, c. 67; 1997, c. 43; 1999, c. 31; 1999, c. 40; 1999, c. 43; 2000, c. 54; 2003, c. 19 138.5.1, 2002, c. 37; 2004, c. 20 138.6, 1996, c. 67; Ab. 1997, c. 43 138.7, 1996, c. 67; Ab. 1997, c. 43 138.8, 1996, c. 67; Ab. 1997, c. 43 138.9, 1996, c. 67; 1997, c. 43; 1999, c. 40; 1999, c. 43; 2000, c. 54; 2003, c. 19 138.10, 1996, c. 67; 1997, c. 43 139, 1988, c. 34; 1991, c. 32; Ab. 1997, c. 43 140, 1988, c. 34; 1991, c. 32; 1994, c. 30; 1997, c. 43 141, 1980, c. 34; 1982, c. 63; 1988, c. 76; 1991, c. 32; 1994, c. 30; 1996, c. 67; 1997, c. 43 142, 1994, c. 30; 1996, c. 67; 1997, c. 43 142.1, 1985, c. 27; 1997, c. 43 143, 1997, c. 43 144, 1997, c. 43</p>

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Reference	Title Amendments
c. F-2.1	<p>Act respecting municipal taxation – <i>Cont'd</i></p> <p>145, 1991, c. 32; 1999, c. 40 147, 1983, c. 57; 1986, c. 34; 1988, c. 76; 1991, c. 32; 1997, c. 43; 1999, c. 40 147.1, 1988, c. 76; 1997, c. 43 148, 1997, c. 43 148.1, 1997, c. 43; 2002, c. 37 148.2, 1997, c. 43 148.2.1, 2002, c. 37 148.3, 1997, c. 43; 1999, c. 40 149, 1991, c. 32; 1994, c. 30; 1997, c. 43 150, 1991, c. 32; Ab. 1994, c. 30 151, 1991, c. 32; 1996, c. 67; 2003, c. 19; 2004, c. 20 152, Ab. 1996, c. 67 153, 1982, c. 2; 1988, c. 84; 1991, c. 32; 1994, c. 30; 1996, c. 67 154, 1991, c. 29; 1991, c. 32; 1994, c. 30; 1996, c. 67; 1999, c. 43; 2003, c. 19 155, 1996, c. 67; 1999, c. 90 156, 1988, c. 76; 1991, c. 32; 1994, c. 30; 1996, c. 67; 1997, c. 43 157, 1980, c. 34; 1996, c. 67; 1997, c. 43 157.1, 1982, c. 63; 1991, c. 32; 1996, c. 67 158, Ab. 1997, c. 43 159, Ab. 1980, c. 34 160, Ab. 1997, c. 43 160.1, 1982, c. 63; Ab. 1997, c. 43 161, Ab. 1997, c. 43 162, 1994, c. 30; Ab. 1997, c. 43 163, Ab. 1997, c. 43 164, 1994, c. 30; Ab. 1997, c. 43 165, Ab. 1997, c. 43 166, Ab. 1997, c. 43 167, 1982, c. 63; Ab. 1997, c. 43 168, Ab. 1997, c. 43 169, 1988, c. 76; 1994, c. 30; Ab. 1997, c. 43 170, 1988, c. 76; 1994, c. 30; Ab. 1997, c. 43 171, 1991, c. 32; 1996, c. 5; 2003, c. 19 172, 1994, c. 30; 2002, c. 37 172.1, 1991, c. 32; Ab. 2004, c. 20 173, 1988, c. 37; 1997, c. 43 174, 1980, c. 34; 1982, c. 2; 1982, c. 63; 1985, c. 27; 1986, c. 34; 1988, c. 76; 1991, c. 29; 1991, c. 32; 1992, c. 53; 1992, c. 57; 1993, c. 43; 1993, c. 78; 1994, c. 30; 1995, c. 64; 1996, c. 67; 1997, c. 43; 1997, c. 96; 1999, c. 40; 2000, c. 54; 2002, c. 37; 2004, c. 20 174.1, 1991, c. 32; Ab. 2004, c. 20 174.2, 1991, c. 32; 1993, c. 43; 1994, c. 30; 1996, c. 67; 1997, c. 43; 1997, c. 93; 1999, c. 40; 2000, c. 54 174.3, 1994, c. 30; 1999, c. 40; 2001, c. 25 175, 1980, c. 34; 1982, c. 63; 1988, c. 76; 1991, c. 32; 1994, c. 30; 1996, c. 67; 1999, c. 40 176, 1991, c. 32; 1999, c. 40; 2004, c. 20 177, 1980, c. 34; 1982, c. 63; 1984, c. 39; 1985, c. 27; 1986, c. 34; 1988, c. 76; 1988, c. 84; 1991, c. 32; 1993, c. 78; 1994, c. 30; 1995, c. 64; 1997, c. 93; 1997, c. 96; 2000, c. 54; 2001, c. 25 178, 1988, c. 76; 1991, c. 32; 1994, c. 30 179, 1991, c. 32 180, 1982, c. 2; 1988, c. 84; 1991, c. 32; 1994, c. 30; 1996, c. 67; 1999, c. 43; 2000, c. 54; 2003, c. 19; 2004, c. 20 181, 1991, c. 32; 1996, c. 67; 1999, c. 40; 2004, c. 20 182, 1988, c. 76; 1991, c. 32; 1994, c. 30; 1996, c. 67; 1997, c. 43 183, 1991, c. 32; 1994, c. 30; 1996, c. 67; 1997, c. 43; 1999, c. 43; 2003, c. 19 184, 1991, c. 32 185, 1982, c. 63; 1988, c. 76; Ab. 1991, c. 32 186, 1982, c. 63; 1988, c. 76; Ab. 1991, c. 32 187, Ab. 1991, c. 32</p>

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Reference	Title Amendments
c. F-2.1	Act respecting municipal taxation – <i>Cont'd</i>
	188 , Ab. 1991, c. 32 189 , Ab. 1991, c. 32 190 , Ab. 1991, c. 32 191 , Ab. 1991, c. 32 192 , Ab. 1991, c. 32 193 , Ab. 1991, c. 32 193.1 , 1985, c. 27; Ab. 1991, c. 32 194 , Ab. 1991, c. 32 195 , 1991, c. 32 196 , 1991, c. 32; 1994, c. 30 196.1 , 1996, c. 67 197 , 1996, c. 67 198 , 1991, c. 32; Ab. 1996, c. 27 198.1 , 1982, c. 63; 1991, c. 32; 1996, c. 67; 1999, c. 40 199 , 1991, c. 32; 1996, c. 67 200 , 1991, c. 32; 1996, c. 67; 2000, c. 54; 2001, c. 26 201 , 1991, c. 32; 1996, c. 67 203 , 1986, c. 34; 1991, c. 32; 1999, c. 40 204 , 1980, c. 34; 1982, c. 2; 1983, c. 40; 1986, c. 34; 1988, c. 75; 1988, c. 76; 1989, c. 17; 1991, c. 32; 1992, c. 21; 1992, c. 68; 1993, c. 67; 1994, c. 2; 1994, c. 15; 1994, c. 23; 1994, c. 30; 1995, c. 7; 1995, c. 65; 1995, c. 73; 1996, c. 16; 1996, c. 21; 1996, c. 39; 1997, c. 44; 1997, c. 58; 1999, c. 40; 2000, c. 12; 2000, c. 54; 2000, c. 56; 2001, c. 25; 2002, c. 77; 2004, c. 20 204.0.1 , 1994, c. 30; 1995, c. 7; 1995, c. 73; 1999, c. 40; 2000, c. 54; 2004, c. 20 204.1 , 1980, c. 34; 1982, c. 63; 1994, c. 30; 1999, c. 40; 2004, c. 20 204.2 , 1985, c. 27; 1986, c. 34; 1991, c. 32; 1999, c. 40; Ab. 2000, c. 54 205 , 1988, c. 76; 1991, c. 32; 1996, c. 67; 1999, c. 31, 1999, c. 40; 2002, c. 37; 2002, c. 77; 2004, c. 20 205.1 , 1999, c. 31; 2000, c. 54; 2002, c. 77; 2004, c. 20 206 , 1991, c. 32; 1995, c. 73; 1999, c. 31; 2002, c. 77; 2004, c. 20 207 , 1980, c. 34; Ab. 1982, c. 63 208 , 1980, c. 34; 1982, c. 63; 1986, c. 34; 1988, c. 76; 1994, c. 30; 1996, c. 67; 1999, c. 40; 2000, c. 54; 2001, c. 68; 2002, c. 77; 2004, c. 20 208.1 , 1985, c. 27; 1991, c. 32; 1994, c. 30; 1996, c. 39; Ab. 2000, c. 54 209 , 1985, c. 27; 1991, c. 32; Ab. 2000, c. 54 209.1 , 1980, c. 34; 1985, c. 27; 1986, c. 34; Ab. 2000, c. 54 210 , 1986, c. 34; 1988, c. 76; 1991, c. 32; 1994, c. 15; 1996, c. 21; 1999, c. 40; 2001, c. 25; 2002, c. 37 211 , 1986, c. 34; 1988, c. 76; 1991, c. 32; 1999, c. 40 212 , 1991, c. 32; 1999, c. 40; 2000, c. 42; 2004, c. 20 213 , 1991, c. 32; 1999, c. 40 214 , 1985, c. 27; Ab. 1991, c. 29 215 , Ab. 1991, c. 29 216 , 1985, c. 27; Ab. 1991, c. 29 217 , Ab. 1991, c. 29 218 , Ab. 1991, c. 29 219 , 1985, c. 27; Ab. 1991, c. 29 220 , 1980, c. 34; Ab. 1991, c. 29 220.1 , 1980, c. 34; Ab. 1991, c. 29 220.2 , 1985, c. 27; 1986, c. 15; 1990, c. 64; 1994, c. 13; 1996, c. 14 220.3 , 1985, c. 27; 1986, c. 15; 1993, c. 19; 1993, c. 64; 1995, c. 36; 1996, c. 14; 1997, c. 3; 1997, c. 31; 1999, c. 40; 2001, c. 6 220.4 , 1985, c. 27; 1986, c. 15; 1991, c. 32; 1993, c. 64 220.5 , 1985, c. 27 220.6 , 1985, c. 27; 1986, c. 15; 1995, c. 63 220.7 , 1985, c. 27 220.8 , 1985, c. 27; 1986, c. 15; 1995, c. 36; 2004, c. 4 220.9 , 1985, c. 27; 1999, c. 40; 2004, c. 4 220.10 , 1985, c. 27; 1995, c. 63; 1997, c. 85 220.11 , 1986, c. 15; 1999, c. 40 220.12 , 1986, c. 15; 1991, c. 29; 1999, c. 40

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Reference	Title Amendments
c. F-2.1	<p>Act respecting municipal taxation – <i>Cont'd</i></p> <p>220.13, 1986, c. 15; 1995, c. 63; 1999, c. 40 221, 1980, c. 34; 1993, c. 19; 1994, c. 22; 1995, c. 73; 1999, c. 40; 2002, c. 9 222, 1980, c. 34; 1991, c. 32; 1994, c. 30; 1999, c. 40 223, 1980, c. 34; 1983, c. 57; 1991, c. 32 224, 1994, c. 22; 1999, c. 40; 1999, c. 83 225, 1980, c. 34; 1982, c. 2; 1993, c. 19 226, 1981, c. 12; 1991, c. 32; 1993, c. 19; 2003, c. 9 226.1, 1981, c. 12 227, 1995, c. 1; 1999, c. 40 228, 1983, c. 57; 1993, c. 19; 1997, c. 14 228.1, 1993, c. 19 228.1.1, 1995, c. 1; 1999, c. 40 228.2, 1994, c. 22 229, 1980, c. 34; 1985, c. 27; 1986, c. 15; 1993, c. 19; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1999, c. 40 230, 1980, c. 34; 1983, c. 57; 1991, c. 32; 1992, c. 53; 1996, c. 41; Ab. 2000, c. 19 231, 1991, c. 32 231.1, 1980, c. 34; 1982, c. 2; 1988, c. 76; 1991, c. 32; 1999, c. 40; 2004, c. 20 231.2, 1988, c. 76; 1992, c. 53; 1999, c. 40; 2004, c. 20 231.3, 1991, c. 29 231.4, 1991, c. 32; 1999, c. 40 231.5, 2001, c. 25; 2001, c. 68 232, 1986, c. 34; 1991, c. 32; 1993, c. 43; 1993, c. 78; 1994, c. 30; 1998, c. 43; 1999, c. 40; 2000, c. 54; 2000, c. 56 232.1, 1987, c. 69; 1988, c. 64 232.2, 2000, c. 54; 2001, c. 68 232.3, 2003, c. 19 233, 1988, c. 76; 1991, c. 32; 1993, c. 67; 1994, c. 30; 1998, c. 43; 1999, c. 40; 2000, c. 54; 2001, c. 68; Ab. 2004, c. 20 233.1, 1991, c. 32; 1994, c. 30; Ab. 2004, c. 20 234, 1988, c. 76; 1991, c. 32; 1999, c. 40; 2000, c. 54; 2004, c. 20 235, 1988, c. 76; 1991, c. 32; 1999, c. 40; 2000, c. 54; 2004, c. 20 235.1, 1991, c. 32; 1993, c. 78; 1994, c. 30; 1999, c. 40; 2000, c. 54; Ab. 2004, c. 20 236, 1980, c. 34; 1982, c. 63; 1986, c. 34; 1987, c. 42; 1988, c. 76; 1989, c. 17; 1990, c. 85; 1991, c. 29; 1991, c. 32; 1992, c. 21; 1992, c. 68; 1993, c. 67; 1994, c. 2; 1994, c. 15; 1994, c. 23; 1994, c. 30; 1995, c. 7; 1995, c. 65; 1995, c. 73; 1996, c. 14; 1996, c. 16; 1996, c. 21; 1997, c. 44; 1997, c. 58; 1997, c. 93; 1999, c. 40; 2000, c. 10; 2000, c. 12; 2000, c. 54; 2000, c. 56; 2001, c. 25 236.1, 1987, c. 42; 1991, c. 32; Ab. 2000, c. 54 236.2, 1987, c. 42; 1991, c. 32; Ab. 2000, c. 54 237, 1983, c. 57; 1991, c. 32; 1998, c. 43; 1999, c. 40 238, Ab. 1983, c. 57 239, 1991, c. 32; 1999, c. 40; 2000, c. 54 240, 1991, c. 32; 1999, c. 40; 2000, c. 54 241, 1991, c. 32; 1999, c. 40 242, 1991, c. 32; 1999, c. 40; 2000, c. 54 243, 1991, c. 32; 1999, c. 40 243.1, 2000, c. 54 243.2, 2000, c. 54 243.3, 2000, c. 54; 2004, c. 20 243.4, 2000, c. 54 243.5, 2000, c. 54 243.6, 2000, c. 54 243.7, 2000, c. 54 243.8, 2000, c. 54; 2001, c. 68 243.9, 2000, c. 54 243.10, 2000, c. 54 243.11, 2000, c. 54 243.12, 2000, c. 54 243.13, 2000, c. 54</p>

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Reference	Title Amendments
c. F-2.1	<p>Act respecting municipal taxation – <i>Cont'd</i></p> <p>243.14, 2000, c. 54 243.15, 2000, c. 54 243.16, 2000, c. 54; 2001, c. 25 243.17, 2000, c. 54 243.18, 2000, c. 54 243.19, 2000, c. 54 243.20, 2000, c. 54 243.21, 2000, c. 54 243.22, 2000, c. 54 243.23, 2000, c. 54 243.24, 2000, c. 54 243.25, 2000, c. 54 244, Ab. 1991, c. 32 244.1, 1988, c. 76; 1991, c. 32; 1996, c. 77; 2003, c. 19 244.2, 1988, c. 76; 1991, c. 32; 1996, c. 77; 1999, c. 40 244.3, 1988, c. 76; 1991, c. 32; 2004, c. 20 244.4, 1988, c. 76; 1991, c. 32 244.5, 1988, c. 76 244.6, 1988, c. 76 244.7, 1988, c. 76; 1999, c. 40; 2004, c. 20 244.8, 1988, c. 76; 1994, c. 30; 1995, c. 34; 1999, c. 90 244.9, 1988, c. 76; 1991, c. 32; 1999, c. 40 244.10, 1988, c. 76; 1991, c. 32; 1993, c. 78 244.11, 1991, c. 32; 1993, c. 43; 1993, c. 78; 1999, c. 40; 2000, c. 10; 2000, c. 54; Ab. 2004, c. 20 244.12, 1991, c. 32; Ab. 2004, c. 20 244.13, 1991, c. 32; 1993, c. 43; 1993, c. 78; 1994, c. 30; 1998, c. 43; 2000, c. 54; 2000, c. 56; Ab. 2004, c. 20 244.14, 1991, c. 32; Ab. 2004, c. 20 244.15, 1991, c. 32; 1992, c. 53; 1999, c. 40; Ab. 2004, c. 20 244.16, 1991, c. 32; 1992, c. 53; 1999, c. 40; Ab. 2004, c. 20 244.17, 1991, c. 32; Ab. 2004, c. 20 244.18, 1991, c. 32; 1992, c. 53; Ab. 2004, c. 20 244.19, 1991, c. 32; 1992, c. 53; 1999, c. 40; Ab. 2004, c. 20 244.20, 1991, c. 32; 1992, c. 53; 1994, c. 30; 1999, c. 40; 2000, c. 10; 2000, c. 54; Ab. 2004, c. 20 244.21, 1991, c. 32; Ab. 2004, c. 20 244.22, 1991, c. 32; 1994, c. 30; Ab. 2004, c. 20 244.23, 1994, c. 30; 1999, c. 40; 2000, c. 10; 2000, c. 54; Ab. 2004, c. 20 244.24, 1994, c. 30; Ab. 2004, c. 20 244.25, 1994, c. 30; 1998, c. 43; 2000, c. 54; 2000, c. 56; Ab. 2004, c. 20 244.26, 1994, c. 30; Ab. 2004, c. 20 244.27, 1994, c. 30; 1999, c. 40; 2000, c. 10; 2001, c. 25; Ab. 2004, c. 20 244.28, 1994, c. 30; Ab. 2004, c. 20 244.29, 2000, c. 54; 2004, c. 20 244.30, 2000, c. 54 244.31, 2000, c. 54 244.32, 2000, c. 54 244.33, 2000, c. 54 244.34, 2000, c. 54; 2004, c. 20 244.35, 2000, c. 54 244.36, 2000, c. 54; 2003, c. 19 244.37, 2000, c. 54 244.38, 2000, c. 54 244.39, 2000, c. 54; 2001, c. 25; 2003, c. 19 244.40, 2000, c. 54; 2001, c. 68 244.41, 2000, c. 54 244.42, 2000, c. 54 244.43, 2000, c. 54 244.44, 2000, c. 54; 2002, c. 37; 2002, c. 77 244.45, 2000, c. 54; 2002, c. 37; 2002, c. 77; 2003, c. 19</p>

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Reference	Title Amendments
c. F-2.1	<p>Act respecting municipal taxation – <i>Cont'd</i></p> <p>244.45.1, 2002, c. 37; 2003, c. 19 244.45.2, 2002, c. 37; 2003, c. 19 244.45.3, 2002, c. 37; 2003, c. 19 244.45.4, 2002, c. 77 244.46, 2000, c. 54 244.47, 2000, c. 54; 2002, c. 37; 2002, c. 77 244.48, 2000, c. 54; 2002, c. 37; 2002, c. 77; 2003, c. 19 244.48.1, 2002, c. 77 244.49, 2000, c. 54; 2000, c. 56 244.49.1, 2003, c. 19 244.50, 2000, c. 54 244.51, 2000, c. 54 244.52, 2000, c. 54; 2001, c. 25; 2004, c. 20 244.53, 2000, c. 54; 2001, c. 25 244.54, 2000, c. 54 244.55, 2000, c. 54; 2001, c. 25 244.56, 2000, c. 54; 2001, c. 25 244.57, 2000, c. 54 244.58, 2000, c. 54; 2001, c. 25 244.59, 2000, c. 54 244.60, 2000, c. 54; 2001, c. 25 244.61, 2000, c. 54 244.62, 2000, c. 54 244.63, 2000, c. 54 244.64, 2000, c. 54 244.65, 2004, c. 20 244.66, 2004, c. 20 244.67, 2004, c. 20 245, 1980, c. 34; 1991, c. 32; 1992, c. 53; 1995, c. 7; 1999, c. 31; 1999, c. 40; 2004, c. 20 245.1, 1986, c. 34; Ab. 1991, c. 32 246, 1989, c. 68; 1991, c. 32 248, 1989, c. 68; 1991, c. 32; 1996, c. 67; 1997, c. 43 249, 1991, c. 32; 1994, c. 30; 1996, c. 67; 1997, c. 43 250, 1989, c. 68; 1991, c. 29; 1991, c. 32 250.1, 1988, c. 76; 1989, c. 68; 1991, c. 32 252, 1980, c. 34; 1982, c. 63; 1984, c. 38; 1989, c. 68; 1991, c. 32; 1999, c. 40; 2004, c. 20 252.1, 1989, c. 68; 1996, c. 67; 1997, c. 43; 1999, c. 40 253, 1994, c. 30 253.1, 1987, c. 69; Ab. 1991, c. 32 253.2, 1987, c. 69; Ab. 1991, c. 32 253.3, 1987, c. 69; 1988, c. 76; Ab. 1991, c. 32 253.4, 1987, c. 69; 1988, c. 76; Ab. 1991, c. 32 253.5, 1987, c. 69; 1988, c. 76; Ab. 1991, c. 32 253.6, 1987, c. 69; 1988, c. 76; Ab. 1991, c. 32 253.7, 1987, c. 69; Ab. 1991, c. 32 253.8, 1987, c. 69; Ab. 1991, c. 32 253.9, 1987, c. 69; 1988, c. 76; 1991, c. 29; Ab. 1991, c. 32 253.10, 1987, c. 69; 1988, c. 76; Ab. 1991, c. 32 253.11, 1987, c. 69; 1988, c. 76; Ab. 1991, c. 32 253.12, 1987, c. 69; Ab. 1991, c. 32 253.13, 1987, c. 69; Ab. 1991, c. 32 253.14, 1987, c. 69; Ab. 1991, c. 32 253.15, 1987, c. 69; Ab. 1991, c. 32 253.16, 1987, c. 69; Ab. 1991, c. 32 253.17, 1987, c. 69; Ab. 1991, c. 32 253.18, 1987, c. 69; Ab. 1991, c. 32 253.19, 1987, c. 69; Ab. 1991, c. 32 253.20, 1987, c. 69; Ab. 1991, c. 32 253.21, 1987, c. 69; Ab. 1991, c. 32</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. F-2.1	<p>Act respecting municipal taxation – <i>Cont'd</i></p> <p>253.22, 1987, c. 69; Ab. 1991, c. 32 253.23, 1987, c. 69; 1989, c. 68; Ab. 1991, c. 32 253.24, 1987, c. 69; Ab. 1991, c. 32 253.25, 1987, c. 69; Ab. 1991, c. 32 253.26, 1987, c. 69; 1988, c. 76; Ab. 1991, c. 32 253.27, 1988, c. 76; 1991, c. 32; 1998, c. 43; 1999, c. 40 253.28, 1988, c. 76; 1991, c. 32; 1994, c. 30; 1999, c. 40 253.29, 1988, c. 76; 1991, c. 32; 1999, c. 40 253.30, 1988, c. 76; 1991, c. 32; 1999, c. 40 253.31, 1988, c. 76; 1991, c. 32; 1994, c. 30; 1999, c. 31; 1999, c. 40 253.32, 1988, c. 76; Ab. 1991, c. 32 253.33, 1988, c. 76; 1991, c. 29; 1991, c. 32 253.34, 1988, c. 76; 1991, c. 32; 1999, c. 40 253.35, 1988, c. 76; 1991, c. 32 253.36, 1994, c. 30; 1995, c. 7; 1998, c. 43; 1999, c. 40 253.37, 1994, c. 30; 1995, c. 7; 1998, c. 43; 1999, c. 40; 2000, c. 19; 2004, c. 20 253.38, 1994, c. 30; 1995, c. 7; 1998, c. 43; 2004, c. 20 253.39, 1994, c. 30; 1995, c. 7 253.40, 1994, c. 30; 1995, c. 7 253.41, 1994, c. 30; 1995, c. 7 253.42, 1994, c. 30; 1995, c. 7 253.43, 1994, c. 30; 1995, c. 7 253.44, 1995, c. 7 253.45, 1995, c. 7 253.46, 1995, c. 7 253.47, 1995, c. 7 253.48, 1995, c. 7 253.49, 1995, c. 7; 1996, c. 67; 1999, c. 31 253.50, 1995, c. 7 253.51, 1998, c. 43 253.52, 1998, c. 43; 2004, c. 20 253.53, 1998, c. 43 253.54, 1998, c. 43; 2004, c. 20 253.54.1, 2000, c. 54 253.55, 1998, c. 43 253.56, 1998, c. 43 253.57, 1998, c. 43 253.58, 1998, c. 43; 1999, c. 31 253.59, 1998, c. 43; 1999, c. 31; 2000, c. 54; 2001, c. 25 253.60, 1998, c. 43 253.61, 1998, c. 43; 2004, c. 20 253.62, 1998, c. 43 254, 1980, c. 34; 1991, c. 32; 1999, c. 40; 2004, c. 20 254.1, 1982, c. 63; 1985, c. 27; 1991, c. 32 255, 1980, c. 34; 1982, c. 2; 1982, c. 63; 1983, c. 40; 1986, c. 34; 1988, c. 75; 1989, c. 17; 1991, c. 32; 1992, c. 68; 1994, c. 2; 1994, c. 15; 1994, c. 30; 1996, c. 21; 1999, c. 40; 2000, c. 12; 2004, c. 20 255.1, 2004, c. 20 255.2, 2004, c. 20 256, 1980, c. 34; 1991, c. 32; 1999, c. 40 257, 1980, c. 34; 1982, c. 63; 1983, c. 40; 1988, c. 76; 1991, c. 32; 1999, c. 40; 2004, c. 20 258, 1980, c. 34; 1999, c. 40; 2002, c. 37 259, 1985, c. 27; Ab. 1991, c. 32 260, Ab. 1983, c. 57 260.1, 1982, c. 63; Ab. 1983, c. 57 261, 1988, c. 76; 1991, c. 32; 1999, c. 40; 2000, c. 27; 2001, c. 25 261.1, 1991, c. 32; 1999, c. 40; 2000, c. 54; 2002, c. 77 261.2, 1991, c. 32; 1996, c. 67; 1999, c. 40 261.3, 1991, c. 32; 1999, c. 40 261.3.1, 2000, c. 54</p>

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Reference	Title Amendments
c. F-2.1	<p>Act respecting municipal taxation – <i>Cont'd</i></p> <p>261.4, 1991, c. 32; 1999, c. 40</p> <p>261.5, 1991, c. 32; 1993, c. 68; 1994, c. 30; 1996, c. 67; 1999, c. 40; 2000, c. 54; 2000, c. 56</p> <p>261.6, 1991, c. 32; 1999, c. 40; Ab. 2001, c. 68</p> <p>261.7, 1991, c. 32; 1993, c. 67; 1996, c. 67; 1999, c. 40; Ab. 2001, c. 68</p> <p>262, 1980, c. 34; 1982, c. 2; 1982, c. 63; 1983, c. 57; 1986, c. 34; 1988, c. 76; 1991, c. 29; 1991, c. 32; 1992, c. 53; 1994, c. 22; 1996, c. 41; 1996, c. 67; 1997, c. 43; 1999, c. 40; 2000, c. 19; 2000, c. 27; 2000, c. 54; 2001, c. 25; 2002, c. 22</p> <p>262.1, 1996, c. 41; 1999, c. 90; Ab. 2000, c. 19</p> <p>263, 1980, c. 34; 1982, c. 63; 1983, c. 57; 1988, c. 76; 1989, c. 68; 1991, c. 32; 1993, c. 43; 1993, c. 78; 1994, c. 30; 1995, c. 7; 1996, c. 67; 1997, c. 43; 1999, c. 40; 2000, c. 54; 2001, c. 25; 2004, c. 20</p> <p>263.0.1, 1998, c. 43</p> <p>263.1, 1988, c. 76; 1991, c. 32</p> <p>263.2, 1996, c. 67; 1997, c. 43; 1997, c. 93; 2000, c. 29; 2003, c. 19</p> <p>264, 1980, c. 11; 1980, c. 34; 1982, c. 63; 1983, c. 57; 1988, c. 76; 1991, c. 32; 1993, c. 43; 1999, c. 40</p> <p>266, Ab. 1987, c. 69</p> <p>488, 1999, c. 40</p> <p>489, Ab. 1984, c. 38</p> <p>490, 1999, c. 40</p> <p>491, 1999, c. 40</p> <p>492, 1999, c. 40</p> <p>493, 1999, c. 40</p> <p>495, 1982, c. 2; 1984, c. 39; 1985, c. 27; 1986, c. 84</p> <p>495.1, 1987, c. 42; 1994, c. 30; 1997, c. 93</p> <p>495.2, 1991, c. 32; 1994, c. 30</p> <p>499, 1999, c. 40</p> <p>501, Ab. 1988, c. 84</p> <p>503, 1999, c. 40</p> <p>505.1, 1983, c. 57; 1986, c. 34; 1999, c. 40</p> <p>506, 1983, c. 57</p> <p>507, 1980, c. 34; 1983, c. 57; 1985, c. 27; 1986, c. 34</p> <p>508, 1999, c. 40</p> <p>509, 1999, c. 40</p> <p>511, Ab. 1999, c. 90</p> <p>513, 1999, c. 40</p> <p>514, 1999, c. 40</p> <p>515, 1999, c. 40</p> <p>515.1, 1982, c. 2; 1982, c. 63</p> <p>516, 1999, c. 40</p> <p>517, Ab. 1980, c. 34</p> <p>518, 1999, c. 40</p> <p>519, 1999, c. 40</p> <p>519.1, 1980, c. 34</p> <p>520, 1999, c. 40</p> <p>521, 1999, c. 40</p> <p>522, 1999, c. 40</p> <p>523, 1999, c. 40</p> <p>524, Ab. 1994, c. 22</p> <p>525, 1999, c. 40</p> <p>526, 1999, c. 40</p> <p>527, 1999, c. 40</p> <p>528, 1999, c. 40</p> <p>529, 1999, c. 40</p> <p>530, 1999, c. 40</p> <p>531, 1999, c. 40</p> <p>532, 1999, c. 40</p> <p>533, 1999, c. 40</p> <p>536, 1999, c. 40</p>

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Reference	Title Amendments
c. F-2.1	<p>Act respecting municipal taxation – <i>Cont'd</i></p> <p>537, 1999, c. 40 538, 1999, c. 40 541, 1999, c. 40 544, 1999, c. 40 545, 1999, c. 40 547, 1999, c. 40 550, 1999, c. 40 551, 1999, c. 40 552, 1999, c. 40 553, 1989, c. 68; 1994, c. 30; 1999, c. 40 555, 1999, c. 40 556, 1999, c. 40 557, 1999, c. 40 558, 1999, c. 40 559, Ab. 1991, c. 29 560, Ab. 1991, c. 29 560.1, 1980, c. 34; 1999, c. 40 561, 1999, c. 40 562, 1999, c. 40 569, 1980, c. 34 572, 1999, c. 40 573, 1980, c. 34; 1982, c. 32; 1999, c. 40 576, 1980, c. 34 578, 1986, c. 34; 1990, c. 85; 1991, c. 29; Ab. 1991, c. 32 579, 1980, c. 34 579.1, 1980, c. 34 579.2, 1980, c. 34; 1982, c. 2; 1999, c. 40 580, 1999, c. 40 584, 1983, c. 57; 1985, c. 27; 1986, c. 34; 1987, c. 42; 1988, c. 76; 1991, c. 32; 1999, c. 40 587, Ab. 1980, c. 34</p>
c. F-3	<p>Civil Service Act</p> <p>Rp., 1978, c. 15</p>
c. F-3.1	<p>Civil Service Act</p> <p>140, 1999, c. 40 Rp., 1983, c. 55</p>
c. F-3.1.1	<p>Public Service Act</p> <p>3, 2000, c. 8 28, 1984, c. 27 29, 1996, c. 35 30, 1984, c. 27; 1996, c. 35 30.1, 1986, c. 70; 1996, c. 35 31, 1986, c. 70; 1996, c. 35 33, 1999, c. 40 34, 1996, c. 35 35, 1996, c. 35; 2000, c. 8 36, 2000, c. 8 39, 2000, c. 8 42, 1996, c. 35; 2000, c. 8 43, 1996, c. 35 44, 1996, c. 35; 2000, c. 8 46, 1996, c. 35 47, 1996, c. 35; 2000, c. 8 48, 2000, c. 8 49, 1996, c. 35</p>

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Reference	Title Amendments
c. F-3.1.1	<p>Public Service Act – <i>Cont'd</i></p> <p>49.1, 2000, c. 8 50, 1996, c. 35; 1999, c. 58; 2000, c. 8 50.1, 1996, c. 35; 1999, c. 58; 2000, c. 8 53, 1999, c. 58; 2004, c. 31 53.0.1, 2000, c. 8 53.1, 1999, c. 58; 2004, c. 31 54, 2000, c. 8 55, 1992, c. 24; 1996, c. 35 58, 1999, c. 40 63, 2000, c. 8 64, 1988, c. 21; 1993, c. 74 65, 1987, c. 85; 2001, c. 26 66, 1987, c. 85; 2001, c. 26 67, 1987, c. 85; 2001, c. 26 69, 1987, c. 85; 2001, c. 26; 2001, c. 76 70, 1996, c. 35; 2000, c. 8 77, Ab. 2000, c. 8 78, Ab. 2000, c. 8 79, Ab. 2000, c. 8 80, Ab. 2000, c. 8 81, Ab. 2000, c. 8 82, Ab. 2000, c. 8 87, Ab. 1996, c. 35 88, Ab. 1996, c. 35 89, Ab. 1996, c. 35 90, Ab. 1996, c. 35 91, Ab. 1996, c. 35 92, Ab. 1996, c. 35 93, Ab. 1996, c. 35 94, Ab. 1996, c. 35 95, Ab. 1996, c. 35 96, 1988, c. 41; Ab. 1996, c. 35 97, Ab. 1996, c. 35 98, Ab. 1996, c. 35 99, 1996, c. 35 100, 1996, c. 35 101, 1996, c. 35 102, 1996, c. 35; 2000, c. 8 103, Ab. 1996, c. 35 104, Ab. 1996, c. 35 106, 1984, c. 47 109, 1999, c. 40 115, 2000, c. 8 119, 1999, c. 40 121, 2000, c. 8 122, 2000, c. 8 123.1, 2000, c. 8 127, 2000, c. 8 129, 1986, c. 58; 1990, c. 4; 1991, c. 33 130, 1986, c. 58; 1990, c. 4; 1991, c. 33 131, Ab. 1990, c. 4 161, 1999, c. 40 171, 1996, c. 35</p>
c. F-3.1.2	<p>Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi</p> <p>1, 1999, c. 40 2, 1999, c. 40 3, 2000, c. 56 4, 1999, c. 55</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. F-3.1.2	<p>Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi – <i>Cont'd</i></p> <p>5, 1999, c. 55 7, 2002, c. 45 10, 2001, c. 51 10.1, 2001, c. 51 10.2, 2001, c. 51 11, 1997, c. 14 16, 1999, c. 55 18, 1999, c. 55 18.1, 1999, c. 55 19, 1999, c. 55; 2003, c. 9; 2004, c. 21 20, 2003, c. 9 21, 1999, c. 55; 2002, c. 45; 2002, c. 70 22, 1999, c. 55 24, 1999, c. 40 27, 1999, c. 55 32, 2000, c. 29 37, 1999, c. 55; 2002, c. 45; 2004, c. 37 38, Ab. 1999, c. 55</p>
c. F-3.2	<p>Act respecting the Fondation Jean-Charles-Bonenfant</p> <p>1, 1999, c. 40 2, 1996, c. 2 4, 2000, c. 66 5, 1999, c. 40; 2000, c. 66 6, 1996, c. 38; 1999, c. 40; 2000, c. 66; 2003, c. 6 6.1, 1996, c. 38 7, Ab. 1996, c. 38 18, 2000, c. 66 20, 2000, c. 66; 2003, c. 6</p>
c. F-3.2.0.1	<p>Act respecting university foundations</p> <p>3, 1999, c. 40 10.1, 2000, c. 16</p>
c. F-3.2.0.2	<p>Act to establish a departure incentive management fund</p> <p>3, 1997, c. 7 Ab., 1999, c. 9</p>
c. F-3.2.0.3	<p>Act to establish a fund to combat poverty through reintegration into the labour market</p> <p>4, 2000, c. 15 8, 2000, c. 8; 2000, c. 15 10, 1999, c. 40 Ab., 2002, c. 61</p>
c. F-3.2.0.4	<p>Act respecting security funds</p> <p>Title, 1999, c. 40 1, 1993, c. 48; 1999, c. 40 2, 1999, c. 40 3, 1982, c. 52; 1994, c. 38; 1999, c. 40 4, 1999, c. 40 5, 1982, c. 52; 1999, c. 40 5.1, 1993, c. 48; 1999, c. 40 6, 1999, c. 40 7, 1999, c. 40 8, 1999, c. 40</p>

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Reference	Title Amendments
c. F-3.2.0.4	<p>Act respecting security funds – <i>Cont'd</i></p> <p>8.1, 1993, c. 48; 1999, c. 40 9, 1982, c. 52; 1993, c. 48; 1999, c. 40 10, 1999, c. 40 11, 1999, c. 40 12, 1999, c. 40 13, 1999, c. 40 14, 1999, c. 40 21, 1982, c. 52; 1993, c. 48; 1999, c. 40 21.1, 1993, c. 48; 1999, c. 40 22, 1999, c. 40 24, 1999, c. 40 25, 1999, c. 40 26, 1988, c. 64; 1994, c. 38; 1995, c. 31; 1999, c. 40 27, 1999, c. 40 28, 1999, c. 40 29, 1988, c. 64; 1999, c. 40 30, 1999, c. 40 31, 1999, c. 40 32, 1999, c. 40 33, 1999, c. 40 34, 1999, c. 40 35, 1999, c. 40 36, 1988, c. 84; 1996, c. 2; 1999, c. 40; 2002, c. 75 37, 1992, c. 57; 1999, c. 40 37.1, 1994, c. 38; 1999, c. 40 38, 1988, c. 84; 1992, c. 57; 1996, c. 2; 1999, c. 40; 2002, c. 75 39, 1999, c. 40 39.1, 1994, c. 38; 1995, c. 31; 1999, c. 40 40, 1999, c. 40 41, 1999, c. 40 42, 1999, c. 40 43, 1994, c. 38; 1999, c. 40 44, 1999, c. 40 45, 1994, c. 38; 1999, c. 40 46, 1999, c. 40 47, 1999, c. 40 48, 1982, c. 52; 1999, c. 40 49, 1999, c. 40 50, 1999, c. 40 52, 1999, c. 40 53, 1982, c. 52; 1999, c. 40 54, 1982, c. 52; 1999, c. 40 55, 1982, c. 52; 1999, c. 40 56, 1982, c. 52; 1999, c. 40 57, 1986, c. 95; 1999, c. 40 58, 1982, c. 52 59, 1982, c. 52 60, 1999, c. 40 62, 1982, c. 52 63, 1982, c. 52 64, 1999, c. 40 65, 1999, c. 40 66, 1999, c. 40 68, 1982, c. 52 69, 1999, c. 40 70, 1982, c. 52; 1999, c. 40 71, 1999, c. 40 72, 1999, c. 40 73, 1982, c. 52 74, 1990, c. 4 75, 1990, c. 4; Ab. 1992, c. 61</p>

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Reference	Title Amendments
c. F-3.2.0.4	Act respecting security funds – <i>Cont'd</i> 76 , 1999, c. 40 77 , 1982, c. 52 77.1 , 1982, c. 52 Ab. , 2000, c. 29
c. F-3.2.1	Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) 1 , 1999, c. 40 2 , 1993, c. 48; 1999, c. 40 3 , 2000, c. 56 4 , 1993, c. 47 6 , 2002, c. 45 7 , 1989, c. 78; 1997, c. 62 8 , 1986, c. 69; 1989, c. 78; 1993, c. 47 9 , 1989, c. 78; 2001, c. 51 9.1 , 2001, c. 51 9.2 , 2001, c. 51 10 , 1989, c. 5; 1989, c. 78; 1997, c. 14 10.1 , 1989, c. 5; 1997, c. 14 11 , 1989, c. 5; 1989, c. 78; 1993, c. 47; 1997, c. 14 12 , 1989, c. 78 13 , 1997, c. 62 14 , 1983, c. 54; 1999, c. 40 14.1 , 1983, c. 54; 1989, c. 78; 1997, c. 62 15 , 1989, c. 78; 1992, c. 57; 1997, c. 62; 2004, c. 21 15.1 , 1989, c. 78 16 , 1989, c. 78; 2002, c. 45; 2002, c. 70 17 , 1999, c. 40 17.1 , 1989, c. 78; 1999, c. 40 24 , 1989, c. 78 27 , 1989, c. 78; 1993, c. 47 28 , 1989, c. 78 29 , 2002, c. 45; 2004, c. 37 30 , 1989, c. 78; 2002, c. 45; 2004, c. 37 31 , 1986, c. 69
c. F-3.3	Act respecting the forestry fund 6 , 1986, c. 108
c. F-4	Industrial Funds Act Rp. , 1984, c. 10
c. F-4.001	Act to establish the Québec Youth Fund 4 , 2000, c. 15 8 , 2000, c. 15
c. F-4.01	Act to establish the special local activities financing fund 1 , 1999, c. 43; 2003, c. 19 3 , 2000, c. 54 4 , 2000, c. 54 5 , 1999, c. 43; 2000, c. 54; 2003, c. 19 6 , Ab. 2000, c. 54 7 , 2000, c. 54 8 , 1999, c. 43; 2003, c. 19 9 , 1999, c. 43; 2000, c. 54; 2003, c. 19 11 , 1999, c. 43; 2003, c. 19 12 , 1999, c. 43; 2000, c. 15

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Reference	Title Amendments
c. F-4.01	<p>Act to establish the special local activities financing fund – <i>Cont'd</i></p> <p>15, 1999, c. 40 16, 2000, c. 8; 2000, c. 15 18, 1999, c. 40 22, 1999, c. 43; 2003, c. 19 24, 1999, c. 43; 2003, c. 19 25, 1999, c. 43; 2003, c. 19 Sched., 2000, c. 54</p>
c. F-4.1	<p>Forest Act</p> <p>Preamble, 1996, c. 14 1, 1999, c. 40 4, 1993, c. 55; 2003, c. 16 6.1, 1991, c. 47; 1997, c. 33; 2001, c. 6 7, 2003, c. 16 8, 1990, c. 17; 1999, c. 40 9, 1988, c. 73; 1990, c. 17; 1992, c. 57; 1993, c. 55; 1996, c. 14; 1999, c. 40; 2001, c. 6 10, 1988, c. 73; 1993, c. 55; 2001, c. 6 11.1, 1988, c. 73 11.2, 1993, c. 55; 2001, c. 6 11.3, 2002, c. 25 12, Ab. 1988, c. 73 13, 1988, c. 73; 2001, c. 6 13.1, 2001, c. 6 14, 2003, c. 16 14.1, 2001, c. 6 14.2, 2001, c. 6 14.3, 2001, c. 6; 2003, c. 16 14.4, 2003, c. 16 15, Ab. 1988, c. 73 16, Ab. 1988, c. 73 16.1, 1988, c. 73; 2001, c. 6 16.1.1, 2001, c. 6 16.1.2, 2001, c. 6 16.2, 1988, c. 73; 1993, c. 55; 2001, c. 6; 2003, c. 16 17, 1988, c. 73; 1995, c. 37 17.1, 1988, c. 73 17.1.1, 2001, c. 6 17.1.2, 2001, c. 6 17.2, 1988, c. 73 17.3, 1993, c. 55; 1997, c. 43; 2001, c. 6 22, 2001, c. 6 23, 1988, c. 73; 2001, c. 6 24, 1988, c. 73; 2001, c. 6 24.0.1, 2001, c. 6 24.0.2, 2001, c. 6 24.1, 1988, c. 73; 2001, c. 6 24.2, 1988, c. 73; 2001, c. 6 24.3, 1988, c. 73 24.4, 2001, c. 6 24.5, 2001, c. 6 24.6, 2001, c. 6 24.7, 2001, c. 6 24.8, 2001, c. 6 24.9, 2001, c. 6 25, 1987, c. 23; 1999, c. 40; 2001, c. 6 25.1, 1993, c. 55; 2001, c. 6; 2003, c. 16 25.2, 1993, c. 55; 2001, c. 6 25.2.1, 2001, c. 6 25.3, 1993, c. 55; 2001, c. 6</p>

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Reference	Title Amendments
c. F-4.1	<p>Forest Act – <i>Cont'd</i></p> <p>25.3.1, 2001, c. 6 25.4, 1993, c. 55; 1995, c. 37; 2001, c. 6; Ab. 2004, c. 11 26, 1993, c. 55; 2001, c. 6 26.0.1, 2004, c. 6 26.0.2, 2004, c. 6 26.1, 1988, c. 73 28, 1988, c. 73 28.1, 1988, c. 73 28.2, (2007, <i>renumbered</i>) 1993, c. 55; 1994, c. 17; 1999, c. 36; 2004, c. 11 29, 2001, c. 6; 2003, c. 16 30, 1988, c. 73; 1999, c. 40; Ab. 2001, c. 6 31, 1988, c. 73; 1999, c. 40; 2001, c. 6 32, 1988, c. 73; 2001, c. 6 32.1, 2004, c. 20 33, 1988, c. 73 35.1, 2001, c. 6 35.2, 2001, c. 6; 2003, c. 16 35.3, 2001, c. 6 35.4, 2001, c. 6 35.5, 2001, c. 6 35.6, 2001, c. 6; 2003, c. 16 35.7, 2001, c. 6 35.8, 2001, c. 6 35.9, 2001, c. 6 35.10, 2001, c. 6 35.11, 2001, c. 6 35.12, 2001, c. 6 35.13, 2001, c. 6 35.14, 2001, c. 6 35.15, 2001, c. 6; 2003, c. 16 35.16, 2001, c. 6 35.17, 2001, c. 6 37, 1991, c. 47; 2001, c. 6; 2004, c. 6 38, 2001, c. 6 42, 2001, c. 6 43, 1990, c. 17; 1999, c. 40; 2001, c. 6 43.1, 2001, c. 6 43.2, 2001, c. 6 44, Ab. 2001, c. 6 45, Ab. 2001, c. 6 46, Ab. 2001, c. 6 46.1, 1990, c. 17; 1993, c. 55; 1996, c. 14; 1997, c. 33; 2001, c. 6 47, 2001, c. 6 48, Ab. 2001, c. 6 49, 1988, c. 73; Ab. 2001, c. 6 50, 1990, c. 17; 1999, c. 40; 2001, c. 6; 2003, c. 16 51, 1988, c. 73; 1995, c. 37; 2001, c. 6; 2003, c. 16 52, 1988, c. 73; 1995, c. 37; 2001, c. 6 53, 1988, c. 73; 1990, c. 17; 2001, c. 6 53.1, 1990, c. 17; 2001, c. 6 54, 1988, c. 73; 1990, c. 17; 2001, c. 6 55, 1988, c. 73; 1995, c. 37; 2001, c. 6; 2003, c. 16 55.1, 1988, c. 73; 2001, c. 6; 2003, c. 16 55.2, 1988, c. 73; 2001, c. 6 56, Ab. 1988, c. 73; 2001, c. 6 57, 1988, c. 73; 2001, c. 6 58, 1988, c. 73; 2001, c. 6 58.1, 1988, c. 73; 2001, c. 6 58.2, 1993, c. 55; 2001, c. 6 58.3, 1993, c. 55; 2001, c. 6 59, 2001, c. 6; 2003, c. 16</p>

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Reference	Title Amendments
c. F-4.1	<p>Forest Act – <i>Cont'd</i></p> <p>59.1, 2001, c. 6; 2003, c. 16</p> <p>59.2, 2001, c. 6</p> <p>59.3, 2001, c. 6</p> <p>59.4, 2001, c. 6</p> <p>59.5, 2001, c. 6</p> <p>59.6, 2001, c. 6; 2003, c. 16</p> <p>59.7, 2001, c. 6</p> <p>59.8, 2001, c. 6</p> <p>59.9, 2001, c. 6</p> <p>59.10, 2001, c. 6</p> <p>59.11, 2001, c. 6</p> <p>60, 1988, c. 73; 2001, c. 6; 2003, c. 16</p> <p>61, 1995, c. 37; 2001, c. 6</p> <p>61.1, 2001, c. 6</p> <p>62, Ab. 2001, c. 6</p> <p>63, 2001, c. 6</p> <p>64, 2001, c. 6</p> <p>65, Ab. 2001, c. 6</p> <p>66, 1988, c. 73; 1990, c. 17; Ab. 2001, c. 6</p> <p>67, 1988, c. 73; Ab. 2001, c. 6</p> <p>68, Ab. 1988, c. 73</p> <p>69, Ab. 1988, c. 73</p> <p>70, 1988, c. 73; 1995, c. 37; 2001, c. 6</p> <p>70.1, 2001, c. 6; 2003, c. 16</p> <p>70.2, 2001, c. 6</p> <p>70.3, 2001, c. 6</p> <p>70.4, 2001, c. 6</p> <p>71, 1990, c. 17; 1997, c. 33; 2001, c. 6</p> <p>72, 1988, c. 73; 2001, c. 6</p> <p>73, Ab. 1997, c. 33</p> <p>73.1, 1990, c. 17; 1995, c. 37; 1996, c. 14; 1997, c. 33; 2001, c. 6; 2003, c. 16</p> <p>73.2, 1990, c. 17; 1995, c. 37; 2001, c. 6</p> <p>73.3, 1990, c. 17; 1995, c. 37; 1997, c. 33</p> <p>73.3.1, 1997, c. 33; Ab. 2001, c. 6</p> <p>73.3.2, 1997, c. 33; Ab. 2001, c. 6</p> <p>73.3.3, 1997, c. 33; Ab. 2001, c. 6</p> <p>73.3.4, 1997, c. 33; Ab. 2001, c. 6</p> <p>73.4, 1996, c. 14; 2001, c. 6</p> <p>73.5, 1996, c. 14</p> <p>73.6, 1996, c. 14</p> <p>75, 2001, c. 6</p> <p>76, 1993, c. 55; Ab. 2001, c. 6</p> <p>77, 1988, c. 73; 1990, c. 17; 1999, c. 40; 2001, c. 6</p> <p>77.1, 2001, c. 6</p> <p>77.2, 2001, c. 6</p> <p>77.3, 2001, c. 6</p> <p>77.4, 2001, c. 6</p> <p>77.5, 2001, c. 6</p> <p>78, Ab. 2001, c. 6</p> <p>79, 1988, c. 73; 2001, c. 6</p> <p>79.1, 2001, c. 6</p> <p>79.2, 2001, c. 6</p> <p>80, 2001, c. 6</p> <p>80.1, 2001, c. 6</p> <p>81, 2001, c. 6</p> <p>81.1, 1990, c. 17; 2001, c. 6</p> <p>81.2, 2001, c. 6</p> <p>82, 1988, c. 73; 1990, c. 17; 1993, c. 55; 2001, c. 6; 2004, c. 6</p> <p>84.1, 2001, c. 6</p> <p>84.2, 2001, c. 6</p> <p>84.3, 2001, c. 6</p>

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Reference	Title Amendments
c. F-4.1	<p>Forest Act – <i>Cont'd</i></p> <p> 84.4, 2001, c. 6 84.5, 2001, c. 6 84.6, 2001, c. 6 84.7, 2001, c. 6 84.8, 2001, c. 6 84.9, 2001, c. 6 85, 2001, c. 6 86, 1993, c. 55; 1995, c. 37; 1996, c. 14; 2001, c. 6 86.1, 2001, c. 6; 2003, c. 16 86.2, 2003, c. 16 87, 1996, c. 14 88, Ab. 1990, c. 17 89, 1988, c. 73; Ab. 1990, c. 17 89.1, 1988, c. 73; Ab. 1990, c. 17 90, Ab. 1990, c. 17 91, Ab. 1990, c. 17 92, 1988, c. 73; Ab. 2001, c. 6 92.0.1, 1993, c. 55; 1997, c. 33; 2000, c. 4; 2001, c. 6; 2003, c. 16 92.0.2, 1993, c. 55; 1995, c. 37; 2001, c. 6; 2004, c. 6 92.0.3, 2001, c. 6; 2003, c. 16 92.0.4, 2001, c. 6 92.0.5, 2001, c. 6 92.0.6, 2001, c. 6 92.0.7, 2001, c. 6 92.0.8, 2001, c. 6 92.0.9, 2001, c. 6 92.0.10, 2001, c. 6 92.0.11, 2001, c. 6; 2004, c. 6 92.0.12, 2001, c. 6; 2003, c. 16 92.0.13, 2001, c. 6 92.1, 1988, c. 73; 2001, c. 6 92.2, 1988, c. 73 94, 1988, c. 73 95, 1988, c. 73 95.1, 1988, c. 73; 2001, c. 6 95.2, 1988, c. 73; 2001, c. 6 95.2.1, 2001, c. 6 95.3, 1988, c. 73; 2001, c. 6 95.4, 1988, c. 73 95.5, 2001, c. 6 95.6, 2002, c. 25; 2003, c. 16 95.7, 2002, c. 25 95.8, 2002, c. 25 95.9, 2002, c. 25 95.10, 2002, c. 25 95.11, 2002, c. 25 95.12, 2002, c. 25 95.13, 2002, c. 25 95.14, 2002, c. 25 95.15, 2002, c. 25 95.16, 2002, c. 25 95.17, 2002, c. 25 95.18, 2002, c. 25 95.19, 2002, c. 25 95.20, 2002, c. 25 95.21, 2002, c. 25 95.22, 2002, c. 25 95.23, 2002, c. 25 95.24, 2002, c. 25 95.25, 2002, c. 25 95.26, 2002, c. 25 </p>

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Reference	Title Amendments
c. F-4.1	<p>Forest Act – <i>Cont'd</i></p> <p> 95.27, 2002, c. 25 95.28, 2002, c. 25 95.29, 2002, c. 25 95.30, 2002, c. 25 95.31, 2002, c. 25 95.32, 2002, c. 25 95.33, 2002, c. 25 95.34, 2002, c. 25 96, 2001, c. 6 96.1, 1993, c. 55; 2001, c. 6 97, 1988, c. 73; 1993, c. 55; 1997, c. 33; 2001, c. 6 98, Ab. 1988, c. 73 99, Ab. 1988, c. 73 100, Ab. 1988, c. 73 101, Ab. 1988, c. 73 102, 1993, c. 55; 2002, c. 25 102.1, 2001, c. 6 102.2, 2001, c. 6 102.3, 2001, c. 6 103, 2001, c. 6; 2003, c. 16 103.1, 2003, c. 16 104, 1993, c. 55; 1995, c. 20; 1997, c. 93; 2001, c. 6 104.1, 2001, c. 6; 2003, c. 16 104.2, 2001, c. 6 104.3, 2001, c. 6 104.3.1, 2003, c. 16 104.4, 2001, c. 6 104.5, 2001, c. 6 104.6, 2001, c. 6 105, 1993, c. 55; Ab. 2001, c. 6 105.1, 1993, c. 55; Ab. 2001, c. 6 106, 1988, c. 73; 1993, c. 55; 1995, c. 37; 1997, c. 93; 2001, c. 6; 2003, c. 16 106.1, 1995, c. 20; 1995, c. 37 108, 1988, c. 73 109, 2001, c. 6 110, Ab. 2001, c. 6 111, Ab. 2001, c. 6 113, 1988, c. 73 114, 1988, c. 73 115, 1988, c. 73 116, 2001, c. 6 117, 2001, c. 6 117.0.1, 2001, c. 6 117.0.2, 2001, c. 6 117.0.3, 2001, c. 6 117.0.4, 2001, c. 6 117.1, 1988, c. 73 118, 1988, c. 73; 1996, c. 14; 2001, c. 6 118.1, 1996, c. 14 119, 1988, c. 73; Ab. 1993, c. 55 120, 1996, c. 14; 2001, c. 6 121, 1988, c. 73; 1990, c. 17; Ab. 1996, c. 14 122, 1996, c. 14; 1999, c. 40 123, 1988, c. 73; 1995, c. 37; 1996, c. 14; 1999, c. 40; 2001, c. 6 123.1, 1990, c. 17; Ab. 1996, c. 14 124, 1988, c. 73; 1993, c. 55; Ab. 1996, c. 14 124.02, 1996, c. 14 124.1, 1993, c. 55; Ab. 1996, c. 14 124.2, 1996, c. 14; 2000, c. 56 124.3, 1996, c. 14 124.4, 1996, c. 14 </p>

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Reference	Title Amendments
c. F-4.1	<p>Forest Act – <i>Cont'd</i></p> <p> 124.5, 1996, c. 14 124.6, 1996, c. 14 124.7, 1996, c. 14 124.8, 1996, c. 14 124.9, 1996, c. 14 124.10, 1996, c. 14 124.11, 1996, c. 14 124.12, 1996, c. 14 124.13, 1996, c. 14 124.14, 1996, c. 14 124.15, 1996, c. 14 124.16, 1996, c. 14 124.17, 1996, c. 14 124.18, 1996, c. 14; 2000, c. 56; 2001, c. 6; 2002, c. 68 124.19, 1996, c. 14 124.20, 1996, c. 14; 2002, c. 68 124.21, 1996, c. 14; 2002, c. 68 124.21.1, 2001, c. 6 124.22, 1996, c. 14; 2002, c. 68 124.23, 1996, c. 14; 2002, c. 68 124.24, 1996, c. 14 124.25, 1996, c. 14; 2001, c. 6 124.26, 1996, c. 14 124.27, 1996, c. 14 124.28, 1996, c. 14 124.29, 1996, c. 14 124.30, 1996, c. 14 124.31, 1996, c. 14 124.32, 1996, c. 14 124.33, 1996, c. 14 124.34, 1996, c. 14 124.35, 1996, c. 14 124.36, 1996, c. 14 124.37, 1996, c. 14; 2004, c. 6 124.38, 1996, c. 14; 2000, c. 53 124.39, 1996, c. 14; 2000, c. 53 124.40, 1996, c. 14; 2000, c. 53; 2003, c. 8 124.41, 2003, c. 16 124.42, 2003, c. 16 124.43, 2003, c. 16 124.44, 2003, c. 16 124.45, 2003, c. 16 125, 1990, c. 17; 2001, c. 6 126, 2003, c. 16; 2004, c. 6 126.1, 2001, c. 6; 2003, c. 16 127, 2001, c. 6; 2003, c. 16 127.1, 1988, c. 73; 2001, c. 6 127.2, 1988, c. 73; 1996, c. 14 128, 1988, c. 73; 2003, c. 16 129, 1996, c. 14 146, 1990, c. 17; 2001, c. 6 147, 1990, c. 17; 2003, c. 16; 2004, c. 6 147.0.1, 2001, c. 6; 2003, c. 16 147.1, 1990, c. 17; 2001, c. 6; 2003, c. 16 147.2, 1990, c. 17; 2001, c. 6 147.3, 1990, c. 17; 1999, c. 40; 2001, c. 6 147.4, 1990, c. 17; 2003, c. 16 147.5, 1990, c. 17; 1999, c. 40 147.6, 1990, c. 17 155, 1988, c. 73 163, 1988, c. 73 </p>

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c. F-4.1	<p>Forest Act – <i>Cont'd</i></p> <p>164, 2003, c. 16 165, 1993, c. 55; 2001, c. 6; 2003, c. 16 168, 1988, c. 73; 1993, c. 55 169.1, 1997, c. 33 169.2, 1997, c. 33 170, 1997, c. 43; 2001, c. 6 170.1, 1988, c. 73; 1990, c. 17; 1997, c. 33; 1999, c. 40; 2001, c. 6 170.2, 1996, c. 14; 2001, c. 6; 2004, c. 6 170.3, 1996, c. 14 170.4, 1996, c. 14; 1997, c. 33; 2003, c. 16; 2004, c. 6 170.5, 1996, c. 14; 2000, c. 15 170.5.1, 1997, c. 33; 2001, c. 6 170.5.2, 1997, c. 33; 1999, c. 77 170.6, 1996, c. 14 170.7, 1996, c. 14; 1997, c. 33 170.8, 1996, c. 14 170.9, 1996, c. 14; 2000, c. 8; 2000, c. 15 170.10, 1996, c. 14 170.11, 1996, c. 14; 1999, c. 40 171, 1987, c. 23; 1993, c. 55; 1999, c. 40 171.1, 2001, c. 6; 2002, c. 25 172, 1987, c. 23; 1990, c. 17; 1993, c. 55; 1995, c. 37; 1996, c. 14; 1997, c. 33; 1999, c. 40; 2001, c. 6; 2003, c. 16; 2004, c. 6 172.1, 1996, c. 14; 2001, c. 6 172.2, 1996, c. 14 172.3, 2001, c. 6 173, 1987, c. 23; 1990, c. 4; 1991, c. 33; 1992, c. 61; 1999, c. 40; 2001, c. 6 174, 1990, c. 4; 1991, c. 33; 2001, c. 6 175, 1987, c. 23; 1990, c. 4; 1991, c. 33; 1992, c. 61; 2001, c. 6 175.0.1, 1993, c. 55; 2001, c. 6 175.0.2, 1993, c. 55; 2001, c. 6 175.1, 1988, c. 73; 1990, c. 4; 1991, c. 33; 1992, c. 61; 2001, c. 6 176, 1990, c. 4; 1991, c. 33; 1993, c. 55; 2001, c. 6 177, 1990, c. 4; 1991, c. 33; 2001, c. 6; 2003, c. 16 178, 1990, c. 4; 1991, c. 33; 2001, c. 6 179, 1990, c. 4; 1991, c. 33; 2001, c. 6 180, 1990, c. 4; 1991, c. 33; 2001, c. 6 181, 1990, c. 4; 1991, c. 33; 2001, c. 6 182, 1990, c. 4; 1991, c. 33; 1993, c. 55; 2001, c. 6 183, 1990, c. 4; 1993, c. 55; 2001, c. 6 183.1, 1993, c. 55; 2001, c. 6 184, 1999, c. 40; 2001, c. 6; 2003, c. 16 184.1, 1988, c. 73; 1990, c. 4; 1991, c. 33; 2001, c. 6 184.2, 1993, c. 55; 2001, c. 6 185, 2001, c. 6 185.1, 1992, c. 61; 2001, c. 6 186, Ab. 1990, c. 4; 2001, c. 6 186.1, 2001, c. 6 186.2, 2001, c. 6 186.3, 2001, c. 6 186.4, 2001, c. 6 186.5, 2001, c. 6 186.6, 2001, c. 6 186.7, 2001, c. 6; 2003, c. 16 186.8, 2001, c. 6; 2004, c. 6 186.9, 2001, c. 6 186.10, 2001, c. 6 186.11, 2001, c. 6 186.12, 2001, c. 6 186.13, 2001, c. 6 186.14, 2001, c. 6</p>

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c. F-4.1	<p>Forest Act – <i>Cont'd</i></p> <p>186.15, 2001, c. 6 187, 1988, c. 73; 1990, c. 17; 1999, c. 40 188, 1988, c. 73 189, 1988, c. 73 190, 1988, c. 73 191, 1988, c. 21; 1988, c. 73 192, 1988, c. 21; 1988, c. 73; 2001, c. 6 193, 1988, c. 73; 2001, c. 6 194, 1988, c. 73 195, 1988, c. 73 195.1, 1992, c. 61; 1999, c. 40 196, 1988, c. 73; 1997, c. 80 197, 1988, c. 73; 1990, c. 4 198, 1988, c. 73; 1990, c. 4 198.1, 2001, c. 6 199, 1988, c. 73; Ab. 1990, c. 4 200, 1988, c. 73; Ab. 1990, c. 4 201, 1988, c. 73; Ab. 1990, c. 4 202, 1988, c. 73; Ab. 1992, c. 61 203, 1988, c. 73; 1992, c. 61; 2001, c. 6 204, 1988, c. 73 205, 1988, c. 73 206, 1988, c. 73; (<i>renumbered 195.1</i>) 1992, c. 61 207, 1988, c. 73; (<i>renumbered 28.2</i>) 1993, c. 55; 1994, c. 17; 1999, c. 36 209, 1996, c. 14; 2001, c. 6 211, 2001, c. 6 211.1, 2001, c. 6 212, 2001, c. 6 213, 1999, c. 40 215, 1999, c. 40 221, 1999, c. 40 222, 1999, c. 40 226, 1988, c. 73 228, 1999, c. 40 229, 1999, c. 40 230, 1999, c. 40 232, 1999, c. 40 233, 1988, c. 73; 1990, c. 17 234, 1987, c. 23 235, 1994, c. 13; 1999, c. 40 236.0.1, 1990, c. 17 236.1, 1988, c. 73; 1999, c. 40 239, 1990, c. 17 239.1, 1988, c. 73; 1990, c. 17 256, 2001, c. 26 256.1, 1992, c. 61; 2004, c. 6 257, 1990, c. 64; 1994, c. 13; 2003, c. 8 Sched. I, 2002, c. 25</p>
c. F-5	<p>Act respecting manpower vocational training and qualification</p> <p>1, 1979, c. 2; 1980, c. 5; 1982, c. 53; 1988, c. 35; 1992, c. 44; 1994, c. 12; 1996, c. 29; 1997, c. 63; 1998, c. 46; 2002, c. 80 2, Ab. 1992, c. 44 3, Ab. 1992, c. 44 4, Ab. 1992, c. 44 5, 1986, c. 95; Ab. 1992, c. 44 6, Ab. 1992, c. 44 7, 1992, c. 57; Ab. 1992, c. 44 8, Ab. 1992, c. 44 9, Ab. 1992, c. 44</p>

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Reference	Title Amendments
c. F-5	<p>Act respecting manpower vocational training and qualification – <i>Cont'd</i></p> <p>10, Ab. 1992, c. 44 11, Ab. 1992, c. 44 12, Ab. 1992, c. 44 13, Ab. 1992, c. 44 14, Ab. 1992, c. 44 15, 1982, c. 53; Ab. 1992, c. 44 16, Ab. 1992, c. 44 17, 1990, c. 4; Ab. 1992, c. 44 18, Ab. 1992, c. 44 19, Ab. 1992, c. 44 20, Ab. 1992, c. 44 21, Ab. 1992, c. 44 22, 1982, c. 53; Ab. 1992, c. 44 23, Ab. 1992, c. 44 24, 1982, c. 53; Ab. 1992, c. 44 25, 1992, c. 61; Ab. 1992, c. 44 26, Ab. 1992, c. 44 27, 1988, c. 84; Ab. 1992, c. 44 28, Ab. 1992, c. 44 29, Ab. 1992, c. 44 29.1, 1988, c. 35 30, 1983, c. 54; 1985, c. 21; 1988, c. 41; 1992, c. 44; 1996, c. 74 31, 1996, c. 74 32, 1999, c. 40 33, 1982, c. 53; Ab. 1992, c. 44 34, 1982, c. 53; 1984, c. 36; 1985, c. 21; 1988, c. 41; Ab. 1992, c. 44 35, 1984, c. 36; 1985, c. 21; 1988, c. 41; Ab. 1992, c. 44 36, Ab. 1992, c. 44 37, Ab. 1992, c. 44 38, 1982, c. 53; Ab. 1992, c. 44 39, Ab. 1992, c. 44 40, Ab. 1992, c. 44 41, 1982, c. 53; 1992, c. 44; 1996, c. 29; 1998, c. 46 41.1, 1998, c. 46 42, 1979, c. 2; 1996, c. 74 43, 1982, c. 53; 1994, c. 12; 1996, c. 29; 1998, c. 46 45, 1980, c. 5; 1992, c. 44; 1996, c. 29; 1997, c. 63; 1999, c. 40; Ab. 2002, c. 80 45.1, 1982, c. 53 46, 1990, c. 4; Ab. 1992, c. 61 47, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1992, c. 44; 1999, c. 40 48, 1990, c. 4; Ab. 1992, c. 44 49, 1986, c. 58; 1990, c. 4; 1991, c. 33; Ab. 1992, c. 44 50, 1990, c. 4 51, 1994, c. 12; 1996, c. 29 51.1, 1992, c. 61 53, 1994, c. 12; 1996, c. 29; 1997, c. 63 56, 1984, c. 47</p>
c. F-5.1	<p>Act respecting guarantee fees in respect of loans obtained by government agencies</p> <p>1, 1999, c. 40</p>
c. F-6	<p>Act respecting municipal bribery and corruption</p> <p>Ab., 1987, c. 57</p>
c. G-1	<p>Act respecting the guarantee of certain loans to publishers and booksellers</p> <p>Rp., 1978, c. 24</p>

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Reference	Title Amendments
c. G-1.1	<p>Grain Act</p> <p>1, 1987, c. 35; 1999, c. 40 2, Ab. 1987, c. 35 5, Ab. 1987, c. 35 6, Ab. 1987, c. 35 7, Ab. 1987, c. 35 8, Ab. 1987, c. 35 9, Ab. 1987, c. 35 10, Ab. 1987, c. 35 11, Ab. 1987, c. 35 12, Ab. 1987, c. 35 13, Ab. 1987, c. 35 14, Ab. 1987, c. 35 15, Ab. 1987, c. 35 16, Ab. 1987, c. 35 17, Ab. 1987, c. 35 18, Ab. 1987, c. 35 19, Ab. 1987, c. 35 20, Ab. 1987, c. 35 21, Ab. 1987, c. 35 22, Ab. 1987, c. 35 23, 1983, c. 11 26, 1987, c. 35 27, 1997, c. 43; 1999, c. 40 28, 1987, c. 35; 1997, c. 43 29, 1997, c. 43 39, 1987, c. 35; 1990, c. 13 40, 1997, c. 43 45, 1986, c. 95 49.1, 1997, c. 43 50, Ab. 1990, c. 13 51, Ab. 1990, c. 13 52, Ab. 1990, c. 13 53, Ab. 1990, c. 13 54, Ab. 1990, c. 13 55, Ab. 1990, c. 13 56, Ab. 1990, c. 13 57, Ab. 1990, c. 13 58, 1983, c. 11; 1987, c. 35 59, Ab. 1990, c. 13 61, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1999, c. 40 62, 1999, c. 40 64, 1990, c. 4; Ab. 1992, c. 61 Ab., 1999, c. 50</p>
c. G-2	<p>Act respecting the Grand Théâtre de Québec</p> <p>Rp., 1982, c. 8</p>
c. G-3	<p>Act respecting the Bibliothèque nationale du Québec</p> <p><i>see</i> c. B-2.2</p>
c. H-1	<p>Family Housing Act</p> <p>1, 1996, c. 2; 1999, c. 40; 2000, c. 29 2, 1999, c. 40 3, 1999, c. 40 4, 1999, c. 40 6, 1996, c. 2 7, 1999, c. 40 8, 1999, c. 40</p>

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Reference	Title Amendments
c. H-1	Family Housing Act – <i>Cont'd</i> 9 , 1999, c. 40 10 , 1999, c. 40 12 , 1982, c. 26; 1999, c. 40 13 , 1996, c. 2; 1999, c. 40 14 , 1999, c. 40
c. H-1.1	Act respecting Héma-Québec and the haemovigilance committee 7 , 2002, c. 38 19 , 2000, c. 8 46 , 2002, c. 38 62 , 1999, c. 40; 2000, c. 42
c. H-2	Act respecting commercial establishments business hours Rp. , 1990, c. 30
c. H-2.1	Act respecting hours and days of admission to commercial establishments 2 , 1992, c. 55 3 , 1990, c. 73; 1992, c. 26; 1992, c. 55 4 , Ab. 1992, c. 55 5 , 1992, c. 55 6 , 1992, c. 55 7 , 1992, c. 55 8 , 1992, c. 55 9 , 1992, c. 55 10 , 1992, c. 21; 1992, c. 55; 1994, c. 23 11 , Ab. 1992, c. 55 12 , 1992, c. 55 13 , 1992, c. 55; 1994, c. 16; 2000, c. 10 14 , 1992, c. 55 27 , 1992, c. 61 28 , 1992, c. 55 28.1 , 1992, c. 55; Ab. 2001, c. 26 38 , 1994, c. 16; 1999, c. 8; 2003, c. 29
c. H-3	Hotels Act Rp. , 1987, c. 12 13 , 1990, c. 4 14 , Ab. 1990, c. 4
c. H-4	Bailiffs Act Title , 1989, c. 57 1 , 1982, c. 32; 1989, c. 57 1.1 , 1989, c. 57 2 , 1989, c. 57 3 , Ab. 1989, c. 57 4 , 1989, c. 57; 1994, c. 16 4.1 , 1989, c. 57 5 , 1989, c. 57 6 , 1989, c. 57 8 , 1989, c. 57 9 , 1982, c. 32; 1989, c. 57 10 , Ab. 1982, c. 32 11 , 1982, c. 32 12 , 1982, c. 32; 1989, c. 57 12.0.1 , 1989, c. 57 12.1 , 1982, c. 32

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Reference	Title Amendments
c. H-4	<p>Bailiffs Act – <i>Cont'd</i></p> <p>12.2, 1982, c. 32; 1989, c. 57 12.3, 1982, c. 32; 1989, c. 57 12.4, 1982, c. 32 12.5, 1982, c. 32; 1989, c. 57; 1990, c. 4 12.6, 1982, c. 32 12.7, 1982, c. 32 12.7.1, 1989, c. 57; 1990, c. 4 12.8, 1982, c. 32 12.9, 1982, c. 32; 1989, c. 57 12.10, 1982, c. 32; 1989, c. 57 12.11, 1989, c. 57 12.12, 1989, c. 57 12.13, 1989, c. 57 12.14, 1989, c. 57 12.15, 1989, c. 57 12.16, 1989, c. 57 12.17, 1989, c. 57 12.18, 1989, c. 57 13, 1982, c. 32 14, 1982, c. 32 15, 1982, c. 32 19, 1989, c. 57 20, 1989, c. 57 21, Ab. 1989, c. 57 22, 1989, c. 57 23, 1989, c. 57 25, 1982, c. 32; 1987, c. 41; 1989, c. 57 26, 1989, c. 57 27, 1989, c. 57 29, 1989, c. 57 29.1, 1989, c. 57 29.2, 1989, c. 57 29.3, 1989, c. 57 29.4, 1989, c. 57 29.5, 1989, c. 57; 1992, c. 61 29.6, 1989, c. 57 30, 1989, c. 57 31, 1986, c. 58; 1990, c. 4; 1991, c. 33 32, 1989, c. 57 33, 1986, c. 58; 1989, c. 57; 1990, c. 4 34, 1989, c. 57; Ab. 1992, c. 61 Rp., 1995, c. 41</p>
c. H-4.1	<p>Court Bailiffs Act</p> <p>4, 2000, c. 56</p>
c. H-5	<p>Hydro-Québec Act</p> <p>Title, 1983, c. 15 1, 1978, c. 41; 1988, c. 23; 1996, c. 61; 1999, c. 40 2, 1999, c. 40 3, 1978, c. 41; 1999, c. 40 3.1, 1981, c. 18; 1999, c. 40 3.2, 1981, c. 18; 1999, c. 40 3.3, 1981, c. 18; 1999, c. 40 3.4, 1981, c. 18; 1999, c. 40 3.5, 1981, c. 18; 1999, c. 40 4, 1978, c. 41; 1983, c. 15; 1995, c. 5; 1999, c. 40 4.1, 1983, c. 15 4.2, 1988, c. 36; 1994, c. 13; 1999, c. 40; 2003, c. 8</p>

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Reference	Title Amendments
c. H-5	<p>Hydro-Québec Act – <i>Cont'd</i></p> <p>5, 1978, c. 41; 1983, c. 15; 1988, c. 36; 1995, c. 5; 1999, c. 40 6, 1978, c. 41; Ab. 1983, c. 15 7, 1978, c. 41; 1983, c. 15 8, 1978, c. 41; 1983, c. 15; 1988, c. 36; 1995, c. 1; 1999, c. 40 9, 1978, c. 41; 1983, c. 15; 1988, c. 36; 1995, c. 1; 1999, c. 40 10, 1978, c. 41; Ab. 1983, c. 15 11, 1978, c. 41; Ab. 1983, c. 15 11.1, 1978, c. 41; 1996, c. 2; 1999, c. 40 11.2, 1978, c. 41; 1988, c. 36; 1995, c. 5; 1999, c. 40 11.2.1, 1993, c. 33 11.3, 1978, c. 41; 1983, c. 15; 1999, c. 40 11.4, 1978, c. 41; Ab. 1983, c. 15 11.5, 1981, c. 18; 1983, c. 15; 1999, c. 40 12, Ab. 1999, c. 40 13, 1999, c. 40 14, 1999, c. 40 15, 1999, c. 40 15.1, 1981, c. 18; 1999, c. 40 15.2, 1981, c. 18; 1999, c. 40 15.3, 1981, c. 18; 1999, c. 40 15.4, 1981, c. 18; 1999, c. 40 15.5, 1981, c. 18; 1999, c. 40 15.6, 1981, c. 18; 1999, c. 40 15.7, 1981, c. 18; 1999, c. 40 16, 1981, c. 18; 1999, c. 40 17, 1978, c. 41; 1999, c. 40 19, 1978, c. 41; 1999, c. 40 20, 1999, c. 40 21, 1999, c. 40 21.1, 1978, c. 41; 1999, c. 40 21.2, 1981, c. 18; 1983, c. 15; 1999, c. 40 21.3, 1983, c. 15; 1996, c. 61; 1999, c. 40 21.4, 1996, c. 46; Ab. 1996, c. 61 22, 1981, c. 18; 1983, c. 15; 1999, c. 40; 2000, c. 22 22.0.1, 1983, c. 15; 1996, c. 61; 1999, c. 40; 2000, c. 22 22.1, 1978, c. 41; 1981, c. 18; 1983, c. 15; 1999, c. 40 23, 1983, c. 15; 1988, c. 23; 1996, c. 2; 1999, c. 40 24, 1979, c. 81; 1981, c. 18; 1983, c. 15; 1999, c. 40 24.1, 2000, c. 22 25, 1979, c. 81; Ab. 1981, c. 18 26, 1996, c. 61; 1999, c. 40 27, 1999, c. 40 27.1, 1978, c. 41 27.2, 1993, c. 33; 1999, c. 40 27.3, 1993, c. 33; 1999, c. 40 27.4, 1993, c. 33; 1999, c. 40 28, 1999, c. 40 29, 1978, c. 41; 1983, c. 15; 1993, c. 33; 1996, c. 61; 1999, c. 40; 2000, c. 22 30, 1988, c. 8; 1996, c. 61; 1999, c. 40; 2003, c. 19 31, 1983, c. 15; 1992, c. 57; 1999, c. 40 32, 1979, c. 81; 1983, c. 15; 1994, c. 13; 1994, c. 17; 1999, c. 36; 1999, c. 40; 2003, c. 8 33, 1978, c. 41; 1999, c. 40 34, 1999, c. 40 35, 1999, c. 40 36, 1999, c. 40 37, 1999, c. 40 39, 1983, c. 15; 1999, c. 40 39.1, 1978, c. 41; 1983, c. 15; 1999, c. 40 39.2, 1978, c. 41; 1983, c. 15; 1999, c. 40 39.3, 1978, c. 41; 1999, c. 40</p>

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Reference	Title Amendments
c. H-5	<p>Hydro-Québec Act – <i>Cont'd</i></p> <p>39.4, 1978, c. 41; Ab. 1983, c. 15 39.5, 1978, c. 41; 1983, c. 15; 1999, c. 40 39.5.1, 1983, c. 15 39.6, 1978, c. 41; Ab. 1983, c. 15 39.7, 1978, c. 41; Ab. 1983, c. 15 39.8, 1978, c. 41; 1983, c. 15; 1988, c. 8; 1988, c. 23; 1997, c. 83 39.9, 1978, c. 41; Ab. 1983, c. 15 39.10, 1978, c. 41; 1983, c. 15 39.11, 1978, c. 41; 1999, c. 40 39.12, 1980, c. 36 40, 1981, c. 18; 1988, c. 84; 1996, c. 2; 1999, c. 40 41, Ab. 1996, c. 2 42, Ab. 1996, c. 2 43, Ab. 1996, c. 2 44, Ab. 1996, c. 2 45, Ab. 1996, c. 2 46, Ab. 1988, c. 23 47, 1999, c. 40 48, 1999, c. 40 48.1, 1983, c. 15; 1988, c. 8; 1988, c. 23; 1997, c. 83; 1999, c. 40 49, 1987, c. 68; 1999, c. 40 49.1, 1978, c. 41 50, 1999, c. 40 51, 1999, c. 40 52, 1999, c. 40 53, 1999, c. 40 57, 1999, c. 40 60, 1983, c. 15; 1999, c. 40 61, 1999, c. 40 62, 1978, c. 41</p>
c. I-0.1	<p>Act respecting municipal industrial immovables</p> <p>1, 1984, c. 36; 1988, c. 33; 1988, c. 41; 1989, c. 60; 1994, c. 16; 1994, c. 34 2, 1984, c. 36; 1988, c. 41; 1989, c. 60; 1994, c. 16; 1994, c. 34 3, 1989, c. 60; Ab. 1994, c. 34 4, 1989, c. 60; 1994, c. 34; 1999, c. 59 5, 1984, c. 36; 1988, c. 41; 1989, c. 60; 1994, c. 16; Ab. 1994, c. 34 6, 1984, c. 36; 1985, c. 27; 1988, c. 41; 1989, c. 60; 1994, c. 16; 1994, c. 34; 1999, c. 43; 2002, c. 37; 2003, c. 19 6.0.1, 1994, c. 34; 2002, c. 37 6.0.2, 1994, c. 34 6.1, 1989, c. 60; 1994, c. 16; 1994, c. 34; 1999, c. 59; 2003, c. 19 7, 1985, c. 27; 1989, c. 60; 1994, c. 16; 1994, c. 34 8, 1989, c. 60; Ab. 1994, c. 34 9, Ab. 1989, c. 60 10, 1989, c. 60; 1994, c. 34 11, 1989, c. 60; 1994, c. 34; 1999, c. 40 12, 1984, c. 36; 1988, c. 41; 1989, c. 60; 1994, c. 16; 1994, c. 34 13, 1984, c. 36; 1988, c. 41; 1989, c. 60; 1994, c. 16; 1994, c. 34 13.1, 1996, c. 27 13.2, 1996, c. 27 13.3, 1996, c. 27 13.4, 1996, c. 27; 1999, c. 40 13.5, 1996, c. 27 13.6, 1996, c. 27 13.7, 1996, c. 27 13.8, 1996, c. 27; 1999, c. 43; 2003, c. 19 17, 1989, c. 60 18, 1989, c. 60 19, 1999, c. 43; 2003, c. 19</p>

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Reference	Title Amendments
c. I-0.2	<p>Act respecting immigration to Québec</p> <p>2, 2004, c. 18 3, 2004, c. 18 3.0.0.1, 2004, c. 18 3.0.1, 1998, c. 15; 1999, c. 71; 2004, c. 18 3.1, 1996, c. 21; 1998, c. 15; 1999, c. 71 3.1.1, 1998, c. 15 3.1.2, 1998, c. 15 3.1.3, 2004, c. 18 3.2, 1998, c. 15; 2004, c. 18 3.2.1, 1998, c. 15; 2004, c. 18 3.2.2, 1998, c. 15; 2004, c. 18 3.2.2.1, 2004, c. 18 3.2.3, 2001, c. 58 3.2.4, 2001, c. 58 3.2.5, 2001, c. 58 3.2.6, 1998, c. 15; 2001, c. 58 3.2.7, 1998, c. 15 3.3, 1998, c. 15; 2001, c. 58; 2004, c. 18 3.5, 2004, c. 18 12.3, 1998, c. 15; 2001, c. 58 12.4, 1998, c. 15 12.4.2, 2004, c. 18 12.4.3, 2004, c. 18 12.4.4, 2004, c. 18 12.5, 2004, c. 18 12.6, 1999, c. 40 12.7, 1998, c. 15; 2004, c. 18 17, 1997, c. 43; 2004, c. 18 18, Ab. 1997, c. 43 19, Ab. 1997, c. 43 20, Ab. 1997, c. 43 21, Ab. 1997, c. 43 22, Ab. 1997, c. 43 23, Ab. 1997, c. 43 24, Ab. 1997, c. 43 25, Ab. 1997, c. 43 26, Ab. 1997, c. 43 27, Ab. 1997, c. 43 28, Ab. 1997, c. 43 29, Ab. 1997, c. 43 30, Ab. 1997, c. 43 31, Ab. 1997, c. 43 32, Ab. 1997, c. 43 33, Ab. 1997, c. 43 34, Ab. 1997, c. 43 35, Ab. 1997, c. 43 36, Ab. 1997, c. 43 37, Ab. 1997, c. 43 38, Ab. 1997, c. 43 39, Ab. 1997, c. 43 40, 1996, c. 21 <i>see</i> c. M-23.1</p>
c. I-0.3	<p>Act respecting Immobilière SHQ</p> <p>3, 2002, c. 37 8, 2000, c. 56 23, 2002, c. 37 24, 2002, c. 37 33, 2002, c. 37 35, 2002, c. 37</p>

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Reference	Title Amendments
c. I-0.3	Act respecting Immobilière SHQ – <i>Cont'd</i> 38 , 2003, c. 19
c. I-1	Retail Sales Tax Act 2 , 1979, c. 78; 1980, c. 14; 1981, c. 12; 1982, c. 4; 1982, c. 38; 1982, c. 56; 1985, c. 25; 1988, c. 4; 1990, c. 7; 1990, c. 60 2.1 , 1979, c. 20 3 , 1979, c. 78; 1981, c. 24; 1985, c. 25; 1990, c. 4; 1990, c. 60 5 , 1990, c. 4; 1990, c. 60 6 , 1982, c. 56; 1983, c. 44; 1988, c. 4; 1990, c. 60 7 , 1981, c. 24; 1982, c. 56; 1983, c. 44; 1985, c. 25; 1986, c. 15; 1988, c. 4; 1990, c. 60 7.0.1 , 1990, c. 60 7.0.2 , 1993, c. 19 7.1 , 1986, c. 15; 1988, c. 4; 1990, c. 60; 1993, c. 19 7.1.1 , 1994, c. 22 7.1.2 , 1994, c. 22 7.2 , 1990, c. 60; 1994, c. 22 7.3 , 1994, c. 22 8 , 1985, c. 25; 1988, c. 4; 1990, c. 60 8.1 , 1990, c. 60 9 , Ab. 1985, c. 25 10 , 1983, c. 20; 1983, c. 44; Ab. 1985, c. 25 10.0.1 , 1984, c. 35; Ab. 1985, c. 25 10.1 , 1983, c. 44; 1985, c. 25; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1990, c. 60 11 , 1986, c. 15; 1990, c. 60 12 , 1986, c. 15 12.1 , 1982, c. 4; Ab. 1990, c. 60 12.2 , 1982, c. 4; Ab. 1990, c. 60 12.3 , 1982, c. 4; Ab. 1990, c. 60 13 , 1981, c. 24; 1985, c. 25; 1990, c. 60 14 , 1985, c. 25; 1990, c. 60 14.1 , 1985, c. 25; 1986, c. 15; 1993, c. 19 15 , 1981, c. 24; 1985, c. 25 15.1 , 1994, c. 22 16 , 1985, c. 25; 1988, c. 4 17 , 1978, c. 30; 1979, c. 20; 1979, c. 78; 1980, c. 14; 1981, c. 12; 1982, c. 4; 1982, c. 38; 1982, c. 56; 1983, c. 20; 1983, c. 44; 1983, c. 49; 1984, c. 35; 1986, c. 15; 1986, c. 72; 1987, c. 21; 1988, c. 4; 1990, c. 7; 1990, c. 59; 1990, c. 60; 1994, c. 22 17.1 , 1985, c. 25 18 , Ab. 1985, c. 25 18.1 , 1982, c. 38; 1985, c. 25; 1986, c. 15; 1990, c. 7; 1990, c. 60; 1994, c. 22 18.1.1 , 1990, c. 60 18.2 , 1984, c. 35; 1994, c. 17; 1999, c. 36 18.3 , 1989, c. 5; 1990, c. 7 18.4 , 1989, c. 5; 1990, c. 7 19 , 1984, c. 35; 1987, c. 21 20.0.1 , 1987, c. 21 20.0.2 , 1990, c. 60 20.1 , 1978, c. 30; 1980, c. 14; 1983, c. 49; Ab. 1990, c. 60 20.2 , 1978, c. 30; 1980, c. 14 20.2.1 , 1983, c. 49; 1990, c. 60 20.3 , 1983, c. 20 20.4 , 1983, c. 20 20.5 , 1983, c. 20 20.6 , 1983, c. 44; 1994, c. 14 20.7 , 1983, c. 49 20.8 , 1983, c. 49; 1984, c. 35; Ab. 1990, c. 60 20.8.1 , 1990, c. 60 20.8.2 , 1990, c. 60

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-1	<p>Retail Sales Tax Act – <i>Cont'd</i></p> <p>20.9, 1986, c. 15; 1990, c. 60 20.9.1, 1988, c. 4; 1990, c. 60 20.9.2, 1990, c. 7 20.9.2.0.1, 1991, c. 67 20.9.2.0.2, 1991, c. 67 20.9.2.0.3, 1991, c. 67 20.9.2.0.4, 1991, c. 67 20.9.2.1, 1990, c. 60 20.9.2.2, 1990, c. 60 20.9.2.3, 1991, c. 67 20.9.3, 1990, c. 60; 1991, c. 67 20.9.4, 1990, c. 60; 1991, c. 67 20.9.5, 1990, c. 60; 1991, c. 67 20.9.6, 1990, c. 60 20.9.7, 1990, c. 60 20.9.8, 1990, c. 60 20.9.9, 1990, c. 60 20.9.10, 1990, c. 60 20.9.11, 1990, c. 60 20.9.12, 1990, c. 60 20.9.13, 1990, c. 60 20.9.14, 1990, c. 60 20.9.15, 1990, c. 60 20.9.16, 1990, c. 60 20.10, 1986, c. 15; 1992, c. 1 20.11, 1986, c. 15 20.12, 1986, c. 15 20.13, 1986, c. 15 20.14, 1986, c. 15 20.15, 1986, c. 15; 1988, c. 4 20.16, 1986, c. 15; 1986, c. 72 20.17, 1986, c. 15; 1992, c. 1 20.18, 1986, c. 15 20.19, 1986, c. 15; Ab. 1986, c. 72 20.20, 1986, c. 15; Ab. 1986, c. 72 20.21, 1986, c. 15; Ab. 1986, c. 72 20.22, 1986, c. 15 20.23, 1986, c. 15; 1986, c. 72 20.24, 1986, c. 15 20.24.1, 1988, c. 4 20.25, 1986, c. 15; 1986, c. 72; 1987, c. 21; 1988, c. 27; 1990, c. 59; 1992, c. 1 20.25.1, 1986, c. 72 20.26, 1986, c. 15; 1986, c. 72; 1988, c. 4 20.27, 1986, c. 15; 1992, c. 1 20.27.1, 1992, c. 1 20.28, 1986, c. 15 20.29, 1986, c. 15 20.30, 1986, c. 15 20.31, 1986, c. 15 20.32, 1986, c. 15 20.33, 1986, c. 15 20.34, 1986, c. 15 20.35, 1986, c. 15 20.36, 1986, c. 15 20.37, 1986, c. 15 20.38, 1986, c. 15 21, 1985, c. 25; 1990, c. 60 22, Ab. 1985, c. 25 23, 1985, c. 25; 1986, c. 15; 1986, c. 72; 1990, c. 60 24, Ab. 1983, c. 49 25, Ab. 1985, c. 25</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-1	<p>Retail Sales Tax Act – <i>Cont'd</i></p> <p>26, Ab. 1983, c. 49 27, Ab. 1982, c. 38 28, 1985, c. 25 29, 1982, c. 38; 1986, c. 15 30, Ab. 1978, c. 25 30.1, 1985, c. 25 31, 1978, c. 30; 1979, c. 20; 1979, c. 78; 1980, c. 14; 1981, c. 24; 1986, c. 15; 1989, c. 5; 1990, c. 60 32, Ab. 1979, c. 72 32.1, 1978, c. 29; Ab. 1979, c. 72 33, Ab. 1979, c. 72 34, Ab. 1979, c. 72 35, Ab. 1979, c. 72 36, Ab. 1979, c. 72 37, Ab. 1979, c. 72 38, Ab. 1979, c. 72 39, Ab. 1979, c. 72 40, Ab. 1979, c. 72 41, Ab. 1979, c. 72 42, Ab. 1979, c. 72 43, Ab. 1979, c. 72 44, Ab. 1979, c. 72 45, Ab. 1979, c. 72 46, Ab. 1979, c. 72 47, Ab. 1979, c. 72 49, 1991, c. 67 Sched., Ab. 1979, c. 72</p>
c. I-2	<p>Tobacco Tax Act</p> <p>2, 1986, c. 17; 1990, c. 7; 1990, c. 60; 1991, c. 16; 1993, c. 79; 1994, c. 22; 1997, c. 3; 1998, c. 16; 1999, c. 83 2.0.1, 1997, c. 3 2.1, 1979, c. 20; 1998, c. 16 3, 1986, c. 17; 1991, c. 16; 1995, c. 47; 1998, c. 33; 1999, c. 65 3.1, 1986, c. 17; Ab. 1991, c. 16 4, 1981, c. 24; 1991, c. 16; 1993, c. 79; 1997, c. 3; Ab. 1999, c. 65 5, 1981, c. 24; 1991, c. 16; Ab. 1999, c. 65 5.0.1, 1995, c. 47; 1999, c. 65 5.0.2, 1998, c. 33 5.0.3, 1999, c. 65 5.1, 1986, c. 17; 1991, c. 16; 1999, c. 65; 2001, c. 51; 2004, c. 4 6, 1990, c. 4; 1991, c. 16; 1999, c. 65 6.1, 1991, c. 16; 1993, c. 79; 1997, c. 3; 1999, c. 65 6.2, 1991, c. 16; 1999, c. 65 6.3, 1991, c. 16; 1993, c. 79 6.4, 1991, c. 16 6.5, 1991, c. 16 6.6, 1991, c. 16; 1997, c. 3; 1999, c. 65 6.7, 1999, c. 65 7, 1991, c. 16; 1995, c. 47; 1998, c. 33; 1999, c. 65 7.1, 1990, c. 60; 1991, c. 16 7.2, 1991, c. 16; Ab. 1993, c. 79 7.3, 1991, c. 16; Ab. 1993, c. 79 7.4, 1991, c. 16; Ab. 1993, c. 79 7.5, 1991, c. 16; Ab. 1993, c. 79 7.6, 1991, c. 16 7.7, 1991, c. 16; Ab. 1993, c. 79 7.8, 1991, c. 16; Ab. 1993, c. 79 7.9, 1991, c. 16; 1993, c. 79 7.10, 1991, c. 16</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-2	<p>Tobacco Tax Act – <i>Cont'd</i></p> <p>7.11, 1991, c. 16 7.12, 1991, c. 16; 1995, c. 1 7.13, 1999, c. 65 8, 1978, c. 31; 1980, c. 14; 1981, c. 12; 1982, c. 56; 1984, c. 35; 1986, c. 15; 1987, c. 21; 1990, c. 7; 1990, c. 60; 1991, c. 16; 1991, c. 67; 1993, c. 79; 1994, c. 22; 1994, c. 42; 1995, c. 1; 1995, c. 63; 1997, c. 85; 1999, c. 83; 2001, c. 51; 2002, c. 9; 2003, c. 9; 2004, c. 21 9, 1980, c. 14; 1981, c. 24 9.0.1, 1993, c. 19; 2003, c. 9 9.1, 1980, c. 14; 1981, c. 24 9.2, 1993, c. 79 9.3, 1980, c. 14; 1986, c. 15; Ab. 1987, c. 21 9.4, 1980, c. 14; 1986, c. 15; Ab. 1987, c. 21 9.5, 1980, c. 14; Ab. 1987, c. 21 10, 1980, c. 14; 1994, c. 22; 1999, c. 83 11, 1981, c. 24; 1986, c. 17; 1991, c. 16; 1999, c. 83; 2002, c. 46 11.1, 1991, c. 16; 1991, c. 67 12, 1981, c. 24; Ab. 1991, c. 16 13, 1996, c. 2 13.1, 1986, c. 17; 1991, c. 16; 1993, c. 79 13.2, 1986, c. 17; 1991, c. 16; 1994, c. 42; 2004, c. 21 13.2.1, 1991, c. 16; 1993, c. 79 13.3, 1986, c. 17; 1990, c. 4; 1991, c. 16; 1993, c. 79 13.3.1, 1991, c. 16; 1993, c. 79; 1995, c. 47; 1999, c. 65 13.4, 1986, c. 17; 1988, c. 21; 1991, c. 16; 1993, c. 79; 1996, c. 31 13.4.1, 1991, c. 16; 1993, c. 79 13.4.2, 1991, c. 16; 1993, c. 79 13.4.3, 1991, c. 16; 1993, c. 79 13.5, 1986, c. 17; 1988, c. 21; 1991, c. 16; 1993, c. 79 13.5.1, 1993, c. 79 13.6, 1991, c. 16; 1993, c. 79 13.7, 1991, c. 16 13.7.1, 1993, c. 79 13.8, 1991, c. 16; 1993, c. 79 14, 1986, c. 17; 1991, c. 16; 1999, c. 65 14.1, 1986, c. 17; 1991, c. 16; 1999, c. 65 14.2, 1991, c. 16; 1993, c. 79; 1994, c. 42; 1995, c. 63; 1999, c. 65; 2003, c. 9 15, 1980, c. 14; 1986, c. 17; 1993, c. 79 15.1, 1986, c. 17; 1991, c. 16; 1993, c. 79 15.2, 1991, c. 16; Ab. 1993, c. 79 16, Ab. 1982, c. 38 16.1, 1999, c. 53 16.2, 1999, c. 53 16.3, 1999, c. 53 17, 1986, c. 17; 1995, c. 47; 1999, c. 65 17.1, 1986, c. 17; Ab. 1991, c. 16 17.2, 1986, c. 17; 1988, c. 18; 1991, c. 16; 1993, c. 79; 1997, c. 14 17.3, 1986, c. 17; 1991, c. 16; 1991, c. 67 17.4, 1986, c. 17; 1991, c. 16; 1998, c. 16; 2000, c. 39 17.5, 1991, c. 16; 1991, c. 67; 1995, c. 63 17.6, 1991, c. 16; Ab. 2004, c. 9 17.7, 1991, c. 16; 1997, c. 3 17.8, 1991, c. 16; 1997, c. 3 17.9, 1991, c. 16; 1997, c. 3 17.10, 1991, c. 16; 1993, c. 79; 1995, c. 63 17.11, 1991, c. 16 17.12, 2001, c. 51 17.13, 2001, c. 51 17.14, 2001, c. 51 18, 1978, c. 31; 1981, c. 24; 1982, c. 56; 1984, c. 35; 1986, c. 15; 1986, c. 72; 1990, c. 60; 1991, c. 67; 1995, c. 1</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-2	Tobacco Tax Act – <i>Cont'd</i> 19 , 1986, c. 17 20 , 1979, c. 78; 1986, c. 17; 2001, c. 51; 2001, c. 52
c. I-3	Taxation Act 1 , 1978, c. 26; 1979, c. 18; 1979, c. 38; 1980, c. 13; 1982, c. 5; 1982, c. 17; 1982, c. 56; 1983, c. 44; 1984, c. 15; 1985, c. 25; 1986, c. 15; 1986, c. 19; 1987, c. 21; 1987, c. 67; 1988, c. 4; 1988, c. 18; 1989, c. 5; 1989, c. 77; 1990, c. 59; 1991, c. 7; 1991, c. 25; 1992, c. 1; 1993, c. 16; 1993, c. 19; 1993, c. 64; 1994, c. 13; 1994, c. 22; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1996, c. 39; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1998, c. 16; 1999, c. 83; 1999, c. 86; 2000, c. 5; 2000, c. 8; 2000, c. 56; 2001, c. 7; 2001, c. 51; 2001, c. 53; 2002, c. 45; 2003, c. 2; 2003, c. 8; 2003, c. 9; 2004, c. 8; 2004, c. 21; 2004, c. 37 1.1 , 1978, c. 26; 1993, c. 64; 1996, c. 39 1.2 , 1982, c. 5; 1987, c. 67; 1993, c. 19; 1996, c. 39; 1997, c. 3; 1998, c. 16 1.3 , 1984, c. 15; 1987, c. 21; 1990, c. 59; 1995, c. 63; 1997, c. 3 1.4 , 1985, c. 25; Ab. 1988, c. 18 1.5 , 1987, c. 67 1.6 , 1993, c. 16 1.7 , 1997, c. 3 2 , 1994, c. 22; 1995, c. 1; 1997, c. 85 2.1 , 1979, c. 38 2.1.1 , 1993, c. 16; 1995, c. 49 2.1.2 , 1993, c. 16 2.1.3 , 1995, c. 49; 1998, c. 16 2.2 , 1984, c. 15; 1986, c. 15; 1991, c. 25; 1993, c. 16; 1993, c. 19; 1994, c. 22; 1998, c. 16; 2002, c. 6; 2003, c. 2; 2004, c. 21 2.2.1 , 1994, c. 22; 1995, c. 1; 1995, c. 49; 1999, c. 14; 2000, c. 5; 2001, c. 53; 2002, c. 6 2.2.2 , 1994, c. 22; Ab. 2000, c. 5 2.3 , 1991, c. 25; 2000, c. 5 3 , 1982, c. 17; 1986, c. 19 4 , 1986, c. 19; 1994, c. 22; 1997, c. 14 5.1 , 1990, c. 59; 1997, c. 3 5.2 , 1990, c. 59; 1997, c. 3 6 , 1986, c. 15; 1996, c. 39 6.1 , 1979, c. 18; 1997, c. 3 6.2 , 1989, c. 77; 1993, c. 16; 1995, c. 49; 1996, c. 39; 1997, c. 3; 2004, c. 8 7 , 1997, c. 3; 1997, c. 31; 2001, c. 53; 2004, c. 8 7.0.1 , 1997, c. 31 7.0.2 , 1997, c. 31 7.0.3 , 1997, c. 31 7.0.4 , 1997, c. 31; 2001, c. 7 7.0.5 , 1997, c. 31 7.0.6 , 1997, c. 31 7.1 , 1986, c. 19; 1994, c. 22; 1996, c. 39; 1998, c. 16 7.2 , 1986, c. 19; 1994, c. 22; 1998, c. 16 7.3 , 1986, c. 19 7.4 , 1986, c. 19; 1995, c. 49; 1996, c. 39 7.4.1 , 1994, c. 22; 1998, c. 16 7.4.2 , 1994, c. 22 7.5 , 1989, c. 5 7.6 , 1989, c. 77; 1994, c. 22 7.7 , 1990, c. 59 7.8 , 1990, c. 59; 1997, c. 3 7.9 , 1993, c. 16; 1994, c. 22; 2003, c. 9; 2004, c. 8 7.9.1 , 2003, c. 9 7.10 , 1993, c. 16; 2004, c. 8 7.11 , 1993, c. 16; 1996, c. 39; 2004, c. 8 7.11.1 , 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2001, c. 7 7.11.2 , 2003, c. 2

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p> 7.11.3, 2003, c. 2 7.11.4, 2003, c. 2 7.11.5, 2003, c. 2 7.12, 1993, c. 16 7.13, 1993, c. 16 7.14, 1994, c. 22 7.15, 1995, c. 49 7.16, 1996, c. 39; 1997, c. 3 7.17, 1996, c. 39 7.18, 1997, c. 14 7.18.1, 2004, c. 8 7.19, 1997, c. 31 8, 1982, c. 38; 1986, c. 15; 1989, c. 5; 1993, c. 64; 1995, c. 49; 1998, c. 16; 2001, c. 53; 2003, c. 9 8.1, 2004, c. 21 9, 1990, c. 59; 1998, c. 16 11, 1997, c. 3 11.1, 1986, c. 19; 1997, c. 3; 2004, c. 8 11.1.1, 1993, c. 16; 1997, c. 3; 2001, c. 7 11.1.2, 2003, c. 2 11.2, 1992, c. 57; Ab. 1994, c. 22 11.3, 1995, c. 49; 1997, c. 3 11.4, 1996, c. 39; 2000, c. 5 11.5, 2003, c. 2 12, 1982, c. 56; 1993, c. 19; 1996, c. 39; 1997, c. 3; 1998, c. 16 13, 1998, c. 16; 2000, c. 39 14, 1997, c. 3 16, 1997, c. 3 16.1, 1979, c. 38; 1997, c. 3 16.1.1, 1995, c. 63 16.1.2, 1996, c. 39; 2001, c. 53; 2004, c. 8 16.2, 1993, c. 19; 1995, c. 49 18, 2003, c. 2 19, 1984, c. 15; 1989, c. 5; 1997, c. 3; 2000, c. 5 20, 1982, c. 5; 1986, c. 15; 1989, c. 5; 1990, c. 59; 1993, c. 16; 1997, c. 3; 1998, c. 16; 2000, c. 5 21, 1982, c. 17; 1986, c. 15; 1989, c. 5; 1998, c. 16 21.0.1, 2000, c. 5 21.0.2, 2000, c. 5 21.0.3, 2000, c. 5 21.0.4, 2000, c. 5 21.1, 1978, c. 26; 1980, c. 13; 1982, c. 5; 1984, c. 15; 1989, c. 77; 1993, c. 16; 1993, c. 19; 1996, c. 39; 1997, c. 3; 2000, c. 5; 2001, c. 7; 2003, c. 2; 2004, c. 21 21.2, 1978, c. 26; 1982, c. 5; 1984, c. 15; 1997, c. 3; 2000, c. 5 21.2.1, 2000, c. 5 21.3, 1978, c. 26; 1979, c. 18; 1982, c. 5; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1997, c. 3; 2000, c. 5 21.3.1, 2000, c. 5 21.4, 1980, c. 13; 1987, c. 67; 1990, c. 59; 1997, c. 3; 2000, c. 5 21.4.0.1, 2003, c. 2 21.4.0.2, 2003, c. 2 21.4.0.3, 2003, c. 2 21.4.1, 1982, c. 5; 1984, c. 15; 1985, c. 25; 1989, c. 77; 1996, c. 39; 2000, c. 5; 2004, c. 21 21.4.1.1, 2000, c. 5 21.4.2, 1989, c. 77; 1997, c. 3 21.4.3, 1990, c. 59; 1995, c. 49; 1995, c. 63; 1997, c. 3 21.5, 1980, c. 13; 1982, c. 5; 1984, c. 15; 1990, c. 59; 1993, c. 16; 1997, c. 3 21.5.1, 1984, c. 15; 1989, c. 5; 1990, c. 59; 1997, c. 3; 2001, c. 53 21.5.2, 1984, c. 15; 1993, c. 16; 1997, c. 3 21.5.3, 1984, c. 15; 1993, c. 16; 1997, c. 3 </p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>21.5.4, 1984, c. 15; 1990, c. 59; 1997, c. 3 21.5.5, 1990, c. 59; 1997, c. 3 21.6, 1980, c. 13; 1982, c. 5; 1984, c. 15; 1989, c. 5; 1990, c. 59; 1997, c. 3; 2001, c. 7 21.6.1, 1984, c. 15; 1990, c. 59; 1995, c. 49; 1997, c. 3 21.7, 1980, c. 13 21.7.1, 1990, c. 59; 1997, c. 3 21.8, 1980, c. 13; 1982, c. 5; 1984, c. 15 21.9, 1980, c. 13; 1982, c. 5; 1984, c. 15 21.9.1, 1984, c. 15; 1995, c. 63; 1997, c. 3; 2001, c. 7 21.9.2, 1984, c. 15; 1990, c. 59; 1997, c. 3; 1998, c. 16; 2001, c. 53 21.9.3, 1984, c. 15; 1986, c. 19; 1997, c. 3 21.9.4, 1997, c. 3 21.9.4.1, 1990, c. 59; 1997, c. 3 21.9.5, 1984, c. 15; Ab. 1990, c. 59 21.10, 1980, c. 13; 1982, c. 5; 1990, c. 59; 1995, c. 63; 1997, c. 3 21.10.1, 1982, c. 5; 1990, c. 59; 1994, c. 22; 1997, c. 3 21.10.2, 1982, c. 5 21.11, 1980, c. 13 21.11.1, 1984, c. 15; Ab. 1990, c. 59 21.11.2, 1984, c. 15; Ab. 1990, c. 59 21.11.3, 1984, c. 15; Ab. 1990, c. 59 21.11.4, 1984, c. 15; Ab. 1990, c. 59 21.11.5, 1984, c. 15; Ab. 1990, c. 59 21.11.6, 1984, c. 15; Ab. 1990, c. 59 21.11.7, 1984, c. 15; Ab. 1990, c. 59 21.11.8, 1984, c. 15; Ab. 1990, c. 59 21.11.9, 1984, c. 15; Ab. 1990, c. 59 21.11.10, 1984, c. 15; Ab. 1990, c. 59 21.11.11, 1990, c. 59; 1997, c. 3 21.11.12, 1990, c. 59; 1997, c. 3; 2003, c. 2 21.11.13, 1990, c. 59; 1997, c. 3 21.11.14, 1990, c. 59; 1997, c. 3 21.11.15, 1990, c. 59 21.11.16, 1990, c. 59; 1997, c. 3 21.11.17, 1990, c. 59; Ab. 1993, c. 16 21.11.18, 1990, c. 59; Ab. 1993, c. 16 21.11.19, 1990, c. 59; Ab. 1993, c. 16 21.11.20, 1990, c. 59; 1993, c. 16; 1997, c. 3; 1997, c. 14; 2001, c. 7; 2001, c. 53; 2003, c. 2 21.11.21, 1990, c. 59 21.12, 1980, c. 13; 1982, c. 5; 1984, c. 15; 1990, c. 59; 1995, c. 49; 1997, c. 3; 2003, c. 2 21.13, 1980, c. 13 21.14, 1980, c. 13; 1982, c. 5 21.15, 1980, c. 13; 1982, c. 5; 1984, c. 15; 1990, c. 59; 1997, c. 3; 2001, c. 53 21.16, 1980, c. 13; 1986, c. 19 21.17, 1986, c. 15; 1997, c. 3 21.18, 1986, c. 15; 1994, c. 22; 1996, c. 39; 1997, c. 3; 1998, c. 16 21.19, 1986, c. 15; 1990, c. 59; 1997, c. 3; 2001, c. 7; 2003, c. 2 21.20, 1989, c. 5; 1990, c. 59; 1997, c. 3 21.20.1, 1990, c. 59; 1997, c. 3 21.20.2, 1990, c. 59; 1996, c. 39; 1997, c. 3 21.20.3, 1990, c. 59; 1993, c. 16; 1997, c. 3; 1998, c. 16 21.20.4, 1990, c. 59; 1993, c. 16; 1997, c. 3 21.20.5, 1990, c. 59; 1997, c. 3; 1998, c. 16 21.20.6, 1990, c. 59; 1997, c. 3 21.20.7, 2002, c. 40 21.20.8, 2002, c. 40 21.20.9, 2002, c. 40 21.20.10, 2003, c. 9</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>21.21, 1989, c. 5; 1990, c. 59; 1992, c. 1; 1997, c. 3; 1997, c. 14; 2000, c. 39 21.21.1, 1990, c. 59; 1997, c. 3 21.22, 1989, c. 5; 1994, c. 22; 1997, c. 3 21.23, 1989, c. 5; 1997, c. 3 21.24, 1989, c. 5; 1990, c. 59; 1997, c. 3 21.25, 1990, c. 59; 1997, c. 3 21.26, 1990, c. 59; 1996, c. 39; 1998, c. 16 21.27, 1990, c. 59; 1996, c. 39; 1998, c. 16 21.28, 1991, c. 25; 1993, c. 16; 1995, c. 49; 1997, c. 3; 1998, c. 16; 2001, c. 7 21.29, 1991, c. 25 21.30, 1991, c. 25; 1998, c. 16 21.31, 1991, c. 25 21.32, 1991, c. 25; 1996, c. 39; 1997, c. 3 21.33, 1991, c. 25; 1996, c. 39 21.33.1, 1996, c. 39; 1997, c. 3 21.34, 1991, c. 25; 1992, c. 1 21.35, 1991, c. 25 21.35.1, 1992, c. 1; 1997, c. 14 21.36, 1991, c. 25 21.36.1, 1992, c. 1 21.37, 1991, c. 25; 1993, c. 16 21.38, 1992, c. 1; 1994, c. 22; 1997, c. 14 21.39, 1996, c. 39; 1997, c. 3; Ab. 2000, c. 5 21.40, 2000, c. 5 22, 1984, c. 15; 1988, c. 4; 1989, c. 5; 1993, c. 64; 1995, c. 63; 1997, c. 3; 1998, c. 16; 2001, c. 53 23, 1982, c. 5; 1989, c. 5; 1993, c. 16; 1995, c. 49; 1996, c. 39; 1998, c. 16; 2004, c. 8 24, 1985, c. 25; 1989, c. 5; 1995, c. 49; 1998, c. 16 25, 1984, c. 15; 1987, c. 21; 1988, c. 4; 1989, c. 5; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 14; 1997, c. 85; 1998, c. 16; 1999, c. 83; 2000, c. 39; 2002, c. 40; 2003, c. 9; 2004, c. 21 26, 1988, c. 4; 1989, c. 6; 1993, c. 64; 1998, c. 16; 2001, c. 53 26.1, 1989, c. 77; 1997, c. 3 27, 1987, c. 21; 1991, c. 8; 1992, c. 1; 1993, c. 16; 1995, c. 1; 1997, c. 3 28, 1979, c. 18; 1982, c. 56; 1987, c. 67; 1998, c. 16 28.1, 1993, c. 16; 1993, c. 64 29, 1990, c. 59; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 85; 1998, c. 16 30, 1993, c. 16; Ab. 1997, c. 31 31, 1997, c. 85 32, 1998, c. 16 33, 1995, c. 63 35, 1998, c. 16 36, 1983, c. 43; 1998, c. 16 36.1, 1995, c. 1; 1995, c. 63; Ab. 1997, c. 85 37, 1992, c. 1; 1998, c. 16 37.0.1, 1989, c. 77; 1996, c. 39 37.0.1.1, 1993, c. 64; 1995, c. 63; 1998, c. 16 37.0.1.2, 1993, c. 64; 1995, c. 63; 1998, c. 16 37.0.1.3, 1993, c. 64; 1995, c. 63; 1998, c. 16 37.0.1.4, 1993, c. 64; 1995, c. 63 37.0.1.5, 1993, c. 64; 1995, c. 63; 1998, c. 16 37.0.1.6, 1993, c. 64; 1995, c. 63; 1998, c. 16 37.0.2, 1991, c. 25; 1998, c. 16 37.0.3, 2003, c. 9 37.1, 1978, c. 26; 1983, c. 44; 1998, c. 16 37.1.1, 2001, c. 53 37.1.2, 2001, c. 53 37.1.3, 2001, c. 53 37.1.4, 2001, c. 53 37.1.5, 2003, c. 9 37.2, 2000, c. 5</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>38, 1982, c. 5; 1983, c. 44; 1986, c. 15; 1989, c. 77; 1990, c. 59; 1991, c. 25; 1993, c. 16; 1993, c. 64; 1995, c. 49; 1995, c. 63; 1997, c. 31; 1998, c. 16; 1999, c. 83</p> <p>39, 1978, c. 13; 1982, c. 5; 1991, c. 25; 1993, c. 64; 1995, c. 63; 1997, c. 85; 1998, c. 16; 2003, c. 9</p> <p>39.1, 1993, c. 64; 1997, c. 85; 1998, c. 16</p> <p>39.2, 1997, c. 14; 1998, c. 16</p> <p>39.3, 1997, c. 14; 1998, c. 16; 2000, c. 56</p> <p>39.4, 1997, c. 14; 1997, c. 85; 2001, c. 51</p> <p>39.4.1, 2001, c. 51</p> <p>39.5, 1997, c. 14; 1997, c. 85; 2000, c. 39</p> <p>39.6, 2003, c. 2; 2004, c. 21</p> <p>40, 1990, c. 59; 1993, c. 16; 1995, c. 63; 1997, c. 85</p> <p>40.1, 1990, c. 59; 1993, c. 16; 1995, c. 49; 1998, c. 16; 2003, c. 9</p> <p>41, 1978, c. 26; 1980, c. 13; 1983, c. 44; 1990, c. 59; 1998, c. 16</p> <p>41.0.1, 1990, c. 59; 1998, c. 16</p> <p>41.0.2, 1990, c. 59; 1998, c. 16</p> <p>41.1, 1986, c. 15; 1990, c. 59; Ab. 1995, c. 49</p> <p>41.1.1, 1995, c. 49; 1998, c. 16</p> <p>41.1.2, 1995, c. 49; 1998, c. 16</p> <p>41.1.3, 2004, c. 21</p> <p>41.2, 1991, c. 25; 1994, c. 22; 1995, c. 1; 1995, c. 49; Ab. 1997, c. 31</p> <p>41.2.1, 1994, c. 22; 1995, c. 1; 1995, c. 49; 1997, c. 14; Ab. 1997, c. 31</p> <p>41.2.2, 1994, c. 22; Ab. 1995, c. 49</p> <p>41.3, 1991, c. 25; 1994, c. 22; 1995, c. 49; 1997, c. 31</p> <p>41.4, 1995, c. 49</p> <p>42, 1982, c. 5; 1983, c. 49; 1986, c. 19; 1990, c. 7; 1991, c. 25; 1993, c. 16; 1995, c. 1; 1998, c. 16</p> <p>42.0.1, 1993, c. 16; 1997, c. 85; 1998, c. 16</p> <p>42.1, 1983, c. 43; Ab. 1997, c. 85</p> <p>42.2, 1983, c. 43; Ab. 1997, c. 85</p> <p>42.3, 1983, c. 43; Ab. 1997, c. 85</p> <p>42.4, 1983, c. 43; Ab. 1997, c. 85</p> <p>42.5, 1983, c. 43; Ab. 1997, c. 85</p> <p>42.6, 1997, c. 85</p> <p>42.7, 1997, c. 85</p> <p>42.8, 1997, c. 85</p> <p>42.9, 1997, c. 85</p> <p>42.10, 1997, c. 85</p> <p>42.11, 1997, c. 85</p> <p>42.12, 1997, c. 85; 2004, c. 21</p> <p>42.13, 1997, c. 85</p> <p>42.14, 1997, c. 85; 2004, c. 21</p> <p>42.15, 1997, c. 85; 2000, c. 39</p> <p>43, 1991, c. 25; 1993, c. 64; 1998, c. 16</p> <p>43.0.1, 2000, c. 5</p> <p>43.0.2, 2000, c. 5</p> <p>43.1, 1993, c. 64; 1995, c. 63</p> <p>43.2, 1993, c. 64; 1995, c. 63; 1998, c. 16</p> <p>43.3, 1993, c. 64; 1995, c. 63; 1998, c. 16</p> <p>44, Ab. 1993, c. 64</p> <p>45, Ab. 1993, c. 64</p> <p>46, Ab. 1993, c. 64</p> <p>47, 1998, c. 16</p> <p>47.1, 1982, c. 5; 1998, c. 16</p> <p>47.2, 1982, c. 5; 1991, c. 25; 1998, c. 16; 2000, c. 5</p> <p>47.3, 1982, c. 5</p> <p>47.4, 1982, c. 5; 1998, c. 16; 2000, c. 5</p> <p>47.5, 1982, c. 5; 1998, c. 16; 2000, c. 5</p> <p>47.6, 1982, c. 5; 1987, c. 21; 1988, c. 18; 1989, c. 77; 1991, c. 25; 1993, c. 64; 1995, c. 49; 1995, c. 63; 1996, c. 39; 1998, c. 16</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>47.7, 1982, c. 5 47.8, 1982, c. 5 47.9, 1982, c. 5; 1991, c. 25 47.10, 1988, c. 18; 1998, c. 16 47.11, 1988, c. 18 47.12, 1988, c. 18; 1998, c. 16 47.13, 1988, c. 18; 1997, c. 14; 1998, c. 16 47.14, 1988, c. 18; 1998, c. 16 47.15, 1988, c. 18; 1998, c. 16 47.16, 1988, c. 18; 1991, c. 25; 1997, c. 3; 1998, c. 16 47.17, 1988, c. 18 47.18, 2001, c. 53; 2003, c. 2 48, 1987, c. 67; 1988, c. 4; 1992, c. 1; 1997, c. 3; 2001, c. 53 49, 1986, c. 15; 1988, c. 4; 1992, c. 1; 1993, c. 16; 1997, c. 3; 1998, c. 16; 2001, c. 53; 2003, c. 2 49.1, 1986, c. 15; 1987, c. 67; 1988, c. 4; Ab. 1992, c. 1 49.2, 1986, c. 15; 1987, c. 67; 1988, c. 4; 1992, c. 1; 1997, c. 3; 1998, c. 16; 2001, c. 53 49.2.1, 2001, c. 53 49.2.2, 2003, c. 2 49.2.3, 2003, c. 2 49.3, 1986, c. 15; Ab. 1987, c. 67 49.4, 1986, c. 19; 1989, c. 77; 1993, c. 16; 1997, c. 3; 2001, c. 53; 2003, c. 2 49.5, 1986, c. 19; 1987, c. 67; 1992, c. 1; 1993, c. 16; 1995, c. 49; 1997, c. 3; 2003, c. 2 49.6, 2003, c. 2 49.7, 2003, c. 2 50, 1993, c. 16; 1998, c. 16; 2001, c. 53 51, 1993, c. 16; 1997, c. 3; 1998, c. 16; 2001, c. 53 52, 1993, c. 16; 1998, c. 16 52.1, 1993, c. 16; 1998, c. 16; 2001, c. 53 53, 1987, c. 67; 1998, c. 16; 2001, c. 53; 2003, c. 2 54, 2001, c. 53 55, 1986, c. 19; 1997, c. 3; 2001, c. 53 56, 2001, c. 53 58, 1993, c. 16; 1997, c. 3; 1997, c. 14; 2001, c. 53; 2003, c. 2 58.0.1, 2003, c. 2 58.0.2, 2003, c. 2 58.0.3, 2003, c. 2 58.0.4, 2003, c. 2 58.0.5, 2003, c. 2 58.0.6, 2003, c. 2 58.0.7, 2003, c. 2 58.1, 1985, c. 25; 1998, c. 16 58.2, 1991, c. 25; 2004, c. 8 58.3, 1992, c. 1; 1997, c. 14; 2004, c. 8 59, 1998, c. 16 59.1, 1991, c. 25; 1992, c. 1; 1997, c. 14 60, 1983, c. 44; 1986, c. 15; Ab. 1993, c. 64 61, 1983, c. 44; 1986, c. 15; Ab. 1993, c. 64 62, 1983, c. 49; 1993, c. 16; 1997, c. 85 62.0.1, 1993, c. 64; 1998, c. 16 62.1, 1993, c. 16 62.2, 1993, c. 16 62.3, 1993, c. 16 63, 1979, c. 18; 1983, c. 49; 1993, c. 16; 1997, c. 85; 1998, c. 16 63.1, 1993, c. 16; 1998, c. 16 64, 1978, c. 26; 1982, c. 5; 1984, c. 35; 1990, c. 59; 1993, c. 16; 1998, c. 16 64.1, 1978, c. 26; 1979, c. 38; 1984, c. 35; Ab. 1990, c. 59 64.2, 1982, c. 5; 1998, c. 16 64.3, 1990, c. 59; 1993, c. 16; 1998, c. 16; 2003, c. 2 65, 1995, c. 63; 1998, c. 16 65.1, 1979, c. 18; 1995, c. 63; 1998, c. 16</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>66, 1995, c. 63; 1998, c. 16; 2004, c. 21 67, 1989, c. 77; 1995, c. 63; 1998, c. 16; 2004, c. 21 68, 1978, c. 26; 1979, c. 38; 1987, c. 67; 1988, c. 4; 1994, c. 14; Ab. 1997, c. 14 69, 1978, c. 26; 1987, c. 67; 1988, c. 4; 1990, c. 59; Ab. 1997, c. 14 70, 1991, c. 25; 1993, c. 15; 1993, c. 64 70.1, 1995, c. 49 70.2, 1997, c. 14 71, 1979, c. 38; Ab. 1991, c. 25 72, 1979, c. 38; Ab. 1991, c. 25 72.1, 1988, c. 4; Ab. 1991, c. 25 73, Ab. 1991, c. 25 74, Ab. 1991, c. 25 74.1, 1986, c. 15; Ab. 1991, c. 25 74.2, 1991, c. 25 75, 1979, c. 18; 1993, c. 15; 1997, c. 14 75.1, 1997, c. 14 75.2, 2004, c. 8 75.3, 2004, c. 8 75.4, 2004, c. 8 75.5, 2004, c. 8 76, 2003, c. 2 76.1, 1985, c. 25 77, 1991, c. 25; 2000, c. 39 77.1, 1993, c. 16; 1997, c. 3; 2001, c. 53 78, 1990, c. 59; 1993, c. 16; 1995, c. 63; 2003, c. 2 78.1, 1984, c. 15; 1999, c. 83; 2000, c. 5 78.1.1, 2000, c. 5 78.2, 1988, c. 18 78.3, 1988, c. 18 78.4, 1990, c. 59 78.5, 1993, c. 64; 1997, c. 14 78.6, 1993, c. 64; 1995, c. 63 78.7, 1997, c. 85; Ab. 2003, c. 2 78.8, 2001, c. 51; 2003, c. 2 78.9, 2001, c. 51; 2003, c. 2 79.0.1, 1986, c. 15; Ab. 1995, c. 1 79.0.2, 1986, c. 15; Ab. 1995, c. 1 79.0.3, 1986, c. 15; Ab. 1995, c. 1 79.1, 1982, c. 5; 1983, c. 44; 1986, c. 15; 1993, c. 16; Ab. 1995, c. 1 79.1.1, 1986, c. 15; Ab. 1995, c. 1 79.2, 1982, c. 5; 1983, c. 44; 1993, c. 16; Ab. 1995, c. 1 79.3, 1982, c. 5; 1983, c. 44; 1993, c. 16; Ab. 1995, c. 1 81, 1995, c. 63 82, 1985, c. 25; 1987, c. 67 83, 1980, c. 13; 2000, c. 5 83.0.1, 2000, c. 5 83.0.2, 2000, c. 5 83.0.3, 2000, c. 5 83.0.4, 2004, c. 8 83.0.5, 2004, c. 8 83.0.6, 2004, c. 8 83.1, 1990, c. 59; 1993, c. 16; 1997, c. 3; 2000, c. 5 84.1, 1993, c. 16; 2000, c. 5 85.1, 1982, c. 5; 1984, c. 15 85.2, 1982, c. 5 85.3, 1982, c. 5; 1984, c. 15; 1986, c. 15; 1997, c. 14 85.3.1, 2000, c. 39; 2001, c. 51 85.3.2, 2001, c. 51 85.4, 1987, c. 67 85.5, 1987, c. 67 85.6, 1987, c. 67</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>86, 1991, c. 25; 1995, c. 49; 1997, c. 31; 2000, c. 5</p> <p>87, 1978, c. 26; 1980, c. 13; 1982, c. 5; 1984, c. 15; 1985, c. 25; 1987, c. 67; 1988, c. 18; 1989, c. 5; 1989, c. 77; 1990, c. 59; 1991, c. 25; 1992, c. 1; 1994, c. 22; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1996, c. 39; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1998, c. 16; 1999, c. 83; 2000, c. 5; 2001, c. 7; 2001, c. 51; 2001, c. 53; 2003, c. 2</p> <p>87.1, 1982, c. 5; Ab. 1991, c. 25</p> <p>87.2, 1983, c. 44; 1997, c. 3; 1997, c. 14</p> <p>87.3, 1987, c. 67; 1991, c. 25; 1997, c. 3</p> <p>87.3.1, 2004, c. 21</p> <p>87.4, 1991, c. 25; 1994, c. 22; 1997, c. 31</p> <p>88, 1987, c. 67</p> <p>89, 1978, c. 26; 1984, c. 15; 1985, c. 25; 1986, c. 19; 1987, c. 67; 1993, c. 16; 1995, c. 49; 1996, c. 39; 1998, c. 16</p> <p>90, 1978, c. 26; 1990, c. 59; 1997, c. 3; 1998, c. 16; 2001, c. 7</p> <p>91, 1978, c. 26; 1984, c. 15</p> <p>91.1, 2003, c. 2</p> <p>92, 1982, c. 5; 1984, c. 15; 1994, c. 22; 1995, c. 49; 1997, c. 3; 2001, c. 7; 2004, c. 21</p> <p>92.1, 1982, c. 5; 1984, c. 15; 1991, c. 25; 2001, c. 7</p> <p>92.1.1, 2001, c. 7</p> <p>92.2, 1982, c. 5; 1984, c. 15; Ab. 1991, c. 25</p> <p>92.3, 1982, c. 5; 1984, c. 15; Ab. 1991, c. 25</p> <p>92.4, 1984, c. 15; 1986, c. 19; Ab. 1991, c. 25</p> <p>92.5, 1984, c. 15; 1985, c. 25; 1991, c. 25; 1993, c. 16</p> <p>92.5.1, 1986, c. 19; 1994, c. 22</p> <p>92.5.2, 1994, c. 22</p> <p>92.5.3, 1994, c. 22</p> <p>92.5.3.1, 2004, c. 21</p> <p>92.5.3.2, 2004, c. 21</p> <p>92.5.3.3, 2004, c. 21</p> <p>92.5.4, 2000, c. 39</p> <p>92.6, 1984, c. 15; Ab. 1991, c. 25</p> <p>92.7, 1984, c. 15; 1985, c. 25; 1986, c. 19; 1988, c. 18; 1991, c. 25; 1993, c. 16; 1994, c. 22; 1995, c. 49; 2001, c. 53; 2004, c. 21</p> <p>92.8, 1984, c. 15; 1989, c. 77; Ab. 1991, c. 25</p> <p>92.9, 1984, c. 15; 1986, c. 19; Ab. 1993, c. 16</p> <p>92.10, 1984, c. 15; 1986, c. 19; Ab. 1991, c. 25</p> <p>92.11, 1984, c. 15; 1986, c. 19; 1991, c. 25; 1993, c. 16</p> <p>92.12, 1984, c. 15; 1986, c. 15; 1986, c. 19; Ab. 1991, c. 25</p> <p>92.12.1, 1986, c. 19; Ab. 1991, c. 25</p> <p>92.13, 1984, c. 15; 1991, c. 25; 1993, c. 16</p> <p>92.14, 1984, c. 15; Ab. 1991, c. 25</p> <p>92.15, 1984, c. 15; Ab. 1991, c. 25</p> <p>92.16, 1984, c. 15; 1991, c. 25; 1993, c. 16; 2001, c. 53</p> <p>92.17, 1984, c. 15; Ab. 1991, c. 25</p> <p>92.18, 1984, c. 15; 1991, c. 25; 2001, c. 7; 2001, c. 53</p> <p>92.19, 1984, c. 15; 1991, c. 25; 1993, c. 16; 2001, c. 53</p> <p>92.20, 1984, c. 15; Ab. 1991, c. 25</p> <p>92.21, 1990, c. 59; 1996, c. 39</p> <p>92.22, 1990, c. 59</p> <p>93, 1978, c. 26; 1982, c. 5; 1987, c. 67; 1990, c. 59; 1992, c. 1; 1993, c. 16; 1996, c. 39; 2001, c. 53; 2003, c. 2</p> <p>93.1, 1984, c. 15; 1986, c. 19; 2000, c. 5; 2001, c. 53</p> <p>93.2, 1984, c. 15; 1986, c. 19; 2000, c. 5</p> <p>93.3, 1984, c. 15; 1990, c. 59; 2000, c. 5; 2003, c. 2</p> <p>93.3.1, 2000, c. 5; 2004, c. 8; 2004, c. 21</p> <p>93.4, 1989, c. 77; 1997, c. 3; 2000, c. 5; 2001, c. 53</p> <p>93.5, 1989, c. 77; 1997, c. 3; 2000, c. 5</p> <p>93.6, 1993, c. 16; 1997, c. 14; 2001, c. 53</p> <p>93.7, 1993, c. 16; 1995, c. 49; 1997, c. 3; 2000, c. 5; 2001, c. 7</p> <p>93.8, 1993, c. 16</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>93.9, 1993, c. 16; 1996, c. 39 93.10, 1993, c. 16; 1994, c. 22; 1997, c. 3 93.11, 1993, c. 16; 1997, c. 3 93.12, 1993, c. 16; 1994, c. 22 93.13, 1995, c. 49 93.14, 2004, c. 8 94, 1982, c. 5; 1990, c. 59; 2001, c. 53 94.1, 1990, c. 59; 2001, c. 53 95, 1978, c. 26; 1991, c. 25 96, 1978, c. 26; 1993, c. 16; 1994, c. 22; 2001, c. 7; 2001, c. 53 96.0.1, 2002, c. 40 96.1, 1979, c. 18; 2002, c. 40 96.2, 1998, c. 16; 2000, c. 39 97, 1990, c. 59; 1998, c. 16; 2001, c. 53 97.1, 1978, c. 26 97.2, 1982, c. 5 97.3, 1982, c. 5 97.4, 1982, c. 5; 1997, c. 3 97.5, 1984, c. 15; 1997, c. 14 97.6, 1984, c. 15 98, 1978, c. 26; 1997, c. 14 99, 1978, c. 26; 1987, c. 67; 1989, c. 77; 1990, c. 59; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2000, c. 5; 2000, c. 39; 2001, c. 53; 2003, c. 2 99.1, 2003, c. 2 100, 1990, c. 59 101, 1982, c. 5; 1987, c. 67; 1990, c. 59; 1992, c. 1; 1996, c. 39; 2001, c. 53 101.1, 1978, c. 26; 2001, c. 53 101.2, 1978, c. 26; 2001, c. 53 101.3, 1982, c. 5; 1984, c. 15; 1997, c. 3; 1997, c. 31 101.4, 1986, c. 19; 1997, c. 3; 1997, c. 14; 2001, c. 53 101.5, 1987, c. 67; 1994, c. 22; 1997, c. 3; 1998, c. 16 101.6, 1987, c. 67; 1993, c. 16; 1997, c. 31 101.7, 1987, c. 67 101.8, 1998, c. 16; 2001, c. 7 102, 1987, c. 21; 1990, c. 59 104.1, 1989, c. 5; 1993, c. 16; 1995, c. 1; 1997, c. 3; 1999, c. 83; 2001, c. 53 104.1.1, 1993, c. 16; 1995, c. 1; 1997, c. 3; 1999, c. 83; 2001, c. 53 104.2, 1989, c. 5; 1993, c. 16; 1995, c. 1; 1995, c. 63; 2001, c. 53 104.3, 1989, c. 5; 1993, c. 16; 1999, c. 83 104.4, 2000, c. 39 104.5, 2000, c. 39 104.6, 2000, c. 39 105, 1978, c. 26; 1990, c. 59; 1993, c. 16; 1994, c. 22; 1996, c. 39; 1997, c. 3; 2000, c. 5; 2003, c. 2 105.1, 1995, c. 49; Ab. 2003, c. 2 105.2, 1996, c. 39; 2003, c. 2 105.2.1, 2003, c. 2; 2004, c. 21 105.3, 2000, c. 5; 2003, c. 2 105.4, 2004, c. 21 106, 1996, c. 39; 1997, c. 3 106.1, 1990, c. 59; 1993, c. 16; 1997, c. 3; 2003, c. 2 106.2, 1996, c. 39; 2001, c. 53 106.3, 1996, c. 39; 1997, c. 3; 2001, c. 53 106.4, 2000, c. 5; 2004, c. 8 106.5, 2004, c. 8 106.6, 2004, c. 8 107, 1978, c. 26; 1990, c. 59; 1993, c. 16; 1996, c. 39; 2003, c. 2 107.1, 1990, c. 59; 1997, c. 3 107.2, 1996, c. 39 107.3, 1996, c. 39</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>108, 1978, c. 26 109, Ab. 1978, c. 26 110.1, 1978, c. 26; 1982, c. 5; 1990, c. 59; 1993, c. 16; 2001, c. 7; 2003, c. 2 111, 1982, c. 5; 1990, c. 59; 1994, c. 22; 1997, c. 3 111.1, 1989, c. 77; 1996, c. 39 112, 1978, c. 26; 1979, c. 18; 1982, c. 5; 1990, c. 59; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1997, c. 3 112.1, 1987, c. 67; 1997, c. 3; 2001, c. 7 112.2, 1991, c. 25; 1994, c. 22; 1995, c. 1; 1995, c. 49; 1997, c. 3; Ab. 1997, c. 31 112.2.1, 1994, c. 22; 1995, c. 1; 1997, c. 3; 1997, c. 14; Ab. 1997, c. 31 112.3, 1991, c. 25; 1994, c. 22; 1997, c. 3; 1997, c. 31 113, 1978, c. 26; 1984, c. 15; 1994, c. 22; 1997, c. 3 114, 1978, c. 26; 1979, c. 18; 1982, c. 5; 1984, c. 15; 1988, c. 4; 1990, c. 59; 1993, c. 16; 1994, c. 22; 1997, c. 3; 1997, c. 85; 1999, c. 83; 2000, c. 5 114.1, 2000, c. 5 115, 1978, c. 26; 1984, c. 15; 1994, c. 22 116, 1978, c. 26; 1984, c. 15; 1994, c. 22; 1997, c. 3 116.1, 2000, c. 5 117, 1984, c. 15; 1986, c. 15; 1995, c. 49; 1995, c. 63; 1997, c. 3 118, 1978, c. 26; 1984, c. 15; 1997, c. 3 119, 1980, c. 13; 1997, c. 3 119.1, 1978, c. 26; 1983, c. 44; 1997, c. 3 119.2, 1982, c. 5; 1984, c. 15; 1985, c. 25; 1987, c. 67; 1989, c. 5; 1994, c. 22; 1995, c. 49; 1995, c. 63; 1996, c. 39; 1997, c. 3; 2000, c. 5 119.3, 1982, c. 5; 1997, c. 3 119.4, 1982, c. 5; 1987, c. 67; 1997, c. 3 119.5, 1982, c. 5; 1984, c. 15; 1987, c. 67; 1989, c. 5; 1992, c. 1; 1994, c. 22; 1995, c. 63; 1997, c. 3; 1997, c. 85; 2000, c. 39 119.6, 1982, c. 5; Ab. 1994, c. 22 119.7, 1982, c. 5 119.8, 1982, c. 5; 1994, c. 22; 1997, c. 3 119.9, 1982, c. 5; 1989, c. 5; 1994, c. 22; 1995, c. 63; 1996, c. 39; 1997, c. 3 119.10, 1982, c. 5; Ab. 1994, c. 22 119.11, 1984, c. 15; 1987, c. 67; 1989, c. 5; 1994, c. 22; 1997, c. 3 119.12, 1984, c. 15; Ab. 1994, c. 22 119.13, 1984, c. 15; Ab. 1994, c. 22 119.14, 1984, c. 15; Ab. 1994, c. 22 119.15, 1984, c. 15; 1985, c. 25; 1987, c. 67; 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3; 2000, c. 5 119.16, 1984, c. 15; 1997, c. 3 119.17, 1984, c. 15; 1987, c. 67; 1997, c. 3 119.18, 1984, c. 15; 1987, c. 67; 1989, c. 5; 1994, c. 22; 1997, c. 3 119.19, 1984, c. 15 119.20, 1984, c. 15; 1987, c. 67; 1994, c. 22; 1997, c. 3 119.21, 1984, c. 15; 1994, c. 22; 1997, c. 3 119.22, 1984, c. 15; 1987, c. 67; 1989, c. 5; 1994, c. 22; 1997, c. 3 119.23, 1984, c. 15; Ab. 1994, c. 22 119.24, 1984, c. 15; Ab. 1994, c. 22 120, 1984, c. 15; 1990, c. 59 121, 1978, c. 26; 1984, c. 15 122, 1996, c. 39; 1997, c. 14 123, 1994, c. 22; 1995, c. 49; 1996, c. 39 124, 1996, c. 39 125, 1996, c. 39 125.0.1, 1994, c. 22; 2001, c. 7 125.0.2, 1994, c. 22 125.0.3, 2001, c. 7 125.1, 1991, c. 25; 1993, c. 16; 1994, c. 22; 1996, c. 39; 2001, c. 53 125.2, 1991, c. 25; 1993, c. 16; 1994, c. 22; 1996, c. 39 125.3, 1991, c. 25; 1994, c. 22; 1995, c. 63 125.4, 1991, c. 25; 1997, c. 3</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>125.5, 1993, c. 16; 1994, c. 22 125.6, 1993, c. 16; 1994, c. 22 125.7, 1993, c. 16 126, 1978, c. 26; 1986, c. 19; 1997, c. 3; 1997, c. 14; Ab. 2001, c. 53 127, 1997, c. 3; Ab. 2001, c. 53 127.1, 2001, c. 53; 2004, c. 8 127.2, 2001, c. 53 127.3, 2001, c. 53 127.3.1, 2004, c. 8 127.3.2, 2004, c. 8 127.3.3, 2004, c. 8 127.4, 2001, c. 53 127.5, 2001, c. 53 127.6, 2001, c. 53 127.7, 2001, c. 53 127.8, 2001, c. 53 127.9, 2001, c. 53 127.10, 2001, c. 53 127.11, 2001, c. 53 127.12, 2001, c. 53 127.13, 2001, c. 53 127.14, 2001, c. 53 127.15, 2001, c. 53 128, 1997, c. 85 130, 1989, c. 5; 1990, c. 59; 2003, c. 2 130.0.1, 1989, c. 5 130.1, 1978, c. 26; 1982, c. 5; 1989, c. 5; 1990, c. 59; 1991, c. 25; 1993, c. 16; 1994, c. 22; 2001, c. 53 132, 1990, c. 59 132.1, 1990, c. 59; 1994, c. 22 132.2, 1990, c. 59; 1993, c. 16 133, 1990, c. 59; 1997, c. 85 133.1, 1978, c. 26; 1979, c. 38; 1984, c. 35; Ab. 1990, c. 59 133.2, 1978, c. 26; Ab. 1990, c. 59 133.2.1, 1990, c. 59 133.3, 1978, c. 26; 1984, c. 15; 1994, c. 22; 1998, c. 16 133.4, 1998, c. 16 133.5, 2000, c. 39 133.6, 2004, c. 8 134, 1986, c. 19; 2003, c. 9 134.1, 1997, c. 14 134.2, 1997, c. 14 134.3, 1997, c. 14 135, 1979, c. 18; 1982, c. 5; 1987, c. 67; 1988, c. 18; 1989, c. 5; 1989, c. 77; 1991, c. 25; 1993, c. 16 135.1, 1982, c. 5; 1991, c. 25; 1995, c. 49 135.1.1, 1988, c. 18; 1993, c. 16 135.2, 1983, c. 44; 1997, c. 3; 1997, c. 14 135.3, 1984, c. 15 135.3.1, 1990, c. 59; 1991, c. 25; 1997, c. 14 135.3.2, 1997, c. 85 135.3.3, 2002, c. 9 135.4, 1984, c. 15; 1985, c. 25; 1986, c. 19; 1990, c. 59; 1993, c. 16; 1997, c. 3 135.5, 1984, c. 15; 1990, c. 59; 1997, c. 3; 2004, c. 8 135.6, 1984, c. 15; 1986, c. 15; 1990, c. 59; 1997, c. 3 135.7, 1984, c. 15 135.8, 1984, c. 15; 1990, c. 59; 1997, c. 3 135.9, 1984, c. 15; 1993, c. 16; 1997, c. 3; 1997, c. 31 135.10, 1984, c. 15 135.11, 1984, c. 15 137, 1979, c. 38; 1991, c. 25</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>137.1, 1982, c. 5; Ab. 1991, c. 25 138, Ab. 1982, c. 5 139, 1982, c. 5; Ab. 1991, c. 25 139.1, 1989, c. 77 140, 1990, c. 59; 2001, c. 7 140.1, 1990, c. 59; 2001, c. 7 140.1.1, 2001, c. 7 140.1.2, 2001, c. 7 140.1.3, 2001, c. 7 140.2, 1990, c. 59; 2001, c. 7 141, 1990, c. 59; 1995, c. 49; 2001, c. 7 141.1, 1990, c. 59 142, 1993, c. 16; 1995, c. 49 142.1, 1990, c. 59; 1995, c. 49; 1996, c. 39; 2003, c. 2; 2004, c. 21 142.2, 2003, c. 2 144, 1978, c. 26; 1984, c. 15; 1986, c. 19; 1987, c. 67; 1993, c. 16; 1995, c. 49; 1996, c. 39; 1998, c. 16 144.1, 1982, c. 5 145, 1987, c. 67 146.1, 1979, c. 18; 1982, c. 5; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 3; 2003, c. 2; 2004, c. 8 146.2, 2001, c. 53; 2004, c. 8 147, 1980, c. 13; 1990, c. 59; 1992, c. 1; 1997, c. 3; 2000, c. 5 147.1, 1990, c. 59 147.2, 1990, c. 59; 1997, c. 3 148, 1997, c. 3 149, 1996, c. 39; 2001, c. 53 150, 1997, c. 14 150.1, 1984, c. 15; 1997, c. 3 151, 1997, c. 14 152, 1997, c. 14; 1998, c. 16 153, 1984, c. 15; 1986, c. 19; 1996, c. 39 154.1, 1985, c. 25 154.2, 2000, c. 39; 2003, c. 8 156.1, 1989, c. 5; 1993, c. 16; 1995, c. 1; 1997, c. 3; 1999, c. 83 156.1.1, 1999, c. 83 156.2, 1989, c. 5; 1993, c. 19; 1997, c. 85 156.3, 1989, c. 5; 1993, c. 19; 1995, c. 1; 1997, c. 3; 1997, c. 85 156.3.1, 1999, c. 83 156.4, 1989, c. 5; 1995, c. 1; 1995, c. 63; 1999, c. 83 156.5, 1997, c. 85; 1999, c. 83; 2001, c. 51; 2004, c. 21 156.5.1, 1999, c. 83; 2004, c. 21 156.6, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; 2004, c. 21 156.7, 1997, c. 85; 1999, c. 83 157, 1978, c. 26; 1980, c. 13; 1982, c. 5; 1984, c. 15; 1985, c. 25; 1986, c. 15; 1986, c. 19; 1987, c. 21; 1987, c. 67; 1988, c. 18; 1989, c. 5; 1990, c. 59; 1991, c. 25; 1992, c. 1; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2000, c. 5; 2001, c. 53; 2003, c. 2; 2004, c. 21 157.1, 1982, c. 5; 1998, c. 16 157.2, 1982, c. 5; 1997, c. 3; 1998, c. 16 157.2.0.1, 1993, c. 16; 1998, c. 16 157.2.1, 1991, c. 25; 1995, c. 49; 2004, c. 8 157.3, 1982, c. 5; 1984, c. 15 157.4, 1983, c. 44; 1984, c. 35 157.4.1, 1984, c. 35; 1997, c. 3 157.4.2, 1988, c. 4 157.4.3, 1989, c. 5 157.5, 1984, c. 15; 1985, c. 25; 1986, c. 19; 1991, c. 25; 1993, c. 16 157.6, 1984, c. 15; 1985, c. 25; 1993, c. 16; 1994, c. 22 157.6.1, 1998, c. 16 157.7, 1984, c. 15; Ab. 1991, c. 25</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p> 157.8, 1984, c. 15; Ab. 1991, c. 25 157.9, 1984, c. 15; Ab. 1991, c. 25 157.10, 1986, c. 19; 1994, c. 22 157.11, 1986, c. 19; 1997, c. 31 157.12, 1990, c. 59; 1996, c. 39 157.13, 1993, c. 16 157.14, 1993, c. 16 157.15, 1995, c. 63; 1998, c. 16 157.16, 1999, c. 83 157.17, 1999, c. 83 157.18, 2001, c. 51; 2003, c. 2 157.19, 2001, c. 51; 2003, c. 2 158, 1991, c. 25; 1997, c. 3 158.1, 2001, c. 7; 2003, c. 2 158.2, 2001, c. 7 158.3, 2001, c. 7 158.4, 2001, c. 7 158.5, 2001, c. 7 158.6, 2001, c. 7 158.7, 2001, c. 7 158.8, 2001, c. 7 158.9, 2001, c. 7; 2004, c. 8 158.10, 2001, c. 7 158.11, 2001, c. 7 158.12, 2001, c. 7 158.13, 2001, c. 7 158.14, 2001, c. 7; 2003, c. 2; 2004, c. 37 159, 1997, c. 31; 2003, c. 2 159.1, 2003, c. 2 159.2, 2003, c. 2 159.3, 2003, c. 2 159.4, 2003, c. 2 159.5, 2003, c. 2 159.6, 2003, c. 2 159.7, 2003, c. 2 159.8, 2003, c. 2 159.9, 2003, c. 2 160, 1984, c. 15; 1986, c. 19; 1991, c. 25; 1993, c. 16 161, 1978, c. 26; 1980, c. 13; 1984, c. 35; 1991, c. 25; 1993, c. 16; 2001, c. 53; 2004, c. 21 163.1, 1981, c. 12; 1986, c. 19; 1996, c. 39; 2001, c. 53 163.2, 1984, c. 35; Ab. 1990, c. 59 164, 1980, c. 13; 1990, c. 59; 1997, c. 3 165, 1990, c. 59; 1997, c. 3 165.1, 1978, c. 26; 1995, c. 49; 1997, c. 3 165.2, 1990, c. 59; 1997, c. 3 165.3, 1990, c. 59; 1997, c. 3; 1999, c. 83 165.4, 1990, c. 59; 1997, c. 3; 1999, c. 83 165.4.1, 1999, c. 83; 2000, c. 5 165.5, 1990, c. 59; 1997, c. 3; 1999, c. 83 166, 1997, c. 3; 1997, c. 14 167, 1984, c. 15; 1996, c. 39 167.1, 1985, c. 25; 1991, c. 25 168, Ab. 1984, c. 15 169, 1997, c. 3 170, 1997, c. 3; 2003, c. 2 171, 1984, c. 15; 1990, c. 59; 1994, c. 22; 1997, c. 3; 1998, c. 16; 2004, c. 8 172, 1984, c. 15; 1986, c. 15; 1994, c. 22; 1997, c. 3; 2003, c. 2 173, 1997, c. 3; Ab. 2003, c. 2 173.1, 1994, c. 22; 1997, c. 3; 2003, c. 2 174, 1984, c. 15; 1986, c. 19; 1997, c. 3 </p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>175, 1982, c. 5; Ab. 1986, c. 19</p> <p>175.1, 1982, c. 5; 1988, c. 18; 1990, c. 59; 1994, c. 22; 1997, c. 3; 1997, c. 31; 2004, c. 8</p> <p>175.1.1, 1993, c. 16; 1995, c. 49; 1997, c. 3; 2001, c. 7; 2003, c. 2</p> <p>175.1.2, 1994, c. 22; 1997, c. 3</p> <p>175.1.3, 1994, c. 22; 1996, c. 39</p> <p>175.1.4, 1994, c. 22; 1997, c. 3</p> <p>175.1.5, 1994, c. 22</p> <p>175.1.6, 1994, c. 22; 1997, c. 3</p> <p>175.1.7, 1994, c. 22</p> <p>175.1.8, 1994, c. 22; 1997, c. 3</p> <p>175.2, 1984, c. 15; 1985, c. 25; 1987, c. 67; 1990, c. 59; 1991, c. 25; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1997, c. 14; 2000, c. 5; 2004, c. 21</p> <p>175.2.1, 1993, c. 16; 1994, c. 22</p> <p>175.2.2, 1995, c. 49</p> <p>175.2.3, 1995, c. 49</p> <p>175.2.4, 1995, c. 49; 2004, c. 21</p> <p>175.2.5, 1995, c. 49</p> <p>175.2.6, 1995, c. 49; 1997, c. 3</p> <p>175.2.7, 1995, c. 49</p> <p>175.2.8, 2004, c. 8</p> <p>175.2.9, 2004, c. 8</p> <p>175.2.10, 2004, c. 8</p> <p>175.2.11, 2004, c. 8</p> <p>175.2.12, 2004, c. 8</p> <p>175.2.13, 2004, c. 8</p> <p>175.2.14, 2004, c. 8</p> <p>175.2.15, 2004, c. 8</p> <p>175.3, 1985, c. 25; Ab. 1987, c. 67</p> <p>175.4, 1990, c. 59; 1996, c. 39; 1997, c. 14; 1997, c. 31</p> <p>175.5, 1990, c. 59; 1997, c. 14; 1997, c. 31; 1999, c. 83; 2000, c. 5; 2000, c. 39; 2001, c. 51; 2002, c. 9</p> <p>175.6, 1990, c. 59; 1997, c. 14; 1997, c. 31; 2000, c. 39</p> <p>175.6.1, 2004, c. 21</p> <p>175.7, 1990, c. 59; 1996, c. 39; 1997, c. 3; 2000, c. 5</p> <p>175.8, 2000, c. 5; 2004, c. 8</p> <p>175.9, 2000, c. 5; 2004, c. 8</p> <p>175.10, 2000, c. 5</p> <p>176, 1980, c. 13; 1990, c. 59; 1995, c. 49; 2001, c. 7; 2003, c. 2</p> <p>176.1, 1990, c. 59</p> <p>176.2, 1990, c. 59; 1995, c. 49; 1997, c. 3</p> <p>176.3, 1990, c. 59; 1997, c. 3</p> <p>176.4, 1990, c. 59; 1995, c. 49</p> <p>176.5, 1990, c. 59; 1997, c. 3; 2003, c. 2</p> <p>176.6, 1993, c. 16; 1995, c. 49</p> <p>177, 1984, c. 15; 1985, c. 25; 1994, c. 22</p> <p>178, Ab. 1990, c. 59</p> <p>179, 1990, c. 59; 1996, c. 39; 2003, c. 2</p> <p>180, 1982, c. 5; 1984, c. 15; 1986, c. 19; 1993, c. 16</p> <p>181, 1982, c. 5; 1986, c. 19; 1993, c. 16; 2004, c. 8</p> <p>182, 1984, c. 15; 1986, c. 19; 2004, c. 8</p> <p>183, 1990, c. 59; 1995, c. 49</p> <p>184, 1994, c. 22</p> <p>187, 1986, c. 19</p> <p>188, 1993, c. 16; 2003, c. 2</p> <p>189, 1990, c. 59; 1993, c. 16; 1994, c. 22; 1996, c. 39; 1997, c. 3; 2003, c. 2</p> <p>189.0.1, 1994, c. 22; 1997, c. 3</p> <p>189.1, 1986, c. 15; 1986, c. 19; Ab. 1997, c. 31</p> <p>190, 1984, c. 15; 1986, c. 19; 1997, c. 31</p> <p>191, 1982, c. 5; 1989, c. 77; 1990, c. 59; Ab. 1997, c. 31</p> <p>191.1, 1990, c. 59</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>191.2, 1990, c. 59; 1995, c. 63 191.3, 1990, c. 59 191.4, 1990, c. 59; 1997, c. 31 192, 1980, c. 13; 1987, c. 18; 1997, c. 3; 1998, c. 16; 2000, c. 5 192.1, 2000, c. 5 193, 1997, c. 3; 1998, c. 16; 2000, c. 5 194, 1982, c. 5; 1990, c. 59; 1991, c. 25; 1993, c. 16; 1996, c. 39; 2000, c. 5; 2001, c. 7 194.0.1, 1993, c. 16 194.1, 1990, c. 59; Ab. 1993, c. 16 194.2, 1990, c. 59; 1993, c. 16 194.3, 1990, c. 59 196, 1993, c. 16; 2004, c. 8 196.1, 1993, c. 16; Ab. 2004, c. 8 198, 1990, c. 59 202, 1997, c. 14 205, 1980, c. 13; 1990, c. 59; 2000, c. 5 207, 1996, c. 39 208, 1993, c. 16; 1994, c. 22 209.0.1, 1993, c. 16; 1994, c. 22 209.1, 1982, c. 5; 1991, c. 25 209.2, 1982, c. 5; 1991, c. 25 209.3, 1982, c. 5; 1984, c. 15; 1991, c. 25; 2000, c. 5 209.4, 1982, c. 5; 1996, c. 39; 2004, c. 21 210, 1989, c. 77; Ab. 1990, c. 59 211, Ab. 1990, c. 59 212, Ab. 1990, c. 59 213, Ab. 1990, c. 59 214, Ab. 1990, c. 59 215, 1984, c. 15; 1986, c. 19; 1997, c. 14 216, 1986, c. 19 217, Ab. 1986, c. 19 217.1, 1984, c. 15; Ab. 1986, c. 19 217.2, 1997, c. 31 217.3, 1997, c. 31 217.4, 1997, c. 31 217.5, 1997, c. 31 217.6, 1997, c. 31 217.7, 1997, c. 31 217.8, 1997, c. 31 217.9, 1997, c. 31 217.9.1, 2000, c. 5 217.10, 1997, c. 31 217.11, 1997, c. 31 217.12, 1997, c. 31 217.13, 1997, c. 31; 2000, c. 5; 2002, c. 40; 2004, c. 21 217.14, 1997, c. 31 217.15, 1997, c. 31 217.16, 1997, c. 31 217.17, 2000, c. 5 218, 1987, c. 67; 1997, c. 3 219, 2004, c. 8 220, 1987, c. 67; 1997, c. 3 221, 1991, c. 25 222, 1987, c. 67; 1988, c. 18; 1989, c. 5; 1993, c. 16; 1996, c. 39; 1997, c. 3; 1997, c. 31; 2000, c. 5 222.1, 1993, c. 16; 1997, c. 3; 1997, c. 31 223, 1987, c. 67; 1989, c. 5; 1995, c. 49 223.0.1, 1993, c. 16 223.1, 1990, c. 7; 2000, c. 39 224, 1982, c. 5; 1987, c. 67; 1989, c. 5</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>224.1, 1994, c. 22</p> <p>225, 1979, c. 18; 1982, c. 5; 1984, c. 15; 1989, c. 5; 1990, c. 7; 1996, c. 39; 1997, c. 3; 1997, c. 31; 2004, c. 21</p> <p>225.1, 1989, c. 5; 1997, c. 3</p> <p>225.2, 1989, c. 5; 1997, c. 3</p> <p>226, 1987, c. 67; 1989, c. 5</p> <p>226.1, 1990, c. 7; 1997, c. 31</p> <p>227, 1984, c. 36; 1987, c. 67; 1994, c. 16; 1999, c. 8; 2003, c. 29</p> <p>228, 1987, c. 67; 1993, c. 64</p> <p>229.1, 1988, c. 4; Ab. 1989, c. 5</p> <p>230, 1987, c. 67; 1989, c. 5; 1995, c. 1; 2000, c. 5; 2002, c. 40</p> <p>230.0.0.1, 1989, c. 5; 1992, c. 1</p> <p>230.0.0.2, 1989, c. 5; 1991, c. 8; 1993, c. 64; 1995, c. 1; 1997, c. 3</p> <p>230.0.0.3, 1995, c. 1; 1997, c. 85</p> <p>230.0.0.3.1, 1998, c. 16</p> <p>230.0.0.3.2, 1998, c. 16</p> <p>230.0.0.3.3, 1998, c. 16</p> <p>230.0.0.3.4, 1998, c. 16</p> <p>230.0.0.3.5, 1998, c. 16; 2000, c. 5</p> <p>230.0.0.3.6, 1998, c. 16</p> <p>230.0.0.4, 1995, c. 1; 1997, c. 31</p> <p>230.0.0.4.1, 1997, c. 31; 2000, c. 5</p> <p>230.0.0.5, 1996, c. 39; 1997, c. 31; 2000, c. 5</p> <p>230.0.0.6, 1997, c. 31</p> <p>230.0.1, 1985, c. 25; 1997, c. 3; Ab. 2000, c. 5</p> <p>230.0.2, 1985, c. 25; 1997, c. 3; Ab. 2000, c. 5</p> <p>230.0.3, 1985, c. 25; 1997, c. 3; Ab. 2000, c. 5</p> <p>230.1, 1979, c. 18; 1980, c. 13; 1987, c. 67; 1997, c. 3; 1997, c. 31; 1998, c. 16; Ab. 2000, c. 5</p> <p>230.2, 1979, c. 18; Ab. 1989, c. 5</p> <p>230.3, 1979, c. 18; 1980, c. 13; 1987, c. 67; 1997, c. 3; 1998, c. 16; Ab. 2000, c. 5</p> <p>230.4, 1979, c. 18; 1997, c. 3; Ab. 2000, c. 5</p> <p>230.5, 1979, c. 18; 1997, c. 3; Ab. 2000, c. 5</p> <p>230.6, 1979, c. 18; 1997, c. 3; 1997, c. 14; Ab. 2000, c. 5</p> <p>230.7, 1979, c. 18; 1997, c. 3; Ab. 2000, c. 5</p> <p>230.8, 1979, c. 18; 1987, c. 67; 1997, c. 3; Ab. 2000, c. 5</p> <p>230.9, 1979, c. 18; 1997, c. 3; Ab. 2000, c. 5</p> <p>230.10, 1979, c. 18; 1997, c. 3; Ab. 2000, c. 5</p> <p>230.11, 1982, c. 5; 1997, c. 3; Ab. 2000, c. 5</p> <p>230.12, 2000, c. 39; Ab. 2002, c. 9</p> <p>230.13, 2000, c. 39; 2001, c. 51; Ab. 2002, c. 9</p> <p>230.14, 2000, c. 39; Ab. 2002, c. 9</p> <p>230.15, 2000, c. 39; Ab. 2002, c. 9</p> <p>230.16, 2000, c. 39; Ab. 2002, c. 9</p> <p>230.17, 2000, c. 39; Ab. 2002, c. 9</p> <p>230.18, 2000, c. 39; Ab. 2002, c. 9</p> <p>230.19, 2000, c. 39; Ab. 2002, c. 9</p> <p>230.20, 2000, c. 39; Ab. 2002, c. 9</p> <p>230.21, 2000, c. 39; Ab. 2002, c. 9</p> <p>230.22, 2000, c. 39; Ab. 2002, c. 9</p> <p>231, 1979, c. 18; 1990, c. 59; 2001, c. 51; 2003, c. 2</p> <p>231.0.1, 2003, c. 2</p> <p>231.0.2, 2003, c. 2</p> <p>231.0.3, 2003, c. 2</p> <p>231.0.4, 2003, c. 2</p> <p>231.0.5, 2003, c. 2</p> <p>231.0.6, 2003, c. 2</p> <p>231.0.7, 2003, c. 2</p> <p>231.0.8, 2003, c. 2</p> <p>231.0.9, 2003, c. 2</p> <p>231.0.10, 2003, c. 2</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>231.0.11, 2003, c. 2; 2004, c. 8 231.1, 2001, c. 51; 2003, c. 2; Ab. 2004, c. 8 231.2, 2003, c. 2; 2004, c. 8 231.3, 2003, c. 2; 2004, c. 8 232, 1978, c. 26; 1984, c. 15; 1985, c. 25; 1986, c. 19; 1987, c. 67; 1996, c. 39; 2000, c. 5; 2003, c. 9 232.1, 1979, c. 18; 1982, c. 5; 1987, c. 67; 1993, c. 16; 1996, c. 39; 1997, c. 3 232.1.1, 1988, c. 18; 1997, c. 3 232.1.2, 1993, c. 16; 1997, c. 3 233, 1979, c. 18 234, 1984, c. 15; 1996, c. 39; 1997, c. 14; 1997, c. 85 234.0.1, 1999, c. 83; 2003, c. 2 234.1, 1984, c. 15; 1987, c. 67; 1997, c. 3; 1997, c. 85; 2004, c. 8 235, 1990, c. 59; 1997, c. 3 236.1, 1979, c. 18; 1980, c. 13; 1982, c. 5; 1986, c. 19; 1987, c. 67; 1994, c. 22; 1997, c. 31; 2000, c. 5 236.2, 1980, c. 13; 1990, c. 59; 1997, c. 3; 2000, c. 5 236.3, 1980, c. 13; 1990, c. 59; 1997, c. 3 237, 1990, c. 59; 1997, c. 3; 2000, c. 5 238, 1984, c. 15; 1985, c. 25; 1987, c. 67; 1995, c. 49; 1996, c. 39; 2000, c. 5; 2004, c. 8 238.1, 2000, c. 5; 2004, c. 8 238.2, 2000, c. 5 238.3, 2000, c. 5 238.4, 2004, c. 8 239, 1990, c. 59; 1997, c. 3; Ab. 2000, c. 5 241, 1978, c. 26; 1979, c. 18; 1991, c. 25; 2003, c. 2 241.0.1, 1986, c. 15; 1989, c. 77; 1995, c. 49; 1997, c. 3 241.0.2, 2002, c. 9 241.1, 1985, c. 25; Ab. 1987, c. 67 241.2, 1985, c. 25; Ab. 1987, c. 67 242, 1985, c. 25; 1987, c. 67; Ab. 1995, c. 49 243, Ab. 1995, c. 49 244, Ab. 1987, c. 67 245, 1987, c. 67; Ab. 1995, c. 49 246, Ab. 1995, c. 49 247, Ab. 1995, c. 49 247.1, 1984, c. 15; Ab. 1995, c. 49 247.2, 1993, c. 16; 1997, c. 3; 2001, c. 7; 2003, c. 2 247.2.1, 2003, c. 2 247.3, 1993, c. 16; 1997, c. 31; Ab. 2003, c. 2 247.4, 1993, c. 16; Ab. 2003, c. 2 247.5, 1993, c. 16; 2003, c. 2 247.6, 1993, c. 16; 2003, c. 2 248, 1984, c. 15; 1996, c. 39; 1997, c. 3; 2003, c. 2; 2004, c. 8 250, 1990, c. 59; 2003, c. 2 250.1, 1978, c. 26; 1984, c. 15; 2001, c. 51 250.1.1, 1993, c. 16; 1997, c. 3 250.2, 1978, c. 26; 1982, c. 5; 1985, c. 25; 1987, c. 67; 1996, c. 39; 1997, c. 3 250.3, 1978, c. 26; 1984, c. 15; 1993, c. 16; 1996, c. 39; 1997, c. 3; 2000, c. 5 250.4, 1990, c. 59; 1997, c. 3 250.5, 1996, c. 39; 1997, c. 3 251, 1978, c. 26; 1982, c. 5; 1984, c. 15; 1985, c. 25; 1987, c. 67; 2001, c. 53 251.1, 1996, c. 39; 1997, c. 3; 2000, c. 5; 2003, c. 2 251.2, 1996, c. 39; 1997, c. 3; 2003, c. 2 251.3, 1996, c. 39; 2003, c. 2 251.4, 1996, c. 39; 1997, c. 3; 2003, c. 2 251.5, 1996, c. 39; 1997, c. 3; 2003, c. 2 251.5.1, 2003, c. 2 251.6, 1996, c. 39 251.7, 1996, c. 39</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>252.1, 1996, c. 39 253, 1996, c. 39 254.1, 2003, c. 2 254.2, 2003, c. 2 255, 1978, c. 26; 1979, c. 18; 1980, c. 13; 1982, c. 5; 1984, c. 15; 1985, c. 25; 1986, c. 15; 1986, c. 19; 1990, c. 59; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1997, c. 14; 1997, c. 85; 1998, c. 16; 2000, c. 5; 2001, c. 7; 2001, c. 53; 2003, c. 2; 2004, c. 8 255.1, 2003, c. 2 256, 1997, c. 3 257, 1978, c. 26; 1982, c. 5; 1984, c. 15; 1985, c. 25; 1986, c. 19; 1987, c. 67; 1988, c. 4; 1989, c. 77; 1990, c. 59; 1992, c. 1; 1993, c. 16; 1993, c. 64; 1994, c. 22; 1996, c. 39; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1998, c. 16; 2001, c. 7; 2001, c. 53; 2003, c. 2; 2004, c. 8; 2004, c. 21 257.1, 1985, c. 25; 1986, c. 19 257.2, 1987, c. 67; 1994, c. 22; 1997, c. 31 257.2.1, 2003, c. 2 257.3, 1997, c. 31; 2000, c. 5 257.4, 2003, c. 2 258, 1986, c. 19 259, 1990, c. 59; 1996, c. 39 259.0.1, 2003, c. 2 259.1, 1996, c. 39; 1997, c. 3; 2001, c. 7; 2003, c. 2; 2004, c. 8; 2004, c. 21 259.2, 1996, c. 39; 1997, c. 3; 2001, c. 7 259.3, 1996, c. 39; 1997, c. 3; 1997, c. 14 260, Ab. 1990, c. 59 260.1, 1985, c. 25; Ab. 1987, c. 67 261, 1990, c. 59; 1993, c. 16; 1996, c. 39 261.1, 1996, c. 39; 1997, c. 3 261.2, 1996, c. 39; 1997, c. 3 261.3, 1996, c. 39; 1997, c. 3 261.3.1, 2000, c. 5 261.4, 1996, c. 39; 1997, c. 3 261.5, 1996, c. 39; 1997, c. 3; 2000, c. 5; 2001, c. 7; 2003, c. 2 261.6, 1996, c. 39; 1997, c. 3 261.7, 1996, c. 39; 1997, c. 3; 1999 c. 83; 2001, c. 53 261.8, 1996, c. 39; 1997, c. 3 263, 1996, c. 39 264, 1996, c. 39; 1997, c. 3 264.0.1, 1996, c. 39; 1997, c. 3 264.0.2, 1996, c. 39; 1997, c. 3 264.1, 1985, c. 25; 1995, c. 49 264.2, 1985, c. 25; 1987, c. 67; 1995, c. 49; 1997, c. 3 264.3, 1985, c. 25; 1987, c. 67 264.4, 1987, c. 67; 1990, c. 59; 1993, c. 19; 1995, c. 49; 2003, c. 2 264.5, 1987, c. 67; 1990, c. 59; 1995, c. 49; 2003, c. 2 264.6, 1990, c. 59; 1995, c. 49; 1996, c. 39; 2003, c. 2 264.7, 1994, c. 22; 1995, c. 49 265, 1990, c. 59; 1995, c. 49; 2003, c. 2 266, 1985, c. 25; 1995, c. 49 267, 1985, c. 25; 1995, c. 49 268, 1995, c. 49 269, 1995, c. 49 270, 1986, c. 19; 1990, c. 59; 1995, c. 49; 2003, c. 2 271, 1978, c. 26; 1995, c. 49; 1996, c. 39 272, 1994, c. 22; 1995, c. 49; 2001, c. 7 273, 1978, c. 26; 1995, c. 49; 1996, c. 39 274, 1984, c. 15; 1986, c. 15; 1986, c. 19; 1989, c. 5; 1994, c. 22; 1995, c. 49; 1997, c. 3; 1997, c. 85; 2000, c. 5; 2004, c. 8 274.0.1, 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1997, c. 85; 2000, c. 5 274.1, 1986, c. 15; 1996, c. 39</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>274.2, 1986, c. 19; 1994, c. 22 274.3, 1996, c. 39 274.4, 2001, c. 7; 2004, c. 8 275, 1986, c. 19; Ab. 1994, c. 22 275.1, 1986, c. 19; 1994, c. 22 276, Ab. 1994, c. 22 277, 1984, c. 15; 2004, c. 8 277.1, 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3 277.2, 1994, c. 22; 1996, c. 39 278, 1978, c. 26; 2001, c. 7; 2004, c. 8 278.1, 2002, c. 40 279, 1978, c. 26; 1982, c. 5; 1984, c. 15; 1986, c. 15; 1996, c. 39; 1997, c. 85 279.1, 1984, c. 15; 1986, c. 19 280, 1978, c. 26; 1995, c. 49; 1997, c. 3; 2001, c. 53 280.1, 1978, c. 26; 2002, c. 40 280.2, 1978, c. 26; 1995, c. 63; 2001, c. 7; 2001, c. 53 280.3, 1982, c. 5; 1986, c. 15; 1995, c. 49 280.4, 1982, c. 5; 1995, c. 63 280.5, 2003, c. 2 280.6, 2003, c. 2 280.7, 2003, c. 2 280.8, 2003, c. 2 280.9, 2003, c. 2 280.10, 2003, c. 2 280.11, 2003, c. 2 280.12, 2003, c. 2 280.13, 2003, c. 2 280.14, 2003, c. 2 280.15, 2003, c. 2 280.16, 2003, c. 2 281, 1990, c. 59 282, 1990, c. 59 283, 1993, c. 16 283.1, 2004, c. 8 284, 1995, c. 49 285, 1990, c. 59; 1994, c. 22 286, 1979, c. 18; 2004, c. 21 286.1, 1986, c. 19; 1990, c. 59; 1997, c. 31 286.2, 1986, c. 19; 1990, c. 59 287, 1997, c. 3 287.1, 2003, c. 2 288, 1986, c. 19 289, 2003, c. 2 290, 2003, c. 2 292, 1997, c. 3 293, 1984, c. 15; 1988, c. 18 294, 1985, c. 25; 1987, c. 67; 1993, c. 16; 1996, c. 39; 1997, c. 3 295, 1982, c. 5; 1994, c. 22; 1996, c. 39; 1997, c. 3 295.1, 1993, c. 16 296, 1985, c. 25; 1987, c. 67; 1990, c. 59; 1993, c. 16; 2001, c. 53; 2003, c. 2 296.1, 1996, c. 39 296.2, 1996, c. 39 297, 1987, c. 67; 1990, c. 59; 1997, c. 31 298, 1993, c. 16; 2003, c. 2 298.1, 2001, c. 53 299, 1979, c. 18; 1987, c. 67; 1990, c. 59; 1993, c. 16; 1995, c. 49; 1996, c. 39; 1997, c. 3 299.1, 1993, c. 16; 1997, c. 3 300, 1986, c. 19; 1995, c. 49 301, 1986, c. 19; 1987, c. 67; 1995, c. 49; 1996, c. 39; 1997, c. 3; 2001, c. 7 301.1, 1982, c. 5; 1986, c. 19; 1997, c. 3</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>301.2, 1995, c. 49 301.3, 1996, c. 39 302, 1982, c. 5; 1994, c. 22; 2001, c. 53; 2003, c. 2 303, 2001, c. 53; Ab. 2003, c. 2 304, 1997, c. 3 305, 1979, c. 18; 1987, c. 67; 1993, c. 16; 1997, c. 3 306, 1990, c. 59; Ab. 2003, c. 2 306.1, 1982, c. 5; 1997, c. 3 306.2, 1995, c. 49; 1997, c. 3; 2001, c. 53 307, 1986, c. 19 307.1, 1985, c. 25; Ab. 1987, c. 67 307.2, 1985, c. 25; Ab. 1987, c. 67 307.3, 1985, c. 25; Ab. 1987, c. 67 307.4, 1985, c. 25; Ab. 1987, c. 67 307.5, 1985, c. 25; Ab. 1987, c. 67 307.6, 1985, c. 25; Ab. 1987, c. 67 307.7, 1985, c. 25; Ab. 1987, c. 67 307.8, 1985, c. 25; Ab. 1987, c. 67 307.9, 1985, c. 25; Ab. 1987, c. 67 307.10, 1985, c. 25; Ab. 1987, c. 67 307.11, 1985, c. 25; Ab. 1987, c. 67 307.12, 1985, c. 25; Ab. 1987, c. 67 307.13, 1985, c. 25; Ab. 1987, c. 67 307.14, 1985, c. 25; Ab. 1987, c. 67 307.15, 1985, c. 25; Ab. 1987, c. 67 307.16, 1985, c. 25; Ab. 1987, c. 67 307.17, 1985, c. 25; Ab. 1987, c. 67 307.18, 1985, c. 25; Ab. 1987, c. 67 307.19, 1985, c. 25; Ab. 1987, c. 67 307.20, 1985, c. 25; Ab. 1987, c. 67 307.21, 1985, c. 25; Ab. 1987, c. 67 307.22, 1985, c. 25; Ab. 1987, c. 67 307.23, 1985, c. 25; Ab. 1987, c. 67 307.24, 1987, c. 67; Ab. 2001, c. 7 308, Ab. 1990, c. 59 308.0.1, 1996, c. 39; 1997, c. 3; 2000, c. 5; 2004, c. 8 308.1, 1982, c. 5; 1997, c. 3; 2000, c. 5 308.2, 1982, c. 5; 1984, c. 15; 1996, c. 39; 1997, c. 3; 2000, c. 5 308.2.1, 2000, c. 5 308.2.2, 2000, c. 5 308.3, 1982, c. 5; 1984, c. 15; 1985, c. 25; 1986, c. 15; 1996, c. 39; 1997, c. 3; 2000, c. 5 308.3.1, 1995, c. 49; 1996, c. 39; 1997, c. 3; 2000, c. 5 308.3.2, 1996, c. 39; 1997, c. 3; 2000, c. 5 308.3.3, 2000, c. 5 308.4, 1982, c. 5; 1984, c. 15; 1986, c. 15; Ab. 1996, c. 39 308.5, 1982, c. 5; 1986, c. 15; 1996, c. 39; 1997, c. 3; 2000, c. 5 308.6, 1982, c. 5; 1990, c. 59; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2000, c. 5; 2003, c. 2; 2004, c. 8 309.1, 1993, c. 16; 1995, c. 1; 1995, c. 63; 1997, c. 14; Ab. 1997, c. 85 310, 1978, c. 26; 1979, c. 14; 1980, c. 13; 1983, c. 44; 1990, c. 7; 1991, c. 25; 1993, c. 64; 1994, c. 22; 1995, c. 49; 1996, c. 39; 2000, c. 5; 2001, c. 53 311, 1979, c. 18; 1980, c. 13; 1982, c. 5; 1984, c. 15; 1989, c. 77; 1990, c. 7; 1991, c. 25; 1993, c. 16; 1995, c. 49; 1995, c. 63; 1997, c. 14; 1997, c. 85; 1998, c. 16; 2000, c. 5; 2001, c. 51; 2002, c. 40 311.1, 1984, c. 15; 1990, c. 59; 1991, c. 25; 1993, c. 16; 1995, c. 1; 1995, c. 63; 1997, c. 85; 2000, c. 5; 2000, c. 39; 2001, c. 51; 2004, c. 21 311.2, 2002, c. 40</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>312, 1980, c. 13; 1982, c. 5; 1982, c. 17; 1984, c. 15; 1986, c. 15; 1986, c. 19; 1987, c. 67; 1988, c. 4; 1988, c. 18; 1989, c. 77; 1990, c. 59; 1991, c. 25; 1993, c. 16; 1993, c. 64; 1994, c. 22; 1995, c. 1; 1995, c. 49; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1998, c. 16; 1999, c. 83; 2001, c. 51; 2002, c. 40</p> <p>312.1, 1990, c. 59; 1995, c. 49; 1996, c. 39; Ab. 1998, c. 16</p> <p>312.2, 1993, c. 16; 2001, c. 51; Ab. 2002, c. 40</p> <p>312.3, 1998, c. 16; 2000, c. 5</p> <p>312.4, 1998, c. 16; 2000, c. 5; 2001, c. 53</p> <p>312.5, 1998, c. 16; 2002, c. 40; 2004, c. 21</p> <p>313, 1982, c. 5; 1982, c. 17; 1984, c. 15; 1986, c. 15; 1990, c. 59; 1994, c. 22; 1995, c. 18; 1995, c. 49; 1998, c. 16; 2003, c. 9</p> <p>313.0.0.1, 1998, c. 16</p> <p>313.0.1, 1986, c. 15; 1990, c. 59; 1994, c. 22; 1995, c. 49; 1998, c. 16; 2002, c. 40; 2003, c. 9</p> <p>313.0.2, 1986, c. 15; 1990, c. 59; 1994, c. 22; 1998, c. 16</p> <p>313.0.3, 1986, c. 15; 1990, c. 59; 1994, c. 22; 1998, c. 16</p> <p>313.0.4, 1986, c. 15; Ab. 1990, c. 59</p> <p>313.0.5, 1986, c. 15; 1995, c. 49; 1996, c. 39; 1998, c. 16</p> <p>313.1, 1978, c. 26; 1982, c. 5; 1984, c. 15; 1991, c. 25; 1993, c. 16; 1995, c. 1; 1998, c. 16</p> <p>313.2, 1986, c. 15; 1989, c. 5; Ab. 1993, c. 64</p> <p>313.3, 1986, c. 15; 1989, c. 5; Ab. 1993, c. 64</p> <p>313.4, 1988, c. 18</p> <p>313.5, 1989, c. 77</p> <p>313.6, 1993, c. 16; 1995, c. 1; 1997, c. 14</p> <p>313.7, 1996, c. 39</p> <p>313.8, 1996, c. 39</p> <p>313.9, 2004, c. 8</p> <p>314, 1989, c. 77; 1995, c. 1; 2001, c. 7</p> <p>315, Ab. 1990, c. 59</p> <p>316, 1989, c. 77; 1995, c. 1; 1995, c. 49</p> <p>316.1, 1990, c. 59; 1993, c. 16; 1994, c. 22; 1996, c. 39</p> <p>316.2, 1990, c. 59; 1993, c. 16</p> <p>316.3, 1990, c. 59; 1993, c. 16</p> <p>316.4, 1991, c. 8</p> <p>316.5, 2001, c. 53</p> <p>317, 1978, c. 26; 1982, c. 5; 1984, c. 15; 1985, c. 25; 1989, c. 77; 1993, c. 16; 1997, c. 14; 2000, c. 5; 2001, c. 53</p> <p>317.1, 1995, c. 49</p> <p>317.2, 1997, c. 14; 1998, c. 16</p> <p>318, 1991, c. 25; 1997, c. 3</p> <p>319, 1991, c. 25</p> <p>320, 1991, c. 25</p> <p>322, 1997, c. 3; 1997, c. 14</p> <p>324, 1998, c. 16</p> <p>326, 1991, c. 25</p> <p>328, Ab. 1986, c. 19</p> <p>329, 1980, c. 13; 1982, c. 5; Ab. 1986, c. 19</p> <p>329.1, 1982, c. 5; Ab. 1986, c. 19</p> <p>330, 1985, c. 25; 1986, c. 19; 1987, c. 67; 1993, c. 16; 2004, c. 8</p> <p>330.1, 2004, c. 8</p> <p>331, 1980, c. 13; 1986, c. 19</p> <p>332, 1980, c. 13; 1986, c. 19</p> <p>332.1, 1982, c. 5; 1985, c. 25; 1986, c. 15; 1986, c. 19; 1988, c. 18; 1989, c. 77; 1990, c. 59; 1997, c. 3; 1997, c. 14</p> <p>332.1.1, 1986, c. 15</p> <p>332.2, 1982, c. 5; 1985, c. 25</p> <p>332.3, 1982, c. 5; 1985, c. 25; 1986, c. 19; 1989, c. 77; 1990, c. 59; 1997, c. 3; 1998, c. 16</p> <p>332.4, 1990, c. 59; 1997, c. 3</p> <p>333, 1982, c. 5; 1985, c. 25; 1986, c. 15; 1988, c. 18; 2003, c. 2</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>333.1, 1978, c. 26; 1980, c. 13; 1982, c. 5; 1993, c. 16; 2001, c. 53</p> <p>333.2, 1978, c. 26; 1982, c. 5</p> <p>333.3, 1978, c. 26; 1982, c. 5</p> <p>334.1, 1995, c. 1; Ab. 1997, c. 85</p> <p>335, 1985, c. 25; 1986, c. 15; 1986, c. 19; 1991, c. 25; 1995, c. 1; 1997, c. 85; 2001, c. 53; 2003, c. 2</p> <p>336, 1978, c. 26; 1979, c. 18; 1980, c. 13; 1982, c. 5; 1982, c. 17; 1982, c. 56; 1984, c. 15; 1985, c. 25; 1986, c. 15; 1986, c. 19; 1990, c. 59; 1991, c. 25; 1992, c. 1; 1993, c. 15; 1993, c. 16; 1993, c. 19; 1993, c. 64; 1994, c. 22; 1995, c. 1; 1995, c. 18; 1995, c. 49; 1995, c. 63; 1997, c. 14; 1997, c. 31; 1997, c. 63; 1997, c. 85; 1998, c. 16; 2000, c. 5; 2000, c. 39; 2001, c. 51; 2001, c. 53; 2002, c. 40; 2004, c. 21</p> <p>336.0.1, 1990, c. 59; 1995, c. 49; 1996, c. 39; 1998, c. 16; Ab. 1998, c. 16</p> <p>336.0.2, 1998, c. 16; 2000, c. 5</p> <p>336.0.3, 1998, c. 16; 2000, c. 5; 2001, c. 53</p> <p>336.0.4, 1998, c. 16</p> <p>336.0.5, 1998, c. 16</p> <p>336.0.6, 1998, c. 16; 2003, c. 9</p> <p>336.0.7, 1998, c. 16</p> <p>336.0.8, 1998, c. 16; 2000, c. 39</p> <p>336.1, 1986, c. 15; 1990, c. 59; 1994, c. 22; 1995, c. 49; 1998, c. 16; 2002, c. 40; 2003, c. 9</p> <p>336.2, 1986, c. 15; 1990, c. 59; 1994, c. 22; 1998, c. 16</p> <p>336.3, 1986, c. 15; 1990, c. 59; 1994, c. 22; 1998, c. 16</p> <p>336.4, 1986, c. 15; 1995, c. 49; 1996, c. 39; 1998, c. 16</p> <p>337, 1984, c. 15; 1985, c. 25; 1990, c. 59; 1992, c. 1; 1994, c. 22; Ab. 1997, c. 85</p> <p>337.1, 1991, c. 8; Ab. 1997, c. 85</p> <p>338, 1984, c. 15; 1985, c. 25; 1990, c. 59; 1991, c. 8; 1993, c. 16; 1994, c. 22; Ab. 1997, c. 85</p> <p>339, 1978, c. 26; 1979, c. 18; 1982, c. 5; 1982, c. 56; 1983, c. 44; 1984, c. 15; 1986, c. 15; 1988, c. 18; 1989, c. 77; 1991, c. 25; 1993, c. 15; 1993, c. 64; 1994, c. 22; 1999, c. 83; 2001, c. 51; 2003, c. 9</p> <p>339.1, 1984, c. 15; 1989, c. 77; Ab. 1991, c. 25</p> <p>339.2, 1984, c. 15; Ab. 1991, c. 25</p> <p>339.3, 1986, c. 15; Ab. 1991, c. 25</p> <p>339.4, 1988, c. 18; Ab. 1991, c. 25</p> <p>339.5, 1991, c. 25</p> <p>339.6, 1991, c. 25</p> <p>340, 1991, c. 25</p> <p>343, 1984, c. 15</p> <p>344, 1978, c. 26; 1980, c. 13; 1982, c. 5; 1998, c. 16</p> <p>345, 1980, c. 13; 1982, c. 5; 1988, c. 18; 1996, c. 39; 1997, c. 3; 2001, c. 53; 2003, c. 2</p> <p>346.1, 1996, c. 39; 1997, c. 3; 1998, c. 16</p> <p>346.2, 1996, c. 39; 1997, c. 3; 1997, c. 14; 2000, c. 5; 2002, c. 45; 2004, c. 37</p> <p>346.3, 1996, c. 39; 1997, c. 3</p> <p>346.4, 1996, c. 39; 1997, c. 3</p> <p>347, 1986, c. 15; 1994, c. 22; Ab. 2001, c. 53</p> <p>348, 1979, c. 18; 1986, c. 15; 1986, c. 19; 1994, c. 22; 2001, c. 53; 2002, c. 40</p> <p>349, 1994, c. 22; 1997, c. 14; 2001, c. 53</p> <p>349.1, 2001, c. 53</p> <p>350, 1978, c. 26; 1991, c. 25; 1994, c. 22; 1997, c. 85; 2000, c. 5; 2001, c. 53; 2003, c. 2</p> <p>350.1, 2003, c. 9</p> <p>350.2, 2003, c. 9</p> <p>350.3, 2003, c. 9</p> <p>350.4, 2003, c. 9</p> <p>350.5, 2003, c. 9</p> <p>350.6, 2003, c. 9; 2004, c. 21</p> <p>351, 1979, c. 38; 1984, c. 15; 1985, c. 25; 1986, c. 15; 1989, c. 5; 1993, c. 16; 1993, c. 64; Ab. 1995, c. 1</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>352, 1979, c. 38; 1985, c. 25; 1986, c. 15; 1988, c. 4; 1988, c. 18; 1989, c. 5; 1994, c. 22; Ab. 1995, c. 1</p> <p>353, 1979, c. 38; 1985, c. 25; 1986, c. 15; 1994, c. 22; Ab. 1995, c. 1</p> <p>354, 1985, c. 25; 1986, c. 15; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1994, c. 22; Ab. 1995, c. 1</p> <p>355, 1985, c. 25; 1986, c. 15; 1988, c. 4; 1989, c. 5; 1994, c. 22; Ab. 1995, c. 1</p> <p>355.1, 1989, c. 5; 1993, c. 16; Ab. 1995, c. 1</p> <p>356, 1985, c. 25; 1986, c. 15; Ab. 1995, c. 1</p> <p>356.0.1, 1986, c. 15; Ab. 1995, c. 1</p> <p>356.1, 1981, c. 24; 1985, c. 25; Ab. 1986, c. 15</p> <p>356.2, 1981, c. 24; Ab. 1985, c. 25</p> <p>357, Ab. 1984, c. 15</p> <p>358, Ab. 1984, c. 15</p> <p>358.0.1, 1991, c. 25; 1993, c. 16; 1993, c. 64; 1996, c. 39; 1997, c. 14; 1997, c. 31; 2000, c. 5; 2001, c. 51; 2003, c. 2</p> <p>358.0.2, 2003, c. 2</p> <p>358.1, 1988, c. 4; 1988, c. 18; Ab. 1989, c. 5</p> <p>358.2, 1988, c. 4; 1988, c. 18; Ab. 1989, c. 5</p> <p>358.3, 1988, c. 4; Ab. 1989, c. 5</p> <p>358.4, 1988, c. 4; Ab. 1989, c. 5</p> <p>358.5, 1988, c. 4; Ab. 1989, c. 5; 1990, c. 7</p> <p>358.6, 1988, c. 4; Ab. 1989, c. 5</p> <p>358.7, 1988, c. 4; Ab. 1989, c. 5</p> <p>358.8, 1988, c. 4; Ab. 1989, c. 5</p> <p>358.9, 1988, c. 4; Ab. 1989, c. 5</p> <p>358.10, 1988, c. 4; Ab. 1989, c. 5</p> <p>358.11, 1988, c. 4; Ab. 1989, c. 5</p> <p>358.12, 1988, c. 4; Ab. 1989, c. 5</p> <p>358.13, 1989, c. 5; 1990, c. 7; Ab. 1995, c. 63</p> <p>359, 1982, c. 5; 1984, c. 15; 1985, c. 25; 1986, c. 19; 1987, c. 67; 1988, c. 18; 1993, c. 16; 1995, c. 49; 1998, c. 16; 1999, c. 83; 2001, c. 53; 2003, c. 2</p> <p>359.1, 1988, c. 18; 1993, c. 16; 1995, c. 49; 1997, c. 3; 1998, c. 16; 2002, c. 40; 2004, c. 21</p> <p>359.1.1, 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>359.2, 1988, c. 18; 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>359.2.1, 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>359.2.2, 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>359.2.3, 1998, c. 16</p> <p>359.2.4, 1998, c. 16</p> <p>359.2.5, 1998, c. 16</p> <p>359.3, 1988, c. 18; 1993, c. 16; 1995, c. 49; 1997, c. 3</p> <p>359.4, 1988, c. 18; 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>359.5, 1988, c. 18; 1993, c. 16; 1997, c. 3</p> <p>359.6, 1988, c. 18; 1995, c. 49; 1997, c. 3; Ab. 1998, c. 16</p> <p>359.7, 1988, c. 18; 1993, c. 16; 1997, c. 3; Ab. 1998, c. 16</p> <p>359.8, 1988, c. 18; 1990, c. 59; 1995, c. 49; 1997, c. 3; 1998, c. 16; 2000, c. 5</p> <p>359.9, 1988, c. 18; 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>359.9.1, 1995, c. 49; 1996, c. 39; 1997, c. 3; 1998, c. 16</p> <p>359.10, 1988, c. 18; 1992, c. 31; 1996, c. 39; 1997, c. 3</p> <p>359.11, 1988, c. 18; 1993, c. 16; 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>359.11.1, 1993, c. 16; 1997, c. 3; 1998, c. 16</p> <p>359.12, 1988, c. 18; 1993, c. 16; 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>359.12.0.1, 1993, c. 16; 1997, c. 3; 1998, c. 16</p> <p>359.12.1, 1990, c. 59; 1993, c. 16; 1997, c. 3</p> <p>359.12.1.1, 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>359.12.2, 1990, c. 59; 1993, c. 16; 1995, c. 49; 1998, c. 16</p> <p>359.13, 1988, c. 18; 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>359.14, 1988, c. 18; 1993, c. 16; 1995, c. 49; 1995, c. 63; 1997, c. 3; Ab. 1998, c. 16</p> <p>359.15, 1988, c. 18; 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>359.16, 1988, c. 18; 1993, c. 16; 1997, c. 3; 1998, c. 16</p> <p>359.17, 1988, c. 18; 1993, c. 16; 1997, c. 3; 1998, c. 16</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>359.18, 1993, c. 16; 1997, c. 3; 1998, c. 16; 2004, c. 8 359.19, 1993, c. 16; 1995, c. 49; 1997, c. 3; 1998, c. 16 360, 1986, c. 19; 1987, c. 67; 1996, c. 39 362, 1978, c. 26; 1997, c. 3 363, 1989, c. 77; 1995, c. 49; 1997, c. 3; 1998, c. 16; 2000, c. 39; 2001, c. 7 364, 1986, c. 19; 1997, c. 3; 2000, c. 5 367, 1997, c. 3 368, 1986, c. 19; 1997, c. 3 369, 1978, c. 26; 1980, c. 11; 1982, c. 5; Ab. 1986, c. 19 370, 1980, c. 13; 1982, c. 5; 1986, c. 19; 1987, c. 67; 1995, c. 49; 2004, c. 8 371, 1996, c. 39; 2004, c. 8 372, 1980, c. 13; 1990, c. 59; 2004, c. 8 372.1, 1998, c. 16; 2004, c. 8 372.2, 2004, c. 8 373, 2004, c. 8 374, 1978, c. 26; 1986, c. 19; 1987, c. 67; 1996, c. 39; 2004, c. 8 374.1, 2004, c. 8 374.2, 2004, c. 8 374.3, 2004, c. 8 375, 1982, c. 5; 1993, c. 16; 1995, c. 49; 1997, c. 3 376, 1978, c. 26; 1985, c. 25; 1986, c. 19; Ab. 1989, c. 77 377, 1978, c. 26; 1980, c. 11; 1980, c. 13; 1985, c. 25; 1986, c. 19; 1987, c. 67; Ab. 1989, c. 77 378, 1978, c. 26; 1985, c. 25; 1986, c. 19; Ab. 1989, c. 77 378.1, 1980, c. 13; 1985, c. 25; Ab. 1989, c. 77 379, 1980, c. 13; 1985, c. 25; Ab. 1989, c. 77 380, 1978, c. 26; 1980, c. 11; 1984, c. 15; 1985, c. 25; 1986, c. 19; 1987, c. 67; Ab. 1989, c. 77 381, 1978, c. 26; 1997, c. 3; Ab. 1998, c. 16 382, 1997, c. 3 383, 1978, c. 26; 1982, c. 5; 1985, c. 25; 1997, c. 3; Ab. 1998, c. 16 384, 1978, c. 26; 1982, c. 5; 1984, c. 15; 1990, c. 59; 1997, c. 3 384.1, 1984, c. 15; 1985, c. 25; 1986, c. 19; 1987, c. 67; Ab. 1989, c. 77 384.1.1, 1987, c. 67; Ab. 1989, c. 77 384.2, 1984, c. 15; 1985, c. 25; 1986, c. 19; Ab. 1989, c. 77 384.3, 1984, c. 15; 1989, c. 77; 1997, c. 3 384.4, 1989, c. 77; 1997, c. 3; 2000, c. 5 384.5, 1989, c. 77; 1997, c. 3; 2000, c. 5 388, 2004, c. 8 390, 1986, c. 19 390.1, 2004, c. 8 390.2, 2004, c. 8 392.1, 1982, c. 5 392.2, 1987, c. 67; 1997, c. 3 392.3, 1987, c. 67; 1997, c. 3 393, 1993, c. 16 393.1, 1989, c. 77; 2004, c. 8 395, 1980, c. 13; 1982, c. 5; 1984, c. 15; 1986, c. 15; 1986, c. 19; 1987, c. 67; 1988, c. 18; 1990, c. 59; 1992, c. 1; 1995, c. 49; 1997, c. 3; 1998, c. 16; 2004, c. 8 395.1, 1990, c. 59; 1996, c. 39; 2000, c. 5 396, 1982, c. 5; 1998, c. 16; 2004, c. 8 397, 1988, c. 18 398, 1978, c. 26; 1982, c. 5; 1991, c. 25; 1993, c. 16; 1995, c. 49; 2004, c. 8 399, 1982, c. 5; 1987, c. 67; 1988, c. 18; 1989, c. 77; 1990, c. 59; 1995, c. 49; 1996, c. 39; 1997, c. 31 399.1, 1988, c. 18; 1997, c. 31 399.2, 1988, c. 18; 1997, c. 3; Ab. 1998, c. 16 399.3, 1988, c. 18; 1997, c. 3; 1998, c. 16; 2001, c. 53; 2004, c. 8 399.4, 1988, c. 18; Ab. 1989, c. 77 399.5, 1988, c. 18; Ab. 1989, c. 77 399.6, 1988, c. 18; 1995, c. 49; 1997, c. 3; 1998, c. 16</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>399.7, 1988, c. 18; 1995, c. 49; 1998, c. 16</p> <p>400, 1978, c. 26; 1982, c. 5; 1987, c. 67; 1993, c. 16; 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>401, 1978, c. 26; 1979, c. 38; 1980, c. 13; 1982, c. 5; 1986, c. 19; 1987, c. 67; 1993, c. 16</p> <p>402, 1978, c. 26; 1985, c. 25; 1986, c. 19; 1987, c. 67; 1988, c. 18; Ab. 1989, c. 77</p> <p>403, 1978, c. 26; 1985, c. 25; 1986, c. 19; 1987, c. 67; 1988, c. 18; Ab. 1989, c. 77</p> <p>404, 1978, c. 26; 1980, c. 11; 1980, c. 13; 1985, c. 25; 1986, c. 19; 1987, c. 67; Ab. 1989, c. 77</p> <p>404.1, 1980, c. 13; 1985, c. 25; Ab. 1989, c. 77</p> <p>405, 1978, c. 26; 1980, c. 13; 1985, c. 25; 1988, c. 18; Ab. 1989, c. 77</p> <p>406, 1978, c. 26; 1982, c. 5; 1985, c. 25; 1988, c. 18; 1993, c. 16; 1995, c. 49; 1995, c. 63; 1997, c. 3; Ab. 1998, c. 16</p> <p>407, 1978, c. 26; 1985, c. 25; 1997, c. 3; Ab. 1998, c. 16</p> <p>408, 1978, c. 26; 1980, c. 13; 1982, c. 5; 1984, c. 15; 1985, c. 25; 1986, c. 19; 1988, c. 18; 1990, c. 59; 1994, c. 22; 1997, c. 3</p> <p>409, 1982, c. 5; 1998, c. 16; 2004, c. 8</p> <p>410, 1988, c. 18</p> <p>411, 1978, c. 26; 1980, c. 13; 1982, c. 5; 1991, c. 25; 1993, c. 16; 1995, c. 49; 2004, c. 8</p> <p>412, 1980, c. 13; 1982, c. 5; 1984, c. 15; 1985, c. 25; 1986, c. 19; 1987, c. 67; 1988, c. 18; 1989, c. 77; 1995, c. 49; 1996, c. 39; 1997, c. 3; 2004, c. 8</p> <p>412.1, 1995, c. 49; 1996, c. 39</p> <p>413, 1982, c. 5; 1993, c. 16; 1997, c. 3; 1997, c. 14; 2001, c. 53</p> <p>414, 1978, c. 26; 1980, c. 13; 1982, c. 5; 1986, c. 19; 1989, c. 77; 1993, c. 16; 1996, c. 39; 1997, c. 3; 1998, c. 16</p> <p>415, 1978, c. 26; 1980, c. 13; 1985, c. 25; 1986, c. 19; 1987, c. 67; 1988, c. 18; Ab. 1989, c. 77</p> <p>415.1, 1980, c. 13; 1985, c. 25; 1986, c. 19; 1987, c. 67; 1988, c. 18; Ab. 1989, c. 77</p> <p>415.2, 1980, c. 13; 1985, c. 25; 1987, c. 67; Ab. 1989, c. 77</p> <p>415.3, 1980, c. 13; Ab. 1989, c. 77</p> <p>416, 1978, c. 26</p> <p>417, 1978, c. 26; 1982, c. 5; 1985, c. 25; 1988, c. 18; 1995, c. 63; 1997, c. 3; Ab. 1998, c. 16</p> <p>418, 1978, c. 26; 1985, c. 25; 1997, c. 3; Ab. 1998, c. 16</p> <p>418.1, 1982, c. 5</p> <p>418.1.1, 2004, c. 8</p> <p>418.1.2, 2004, c. 8</p> <p>418.1.3, 2004, c. 8</p> <p>418.1.4, 2004, c. 8</p> <p>418.1.5, 2004, c. 8</p> <p>418.1.6, 2004, c. 8</p> <p>418.1.7, 2004, c. 8</p> <p>418.1.8, 2004, c. 8</p> <p>418.1.9, 2004, c. 8</p> <p>418.1.10, 2004, c. 8</p> <p>418.1.11, 2004, c. 8</p> <p>418.2, 1982, c. 5; 1984, c. 15; 1986, c. 19; 1988, c. 18; 1990, c. 59; 1994, c. 22; 1997, c. 3; 1998, c. 16</p> <p>418.3, 1982, c. 5</p> <p>418.4, 1982, c. 5; 1988, c. 18</p> <p>418.5, 1982, c. 5; 1991, c. 25; 1993, c. 16; 1995, c. 49; 1997, c. 14; 2004, c. 8</p> <p>418.6, 1982, c. 5; 1986, c. 19; 1988, c. 18; 1989, c. 77; 1995, c. 49; 1996, c. 39; 2004, c. 8</p> <p>418.6.1, 1995, c. 49; 1996, c. 39</p> <p>418.6.2, 1995, c. 49; 1996, c. 39</p> <p>418.7, 1982, c. 5; 1993, c. 16; 1997, c. 14</p> <p>418.8, 1982, c. 5; 1985, c. 25; 1986, c. 19; Ab. 1989, c. 77</p> <p>418.9, 1982, c. 5; 1985, c. 25; 1986, c. 19; Ab. 1989, c. 77</p> <p>418.10, 1982, c. 5; 1985, c. 25; 1987, c. 67; Ab. 1989, c. 77</p> <p>418.11, 1982, c. 5; Ab. 1989, c. 77</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>418.12, 1982, c. 5; 1993, c. 16; 1995, c. 49</p> <p>418.13, 1982, c. 5; 1985, c. 25; 1988, c. 18; 1995, c. 63; 1997, c. 3; Ab. 1998, c. 16</p> <p>418.14, 1982, c. 5; 1985, c. 25; 1997, c. 3; 1997, c. 14; Ab. 1998, c. 16</p> <p>418.15, 1989, c. 77; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1997, c. 14; 1998, c. 16; 2004, c. 8</p> <p>418.16, 1989, c. 77; 1993, c. 16; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2000, c. 5</p> <p>418.17, 1989, c. 77; 1993, c. 16; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2000, c. 5; 2004, c. 8</p> <p>418.17.1, 2004, c. 8</p> <p>418.17.2, 2004, c. 8</p> <p>418.17.3, 2004, c. 8</p> <p>418.18, 1989, c. 77; 1993, c. 16; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2000, c. 5</p> <p>418.19, 1989, c. 77; 1993, c. 16; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2000, c. 5</p> <p>418.20, 1989, c. 77; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2000, c. 5</p> <p>418.21, 1989, c. 77; 1993, c. 16; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2000, c. 5</p> <p>418.22, 1989, c. 77; 1997, c. 3; 1997, c. 14; 1998, c. 16</p> <p>418.23, 1989, c. 77; 1997, c. 3; 1997, c. 14; 1998, c. 16</p> <p>418.24, 1989, c. 77; 1997, c. 3; 1997, c. 31; 2004, c. 8</p> <p>418.25, 1989, c. 77; 1997, c. 3</p> <p>418.26, 1989, c. 77; 1993, c. 16; 1995, c. 49; 1997, c. 3; 1997, c. 14; 1998, c. 16; 2000, c. 5; 2004, c. 8</p> <p>418.27, 1989, c. 77; Ab. 1993, c. 16</p> <p>418.28, 1989, c. 77; 1998, c. 16</p> <p>418.29, 1989, c. 77</p> <p>418.30, 1989, c. 77; 1997, c. 3; 1998, c. 16</p> <p>418.31, 1989, c. 77; 1993, c. 16; 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>418.31.1, 1993, c. 16</p> <p>418.32, 1989, c. 77; 1997, c. 3</p> <p>418.32.1, 2004, c. 8</p> <p>418.32.2, 2004, c. 8</p> <p>418.33, 1989, c. 77; 1993, c. 16; 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>418.34, 1989, c. 77; 1995, c. 49; 1997, c. 3</p> <p>418.34.1, 2004, c. 8</p> <p>418.35, 1998, c. 16</p> <p>418.36, 1989, c. 77; 1998, c. 16</p> <p>418.37, 1990, c. 59; 1997, c. 3; 2004, c. 8</p> <p>418.38, 1990, c. 59; 1997, c. 3</p> <p>418.39, 1990, c. 59; 1994, c. 22; 1997, c. 3</p> <p>419, 1982, c. 5; 1984, c. 15; 1996, c. 39; 1997, c. 3</p> <p>419.0.1, 1988, c. 18; 1997, c. 3</p> <p>419.1, 1985, c. 25; 1997, c. 3; 1998, c. 16</p> <p>419.2, 1985, c. 25; 1997, c. 3</p> <p>419.3, 1985, c. 25; 1997, c. 3</p> <p>419.4, 1985, c. 25; 1997, c. 3</p> <p>419.5, 1987, c. 67; 1997, c. 3</p> <p>419.6, 1988, c. 18; 1997, c. 3</p> <p>419.7, 1988, c. 18; 1989, c. 77; 1997, c. 3; 1998, c. 16; 2000, c. 5</p> <p>419.8, 1988, c. 18; 1989, c. 77; 1997, c. 3; Ab. 2000, c. 5</p> <p>420, 1997, c. 85</p> <p>421, 1990, c. 59</p> <p>421.1, 1990, c. 59; 1993, c. 64; 1995, c. 1; 1997, c. 14; 2001, c. 53</p> <p>421.2, 1990, c. 59; 1993, c. 16; 1995, c. 1; 1995, c. 49; 1996, c. 39; 1997, c. 14; 1997, c. 85; 2000, c. 39; 2001, c. 53; 2003, c. 9; 2004, c. 8</p> <p>421.3, 1990, c. 59</p> <p>421.4, 1990, c. 59</p> <p>421.5, 1990, c. 59; 1993, c. 16; 1994, c. 22</p> <p>421.6, 1990, c. 59; 1991, c. 25; 1993, c. 16</p> <p>421.7, 1990, c. 59</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>421.8, 1993, c. 16; 2004, c. 8</p> <p>422, 2001, c. 53; 2003, c. 2</p> <p>422.1, 1994, c. 22</p> <p>423, 1986, c. 19; 1993, c. 16; 1997, c. 14; Ab. 2001, c. 7</p> <p>424, 1980, c. 13; 1984, c. 15; 1993, c. 16; 1995, c. 49; 1997, c. 3; 2000, c. 5; 2003, c. 2</p> <p>425, 1979, c. 18; 1987, c. 67; 1995, c. 49</p> <p>426, 1986, c. 19</p> <p>427.1, 1984, c. 15; Ab. 1985, c. 25</p> <p>427.2, 1984, c. 15; Ab. 1985, c. 25</p> <p>427.3, 1984, c. 15; Ab. 1985, c. 25</p> <p>427.4, 1989, c. 77; 1997, c. 3; 1997, c. 85; 2000, c. 5</p> <p>427.4.1, 2000, c. 5</p> <p>427.4.2, 2000, c. 5</p> <p>427.5, 1989, c. 77; 1990, c. 59; 1994, c. 22; 1997, c. 3</p> <p>428, 1984, c. 15; 1990, c. 59</p> <p>429, 1985, c. 25; 1986, c. 19; 1987, c. 67; 1989, c. 5; 1993, c. 64; 1994, c. 22; 1997, c. 14; 1999, c. 83; 2001, c. 53; 2004, c. 4</p> <p>430, 1978, c. 26; 1993, c. 16; 1994, c. 22; 1996, c. 39; 1998, c. 16; 2001, c. 53</p> <p>431, 1993, c. 16; 1998, c. 16</p> <p>432, 1984, c. 15; 1986, c. 19; 1995, c. 49</p> <p>433, 1982, c. 5; 1986, c. 19; 1995, c. 49; 2003, c. 2</p> <p>434, 1995, c. 49; 2003, c. 2</p> <p>435, 1982, c. 5; 1986, c. 19; 1994, c. 22; 1995, c. 49; 2003, c. 2</p> <p>436, 1994, c. 22; 1995, c. 49</p> <p>437, 1990, c. 59; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1996, c. 39; 2001, c. 7; 2003, c. 2</p> <p>437.1, 1994, c. 22</p> <p>437.2, 2004, c. 21</p> <p>438, Ab. 1994, c. 22</p> <p>438.1, 1979, c. 38; 1985, c. 25; 1987, c. 67; 1994, c. 22; Ab. 1995, c. 49</p> <p>439, 1979, c. 18; 1994, c. 22; 1995, c. 49</p> <p>439.1, 1995, c. 49</p> <p>440, 1984, c. 15; 1986, c. 19; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1997, c. 3</p> <p>441, 1984, c. 15; Ab. 1994, c. 22</p> <p>441.1, 1994, c. 22</p> <p>441.2, 2004, c. 21</p> <p>442, 1994, c. 22; 1997, c. 85; 2000, c. 5; 2004, c. 21</p> <p>443, 1986, c. 19; Ab. 1994, c. 22</p> <p>444, 1979, c. 18; 1986, c. 15; 1986, c. 19; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1997, c. 3; 1997, c. 85; 2000, c. 5; 2002, c. 40; 2004, c. 8</p> <p>444.1, 1979, c. 18; 1986, c. 19; Ab. 1987, c. 67</p> <p>445, 1994, c. 22; 1997, c. 85; 2004, c. 21</p> <p>446, 1994, c. 22; 1997, c. 85</p> <p>447, 1996, c. 39</p> <p>448, 1998, c. 16</p> <p>449, 1996, c. 39</p> <p>450, 1979, c. 18; 1986, c. 15; 1986, c. 19; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1997, c. 3; 1997, c. 85; 2000, c. 5; 2002, c. 40; 2003, c. 2; 2004, c. 8</p> <p>450.1, 1979, c. 18; 1986, c. 19; Ab. 1987, c. 67</p> <p>450.2, 1984, c. 15; 1985, c. 25; 1986, c. 19; 1994, c. 22; 1997, c. 3; 2003, c. 2; 2004, c. 8</p> <p>450.3, 1985, c. 25; Ab. 1987, c. 67</p> <p>450.4, 1985, c. 25; 1986, c. 19; Ab. 1987, c. 67</p> <p>450.5, 1986, c. 15; 1995, c. 49; 1997, c. 3; 1997, c. 85</p> <p>450.6, 1986, c. 15; 1997, c. 85</p> <p>450.7, 1986, c. 15; 1986, c. 19; Ab. 1987, c. 67</p> <p>450.8, 1986, c. 15; Ab. 1987, c. 67</p> <p>450.9, 1986, c. 15; 1993, c. 16; 1997, c. 3</p> <p>450.10, 1995, c. 49; 1998, c. 16</p> <p>450.11, 1995, c. 49</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>451, 1979, c. 18; 1980, c. 13; 1982, c. 5; 1984, c. 15; 1985, c. 25; 1986, c. 15; 1987, c. 67; 1989, c. 5; 1994, c. 22; 1997, c. 3; 2001, c. 7; 2004, c. 8; 2004, c. 21</p> <p>452, 1978, c. 26; 1987, c. 67; 1993, c. 16; 2000, c. 5</p> <p>453, 1984, c. 15; 1987, c. 67; 1990, c. 59; 1993, c. 16; 1994, c. 22; 1997, c. 14</p> <p>454, 1979, c. 38; 1982, c. 5; 1993, c. 16; 1994, c. 22; 1997, c. 85; 2003, c. 2</p> <p>454.1, 2003, c. 2</p> <p>454.2, 2003, c. 2</p> <p>455, 1979, c. 18; 1979, c. 38</p> <p>455.0.1, 1997, c. 85; 2000, c. 5; 2003, c. 2</p> <p>455.1, Ab. 1984, c. 15</p> <p>456, 1980, c. 13; 1982, c. 5; Ab. 1987, c. 67</p> <p>456.1, 1979, c. 38</p> <p>457, Ab. 1987, c. 67</p> <p>457.1, 1979, c. 38; 1982, c. 5; Ab. 1987, c. 67</p> <p>458, Ab. 1987, c. 67</p> <p>459, 1979, c. 18; 1986, c. 19; 1994, c. 22; 1997, c. 3; 2004, c. 8</p> <p>460, 1979, c. 18; 1990, c. 59; 1994, c. 22; 1997, c. 3</p> <p>462, 1979, c. 18; 1990, c. 59; 1994, c. 22; 1996, c. 39; 2003, c. 2</p> <p>462.0.1, 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1997, c. 85</p> <p>462.0.2, 2004, c. 21</p> <p>462.1, 1987, c. 67; 1989, c. 77; 1995, c. 1</p> <p>462.2, 1987, c. 67; 1993, c. 64; 1994, c. 22</p> <p>462.3, 1987, c. 67</p> <p>462.4, 1987, c. 67</p> <p>462.5, 1987, c. 67</p> <p>462.6, 1987, c. 67; 1990, c. 59; 1993, c. 16; 1996, c. 39</p> <p>462.6.1, 2004, c. 8</p> <p>462.6.2, 2004, c. 8</p> <p>462.7, 1987, c. 67</p> <p>462.8, 1987, c. 67; 1994, c. 22; 1996, c. 39</p> <p>462.9, 1987, c. 67</p> <p>462.10, 1987, c. 67</p> <p>462.11, 1987, c. 67; 1997, c. 3; 1999, c. 83</p> <p>462.12, 1987, c. 67; 1993, c. 16; 1997, c. 3</p> <p>462.12.1, 1989, c. 77; 1996, c. 39; 1997, c. 3</p> <p>462.13, 1987, c. 67</p> <p>462.14, 1987, c. 67; 1990, c. 59; 1997, c. 3; 2001, c. 53</p> <p>462.15, 1987, c. 67; 1997, c. 85; 2003, c. 2</p> <p>462.16, 1987, c. 67; 1993, c. 16; 1996, c. 39</p> <p>462.17, 1987, c. 67</p> <p>462.18, 1987, c. 67; 1997, c. 3</p> <p>462.19, 1987, c. 67</p> <p>462.20, 1987, c. 67</p> <p>462.21, 1987, c. 67; 1994, c. 22; 1996, c. 39</p> <p>462.22, 1987, c. 67; Ab. 1994, c. 22</p> <p>462.23, 1987, c. 67</p> <p>462.24, 1987, c. 67; 1989, c. 77; 1991, c. 25</p> <p>462.24.1, 2001, c. 53</p> <p>462.25, 1990, c. 59; 1997, c. 3</p> <p>463, 1987, c. 67; 1993, c. 16</p> <p>463.1, 1979, c. 18; 1980, c. 13; Ab. 1987, c. 67</p> <p>464, Ab. 1980, c. 13</p> <p>465, Ab. 1980, c. 13</p> <p>466, Ab. 1987, c. 67</p> <p>467, 2001, c. 7; 2003, c. 2</p> <p>467.1, 1986, c. 19; 1991, c. 25; 1996, c. 39; 2000, c. 5; 2003, c. 2</p> <p>468, Ab. 1982, c. 5</p> <p>469, 1996, c. 39</p> <p>471, 1995, c. 63</p> <p>477, 1978, c. 26</p> <p>480, Ab. 1996, c. 39</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>481, 1997, c. 3; 1997, c. 14; 1997, c. 31 482, 1988, c. 18; 1993, c. 16 483, 1988, c. 18 483.1, 1988, c. 18 483.2, 2004, c. 8 483.3, 2004, c. 8 484, 1984, c. 15; 1993, c. 16; 1996, c. 39; 1997, c. 3 484.1, 1996, c. 39 484.2, 1996, c. 39; 1998, c. 16 484.3, 1996, c. 39; 1998, c. 16 484.4, 1996, c. 39 484.5, 1996, c. 39 484.6, 1996, c. 39 484.7, 1996, c. 39 484.8, 1996, c. 39; 2004, c. 8 484.8.1, 2004, c. 8 484.9, 1996, c. 39 484.10, 1996, c. 39 484.11, 1996, c. 39 484.12, 1996, c. 39 484.13, 1996, c. 39; 2001, c. 7; 2001, c. 53 485, 1985, c. 25; 1986, c. 19; 1989, c. 77; 1995, c. 1; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2000, c. 5; 2001, c. 7; 2001, c. 53; 2004, c. 8 485.1, 1984, c. 15; 1996, c. 39; 1997, c. 3; 2004, c. 8 485.2, 1984, c. 15; 1986, c. 19; 1987, c. 67; 1996, c. 39; 1997, c. 3 485.3, 1986, c. 19; 1993, c. 16; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2003, c. 2 485.4, 1996, c. 39 485.5, 1996, c. 39 485.6, 1996, c. 39 485.7, 1996, c. 39 485.8, 1996, c. 39; 1997, c. 3; 1998, c. 16; 2004, c. 8 485.9, 1996, c. 39; 1997, c. 3 485.10, 1996, c. 39; 1997, c. 3 485.11, 1996, c. 39; 1997, c. 3; 2000, c. 5 485.12, 1996, c. 39; 1997, c. 3; 2003, c. 2 485.13, 1996, c. 39; 1997, c. 3; 2000, c. 5; 2003, c. 2 485.14, 1996, c. 39; 1997, c. 3; 2000, c. 5 485.14.1, 2000, c. 5 485.15, 1996, c. 39; 1997, c. 3 485.16, 1996, c. 39 485.17, 1996, c. 39; 1997, c. 3; Ab. 2000, c. 5 485.18, 1996, c. 39; 1997, c. 3 485.19, 1996, c. 39; 1997, c. 3 485.20, 1996, c. 39; 1997, c. 3 485.21, 1996, c. 39; 1997, c. 3; 1997, c. 31 485.22, 1996, c. 39; 1997, c. 3 485.23, 1996, c. 39; 1997, c. 3 485.24, 1996, c. 39; 1997, c. 3 485.25, 1996, c. 39 485.26, 1996, c. 39 485.27, 1996, c. 39; 1997, c. 3; 2003, c. 2 485.28, 1996, c. 39 485.29, 1996, c. 39 485.30, 1996, c. 39; 1997, c. 3 485.31, 1996, c. 39; 1997, c. 3 485.32, 1996, c. 39; 1997, c. 3 485.33, 1996, c. 39; 1997, c. 3 485.34, 1996, c. 39 485.35, 1996, c. 39; 1997, c. 3 485.36, 1996, c. 39; 1997, c. 3; 2003, c. 2 485.37, 1996, c. 39; 1997, c. 3; Ab. 2000, c. 5</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>485.38, 1996, c. 39; Ab. 2000, c. 5 485.39, 1996, c. 39; Ab. 2000, c. 5 485.40, 1996, c. 39; 2000, c. 5 485.41, 1996, c. 39; 1997, c. 3; 2004, c. 21 485.42, 1996, c. 39; 1997, c. 3 485.43, 1996, c. 39 485.44, 1996, c. 39; 2000, c. 5 485.44.1, 2000, c. 5 485.45, 1996, c. 39; 1997, c. 3; 1997, c. 31; 2003, c. 9 485.46, 1996, c. 39; 1997, c. 3; 1997, c. 31; 2003, c. 9 485.47, 1996, c. 39; 1997, c. 3 485.48, 1996, c. 39 485.49, 1996, c. 39; 1997, c. 3; 2000, c. 5 485.50, 1996, c. 39 485.51, 1996, c. 39; 1997, c. 3; 1997, c. 85 485.52, 1996, c. 39; 1997, c. 3 486, 1978, c. 26; 1991, c. 25 487, 1991, c. 25 487.0.1, 1991, c. 25; 1994, c. 22 487.0.2, 1991, c. 25 487.0.3, 1991, c. 25; 1993, c. 16; 1996, c. 39 487.0.4, 1991, c. 25; 1993, c. 16; 1996, c. 39 487.1, 1978, c. 26; 1983, c. 44; 1994, c. 22; 1997, c. 3; 1997, c. 14; 2001, c. 53 487.2, 1978, c. 26; 1982, c. 5; 1983, c. 44; 1986, c. 15; 1986, c. 19; 1997, c. 3; 2001, c. 53 487.2.1, 1986, c. 19 487.3, 1978, c. 26; 1983, c. 44; 1997, c. 3 487.4, 1983, c. 44; 1986, c. 19 487.5, 1983, c. 44; 1997, c. 3 487.5.1, 1988, c. 4; 2001, c. 53 487.5.2, 1988, c. 4 487.5.3, 1988, c. 4; 1993, c. 16; 1997, c. 3; 1997, c. 85; 2000, c. 5; 2001, c. 53 487.5.4, 1988, c. 4; 1997, c. 3 487.6, 1983, c. 44; 1985, c. 25 488, 1993, c. 64; 2000, c. 5 489, 1978, c. 26; 1982, c. 5; 1984, c. 15; 1987, c. 67; 1993, c. 16; 1994, c. 22; 1996, c. 39; 1997, c. 3; 2000, c. 5; 2002, c. 40 490, 1995, c. 49; 1997, c. 3 491, 1984, c. 15; 1990, c. 59; 1993, c. 16; 1995, c. 49; 1996, c. 39; 2001, c. 7 492, 1993, c. 64; Ab. 1997, c. 14 492.1, 1993, c. 64; Ab. 1997, c. 14 492.2, 1993, c. 64; Ab. 1995, c. 49 493, 1982, c. 56; 1990, c. 85; 1995, c. 1; 1997, c. 3; Ab. 1997, c. 14 493.0.1, 1995, c. 1; Ab. 1997, c. 14 493.1, 1982, c. 5; Ab. 1997, c. 14 494, 1982, c. 5; 1986, c. 19; 1995, c. 1 495, 1986, c. 19; 1995, c. 1 496, 1995, c. 1 497, 1978, c. 26; 1988, c. 18; 1990, c. 59; 1991, c. 25; 1995, c. 49; 1997, c. 3; 2001, c. 7 498, 1987, c. 67; 1990, c. 59 499, 1986, c. 19; 1989, c. 5; 1997, c. 3; Ab. 2003, c. 9 500, 1982, c. 5; 1997, c. 3; 1997, c. 31 501, 1978, c. 26; 1997, c. 3 501.1, 1978, c. 26; 1997, c. 3 501.2, 1978, c. 26; 1997, c. 3 501.3, 1979, c. 18; 1997, c. 3 502, 1978, c. 26; 1996, c. 39; 1997, c. 3 502.0.1, 1990, c. 59; 1997, c. 3 502.0.2, 1990, c. 59; 1995, c. 49; 1996, c. 39; 1997, c. 3 502.0.3, 1990, c. 59; 1995, c. 49; 1996, c. 39; 1997, c. 3</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>502.0.4, 1990, c. 59; 1995, c. 49; 1996, c. 39; 1997, c. 3</p> <p>502.1, 1984, c. 15; Ab. 1987, c. 67</p> <p>503, 1978, c. 26; 1984, c. 15; 1987, c. 67; 2001, c. 53</p> <p>503.0.1, 1988, c. 4; 1995, c. 63; 1997, c. 3; 2001, c. 53</p> <p>503.1, 1982, c. 5; 1984, c. 15; 1997, c. 3</p> <p>503.2, 1988, c. 4; 1997, c. 3; 2001, c. 53</p> <p>504, 1982, c. 5; 1990, c. 59; 1993, c. 16; 1995, c. 49; 1997, c. 3</p> <p>504.1, 1993, c. 16; 1997, c. 3</p> <p>504.2, 1995, c. 49; 1997, c. 3</p> <p>505, 1978, c. 26; 1997, c. 3</p> <p>506, 1978, c. 26; 1997, c. 3</p> <p>506.1, 1979, c. 18; 1997, c. 3</p> <p>507, 1978, c. 26; 1979, c. 18; 1997, c. 3</p> <p>508, 1978, c. 26; 1979, c. 18; 1980, c. 13; 1982, c. 5; 1990, c. 59; 1997, c. 3</p> <p>508.1, 1990, c. 59; 1997, c. 3</p> <p>509, 1978, c. 26; 1997, c. 3</p> <p>509.1, 1991, c. 8; 1995, c. 63; 1997, c. 14</p> <p>510, 1990, c. 59; 1997, c. 3</p> <p>510.0.1, 1986, c. 19; 1997, c. 3</p> <p>510.1, 1984, c. 15; 1985, c. 25; 1987, c. 67; 1997, c. 3</p> <p>511, 1978, c. 26; 1997, c. 3</p> <p>512, Ab. 1978, c. 26</p> <p>513, Ab. 1978, c. 26</p> <p>514, Ab. 1978, c. 26</p> <p>515, Ab. 1978, c. 26</p> <p>516, Ab. 1978, c. 26</p> <p>517, 1993, c. 16; 2001, c. 53; 2004, c. 8</p> <p>517.1, 1978, c. 26; 1979, c. 18; 1987, c. 67; 1997, c. 3</p> <p>517.2, 1978, c. 26; 1987, c. 67; 1993, c. 16</p> <p>517.3, 1978, c. 26; 1984, c. 15; 1987, c. 67</p> <p>517.3.1, 1987, c. 67</p> <p>517.4, 1978, c. 26; 1987, c. 67; 1990, c. 59; 1997, c. 3</p> <p>517.4.1, 1987, c. 67; 1990, c. 59</p> <p>517.4.2, 1987, c. 67; 1990, c. 59; 1997, c. 3</p> <p>517.4.3, 1987, c. 67; 1997, c. 3; 2001, c. 7</p> <p>517.4.4, 1993, c. 16; 2003, c. 2</p> <p>517.4.5, 1993, c. 16</p> <p>517.5, 1978, c. 26; 1979, c. 18; 1997, c. 3</p> <p>517.5.0.1, 1994, c. 22; 1997, c. 3</p> <p>517.5.1, 1979, c. 18; 1980, c. 13; 1993, c. 16; 1997, c. 3; 2004, c. 8</p> <p>517.5.2, 1993, c. 16</p> <p>517.6, 1978, c. 26; Ab. 1987, c. 67</p> <p>518, 1982, c. 5; 1986, c. 15; 1986, c. 19; 1990, c. 59; 1997, c. 3; 1997, c. 31; 1997, c. 85; 2000, c. 39; 2003, c. 9</p> <p>518.1, 1990, c. 59; 1993, c. 16; 1994, c. 22; 1996, c. 39; 1998, c. 16; Ab. 2000, c. 39</p> <p>518.2, 1993, c. 16; 1997, c. 3; Ab. 1997, c. 85</p> <p>519, 1978, c. 26; 1979, c. 38; 1986, c. 15; Ab. 1997, c. 85</p> <p>519.1, 1986, c. 15; 1991, c. 8; Ab. 1997, c. 85</p> <p>519.2, 1986, c. 15; 1991, c. 8; Ab. 1997, c. 85</p> <p>520, 1986, c. 15; Ab. 1997, c. 85</p> <p>520.1, 1997, c. 85; 2000, c. 5; 2000, c. 39; 2003, c. 9</p> <p>520.2, 1997, c. 85</p> <p>520.3, 2002, c. 40</p> <p>521.1, 1989, c. 5; Ab. 1993, c. 16</p> <p>521.2, 1997, c. 85; 2003, c. 9</p> <p>522, 1996, c. 39; 1997, c. 3; 1997, c. 85; 2002, c. 40; 2003, c. 9</p> <p>522.1, 2002, c. 40; 2003, c. 9</p> <p>522.2, 2002, c. 40</p> <p>522.3, 2002, c. 40</p> <p>522.4, 2002, c. 40</p> <p>522.5, 2002, c. 40</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>523, 1997, c. 3; 1997, c. 85</p> <p>524, 1982, c. 5; 1990, c. 59; 1994, c. 22; 1996, c. 39; 1997, c. 85; 2000, c. 39; 2004, c. 21</p> <p>524.0.1, 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1997, c. 85; 2003, c. 2</p> <p>524.1, 1993, c. 16; 1997, c. 3; 1997, c. 85</p> <p>525, 1997, c. 85</p> <p>525.1, 1990, c. 59; 1997, c. 3; 1997, c. 85</p> <p>526, 1990, c. 59; 1993, c. 16; 1997, c. 3; 1997, c. 85</p> <p>526.1, 1993, c. 16; 1997, c. 3</p> <p>527, 1979, c. 18; 1984, c. 15; 1997, c. 3; 2000, c. 5</p> <p>527.1, 1984, c. 15; 1991, c. 8; 1997, c. 3; Ab. 2000, c. 5</p> <p>527.2, 1984, c. 15; 1990, c. 59; 1997, c. 3; Ab. 2000, c. 5</p> <p>527.3, 2004, c. 8</p> <p>528, 1996, c. 39; 1997, c. 3; 2003, c. 9</p> <p>529, 1982, c. 5; 1995, c. 63; 1997, c. 3; 1997, c. 85; 2002, c. 40; 2003, c. 9</p> <p>529.1, 1997, c. 85</p> <p>530, 1984, c. 35; 1997, c. 3</p> <p>531, 1984, c. 35; 1997, c. 3; 2000, c. 5</p> <p>532, 1984, c. 35; 1996, c. 39; 1997, c. 3; 2000, c. 5</p> <p>533, 1984, c. 35; 1997, c. 3; 2000, c. 39</p> <p>534, 1990, c. 59; 1993, c. 16; 1997, c. 3; Ab. 2000, c. 5</p> <p>535, 1990, c. 59; 1993, c. 16; 1995, c. 49; 1996, c. 39; 1997, c. 3; Ab. 2000, c. 5</p> <p>536, 1978, c. 26; 1989, c. 77; 1990, c. 59; 1994, c. 22; 1995, c. 49; 1997, c. 3; 2004, c. 8</p> <p>537, 2004, c. 8</p> <p>538, 2004, c. 8</p> <p>539, 1989, c. 77; 1997, c. 3; 2004, c. 8</p> <p>540, 1995, c. 63; 1997, c. 3</p> <p>540.1, 1984, c. 15</p> <p>540.2, 2004, c. 8</p> <p>540.3, 2004, c. 8</p> <p>540.4, 2004, c. 8</p> <p>541, 1984, c. 15; 1995, c. 49; 1997, c. 3</p> <p>542, 1997, c. 3</p> <p>543.1, 1982, c. 5; 1997, c. 3</p> <p>543.2, 1996, c. 39</p> <p>544, 1978, c. 26; 1980, c. 13; 1982, c. 5; 1984, c. 15; 1985, c. 25; 1986, c. 19; 1989, c. 77; 1994, c. 22; 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>545, 1981, c. 12; 1989, c. 5; 1989, c. 77; 1995, c. 63; 1997, c. 3; 1997, c. 14; 2000, c. 39; 2001, c. 7</p> <p>546, 1997, c. 3</p> <p>546.1, 1993, c. 16; 1997, c. 3</p> <p>547, 1978, c. 26; 1985, c. 25; Ab. 1994, c. 22</p> <p>547.0.1, 1990, c. 59; Ab. 1994, c. 22</p> <p>547.1, 1978, c. 26; 1984, c. 15; 1985, c. 25; 1988, c. 4; 1989, c. 77; 1994, c. 22; 1997, c. 3; 2000, c. 5</p> <p>547.2, 1981, c. 12; 1985, c. 25; 1995, c. 63; 1997, c. 3; Ab. 2000, c. 39</p> <p>547.3, 1995, c. 63; 1997, c. 3; 1997, c. 14</p> <p>548, 1997, c. 3</p> <p>549, 1997, c. 3</p> <p>550, 1978, c. 26; 1984, c. 15; 1990, c. 59; 1996, c. 39; 1997, c. 3</p> <p>550.1, 1979, c. 18; 1997, c. 3; Ab. 2000, c. 5</p> <p>550.2, 1979, c. 18; 1997, c. 3; Ab. 2000, c. 5</p> <p>550.3, 1980, c. 13; 1984, c. 15; 1997, c. 3</p> <p>550.4, 1980, c. 13; 1996, c. 39; 1997, c. 3</p> <p>550.5, 1990, c. 59; 1997, c. 3</p> <p>550.6, 1990, c. 59; 1997, c. 3; 2001, c. 7</p> <p>550.7, 1993, c. 16; 1995, c. 49; 1997, c. 3; 1998, c. 16</p> <p>550.8, 2001, c. 7</p> <p>550.9, 2001, c. 7</p> <p>551, 1996, c. 39; 1997, c. 3</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>553, 1997, c. 3 553.1, 1982, c. 5; 1997, c. 3 553.2, 1996, c. 39 554, 1996, c. 39 555, 1984, c. 15; 1995, c. 63; 1997, c. 3; 1997, c. 85; 2001, c. 53; 2004, c. 8 555.0.1, 1984, c. 15; 1997, c. 3; 2001, c. 53; 2004, c. 8 555.1, 1980, c. 13; 1997, c. 3 555.2, 1980, c. 13; 1997, c. 3 555.2.1, 1993, c. 16; 1997, c. 3 555.2.2, 1993, c. 16; 1997, c. 3; 2001, c. 7 555.2.3, 1994, c. 22; 1997, c. 3 555.2.4, 2001, c. 7 555.3, 1980, c. 13; 1996, c. 39; 1997, c. 3 555.4, 1980, c. 13; 1997, c. 3; 1997, c. 14 556, 1980, c. 13; 1982, c. 5; 1989, c. 77; 1997, c. 3 557, 1986, c. 19; 1989, c. 77; 1993, c. 16; 1994, c. 22; 1996, c. 39; 1997, c. 3; 2001, c. 7 558, 1978, c. 26; 1982, c. 5; 1993, c. 16; 1997, c. 3; 1997, c. 14 559, 1978, c. 26; 1980, c. 13; 1984, c. 15; 1989, c. 77; 1990, c. 59; 1993, c. 16; 1994, c. 22; 1996, c. 39; 1997, c. 3; 2000, c. 5; 2004, c. 8 560, 1978, c. 26; 1980, c. 13; 1990, c. 59; 1993, c. 16; 1997, c. 3 560.1, 1980, c. 13; 1997, c. 3; 2000, c. 5 560.1.1, 1996, c. 39; 1997, c. 3; 2000, c. 5; 2004, c. 8 560.1.2, 2000, c. 5 560.1.2.1, 2004, c. 8 560.1.3, 2000, c. 5 560.1.4, 2000, c. 5 560.2, 1980, c. 13; 1984, c. 15; 1985, c. 25; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1995, c. 63; 1997, c. 3; 2000, c. 5; 2004, c. 8 560.3, 1994, c. 22; 1997, c. 3; 2003, c. 2 561, 1984, c. 15; 2000, c. 5 562, 1990, c. 59; 1997, c. 3; 1997, c. 14 563, 1984, c. 15; 1986, c. 19; 1990, c. 59; 1997, c. 3 564, 1980, c. 13; 1981, c. 12; 1995, c. 63; 1997, c. 3; 2000, c. 39 564.0.1, 1990, c. 59; 1997, c. 3; 1998, c. 16 564.0.2, 1996, c. 39; 1997, c. 3 564.1, 1978, c. 26; 1989, c. 77; 1997, c. 3; 2001, c. 7 564.2, 1978, c. 26; 1984, c. 15; 1985, c. 25; 1986, c. 19; 1988, c. 4; 1993, c. 16; 1993, c. 19; 1997, c. 3 564.3, 1978, c. 26; 1985, c. 25; 1993, c. 16 564.4, 1978, c. 26; 1984, c. 15; 1993, c. 16; 1997, c. 3 564.4.1, 1984, c. 15; 1985, c. 25; 1986, c. 19; 1989, c. 77; 1990, c. 59; 1997, c. 3 564.4.2, 1984, c. 15; 1985, c. 25; 1986, c. 19; 1989, c. 77; 1997, c. 3 564.4.3, 1993, c. 16; 1997, c. 3 564.4.4, 1993, c. 16; 1997, c. 3 564.4.5, 2000, c. 5 564.5, 1978, c. 26; 1981, c. 12; 1984, c. 15; 1985, c. 25; 1995, c. 63; 1997, c. 3; 1997, c. 14; 2000, c. 39; 2001, c. 53 564.6, 1979, c. 18; 1986, c. 19; 1997, c. 3; Ab. 2000, c. 5 564.7, 1981, c. 12; 1985, c. 25; 1995, c. 63; 1997, c. 3; Ab. 2000, c. 39 564.8, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 564.9, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 565, 1979, c. 18; 1997, c. 3 565.1, 1986, c. 19; 1989, c. 77; 1997, c. 3; 1998, c. 16 565.2, 1993, c. 16; 1997, c. 3 566, 1978, c. 26; 1986, c. 19; 1997, c. 3 566.1, 1990, c. 59; 1997, c. 3 567, 1978, c. 26; 1996, c. 39; 1997, c. 3 568, 1978, c. 26; 1984, c. 15; 1987, c. 67; 1993, c. 16; 1996, c. 39; 1997, c. 3 569, 1984, c. 15; 1993, c. 16 569.1, 1982, c. 5; Ab. 1995, c. 49</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>569.2, 1982, c. 5; Ab. 1995, c. 49</p> <p>569.3, 1982, c. 5; Ab. 1995, c. 49</p> <p>570, 1978, c. 26; 1980, c. 13; 1984, c. 15; 1987, c. 67; 1990, c. 59; 1993, c. 16; 1994, c. 22; 1996, c. 39; 1997, c. 3; 1998, c. 16</p> <p>570.1, 1995, c. 49; 1997, c. 3</p> <p>571, 1996, c. 39; 1997, c. 3</p> <p>572, 1990, c. 59; 1993, c. 16</p> <p>573, 1997, c. 3</p> <p>574, 1994, c. 22; 1997, c. 3</p> <p>576, 1997, c. 3</p> <p>576.1, 1984, c. 15; 1985, c. 25; 1989, c. 5; 1993, c. 16; 1996, c. 39</p> <p>577, 1997, c. 3</p> <p>577.1, 1986, c. 19; 1997, c. 3</p> <p>578, 1997, c. 3</p> <p>578.1, 2004, c. 8</p> <p>578.2, 2004, c. 8</p> <p>578.3, 2004, c. 8</p> <p>578.4, 2004, c. 8</p> <p>578.5, 2004, c. 8</p> <p>578.6, 2004, c. 8</p> <p>578.7, 2004, c. 8</p> <p>581, 1997, c. 14</p> <p>582, 1997, c. 14</p> <p>583, 1984, c. 15</p> <p>584, 1997, c. 3</p> <p>584.1, 1993, c. 16; 1997, c. 3</p> <p>584.2, 2004, c. 8</p> <p>585, 1997, c. 3</p> <p>586, 1995, c. 63</p> <p>587, 1987, c. 67; 1990, c. 59</p> <p>588, 1997, c. 3</p> <p>588.1, 2004, c. 8</p> <p>588.2, 2004, c. 8</p> <p>589, 1984, c. 15; 1986, c. 15; 1997, c. 3; 2001, c. 53</p> <p>589.1, 1993, c. 16; 1997, c. 3</p> <p>589.2, 2004, c. 8</p> <p>589.3, 2004, c. 8</p> <p>590, 1993, c. 16; 2000, c. 5</p> <p>591, 1993, c. 16; 1997, c. 3; 2004, c. 8</p> <p>591.1, 2004, c. 8</p> <p>591.2, 2004, c. 8</p> <p>591.3, 2004, c. 8</p> <p>592, 1997, c. 3; 2004, c. 8</p> <p>592.1, 2004, c. 8</p> <p>592.2, 2004, c. 8</p> <p>593, 1984, c. 15; 1994, c. 22; 1996, c. 39; 1997, c. 3</p> <p>594, 1984, c. 15; 1986, c. 19; 1993, c. 16; 1997, c. 3</p> <p>595, 1997, c. 3</p> <p>596, 1984, c. 15; 1994, c. 22; 1996, c. 39; 1997, c. 3; 1997, c. 14</p> <p>597, 1987, c. 67; 1990, c. 59</p> <p>597.1, 1986, c. 15; 1997, c. 3</p> <p>597.2, 1986, c. 15; 1997, c. 3</p> <p>597.3, 1986, c. 15; 2001, c. 7</p> <p>597.4, 1986, c. 15; 1997, c. 3</p> <p>597.5, 1986, c. 15</p> <p>597.6, 1986, c. 15</p> <p>598, 1990, c. 59; 1996, c. 39; 1997, c. 3; 2004, c. 8</p> <p>598.1, 2000, c. 39</p> <p>599, 1988, c. 18; 1997, c. 3</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>600, 1978, c. 26; 1980, c. 11; 1982, c. 5; 1985, c. 25; 1986, c. 19; 1989, c. 5; 1989, c. 77; 1994, c. 22; 1997, c. 3; 1997, c. 31; 1998, c. 16; 2000, c. 5; 2004, c. 8</p> <p>600.0.1, 1989, c. 5; 1990, c. 7; 1997, c. 3</p> <p>600.0.2, 1989, c. 5; 1997, c. 3</p> <p>600.0.3, 1990, c. 59; 1997, c. 3; 2003, c. 2; 2004, c. 8</p> <p>600.0.4, 2003, c. 2</p> <p>600.1, 1978, c. 26; 1982, c. 5; 1993, c. 16; 1997, c. 3</p> <p>600.2, 1982, c. 5; 1986, c. 19; 1993, c. 16; 1997, c. 3</p> <p>601, 1978, c. 26; 1996, c. 39; 1997, c. 3; 1997, c. 31</p> <p>602, 1997, c. 3</p> <p>603, 1982, c. 5; 1986, c. 19; 1993, c. 16; 1994, c. 22; 1995, c. 1; 1996, c. 39; 1997, c. 3; 1997, c. 31; 1997, c. 85; 2001, c. 7; 2001, c. 53; 2003, c. 9</p> <p>604, Ab. 1997, c. 85</p> <p>605, 1986, c. 15; 1995, c. 63; 1997, c. 3; 1997, c. 14; Ab. 1997, c. 85</p> <p>605.1, 1995, c. 49; 1997, c. 3; 2001, c. 53</p> <p>605.2, 1995, c. 49; 1997, c. 3</p> <p>606, 1997, c. 3</p> <p>607, 1982, c. 5; 1997, c. 3</p> <p>608, 1997, c. 3; 1997, c. 31; 2000, c. 5</p> <p>609, 1997, c. 3; 1998, c. 16; 2000, c. 5</p> <p>610, 1997, c. 3</p> <p>611, 1997, c. 3</p> <p>612, 1997, c. 3</p> <p>612.1, 1994, c. 22; 1997, c. 3</p> <p>613, 1997, c. 3; 1997, c. 31; 2000, c. 5</p> <p>613.1, 1988, c. 4; 1989, c. 5; 1997, c. 3; 2004, c. 8</p> <p>613.2, 1988, c. 4; 1990, c. 59; 1997, c. 3; 2001, c. 7</p> <p>613.3, 1988, c. 4; 1988, c. 18; 1993, c. 16; 1995, c. 63; 1996, c. 39; 1997, c. 3; 1997, c. 31; 2001, c. 7</p> <p>613.4, 1988, c. 4; 1997, c. 3; 2001, c. 7</p> <p>613.5, 1988, c. 4; 1997, c. 3</p> <p>613.6, 1988, c. 4; 1997, c. 3; 2001, c. 7; 2003, c. 2</p> <p>613.7, 1988, c. 4; 1997, c. 3; 2001, c. 53</p> <p>613.8, 1988, c. 4; 1997, c. 3</p> <p>613.9, 1988, c. 4</p> <p>613.10, 1988, c. 4; 1997, c. 3</p> <p>614, 1984, c. 15; 1986, c. 19; 1997, c. 3; 1997, c. 85; 2000, c. 5; 2002, c. 40; 2003, c. 9; 2004, c. 8</p> <p>614.1, 1997, c. 85</p> <p>615, 1984, c. 15; 1996, c. 39; 1997, c. 3; Ab. 2000, c. 5</p> <p>616, 1982, c. 5; 1984, c. 15; 1989, c. 77; 1990, c. 59; 1997, c. 3; Ab. 2000, c. 5</p> <p>617, 1979, c. 18; 1997, c. 3</p> <p>617.1, 2004, c. 8</p> <p>618, 1996, c. 39; 1997, c. 3</p> <p>619, 1997, c. 3</p> <p>620, 1984, c. 35; 1997, c. 3; 1997, c. 85</p> <p>620.1, 1997, c. 85; 2000, c. 39</p> <p>621, 1997, c. 3</p> <p>622, 1988, c. 18; 1994, c. 22; 1997, c. 3; 2003, c. 2</p> <p>623, 1988, c. 18; 1997, c. 3</p> <p>624, 1979, c. 18; 1997, c. 3</p> <p>624.1, 1994, c. 22; 1996, c. 39; 1997, c. 3; 2003, c. 2</p> <p>625, 1997, c. 3</p> <p>626, 1997, c. 3</p> <p>627, 1993, c. 16; 1997, c. 3</p> <p>628, 1988, c. 18; 1994, c. 22; 1997, c. 3; 2003, c. 2</p> <p>629, 1988, c. 18; 1997, c. 3</p> <p>630, 1979, c. 18; 1997, c. 3</p> <p>630.1, 1994, c. 22; 1996, c. 39; 1997, c. 3; 2003, c. 2</p> <p>631, 1982, c. 5; 1997, c. 3</p> <p>632, 1997, c. 3</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p> 633, 1997, c. 3 634, 1990, c. 59; 1997, c. 3; 2003, c. 2 635, 1985, c. 25; 1990, c. 59; 1995, c. 49; 1997, c. 3; 2003, c. 2 635.1, 2003, c. 2 636, 1997, c. 3 637, 1984, c. 15; 1990, c. 59; 1997, c. 3; 2003, c. 2 638, 1997, c. 3 638.0.1, 1989, c. 77; 1997, c. 3 638.1, 1984, c. 15; 1997, c. 3; 2001, c. 7 639, 1997, c. 3 640, 1980, c. 13; 1995, c. 49; 1997, c. 3; 2001, c. 7; 2004, c. 8 641, 1997, c. 3 642, 1996, c. 39; 1997, c. 3 643, 1993, c. 64; 1997, c. 3 644, 1997, c. 3 645, 1994, c. 22; 1997, c. 3 646, 1988, c. 18; 1994, c. 22; 1996, c. 39; 1998, c. 16; 2000, c. 5; 2003, c. 2 646.1, 2003, c. 2 647, 1978, c. 26; 1979, c. 18; 1982, c. 5; 1989, c. 77; 1990, c. 59; 1991, c. 25; 1993, c. 16; 1994, c. 22; 1996, c. 39; 1997, c. 14; 2000, c. 5; 2003, c. 2 648, 1986, c. 15; Ab. 1989, c. 5 649, 1987, c. 67; 1993, c. 16; 1996, c. 39; 1997, c. 3; 2000, c. 5; 2001, c. 7; 2003, c. 2 649.1, 1990, c. 59; 1994, c. 22; 1996, c. 39; 2003, c. 2 650, 1982, c. 5; 1984, c. 15; 1990, c. 59; 1994, c. 22; 2003, c. 2; 2004, c. 21 651, 1990, c. 59; 1994, c. 22; 2003, c. 2; 2004, c. 21 651.1, 1984, c. 15; 1987, c. 67; 1990, c. 59; 2001, c. 53 651.2, 2003, c. 2; 2004, c. 8 651.3, 2003, c. 2; 2004, c. 8 652, 1990, c. 59 652.1, 1994, c. 22; 1997, c. 3; 2000, c. 5; 2003, c. 2 652.2, 1994, c. 22; 1997, c. 14; Ab. 2003, c. 2 653, 1984, c. 15; 1986, c. 19; 1994, c. 22; 1997, c. 31; 2003, c. 2; 2004, c. 21 654, 1984, c. 15; 1994, c. 22; 2003, c. 2 655, Ab. 1994, c. 22 656, 1979, c. 18; 1994, c. 22; 1995, c. 49 656.1, 1978, c. 26; 1994, c. 22 656.2, 1986, c. 19; 2004, c. 8 656.3, 1994, c. 22 656.3.1, 2004, c. 21 656.4, 1994, c. 22; 1997, c. 31; 2001, c. 7; 2003, c. 2; 2004, c. 21 656.4.1, 1997, c. 31 656.5, 1994, c. 22 656.6, 1994, c. 22; 1996, c. 39 656.7, 1994, c. 22; 1996, c. 39; 1997, c. 3 656.8, 1994, c. 22; 1997, c. 3 656.9, 1994, c. 22; 2003, c. 2; 2004, c. 21 657, 1984, c. 15; 1986, c. 15; 1990, c. 59; 1994, c. 22; 1997, c. 3; 1997, c. 31; 2003, c. 2; 2004, c. 21 657.1, 1982, c. 5; 1984, c. 15; 2000, c. 5; 2003, c. 2 657.1.1, 1994, c. 22 657.2, 1988, c. 18; 1990, c. 59 657.3, 1988, c. 18 657.4, 1990, c. 59 658, 1984, c. 15; 1985, c. 25; 1990, c. 59; 1994, c. 22; 1997, c. 31; 2000, c. 5; 2003, c. 2; 2004, c. 21 659, 1997, c. 31; 1999, c. 83 659.1, 1999, c. 83; 2000, c. 5 659.2, 2000, c. 5 660, 1978, c. 26; 1994, c. 22; 1995, c. 49; 1997, c. 31; 2003, c. 2 660.1, 1994, c. 22 660.2, 2004, c. 21 </p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>661, 1990, c. 59</p> <p>663, 1978, c. 26; 1982, c. 5; 1984, c. 15; 1990, c. 59; 1991, c. 25; 2003, c. 2</p> <p>663.1, 1990, c. 59; 1999, c. 83; 2004, c. 21</p> <p>663.2, 1990, c. 59; 1999, c. 83; 2004, c. 21</p> <p>663.3, 1990, c. 59</p> <p>664, 1990, c. 59; 1997, c. 3</p> <p>665, 1984, c. 15; 1988, c. 18; 1989, c. 5</p> <p>665.1, 1984, c. 15; 2003, c. 2</p> <p>666, 1984, c. 15; 1990, c. 59; 1997, c. 3; 2003, c. 2</p> <p>667, 1990, c. 59; 1997, c. 3; 2000, c. 5; 2001, c. 7</p> <p>668, 1985, c. 25; 1987, c. 67; 1990, c. 59; 1996, c. 39</p> <p>668.0.1, 1990, c. 59</p> <p>668.0.2, 2000, c. 5</p> <p>668.1, 1987, c. 67; 1990, c. 59; 1996, c. 39; 1997, c. 3; 2003, c. 2</p> <p>668.2, 1987, c. 67; 1990, c. 59; 1993, c. 16; 1994, c. 22; 1996, c. 39; 1997, c. 3</p> <p>668.3, 1987, c. 67; 1989, c. 5; 1990, c. 59</p> <p>668.4, 1987, c. 67; 1990, c. 59; 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3</p> <p>668.5, 2003, c. 2</p> <p>668.6, 2003, c. 2</p> <p>668.7, 2003, c. 2</p> <p>668.8, 2003, c. 2</p> <p>669, 1978, c. 26; 1982, c. 56; 1987, c. 21; Ab. 1989, c. 5</p> <p>669.1, 1984, c. 15; 1988, c. 18; 1989, c. 5; 1991, c. 25; 1993, c. 16; 1994, c. 22; 1997, c. 3; 1999, c. 83</p> <p>669.1.1, 1991, c. 25; Ab. 1999, c. 83</p> <p>669.2, 1984, c. 15</p> <p>669.3, 1986, c. 15; 1989, c. 5; 1990, c. 59</p> <p>669.4, 1986, c. 15; 1987, c. 67; 1994, c. 22; 1997, c. 3</p> <p>670, 1978, c. 26; Ab. 1990, c. 59</p> <p>670.1, 1984, c. 15; 1988, c. 18; Ab. 1990, c. 59</p> <p>670.2, 1988, c. 18; Ab. 1990, c. 59</p> <p>671, 1982, c. 5; 1984, c. 15; 1990, c. 59; 1995, c. 63</p> <p>671.1, 1995, c. 63</p> <p>671.2, 1995, c. 63</p> <p>671.3, 1995, c. 63</p> <p>671.4, 1995, c. 63</p> <p>671.5, 2004, c. 21</p> <p>671.6, 2004, c. 21</p> <p>671.7, 2004, c. 21</p> <p>671.8, 2004, c. 21</p> <p>671.9, 2004, c. 21</p> <p>671.10, 2004, c. 21</p> <p>672, 1984, c. 15; 1985, c. 25; Ab. 1990, c. 59</p> <p>673, 1978, c. 26; 1985, c. 25; Ab. 1990, c. 59</p> <p>674, 1978, c. 26; 1984, c. 15; 1985, c. 25; Ab. 1990, c. 59</p> <p>675, 1978, c. 26; Ab. 1990, c. 59</p> <p>676, 1984, c. 15; 1985, c. 25; Ab. 1990, c. 59</p> <p>676.1, 1984, c. 15; 1985, c. 25; Ab. 1990, c. 59</p> <p>677, 1984, c. 15; 1986, c. 19; 1995, c. 49</p> <p>678, 1997, c. 31</p> <p>681, 1986, c. 19; 1989, c. 5; 1993, c. 64; 1994, c. 22; 1997, c. 14; 1999, c. 83; 2001, c. 53</p> <p>682, 1995, c. 49</p> <p>683, 1989, c. 77; 1990, c. 59; 2003, c. 2</p> <p>684, 2003, c. 2</p> <p>685, 2001, c. 7</p> <p>686, 1984, c. 15; 1990, c. 59; 1993, c. 16; 1995, c. 49; 1996, c. 39; 1997, c. 3; 2000, c. 5; 2001, c. 7; 2003, c. 2</p> <p>687, 1984, c. 15; 2000, c. 5; 2003, c. 2</p> <p>688, 1979, c. 18; 1990, c. 59; 1993, c. 16; 1994, c. 22; 1996, c. 39; 2000, c. 5; 2001, c. 7; 2003, c. 2</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>688.0.0.1, 2003, c. 2 688.0.0.2, 2003, c. 2 688.0.1, 1993, c. 16; 1994, c. 22; 2001, c. 7; 2003, c. 2 688.1, 1990, c. 59; 2000, c. 5; 2001, c. 7; 2003, c. 2 688.1.1, 2003, c. 2 688.1.2, 2003, c. 2 688.2, 2000, c. 5; 2001, c. 7 689, 1985, c. 25; 1987, c. 67; Ab. 2003, c. 2 690, 1986, c. 15; 1990, c. 59; 1993, c. 16; 1995, c. 49; 2001, c. 7; 2003, c. 2 690.0.1, 1989, c. 77; 1997, c. 3; 2000, c. 5 690.1, 1982, c. 5; 1990, c. 59; 2001, c. 7 690.2, 1982, c. 5; 1990, c. 59; 2001, c. 7; 2003, c. 2 690.3, 1989, c. 77; 1990, c. 59; 2001, c. 7 691, 1984, c. 15; 1986, c. 19; 1994, c. 22; 2001, c. 7; 2003, c. 2 691.1, 1990, c. 59; 2001, c. 7; 2003, c. 2 692, 1990, c. 59; 1994, c. 22; 1997, c. 3; 2001, c. 7; 2003, c. 2; 2004, c. 8 692.0.1, 2003, c. 2 692.1, 1996, c. 39; 2000, c. 5 692.2, 1996, c. 39; 2000, c. 5; 2001, c. 7 692.3, 1996, c. 39; 2000, c. 5 692.4, 1996, c. 39; 2000, c. 5 692.5, 2003, c. 2; 2004, c. 21 692.6, 2003, c. 2 692.7, 2003, c. 2 692.8, 2003, c. 2; 2004, c. 8 692.9, 2003, c. 2 693, 1979, c. 14; 1985, c. 25; 1986, c. 15; 1987, c. 67; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1993, c. 16; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 14; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 693.1, 1986, c. 19; 1987, c. 67; 1989, c. 5; 1993, c. 64 694, 1984, c. 15; 2001, c. 53 694.0.1, 1997, c. 85; 1998, c. 16 694.0.2, 1997, c. 85; 1998, c. 16; 2001, c. 51; 2001, c. 53 694.0.3, 2002, c. 40 694.1, 1979, c. 38; 1984, c. 15; 1986, c. 15; Ab. 1989, c. 5 694.2, 1979, c. 38; Ab. 1986, c. 15 694.3, 1979, c. 38; 1986, c. 15; Ab. 1989, c. 5 695, 1978, c. 26; 1984, c. 15; 1986, c. 15; 1987, c. 21; 1987, c. 67; 1988, c. 4; 1988, c. 18; Ab. 1989, c. 5 695.1, 1986, c. 15; Ab. 1989, c. 5 695.2, 1986, c. 15; Ab. 1989, c. 5 696, 1986, c. 15; 1987, c. 21; Ab. 1989, c. 5 697, 1986, c. 15; 1988, c. 18; Ab. 1989, c. 5 698, 1986, c. 15; Ab. 1989, c. 5 699, 1982, c. 17; 1986, c. 15; Ab. 1989, c. 5 700, 1987, c. 21; Ab. 1989, c. 5 701, 1986, c. 15; Ab. 1989, c. 5 702, 1979, c. 38; 1987, c. 21; 1988, c. 4; Ab. 1989, c. 5 702.1, 1987, c. 21; Ab. 1988, c. 4 703, 1978, c. 26; 1979, c. 18; 1980, c. 13; 1984, c. 15; 1986, c. 15; Ab. 1989, c. 5 704, 1978, c. 26; 1980, c. 13; 1984, c. 15; Ab. 1989, c. 5 705, 1980, c. 13; 1984, c. 15; 1985, c. 25; 1986, c. 15; 1987, c. 67; Ab. 1989, c. 5 706, 1987, c. 67; Ab. 1989, c. 5 707, 1978, c. 26; 1979, c. 18; 1984, c. 15; 1987, c. 21; 1988, c. 4; Ab. 1989, c. 5 707.1, 1987, c. 21; Ab. 1988, c. 4 708, 1984, c. 15; 1987, c. 21; 1988, c. 4; Ab. 1989, c. 5 708.1, 1987, c. 21; Ab. 1988, c. 4 709, 1982, c. 5; 1986, c. 15; 1988, c. 18; Ab. 1989, c. 5 709.1, 1988, c. 4; Ab. 1989, c. 5 709.2, 1988, c. 4; Ab. 1989, c. 5</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>710, 1978, c. 26; 1984, c. 15; 1986, c. 19; 1988, c. 4; 1993, c. 16; 1993, c. 19; 1993, c. 64; 1994, c. 14; 1994, c. 22; 1995, c. 1; 1995, c. 49; 1997, c. 3; 1997, c. 14; 1998, c. 16; 1999, c. 83; 2001, c. 7; 2003, c. 2; 2003, c. 9; 2004, c. 21</p> <p>710.0.1, 1995, c. 1; 1999, c. 36; 1999, c. 83; 2003, c. 9</p> <p>710.0.1.1, 2003, c. 9</p> <p>710.0.2, 1999, c. 83; 2003, c. 2; 2003, c. 9</p> <p>710.1, 1993, c. 16; 1997, c. 85; 1999, c. 83; 2003, c. 9</p> <p>710.2, 1993, c. 19; 1997, c. 85; 1999, c. 83</p> <p>710.2.1, 2001, c. 53; 2003, c. 2</p> <p>710.2.2, 2003, c. 2</p> <p>710.2.3, 2003, c. 2</p> <p>710.2.4, 2003, c. 2</p> <p>710.2.5, 2003, c. 2</p> <p>710.3, 1997, c. 85; 2003, c. 2</p> <p>710.4, 2003, c. 9</p> <p>710.5, 2003, c. 9</p> <p>711, 1982, c. 5; 1986, c. 19; 1993, c. 16; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1997, c. 3; 1999, c. 83</p> <p>711.1, 1999, c. 83</p> <p>712, 1978, c. 26; 1982, c. 5; 1994, c. 22; 2003, c. 2</p> <p>712.0.0.1, 1994, c. 22</p> <p>712.0.1, 1993, c. 19; 1993, c. 64; 1995, c. 1; 1996, c. 39; 1997, c. 3; 1999, c. 83; 2003, c. 9</p> <p>712.0.2, 1995, c. 1; 1997, c. 3; 1999, c. 83; 2003, c. 2; 2003, c. 9</p> <p>712.1, 1984, c. 15; 1986, c. 19; Ab. 1993, c. 64</p> <p>713, 1984, c. 15; Ab. 1993, c. 64</p> <p>713.1, 1992, c. 1; 1993, c. 64; 1997, c. 3</p> <p>714, 1993, c. 64; 1997, c. 3</p> <p>714.1, 1995, c. 63; 1997, c. 3; 1999, c. 83; 2004, c. 21</p> <p>714.2, 1995, c. 63; 1997, c. 3</p> <p>715, Ab. 1993, c. 64</p> <p>716, 1986, c. 15; 1987, c. 67; 1993, c. 64; 1994, c. 22; 1995, c. 1; 1997, c. 3; 1999, c. 83; 2003, c. 2</p> <p>716.0.1, 1995, c. 63; 1997, c. 3; 1997, c. 31</p> <p>716.0.1.1, 2001, c. 51</p> <p>716.0.2, 1999, c. 83; 2001, c. 7</p> <p>716.0.3, 1999, c. 83</p> <p>716.1, 1987, c. 67; 1993, c. 16; Ab. 1993, c. 64</p> <p>716.2, 1993, c. 16; Ab. 1993, c. 64</p> <p>717, 1986, c. 19; Ab. 1989, c. 5</p> <p>718, 1986, c. 15; Ab. 1989, c. 5</p> <p>719, 1986, c. 19; Ab. 1989, c. 5</p> <p>720, Ab. 1986, c. 19</p> <p>721, 1985, c. 25; 1986, c. 19; Ab. 1989, c. 5</p> <p>722, Ab. 1986, c. 15</p> <p>723, 1978, c. 26; 1986, c. 15; 1987, c. 67; Ab. 1989, c. 5</p> <p>724, 1978, c. 26; 1986, c. 15; 1986, c. 19; 1987, c. 67; Ab. 1989, c. 5</p> <p>724.1, 1986, c. 19; Ab. 1989, c. 5</p> <p>724.2, 1987, c. 67; Ab. 1989, c. 5</p> <p>725, 1984, c. 15; 1987, c. 67; 1990, c. 59; 1993, c. 16; 1993, c. 64; 1995, c. 49; 1997, c. 14; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 53; 2002, c. 40; 2004, c. 8; 2004, c. 21</p> <p>725.0.1, 1997, c. 85; 1999, c. 83</p> <p>725.0.2, 1997, c. 85; 1999, c. 83</p> <p>725.1, 1980, c. 13; Ab. 1993, c. 16</p> <p>725.1.1, 1990, c. 59; 1991, c. 25</p> <p>725.1.2, 1997, c. 85; 1998, c. 16; 2000, c. 5; 2002, c. 40; 2003, c. 9; 2004, c. 21</p> <p>725.2, 1987, c. 67; 1988, c. 4; 1990, c. 59; 1992, c. 1; 1993, c. 16; 1995, c. 49; 1997, c. 3; 2001, c. 53; 2003, c. 2; 2004, c. 21</p> <p>725.2.1, 1993, c. 16; 1997, c. 3; 2001, c. 53; 2003, c. 2</p> <p>725.2.2, 2003, c. 2; 2004, c. 8</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>725.2.3, 2003, c. 2 725.3, 1987, c. 67; 1990, c. 59; 2003, c. 2; 2004, c. 21 725.4, 1987, c. 67; 1990, c. 59; 2001, c. 53; 2003, c. 2 725.5, 1987, c. 67; 1990, c. 59; 2003, c. 2 725.6, 1987, c. 67; 1988, c. 4; 1989, c. 77; 1999, c. 83; 2000, c. 39; 2002, c. 40; 2003, c. 9; 2004, c. 21 725.7, 1987, c. 67 725.8, 1993, c. 19; 1997, c. 3; Ab. 2004, c. 21 725.9, 1993, c. 19; 1994, c. 16; 1995, c. 63; 1997, c. 3; 1999, c. 8; Ab. 2004, c. 21 726, 1978, c. 26; 1984, c. 15; 1985, c. 25; 1986, c. 15; 1988, c. 4; Ab. 1989, c. 5 726.0.1, 1990, c. 7 726.1, 1979, c. 14; 1983, c. 44; 1985, c. 25; 1997, c. 3 726.2, 1982, c. 15 726.3, 1986, c. 15 726.4, 1986, c. 15 726.4.1, 1989, c. 5; 1991, c. 8 726.4.2, 1989, c. 5 726.4.3, 1989, c. 5; 1991, c. 8; 1997, c. 3 726.4.4, 1989, c. 5; 1991, c. 8 726.4.5, 1989, c. 5 726.4.6, 1989, c. 5; 1991, c. 8 726.4.7, 1989, c. 5; 1991, c. 8; 1997, c. 3 726.4.7.1, 1991, c. 8; 1997, c. 3 726.4.7.2, 1991, c. 8; 1997, c. 3 726.4.7.3, 1991, c. 8 726.4.7.4, 1991, c. 8; 1997, c. 3 726.4.8, 1989, c. 5; 1991, c. 8 726.4.8.1, 1992, c. 1; 1993, c. 64; 1997, c. 3; Ab. 1997, c. 14 726.4.8.2, 1992, c. 1; 1997, c. 3; Ab. 1997, c. 14 726.4.8.3, 1992, c. 1; 1997, c. 3; Ab. 1997, c. 14 726.4.8.4, 1992, c. 1; Ab. 1997, c. 14 726.4.8.5, 1992, c. 1; 1997, c. 3; Ab. 1997, c. 14 726.4.8.6, 1992, c. 1; 1993, c. 19; 1997, c. 3; Ab. 1997, c. 14 726.4.8.7, 1992, c. 1; 1997, c. 3; Ab. 1997, c. 14 726.4.8.7.1, 1993, c. 19; 1997, c. 3; Ab. 1997, c. 14 726.4.8.8, 1992, c. 1; Ab. 1997, c. 14 726.4.8.9, 1992, c. 1; 1997, c. 3; Ab. 1997, c. 14 726.4.8.10, 1992, c. 1; Ab. 1997, c. 14 726.4.8.11, 1992, c. 1; Ab. 1997, c. 14 726.4.8.12, 1992, c. 1; 1997, c. 3; Ab. 1997, c. 14 726.4.8.13, 1992, c. 1; 1997, c. 3; Ab. 1997, c. 14; 1999, c. 83 726.4.8.14, 1992, c. 1; Ab. 1997, c. 14 726.4.8.15, 1992, c. 1; 1997, c. 3; Ab. 1997, c. 14 726.4.8.16, 1992, c. 1; 1993, c. 16; 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 726.4.8.17, 1992, c. 1; 1997, c. 3; Ab. 1997, c. 14 726.4.9, 1989, c. 5 726.4.10, 1989, c. 5; 1990, c. 7; 1990, c. 59; 1991, c. 8; 1992, c. 1; 1993, c. 64; 1995, c. 1; 1995, c. 49; 1997, c. 3; 1997, c. 14; 1997, c. 85; 1998, c. 16; 2002, c. 40; 2004, c. 8; 2004, c. 21 726.4.10.1, 1993, c. 19; 1997, c. 3 726.4.10.2, 2004, c. 21 726.4.11, 1989, c. 5 726.4.11.1, 1993, c. 19 726.4.11.2, 2004, c. 21 726.4.12, 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 64; 1995, c. 1; 1995, c. 49; 1997, c. 3; 1997, c. 14; 1997, c. 85; 2002, c. 40; 2004, c. 21 726.4.13, 1989, c. 5; 1995, c. 49; 1997, c. 3; 1999, c. 83 726.4.14, 1989, c. 5; 1990, c. 7; 1997, c. 3; 1997, c. 31 726.4.15, 1989, c. 5; 1990, c. 7; 1995, c. 49; 1997, c. 3; 1997, c. 31 726.4.16, 1989, c. 5 726.4.17, 1989, c. 5; 1997, c. 3</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>726.4.17.1, 1990, c. 7; 1997, c. 14</p> <p>726.4.17.2, 1990, c. 7; 1990, c. 59; 1991, c. 8; 1992, c. 1; 1993, c. 64; 1995, c. 1; 1997, c. 3; 1997, c. 14; 1997, c. 85; 1998, c. 16; 2002, c. 40; 2004, c. 8; 2004, c. 21</p> <p>726.4.17.2.1, 1993, c. 19; 1997, c. 3</p> <p>726.4.17.2.2, 2004, c. 21</p> <p>726.4.17.3, 1990, c. 7; 1997, c. 14</p> <p>726.4.17.3.1, 1993, c. 19</p> <p>726.4.17.3.2, 2004, c. 21</p> <p>726.4.17.4, 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 64; 1995, c. 1; 1997, c. 3; 1997, c. 14; 1997, c. 85; 2002, c. 40; 2004, c. 21</p> <p>726.4.17.5, 1990, c. 7; 1997, c. 3</p> <p>726.4.17.6, 1990, c. 7; 1997, c. 3; 1997, c. 31</p> <p>726.4.17.7, 1990, c. 7; 1997, c. 3; 1997, c. 31</p> <p>726.4.17.8, 1990, c. 7</p> <p>726.4.17.9, 1990, c. 7; 1997, c. 3</p> <p>726.4.17.10, 1992, c. 1</p> <p>726.4.17.11, 1992, c. 1; 1993, c. 64; 1995, c. 1; 1997, c. 3; 1997, c. 14; 1998, c. 16; 2000, c. 5; 2001, c. 7</p> <p>726.4.17.12, 1992, c. 1; 1993, c. 19; 1995, c. 1; 1997, c. 3; 2000, c. 5; 2004, c. 21</p> <p>726.4.17.13, 1992, c. 1; 1993, c. 19; 1997, c. 3; 2000, c. 5; 2004, c. 21</p> <p>726.4.17.14, 1992, c. 1; 1993, c. 64; 1997, c. 3; 2004, c. 21</p> <p>726.4.17.15, 1992, c. 1; 1997, c. 3</p> <p>726.4.17.16, 1992, c. 1; 1993, c. 16; 1995, c. 63; 1997, c. 3; 2004, c. 21</p> <p>726.4.17.17, 1992, c. 1; 1997, c. 3</p> <p>726.4.17.18, 1999, c. 83; 2002, c. 40</p> <p>726.4.17.19, 1999, c. 83</p> <p>726.4.17.20, 1999, c. 83; 2002, c. 40; 2004, c. 21</p> <p>726.4.17.21, 1999, c. 83</p> <p>726.4.17.22, 1999, c. 83</p> <p>726.4.17.23, 1999, c. 83</p> <p>726.4.17.24, 1999, c. 83</p> <p>726.4.17.25, 1999, c. 83</p> <p>726.4.18, 1989, c. 5; 1989, c. 77; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 16; 1993, c. 19; Ab. 1993, c. 64</p> <p>726.4.18.1, 1990, c. 7; Ab. 1993, c. 64</p> <p>726.4.19, 1989, c. 5; 1990, c. 7; Ab. 1993, c. 64</p> <p>726.4.19.1, 1990, c. 7; Ab. 1993, c. 64</p> <p>726.4.20, 1989, c. 5; 1990, c. 7; Ab. 1993, c. 64</p> <p>726.4.20.1, 1990, c. 7; Ab. 1993, c. 64</p> <p>726.4.20.2, 1990, c. 7; Ab. 1993, c. 64</p> <p>726.4.20.2.1, 1992, c. 1; Ab. 1993, c. 64</p> <p>726.4.20.3, 1990, c. 7; Ab. 1993, c. 64</p> <p>726.4.20.4, 1990, c. 7; Ab. 1993, c. 64</p> <p>726.4.20.5, 1990, c. 7; 1991, c. 8; Ab. 1993, c. 64</p> <p>726.4.20.6, 1990, c. 7; Ab. 1993, c. 64</p> <p>726.4.20.7, 1990, c. 7; Ab. 1993, c. 64</p> <p>726.4.21, 1989, c. 5; 1990, c. 7; 1991, c. 8; Ab. 1993, c. 64</p> <p>726.4.22, 1989, c. 5; 1989, c. 77; 1990, c. 7; 1991, c. 8; Ab. 1993, c. 64</p> <p>726.4.22.1, 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; Ab. 1993, c. 64</p> <p>726.4.22.2, 1990, c. 7; 1991, c. 8; Ab. 1993, c. 64</p> <p>726.4.23, 1989, c. 5; 1990, c. 7; 1991, c. 8; Ab. 1993, c. 64</p> <p>726.4.24, 1989, c. 5; 1989, c. 77; 1990, c. 7; 1991, c. 8; Ab. 1993, c. 64</p> <p>726.4.24.1, 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; Ab. 1993, c. 64</p> <p>726.4.24.2, 1990, c. 7; 1991, c. 8; Ab. 1993, c. 64</p> <p>726.4.25, 1989, c. 5; 1990, c. 7; 1991, c. 8; Ab. 1993, c. 64</p> <p>726.4.26, 1989, c. 5; 1989, c. 77; 1990, c. 7; 1991, c. 8; Ab. 1993, c. 64</p> <p>726.4.26.1, 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; Ab. 1993, c. 64</p> <p>726.4.26.2, 1990, c. 7; 1991, c. 8; Ab. 1993, c. 64</p> <p>726.4.27, 1989, c. 5; 1990, c. 7; Ab. 1993, c. 64</p> <p>726.4.28, 1989, c. 5; Ab. 1993, c. 64</p> <p>726.4.29, 1989, c. 5; 1990, c. 7; 1991, c. 8; Ab. 1993, c. 64</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>726.4.30, 1989, c. 5; 1990, c. 7; Ab. 1993, c. 64 726.4.30.1, 1990, c. 7; Ab. 1993, c. 64 726.4.30.2, 1990, c. 7; Ab. 1993, c. 64 726.4.31, 1989, c. 5; Ab. 1993, c. 64 726.4.32, 1989, c. 5; 1990, c. 7; Ab. 1993, c. 64 726.4.32.1, 1991, c. 8; Ab. 1993, c. 64 726.4.33, 1989, c. 5; 1990, c. 7; 1992, c. 1; Ab. 1993, c. 64 726.4.34, 1989, c. 5; 1990, c. 7; 1990, c. 59; Ab. 1993, c. 64 726.4.34.1, 1990, c. 7; Ab. 1993, c. 64 726.4.35, 1989, c. 5; Ab. 1991, c. 8 726.4.36, 1989, c. 5; 1990, c. 7; 1993, c. 16; Ab. 1993, c. 64 726.4.37, 1989, c. 5; 1990, c. 7; Ab. 1993, c. 64 726.4.38, 1989, c. 5; Ab. 1995, c. 63 726.4.39, 1989, c. 5; 1993, c. 64; Ab. 1995, c. 63 726.4.40, 1989, c. 5; Ab. 1995, c. 63 726.4.41, 1989, c. 5; 1995, c. 49; Ab. 1995, c. 63 726.4.42, 1989, c. 5; Ab. 1995, c. 63 726.4.43, 1989, c. 5; 1990, c. 7; 1993, c. 19; 1993, c. 64; 1995, c. 1; Ab. 1995, c. 63 726.4.44, 1989, c. 5; Ab. 1995, c. 63 726.4.45, 1989, c. 5; 1990, c. 7; 1993, c. 64; 1995, c. 1; Ab. 1995, c. 63 726.4.46, 1989, c. 5; 1995, c. 49; Ab. 1995, c. 63 726.4.47, 1989, c. 5; Ab. 1995, c. 63 726.4.48, 1989, c. 5; 1995, c. 49; Ab. 1995, c. 63 726.4.49, 1989, c. 5; 1995, c. 49; Ab. 1995, c. 63 726.4.50, 1989, c. 5; 1995, c. 49; Ab. 1995, c. 63 726.4.51, 1989, c. 5; Ab. 1995, c. 63 726.4.52, 1989, c. 5; 1990, c. 7; Ab. 1995, c. 63 726.5, 1986, c. 19; Ab. 1993, c. 19 726.6, 1987, c. 67; 1990, c. 59; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1997, c. 14; 1998, c. 16; 2004, c. 8; 2004, c. 21 726.6.1, 1990, c. 59; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3; 2000, c. 5; 2004, c. 21 726.6.2, 1993, c. 16; 1995, c. 49; 1997, c. 3 726.7, 1987, c. 67; 1990, c. 59; 1994, c. 22; 1996, c. 39; 2003, c. 2 726.7.1, 1990, c. 59; 1996, c. 39; 1997, c. 3; 2003, c. 2 726.7.2, 2004, c. 21 726.8, 1987, c. 67; 1990, c. 59; 1994, c. 22; Ab. 1996, c. 39 726.9, 1987, c. 67; 1990, c. 59; 1996, c. 39; 2003, c. 2; 2004, c. 21 726.9.1, 1994, c. 22; 1996, c. 39; 2003, c. 2 726.9.2, 1996, c. 39; 1997, c. 3; 2001, c. 53; 2003, c. 2 726.9.3, 1996, c. 39 726.9.4, 1996, c. 39 726.9.5, 1996, c. 39 726.9.6, 1996, c. 39; 1997, c. 3 726.9.7, 1996, c. 39; 1997, c. 31 726.9.8, 1996, c. 39 726.9.9, 1996, c. 39; 2001, c. 7 726.9.10, 1996, c. 39; 2000, c. 5 726.9.11, 1996, c. 39; 2000, c. 5 726.9.12, 1996, c. 39 726.9.13, 1996, c. 39 726.10, 1987, c. 67; 1990, c. 59; 1996, c. 39; 2004, c. 21 726.11, 1987, c. 67; 1990, c. 59; 1996, c. 39; 1997, c. 31; 2004, c. 21 726.12, 1987, c. 67 726.13, 1987, c. 67; 1990, c. 59; 1996, c. 39; 1997, c. 3 726.14, 1987, c. 67; 1990, c. 59; 1996, c. 39 726.15, 1987, c. 67; 1997, c. 3 726.16, 1987, c. 67; Ab. 1990, c. 59 726.17, 1987, c. 67; 1990, c. 59; 1996, c. 39; 1997, c. 3 726.18, 1987, c. 67; 1988, c. 18; Ab. 1990, c. 59 726.19, 1987, c. 67; 1990, c. 59; 1994, c. 22; 1996, c. 39; 1997, c. 3; 2003, c. 2</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>750.3, 2001, c. 51; 2004, c. 21</p> <p>751, 1982, c. 38; 1982, c. 56; 1988, c. 4; Ab. 1998, c. 16</p> <p>752, 1978, c. 26; 1986, c. 15; 1989, c. 5; 1991, c. 8; 1992, c. 1; 1993, c. 19; Ab. 1993, c. 64</p> <p>752.0.1, 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1995, c. 1; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1999, c. 83; 2001, c. 51; 2003, c. 9; 2004, c. 21</p> <p>752.0.2, 1989, c. 5; 1995, c. 1; 1997, c. 85; 2002, c. 40; 2003, c. 9</p> <p>752.0.2.1, 2001, c. 51</p> <p>752.0.3, 1989, c. 5; 1994, c. 22; 1997, c. 85; 2001, c. 51</p> <p>752.0.4, 1989, c. 5; 2003, c. 9</p> <p>752.0.5, 1989, c. 5</p> <p>752.0.5.1, 1999, c. 83</p> <p>752.0.5.2, 2003, c. 9</p> <p>752.0.6, 1989, c. 5; 1994, c. 22; 1998, c. 16; Ab. 2003, c. 9</p> <p>752.0.7, 1989, c. 5; 2003, c. 9</p> <p>752.0.7.1, 1997, c. 85; 2003, c. 9</p> <p>752.0.7.2, 1997, c. 85; Ab. 2003, c. 9</p> <p>752.0.7.3, 1997, c. 85; 2001, c. 53; 2003, c. 9</p> <p>752.0.7.4, 1997, c. 85; 1999, c. 83; 2001, c. 51; 2002, c. 40; 2003, c. 9</p> <p>752.0.7.5, 1997, c. 85</p> <p>752.0.7.6, 1997, c. 85</p> <p>752.0.8, 1989, c. 5; 1991, c. 25; 1993, c. 16; 1997, c. 14; 1997, c. 85; 1998, c. 16</p> <p>752.0.9, 1989, c. 5; 1991, c. 25; 1994, c. 22; 1997, c. 14; 1997, c. 85; Ab. 1999, c. 83</p> <p>752.0.10, 1989, c. 5; 1997, c. 31; 1999, c. 83; 1999, c. 86; 2000, c. 39; 2001, c. 53; 2003, c. 9; 2004, c. 21</p> <p>752.0.10.1, 1993, c. 64; 1994, c. 22; 1995, c. 1; 1995, c. 49; 1997, c. 3; 1997, c. 14; 1998, c. 16; 1999, c. 83; 2000, c. 5; 2001, c. 7; 2003, c. 2; 2003, c. 9; 2004, c. 21</p> <p>752.0.10.2, 1993, c. 64; 1995, c. 1; 1997, c. 14</p> <p>752.0.10.3, 1993, c. 64; 1994, c. 22; 1995, c. 1; 1995, c. 49; 2003, c. 2</p> <p>752.0.10.3.1, 1994, c. 22</p> <p>752.0.10.3.2, 1999, c. 83; 2003, c. 2; 2003, c. 9</p> <p>752.0.10.4, 1993, c. 64; 1997, c. 85; 2003, c. 9</p> <p>752.0.10.4.0.1, 2001, c. 53; 2003, c. 2</p> <p>752.0.10.4.0.2, 2003, c. 2</p> <p>752.0.10.4.0.3, 2003, c. 2</p> <p>752.0.10.4.0.4, 2003, c. 2</p> <p>752.0.10.4.0.5, 2003, c. 2</p> <p>752.0.10.4.1, 1997, c. 85; 2003, c. 2</p> <p>752.0.10.4.2, 2003, c. 9</p> <p>752.0.10.4.3, 2003, c. 9</p> <p>752.0.10.5, 1993, c. 64; 1994, c. 22; 1995, c. 49</p> <p>752.0.10.5.1, 1999, c. 83</p> <p>752.0.10.6, 1993, c. 64; 1995, c. 1; 1995, c. 49; 1997, c. 85; 1999, c. 83; 2001, c. 51</p> <p>752.0.10.7, 1993, c. 64; 1995, c. 1; 1996, c. 39; 2003, c. 9</p> <p>752.0.10.7.1, 1995, c. 1; 2003, c. 2; 2003, c. 9</p> <p>752.0.10.8, 1993, c. 64</p> <p>752.0.10.9, 1993, c. 64; 1999, c. 83; 2003, c. 2</p> <p>752.0.10.10, 1993, c. 64; 1999, c. 83</p> <p>752.0.10.10.1, 1999, c. 83</p> <p>752.0.10.10.2, 2003, c. 2</p> <p>752.0.10.10.3, 2003, c. 2</p> <p>752.0.10.10.4, 2003, c. 2</p> <p>752.0.10.10.5, 2003, c. 2</p> <p>752.0.10.11, 1993, c. 64; 1997, c. 3</p> <p>752.0.10.11.1, 1995, c. 63; 2004, c. 21</p> <p>752.0.10.11.2, 1995, c. 63</p> <p>752.0.10.12, 1993, c. 64; 1994, c. 22; 1995, c. 1; 1995, c. 49; 2003, c. 2</p> <p>752.0.10.13, 1993, c. 64; 1995, c. 49; 2003, c. 2</p> <p>752.0.10.14, 1993, c. 64; 2003, c. 2</p> <p>752.0.10.15, 1995, c. 63; 1997, c. 31; 1997, c. 85</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>752.0.10.15.1, 2001, c. 51 752.0.10.16, 1999, c. 83 752.0.10.17, 1999, c. 83 752.0.10.18, 1999, c. 83 752.0.11, 1989, c. 5; 1990, c. 59; 1993, c. 64; 1997, c. 14; 1997, c. 85; 2000, c. 5; 2001, c. 51; 2003, c. 9; 2004, c. 21 752.0.11.0.1, 1997, c. 85; Ab. 2003, c. 9 752.0.11.1, 1990, c. 59; 1991, c. 8; 1993, c. 16; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 14; 1997, c. 85; 2000, c. 5; 2000, c. 39; 2001, c. 51; 2001, c. 53; 2003, c. 2; 2004, c. 8 752.0.11.1.1, 1997, c. 85; Ab. 2000, c. 39 752.0.11.1.2, 1997, c. 85; Ab. 2000, c. 39 752.0.11.1.3, 2001, c. 51 752.0.11.2, 1990, c. 59 752.0.11.3, 1990, c. 59; 1997, c. 14; 2001, c. 51 752.0.12, 1989, c. 5; 1993, c. 64; 2001, c. 53 752.0.12.1, 1995, c. 1; 1997, c. 14; 2000, c. 39 752.0.13, 1989, c. 5; 1994, c. 22; 2000, c. 5 752.0.13.0.1, 1997, c. 14 752.0.13.1, 1990, c. 7; 1997, c. 85; 2001, c. 51 752.0.13.1.1, 1993, c. 19; 1997, c. 85; 2001, c. 51 752.0.13.2, 1990, c. 7; 1993, c. 19 752.0.13.3, 1990, c. 7; 1993, c. 19 752.0.13.4, 1993, c. 64; 1997, c. 85; 2001, c. 51 752.0.13.5, 1993, c. 64; 1996, c. 39 752.0.14, 1989, c. 5; 1993, c. 16; 1997, c. 85; 2000, c. 5; 2001, c. 51; 2001, c. 53; 2003, c. 2 752.0.15, 1989, c. 5; 1993, c. 16; 1993, c. 64; 1994, c. 22; 1995, c. 1; 1997, c. 14; 1997, c. 85; 2000, c. 39; 2001, c. 51; 2003, c. 9 752.0.15.1, 2000, c. 39 752.0.16, 1989, c. 5 752.0.17, 1989, c. 5; 1990, c. 59; 1993, c. 16; 2000, c. 39; 2002, c. 40; 2003, c. 2; 2003, c. 9 752.0.18, 1989, c. 5; 1990, c. 59; 1995, c. 1; 1997, c. 14; 2000, c. 5; 2001, c. 53; 2003, c. 2 752.0.18.1, 1993, c. 64; 1997, c. 14; 1997, c. 85; 2001, c. 51 752.0.18.2, 1997, c. 14; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; 2002, c. 40; 2003, c. 9 752.0.18.3, 1997, c. 14; 1997, c. 85; 2001, c. 51; 2003, c. 9 752.0.18.4, 1997, c. 14 752.0.18.5, 1997, c. 14 752.0.18.6, 1997, c. 14; 2002, c. 40 752.0.18.7, 1997, c. 14; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2002, c. 40; 2003, c. 9 752.0.18.8, 1997, c. 14; 1997, c. 85; 2001, c. 51 752.0.18.9, 1997, c. 14; 2000, c. 39; 2003, c. 9 752.0.18.10, 1997, c. 85; 2000, c. 5; 2001, c. 51; 2003, c. 2 752.0.18.10.1, 2000, c. 5; 2001, c. 51; 2002, c. 40 752.0.18.11, 1997, c. 85 752.0.18.12, 1997, c. 85; 1998, c. 16; 2000, c. 5; 2001, c. 7 752.0.18.13, 1997, c. 85 752.0.18.14, 1997, c. 85 752.0.18.15, 2001, c. 53 752.0.19, 1989, c. 5; 1993, c. 64; 1997, c. 14; 1997, c. 85; 2000, c. 39; 2001, c. 53; Ab. 2003, c. 9 752.0.20, 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 1; Ab. 1995, c. 63 752.0.21, 1989, c. 5; 1990, c. 7; 1994, c. 22; Ab. 1995, c. 63 752.0.22, 1989, c. 5; 1990, c. 7; 1993, c. 19; 1993, c. 64; 1997, c. 14; 1997, c. 85; 2001, c. 53; 2003, c. 9 752.0.23, 1989, c. 5; 1993, c. 64; 2003, c. 9</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>752.0.24, 1989, c. 5; 1990, c. 7; 1993, c. 16; 1993, c. 19; 1993, c. 64; 1995, c. 49; 1997, c. 14; 1997, c. 85; 2001, c. 53; 2003, c. 9</p> <p>752.0.25, 1989, c. 5; 1990, c. 7; 1993, c. 19; 1993, c. 64; 1997, c. 14; 1997, c. 85; 2001, c. 51; 2001, c. 53; 2003, c. 9</p> <p>752.0.26, 1989, c. 5; 1993, c. 64; 1997, c. 14; 1997, c. 85; 2001, c. 53</p> <p>752.0.27, 1993, c. 64; 1996, c. 39; 1997, c. 14; 1997, c. 85; 2003, c. 9</p> <p>752.1, 1984, c. 15; 1986, c. 15; 1986, c. 72; 1989, c. 5; Ab. 2001, c. 53</p> <p>752.2, 1984, c. 15; 1985, c. 25; 1986, c. 15; 1986, c. 72; 1988, c. 4; 1989, c. 5; 1995, c. 63; 1997, c. 31; Ab. 2001, c. 53</p> <p>752.3, 1984, c. 15; Ab. 2001, c. 53</p> <p>752.4, 1984, c. 15; Ab. 2001, c. 53</p> <p>752.5, 1984, c. 15; 1997, c. 31; 2000, c. 39; Ab. 2001, c. 53</p> <p>752.6, 1986, c. 15; 1986, c. 103; 1988, c. 4; Ab. 1989, c. 5</p> <p>752.7, 1986, c. 15; Ab. 1989, c. 5</p> <p>752.8, 1986, c. 15; 1986, c. 103; Ab. 1989, c. 5</p> <p>752.9, 1986, c. 15; 1986, c. 103; Ab. 1989, c. 5</p> <p>752.10, 1986, c. 15; 1986, c. 103; Ab. 1989, c. 5</p> <p>752.11, 1986, c. 15</p> <p>752.12, 1988, c. 4; 1989, c. 5; 1990, c. 59; 1992, c. 1; 1995, c. 63; 1997, c. 14; 2001, c. 53; 2002, c. 9</p> <p>752.13, 1988, c. 4; Ab. 1989, c. 5</p> <p>752.14, 1988, c. 4; 1989, c. 5; 1990, c. 59; 1992, c. 1; 1995, c. 63; 1997, c. 85; 1999, c. 83; 2001, c. 53; 2002, c. 9</p> <p>752.15, 1988, c. 4; 1989, c. 5</p> <p>752.15.1, 1997, c. 85; Ab. 1999, c. 83</p> <p>752.16, 1988, c. 4; 1989, c. 5; 2001, c. 7; 2001, c. 53</p> <p>753, Ab. 1984, c. 15</p> <p>754, Ab. 1984, c. 15</p> <p>755, Ab. 1984, c. 15</p> <p>756, Ab. 1984, c. 15</p> <p>757, 1978, c. 26; 1979, c. 38; Ab. 1984, c. 15</p> <p>758, 1993, c. 64; Ab. 2001, c. 53</p> <p>759, 1985, c. 25; 1986, c. 19; 1989, c. 5; Ab. 2001, c. 53</p> <p>760, Ab. 2001, c. 53</p> <p>761, 1995, c. 63; Ab. 2001, c. 53</p> <p>762, 1984, c. 15; 1989, c. 5; Ab. 2001, c. 53</p> <p>763, Ab. 2001, c. 53</p> <p>764, Ab. 2001, c. 53</p> <p>765, Ab. 2001, c. 53</p> <p>766, 1985, c. 25; 1997, c. 14; Ab. 2001, c. 53</p> <p>766.1, 1985, c. 25; 1986, c. 19; Ab. 2001, c. 53</p> <p>766.2, 1993, c. 16; 1995, c. 1; 1997, c. 14; 1997, c. 85; 2002, c. 40</p> <p>766.3, 1995, c. 1</p> <p>766.4, 1995, c. 1; 1997, c. 85</p> <p>766.5, 2001, c. 53</p> <p>766.6, 2001, c. 53</p> <p>766.7, 2001, c. 53</p> <p>767, 1978, c. 26; 1984, c. 15; 1986, c. 15; 1988, c. 4; 1988, c. 18; 1989, c. 5; 1997, c. 85; 1999, c. 86; 2000, c. 39; 2001, c. 7; 2001, c. 53; 2003, c. 9; 2004, c. 21</p> <p>768, 1996, c. 39; 1997, c. 85; 2001, c. 51</p> <p>769, 2003, c. 2</p> <p>770, 1985, c. 25; 1996, c. 39; 1997, c. 85; 2001, c. 51</p> <p>770.1, 1989, c. 5</p> <p>771, 1980, c. 13; 1981, c. 12; 1987, c. 21; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2004, c. 21</p> <p>771.0.1, 1987, c. 21; 1989, c. 5; 1990, c. 7; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.0.1.1, 1990, c. 7; 1991, c. 8; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.0.1.2, 1991, c. 8; 1992, c. 1; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.0.2, 1989, c. 5; 1990, c. 59; 1995, c. 63; 1997, c. 3; Ab. 2000, c. 39</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>771.0.2.1, 1992, c. 1; 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 3; 1997, c. 85; Ab. 2000, c. 39</p> <p>771.0.2.2, 1993, c. 19; 1995, c. 63; 1997, c. 3; 1997, c. 85; 2000, c. 39</p> <p>771.0.3, 1989, c. 5; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.0.3.1, 1992, c. 1; 1997, c. 3; 2000, c. 39; Ab. 2004, c. 21</p> <p>771.0.4, 1989, c. 5; Ab. 2000, c. 39</p> <p>771.0.4.1, 1992, c. 1; Ab. 2000, c. 39</p> <p>771.0.5, 1989, c. 5; 1992, c. 1; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.0.6, 1989, c. 5; 1992, c. 1; 1997, c. 3; 2000, c. 39; Ab. 2004, c. 21</p> <p>771.0.7, 1997, c. 85</p> <p>771.1, 1981, c. 12; 1987, c. 21; 1989, c. 5; 1992, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; 2002, c. 9; 2003, c. 9; 2004, c. 21</p> <p>771.1.1, 1987, c. 21; 1989, c. 5; 1993, c. 64; 1994, c. 22; 1997, c. 3; 2000, c. 39</p> <p>771.1.2, 1989, c. 5; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.1.3, 1989, c. 5; 1997, c. 3; 1997, c. 85; Ab. 2000, c. 39</p> <p>771.1.4, 1989, c. 5; 1997, c. 3; 1997, c. 85; Ab. 2000, c. 39</p> <p>771.1.4.1, 1997, c. 85; 2000, c. 5; Ab. 2000, c. 39</p> <p>771.1.5, 1989, c. 5; 1994, c. 22; 1995, c. 63; 1997, c. 3; 1997, c. 85; 1999, c. 83; Ab. 2000, c. 39</p> <p>771.1.5.1, 1995, c. 63; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.1.5.2, 1995, c. 63; 1997, c. 3; 1997, c. 14; Ab. 2000, c. 39</p> <p>771.1.5.3, 1995, c. 63; 1996, c. 39; 1997, c. 3; 1997, c. 14; 1999, c. 83; Ab. 2000, c. 39</p> <p>771.1.6, 1989, c. 5; 1992, c. 1; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.1.7, 1989, c. 5; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.1.8, 1989, c. 5; 1994, c. 22; 1997, c. 3; 1997, c. 14; Ab. 2000, c. 39</p> <p>771.1.9, 1989, c. 5; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.1.10, 1989, c. 5; 1992, c. 1; 1993, c. 16; 1997, c. 3; 1997, c. 31; Ab. 2000, c. 39</p> <p>771.1.11, 1989, c. 5; 1993, c. 16; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.2, 1981, c. 12; 1983, c. 44; 1985, c. 25; Ab. 1989, c. 5; Ab. 2000, c. 39</p> <p>771.2.1, 1987, c. 21; 1989, c. 5; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.2.1.1, 1992, c. 1; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.2.2, 1987, c. 21; 1989, c. 5; 1992, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 85; 2000, c. 39; 2004, c. 21</p> <p>771.2.3, 1999, c. 83; 2000, c. 39</p> <p>771.2.4, 2000, c. 39</p> <p>771.2.5, 2002, c. 9</p> <p>771.2.6, 2002, c. 40; 2004, c. 21</p> <p>771.2.7, 2003, c. 9; 2004, c. 21</p> <p>771.3, 1984, c. 15; 1985, c. 25; 1986, c. 15; 1987, c. 21; 1989, c. 5; 1991, c. 8; 1997, c. 3</p> <p>771.4, 1985, c. 25; 1986, c. 15; 1987, c. 21; 1997, c. 3; 1997, c. 85</p> <p>771.5, 1987, c. 21; 1992, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 31; 1997, c. 85; 2000, c. 39; 2002, c. 40</p> <p>771.5.1, 1990, c. 7; 1997, c. 3; 1997, c. 31; 1997, c. 85; 2000, c. 39</p> <p>771.5.2, 1990, c. 7; 1997, c. 3</p> <p>771.6, 1987, c. 21; 1991, c. 8; 1993, c. 64; 1995, c. 63; 1996, c. 39; 1997, c. 3; 1997, c. 85; 2000, c. 39; 2003, c. 9</p> <p>771.7, 1987, c. 21; 1995, c. 63; 1996, c. 39; 1997, c. 3</p> <p>771.8, 1987, c. 21; 1988, c. 4; 1989, c. 5; 1990, c. 59; 1995, c. 63; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.8.1, 1992, c. 1; 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.8.2, 1995, c. 63; 1997, c. 3; Ab. 2000, c. 39</p> <p>771.8.3, 1997, c. 85; 2000, c. 39; 2004, c. 21</p> <p>771.8.4, 1997, c. 85; Ab. 2000, c. 39</p> <p>771.8.5, 1997, c. 85; 2000, c. 39</p> <p>771.8.6, 1997, c. 85; Ab. 2000, c. 39</p> <p>771.9, 1987, c. 21; 1992, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 85; Ab. 2000, c. 39</p> <p>771.10, 1987, c. 21; 1992, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; Ab. 2000, c. 39</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>771.11, 1987, c. 21; 1992, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 85; 2000, c. 39</p> <p>771.12, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; 2002, c. 9; 2003, c. 9</p> <p>771.13, 1997, c. 85; 1999, c. 83; 2000, c. 5; 2004, c. 21</p> <p>772, 1989, c. 77; Ab. 1995, c. 63</p> <p>772.1, 1990, c. 59; 1993, c. 16; 1993, c. 19; 1994, c. 22; Ab. 1995, c. 63</p> <p>772.2, 1995, c. 63; 1996, c. 39; 1997, c. 3; 1997, c. 14; 1997, c. 85; 1999, c. 86; 2000, c. 39; 2001, c. 53; 2003, c. 2; 2003, c. 9; 2004, c. 21</p> <p>772.3, 1995, c. 63</p> <p>772.4, 1995, c. 63; 2003, c. 2</p> <p>772.5, 1995, c. 63</p> <p>772.5.1, 2001, c. 53; 2003, c. 2</p> <p>772.5.2, 2001, c. 53; 2003, c. 2</p> <p>772.5.3, 2001, c. 53</p> <p>772.5.4, 2001, c. 53; 2004, c. 8</p> <p>772.5.5, 2001, c. 53; Ab. 2003, c. 2</p> <p>772.5.6, 2003, c. 2</p> <p>772.6, 1995, c. 63; 1997, c. 3; 2001, c. 53; 2003, c. 2</p> <p>772.6.1, 2004, c. 8</p> <p>772.7, 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 85; 1999, c. 83; 1999, c. 86; 2000, c. 39; 2001, c. 53; 2002, c. 40; 2003, c. 9; 2004, c. 8; 2004, c. 21</p> <p>772.8, 1995, c. 63</p> <p>772.9, 1995, c. 63; 1997, c. 14; 1997, c. 85; 1999, c. 83; 1999, c. 86; 2000, c. 39; 2001, c. 53; 2002, c. 40; 2003, c. 9; 2004, c. 8; 2004, c. 21</p> <p>772.9.1, 2004, c. 8</p> <p>772.10, 1995, c. 63; 1997, c. 85</p> <p>772.11, 1995, c. 63; 1997, c. 14; 1997, c. 85; 1999, c. 83; 1999, c. 86; 2000, c. 39; 2002, c. 40; 2003, c. 2; 2003, c. 9; 2004, c. 8; 2004, c. 21</p> <p>772.12, 1995, c. 63; 1997, c. 3</p> <p>772.13, 1995, c. 63; 1997, c. 3; 2000, c. 5</p> <p>772.14, 2004, c. 21</p> <p>772.15, 2004, c. 21</p> <p>772.16, 2004, c. 21</p> <p>773, 1986, c. 15; 1988, c. 4; Ab. 1989, c. 5</p> <p>774, 1986, c. 15; 1988, c. 4; Ab. 1989, c. 5</p> <p>775, Ab. 1989, c. 5</p> <p>775.1, 1986, c. 15; 1989, c. 5; 1997, c. 3; Ab. 1999, c. 83</p> <p>776, 1982, c. 31; 1983, c. 44; 1984, c. 51; 1988, c. 4; 1989, c. 1; 1989, c. 5; 1995, c. 63; 2001, c. 53; 2002, c. 40</p> <p>776.1, 1980, c. 13; 1981, c. 12; 1982, c. 4; 1984, c. 15; 1985, c. 25; 1986, c. 15; 1988, c. 4; Ab. 1989, c. 5</p> <p>776.1.0.1, 1995, c. 49; 1995, c. 63; 2001, c. 53</p> <p>776.1.0.2, 2004, c. 21</p> <p>776.1.1, 1983, c. 44; 1987, c. 67; 1988, c. 4; 1989, c. 5; 1995, c. 49; 1995, c. 63; 1997, c. 3; 1997, c. 14; 2001, c. 53</p> <p>776.1.2, 1983, c. 44; 1988, c. 4; 1989, c. 5; 2001, c. 53</p> <p>776.1.3, 1983, c. 44; 1987, c. 67; 1993, c. 19; 1997, c. 14; 2001, c. 53</p> <p>776.1.4, 1983, c. 44; 1995, c. 63; 1997, c. 14; 1997, c. 85</p> <p>776.1.4.1, 1989, c. 5; 1995, c. 63; 1997, c. 14</p> <p>776.1.4.2, 2001, c. 53; 2003, c. 2</p> <p>776.1.4.3, 2003, c. 2</p> <p>776.1.5, 1983, c. 44; 1995, c. 63; 1997, c. 3</p> <p>776.1.5.0.1, 2001, c. 53; 2003, c. 2</p> <p>776.1.5.0.2, 2001, c. 53; 2003, c. 2</p> <p>776.1.5.0.3, 2001, c. 53; 2003, c. 2</p> <p>776.1.5.0.4, 2001, c. 53; 2003, c. 2</p> <p>776.1.5.0.5, 2001, c. 53</p> <p>776.1.5.0.6, 2001, c. 53; 2003, c. 2</p> <p>776.1.5.0.7, 2001, c. 53; 2003, c. 2</p> <p>776.1.5.0.8, 2001, c. 53; 2003, c. 2</p> <p>776.1.5.0.9, 2001, c. 53; 2003, c. 2</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>776.1.5.0.10, 2001, c. 53 776.1.5.0.11, 2002, c. 9; 2003, c. 9; 2004, c. 21 776.1.5.0.12, 2002, c. 9 776.1.5.0.13, 2002, c. 9; 2003, c. 9 776.1.5.0.14, 2002, c. 9 776.1.5.0.15, 2004, c. 21 776.1.5.1, 1993, c. 19; 1995, c. 63; 1997, c. 3 776.1.5.2, 1993, c. 19; 1997, c. 3 776.1.5.3, 1993, c. 19; 1994, c. 16; 1995, c. 63; 1997, c. 3; 1999, c. 8 776.1.5.4, 1993, c. 19; 1994, c. 16; 1995, c. 63; 1997, c. 3; 1999, c. 8 776.1.5.5, 1993, c. 19; 1997, c. 3 776.1.5.6, 1993, c. 19; 1997, c. 3 776.1.6, 1996, c. 39 776.2, 1981, c. 24; 1982, c. 5; 1983, c. 20; 1987, c. 67; Ab. 1989, c. 5 776.3, 1981, c. 24; Ab. 1989, c. 5 776.4, 1981, c. 24; Ab. 1989, c. 5 776.5, 1981, c. 24; 1985, c. 25; Ab. 1989, c. 5 776.5.1, 1986, c. 103; 1989, c. 5; Ab. 1997, c. 85 776.6, 1985, c. 25; 1987, c. 67; 1990, c. 59; 1997, c. 3 776.7, 1985, c. 25; 1986, c. 15; 1987, c. 67; 1988, c. 18; 1989, c. 5; 1996, c. 39; 2001, c. 53 776.8, 1985, c. 25; 1997, c. 3 776.9, 1985, c. 25; 1987, c. 67; 1997, c. 3 776.9.1, 1986, c. 15; 1997, c. 3; 2001, c. 53 776.9.2, 1986, c. 15; 1997, c. 3 776.10, 1985, c. 25; 1997, c. 3; 2001, c. 53 776.11, 1985, c. 25; 1997, c. 3 776.12, 1985, c. 25; 1986, c. 15; 1991, c. 25; 1997, c. 3 776.13, 1985, c. 25; 1997, c. 3 776.14, 1985, c. 25; 1997, c. 3 776.15, 1985, c. 25 776.16, 1985, c. 25 776.17, 1985, c. 25; 1987, c. 67; 1988, c. 4; 1988, c. 18 776.18, 1985, c. 25; 1997, c. 3 776.19, 1985, c. 25; 1997, c. 3 776.20, 1985, c. 25 776.21, 1986, c. 15; 1988, c. 4; Ab. 1989, c. 5 776.21.1, 1988, c. 4; Ab. 1989, c. 5 776.22, 1986, c. 15; 1988, c. 4; Ab. 1989, c. 5 776.23, 1986, c. 15; 1987, c. 21; 1988, c. 4; Ab. 1989, c. 5 776.24, 1986, c. 15; 1987, c. 21; 1988, c. 4; Ab. 1989, c. 5 776.24.1, 1987, c. 21; 1988, c. 4; Ab. 1989, c. 5 776.25, 1986, c. 15; Ab. 1989, c. 5 776.26, 1986, c. 15; 1988, c. 4; Ab. 1989, c. 5 776.27, 1986, c. 15; 1987, c. 21; Ab. 1989, c. 5 776.28, 1986, c. 15; Ab. 1989, c. 5 776.29, 1988, c. 4; 1989, c. 5; 1989, c. 77; 1991, c. 25; 1992, c. 21; 1993, c. 16; 1993, c. 64; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 85; 2003, c. 9 776.29.1, 2001, c. 51; 2004, c. 21 776.29.2, 2004, c. 21 776.30, 1988, c. 4; 1995, c. 1; 1997, c. 85; Ab. 2003, c. 9 776.30.1, 1997, c. 85; 2001, c. 53; 2003, c. 9 776.31, 1988, c. 4; 1989, c. 5; 1997, c. 85 776.32, 1988, c. 4; 1989, c. 5; 1997, c. 85; 1999, c. 83 776.32.1, 1997, c. 85 776.32.2, 1997, c. 85 776.33, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1997, c. 85; 1999, c. 83 776.34, 1988, c. 4; 1989, c. 5; 1989, c. 77; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1995, c. 1; 1997, c. 85; 2001, c. 51</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>776.35, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1993, c. 64; Ab. 1997, c. 85</p> <p>776.36, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1994, c. 22; 1997, c. 14; Ab. 1997, c. 85</p> <p>776.37, 1988, c. 4; 1997, c. 85</p> <p>776.38, 1988, c. 4; 1996, c. 39; 1997, c. 85</p> <p>776.39, 1988, c. 4; Ab. 1999, c. 83</p> <p>776.40, 1988, c. 4; 1997, c. 85; Ab. 1999, c. 83</p> <p>776.41, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1993, c. 64; Ab. 1995, c. 63</p> <p>776.41.1, 2003, c. 9</p> <p>776.41.2, 2003, c. 9</p> <p>776.41.3, 2003, c. 9</p> <p>776.41.4, 2003, c. 9</p> <p>776.41.5, 2003, c. 9</p> <p>776.41.6, 2003, c. 9</p> <p>776.41.7, 2003, c. 9</p> <p>776.41.8, 2003, c. 9</p> <p>776.41.9, 2003, c. 9</p> <p>776.41.10, 2003, c. 9</p> <p>776.41.11, 2003, c. 9</p> <p>776.42, 1988, c. 4; 1989, c. 5; 1990, c. 59; 1992, c. 1; 1995, c. 1; 1995, c. 63; 1996, c. 39; 1997, c. 85; 2000, c. 5; 2001, c. 53</p> <p>776.43, 1988, c. 4; 1989, c. 5; 1995, c. 1; 1997, c. 85; 2001, c. 53</p> <p>776.44, 1988, c. 4; 1989, c. 5; 1992, c. 1</p> <p>776.45, 1988, c. 4; 1990, c. 59; 1993, c. 16; 1994, c. 22; 1997, c. 85; 2000, c. 5; 2001, c. 53</p> <p>776.46, 1988, c. 4; 1989, c. 5; 1993, c. 64; 1997, c. 85; 2001, c. 51</p> <p>776.47, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1993, c. 64; 1997, c. 14</p> <p>776.48, 1988, c. 4; 1997, c. 14</p> <p>776.49, 1988, c. 4; 1997, c. 14</p> <p>776.50, 1988, c. 4; 1989, c. 5; 1993, c. 19; 2000, c. 5</p> <p>776.51, 1988, c. 4; 2001, c. 53</p> <p>776.52, 1988, c. 4; 1991, c. 25; 1997, c. 14; Ab. 2001, c. 53</p> <p>776.53, 1988, c. 4; 1997, c. 3; 2000, c. 5</p> <p>776.54, 1988, c. 4; 1989, c. 5; 1997, c. 3; 2000, c. 5</p> <p>776.54.1, 2000, c. 39</p> <p>776.55, 1988, c. 4; 1989, c. 5; 1997, c. 3; 2000, c. 5</p> <p>776.55.1, 2000, c. 5</p> <p>776.55.2, 2000, c. 5</p> <p>776.55.3, 2000, c. 5</p> <p>776.56, 1988, c. 4; 1989, c. 5; 1994, c. 22; 1996, c. 39; 2003, c. 2</p> <p>776.57, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1998, c. 16; 2000, c. 39</p> <p>776.57.1, 2000, c. 5; 2000, c. 39</p> <p>776.58, 1988, c. 4; 2001, c. 7</p> <p>776.59, 1988, c. 4; 1989, c. 5; 1990, c. 59; 2003, c. 2</p> <p>776.60, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1993, c. 16; 1993, c. 64; 1995, c. 63; 1997, c. 14; 2000, c. 39; 2003, c. 2</p> <p>776.60.1, 2000, c. 5</p> <p>776.61, 1988, c. 4; 1993, c. 16; 1996, c. 39; 1997, c. 3; 2000, c. 5</p> <p>776.62, 1988, c. 4; 1998, c. 16</p> <p>776.63, 1988, c. 4; Ab. 1989, c. 5</p> <p>776.64, 1988, c. 4; 1997, c. 3; 2000, c. 5</p> <p>776.64.1, 2000, c. 5</p> <p>776.65, 1989, c. 5; 1993, c. 64; 1995, c. 63; 1997, c. 14; 1997, c. 85; 2003, c. 9</p> <p>776.66, 1995, c. 1; Ab. 1997, c. 85</p> <p>776.67, 1997, c. 85; 1999, c. 83; 2001, c. 51; 2002, c. 40; 2004, c. 21</p> <p>776.68, 1997, c. 85; 2002, c. 40</p> <p>776.68.1, 2003, c. 9</p> <p>776.69, 1997, c. 85; Ab. 2003, c. 9</p> <p>776.70, 1997, c. 85; 1998, c. 16; 2000, c. 5; 2001, c. 51; 2001, c. 53; 2003, c. 2; Ab. 2003, c. 9</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>776.71, 1997, c. 85; Ab. 2003, c. 9 776.72, 1997, c. 85; 2001, c. 7; Ab. 2003, c. 9 776.73, 1997, c. 85; Ab. 2003, c. 9 776.74, 1997, c. 85; 2001, c. 53; 2002, c. 40; 2003, c. 9; 2004, c. 8 776.75, 1997, c. 85; Ab. 1999, c. 83 776.76, 1997, c. 85; 2000, c. 39; 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 776.77, 1997, c. 85; 2001, c. 51 776.77.1, 2001, c. 51 776.77.1.1, 2004, c. 21 776.77.2, 2001, c. 51; 2004, c. 21 776.78, 1997, c. 85; 2003, c. 9 776.78.1, 2003, c. 9 776.79, 1997, c. 85; 2000, c. 39; 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 776.80, 1997, c. 85; 2000, c. 39; 2002, c. 9 776.81, 1997, c. 85; Ab. 1999, c. 83 776.82, 1997, c. 85; Ab. 1999, c. 83 776.83, 1997, c. 85; Ab. 1999, c. 83 776.84, 1997, c. 85; Ab. 1999, c. 83 776.85, 1997, c. 85; Ab. 1999, c. 83 776.86, 1997, c. 85; Ab. 1999, c. 83 776.87, 1997, c. 85; Ab. 1999, c. 83 776.88, 1997, c. 85; 1998, c. 16; 2002, c. 40 776.89, 1997, c. 85; 1998, c. 16; 2001, c. 51; 2001, c. 53; Ab. 2003, c. 9 776.90, 1997, c. 85; 1999, c. 83; Ab. 2003, c. 9 776.91, 1997, c. 85; Ab. 2003, c. 9 776.92, 1997, c. 85; Ab. 2003, c. 9 776.93, 1997, c. 85; Ab. 2003, c. 9 776.94, 1997, c. 85; Ab. 2003, c. 9 776.95, 1997, c. 85; Ab. 2003, c. 9 776.96, 1997, c. 85; Ab. 2003, c. 9 776.97, 2001, c. 53 777, 1995, c. 49; 1996, c. 39 778, 1996, c. 39 779, 1988, c. 4; 1990, c. 7; 1994, c. 22; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1996, c. 39; 1997, c. 14; 1997, c. 85; 1999, c. 83; 2000, c. 5; 2000, c. 39; 2001, c. 51; 2001, c. 53 780, 1997, c. 85; 2001, c. 7; 2001, c. 53 781, 1995, c. 1; 1996, c. 39; 1997, c. 3 781.1, 1989, c. 5; 1996, c. 39; 1997, c. 3 782, 1988, c. 4; 1989, c. 5; 1993, c. 64; 1997, c. 85; 2001, c. 7; 2001, c. 53; 2003, c. 2; 2003, c. 9 782.1, 1987, c. 67 784, 1993, c. 64; 1997, c. 85; 2001, c. 7; 2001, c. 53; 2003, c. 2 785.0.1, 2004, c. 8; 2004, c. 21 785.1, 1995, c. 49; 1997, c. 3; 2001, c. 53; 2003, c. 2; 2004, c. 8 785.2, 1995, c. 49; 1997, c. 3; 1997, c. 31; 2001, c. 53; 2003, c. 2; 2004, c. 8 785.2.1, 2004, c. 8 785.2.2, 2004, c. 8 785.2.3, 2004, c. 8 785.2.4, 2004, c. 8 785.2.5, 2004, c. 8 785.3, 1995, c. 49; 1997, c. 3 785.3.1, 2004, c. 8 785.4, 1996, c. 39; 1997, c. 85; 2000, c. 5; 2001, c. 7 785.5, 1996, c. 39; 1997, c. 85; 2001, c. 7; 2001, c. 53 785.6, 1997, c. 85; 2001, c. 7; 2002, c. 40 785.26, 1997, c. 14 788, 1997, c. 3; 2001, c. 53 791, 1997, c. 3 792, 1989, c. 77; 1997, c. 3 792.1, 1989, c. 77</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>794, 1979, c. 38; Ab. 1986, c. 15 796, 1990, c. 7; 1997, c. 3 797, 1982, c. 5; 1993, c. 16; 1995, c. 49; 1997, c. 3; 2000, c. 29 798, 1982, c. 5 799, 1990, c. 59; 1993, c. 16; Ab. 2000, c. 39 800, 1982, c. 5; 1995, c. 49 801, 1995, c. 49; 2003, c. 2 802, 1994, c. 22; 1995, c. 49 803.1, 1982, c. 5; 1993, c. 16; 1997, c. 3 803.2, 1982, c. 5; 1993, c. 16; 1994, c. 22 804, 1997, c. 3 805, 1984, c. 15; 1989, c. 77; 1990, c. 59; 1993, c. 16; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2001, c. 7 806, 1997, c. 3 806.1, 1989, c. 77; 1995, c. 49; 1997, c. 3 807, 1997, c. 3 808, 1984, c. 15; 1997, c. 3 809, 1990, c. 59; 1997, c. 3 810, 1986, c. 19; 1989, c. 77; 1997, c. 3 811, Ab. 1990, c. 59 812, Ab. 1990, c. 59 813, 1986, c. 19; 1990, c. 59; 1997, c. 3 814, 1989, c. 77; 1997, c. 3 815, 1990, c. 59; 1997, c. 3 815.1, 1989, c. 77; 1997, c. 3; 1997, c. 31 816, 1997, c. 3 817, 1997, c. 3; 1998, c. 16 818, 1978, c. 26; 1998, c. 16; 2004, c. 8 818.1, 1984, c. 15; 1997, c. 3; 1997, c. 14 819, Ab. 1978, c. 26 820, Ab. 1978, c. 26 821, Ab. 1978, c. 26 824, 1993, c. 16; 1995, c. 63; 1998, c. 16 825, 1978, c. 26; 1984, c. 15; 1990, c. 59; 1993, c. 16; 1996, c. 39; 1997, c. 3; 1998, c. 16 825.0.1, 1996, c. 39; 1998, c. 16 825.1, 1978, c. 26; Ab. 1990, c. 59 826, Ab. 1978, c. 26 827, Ab. 1978, c. 26 828, 1978, c. 26; 1993, c. 16; Ab. 1998, c. 16 829, Ab. 1978, c. 26 830, Ab. 1978, c. 26 831, Ab. 1978, c. 26 832, 1990, c. 59; 1994, c. 22; 1996, c. 39; 2001, c. 53 832.0.1, 1990, c. 59; 1996, c. 39; 1997, c. 3 832.1, 1984, c. 15; 1985, c. 25; 1990, c. 59; 1996, c. 39; 1998, c. 16; 2001, c. 53; 2004, c. 8 832.1.1, 1996, c. 39; 1998, c. 16 832.2, 1984, c. 15; 1996, c. 39 832.2.1, 1990, c. 59; Ab. 1996, c. 39 832.3, 1984, c. 15; 1990, c. 59; 1993, c. 16; 1996, c. 39; 1997, c. 3; 1997, c. 31; 1997, c. 85; 1998, c. 16; 2000, c. 5; 2004, c. 8 832.4, 1990, c. 59; 1997, c. 3 832.5, 1990, c. 59; 1997, c. 3; 1997, c. 14 832.6, 1990, c. 59; 1997, c. 14; 1997, c. 31; 1998, c. 16; 2004, c. 8 832.7, 1990, c. 59; 1998, c. 16 832.8, 1990, c. 59; 1996, c. 39 832.9, 1990, c. 59; 1997, c. 3; 1997, c. 31; 1997, c. 85; 1998, c. 16; 2000, c. 5; 2004, c. 8 832.10, 1995, c. 49; 1997, c. 3 832.11, 2001, c. 53</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>832.12, 2001, c. 53 832.13, 2001, c. 53 832.14, 2001, c. 53; 2003, c. 9; 2004, c. 8 832.15, 2001, c. 53; 2004, c. 8 832.16, 2001, c. 53 832.17, 2001, c. 53 832.18, 2001, c. 53 832.19, 2001, c. 53 832.20, 2001, c. 53 832.21, 2001, c. 53 832.22, 2001, c. 53 832.23, 2001, c. 53 832.24, 2001, c. 53 832.25, 2001, c. 53 832.26, 2001, c. 53 833, 1997, c. 3 833.1, 2001, c. 53 833.2, 2001, c. 53 834, 1978, c. 26; 1984, c. 15; Ab. 1995, c. 49 835, 1978, c. 26; 1982, c. 5; 1982, c. 52; 1984, c. 15; 1985, c. 25; 1987, c. 67; 1988, c. 18; 1990, c. 59; 1993, c. 16; 1995, c. 49; 1996, c. 39; 1998, c. 16; 1999, c. 83; 2001, c. 53 836, 1978, c. 26; 1984, c. 15; 1998, c. 16 838, 1978, c. 26; 1990, c. 59; 1996, c. 39 840, 1978, c. 26; 1986, c. 19; 1990, c. 59; 1994, c. 22; 1996, c. 39; 1998, c. 16 841, 1978, c. 26; 1984, c. 15; 1986, c. 19; 1990, c. 59; 1991, c. 25; 1996, c. 39; 2001, c. 53 841.1, 1978, c. 26; 1986, c. 19 842, 1978, c. 26; 1984, c. 15; 1990, c. 59 842.1, 1978, c. 26; 1984, c. 15; 1998, c. 16; 2004, c. 8 843, 1984, c. 15; 1995, c. 63 843.1, 1990, c. 59; Ab. 1996, c. 39 844, 1978, c. 26; 1990, c. 59; 1996, c. 39; 1998, c. 16; 2000, c. 39; 2001, c. 53 844.0.1, 1998, c. 16 844.1, 1978, c. 26 844.2, 1987, c. 67; 1994, c. 22 844.3, 1990, c. 59; 1998, c. 16 844.4, 1990, c. 59; 1997, c. 3; 1997, c. 31; 1998, c. 16 844.5, 1990, c. 59 845, 1978, c. 26; 1980, c. 13; 1982, c. 5; 1990, c. 59; 1997, c. 3 846, 1978, c. 26; 1982, c. 5; Ab. 1998, c. 16 847, 1978, c. 26; Ab. 1998, c. 16 848, 1978, c. 26; Ab. 1998, c. 16 849, 1978, c. 26; 1980, c. 13; 1997, c. 14; Ab. 1998, c. 16 850, 1978, c. 26; 1995, c. 1; 1995, c. 49; 1997, c. 14; Ab. 1998, c. 16 851, Ab. 1978, c. 26 851.1, 1978, c. 26 851.2, 1978, c. 26 851.3, 1978, c. 26; 1990, c. 59 851.4, 1978, c. 26 851.5, 1978, c. 26; 1997, c. 14 851.6, 1978, c. 26 851.7, 1978, c. 26 851.8, 1978, c. 26 851.9, 1978, c. 26 851.10, 1978, c. 26; 1980, c. 13; 1996, c. 39 851.11, 1978, c. 26; 1996, c. 39 851.12, 1978, c. 26; 1996, c. 39 851.13, 1978, c. 26; 1996, c. 39 851.14, 1978, c. 26; 1996, c. 39 851.15, 1978, c. 26; 1996, c. 39</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p> 851.16, 1978, c. 26; 1996, c. 39 851.16.1, 2003, c. 2 851.16.2, 2003, c. 2 851.17, 1978, c. 26 851.18, 1978, c. 26; 1996, c. 39 851.19, 1978, c. 26; 1991, c. 25; 1994, c. 22; 1996, c. 39; 2001, c. 53 851.20, 1978, c. 26; 1996, c. 39; 2001, c. 53 851.21, 1978, c. 26; 1996, c. 39 851.22, 1978, c. 26; 1996, c. 39 851.22.1, 1996, c. 39; 1997, c. 3; 2001, c. 7; 2001, c. 53 851.22.2, 1996, c. 39; 1997, c. 3 851.22.3, 1996, c. 39; 1997, c. 3 851.22.4, 1996, c. 39; 2001, c. 7 851.22.4.1, 2001, c. 7 851.22.5, 1996, c. 39 851.22.5.1, 2001, c. 7 851.22.6, 1996, c. 39; 2001, c. 7 851.22.7, 1996, c. 39; 2001, c. 7 851.22.8, 1996, c. 39; 2001, c. 7 851.22.9, 1996, c. 39; 2001, c. 7 851.22.10, 1996, c. 39; 2001, c. 7 851.22.11, 1996, c. 39; 2001, c. 7 851.22.12, 1996, c. 39; 2001, c. 7 851.22.13, 1996, c. 39; 1997, c. 3; 2001, c. 7 851.22.13.1, 2001, c. 7 851.22.13.2, 2001, c. 7 851.22.14, 1996, c. 39 851.22.15, 1996, c. 39 851.22.16, 1996, c. 39 851.22.17, 1996, c. 39 851.22.18, 1996, c. 39; 2001, c. 7 851.22.19, 1996, c. 39; 2001, c. 7 851.22.20, 1996, c. 39; 2001, c. 7 851.22.21, 1996, c. 39 851.22.22, 1996, c. 39 851.22.23, 1996, c. 39; 2001, c. 53 851.22.23.1, 2004, c. 8 851.22.23.2, 2004, c. 8 851.22.23.3, 2004, c. 8 851.22.24, 1996, c. 39; 2004, c. 8 851.22.25, 1996, c. 39 851.22.26, 1996, c. 39 851.22.27, 1996, c. 39; 1997, c. 3; 2000, c. 5 851.22.28, 1996, c. 39 851.22.29, 2001, c. 7; 2004, c. 8 851.22.30, 2001, c. 7; 2004, c. 8 851.22.31, 2001, c. 7; 2004, c. 8 851.22.32, 2004, c. 8 851.22.33, 2004, c. 8 851.22.34, 2004, c. 8 851.22.35, 2004, c. 8 851.22.36, 2004, c. 8 851.22.37, 2004, c. 8 851.22.38, 2004, c. 8 851.22.39, 2004, c. 8 851.22.40, 2004, c. 8 851.22.41, 2004, c. 8 851.22.42, 2004, c. 8 851.22.43, 2004, c. 8 851.22.44, 2004, c. 8 851.23, 1978, c. 26; 1995, c. 49; 1997, c. 3; 2001, c. 53 </p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>851.24, 1978, c. 26; 2001, c. 53 851.25, 1978, c. 26; 1997, c. 3; 2001, c. 53 851.26, 1978, c. 26; 2001, c. 53 851.27, 1978, c. 26; 2001, c. 53 851.27.1, 1995, c. 49; 1997, c. 3; 2001, c. 53 851.28, 1978, c. 26; 1990, c. 59; 2001, c. 53 851.29, 1978, c. 26; 1997, c. 31; 2001, c. 53 851.30, 1978, c. 26; 2001, c. 53 851.31, 1978, c. 26; 2001, c. 53 851.32, 1978, c. 26; 2001, c. 53 851.33, 1993, c. 16; 1993, c. 64; 1995, c. 1; 1995, c. 49; 1999, c. 83; 2001, c. 53 851.34, 1994, c. 22; 1999, c. 83; 2000, c. 5 851.35, 1994, c. 22 851.36, 1994, c. 22 851.37, 1994, c. 22 851.38, 2001, c. 7 851.39, 2001, c. 7 851.40, 2001, c. 7 851.41, 2001, c. 7 851.42, 2001, c. 7 851.43, 2001, c. 7 851.44, 2001, c. 7 851.45, 2001, c. 7 851.46, 2001, c. 7 851.47, 2001, c. 7 851.48, 2001, c. 7 851.49, 2001, c. 7 851.50, 2001, c. 7; 2004, c. 4 851.51, 2001, c. 7 851.52, 2001, c. 7 851.53, 2001, c. 7 851.54, 2001, c. 7 852, 1991, c. 25; 1993, c. 19; 1995, c. 49; 1997, c. 3; 2000, c. 5 853, 1995, c. 49 854, 1991, c. 25; 2000, c. 5 855, 1995, c. 49 857, 1978, c. 26; 1997, c. 3 858, 2000, c. 5 859, 1989, c. 5; 1995, c. 49; 1997, c. 3 860, 1996, c. 39 861, 1994, c. 22 862, 2001, c. 53 863, 1997, c. 3 864, 1995, c. 49; 2001, c. 7 865, 1995, c. 63 867, 1995, c. 63 869, 1989, c. 5; Ab. 1995, c. 49 870, 1991, c. 25; 2000, c. 5 871, 1991, c. 25 872, 1984, c. 15; 1986, c. 15; Ab. 1991, c. 25 873, Ab. 1991, c. 25 874, Ab. 1991, c. 25 875, Ab. 1991, c. 25 876, 1984, c. 15; Ab. 1991, c. 25 876.1, 1984, c. 15; Ab. 1991, c. 25 877, Ab. 1991, c. 25 878, Ab. 1991, c. 25 879, 1991, c. 25 880, 1991, c. 25 881, 1979, c. 38; 1982, c. 5; 1984, c. 15; 1991, c. 25 882, Ab. 1991, c. 25</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>883, 1991, c. 25 884, 1991, c. 25 885, 1991, c. 25; 1998, c. 16 885.1, 1984, c. 15; 1991, c. 25 886, 1987, c. 67; 1991, c. 25; 1997, c. 3; 1997, c. 85 887, Ab. 1987, c. 67 888, 1987, c. 67; 1991, c. 25; 1997, c. 85 888.1, 1987, c. 67; 1997, c. 85 888.2, 1987, c. 67; Ab. 2003, c. 2 888.3, 1998, c. 16 889, 1991, c. 25; 1997, c. 3 890, 1991, c. 25 890.0.1, 1991, c. 25; 1994, c. 22 890.0.2, 1991, c. 25 890.0.3, 1991, c. 25; 1995, c. 49; 2000, c. 5 890.1, 1989, c. 77; 1991, c. 25; 1996, c. 39; 1997, c. 3; 1997, c. 14 890.2, 1989, c. 77 890.3, 1989, c. 77; 1991, c. 25; 1997, c. 3; 2001, c. 53 890.4, 1989, c. 77; 1997, c. 3 890.5, 1989, c. 77; 1991, c. 25; 1996, c. 39 890.6, 1989, c. 77; 1991, c. 25; 1995, c. 49; 1997, c. 3 890.6.1, 1995, c. 49; 2001, c. 7 890.7, 1989, c. 77 890.8, 1989, c. 77 890.9, 1989, c. 77; 1991, c. 25 890.10, 1989, c. 77 890.11, 1989, c. 77; 1991, c. 25 890.12, 1989, c. 77; 1991, c. 25 890.13, 1989, c. 77; 1991, c. 25; 1997, c. 14; 2000, c. 5 890.14, 2000, c. 5 890.15, 2000, c. 5; 2001, c. 53 890.15.1, 2001, c. 53 890.16, 2000, c. 5 890.17, 2000, c. 5 891, Ab. 2000, c. 5 892, Ab. 2000, c. 5 893, 2000, c. 5 894, 1980, c. 13; 1993, c. 16; 1997, c. 3; Ab. 2000, c. 5 895, 1993, c. 16; 1998, c. 16; 2000, c. 5; 2001, c. 53; 2002, c. 45; 2004, c. 37 895.0.1, 2001, c. 53 895.1, 1993, c. 16; 2000, c. 5 896, 2000, c. 5 897, 1993, c. 16; 2000, c. 5; 2002, c. 45; 2004, c. 37 898.1, 2000, c. 5; 2001, c. 53 898.1.1, 2001, c. 53 898.2, 2000, c. 5 899, 1999, c. 83; 2000, c. 5 900, Ab. 2000, c. 5 903, Ab. 2000, c. 5 904, 1980, c. 13; 2000, c. 5 904.1, 2000, c. 5 905, 1997, c. 14; Ab. 2000, c. 5 905.0.1, 2000, c. 5 905.0.2, 2000, c. 5 905.1, 1980, c. 13; 1984, c. 15; 1986, c. 15; 1988, c. 18; 1991, c. 25; 1995, c. 49; 2000, c. 5; 2001, c. 53 905.2, 1991, c. 25 905.3, 1991, c. 25; Ab. 1994, c. 22 906, Ab. 1991, c. 25 907, 1979, c. 18; 1982, c. 5; 1988, c. 18; Ab. 1991, c. 25</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>908, 1979, c. 18; 1980, c. 13; 1984, c. 15; 1986, c. 15; 1988, c. 18; 1989, c. 5; 1991, c. 25; 1993, c. 64; 1995, c. 49; 2000, c. 5; 2001, c. 53; 2004, c. 8</p> <p>909, 1979, c. 18; 1980, c. 13; 1988, c. 18; Ab. 1991, c. 25</p> <p>910, 1979, c. 18; 1980, c. 13; 1984, c. 15; 1988, c. 18; Ab. 1991, c. 25</p> <p>910.1, 1982, c. 5; Ab. 1991, c. 25</p> <p>911, 1979, c. 18; 1980, c. 13; 1984, c. 15; 1987, c. 67; 1988, c. 18; Ab. 1991, c. 25</p> <p>912, Ab. 1991, c. 25</p> <p>913, 1979, c. 18; 1980, c. 13; 1984, c. 15; 1988, c. 18; 1991, c. 25; 1994, c. 22; 1995, c. 49; 1997, c. 14</p> <p>914, 1978, c. 26; 1988, c. 18; 1991, c. 25; 1998, c. 16</p> <p>914.1, 1984, c. 15; Ab. 1991, c. 25</p> <p>915.1, 1979, c. 18; 1980, c. 13; Ab. 1988, c. 18</p> <p>915.2, 1979, c. 18; 1980, c. 13; 1995, c. 49; 2000, c. 5</p> <p>915.3, 1979, c. 18; Ab. 1988, c. 18</p> <p>915.4, 1980, c. 13; 2001, c. 53</p> <p>916, Ab. 1991, c. 25</p> <p>917, 1982, c. 5; 1991, c. 25</p> <p>917.1, 1991, c. 25; 1995, c. 49</p> <p>918, 1988, c. 18; Ab. 1991, c. 25</p> <p>920, 1995, c. 49</p> <p>921, 1995, c. 49</p> <p>921.1, 1980, c. 13; 1995, c. 49</p> <p>921.2, 1987, c. 67; 1991, c. 25</p> <p>921.3, 1987, c. 67; 1990, c. 59</p> <p>922, 1982, c. 5; 1984, c. 15; 1988, c. 18; 1991, c. 25</p> <p>922.1, 2001, c. 53</p> <p>923, 1991, c. 25</p> <p>923.1, 1986, c. 15; Ab. 1987, c. 67</p> <p>923.2, 1986, c. 15; 1986, c. 19; Ab. 1987, c. 67</p> <p>923.2.1, 1986, c. 19; Ab. 1987, c. 67</p> <p>923.3, 1986, c. 15; Ab. 1987, c. 67</p> <p>923.4, 1991, c. 25; Ab. 1999, c. 83</p> <p>923.5, 1991, c. 25</p> <p>924, 1984, c. 15; 1988, c. 18; 1991, c. 25</p> <p>924.0.1, 1991, c. 25</p> <p>924.1, 1988, c. 18; 1991, c. 25</p> <p>925, 1984, c. 15; 1988, c. 18; 1990, c. 7; Ab. 1991, c. 25</p> <p>926, 1978, c. 26; 1988, c. 18; 1991, c. 25</p> <p>927, 1991, c. 25</p> <p>928, 1991, c. 25</p> <p>929, 1978, c. 26; 1988, c. 18; 1991, c. 25; 1994, c. 22; 2001, c. 53</p> <p>929.1, 1994, c. 22; 2001, c. 53</p> <p>930, 1980, c. 13; 1988, c. 18; 1998, c. 16; 2001, c. 53</p> <p>931, Ab. 1980, c. 13</p> <p>931.1, 1978, c. 26; 1986, c. 15; 1986, c. 19; 1988, c. 18; 1991, c. 25; 1995, c. 1</p> <p>931.2, 1978, c. 26; 1988, c. 18; Ab. 1991, c. 25</p> <p>931.3, 1978, c. 26; 1988, c. 18</p> <p>931.4, 1978, c. 26; Ab. 1988, c. 18</p> <p>931.5, 1978, c. 26; 1988, c. 18; 1991, c. 25</p> <p>933, 1980, c. 13; 1988, c. 18; 1991, c. 25</p> <p>934, 1982, c. 5; Ab. 1991, c. 25</p> <p>935, 1988, c. 18; Ab. 1991, c. 25</p> <p>935.1, 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1997, c. 85; 2000, c. 5; 2001, c. 53</p> <p>935.2, 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1997, c. 85; 2000, c. 5; 2001, c. 53</p> <p>935.3, 1994, c. 22; 1996, c. 39; 1997, c. 31; 2001, c. 53</p> <p>935.4, 1994, c. 22; 1995, c. 49; 1996, c. 39; 2001, c. 53</p> <p>935.5, 1994, c. 22; 1996, c. 39; 2001, c. 53</p> <p>935.6, 1994, c. 22; 2001, c. 53</p> <p>935.7, 1994, c. 22; 1995, c. 49; 1996, c. 39; 2001, c. 53</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>935.8, 1994, c. 22 935.8.1, 2003, c. 2 935.9, 1994, c. 22; 1995, c. 49; Ab. 1996, c. 39 935.10, 1994, c. 22; 1995, c. 49; Ab. 1996, c. 39 935.10.1, 1995, c. 49; Ab. 1996, c. 39 935.10.2, 1995, c. 49; Ab. 1996, c. 39 935.11, 1994, c. 22; 1995, c. 49; Ab. 1996, c. 39 935.12, 2001, c. 53 935.13, 2001, c. 53 935.14, 2001, c. 53 935.15, 2001, c. 53 935.16, 2001, c. 53 935.17, 2001, c. 53 935.18, 2001, c. 53 935.19, 2003, c. 2 936, 1987, c. 67 937, 1982, c. 5; 1997, c. 3 938, 1982, c. 5; 1984, c. 15 939, 1978, c. 26; 1982, c. 5; 1997, c. 3 940, 1982, c. 5 941, 1980, c. 13; 1997, c. 3 941.1, 1982, c. 5; 1997, c. 14 942, 1978, c. 26 943, 1997, c. 3; 1997, c. 85; 2000, c. 5 943.1, 1982, c. 56; 1997, c. 3; Ab. 1997, c. 85 943.2, 1983, c. 44; 1984, c. 35; 1997, c. 3; Ab. 1997, c. 85 944, 1978, c. 26; 1982, c. 5; 1982, c. 56; 1984, c. 15; 1987, c. 67 944.1, 1983, c. 44 944.2, 1990, c. 7; 1991, c. 8 944.3, 1991, c. 8 944.4, 1992, c. 1 944.5, 1993, c. 19; 1997, c. 14 944.6, 1997, c. 14; 1998, c. 46 944.7, 1997, c. 14 944.8, 1997, c. 14 945, 1982, c. 5; 1984, c. 15; 1987, c. 67; 1999, c. 83 946, 1982, c. 5; 1982, c. 56; 1983, c. 44; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1997, c. 14 946.1, 1997, c. 14 951, 1979, c. 18; 1984, c. 15; 1990, c. 59 952, 1978, c. 26; 1982, c. 56 952.1, 1978, c. 26; 1980, c. 13 953, 1978, c. 26; 1982, c. 56; 1997, c. 3 954, 1978, c. 26; 1982, c. 56 954.1, 1982, c. 56 955, 1978, c. 26; 1982, c. 5; 1982, c. 56; 1983, c. 44; 1984, c. 35; 1987, c. 67; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1997, c. 14; 1998, c. 46 955.1, 1983, c. 44 956, 1982, c. 56 957, 1982, c. 56 958, 1991, c. 25; 1995, c. 49; 1996, c. 39 959, 1982, c. 5; 1997, c. 14 960, 1982, c. 5; 1990, c. 7 961.1, 1978, c. 26; 1982, c. 5; 1995, c. 63; 1997, c. 14 961.1.1, 1982, c. 56 961.1.2, 1983, c. 44; 1984, c. 35; 1985, c. 25 961.1.3, 1983, c. 44; 1985, c. 25 961.1.4, 1986, c. 15 961.1.4.1, 1991, c. 8 961.1.5, 1988, c. 18; 1991, c. 25; 1994, c. 22; 1995, c. 49; 1996, c. 39; 2000, c. 5 961.1.5.0.1, 2000, c. 5</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>961.1.5.1, 1991, c. 25; Ab. 1994, c. 22</p> <p>961.2, 1979, c. 18; 1988, c. 18; Ab. 1991, c. 25</p> <p>961.3, 1979, c. 18; 1988, c. 18; Ab. 1991, c. 25</p> <p>961.4, 1979, c. 18; 1984, c. 15; Ab. 1988, c. 18</p> <p>961.5, 1979, c. 18; 1984, c. 15; 1988, c. 18; Ab. 1991, c. 25</p> <p>961.5.1, 1982, c. 5; 1988, c. 18; Ab. 1991, c. 25</p> <p>961.6, 1979, c. 18; 1988, c. 18; Ab. 1991, c. 25</p> <p>961.7, 1979, c. 18; Ab. 1988, c. 18</p> <p>961.8, 1979, c. 18; 1980, c. 13; 1988, c. 18; 1995, c. 49</p> <p>961.8.1, 1982, c. 5; 1988, c. 18; 1991, c. 25; 1995, c. 49</p> <p>961.9, 1979, c. 18; 1984, c. 15; 1988, c. 18; 1991, c. 25</p> <p>961.9.1, 1988, c. 18; Ab. 1991, c. 25</p> <p>961.9.2, 1988, c. 18; Ab. 1991, c. 25</p> <p>961.10, 1979, c. 18; Ab. 1988, c. 18</p> <p>961.11, 1979, c. 18; Ab. 1988, c. 18</p> <p>961.12, 1979, c. 18</p> <p>961.13, 1979, c. 18; 1991, c. 25; 1995, c. 49</p> <p>961.14, 1979, c. 18; 1995, c. 49</p> <p>961.15, 1979, c. 18; 1991, c. 25</p> <p>961.16, 1979, c. 18; 1984, c. 15; 1990, c. 59</p> <p>961.16.1, 1980, c. 13; 1988, c. 18; 1995, c. 49</p> <p>961.17, 1979, c. 18; 1980, c. 13; 1988, c. 18; 1991, c. 25; 1994, c. 22; 1995, c. 49; 1997, c. 14; 2000, c. 5</p> <p>961.17.0.1, 1988, c. 18; 1991, c. 25; 1995, c. 1</p> <p>961.17.0.2, 1988, c. 18; Ab. 1991, c. 25</p> <p>961.17.0.3, 1988, c. 18</p> <p>961.17.0.4, 1988, c. 18; 1991, c. 25</p> <p>961.17.0.5, 1988, c. 18; 1991, c. 25</p> <p>961.17.1, 1980, c. 13; 1982, c. 5; 1988, c. 18; 1995, c. 49; 2000, c. 5</p> <p>961.18, 1979, c. 18; 1988, c. 18</p> <p>961.19, 1979, c. 18; 1980, c. 13; 1988, c. 18; 1991, c. 25</p> <p>961.20, 1979, c. 18; 1988, c. 18; 1991, c. 25</p> <p>961.21, 1979, c. 18; 1988, c. 18; 1991, c. 25</p> <p>961.22, 1979, c. 18; 1982, c. 5; Ab. 1991, c. 25</p> <p>961.23, 1987, c. 67; 1995, c. 49; 1997, c. 3</p> <p>961.24, 1987, c. 67; 1995, c. 49</p> <p>961.24.1, 1995, c. 49</p> <p>961.24.2, 1995, c. 49; 1997, c. 3</p> <p>961.24.3, 1995, c. 49; 1997, c. 3</p> <p>961.24.4, 1995, c. 49; 1997, c. 3</p> <p>965.0.1, 1991, c. 25; 1994, c. 22; 2000, c. 5</p> <p>965.0.1.1, 2000, c. 5</p> <p>965.0.2, 1991, c. 25</p> <p>965.0.3, 1991, c. 25; 2000, c. 5</p> <p>965.0.4, 1991, c. 25; 1995, c. 63; Ab. 1998, c. 16</p> <p>965.0.4.1, 2000, c. 5</p> <p>965.0.5, 1991, c. 25; 1994, c. 22</p> <p>965.0.6, 1991, c. 25</p> <p>965.0.7, 1991, c. 25</p> <p>965.0.8, 1991, c. 25; 1994, c. 22</p> <p>965.0.8.1, 1994, c. 22</p> <p>965.0.9, 1991, c. 25; 1994, c. 22; 1995, c. 49; 1997, c. 14; 2003, c. 2</p> <p>965.0.10, 1991, c. 25; 1994, c. 22</p> <p>965.0.11, 1991, c. 25; 1994, c. 22</p> <p>965.0.11.1, 2003, c. 2</p> <p>965.0.12, 1991, c. 25; 2000, c. 5; 2003, c. 2</p> <p>965.0.13, 1991, c. 25</p> <p>965.0.14, 1991, c. 25; 1994, c. 22; 2000, c. 5</p> <p>965.0.15, 1991, c. 25; 1994, c. 22</p> <p>965.0.16, 1991, c. 25; 2000, c. 5</p> <p>965.0.16.1, 1994, c. 22</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>965.0.17, 1991, c. 25 965.0.17.1, 2000, c. 5 965.0.17.2, 2000, c. 5 965.0.17.3, 2000, c. 5; 2001, c. 53 965.0.17.4, 2000, c. 5; 2001, c. 53 965.0.18, 1998, c. 16; 2000, c. 5 965.1, 1979, c. 14; 1981, c. 31; 1982, c. 48; 1983, c. 44; 1984, c. 15; 1984, c. 35; 1986, c. 15; 1987, c. 21; 1987, c. 67; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1996, c. 39; 1997, c. 3; 1997, c. 85; 2000, c. 39; 2001, c. 53; 2002, c. 9; 2002, c. 40; 2002, c. 45; 2003, c. 9; 2004, c. 21; 2004, c. 37 965.2, 1979, c. 14; 1982, c. 48; 1983, c. 44; 1986, c. 15; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1995, c. 1 965.3, 1979, c. 14; 1982, c. 48; 1983, c. 44; 1984, c. 35; 1987, c. 21; 1995, c. 63; 1997, c. 3 965.3.1, 1983, c. 44; 1984, c. 35; 1987, c. 21; 1989, c. 5; 1997, c. 3; 2003, c. 9 965.3.2, 1987, c. 21; 1997, c. 3 965.4, 1979, c. 14; 1982, c. 26; 1983, c. 44; 1984, c. 35; 1987, c. 21; 1995, c. 63; 1997, c. 3; Ab. 2003, c. 9 965.4.1, 1983, c. 44; 1984, c. 35; 1987, c. 21; 1989, c. 5; 1997, c. 3; Ab. 2003, c. 9 965.4.1.1, 1987, c. 21; 1997, c. 3; Ab. 2003, c. 9 965.4.1.2, 1987, c. 21; 1997, c. 3; 2003, c. 9 965.4.2, 1984, c. 15; 1984, c. 35; 1987, c. 21; 1997, c. 3; 2003, c. 9 965.4.3, 1984, c. 35; 1987, c. 21; 1990, c. 7; 1992, c. 1; 1997, c. 3; 2003, c. 9 965.4.4, 1984, c. 35; 1988, c. 4; 1990, c. 7; 1992, c. 1; 1993, c. 64; 1997, c. 3 965.4.4.1, 1993, c. 64; 1997, c. 3; 1999, c. 83; 2003, c. 9 965.4.5, 1984, c. 35; 1993, c. 64; 1997, c. 3 965.4.6, 1987, c. 21; 1997, c. 3; 2003, c. 9 965.5, 1979, c. 14; 1981, c. 31; 1983, c. 44; 1987, c. 21; 1988, c. 4; 1992, c. 1; 1993, c. 64; 1997, c. 3; 1999, c. 83; 2000, c. 39 965.5.1, 1997, c. 85; 1999, c. 83; 2002, c. 40 965.6, 1979, c. 14; 1981, c. 31; 1982, c. 48; 1983, c. 44; 1984, c. 15; 1986, c. 15; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1997, c. 3; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2003, c. 9 965.6.0.1, 1987, c. 21 965.6.0.2, 1987, c. 21; 1988, c. 4 965.6.0.2.0.1, 1990, c. 7; 1997, c. 85; 1999, c. 83; 2002, c. 40 965.6.0.2.0.2, 1992, c. 1; 1993, c. 64; Ab. 2003, c. 9 965.6.0.2.0.3, 1993, c. 64; Ab. 2003, c. 9 965.6.0.2.1, 1989, c. 5; 1992, c. 1; 1993, c. 19; 1997, c. 3; 2003, c. 9 965.6.0.3, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1997, c. 85; 1999, c. 83 965.6.0.4, 1991, c. 8; 1992, c. 1; 1993, c. 19; 1997, c. 3; 1997, c. 85; 1999, c. 83 965.6.0.5, 1992, c. 1; 1997, c. 3; 1999, c. 83; 2000, c. 39 965.6.1, 1986, c. 15; 1989, c. 5; 1990, c. 7; 1992, c. 1 965.6.2, 1986, c. 15 965.6.3, 1986, c. 15; 1992, c. 1 965.6.4, 1986, c. 15; 1992, c. 1 965.6.5, 1986, c. 15; 1992, c. 1 965.6.6, 1986, c. 15; 1992, c. 1 965.6.7, 1986, c. 15; 1995, c. 63 965.6.8, 1987, c. 21; 1988, c. 4; 1997, c. 3 965.6.9, 1987, c. 21; 1997, c. 3; 2004, c. 21 965.6.10, 1987, c. 21; 1990, c. 7; 1995, c. 63; 1997, c. 3; 2002, c. 70; 2004, c. 21 965.6.10.1, 1990, c. 7; 1997, c. 3; 2004, c. 21 965.6.11, 1987, c. 21; 1990, c. 7; 1995, c. 1; 1997, c. 3 965.6.12, 1987, c. 21 965.6.13, 1987, c. 21 965.6.14, 1987, c. 21 965.6.15, 1987, c. 21; 1988, c. 4 965.6.16, 1987, c. 21; 1997, c. 3</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>965.6.17, 1987, c. 21; 1988, c. 4 965.6.18, 1987, c. 21; 1988, c. 4 965.6.19, 1987, c. 21; 1997, c. 3 965.6.20, 1987, c. 21 965.6.21, 1988, c. 4; 1996, c. 39 965.6.22, 1988, c. 4; 1989, c. 5 965.6.23, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1993, c. 19; 1997, c. 85; 1999, c. 83 965.6.23.1, 1991, c. 8; 1992, c. 1; 1993, c. 19; 1997, c. 3; 1997, c. 85; 1999, c. 83; 2002, c. 45; 2003, c. 9; 2004, c. 37 965.6.24, 1988, c. 4; 1989, c. 5 965.7, 1979, c. 14; 1983, c. 44; 1984, c. 15; 1985, c. 25; 1986, c. 15; 1987, c. 21; 1988, c. 4; 1997, c. 3; 1997, c. 14; 2002, c. 45; 2003, c. 9; 2004, c. 37 965.7.1, 1987, c. 21 965.7.2, 1993, c. 19 965.8, 1979, c. 14; 1983, c. 44; Ab. 1990, c. 7 965.9, 1979, c. 14; 1983, c. 44; 1984, c. 15; 1995, c. 63; 1997, c. 3; Ab. 2003, c. 9 965.9.1, 1980, c. 13; Ab. 1983, c. 44; 1984, c. 15; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1995, c. 63; 1997, c. 3; Ab. 2003, c. 9 965.9.1.0.0.1, 1992, c. 1 965.9.1.0.1, 1990, c. 7; 1992, c. 1; 1997, c. 3; 1999, c. 83; 2000, c. 39; 2003, c. 9 965.9.1.0.2, 1990, c. 7; 1992, c. 1; 1997, c. 3; 1999, c. 83; 2000, c. 39; 2001, c. 7; 2003, c. 9 965.9.1.0.3, 1997, c. 85 965.9.1.0.4, 1997, c. 85; 1999, c. 83; 2001, c. 7 965.9.1.0.4.1, 1999, c. 83 965.9.1.0.4.2, 1999, c. 83; 2001, c. 7 965.9.1.0.4.3, 1999, c. 83; 2001, c. 7 965.9.1.0.5, 1997, c. 85; 1999, c. 83; 2001, c. 7 965.9.1.0.6, 1997, c. 85; 1999, c. 83; 2001, c. 7 965.9.1.0.7, 1997, c. 85; 1999, c. 83 965.9.1.0.8, 1997, c. 85; 1999, c. 83 965.9.1.1, 1988, c. 4; 1990, c. 7; 1993, c. 64; 1997, c. 3; 1999, c. 83; 2001, c. 7 965.9.2, 1980, c. 13; Ab. 1983, c. 44; 1984, c. 15; 1990, c. 7; 1997, c. 3; 2002, c. 45; Ab. 2003, c. 9 965.9.3, 1980, c. 13; Ab. 1983, c. 44; 1984, c. 15; 1988, c. 4; Ab. 2003, c. 9 965.9.4, 1987, c. 21; 1989, c. 5; 1990, c. 7; 1997, c. 3; 2003, c. 9 965.9.5, 1987, c. 21; 1990, c. 7 965.9.5.1, 1988, c. 4; 1990, c. 7; 1997, c. 3 965.9.6, 1987, c. 21; 1997, c. 3; 1997, c. 14 965.9.7, 1987, c. 21; 1988, c. 4; 1990, c. 7; 1993, c. 16; 1993, c. 64; 1997, c. 3 965.9.7.0.1, 1990, c. 7; 1992, c. 1; 1997, c. 3; 2003, c. 9 965.9.7.0.2, 1990, c. 7; 1992, c. 1; 1997, c. 3; 2002, c. 45; 2003, c. 9; 2004, c. 37 965.9.7.0.3, 1992, c. 1; 1993, c. 64; 1997, c. 3; Ab. 2003, c. 9 965.9.7.0.4, 1992, c. 1; 1997, c. 3; Ab. 2003, c. 9 965.9.7.0.5, 1993, c. 64; 1997, c. 3; Ab. 2003, c. 9 965.9.7.0.6, 1993, c. 64; 1997, c. 3; Ab. 2003, c. 9 965.9.7.1, 1989, c. 5; 1997, c. 3; 1999, c. 83; 2001, c. 7; 2002, c. 45; 2004, c. 37 965.9.7.2, 1989, c. 5; 1997, c. 3; 1999, c. 83; 2001, c. 7; 2002, c. 45; 2003, c. 9; 2004, c. 37 965.9.7.3, 1989, c. 5; 1997, c. 3; 2002, c. 45; 2004, c. 37 965.9.8, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1993, c. 19; 1995, c. 1 965.9.8.1, 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 85 965.9.8.2, 1992, c. 1; 1997, c. 3; 1999, c. 83; 2001, c. 7 965.9.8.2.1, 1993, c. 19 965.9.8.3, 1992, c. 1 965.9.8.4, 1992, c. 1; 1997, c. 3 965.9.8.5, 1992, c. 1; 1997, c. 3 965.9.8.6, 1992, c. 1 965.9.8.7, 1992, c. 1; 1997, c. 3</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>965.9.8.8, 1992, c. 1 965.9.8.9, 1992, c. 1; 1997, c. 3 965.9.8.10, 1993, c. 64; 1995, c. 1; 1997, c. 3 965.10, 1979, c. 14; 1983, c. 44; 1984, c. 35; 1987, c. 21; 1988, c. 4; 1990, c. 7; 1992, c. 1; 1993, c. 64; 1995, c. 63; 1996, c. 39; 1997, c. 3; 1999, c. 83; 2000, c. 39; 2001, c. 7; 2004, c. 21 965.10.1, 1984, c. 15; 1984, c. 35; 1986, c. 15; 1987, c. 21; 1995, c. 63; 1997, c. 3; 2003, c. 9 965.10.1.1, 1990, c. 7; 1992, c. 1; 1995, c. 1; 1995, c. 63; 1997, c. 3 965.10.1.2, 2004, c. 21 965.10.1.3, 2004, c. 21 965.10.2, 1987, c. 21; 1997, c. 3; 1999, c. 83; 2000, c. 39; 2001, c. 7; 2004, c. 21 965.10.3, 1992, c. 1; 1997, c. 3; 1999, c. 83; 2000, c. 39; 2001, c. 7; 2004, c. 21 965.10.3.1, 1997, c. 14; 1999, c. 83; 2000, c. 39; 2001, c. 7; 2004, c. 21 965.10.3.2, 1997, c. 14; 1999, c. 83; 2000, c. 39; 2001, c. 7; 2004, c. 21 965.10.4, 2002, c. 9; 2004, c. 21 965.11, 1979, c. 14; 1983, c. 44; 1987, c. 21; 1990, c. 7; 1993, c. 16; 1993, c. 64; 1995, c. 49; 1997, c. 3; 1997, c. 14; 1999, c. 83 965.11.1, 1986, c. 15; 1988, c. 4; 1990, c. 7; 1992, c. 1; 1995, c. 63; 1997, c. 3 965.11.2, 1986, c. 15; 1990, c. 7; 1992, c. 1; 1997, c. 3 965.11.3, 1986, c. 15; 1997, c. 3 965.11.4, 1986, c. 15; 1987, c. 21; 1997, c. 3 965.11.5, 1987, c. 21; 1988, c. 4; 1990, c. 7; 1992, c. 1; 1996, c. 39; 1997, c. 3; 1999, c. 83; 2000, c. 39; 2001, c. 7; 2004, c. 21 965.11.6, 1987, c. 21; 1990, c. 7; 1992, c. 1; 1997, c. 3; 2004, c. 21 965.11.7, 1987, c. 21; 1990, c. 7; 1992, c. 1; 1997, c. 3 965.11.7.1, 1988, c. 4; 1988, c. 41; 1992, c. 1; 1994, c. 16; 1996, c. 39; 1997, c. 3; 1997, c. 31; 1997, c. 85; 1999, c. 8; 2003, c. 9 965.11.8, 1987, c. 21; 1988, c. 4; 1997, c. 3; Ab. 2003, c. 9 965.11.9, 1987, c. 21; 1988, c. 4; 1997, c. 3; Ab. 2003, c. 9 965.11.9.1, 1989, c. 5; 1997, c. 3; Ab. 2003, c. 9 965.11.10, 1987, c. 21; Ab. 1988, c. 4 965.11.11, 1988, c. 4; 1997, c. 3; 1997, c. 85 965.11.12, 1988, c. 4; 1997, c. 3 965.11.13, 1988, c. 4; 1997, c. 3; 1997, c. 85 965.11.14, 1988, c. 4; 1997, c. 3 965.11.15, 1988, c. 4 965.11.16, 1988, c. 4; 1997, c. 3 965.11.17, 1988, c. 4; 1997, c. 3; 1997, c. 85 965.11.18, 1988, c. 4; 1997, c. 3 965.11.19, 1988, c. 4; 1997, c. 3 965.11.19.1, 1989, c. 5; 1997, c. 3; 1997, c. 85 965.11.19.2, 1989, c. 5; 1997, c. 3; 1997, c. 85 965.11.19.3, 1989, c. 5; 1997, c. 3; 2003, c. 9 965.11.19.4, 2003, c. 9; 2004, c. 21 965.11.20, 1988, c. 4; 1997, c. 3 965.11.21, 2002, c. 40 965.12, 1983, c. 44; 1986, c. 15; Ab. 1990, c. 7 965.13, 1983, c. 44; 1984, c. 35; 1987, c. 21; 1989, c. 5; 1990, c. 7; 1996, c. 39; 1997, c. 3; Ab. 2003, c. 9 965.14, 1983, c. 44; 1984, c. 35; 1997, c. 3; Ab. 2003, c. 9 965.15, 1983, c. 44; 1984, c. 35; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1997, c. 3; Ab. 2003, c. 9 965.16, 1983, c. 44; 1984, c. 35; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1996, c. 39; 1997, c. 3; Ab. 2003, c. 9 965.16.0.1, 1987, c. 21; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1996, c. 39; 1997, c. 3; Ab. 2003, c. 9 965.16.0.2, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1997, c. 3; Ab. 2003, c. 9 965.16.1, 1983, c. 44; 1984, c. 15; 1984, c. 35; 1986, c. 15; 1987, c. 21; 1988, c. 4; 1990, c. 7; 1997, c. 3; Ab. 2003, c. 9 965.17, 1983, c. 44; 1990, c. 7; 1997, c. 3; 1997, c. 14; Ab. 2003, c. 9</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>965.17.1, 1992, c. 1; 1997, c. 3; Ab. 2003, c. 9</p> <p>965.17.2, 1992, c. 1; 1996, c. 39; 1997, c. 3; 1999, c. 83; 2000, c. 39; 2001, c. 7; 2002, c. 9; 2003, c. 9; 2004, c. 21</p> <p>965.17.3, 1992, c. 1; 1996, c. 39; 1997, c. 3; 1999, c. 83; 2002, c. 9</p> <p>965.17.3.1, 1999, c. 83; 2001, c. 7; 2002, c. 9</p> <p>965.17.3.2, 1999, c. 83; 2002, c. 9</p> <p>965.17.3.3, 2002, c. 9; 2004, c. 21</p> <p>965.17.4, 1992, c. 1; 1997, c. 3</p> <p>965.17.4.1, 1997, c. 14; 1999, c. 83; 2002, c. 9</p> <p>965.17.5, 1992, c. 1; 1997, c. 3; 1999, c. 83; 2002, c. 9</p> <p>965.17.5.1, 1997, c. 14; 1999, c. 83; 2002, c. 9</p> <p>965.17.5.2, 2002, c. 9; 2004, c. 21</p> <p>965.17.6, 1992, c. 1; Ab. 1993, c. 64</p> <p>965.18, 1983, c. 44; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1995, c. 1</p> <p>965.19, 1983, c. 44; 1986, c. 15; 1988, c. 4; 1989, c. 5; 2003, c. 9</p> <p>965.19.1, 1986, c. 15; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1993, c. 19; Ab. 2003, c. 9</p> <p>965.19.1.1, 1989, c. 5; 1997, c. 3; Ab. 2003, c. 9</p> <p>965.19.2, 1986, c. 15; 1987, c. 21; 1989, c. 5; 1990, c. 7; 1992, c. 1; 2003, c. 9</p> <p>965.20, 1983, c. 44; 1986, c. 15; 1987, c. 21; 1988, c. 4; 1990, c. 7; 1992, c. 1; 1995, c. 1</p> <p>965.20.1, 1984, c. 35; 1986, c. 15; 1997, c. 3</p> <p>965.20.1.1, 1988, c. 4; 1992, c. 1; 1995, c. 63</p> <p>965.20.2, 1986, c. 15; 1997, c. 3</p> <p>965.20.2.1, 1992, c. 1; 1995, c. 63</p> <p>965.21, 1983, c. 44; 1985, c. 25; 1987, c. 67; 1992, c. 1</p> <p>965.22, 1983, c. 44; 1984, c. 15; 1989, c. 5; 1990, c. 59; 1992, c. 1; 1997, c. 14; 1997, c. 85; 2003, c. 9</p> <p>965.23, 1983, c. 44; 1992, c. 1</p> <p>965.23.0.1, 1997, c. 85; 1999, c. 83</p> <p>965.23.1, 1991, c. 8; 1992, c. 1; 1997, c. 85</p> <p>965.23.1.0.1, 1997, c. 85; 1999, c. 83</p> <p>965.23.1.1, 1992, c. 1; 1997, c. 3; Ab. 1997, c. 85</p> <p>965.23.1.2, 1992, c. 1; 1997, c. 3; Ab. 2003, c. 9</p> <p>965.23.1.3, 1992, c. 1; 1997, c. 3; Ab. 2003, c. 9</p> <p>965.24, 1983, c. 44; Ab. 1986, c. 15</p> <p>965.24.1, 1988, c. 4; 1997, c. 3; 1999, c. 83; 2001, c. 7</p> <p>965.24.1.1, 1990, c. 7; 1997, c. 3; 1999, c. 83; 2001, c. 7</p> <p>965.24.1.2, 1992, c. 1; 1997, c. 3; 2003, c. 9</p> <p>965.24.1.2.1, 1997, c. 85; 1999, c. 83; 2001, c. 7</p> <p>965.24.1.2.1.1, 1999, c. 83; 2001, c. 7</p> <p>965.24.1.3, 1992, c. 1; 1997, c. 3; 2003, c. 9</p> <p>965.24.1.4, 1997, c. 85; 1999, c. 83</p> <p>965.24.2, 1990, c. 7; 1992, c. 1; 1993, c. 64; 1997, c. 3; 2002, c. 45; 2003, c. 9; 2004, c. 37</p> <p>965.24.3, 1990, c. 7; 1997, c. 3; 2003, c. 9</p> <p>965.25, 1983, c. 44; 1986, c. 15; 1990, c. 7</p> <p>965.26, 1983, c. 44; 1986, c. 15; 1987, c. 21; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1997, c. 3; 1997, c. 85; 1999, c. 83</p> <p>965.26.0.1, 1989, c. 5</p> <p>965.26.1, 1988, c. 4</p> <p>965.26.2, 1988, c. 4</p> <p>965.27, 1983, c. 44; 1986, c. 15; 1988, c. 4; 1990, c. 7; 2002, c. 9</p> <p>965.28, 1984, c. 15; 1990, c. 7; 1997, c. 3; 2002, c. 45; Ab. 2003, c. 9</p> <p>965.28.1, 1990, c. 7; 1992, c. 1; 1997, c. 3; 2002, c. 45; 2003, c. 9; 2004, c. 37</p> <p>965.28.2, 1990, c. 7; 1997, c. 3; 2002, c. 45; 2004, c. 37</p> <p>965.29, 1986, c. 15; 1987, c. 21; 1988, c. 4; 1990, c. 7; 1992, c. 1; 1993, c. 64; 1997, c. 3; 1997, c. 14; 1999, c. 83; 2002, c. 40</p> <p>965.30, 1986, c. 15; 1987, c. 21; 1990, c. 7; 1993, c. 64; 1997, c. 14</p> <p>965.31, 1986, c. 15; 1987, c. 21; 1989, c. 5; 1990, c. 7; 1993, c. 64; 1997, c. 3; 1997, c. 14; Ab. 1999, c. 83</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>965.31.1, 1987, c. 21; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1997, c. 3; 1999, c. 83; 2002, c. 40</p> <p>965.31.2, 1987, c. 21; 1992, c. 1; 1995, c. 63</p> <p>965.31.3, 1989, c. 5; 1992, c. 1; 1997, c. 3; 1999, c. 83</p> <p>965.31.4, 1991, c. 8</p> <p>965.31.5, 1992, c. 1; 2002, c. 45; 2004, c. 37</p> <p>965.31.6, 1992, c. 1; 1993, c. 64; 2004, c. 21</p> <p>965.32, 1986, c. 15; 1987, c. 21; 1990, c. 7; 1993, c. 64</p> <p>965.33, 1986, c. 15; 1987, c. 21; 1989, c. 5; 1990, c. 7; 1993, c. 19; 1993, c. 64; 1997, c. 3; Ab. 1999, c. 83</p> <p>965.33.1, 1990, c. 7; Ab. 1993, c. 64</p> <p>965.33.2, 1990, c. 7; Ab. 1993, c. 64</p> <p>965.33.3, 1990, c. 7; Ab. 1993, c. 64</p> <p>965.34, 1986, c. 15; 1989, c. 5; 1997, c. 3; 1999, c. 83; 2002, c. 9</p> <p>965.34.1, 1990, c. 7; Ab. 1993, c. 64</p> <p>965.34.2, 1992, c. 1</p> <p>965.34.3, 1992, c. 1; 1993, c. 16; 1995, c. 63; 2004, c. 21</p> <p>965.34.4, 1992, c. 1; 1997, c. 14</p> <p>965.35, 1986, c. 15; 1987, c. 21; 1988, c. 41; 1992, c. 1; 1994, c. 16; 1995, c. 63; 1997, c. 3; 1999, c. 8; 2003, c. 29</p> <p>965.36, 1986, c. 15; 1987, c. 21; 1990, c. 7; 1997, c. 3; 2004, c. 21</p> <p>965.36.1, 1992, c. 1; 1994, c. 16; 1997, c. 14; 1999, c. 8; 2002, c. 40; 2003, c. 29; 2004, c. 21</p> <p>965.36.2, 1995, c. 1</p> <p>965.37, 1986, c. 15; 1993, c. 19</p> <p>965.37.1, 1987, c. 21; 1995, c. 63; 1997, c. 3</p> <p>965.38, 1986, c. 15; 1988, c. 4; 1989, c. 5; 2002, c. 40</p> <p>965.39, 1986, c. 15; 1987, c. 21; 1997, c. 3; 2002, c. 9</p> <p>965.40, 1990, c. 7; 1991, c. 8; 1992, c. 1</p> <p>965.41, 1990, c. 7</p> <p>965.42, 1990, c. 7; 1992, c. 1</p> <p>965.43, 1990, c. 7</p> <p>965.44, 1990, c. 7</p> <p>965.45, 1990, c. 7; 1991, c. 8; 1992, c. 1</p> <p>965.46, 1990, c. 7; 1991, c. 8; 1992, c. 1</p> <p>965.47, 1990, c. 7</p> <p>965.48, 1990, c. 7; 1991, c. 8; 1992, c. 1</p> <p>965.48.1, 1992, c. 1</p> <p>965.49, 1990, c. 7</p> <p>965.50, 1990, c. 7</p> <p>965.51, 1990, c. 7; 1991, c. 8; 1992, c. 1</p> <p>965.52, 1990, c. 7; 1992, c. 1</p> <p>965.53, 1990, c. 7; 1991, c. 8; 1992, c. 1</p> <p>965.54, 1990, c. 7</p> <p>966, 1978, c. 26; 1980, c. 13; 1981, c. 12; 1984, c. 15; 1986, c. 15; 1986, c. 19; 1991, c. 25; 1993, c. 16; 1994, c. 22; 1996, c. 39; 2001, c. 53; 2003, c. 2; 2004, c. 8</p> <p>966.1, 1984, c. 15; 1986, c. 15; 1991, c. 25; 1993, c. 16; 2001, c. 53</p> <p>967, 1978, c. 26; 1984, c. 15; 1986, c. 19; 1993, c. 16; 1994, c. 22; 1996, c. 39; 2001, c. 53</p> <p>968, 1978, c. 26; 1980, c. 13; 1984, c. 15; 1986, c. 19; 1991, c. 25; 1994, c. 22; 1995, c. 49; 2001, c. 53</p> <p>968.1, 1980, c. 13; 1984, c. 15; 1986, c. 19</p> <p>969, Ab. 1978, c. 26</p> <p>970, 1984, c. 15; 1986, c. 19</p> <p>971, 1978, c. 26; 1984, c. 15; 1997, c. 3</p> <p>971.1, 1986, c. 15; 1986, c. 19; 1993, c. 16</p> <p>971.2, 1993, c. 16; 1994, c. 22; 1997, c. 85</p> <p>971.3, 1993, c. 16; 1997, c. 85</p> <p>972, 1978, c. 26</p> <p>973, Ab. 1978, c. 26</p> <p>974, Ab. 1978, c. 26</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>975, Ab. 1978, c. 26</p> <p>976, 1978, c. 26; 1980, c. 13; 1982, c. 5; 1984, c. 15; 1985, c. 25; 1986, c. 19; 1991, c. 25; 1993, c. 16; 1994, c. 22; 1998, c. 16; 2001, c. 53</p> <p>976.1, 1984, c. 15; 1985, c. 25; 1991, c. 25; 1993, c. 16; 1998, c. 16; 2001, c. 53</p> <p>977, 1986, c. 19; 1996, c. 39</p> <p>977.1, 1984, c. 15; 1986, c. 19; 2001, c. 53</p> <p>978, Ab. 1978, c. 26</p> <p>979, Ab. 1978, c. 26</p> <p>979.1, 1985, c. 25; 2002, c. 45; 2004, c. 37</p> <p>979.2, 1985, c. 25</p> <p>979.3, 1985, c. 25</p> <p>979.4, 1985, c. 25</p> <p>979.5, 1985, c. 25</p> <p>979.6, 1985, c. 25</p> <p>979.7, 1985, c. 25</p> <p>979.8, 1985, c. 25</p> <p>979.9, 1985, c. 25</p> <p>979.10, 1985, c. 25</p> <p>979.11, 1985, c. 25</p> <p>979.12, 1985, c. 25</p> <p>979.13, 1985, c. 25</p> <p>979.14, 1985, c. 25</p> <p>979.15, 1985, c. 25; 1995, c. 1; 1997, c. 31</p> <p>979.16, 1985, c. 25</p> <p>979.17, 1985, c. 25</p> <p>979.18, 1985, c. 25</p> <p>979.19, 1996, c. 39; 2000, c. 5</p> <p>979.20, 1996, c. 39; 2000, c. 5</p> <p>979.21, 1996, c. 39; 2000, c. 5</p> <p>982, 1997, c. 14</p> <p>985, 1980, c. 13; 1997, c. 3; 1998, c. 16; 2000, c. 5; 2001, c. 7; 2004, c. 8</p> <p>985.0.0.1, 2004, c. 8</p> <p>985.0.1, 2000, c. 5; 2001, c. 7; 2004, c. 8</p> <p>985.0.2, 2000, c. 5</p> <p>985.1, 1978, c. 26; 1986, c. 15; 1993, c. 64; 1995, c. 1; 1995, c. 49; 1997, c. 3; 1999, c. 83</p> <p>985.1.1, 1986, c. 15; 1995, c. 49; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2000, c. 5; 2001, c. 7</p> <p>985.1.2, 1986, c. 15; 1995, c. 49; 1996, c. 39; 1997, c. 3; 2000, c. 5</p> <p>985.2, 1978, c. 26; 1995, c. 49; 1997, c. 14</p> <p>985.2.1, 1986, c. 15; 1987, c. 67; 1995, c. 49</p> <p>985.2.2, 1986, c. 15; 1995, c. 49; 2001, c. 53</p> <p>985.2.3, 1987, c. 67; 1995, c. 49; 1997, c. 3</p> <p>985.2.4, 1987, c. 67; 1995, c. 49</p> <p>985.3, 1978, c. 26; 1995, c. 49; 2001, c. 53</p> <p>985.4, 1978, c. 26</p> <p>985.4.1, 1986, c. 15; Ab. 1990, c. 59</p> <p>985.4.2, 1986, c. 15; Ab. 1990, c. 59</p> <p>985.4.3, 1986, c. 15; 1990, c. 59; 1995, c. 49; 1999, c. 83</p> <p>985.5, 1978, c. 26; 1986, c. 15; 1990, c. 59; 1995, c. 49; 1997, c. 3; 2001, c. 53</p> <p>985.5.1, 1986, c. 15; Ab. 1990, c. 59</p> <p>985.5.2, 1986, c. 15; 1995, c. 49; 1995, c. 63; 2003, c. 2</p> <p>985.6, 1978, c. 26; 1986, c. 15; 1995, c. 49</p> <p>985.7, 1978, c. 26; 1986, c. 15; 1995, c. 49; 1997, c. 3</p> <p>985.8, 1978, c. 26; 1986, c. 15; 1995, c. 49</p> <p>985.8.1, 1986, c. 15; 1995, c. 49</p> <p>985.9, 1978, c. 26; 1986, c. 15; 1988, c. 18; 1993, c. 64; 1995, c. 49; 1997, c. 14</p> <p>985.9.1, 1986, c. 15; 1995, c. 49</p> <p>985.9.1.1, 1995, c. 63; 1997, c. 3</p> <p>985.9.2, 1986, c. 15; 1988, c. 4; 1992, c. 1; 1995, c. 49</p> <p>985.9.3, 1986, c. 15; 1992, c. 1; 1995, c. 49</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>985.9.4, 1988, c. 18; 1995, c. 49 985.10, 1978, c. 26; Ab. 1986, c. 15 985.11, 1978, c. 26; Ab. 1986, c. 15 985.12, 1978, c. 26; Ab. 1986, c. 15 985.13, 1978, c. 26; Ab. 1986, c. 15 985.14, 1978, c. 26; 1986, c. 15; 1993, c. 64; 1995, c. 1; 1995, c. 49; 1999, c. 83; 2001, c. 51 985.15, 1978, c. 26; 1995, c. 49 985.16, 1978, c. 26; 1986, c. 15; 1993, c. 64; 1995, c. 49; 1997, c. 14 985.17, 1978, c. 26; 1995, c. 49 985.18, 1978, c. 26; 1982, c. 5; Ab. 1986, c. 15 985.19, 1978, c. 26; Ab. 1982, c. 5 985.20, 1978, c. 26; 1986, c. 15; 1995, c. 49 985.21, 1978, c. 26; 1986, c. 15; 1995, c. 49 985.22, 1978, c. 26; 1986, c. 15; 1993, c. 16; 1995, c. 49 985.23, 1978, c. 26; 1995, c. 49 985.24, 1993, c. 16 985.25, 1993, c. 16; 1993, c. 64; 1995, c. 49; 1995, c. 63; 1997, c. 14; 1997, c. 25; 1999, c. 83 985.26, 1993, c. 16; 1995, c. 1; 1997, c. 14 985.27, 1997, c. 14; 1999, c. 83; 2003, c. 9 985.28, 1997, c. 14 985.29, 1997, c. 14 985.30, 1997, c. 14 985.31, 1997, c. 14 985.32, 1997, c. 14 985.33, 1997, c. 14 985.34, 1997, c. 14 985.35, 1997, c. 14; 1997, c. 85 985.36, 2004, c. 21 985.37, 2004, c. 21 985.38, 2004, c. 21 985.39, 2004, c. 21 985.40, 2004, c. 21 985.41, 2004, c. 21 985.42, 2004, c. 21 985.43, 2004, c. 21 985.44, 2004, c. 21 986, 1978, c. 26; 1994, c. 22; 1997, c. 3 987, Ab. 1978, c. 26 988, Ab. 1978, c. 26 989, Ab. 1978, c. 26 990, Ab. 1978, c. 26 991, 1987, c. 67; 1990, c. 59; 1997, c. 3; 1997, c. 31 991.1, 1997, c. 31 991.2, 1997, c. 31 992, 1978, c. 26; 1982, c. 5; 1997, c. 3; 1997, c. 31 993, 1978, c. 26; Ab. 1982, c. 5 994, 1978, c. 26; 1997, c. 3 995, 1997, c. 3 996, 1978, c. 26; 1995, c. 49; 1997, c. 3 997, 1986, c. 15; 1986, c. 19; 1989, c. 5; 1997, c. 3 997.1, 1994, c. 22 998, 1979, c. 18; 1980, c. 13; 1982, c. 5; 1982, c. 52; 1984, c. 15; 1985, c. 25; 1987, c. 67; 1988, c. 18; 1989, c. 77; 1990, c. 59; 1991, c. 25; 1993, c. 16; 1994, c. 22; 1995, c. 49; 1995, c. 63; 1996, c. 39; 1997, c. 3; 1997, c. 14; 1998, c. 16; 2000, c. 5; 2002, c. 45; 2004, c. 8; 2004, c. 37 998.1, 1980, c. 13; 1991, c. 25; 1997, c. 3 999, 1990, c. 59; 1997, c. 3 999.0.1, 1990, c. 59; 1993, c. 16; 1998, c. 16; 2002, c. 45; 2004, c. 37 999.0.2, 1990, c. 59; 1993, c. 16</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>999.0.3, 1990, c. 59; 1993, c. 16; 1997, c. 3; 1998, c. 16</p> <p>999.0.4, 1990, c. 59; 1993, c. 16</p> <p>999.0.5, 1993, c. 16</p> <p>999.1, 1984, c. 15; 1986, c. 19; 1989, c. 77; 1990, c. 59; 1994, c. 22; 1995, c. 49; 1997, c. 3; 2000, c. 5</p> <p>1000, 1986, c. 15; 1987, c. 67; 1993, c. 16; 1993, c. 64; 1994, c. 22; 1995, c. 1; 1995, c. 49; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1998, c. 16; 2001, c. 7; 2001, c. 53</p> <p>1000.1, 1997, c. 85</p> <p>1000.2, 1999, c. 83; 2004, c. 21</p> <p>1000.3, 1999, c. 83; 2004, c. 21</p> <p>1001, 1997, c. 14; 1999, c. 83; 2000, c. 5</p> <p>1002, 1998, c. 16; 2000, c. 5</p> <p>1003, 1986, c. 19; 1989, c. 5; 1993, c. 64; 1994, c. 22; 1997, c. 3; 1997, c. 14; 1999, c. 83; 2000, c. 5; 2001, c. 53</p> <p>1004, 1986, c. 19; 1998, c. 16; 2000, c. 5</p> <p>1005, 1991, c. 8; 1992, c. 1; 1993, c. 64; 1997, c. 85; 2000, c. 39; 2001, c. 7</p> <p>1006, 1978, c. 26; 1985, c. 25; 1986, c. 19; 1988, c. 4; 1997, c. 3</p> <p>1006.1, 1990, c. 59</p> <p>1007, 1978, c. 26; 1990, c. 59; 1995, c. 63; 1997, c. 85; 1998, c. 16</p> <p>1007.1, 2000, c. 5</p> <p>1007.2, 2000, c. 5</p> <p>1007.3, 2000, c. 5</p> <p>1007.4, 2000, c. 5</p> <p>1007.5, 2000, c. 5</p> <p>1008, 2000, c. 5</p> <p>1010, 1982, c. 5; 1985, c. 25; 1986, c. 15; 1990, c. 7; 1990, c. 59; 1996, c. 39; 1997, c. 3; 1997, c. 86; 2000, c. 5; 2001, c. 7; 2004, c. 4; 2004, c. 8</p> <p>1010.0.0.1, 1999, c. 83; 2004, c. 4; 2004, c. 21</p> <p>1010.0.1, 1994, c. 22; 1996, c. 39; 1997, c. 85; 2000, c. 39</p> <p>1010.0.2, 1997, c. 86; 1999, c. 83</p> <p>1010.0.3, 1999, c. 83</p> <p>1010.1, 1986, c. 15; 1997, c. 3; 1999, c. 83</p> <p>1011, 1982, c. 5; 1996, c. 39; 2000, c. 5</p> <p>1012, 1982, c. 5; 1985, c. 25; 1989, c. 5; 1997, c. 31; 2004, c. 21</p> <p>1012.1, 1985, c. 25; 1986, c. 15; 1987, c. 67; 1988, c. 4; 1989, c. 5; 1990, c. 59; 1991, c. 8; 1991, c. 25; 1993, c. 16; 1993, c. 64; 1995, c. 63; 2000, c. 5; 2004, c. 8; 2004, c. 21</p> <p>1012.2, 2004, c. 8</p> <p>1013, Ab. 1991, c. 67</p> <p>1014, 1982, c. 5; 1982, c. 38; 1983, c. 47; 1986, c. 15; 1990, c. 7; 1995, c. 63; 1997, c. 85</p> <p>1015, 1979, c. 18; 1980, c. 13; 1982, c. 17; 1984, c. 15; 1985, c. 25; 1986, c. 19; 1988, c. 4; 1989, c. 77; 1991, c. 8; 1991, c. 25; 1993, c. 16; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1997, c. 14; 1997, c. 31; 1999, c. 65; 2000, c. 5; 2001, c. 9; 2001, c. 51; 2002, c. 40; 2003, c. 9; 2004, c. 21</p> <p>1015.0.1, 2002, c. 40; 2003, c. 9; 2004, c. 21</p> <p>1015.0.2, 2003, c. 9</p> <p>1015.1, 1982, c. 5; 1995, c. 1; Ab. 1997, c. 31</p> <p>1015.2, 1983, c. 43; Ab. 1997, c. 85</p> <p>1015.3, 1995, c. 63; 1997, c. 85; 2002, c. 9; 2003, c. 9; 2004, c. 21</p> <p>1015.4, 2003, c. 9</p> <p>1015.5, 2004, c. 21</p> <p>1016, 1995, c. 18; 1997, c. 85; 2000, c. 5; 2001, c. 51</p> <p>1017, 2001, c. 51</p> <p>1018, 1993, c. 16; Ab. 1995, c. 1</p> <p>1019, 1989, c. 77</p> <p>1019.1, 1989, c. 77</p> <p>1019.2, 1989, c. 77</p> <p>1019.3, 1997, c. 85</p> <p>1019.4, 1997, c. 85</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1019.5, 1997, c. 85 1019.6, 1997, c. 85; 2001, c. 9 1019.7, 1997, c. 85 1025, 1983, c. 49; 1984, c. 15; 1986, c. 15; 1988, c. 4; 1993, c. 16; 1993, c. 64; 1995, c. 1 1026, 1978, c. 26; 1983, c. 44; 1983, c. 49; 1986, c. 15; 1988, c. 4; 1990, c. 59; 1993, c. 16; 1993, c. 64; 1995, c. 1 1026.0.1, 1995, c. 1; 1997, c. 31 1026.0.2, 1995, c. 1; 1997, c. 85; 1998, c. 16; 2000, c. 5 1026.1, 1983, c. 49; 1986, c. 15; 1993, c. 64; 1995, c. 1 1026.2, 1993, c. 16; 1993, c. 64; 1995, c. 1 1027, 1982, c. 5; 1983, c. 44; 1986, c. 15; 1986, c. 19; 1987, c. 21; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1997, c. 3; 1998, c. 16 1027.1, 2003, c. 9 1027.2, 2003, c. 9 1027.3, 2003, c. 9 1028, 1986, c. 15; 1986, c. 19; 1997, c. 3; 1997, c. 85; 1998, c. 16; 2000, c. 39; 2001, c. 7 1029, 1984, c. 35; Ab. 1993, c. 64 1029.0.1, 1997, c. 14; 1997, c. 85; Ab. 2000, c. 39 1029.1, 1981, c. 12; 1983, c. 44; 1985, c. 25; 1997, c. 3; 1997, c. 14; Ab. 2000, c. 39 1029.2, 1981, c. 12; 1982, c. 5; 1983, c. 44; 1985, c. 25; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; Ab. 2000, c. 39 1029.2.1, 1987, c. 21; 1993, c. 64; 1995, c. 63; 1996, c. 39; 1997, c. 3; Ab. 2000, c. 39 1029.3, 1981, c. 12; 1983, c. 44; 1984, c. 15; 1989, c. 77; 1997, c. 3; Ab. 2000, c. 39 1029.4, 1981, c. 12; 1997, c. 3; Ab. 2000, c. 39 1029.5, 1981, c. 12; 1997, c. 3; Ab. 2000, c. 39 1029.6, 1981, c. 12; 1995, c. 63; 1997, c. 3; 1997, c. 85; 1998, c. 16; Ab. 2000, c. 39 1029.6.0.0.1, 2001, c. 51; 2001, c. 53; 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.6.0.1, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 85; 1999, c. 83; 1999, c. 86; 2001, c. 51; 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.6.0.1.1, 2000, c. 39; Ab. 2002, c. 9 1029.6.0.1.2, 2001, c. 51; 2002, c. 9; 2002, c. 40 1029.6.0.1.3, 2001, c. 51; 2002, c. 9; 2003, c. 9 1029.6.0.1.4, 2001, c. 51; 2003, c. 9 1029.6.0.1.5, 2001, c. 51; 2003, c. 9 1029.6.0.1.6, 2002, c. 40 1029.6.0.1.7, 2004, c. 21 1029.6.0.2, 1997, c. 14; Ab. 2003, c. 9 1029.6.0.3, 1997, c. 14; Ab. 2003, c. 9 1029.6.0.4, 1997, c. 14; Ab. 2003, c. 9 1029.6.0.5, 1997, c. 14; Ab. 2003, c. 9 1029.6.0.6, 2001, c. 51 1029.6.0.6.1, 2004, c. 21 1029.6.0.7, 2001, c. 51; 2004, c. 21 1029.6.1, 1993, c. 19; 1995, c. 63; 1997, c. 3; 2000, c. 5; 2004, c. 21 1029.7, 1983, c. 44; 1987, c. 67; 1988, c. 4; 1988, c. 18; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1999, c. 83; 2000, c. 39; 2001, c. 53; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.7.1, 1989, c. 5; Ab. 1995, c. 63 1029.7.2, 1989, c. 5; 1990, c. 7; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 2000, c. 39; 2004, c. 21 1029.7.3, 1989, c. 5; 1995, c. 63; 1997, c. 3; 1997, c. 14 1029.7.4, 1989, c. 5; 1997, c. 3 1029.7.5, 1989, c. 5; 1997, c. 3; Ab. 1997, c. 14 1029.7.5.1, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.7.6, 1989, c. 5; 1995, c. 63; 1997, c. 3; 1997, c. 14 1029.7.7, 1989, c. 5; 1990, c. 7; 1997, c. 3; 2004, c. 21 1029.7.8, 1989, c. 5; 1990, c. 7; 1997, c. 3; 2004, c. 21</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1029.7.9, 1989, c. 5; 1990, c. 7; 1997, c. 3; 2004, c. 21</p> <p>1029.7.10, 1989, c. 5; 1990, c. 7; 1997, c. 3</p> <p>1029.8, 1984, c. 35; 1987, c. 67; 1988, c. 4; 1988, c. 18; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1999, c. 83; 2000, c. 39; 2001, c. 53; 2002, c. 40; 2003, c. 9; 2004, c. 21</p> <p>1029.8.0.0.1, 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1999, c. 83; 2002, c. 9</p> <p>1029.8.0.1, 1989, c. 5; Ab. 1995, c. 63</p> <p>1029.8.0.2, 1989, c. 5; 1990, c. 7; 1993, c. 19; 1993, c. 64; Ab. 1995, c. 63</p> <p>1029.8.1, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1990, c. 59; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1994, c. 16; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1999, c. 8; 2000, c. 5; 2001, c. 53; 2002, c. 40; 2003, c. 9; 2003, c. 29</p> <p>1029.8.1.1, 1993, c. 64; 1995, c. 1; 1997, c. 3</p> <p>1029.8.1.1.1, 1997, c. 14</p> <p>1029.8.1.2, 1993, c. 64; 1995, c. 1; 1997, c. 3</p> <p>1029.8.1.3, 1997, c. 14</p> <p>1029.8.2, 1988, c. 4; 1989, c. 5; 1992, c. 1; 1993, c. 19; 1997, c. 3; 2004, c. 21</p> <p>1029.8.3, 1988, c. 4; 1989, c. 5; Ab. 1990, c. 7</p> <p>1029.8.4, 1988, c. 4; 1989, c. 5; Ab. 1990, c. 7</p> <p>1029.8.5, 1988, c. 4; 1989, c. 5; Ab. 1990, c. 7</p> <p>1029.8.5.1, 1990, c. 7; 1991, c. 8; 1993, c. 16; 1993, c. 64; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1997, c. 3; 1997, c. 31; 1998, c. 16; 1999, c. 83; 2001, c. 7</p> <p>1029.8.5.2, 1990, c. 7; Ab. 1995, c. 1</p> <p>1029.8.5.3, 1993, c. 19; 1997, c. 3; 2004, c. 21</p> <p>1029.8.6, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 2003, c. 9; 2004, c. 21</p> <p>1029.8.6.1, 1989, c. 5; Ab. 1995, c. 63</p> <p>1029.8.7, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 2003, c. 9; 2004, c. 21</p> <p>1029.8.7.1, 1989, c. 5; Ab. 1995, c. 63</p> <p>1029.8.7.2, 1989, c. 5; 1990, c. 7; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 49; Ab. 1995, c. 63</p> <p>1029.8.8, 1988, c. 4; 1989, c. 5; Ab. 1995, c. 63</p> <p>1029.8.9, 1989, c. 5; 1990, c. 7; 1992, c. 1; 1993, c. 19; 1995, c. 63; 1997, c. 14; 1997, c. 85; 2000, c. 5; 2002, c. 40; 2004, c. 21</p> <p>1029.8.9.0.1, 1992, c. 1; 1995, c. 1; 1997, c. 3</p> <p>1029.8.9.0.1.1, 1993, c. 64; 1997, c. 3</p> <p>1029.8.9.0.1.2, 2000, c. 39; 2001, c. 53</p> <p>1029.8.9.0.1.3, 2002, c. 40; 2004, c. 21</p> <p>1029.8.9.0.2, 1993, c. 19; 1993, c. 64; 1995, c. 1; 1997, c. 3; 1997, c. 14; 2001, c. 51</p> <p>1029.8.9.0.3, 1993, c. 19; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 2001, c. 51; 2003, c. 9; 2004, c. 21</p> <p>1029.8.9.0.4, 1997, c. 14; 1997, c. 31; 2001, c. 51; 2003, c. 9; 2004, c. 21</p> <p>1029.8.9.1, 1990, c. 7; 1993, c. 64; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1997, c. 3; 1997, c. 31; 1997, c. 85; 2002, c. 40</p> <p>1029.8.9.1.1, 1993, c. 64; 1997, c. 85</p> <p>1029.8.9.1.2, 1993, c. 64; 1994, c. 22; 1995, c. 1; 1997, c. 3</p> <p>1029.8.10, 1989, c. 5; 1990, c. 7; 1991, c. 8; 1993, c. 19; 1993, c. 64; 1994, c. 16; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1999, c. 8; 2003, c. 9; 2004, c. 21</p> <p>1029.8.11, 1989, c. 5; 1990, c. 7; 1991, c. 8; 1993, c. 19; 1993, c. 64; 1994, c. 16; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1999, c. 8; 2003, c. 9; 2004, c. 21</p> <p>1029.8.12, 1989, c. 5; Ab. 1990, c. 7</p> <p>1029.8.13, 1989, c. 5; Ab. 1990, c. 7</p> <p>1029.8.14, 1989, c. 5; Ab. 1990, c. 7</p> <p>1029.8.15, 1989, c. 5; Ab. 1990, c. 7</p> <p>1029.8.15.1, 1990, c. 7; 1991, c. 8; 1993, c. 16; 1993, c. 64; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1997, c. 3; 1997, c. 31; 1998, c. 16; 1999, c. 83; 2001, c. 7</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1029.8.15.2, 1990, c. 7; Ab. 1995, c. 1</p> <p>1029.8.16, 1989, c. 5; 1990, c. 7; 1991, c. 8; 1994, c. 16; 1995, c. 63; 1997, c. 31; 1999, c. 8; 2000, c. 39; 2003, c. 9; 2004, c. 21</p> <p>1029.8.16.1, 1993, c. 64; 1997, c. 3</p> <p>1029.8.16.2, 2000, c. 39; 2001, c. 51; 2002, c. 9</p> <p>1029.8.16.3, 2000, c. 39</p> <p>1029.8.16.4, 2000, c. 39</p> <p>1029.8.16.5, 2000, c. 39</p> <p>1029.8.16.6, 2000, c. 39; 2003, c. 9; 2004, c. 21</p> <p>1029.8.17, 1989, c. 5; 1990, c. 7; 1994, c. 22; 1995, c. 1; 1997, c. 31; 2001, c. 51; 2001, c. 53; 2004, c. 21</p> <p>1029.8.17.0.1, 1997, c. 31</p> <p>1029.8.17.0.2, 2004, c. 21</p> <p>1029.8.17.1, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14</p> <p>1029.8.18, 1989, c. 5; 1990, c. 7; 1993, c. 19; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 2001, c. 51</p> <p>1029.8.18.0.1, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 31</p> <p>1029.8.18.1, 1992, c. 1; 1995, c. 63; 1997, c. 14; 2001, c. 51</p> <p>1029.8.18.1.1, 1995, c. 63; 1997, c. 3; 1997, c. 14; 2001, c. 51</p> <p>1029.8.18.1.2, 1995, c. 63; 1997, c. 3; 1997, c. 14; 2001, c. 51</p> <p>1029.8.18.2, 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 3; 2001, c. 51</p> <p>1029.8.19, 1990, c. 7; 1993, c. 19; 1995, c. 1; 1997, c. 3; 1997, c. 14; 1997, c. 31; 2001, c. 51</p> <p>1029.8.19.1, 1993, c. 19; 1997, c. 3</p> <p>1029.8.19.2, 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1999, c. 83; 2000, c. 39; 2002, c. 40</p> <p>1029.8.19.3, 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 14; 1999, c. 83</p> <p>1029.8.19.3.1, 2002, c. 40; 2003, c. 9; 2004, c. 21</p> <p>1029.8.19.4, 1993, c. 19; Ab. 1993, c. 64</p> <p>1029.8.19.5, 1993, c. 64; Ab. 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1999, c. 83; 2000, c. 39; 2002, c. 40</p> <p>1029.8.19.5.1, 2002, c. 40; 2003, c. 9; 2004, c. 21</p> <p>1029.8.19.6, 1993, c. 64; 1997, c. 3</p> <p>1029.8.19.7, 1995, c. 63; 1997, c. 3; 1997, c. 14; 2002, c. 40; 2003, c. 9; 2004, c. 21</p> <p>1029.8.20, 1990, c. 7; 1993, c. 19; 2000, c. 39</p> <p>1029.8.20.1, 2000, c. 39</p> <p>1029.8.21, 1990, c. 7; 1997, c. 3; 2004, c. 21</p> <p>1029.8.21.0.1, 2000, c. 5</p> <p>1029.8.21.1, 1993, c. 16; 1997, c. 3; 2004, c. 21</p> <p>1029.8.21.2, 1993, c. 19; 1995, c. 63; 1997, c. 3; 1997, c. 14; 2000, c. 39</p> <p>1029.8.21.3, 1995, c. 1; 1995, c. 63; 1997, c. 14; 1997, c. 31; 2000, c. 5; 2000, c. 39; 2001, c. 51; Ab. 2002, c. 9</p> <p>1029.8.21.3.1, 2000, c. 5; 2001, c. 51</p> <p>1029.8.21.4, 1997, c. 85; 1999, c. 83; 2000, c. 5; 2001, c. 51; Ab. 2003, c. 9</p> <p>1029.8.21.5, 1997, c. 85; Ab. 2003, c. 9</p> <p>1029.8.21.6, 1997, c. 85; Ab. 2003, c. 9</p> <p>1029.8.21.7, 1997, c. 85; 1999, c. 83; Ab. 2003, c. 9</p> <p>1029.8.21.8, 1997, c. 85; Ab. 2003, c. 9</p> <p>1029.8.21.9, 1997, c. 85; Ab. 2003, c. 9</p> <p>1029.8.21.10, 1997, c. 85; Ab. 2003, c. 9</p> <p>1029.8.21.11, 1997, c. 85; 1999, c. 83; 2001, c. 7; Ab. 2003, c. 9</p> <p>1029.8.21.12, 1997, c. 85; 1999, c. 83; 2001, c. 7; Ab. 2003, c. 9</p> <p>1029.8.21.13, 1997, c. 85; 1999, c. 83; 2001, c. 7; Ab. 2003, c. 9</p> <p>1029.8.21.14, 1997, c. 85; Ab. 2003, c. 9</p> <p>1029.8.21.15, 1997, c. 85; Ab. 2003, c. 9</p> <p>1029.8.21.16, 1997, c. 85; Ab. 2003, c. 9</p> <p>1029.8.21.17, 2000, c. 39; 2001, c. 51; 2001, c. 53; 2002, c. 9; 2002, c. 40; 2003, c. 29</p> <p>1029.8.21.17.1, 2002, c. 40</p> <p>1029.8.21.17.2, 2002, c. 40</p> <p>1029.8.21.17.3, 2002, c. 40</p> <p>1029.8.21.18, 2000, c. 39; 2002, c. 40</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1029.8.21.19, 2000, c. 39; 2002, c. 40 1029.8.21.20, 2000, c. 39; 2002, c. 40 1029.8.21.21, 2000, c. 39; 2002, c. 40 1029.8.21.22, 2000, c. 39; 2001, c. 53; 2003, c. 9; 2004, c. 21 1029.8.21.23, 2000, c. 39; 2001, c. 53; 2003, c. 9; 2004, c. 21 1029.8.21.24, 2000, c. 39 1029.8.21.25, 2000, c. 39 1029.8.21.26, 2000, c. 39; 2002, c. 40 1029.8.21.27, 2000, c. 39; 2002, c. 40 1029.8.21.28, 2000, c. 39; 2002, c. 40 1029.8.21.29, 2000, c. 39 1029.8.21.30, 2000, c. 39; 2004, c. 21 1029.8.21.31, 2000, c. 39; 2001, c. 53; Ab. 2002, c. 9 1029.8.21.32, 2001, c. 51; 2002, c. 9; 2002, c. 40 1029.8.21.33, 2001, c. 51 1029.8.21.34, 2001, c. 51; 2002, c. 40 1029.8.21.35, 2001, c. 51 1029.8.21.36, 2001, c. 51 1029.8.21.37, 2001, c. 51; 2002, c. 40 1029.8.21.38, 2001, c. 51; 2002, c. 40 1029.8.21.39, 2001, c. 51; 2002, c. 40 1029.8.21.40, 2001, c. 51 1029.8.21.41, 2001, c. 51; 2002, c. 40 1029.8.21.42, 2001, c. 51; 2003, c. 9 1029.8.21.43, 2001, c. 51 1029.8.21.44, 2001, c. 51; 2003, c. 9 1029.8.21.45, 2001, c. 51 1029.8.21.46, 2001, c. 51 1029.8.21.47, 2001, c. 51 1029.8.21.48, 2001, c. 51 1029.8.21.49, 2001, c. 51 1029.8.21.50, 2001, c. 51 1029.8.21.51, 2001, c. 51 1029.8.22, 1991, c. 8; 1992, c. 1; 1992, c. 44; 1992, c. 68; 1993, c. 19; 1993, c. 51; 1993, c. 64; 1994, c. 16; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 63; 1998, c. 16; 1999, c. 83; 2000, c. 5; 2001, c. 51; 2004, c. 21 1029.8.22.1, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 63 1029.8.22.2, 1995, c. 1; 1997, c. 3 1029.8.23, 1991, c. 8; 1991, c. 25; 1992, c. 44; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 63; 2004, c. 21 1029.8.23.1, 1993, c. 64; 1995, c. 1; 1997, c. 3; 2004, c. 21 1029.8.23.2, 1993, c. 64; 1995, c. 1; 1997, c. 3; 2004, c. 21 1029.8.23.3, 1993, c. 64; 1995, c. 1; 1997, c. 3; 2004, c. 21 1029.8.23.4, 1995, c. 1; 1997, c. 3; 2004, c. 21 1029.8.24, 1991, c. 8; 1992, c. 44; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1997, c. 3 1029.8.25, 1991, c. 8; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 63 1029.8.25.1, 1993, c. 19; 1993, c. 64; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 63 1029.8.26, 1991, c. 8; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 63; 1997, c. 3 1029.8.27, 1991, c. 8; 1993, c. 19; 1997, c. 3 1029.8.28, 1991, c. 8; 1997, c. 3 1029.8.29, 1991, c. 8; 1997, c. 3 1029.8.29.1, 1993, c. 19; 1997, c. 3 1029.8.30, 1991, c. 8; 1993, c. 19; 1997, c. 3 1029.8.31, 1991, c. 8; 1993, c. 19; 1995, c. 63; 1997, c. 3; 1997, c. 31 1029.8.32, 1991, c. 8; 1993, c. 19; 1993, c. 64; 1995, c. 63; 1997, c. 3; 1997, c. 31 1029.8.32.1, 1993, c. 19; 1997, c. 3 1029.8.33, 1991, c. 8; 1992, c. 1; 1993, c. 19; 1997, c. 3 1029.8.33.1, 1993, c. 64; 1997, c. 3; 1997, c. 63</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1029.8.33.1.1, 1995, c. 63; 1997, c. 3; 1997, c. 31 1029.8.33.2, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 63; 1997, c. 85; 1998, c. 16; 1999, c. 83; 2000, c. 5; 2001, c. 51; 2002, c. 9; 2002, c. 40; 2004, c. 21 1029.8.33.2.1, 1995, c. 63; 1997, c. 3 1029.8.33.2.2, 1997, c. 3 1029.8.33.2.3, 1995, c. 63; 1997, c. 3 1029.8.33.3, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 31; 1999, c. 83; 2002, c. 40 1029.8.33.4, 1995, c. 1 1029.8.33.4.1, 1995, c. 63; 1999, c. 83 1029.8.33.4.2, 2004, c. 21 1029.8.33.5, 1995, c. 1; Ab. 1995, c. 63 1029.8.33.5.1, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.33.6, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1999, c. 83; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.33.7, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1999, c. 83; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.33.7.1, 1995, c. 63; 1997, c. 3; 1997, c. 31 1029.8.33.7.2, 1995, c. 63; 1997, c. 3; 2004, c. 21 1029.8.33.8, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 31 1029.8.33.9, 1995, c. 1; 1995, c. 63 1029.8.33.10, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 63; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2002, c. 40 1029.8.33.11, 1995, c. 63; 1997, c. 31; Ab. 2002, c. 9 1029.8.33.12, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51 1029.8.33.13, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.33.14, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.33.15, 1997, c. 85; 1998, c. 16; Ab. 2000, c. 39 1029.8.33.16, 1997, c. 85 1029.8.33.17, 1997, c. 85; 2000, c. 39; 2001, c. 7; 2002, c. 40 1029.8.33.18, 1997, c. 85; 2000, c. 39; 2001, c. 7; 2002, c. 40 1029.8.33.19, 1997, c. 85; 2001, c. 7; 2002, c. 40 1029.8.34, 1992, c. 1; 1993, c. 19; 1993, c. 64; 1994, c. 22; 1995, c. 63; 1996, c. 39; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1999, c. 83; 2000, c. 5; 2000, c. 39; 2001, c. 7; 2001, c. 51; 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.35, 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.35.0.1, 1999, c. 83; 2000, c. 39; 2001, c. 51; 2002, c. 9 1029.8.35.1, 1997, c. 85; 1999, c. 83; 2001, c. 51; 2002, c. 9; 2004, c. 21 1029.8.35.2, 1997, c. 85; 1999, c. 83; 2001, c. 51; 2003, c. 9; 2004, c. 21 1029.8.35.3, 2001, c. 51; 2004, c. 21 1029.8.36, 1992, c. 1; 1993, c. 19; 1995, c. 63; 1997, c. 3 1029.8.36.0.0.1, 1999, c. 83; 2000, c. 5; 2001, c. 7; 2001, c. 51; 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.0.0.2, 1999, c. 83; 2003, c. 9; 2004, c. 21 1029.8.36.0.0.3, 1999, c. 83; 2004, c. 21 1029.8.36.0.0.4, 1999, c. 83; 2000, c. 5; 2001, c. 7; 2001, c. 51; 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.0.0.5, 1999, c. 83; 2000, c. 39; 2001, c. 51; 2003, c. 9; 2004, c. 21 1029.8.36.0.0.6, 1999, c. 83; 2004, c. 21 1029.8.36.0.0.7, 2000, c. 39; 2001, c. 51; 2003, c. 9; 2004, c. 21 1029.8.36.0.0.8, 2000, c. 39; 2001, c. 51; 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.0.0.9, 2000, c. 39; 2004, c. 21 1029.8.36.0.0.10, 2000, c. 39; 2001, c. 51; 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.0.0.11, 2000, c. 39; 2001, c. 51; 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.0.0.12, 2000, c. 39; 2004, c. 21 1029.8.36.0.0.13, 2001, c. 51; 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.0.0.14, 2001, c. 51; 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.0.0.15, 2001, c. 51; 2004, c. 21 1029.8.36.0.0.16, 2002, c. 40 1029.8.36.0.0.17, 2002, c. 40</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1029.8.36.0.0.18, 2002, c. 40 1029.8.36.0.0.19, 2002, c. 40; 2003, c. 9 1029.8.36.0.0.20, 2002, c. 40; 2003, c. 9 1029.8.36.0.0.21, 2002, c. 40 1029.8.36.0.0.22, 2002, c. 40 1029.8.36.0.0.23, 2002, c. 40 1029.8.36.0.0.24, 2002, c. 40 1029.8.36.0.0.25, 2002, c. 40 1029.8.36.0.0.26, 2002, c. 40 1029.8.36.0.0.27, 2002, c. 40 1029.8.36.0.0.28, 2002, c. 40 1029.8.36.0.0.29, 2002, c. 40 1029.8.36.0.0.30, 2002, c. 40 1029.8.36.0.0.31, 2002, c. 40 1029.8.36.0.0.32, 2002, c. 40 1029.8.36.0.1, 1997, c. 14; 1997, c. 31; 1999, c. 83; 2000, c. 39; 2001, c. 7; 2001, c. 51 1029.8.36.0.2, 1997, c. 14; 1997, c. 31; 1999, c. 83; 2000, c. 39 1029.8.36.0.3, 1997, c. 14 1029.8.36.0.3.1, 1999, c. 83; 2001, c. 51 1029.8.36.0.3.2, 1999, c. 83 1029.8.36.0.3.3, 1999, c. 83; 2000, c. 5; 2000, c. 39; 2001, c. 7; 2001, c. 51 1029.8.36.0.3.4, 1999, c. 83; 2001, c. 51 1029.8.36.0.3.5, 1999, c. 83; 2001, c. 51 1029.8.36.0.3.6, 1999, c. 83; 2001, c. 51 1029.8.36.0.3.7, 1999, c. 83 1029.8.36.0.3.8, 1999, c. 83; 2000, c. 5; 2000, c. 39; 2001, c. 7; 2001, c. 51; 2004, c. 21 1029.8.36.0.3.9, 1999, c. 83; 2001, c. 51; 2003, c. 9; 2004, c. 21 1029.8.36.0.3.10, 1999, c. 83; 2001, c. 51; 2004, c. 21 1029.8.36.0.3.11, 1999, c. 83; 2001, c. 7; 2002, c. 40 1029.8.36.0.3.12, 1999, c. 83; 2001, c. 7 1029.8.36.0.3.13, 1999, c. 83 1029.8.36.0.3.14, 1999, c. 83 1029.8.36.0.3.15, 1999, c. 83 1029.8.36.0.3.16, 1999, c. 83; 2001, c. 51; Ab. 2002, c. 9 1029.8.36.0.3.17, 1999, c. 83 1029.8.36.0.3.18, 1999, c. 83; 2000, c. 5; 2000, c. 39; 2001, c. 51; 2002, c. 9; 2004, c. 21 1029.8.36.0.3.19, 1999, c. 83; 2001, c. 51; 2003, c. 9; 2004, c. 21 1029.8.36.0.3.20, 1999, c. 83; 2001, c. 51 1029.8.36.0.3.21, 1999, c. 83 1029.8.36.0.3.22, 1999, c. 83; 2001, c. 7; 2002, c. 40 1029.8.36.0.3.23, 1999, c. 83; 2001, c. 7 1029.8.36.0.3.24, 1999, c. 83 1029.8.36.0.3.25, 1999, c. 83 1029.8.36.0.3.26, 1999, c. 83 1029.8.36.0.3.27, 1999, c. 83; 2001, c. 51; Ab. 2002, c. 9 1029.8.36.0.3.28, 1999, c. 83; 2000, c. 5; 2000, c. 39; 2001, c. 51; 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.3.29, 1999, c. 83; 2000, c. 39; Ab. 2003, c. 9 1029.8.36.0.3.30, 1999, c. 83; 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.3.31, 1999, c. 83; Ab. 2000, c. 39 1029.8.36.0.3.32, 1999, c. 83; 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.3.33, 1999, c. 83; 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.3.34, 1999, c. 83; 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.3.35, 1999, c. 83; 2000, c. 39; 2002, c. 40; Ab. 2003, c. 9 1029.8.36.0.3.36, 1999, c. 83; 2000, c. 39; 2001, c. 7; Ab. 2003, c. 9 1029.8.36.0.3.37, 1999, c. 83; 2000, c. 39; Ab. 2002, c. 9 1029.8.36.0.3.38, 2000, c. 39; 2001, c. 7; 2001, c. 51; 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.3.39, 2000, c. 39; Ab. 2003, c. 9</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1029.8.36.0.3.40, 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.3.41, 2000, c. 39; 2001, c. 7; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.3.42, 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.3.43, 2000, c. 39; 2002, c. 40; Ab. 2003, c. 9 1029.8.36.0.3.44, 2000, c. 39; Ab. 2003, c. 9 1029.8.36.0.3.45, 2000, c. 39; Ab. 2002, c. 9 1029.8.36.0.3.46, 2002, c. 9; 2004, c. 21 1029.8.36.0.3.47, 2002, c. 9; 2004, c. 21 1029.8.36.0.3.48, 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.0.3.49, 2002, c. 9 1029.8.36.0.3.50, 2002, c. 9 1029.8.36.0.3.51, 2002, c. 9 1029.8.36.0.3.52, 2002, c. 9 1029.8.36.0.3.53, 2002, c. 9; 2002, c. 40; 2004, c. 21 1029.8.36.0.3.54, 2002, c. 9; 2002, c. 40 1029.8.36.0.3.55, 2002, c. 9; 2002, c. 40 1029.8.36.0.3.56, 2002, c. 9; 2004, c. 21 1029.8.36.0.3.57, 2002, c. 9; 2003, c. 9 1029.8.36.0.3.58, 2002, c. 9 1029.8.36.0.3.59, 2002, c. 9 1029.8.36.0.3.60, 2003, c. 9; 2004, c. 21 1029.8.36.0.3.61, 2003, c. 9; 2004, c. 21 1029.8.36.0.3.62, 2003, c. 9; 2004, c. 21 1029.8.36.0.3.63, 2003, c. 9; 2004, c. 21 1029.8.36.0.3.64, 2003, c. 9; 2004, c. 21 1029.8.36.0.3.65, 2003, c. 9; 2004, c. 21 1029.8.36.0.3.66, 2003, c. 9; 2004, c. 21 1029.8.36.0.3.67, 2003, c. 9 1029.8.36.0.3.68, 2003, c. 9 1029.8.36.0.3.69, 2003, c. 9; 2004, c. 21 1029.8.36.0.3.70, 2003, c. 9 1029.8.36.0.3.71, 2003, c. 9 1029.8.36.0.4, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; 2001, c. 53; Ab. 2003, c. 9 1029.8.36.0.5, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.5.1, 1999, c. 83; 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.5.2, 1999, c. 83; 2000, c. 39; Ab. 2003, c. 9 1029.8.36.0.5.3, 1999, c. 83; 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.6, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.7, 1997, c. 85; 1999, c. 83; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.8, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1029.8.36.0.9, 1997, c. 85; 1999, c. 83; Ab. 2003, c. 9 1029.8.36.0.10, 1997, c. 85; 1998, c. 16; 1999, c. 83; 2000, c. 39; 2002, c. 40; Ab. 2003, c. 9 1029.8.36.0.11, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2002, c. 40; Ab. 2003, c. 9 1029.8.36.0.12, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 7; Ab. 2003, c. 9 1029.8.36.0.13, 1997, c. 85; 1999, c. 83; 2001, c. 7; Ab. 2003, c. 9 1029.8.36.0.14, 1997, c. 85; 1999, c. 83; 2000, c. 39; Ab. 2003, c. 9 1029.8.36.0.15, 1997, c. 85; 1999, c. 83; Ab. 2003, c. 9 1029.8.36.0.16, 1997, c. 85; 1999, c. 83; 2000, c. 39; Ab. 2002, c. 9 1029.8.36.0.17, 2000, c. 39; 2001, c. 7; 2001, c. 51; 2001, c. 53; 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.0.18, 2000, c. 39; 2003, c. 9 1029.8.36.0.18.1, 2003, c. 9 1029.8.36.0.19, 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.0.20, 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.0.21, 2000, c. 39; 2003, c. 9 1029.8.36.0.21.1, 2003, c. 9 1029.8.36.0.22, 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.0.23, 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.0.24, 2000, c. 39; 2001, c. 7; 2003, c. 9</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1029.8.36.0.25, 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.0.25.0.1, 2004, c. 21 1029.8.36.0.25.1, 2003, c. 9 1029.8.36.0.26, 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.0.27, 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.0.28, 2000, c. 39; 2003, c. 9 1029.8.36.0.29, 2000, c. 39; 2003, c. 9 1029.8.36.0.29.1, 2003, c. 9 1029.8.36.0.30, 2000, c. 39; 2002, c. 40; 2003, c. 9 1029.8.36.0.31, 2000, c. 39; 2002, c. 40; 2003, c. 9 1029.8.36.0.32, 2000, c. 39; 2002, c. 40; 2003, c. 9 1029.8.36.0.32.1, 2003, c. 9 1029.8.36.0.33, 2000, c. 39; 2003, c. 9 1029.8.36.0.34, 2000, c. 39; 2003, c. 9 1029.8.36.0.35, 2000, c. 39 1029.8.36.0.35.1, 2003, c. 9 1029.8.36.0.36, 2000, c. 39 1029.8.36.0.36.1, 2003, c. 9 1029.8.36.0.37, 2000, c. 39; Ab. 2002, c. 9 1029.8.36.0.37.1, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.2, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.3, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.4, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.5, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.6, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.7, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.8, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.9, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.10, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.11, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.12, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.13, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.14, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.15, 2002, c. 9; 2002, c. 40; Ab. 2003, c. 9 1029.8.36.0.37.16, 2002, c. 9; 2002, c. 40; Ab. 2003, c. 9 1029.8.36.0.37.17, 2002, c. 9; 2002, c. 40; Ab. 2003, c. 9 1029.8.36.0.37.18, 2002, c. 9; 2002, c. 40; Ab. 2003, c. 9 1029.8.36.0.37.19, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.20, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.21, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.22, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.23, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.37.24, 2002, c. 9; Ab. 2003, c. 9 1029.8.36.0.38, 2000, c. 39; 2001, c. 51; 2003, c. 9; 2004, c. 21 1029.8.36.0.38.1, 2001, c. 51 1029.8.36.0.38.2, 2001, c. 51 1029.8.36.0.39, 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.0.40, 2000, c. 39; 2003, c. 9 1029.8.36.0.41, 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.0.42, 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.0.43, 2000, c. 39; 2003, c. 9 1029.8.36.0.44, 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.0.45, 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.0.46, 2000, c. 39 1029.8.36.0.47, 2000, c. 39 1029.8.36.0.48, 2000, c. 39 1029.8.36.0.49, 2000, c. 39; 2001, c. 51; 2002, c. 40; 2003, c. 9 1029.8.36.0.50, 2000, c. 39; 2001, c. 51; 2002, c. 40; 2003, c. 9 1029.8.36.0.51, 2000, c. 39; 2001, c. 51; 2002, c. 40; 2003, c. 9 1029.8.36.0.52, 2000, c. 39 1029.8.36.0.53, 2000, c. 39; 2004, c. 21</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1029.8.36.0.54, 2000, c. 39; Ab. 2002, c. 9</p> <p>1029.8.36.0.55, 2000, c. 39; 2001, c. 51; 2003, c. 9; 2004, c. 21</p> <p>1029.8.36.0.56, 2000, c. 39; 2001, c. 51; 2003, c. 9</p> <p>1029.8.36.0.57, 2000, c. 39; 2001, c. 51; 2003, c. 9</p> <p>1029.8.36.0.58, 2000, c. 39; 2001, c. 51; 2003, c. 9</p> <p>1029.8.36.0.59, 2000, c. 39; 2001, c. 51; 2003, c. 9</p> <p>1029.8.36.0.60, 2000, c. 39; 2001, c. 51; 2003, c. 9</p> <p>1029.8.36.0.61, 2000, c. 39; 2001, c. 51; 2003, c. 9</p> <p>1029.8.36.0.62, 2000, c. 39; 2001, c. 51; 2003, c. 9</p> <p>1029.8.36.0.63, 2000, c. 39</p> <p>1029.8.36.0.64, 2000, c. 39</p> <p>1029.8.36.0.65, 2000, c. 39</p> <p>1029.8.36.0.66, 2000, c. 39; 2001, c. 51; 2002, c. 40; 2003, c. 9</p> <p>1029.8.36.0.67, 2000, c. 39; 2001, c. 51; 2002, c. 40; 2003, c. 9</p> <p>1029.8.36.0.68, 2000, c. 39; 2001, c. 51; 2002, c. 40; 2003, c. 9</p> <p>1029.8.36.0.69, 2000, c. 39; 2001, c. 51; 2003, c. 9</p> <p>1029.8.36.0.70, 2000, c. 39; 2001, c. 51; 2003, c. 9; 2004, c. 21</p> <p>1029.8.36.0.71, 2000, c. 39; Ab. 2002, c. 9</p> <p>1029.8.36.0.72, 2000, c. 39; 2001, c. 51; 2003, c. 9; 2004, c. 21</p> <p>1029.8.36.0.73, 2000, c. 39; 2001, c. 51; 2003, c. 9</p> <p>1029.8.36.0.74, 2000, c. 39; 2001, c. 51; 2003, c. 9</p> <p>1029.8.36.0.74.1, 2002, c. 9</p> <p>1029.8.36.0.74.2, 2004, c. 21</p> <p>1029.8.36.0.74.3, 2004, c. 21</p> <p>1029.8.36.0.75, 2000, c. 39</p> <p>1029.8.36.0.76, 2000, c. 39</p> <p>1029.8.36.0.77, 2000, c. 39; 2001, c. 51; 2002, c. 40; 2003, c. 9</p> <p>1029.8.36.0.78, 2000, c. 39; 2001, c. 51; 2002, c. 40; 2003, c. 9</p> <p>1029.8.36.0.79, 2000, c. 39; 2001, c. 51; 2002, c. 40; 2003, c. 9</p> <p>1029.8.36.0.80, 2000, c. 39</p> <p>1029.8.36.0.81, 2000, c. 39</p> <p>1029.8.36.0.82, 2000, c. 39; 2004, c. 21</p> <p>1029.8.36.0.83, 2000, c. 39; Ab. 2002, c. 9</p> <p>1029.8.36.0.84, 2002, c. 9; 2003, c. 9; 2004, c. 21</p> <p>1029.8.36.0.85, 2002, c. 9; 2002, c. 40; 2003, c. 9</p> <p>1029.8.36.0.86, 2002, c. 9</p> <p>1029.8.36.0.87, 2002, c. 9</p> <p>1029.8.36.0.88, 2002, c. 9</p> <p>1029.8.36.0.89, 2002, c. 9; 2002, c. 40</p> <p>1029.8.36.0.90, 2002, c. 9</p> <p>1029.8.36.0.91, 2002, c. 9</p> <p>1029.8.36.0.92, 2002, c. 9</p> <p>1029.8.36.0.93, 2002, c. 9</p> <p>1029.8.36.1, 1995, c. 1; Ab. 1995, c. 63</p> <p>1029.8.36.2, 1995, c. 1; Ab. 1995, c. 63</p> <p>1029.8.36.3, 1995, c. 1; Ab. 1995, c. 63</p> <p>1029.8.36.4, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 31; 1998, c. 16; 1999, c. 83; 2000, c. 5; 2000, c. 39; 2001, c. 51; 2001, c. 53; 2002, c. 9; 2004, c. 21</p> <p>1029.8.36.4.1, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14</p> <p>1029.8.36.5, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1999, c. 8; 2001, c. 51; 2003, c. 9; 2003, c. 29; 2004, c. 21</p> <p>1029.8.36.6, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1999, c. 8; 2001, c. 51; 2003, c. 9; 2003, c. 29; 2004, c. 21</p> <p>1029.8.36.7, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1999, c. 8; 2001, c. 51; 2003, c. 9; 2003, c. 29; 2004, c. 21</p> <p>1029.8.36.8, 1995, c. 1; 1995, c. 63; 1997, c. 14; 1999, c. 83; 2000, c. 39; Ab. 2001, c. 51</p> <p>1029.8.36.9, 1995, c. 1; 1997, c. 14; 1999, c. 83; 2000, c. 39; Ab. 2001, c. 51</p> <p>1029.8.36.10, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 2000, c. 39; 2001, c. 51; 2004, c. 21</p> <p>1029.8.36.11, 1995, c. 1; 1997, c. 3; 1997, c. 14</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act – <i>Cont'd</i>
	<p> 1029.8.36.12, 1995, c. 1; 1997, c. 3 1029.8.36.13, 1995, c. 1; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.14, 1995, c. 1; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.15, 1995, c. 1; 1997, c. 3; 1997, c. 14 1029.8.36.16, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1999, c. 8; 2001, c. 51; 2003, c. 29 1029.8.36.17, 1995, c. 1; Ab. 1995, c. 63 1029.8.36.18, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 31 1029.8.36.19, 1995, c. 1; Ab. 1995, c. 63 1029.8.36.20, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1999, c. 8; 2001, c. 51; 2003, c. 29 1029.8.36.21, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1999, c. 8; 2001, c. 51; 2003, c. 29 1029.8.36.22, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1999, c. 8; 2001, c. 51; 2003, c. 29 1029.8.36.23, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 85; 1998, c. 16; 1999, c. 8; 2001, c. 7; 2001, c. 51; 2003, c. 29 1029.8.36.24, 1995, c. 1; 1997, c. 3 1029.8.36.25, 1995, c. 1; 1995, c. 63; 1997, c. 3 1029.8.36.26, 1995, c. 1; 1995, c. 63; 1997, c. 3 1029.8.36.27, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 31 1029.8.36.28, 1995, c. 1; 1997, c. 3 1029.8.36.29, 1995, c. 63; 1997, c. 3; 1997, c. 31; 2001, c. 51; Ab. 2002, c. 9 1029.8.36.30, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.31, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.32, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.33, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.34, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.35, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.36, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.37, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.38, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.39, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.40, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.41, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.42, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.43, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.44, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.45, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.46, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.47, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.48, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.49, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.50, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.51, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14 1029.8.36.52, 1996, c. 39; 1997, c. 3; 2000, c. 5 1029.8.36.53, 1996, c. 39; 1997, c. 3; 1997, c. 31 1029.8.36.53.1, 2002, c. 40 1029.8.36.53.2, 2002, c. 40; 2003, c. 9 1029.8.36.53.3, 2002, c. 40 1029.8.36.53.4, 2002, c. 40 1029.8.36.53.5, 2002, c. 40 1029.8.36.53.6, 2002, c. 40 1029.8.36.53.7, 2002, c. 40 1029.8.36.53.8, 2002, c. 40 1029.8.36.53.9, 2002, c. 40 1029.8.36.54, 1997, c. 14; 1997, c. 31; 1997, c. 85; 1999, c. 8; 1999, c. 83; 2000, c. 5; 2001, c. 7; 2001, c. 51; 2002, c. 9; 2003, c. 29; 2004, c. 21 1029.8.36.55, 1997, c. 14; 1997, c. 31; 1997, c. 85; 1999, c. 8; 1999, c. 83; 2001, c. 7; 2001, c. 51; 2001, c. 53; 2002, c. 9; 2003, c. 9; 2003, c. 29; 2004, c. 21 1029.8.36.55.1, 1999, c. 83; 2001, c. 7; 2001, c. 51; 2001, c. 53; 2002, c. 9; 2003, c. 9; 2003, c. 29; 2004, c. 21 1029.8.36.56, 1997, c. 14; 1999, c. 8; 1999, c. 83; 2001, c. 51; 2003, c. 29 1029.8.36.57, 1997, c. 14; 1999, c. 83 </p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1029.8.36.58, 1997, c. 14; 1997, c. 31; 1999, c. 83 1029.8.36.59, 1997, c. 14; 1999, c. 83 1029.8.36.59.1, 2000, c. 39; 2001, c. 51 1029.8.36.59.2, 2000, c. 39; 2003, c. 9; 2004, c. 21 1029.8.36.59.3, 2000, c. 39; 2003, c. 9; 2004, c. 21 1029.8.36.59.4, 2000, c. 39 1029.8.36.59.5, 2000, c. 39; 2002, c. 40 1029.8.36.59.6, 2000, c. 39; 2002, c. 40 1029.8.36.59.7, 2000, c. 39; 2002, c. 40 1029.8.36.59.8, 2000, c. 39 1029.8.36.59.9, 2003, c. 9 1029.8.36.59.10, 2003, c. 9 1029.8.36.59.11, 2003, c. 9 1029.8.36.60, 1997, c. 85; Ab. 1999, c. 83 1029.8.36.61, 1997, c. 85; Ab. 1999, c. 83 1029.8.36.62, 1997, c. 85; Ab. 1999, c. 83 1029.8.36.63, 1997, c. 85; Ab. 1999, c. 83 1029.8.36.64, 1997, c. 85; Ab. 1999, c. 83 1029.8.36.65, 1997, c. 85; Ab. 1999, c. 83 1029.8.36.66, 1997, c. 85; Ab. 1999, c. 83 1029.8.36.67, 1997, c. 85; Ab. 1999, c. 83 1029.8.36.68, 1997, c. 85; Ab. 1999, c. 83 1029.8.36.69, 1997, c. 85; 1998, c. 16; Ab. 1999, c. 83 1029.8.36.70, 1997, c. 85; Ab. 1999, c. 83 1029.8.36.71, 1997, c. 85; Ab. 1999, c. 83 1029.8.36.72, 1997, c. 85; Ab. 1999, c. 83 1029.8.36.72.1, 2001, c. 51; 2002, c. 9; 2002, c. 40; 2003, c. 2; 2003, c. 29; 2004, c. 21 1029.8.36.72.2, 2001, c. 51; 2003, c. 2; 2003, c. 9; 2004, c. 21 1029.8.36.72.3, 2001, c. 51; 2002, c. 9; 2003, c. 2; 2003, c. 9; 2004, c. 21 1029.8.36.72.4, 2001, c. 51; 2004, c. 21 1029.8.36.72.5, 2001, c. 51; Ab. 2004, c. 21 1029.8.36.72.6, 2001, c. 51; 2004, c. 21 1029.8.36.72.7, 2001, c. 51; 2002, c. 9; 2002, c. 40 1029.8.36.72.8, 2001, c. 51; 2002, c. 40; 2004, c. 21 1029.8.36.72.9, 2001, c. 51; 2002, c. 40; 2004, c. 21 1029.8.36.72.10, 2001, c. 51; 2002, c. 40; 2004, c. 21 1029.8.36.72.11, 2001, c. 51; 2002, c. 40; 2004, c. 21 1029.8.36.72.12, 2001, c. 51 1029.8.36.72.13, 2001, c. 51 1029.8.36.72.14, 2001, c. 51; 2003, c. 29 1029.8.36.72.15, 2001, c. 51; 2002, c. 9; 2002, c. 40; 2003, c. 2; 2003, c. 9; 2004, c. 21 1029.8.36.72.16, 2001, c. 51; 2002, c. 40; 2003, c. 2; 2003, c. 9; 2004, c. 21 1029.8.36.72.17, 2001, c. 51; 2002, c. 9; 2002, c. 40; 2003, c. 2; 2003, c. 9; 2004, c. 21 1029.8.36.72.18, 2001, c. 51; 2003, c. 9; 2004, c. 21 1029.8.36.72.19, 2001, c. 51; Ab. 2002, c. 40 1029.8.36.72.20, 2001, c. 51; 2003, c. 9; 2004, c. 21 1029.8.36.72.21, 2001, c. 51; 2002, c. 9; 2002, c. 40; 2003, c. 9 1029.8.36.72.22, 2001, c. 51; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.23, 2001, c. 51; 2002, c. 40; 2003, c. 9 1029.8.36.72.24, 2001, c. 51; 2002, c. 40; 2003, c. 9 1029.8.36.72.25, 2001, c. 51; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.26, 2001, c. 51; 2002, c. 40; 2003, c. 9 1029.8.36.72.27, 2001, c. 51 1029.8.36.72.28, 2001, c. 51; 2002, c. 40; 2003, c. 9 1029.8.36.72.29, 2001, c. 51; 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.30, 2001, c. 51; 2003, c. 2; 2003, c. 9; 2004, c. 21 1029.8.36.72.31, 2001, c. 51; 2002, c. 9; 2003, c. 2; 2003, c. 9; 2004, c. 21 1029.8.36.72.32, 2001, c. 51; 2004, c. 21 1029.8.36.72.33, 2001, c. 51; Ab. 2004, c. 21</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p> 1029.8.36.72.34, 2001, c. 51; 2004, c. 21 1029.8.36.72.35, 2001, c. 51; 2002, c. 9; 2002, c. 40 1029.8.36.72.36, 2001, c. 51; 2002, c. 40; 2004, c. 21 1029.8.36.72.37, 2001, c. 51; 2002, c. 40; 2004, c. 21 1029.8.36.72.38, 2001, c. 51; 2002, c. 40; 2004, c. 21 1029.8.36.72.39, 2001, c. 51; 2002, c. 40; 2004, c. 21 1029.8.36.72.40, 2001, c. 51 1029.8.36.72.41, 2001, c. 51 1029.8.36.72.42, 2001, c. 51 1029.8.36.72.43, 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.44, 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.45, 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.46, 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.72.47, 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.72.48, 2002, c. 9; 2003, c. 9 1029.8.36.72.49, 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.72.50, 2002, c. 9; 2003, c. 9 1029.8.36.72.51, 2002, c. 9; 2003, c. 9 1029.8.36.72.52, 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.53, 2002, c. 9; 2003, c. 9 1029.8.36.72.54, 2002, c. 9 1029.8.36.72.55, 2002, c. 9; 2003, c. 9 1029.8.36.72.56, 2002, c. 9; 2004, c. 21 1029.8.36.72.57, 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.72.58, 2002, c. 9; 2003, c. 9; 2004, c. 21 1029.8.36.72.59, 2002, c. 9; 2004, c. 21 1029.8.36.72.60, 2002, c. 9; Ab. 2004, c. 21 1029.8.36.72.61, 2002, c. 9; 2004, c. 21 1029.8.36.72.61.1, 2004, c. 21 1029.8.36.72.61.2, 2004, c. 21 1029.8.36.72.61.3, 2004, c. 21 1029.8.36.72.61.4, 2004, c. 21 1029.8.36.72.62, 2002, c. 9; 2004, c. 21 1029.8.36.72.63, 2002, c. 9; 2004, c. 21 1029.8.36.72.64, 2002, c. 9; 2004, c. 21 1029.8.36.72.65, 2002, c. 9; 2004, c. 21 1029.8.36.72.66, 2002, c. 9; 2002, c. 40; 2004, c. 21 1029.8.36.72.67, 2002, c. 9; 2004, c. 21 1029.8.36.72.68, 2002, c. 9; 2004, c. 21 1029.8.36.72.69, 2002, c. 9 1029.8.36.72.70, 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.71, 2002, c. 40; 2003, c. 9 1029.8.36.72.72, 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.73, 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.74, 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.75, 2002, c. 40; 2003, c. 9 1029.8.36.72.76, 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.77, 2002, c. 40; 2003, c. 9 1029.8.36.72.78, 2002, c. 40; 2003, c. 9 1029.8.36.72.79, 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.72.80, 2002, c. 40; 2003, c. 9 1029.8.36.72.81, 2002, c. 40 1029.8.36.72.82, 2002, c. 40 1029.8.36.72.82.1, 2004, c. 21 1029.8.36.72.82.2, 2004, c. 21 1029.8.36.72.82.3, 2004, c. 21 1029.8.36.72.82.4, 2004, c. 21 1029.8.36.72.82.5, 2004, c. 21 1029.8.36.72.82.6, 2004, c. 21 1029.8.36.72.82.7, 2004, c. 21 1029.8.36.72.82.8, 2004, c. 21 </p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1029.8.36.72.82.9, 2004, c. 21 1029.8.36.72.82.10, 2004, c. 21 1029.8.36.72.82.11, 2004, c. 21 1029.8.36.72.82.12, 2004, c. 21 1029.8.36.72.83, 2003, c. 9; 2004, c. 21 1029.8.36.72.84, 2003, c. 9; 2004, c. 21 1029.8.36.72.85, 2003, c. 9; 2004, c. 21 1029.8.36.72.86, 2003, c. 9; 2004, c. 21 1029.8.36.72.87, 2003, c. 9; 2004, c. 21 1029.8.36.72.88, 2003, c. 9; 2004, c. 21 1029.8.36.72.89, 2003, c. 9; 2004, c. 21 1029.8.36.72.90, 2003, c. 9 1029.8.36.72.91, 2003, c. 9 1029.8.36.72.92, 2003, c. 9; 2004, c. 21 1029.8.36.72.93, 2003, c. 9 1029.8.36.72.94, 2003, c. 9 1029.8.36.73, 1999, c. 83; 2000, c. 5; 2000, c. 39; 2001, c. 7; 2001, c. 51; 2002, c. 9; 2003, c. 2; Ab. 2003, c. 9 1029.8.36.74, 1999, c. 83; Ab. 2003, c. 9 1029.8.36.75, 1999, c. 83; Ab. 2003, c. 9 1029.8.36.76, 1999, c. 83; 2003, c. 2; Ab. 2003, c. 9 1029.8.36.77, 1999, c. 83; 2003, c. 2; Ab. 2003, c. 9 1029.8.36.78, 1999, c. 83; 2003, c. 2; Ab. 2003, c. 9 1029.8.36.79, 1999, c. 83; 2003, c. 2; Ab. 2003, c. 9 1029.8.36.80, 1999, c. 83; Ab. 2003, c. 9 1029.8.36.81, 1999, c. 83; Ab. 2003, c. 9 1029.8.36.82, 1999, c. 83; Ab. 2003, c. 9 1029.8.36.83, 1999, c. 83; 2000, c. 39; 2002, c. 9; Ab. 2003, c. 9 1029.8.36.84, 1999, c. 83; Ab. 2003, c. 9 1029.8.36.85, 1999, c. 83; Ab. 2003, c. 9 1029.8.36.86, 1999, c. 83; 2000, c. 39; Ab. 2003, c. 9 1029.8.36.87, 1999, c. 83; Ab. 2002, c. 9 1029.8.36.88, 1999, c. 83; Ab. 2000, c. 39 1029.8.36.89, 1999, c. 83; 2000, c. 5; 2000, c. 39; 2001, c. 7; 2001, c. 51; 2002, c. 9 1029.8.36.89.1, 2001, c. 51 1029.8.36.89.2, 2001, c. 51 1029.8.36.90, 1999, c. 83; 2000, c. 39; 2001, c. 51; 2003, c. 9 1029.8.36.90.1, 2000, c. 39 1029.8.36.90.2, 2001, c. 51 1029.8.36.90.3, 2001, c. 51 1029.8.36.91, 1999, c. 83; 2000, c. 39; 2001, c. 51; 2004, c. 4 1029.8.36.92, 1999, c. 83 1029.8.36.93, 1999, c. 83 1029.8.36.94, 1999, c. 83; 2000, c. 39; 2001, c. 51; Ab. 2002, c. 9 1029.8.36.95, 1999, c. 83; 2001, c. 51; 2002, c. 9; 2002, c. 40; 2002, c. 45; 2004, c. 37 1029.8.36.96, 1999, c. 83; 2002, c. 9; 2003, c. 9 1029.8.36.97, 1999, c. 83; 2002, c. 9 1029.8.36.98, 1999, c. 83; 2001, c. 7; 2002, c. 9; 2002, c. 40 1029.8.36.99, 1999, c. 83; 2001, c. 7; 2002, c. 9 1029.8.36.100, 1999, c. 83; Ab. 2002, c. 9 1029.8.36.101, 1999, c. 83; Ab. 2002, c. 9 1029.8.36.102, 1999, c. 86; 2001, c. 51; 2004, c. 21 1029.8.36.103, 1999, c. 86 1029.8.36.104, 1999, c. 86; 2003, c. 9 1029.8.36.105, 1999, c. 86; 2003, c. 9 1029.8.36.106, 1999, c. 86; 2003, c. 9 1029.8.36.107, 1999, c. 86; Ab. 2002, c. 9 1029.8.36.108, 1999, c. 86; 2003, c. 9 1029.8.36.109, 1999, c. 86 1029.8.36.110, 1999, c. 86; 2003, c. 9 1029.8.36.111, 1999, c. 86; 2001, c. 7</p>

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Reference	Title Amendments
c. I-3	Taxation Act – <i>Cont'd</i>
	1029.8.36.112 , 1999, c. 86; 2001, c. 7
	1029.8.36.113 , 1999, c. 86; 2001, c. 7
	1029.8.36.114 , 1999, c. 86; 2001, c. 7
	1029.8.36.115 , 1999, c. 86; 2001, c. 51; 2002, c. 40
	1029.8.36.116 , 1999, c. 86; 2003, c. 9
	1029.8.36.117 , 1999, c. 86; 2003, c. 9
	1029.8.36.118 , 1999, c. 86; Ab. 2002, c. 9
	1029.8.36.119 , 1999, c. 86
	1029.8.36.120 , 1999, c. 86; 2004, c. 21
	1029.8.36.121 , 1999, c. 86; 2001, c. 7; 2002, c. 40
	1029.8.36.122 , 1999, c. 86; 2001, c. 7; 2002, c. 40
	1029.8.36.123 , 1999, c. 86; 2001, c. 7; 2002, c. 40
	1029.8.36.124 , 1999, c. 86; 2001, c. 7
	1029.8.36.125 , 2001, c. 51
	1029.8.36.126 , 2001, c. 51
	1029.8.36.127 , 2001, c. 51
	1029.8.36.128 , 2001, c. 51
	1029.8.36.129 , 2001, c. 51; 2003, c. 9
	1029.8.36.130 , 2001, c. 51
	1029.8.36.131 , 2001, c. 51
	1029.8.36.132 , 2001, c. 51; 2003, c. 9
	1029.8.36.133 , 2001, c. 51
	1029.8.36.134 , 2001, c. 51
	1029.8.36.135 , 2001, c. 51
	1029.8.36.136 , 2001, c. 51
	1029.8.36.137 , 2001, c. 51
	1029.8.36.138 , 2001, c. 51
	1029.8.36.139 , 2001, c. 51
	1029.8.36.140 , 2001, c. 51
	1029.8.36.141 , 2001, c. 51
	1029.8.36.142 , 2001, c. 51
	1029.8.36.143 , 2001, c. 51
	1029.8.36.144 , 2001, c. 51
	1029.8.36.145 , 2001, c. 51
	1029.8.36.146 , 2001, c. 51
	1029.8.36.147 , 2002, c. 9; 2002, c. 40; 2002, c. 45; 2003, c. 9; 2004, c. 21
	1029.8.36.148 , 2002, c. 9; 2002, c. 40
	1029.8.36.149 , 2002, c. 9; 2002, c. 40
	1029.8.36.150 , 2002, c. 9; 2002, c. 40
	1029.8.36.151 , 2002, c. 9
	1029.8.36.152 , 2002, c. 9; 2003, c. 9
	1029.8.36.153 , 2002, c. 9
	1029.8.36.154 , 2002, c. 9; 2002, c. 40
	1029.8.36.155 , 2002, c. 9; 2002, c. 40
	1029.8.36.156 , 2002, c. 9; Ab. 2002, c. 40
	1029.8.36.157 , 2002, c. 40; 2004, c. 21
	1029.8.36.158 , 2002, c. 40
	1029.8.36.159 , 2002, c. 40
	1029.8.36.160 , 2002, c. 40
	1029.8.36.161 , 2002, c. 40
	1029.8.36.162 , 2002, c. 40
	1029.8.36.163 , 2002, c. 40; 2003, c. 9
	1029.8.36.164 , 2002, c. 40
	1029.8.36.165 , 2002, c. 40
	1029.8.36.166 , 2002, c. 40
	1029.8.36.166.1 , 2003, c. 9
	1029.8.36.166.2 , 2003, c. 9
	1029.8.36.166.3 , 2003, c. 9
	1029.8.36.166.4 , 2003, c. 9
	1029.8.36.166.5 , 2003, c. 9
	1029.8.36.166.6 , 2003, c. 9

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p> 1029.8.36.166.7, 2003, c. 9 1029.8.36.166.8, 2003, c. 9 1029.8.36.166.9, 2003, c. 9 1029.8.36.166.10, 2003, c. 9 1029.8.36.166.11, 2003, c. 9 1029.8.36.166.12, 2003, c. 9 1029.8.36.166.13, 2003, c. 9 1029.8.36.166.14, 2003, c. 9 1029.8.36.166.15, 2003, c. 9 1029.8.36.166.16, 2003, c. 9 1029.8.36.166.17, 2003, c. 9 1029.8.36.166.18, 2003, c. 9 1029.8.36.166.19, 2003, c. 9 1029.8.36.166.20, 2003, c. 9 1029.8.36.166.21, 2003, c. 9 1029.8.36.166.22, 2003, c. 9 1029.8.36.166.23, 2003, c. 9 1029.8.36.166.24, 2003, c. 9 1029.8.36.166.25, 2003, c. 9 1029.8.36.166.26, 2003, c. 9 1029.8.36.166.27, 2003, c. 9 1029.8.36.166.28, 2003, c. 9 1029.8.36.166.29, 2003, c. 9 1029.8.36.166.30, 2003, c. 9 1029.8.36.166.31, 2003, c. 9 1029.8.36.166.32, 2003, c. 9 1029.8.36.166.33, 2003, c. 9 1029.8.36.166.34, 2003, c. 9 1029.8.36.166.35, 2003, c. 9 1029.8.36.166.36, 2003, c. 9 1029.8.36.166.37, 2003, c. 9 1029.8.36.166.38, 2003, c. 9 1029.8.36.166.39, 2003, c. 9 1029.8.36.167, 2002, c. 40; 2003, c. 8; 2004, c. 21 1029.8.36.168, 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.169, 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.170, 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.171, 2002, c. 40; 2003, c. 9; 2004, c. 21 1029.8.36.171.1, 2004, c. 21 1029.8.36.171.2, 2004, c. 21 1029.8.36.171.3, 2004, c. 21 1029.8.36.171.4, 2004, c. 21 1029.8.36.172, 2002, c. 40; 2004, c. 21 1029.8.36.172.1, 2004, c. 21 1029.8.36.173, 2002, c. 40; 2004, c. 21 1029.8.36.174, 2002, c. 40; 2004, c. 21 1029.8.36.175, 2002, c. 40; 2004, c. 21 1029.8.36.176, 2002, c. 40 1029.8.36.176.1, 2004, c. 21 1029.8.36.177, 2002, c. 40; 2004, c. 21 1029.8.36.178, 2002, c. 40; 2004, c. 21 1029.8.37, 1992, c. 1; 1994, c. 22; Ab. 1997, c. 85 1029.8.38, 1992, c. 1; Ab. 1997, c. 85 1029.8.39, 1992, c. 1; Ab. 1997, c. 85 1029.8.40, 1992, c. 1; 1995, c. 63; 1997, c. 31; Ab. 1997, c. 85 1029.8.41, 1992, c. 1; Ab. 1997, c. 85 1029.8.42, 1992, c. 1; 1993, c. 19; 1995, c. 63; Ab. 1997, c. 85 1029.8.43, 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 14; Ab. 1997, c. 85 1029.8.44, 1992, c. 1; 1994, c. 22; 1995, c. 63; 1997, c. 14; Ab. 1997, c. 85 1029.8.45, 1992, c. 1; Ab. 1997, c. 85 </p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1029.8.46, 1992, c. 1; 1995, c. 63; Ab. 1997, c. 85 1029.8.47, 1992, c. 1; 1995, c. 63; Ab. 1997, c. 85 1029.8.48, 1992, c. 1; 1995, c. 63; Ab. 1997, c. 85 1029.8.49, 1992, c. 1; 1993, c. 19; 1993, c. 64; Ab. 1995, c. 63 1029.8.50, 1992, c. 1; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1998, c. 16; 2000, c. 5; 2001, c. 51; 2003, c. 9 1029.8.50.1, 1999, c. 83; 2000, c. 39 1029.8.51, 1992, c. 1; 1993, c. 19; Ab. 1995, c. 1 1029.8.52, 1992, c. 1; 1993, c. 19; Ab. 1995, c. 1 1029.8.52.1, 1993, c. 19; Ab. 1995, c. 1 1029.8.53, 1993, c. 16; 1996, c. 39; Ab. 2003, c. 9 1029.8.54, 1993, c. 19; 2001, c. 51 1029.8.55, 1993, c. 19 1029.8.56, 1993, c. 19; 2003, c. 9 1029.8.57, 1993, c. 19; 1995, c. 1; 1995, c. 63; 1997, c. 31 1029.8.58, 1993, c. 19 1029.8.59, 1993, c. 19; 2000, c. 5; 2001, c. 53 1029.8.60, 1993, c. 19; 1995, c. 63 1029.8.61, 1993, c. 19; 1995, c. 63 1029.8.61.1, 2000, c. 39; 2001, c. 51; 2002, c. 9; 2004, c. 21 1029.8.61.1.1, 2002, c. 9 1029.8.61.2, 2000, c. 39; 2003, c. 2; 2004, c. 21 1029.8.61.3, 2000, c. 39; 2002, c. 9 1029.8.61.4, 2000, c. 39 1029.8.61.5, 2000, c. 39; 2002, c. 9 1029.8.61.6, 2000, c. 39 1029.8.61.7, 2000, c. 39 1029.8.61.2, 2004, c. 21 1029.8.62, 1995, c. 1; 1995, c. 63; 1997, c. 85; 2003, c. 2; 2004, c. 21 1029.8.63, 1995, c. 1; 1995, c. 63; 1997, c. 31; 2000, c. 39; 2001, c. 51; 2002, c. 9 1029.8.64, 1995, c. 1; 1995, c. 63 1029.8.65, 1995, c. 1; 1995, c. 63 1029.8.66, 1995, c. 1; 1995, c. 63 1029.8.66.1, 2001, c. 51; 2004, c. 21 1029.8.66.2, 2001, c. 51; 2002, c. 9 1029.8.66.3, 2001, c. 51 1029.8.66.4, 2001, c. 51 1029.8.66.5, 2001, c. 51 1029.8.67, 1995, c. 1; 1997, c. 31; 1997, c. 85; 1998, c. 16; 2000, c. 5; 2001, c. 51; 2001, c. 53; 2002, c. 40; 2003, c. 2; 2003, c. 9 1029.8.68, 1995, c. 1; 1997, c. 14; 2000, c. 39; 2001, c. 51; 2003, c. 2 1029.8.69, 1995, c. 1; 1997, c. 14; 2000, c. 39; 2003, c. 9 1029.8.70, 1995, c. 1; 1997, c. 14; 1998, c. 16; 2000, c. 39; 2001, c. 53; 2003, c. 2 1029.8.71, 1995, c. 1; 1997, c. 14; 1998, c. 16; 2000, c. 39; 2001, c. 53; 2003, c. 2; 2003, c. 9 1029.8.72, 1995, c. 1 1029.8.73, 1995, c. 1 1029.8.74, 1995, c. 1 1029.8.75, 1995, c. 1 1029.8.76, 1995, c. 1; 1997, c. 85; 1998, c. 16 1029.8.77, 1995, c. 1; 1997, c. 85; 2000, c. 39; Ab. 2003, c. 9 1029.8.77.1, 1997, c. 85; 2001, c. 53; 2003, c. 9 1029.8.78, 1995, c. 1; Ab. 1997, c. 85 1029.8.79, 1995, c. 1; 1995, c. 63; 1997, c. 31; 2000, c. 39; 2003, c. 9 1029.8.80, 1995, c. 1; 1997, c. 85; 2001, c. 51 1029.8.80.0.1, 2000, c. 39; 2003, c. 9 1029.8.80.1, 1997, c. 85; 2003, c. 9 1029.8.81, 1995, c. 1; 1995, c. 63 1029.8.82, 1995, c. 1; Ab. 1997, c. 14 1029.8.83, 1995, c. 63; 1998, c. 46; 2000, c. 56 1029.8.84, 1995, c. 63</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1029.8.85, 1995, c. 63 1029.8.86, 1995, c. 63 1029.8.87, 1995, c. 63; 1998, c. 46 1029.8.88, 1995, c. 63 1029.8.89, 1995, c. 63; 1997, c. 31 1029.8.90, 1995, c. 63 1029.8.91, 1995, c. 63 1029.8.92, 1995, c. 63 1029.8.93, 1995, c. 63 1029.8.94, 1995, c. 63; 1997, c. 14; 1997, c. 31 1029.8.95, 1995, c. 63; Ab. 1997, c. 14 1029.8.96, 1995, c. 63 1029.8.97, 1995, c. 63 1029.8.98, 1995, c. 63 1029.8.99, 1995, c. 63; 1997, c. 14 1029.8.100, 1995, c. 63 1029.8.101, 1997, c. 85; 2002, c. 40; 2003, c. 9 1029.8.102, 1997, c. 85; 2002, c. 40; Ab. 2003, c. 9 1029.8.103, 1997, c. 85; 2001, c. 53; 2003, c. 9 1029.8.104, 1997, c. 85; Ab. 2002, c. 40 1029.8.105, 1997, c. 85; 2002, c. 40; 2003, c. 9 1029.8.105.1, 2000, c. 39; 2002, c. 40 1029.8.105.2, 2002, c. 40 1029.8.106, 1997, c. 85; 2002, c. 40 1029.8.107, 1997, c. 85; 2002, c. 40 1029.8.108, 1997, c. 85; 2002, c. 40 1029.8.109, 1997, c. 85; 2002, c. 40 1029.8.109.1, 2002, c. 40 1029.8.110, 1999, c. 83; 2002, c. 40; 2003, c. 9 1029.8.111, 1999, c. 83; 2002, c. 40; Ab. 2003, c. 9 1029.8.112, 1999, c. 83; 2001, c. 53; 2003, c. 9 1029.8.113, 1999, c. 83; 2002, c. 40 1029.8.114, 1999, c. 83; 2002, c. 40 1029.8.115, 1999, c. 83; 2002, c. 40 1029.8.116, 1999, c. 83; 2002, c. 40 1029.8.117, 2000, c. 5; 2002, c. 40; 2003, c. 9 1029.8.118, 2000, c. 5; 2001, c. 51; 2001, c. 53; 2003, c. 9 1029.8.119, 2001, c. 51 1029.8.120, 2001, c. 51 1029.8.121, 2001, c. 51 1029.9, 1984, c. 35; 1985, c. 25; 1986, c. 15; 1986, c. 72; 1987, c. 67; Ab. 1992, c. 1; Ab. 1995, c. 63; 2003, c. 9 1029.9.1, 2003, c. 9 1029.9.2, 2003, c. 9 1029.9.3, 2003, c. 9 1029.9.4, 2003, c. 9 1029.10, 1989, c. 5; Ab. 2003, c. 9 1029.11, 1989, c. 5; Ab. 2003, c. 9 1029.12, 1989, c. 5; Ab. 2003, c. 9 1029.13, 1989, c. 5; Ab. 2003, c. 9 1029.14, 1992, c. 1; 1997, c. 14; Ab. 2003, c. 9 1029.15, 1992, c. 1; Ab. 2003, c. 9 1029.16, 1992, c. 1; Ab. 2003, c. 9 1029.17, 1992, c. 1; Ab. 2003, c. 9 1029.18, 1992, c. 1; Ab. 2003, c. 9 1029.19, 1992, c. 1; Ab. 2003, c. 9 1030, 1983, c. 20; 1983, c. 47; 1986, c. 19; 1990, c. 58; Ab. 1995, c. 1 1031, 1995, c. 1; 1995, c. 49; 1997, c. 31 1031.1, 1994, c. 22; 1995, c. 1 1032, 1979, c. 18; 1980, c. 11; 1994, c. 22; 1995, c. 1; 1995, c. 63 1033.1, 1989, c. 77; 1995, c. 1; 1997, c. 3</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p> 1033.2, 2004, c. 8 1033.3, 2004, c. 8 1033.4, 2004, c. 8 1033.5, 2004, c. 8 1033.6, 2004, c. 8 1033.7, 2004, c. 8 1033.8, 2004, c. 8 1033.9, 2004, c. 8 1033.10, 2004, c. 8 1033.11, 2004, c. 8 1033.12, 2004, c. 8 1033.13, 2004, c. 8 1034, 1984, c. 15; 1987, c. 67; 1989, c. 77; 1995, c. 1 1034.0.0.1, 2000, c. 5 1034.0.0.2, 2001, c. 53 1034.0.1, 1986, c. 15; 1995, c. 1; 1995, c. 49 1034.0.2, 1986, c. 15; 1989, c. 77 1034.1, 1980, c. 13; 1988, c. 18; 1989, c. 77; 1991, c. 25; 1995, c. 1 1034.2, 1996, c. 39; 1997, c. 3 1034.3, 1996, c. 39 1034.3.1, 2001, c. 53 1034.4, 1997, c. 85 1034.5, 1997, c. 85; 1999, c. 83 1034.6, 1999, c. 83 1034.7, 1999, c. 83 1035, 1980, c. 13; 1989, c. 77; 1995, c. 63; 1996, c. 39; 1997, c. 85; 1999, c. 83; 2000, c. 5; 2001, c. 53; 2003, c. 9 1036, 1980, c. 13; 1988, c. 18; 1989, c. 77; 1995, c. 1; 1996, c. 39; 1997, c. 85; 1999, c. 83; 2000, c. 5; 2001, c. 53 1036.1, 1987, c. 21; 1990, c. 7; 1992, c. 1; 1995, c. 1; 1995, c. 63; 1996, c. 39; 1997, c. 3 1037, 1993, c. 19; 1997, c. 31 1037.1, 1988, c. 4; 1997, c. 31; Ab. 1998, c. 16 1038, 1982, c. 5; 1986, c. 15; 1986, c. 19; 1987, c. 21; 1991, c. 8; 1992, c. 1; 1993, c. 64; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1998, c. 16; 1999, c. 83; 2000, c. 39; 2002, c. 9; 2002, c. 40; 2002, c. 46; 2003, c. 9 1038.1, 1988, c. 4; 1997, c. 31 1039, 1986, c. 15; 1997, c. 14 1040, 1986, c. 15; 1989, c. 5; 1992, c. 31; 1993, c. 19; 1993, c. 64; 2002, c. 46; 2003, c. 9 1040.1, 1988, c. 4; 1989, c. 5; 1993, c. 16; 1997, c. 31 1041, Ab. 1993, c. 16 1042.1, 1984, c. 15; 2001, c. 53; 2004, c. 21 1042.2, 1995, c. 63; 1997, c. 3; Ab. 2000, c. 39 1044, 1983, c. 49; 1985, c. 25; 1986, c. 19; 1987, c. 67; 1988, c. 4; 1991, c. 25; 1993, c. 64; 1995, c. 63; 1997, c. 31; 2000, c. 5; 2002, c. 46; 2004, c. 8 1044.0.1, 1995, c. 63; 1997, c. 3; 1997, c. 31 1044.0.2, 1998, c. 16 1044.1, 1989, c. 5; Ab. 1994, c. 22 1044.2, 2001, c. 53; 2004, c. 4; 2004, c. 21 1044.3, 2001, c. 53; 2004, c. 4; 2004, c. 21 1044.4, 2001, c. 53; 2004, c. 4 1044.5, 2001, c. 53 1044.6, 2001, c. 53 1044.7, 2001, c. 53 1044.8, 2001, c. 53 1045, 1979, c. 38; 1982, c. 5; 1983, c. 49; 1990, c. 7; 1992, c. 31; 1993, c. 64; 1994, c. 22; 1997, c. 14; 2001, c. 9; 2002, c. 46; 2004, c. 21 1045.0.1, 1995, c. 63; 1997, c. 31 1045.1, 1989, c. 5; Ab. 1994, c. 22 1045.2, 1992, c. 1; 1997, c. 3; Ab. 2002, c. 46 </p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1046, 2001, c. 7; Ab. 2002, c. 46 1047, Ab. 1990, c. 59 1048, Ab. 1983, c. 49 1049, 1978, c. 26; 1979, c. 18; 1990, c. 59; 1993, c. 16; 2000, c. 5; 2000, c. 39; 2001, c. 7; 2001, c. 51; 2003, c. 9 1049.0.1, 1988, c. 18; 1995, c. 49; 1997, c. 3; 1998, c. 16 1049.0.1.0.1, 1998, c. 16 1049.0.1.1, 1993, c. 16; 1997, c. 3 1049.0.2, 1990, c. 59; 1993, c. 19; 1999, c. 83; Ab. 2000, c. 5 1049.0.3, 2001, c. 51 1049.0.4, 2001, c. 51 1049.0.5, 2001, c. 51; 2001, c. 53 1049.0.6, 2001, c. 51 1049.0.7, 2001, c. 51 1049.0.8, 2001, c. 51 1049.0.9, 2001, c. 51 1049.0.10, 2001, c. 51; 2004, c. 21 1049.0.11, 2001, c. 51 1049.1, 1979, c. 14; 1983, c. 44; 1985, c. 25; 1986, c. 15; 1987, c. 21; 1988, c. 4; 1990, c. 7; 1997, c. 3 1049.1.0.1, 1990, c. 7; 1997, c. 3; 1997, c. 85; 1999, c. 83 1049.1.0.2, 1990, c. 7; 1997, c. 3; 1997, c. 85; 1999, c. 83 1049.1.0.3, 1992, c. 1; 1997, c. 3 1049.1.0.4, 1992, c. 1; 1997, c. 3 1049.1.0.5, 1992, c. 1; 1993, c. 64; 1997, c. 3; 2003, c. 9 1049.1.1, 1988, c. 4; 1990, c. 7; 1997, c. 3; 1999, c. 83; 2001, c. 7 1049.1.2, 1990, c. 7; 1997, c. 3; 1999, c. 83; 2001, c. 7 1049.1.3, 1992, c. 1; 1997, c. 3; 1999, c. 83; 2001, c. 7 1049.1.4, 1997, c. 85; 1999, c. 83; 2001, c. 7 1049.1.4.1, 1999, c. 83; 2001, c. 7 1049.2, 1986, c. 15; 1987, c. 21; 1988, c. 4; 1990, c. 7; 1997, c. 3 1049.2.0.1, 1990, c. 7; 1997, c. 3 1049.2.0.2, 1992, c. 1; 1997, c. 3 1049.2.1, 1987, c. 21; 1988, c. 4; 1989, c. 5; 1997, c. 3; Ab. 2003, c. 9 1049.2.2, 1987, c. 21; 1988, c. 4; 1989, c. 5; 1997, c. 3; Ab. 2003, c. 9 1049.2.2.0.1, 1989, c. 5; 1990, c. 7 1049.2.2.1, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1997, c. 3 1049.2.2.2, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1997, c. 3 1049.2.2.3, 1988, c. 4; 1992, c. 1; 1997, c. 3; 2003, c. 9 1049.2.2.4, 1988, c. 4; 1992, c. 1; 1997, c. 3 1049.2.2.5, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1997, c. 3 1049.2.2.5.1, 1992, c. 1; 1997, c. 3; 1997, c. 85; 1999, c. 83 1049.2.2.5.2, 1992, c. 1; 1997, c. 3 1049.2.2.5.3, 1997, c. 85; 1999, c. 83 1049.2.2.5.4, 1997, c. 85; 1999, c. 83 1049.2.2.6, 1988, c. 4; 1997, c. 3; 2001, c. 7; 2003, c. 9 1049.2.2.7, 1988, c. 4; 1989, c. 5; 1997, c. 3; 2001, c. 7; 2003, c. 9 1049.2.2.8, 1988, c. 4; 1997, c. 3; 2003, c. 9 1049.2.2.9, 1988, c. 4; 1990, c. 7; 1997, c. 3; 2003, c. 9 1049.2.2.10, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1992, c. 1; 1997, c. 3; 1997, c. 85; 2003, c. 9 1049.2.2.11, 1990, c. 7; 1992, c. 1; 1997, c. 85; 2003, c. 9 1049.2.3, 1987, c. 21; 1997, c. 3 1049.2.4, 1987, c. 21; 1988, c. 4; 1990, c. 7; 1997, c. 3 1049.2.4.1, 1990, c. 7; 1997, c. 3 1049.2.4.2, 1992, c. 1; 1997, c. 3 1049.2.5, 1988, c. 4; 1989, c. 5; 1990, c. 59 1049.2.6, 1988, c. 4; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1997, c. 85; 1999, c. 83 1049.2.7, 1988, c. 4; 1989, c. 5; 1992, c. 1; 1993, c. 19 1049.2.7.1, 1991, c. 8; 1992, c. 1; 1993, c. 19; 1997, c. 85; 1999, c. 83 1049.2.7.1.1, 1993, c. 19; 1997, c. 85; 1999, c. 83</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1049.2.7.2, 1991, c. 8; 1992, c. 1; 1993, c. 19; 1997, c. 85; 1999, c. 83 1049.2.7.3, 1991, c. 8; 1992, c. 1; 1993, c. 19; 1997, c. 85; 1999, c. 83 1049.2.7.4, 1991, c. 8; 1992, c. 1 1049.2.7.5, 1991, c. 8; 1992, c. 1 1049.2.7.6, 1992, c. 1; 1997, c. 3; 1997, c. 85 1049.2.8, 1990, c. 7; 1997, c. 3; 2002, c. 45; 2004, c. 37 1049.2.9, 1990, c. 7; 1992, c. 1; 1997, c. 3; 2002, c. 45; 2003, c. 9; 2004, c. 37 1049.2.10, 1990, c. 7; 1992, c. 1; 1997, c. 3; 2003, c. 9 1049.2.11, 1990, c. 7; 1997, c. 3 1049.3, 1986, c. 15; 1987, c. 21; 1997, c. 3; 2000, c. 39 1049.4, 1986, c. 15; 1987, c. 21; 1990, c. 7; 1997, c. 3; 2000, c. 39; 2002, c. 40 1049.4.1, 1991, c. 8; 2000, c. 39 1049.5, 1986, c. 15; 1991, c. 8; 2000, c. 39 1049.5.1, 1991, c. 8; 1992, c. 1 1049.5.2, 1992, c. 1 1049.6, 1986, c. 15; 1987, c. 21; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1997, c. 3; 1997, c. 14; 2000, c. 39 1049.7, 1986, c. 15; 2000, c. 39 1049.8, 1986, c. 15; 1997, c. 85; 2000, c. 39 1049.9, 1986, c. 15; 1990, c. 7; 1997, c. 3; 1997, c. 14; 2000, c. 39 1049.9.1, 1990, c. 7; 2000, c. 39 1049.10, 1986, c. 15; 1987, c. 21; 1990, c. 7; 1997, c. 14; 2000, c. 39 1049.10.1, 1990, c. 7; 1997, c. 3; 1997, c. 14; 2000, c. 39 1049.10.2, 1991, c. 8 1049.11, 1986, c. 15; 1988, c. 4; 1990, c. 7; 2000, c. 39 1049.11.1, 1987, c. 21; 2000, c. 39; 2002, c. 40 1049.11.1.1, 1990, c. 7; 1997, c. 14; Ab. 1999, c. 83 1049.11.1.2, 1990, c. 7; 1997, c. 14; 2000, c. 39 1049.11.1.3, 1992, c. 1 1049.11.2, 1987, c. 21; 1990, c. 7; Ab. 1999, c. 83 1049.11.3, 1988, c. 4; Ab. 2002, c. 40 1049.11.4, 1990, c. 7; Ab. 1993, c. 64 1049.12, 1986, c. 15; 1987, c. 21; 1988, c. 41; 1989, c. 54; 1994, c. 16; 1999, c. 8; 2003, c. 29 1049.13, 1986, c. 15; 1987, c. 21; 1988, c. 41; 1994, c. 16; 1999, c. 8; 2003, c. 29 1049.14, 1986, c. 15; 1987, c. 21; 1988, c. 41; 1994, c. 16; 1999, c. 8; 2003, c. 29 1049.14.1, 1990, c. 7 1049.15, 1988, c. 4; 1989, c. 5; 1995, c. 63; 1997, c. 3; 1997, c. 14; 2001, c. 53 1049.16, 1988, c. 4; Ab. 1989, c. 5 1049.17, 1988, c. 4; 1989, c. 5; 1995, c. 1; Ab. 1995, c. 63 1049.18, 1988, c. 4; 1989, c. 5; 1995, c. 1; Ab. 1995, c. 63 1049.19, 1988, c. 4; 1989, c. 5; Ab. 1995, c. 63 1049.20, 1989, c. 5; 1990, c. 7; 1991, c. 8; Ab. 1993, c. 64 1049.21, 1990, c. 7; Ab. 1993, c. 64 1049.22, 1990, c. 7; Ab. 1993, c. 64 1049.23, 1990, c. 7; Ab. 1993, c. 64 1049.24, 1990, c. 7; 1991, c. 25; Ab. 1993, c. 64 1049.25, 1990, c. 7; Ab. 1993, c. 64 1049.26, 1990, c. 7; Ab. 1993, c. 64 1049.27, 1990, c. 7; Ab. 1993, c. 64 1049.28, 1991, c. 8; Ab. 1995, c. 1 1049.29, 1992, c. 1; 1993, c. 64; 1995, c. 1; 1997, c. 3; Ab. 1997, c. 14 1049.30, 1992, c. 1; 1993, c. 64; 1995, c. 1; 1997, c. 3; Ab. 1997, c. 14 1049.31, 1992, c. 1; 1993, c. 64; 1995, c. 1; 1997, c. 3; Ab. 1997, c. 14 1049.32, 1992, c. 1; 1995, c. 1; 1995, c. 63; 1997, c. 3 1049.33, 1997, c. 85 1050, 1979, c. 14; 1982, c. 5; 1983, c. 49; 1986, c. 15; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1997, c. 85 1051, 1982, c. 5; 1983, c. 49; 1985, c. 25; 1986, c. 15; 1990, c. 7; 1996, c. 39; 1997, c. 3; 1999, c. 83</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1052, 1981, c. 12; 1982, c. 38; 1983, c. 49; 1985, c. 25; 1986, c. 19; 1989, c. 5; 1991, c. 8; 1992, c. 31; 1997, c. 31; 1997, c. 85; 1999, c. 83</p> <p>1053, 1983, c. 49; 1985, c. 25; 1986, c. 19; 1987, c. 67; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1991, c. 25; 1992, c. 31; 1993, c. 64; 1995, c. 63; 1997, c. 31; 1999, c. 83; 2000, c. 5; 2004, c. 8</p> <p>1053.0.1, 1995, c. 63; 1997, c. 3; 1997, c. 31</p> <p>1053.0.2, 1997, c. 85; 1999, c. 83</p> <p>1053.0.3, 1997, c. 85; 1999, c. 83</p> <p>1053.1, 1989, c. 5; Ab. 1994, c. 22</p> <p>1053.2, 1990, c. 7; 1995, c. 63; 1996, c. 39; 1997, c. 3; 1999, c. 83</p> <p>1054, 1985, c. 25; 1987, c. 67; 1998, c. 16; 2001, c. 7</p> <p>1055, 1978, c. 26; 1987, c. 67; 1998, c. 16</p> <p>1055.1, 1994, c. 22; 1998, c. 16; 2001, c. 53; 2003, c. 2</p> <p>1055.2, 2000, c. 39</p> <p>1056, 1985, c. 25; Ab. 1987, c. 67</p> <p>1056.1, 1986, c. 103; 1989, c. 4; Ab. 1997, c. 85</p> <p>1056.2, 1986, c. 103; 1989, c. 4; Ab. 1997, c. 85</p> <p>1056.3, 1986, c. 103; 1989, c. 4; Ab. 1997, c. 85</p> <p>1056.4, 1993, c. 16; 1997, c. 3</p> <p>1056.4.1, 1996, c. 39; 2001, c. 53</p> <p>1056.5, 1993, c. 16; 1997, c. 3</p> <p>1056.6, 1993, c. 16; 1997, c. 3</p> <p>1056.7, 1993, c. 16</p> <p>1056.8, 1993, c. 16; 1995, c. 1</p> <p>1057, 1982, c. 5; 1992, c. 31; 1995, c. 1; 1995, c. 36; 1997, c. 31; Ab. 1997, c. 85</p> <p>1057.0.1, 1995, c. 63; 1997, c. 3; Ab. 1997, c. 85</p> <p>1057.1, 1992, c. 31; 1995, c. 36; Ab. 1997, c. 85</p> <p>1057.2, 1995, c. 36; Ab. 1997, c. 85</p> <p>1057.3, 1996, c. 31; Ab. 1997, c. 85</p> <p>1058, Ab. 1995, c. 36</p> <p>1059, 1995, c. 36; Ab. 1997, c. 85</p> <p>1060, 1982, c. 5; 1982, c. 38; 1985, c. 25; 1986, c. 15; 1990, c. 7; 1996, c. 31; Ab. 1997, c. 85</p> <p>1060.1, 1986, c. 103; 1993, c. 16; 1994, c. 22; 1995, c. 63; Ab. 1997, c. 85</p> <p>1061, 1985, c. 25; 1986, c. 15; 1990, c. 7; Ab. 1997, c. 85</p> <p>1062, Ab. 1995, c. 36</p> <p>1063, 1978, c. 26; 1995, c. 49; 1997, c. 14</p> <p>1064, 1978, c. 26; 1997, c. 14; 1999, c. 83</p> <p>1065, 1978, c. 26; 1995, c. 63; 1997, c. 85</p> <p>1065.1, 2003, c. 2</p> <p>1066, 1982, c. 38; 1991, c. 12; 1995, c. 63; 1997, c. 3; 1997, c. 14; Ab. 1997, c. 85</p> <p>1066.1, 1982, c. 5; 1982, c. 38; 1985, c. 25; 1986, c. 15; 1990, c. 7; Ab. 1997, c. 85</p> <p>1066.2, 1993, c. 16; 1994, c. 22; 1995, c. 63; Ab. 1997, c. 85</p> <p>1067, 1982, c. 5; 1995, c. 36; 1996, c. 31; Ab. 1997, c. 85</p> <p>1068, Ab. 1997, c. 85</p> <p>1069, 1978, c. 26; 1979, c. 18; 1986, c. 15; 1991, c. 25; 1995, c. 36; 1995, c. 49; 1996, c. 31; 1996, c. 39; 1997, c. 14; Ab. 1997, c. 85</p> <p>1070, 1986, c. 15; Ab. 1997, c. 85</p> <p>1071, 1982, c. 5; 1983, c. 47; 1992, c. 31; Ab. 1997, c. 85</p> <p>1072, 1982, c. 5; 1983, c. 47; 1992, c. 31; Ab. 1997, c. 85</p> <p>1073, Ab. 1997, c. 85</p> <p>1074, 1986, c. 19; Ab. 1997, c. 85</p> <p>1075, Ab. 1997, c. 85</p> <p>1076, Ab. 1997, c. 85</p> <p>1077, Ab. 1997, c. 85</p> <p>1078, 1983, c. 47; Ab. 1997, c. 85</p> <p>1079, 1984, c. 35; 1992, c. 31; Ab. 1997, c. 85</p> <p>1079.1, 1990, c. 59; 2000, c. 5; 2001, c. 7</p> <p>1079.2, 1990, c. 59; 2000, c. 5</p> <p>1079.3, 1990, c. 59; 1992, c. 31; 1996, c. 39; 2000, c. 5; 2000, c. 25</p> <p>1079.4, 1990, c. 59; 2000, c. 5</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1079.5, 1990, c. 59; 2000, c. 5 1079.6, 1990, c. 59; 1993, c. 16; 1993, c. 19; 2000, c. 5 1079.6.1, 2000, c. 5 1079.7, 1990, c. 59; 1993, c. 19; 2000, c. 5 1079.7.1, 2000, c. 5 1079.7.2, 2000, c. 5 1079.7.3, 2000, c. 5 1079.7.4, 2000, c. 5 1079.7.5, 2000, c. 5 1079.8, 1990, c. 59; 1995, c. 63; 2000, c. 5 1079.9, 1990, c. 59 1079.10, 1990, c. 59 1079.11, 1990, c. 59; 1996, c. 39 1079.12, 1990, c. 59 1079.13, 1990, c. 59 1079.14, 1990, c. 59; 2004, c. 4 1079.15, 1990, c. 59 1079.16, 1990, c. 59 1080, Ab. 1990, c. 59 1080.1, 1987, c. 67; Ab. 1990, c. 59 1081, 1987, c. 21; Ab. 1990, c. 59 1082, 1986, c. 15 1082.1, 1990, c. 59 1082.2, 1990, c. 59 1082.3, 2001, c. 7; 2003, c. 2; 2004, c. 8 1082.4, 2001, c. 7 1082.5, 2001, c. 7; Ab. 2004, c. 8 1082.6, 2001, c. 7; Ab. 2004, c. 8 1082.7, 2001, c. 7; Ab. 2004, c. 8 1082.8, 2001, c. 7; Ab. 2004, c. 8 1082.9, 2001, c. 7 1082.10, 2001, c. 7; 2001, c. 53 1082.11, 2001, c. 7 1082.12, 2001, c. 7; Ab. 2004, c. 8 1082.13, 2001, c. 7 1083, 1987, c. 67; Ab. 1990, c. 59 1084, 1987, c. 67; Ab. 1990, c. 59 1085, 1987, c. 67; Ab. 1990, c. 59 1086, 1988, c. 18; 1990, c. 59; 1995, c. 63; 1998, c. 16 1086.1, 1993, c. 64; 1995, c. 1; 1997, c. 14; Ab. 1997, c. 85 1086.2, 1993, c. 64; Ab. 1997, c. 85 1086.3, 1993, c. 64; 1995, c. 1; 1995, c. 63; Ab. 1997, c. 85 1086.4, 1993, c. 64; 1995, c. 49; 1995, c. 63; 1997, c. 14; Ab. 1997, c. 85 1086.5, 1995, c. 1; 1997, c. 14; 2001, c. 51 1086.6, 1995, c. 1; 2000, c. 39; 2004, c. 21 1086.7, 1995, c. 1; 1995, c. 49; 1995, c. 63 1086.8, 1995, c. 1; 1997, c. 31 1086.9, 2000, c. 39; 2001, c. 53 1086.10, 2000, c. 39 1086.11, 2000, c. 39 1086.12, 2000, c. 39 1086.13, 2001, c. 53 1086.14, 2001, c. 53 1086.15, 2001, c. 53 1086.16, 2001, c. 53 1086.17, 2001, c. 53 1086.18, 2001, c. 53 1086.18.1, 2003, c. 9 1086.18.2, 2003, c. 9 1086.19, 2001, c. 53 1086.20, 2001, c. 53</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1086.21, 2001, c. 53 1086.22, 2001, c. 53 1086.23, 2001, c. 53 1086.24, 2001, c. 53 1086.25, 2003, c. 9 1086.26, 2003, c. 9 1089, 1978, c. 26; 1982, c. 5; 1984, c. 15; 1986, c. 19; 1987, c. 21; 1988, c. 4; 1993, c. 16; 1994, c. 22; 1995, c. 1; 1997, c. 3; 1997, c. 85; 1999, c. 83; 1999, c. 86; 2000, c. 39; 2001, c. 53; 2002, c. 40; 2003, c. 9; 2004, c. 8; 2004, c. 21 1090, 1978, c. 26; 1982, c. 5; 1984, c. 15; 1986, c. 19; 1987, c. 21; 1988, c. 4; 1993, c. 16; 1994, c. 22; 1995, c. 1; 1995, c. 49; 1997, c. 3; 1997, c. 85; 1999, c. 83; 1999, c. 86; 2000, c. 39; 2001, c. 53; 2002, c. 40; 2003, c. 9; 2004, c. 8; 2004, c. 21 1090.1, 1993, c. 16; 1994, c. 22; 1997, c. 3; 1997, c. 14; 2001, c. 53 1090.2, 1993, c. 16 1091, 1984, c. 15; 1985, c. 25; 1986, c. 19; 1987, c. 21; 1987, c. 67; 1988, c. 4; 1989, c. 5; 1989, c. 77; 1993, c. 64; 1995, c. 1; 1996, c. 39; 1997, c. 85; 1999, c. 83; 1999, c. 86; 2000, c. 39; 2001, c. 53; 2002, c. 40; 2003, c. 9; 2004, c. 8 1091.0.1, 2004, c. 8 1091.1, 1986, c. 15; Ab. 1987, c. 21 1091.2, 2001, c. 53; 2004, c. 8 1091.3, 2001, c. 53; 2004, c. 8 1091.4, 2001, c. 53; 2004, c. 8 1092, 1979, c. 18; 1984, c. 15; 1986, c. 15; 1993, c. 64; 1994, c. 22; 1995, c. 49; 2001, c. 53 1093, 1984, c. 15; 1994, c. 22; 2001, c. 53 1094, 1984, c. 15; 1986, c. 19; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2001, c. 7; 2004, c. 8 1096, 1986, c. 19; 1993, c. 16; 1997, c. 3; 2001, c. 7 1096.1, 1982, c. 5; 1986, c. 19; 1996, c. 39 1096.2, 1982, c. 5; 1986, c. 19; 1997, c. 3 1097, 1982, c. 5; 1984, c. 35; 1996, c. 39; 1997, c. 3; 2001, c. 7; 2004, c. 8 1098, 1986, c. 15; 1991, c. 25; 2003, c. 2 1099, 1986, c. 15; 1997, c. 14; 1999, c. 83 1100, 1991, c. 25; 2003, c. 2 1101, 1984, c. 35; 1991, c. 25; 1997, c. 14; 2003, c. 2 1102, 1982, c. 5; 1984, c. 15; 1986, c. 15; 1986, c. 19; 2001, c. 7; 2004, c. 8 1102.1, 1982, c. 5; 1984, c. 15; 1986, c. 19; 1993, c. 16; 2001, c. 7; 2004, c. 8 1102.2, 1982, c. 5 1102.3, 1984, c. 15; 2001, c. 53 1102.4, 2001, c. 7; 2004, c. 8 1103, 1994, c. 22; 1997, c. 3 1104, 1980, c. 13; 1982, c. 5; 1993, c. 16; 1996, c. 39; 1997, c. 3; 1998, c. 16; 2001, c. 7 1104.0.1, 1994, c. 22; 1997, c. 3 1104.1, 1993, c. 16; 1997, c. 3 1105, 1982, c. 5; 1994, c. 22; 1997, c. 3 1106, 1982, c. 5; 1988, c. 4; 1990, c. 59; 1994, c. 22; 1996, c. 39; 1997, c. 3; 2003, c. 2 1106.0.1, 2003, c. 2 1106.0.2, 2003, c. 2 1106.0.3, 2003, c. 2 1106.0.4, 2003, c. 2 1106.0.5, 2003, c. 2 1106.1, 1990, c. 59; 1997, c. 3 1107, 1995, c. 63; 1997, c. 3 1108, 1985, c. 25; 1994, c. 22; 1995, c. 49; 1996, c. 39; 1997, c. 3 1109, 1978, c. 26; 1996, c. 39; 1997, c. 3 1110, 1990, c. 59; 1996, c. 39; 1997, c. 3; 2003, c. 2 1111, 1997, c. 3 1112, 1996, c. 39; 1997, c. 3 1113, 1986, c. 19; 1987, c. 67; 1990, c. 59; 1994, c. 22; 1996, c. 39; 1997, c. 3; 2003, c. 2</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p> 1113.1, 2003, c. 2 1113.2, 2003, c. 2 1113.3, 2003, c. 2 1113.4, 2003, c. 2 1114, 1997, c. 3 1115, 1995, c. 63; 1997, c. 3 1116, 1982, c. 5; 1987, c. 67; 1990, c. 59; 1994, c. 22; 1996, c. 39; 1997, c. 3; 2003, c. 2 1116.1, 2003, c. 2 1116.2, 2003, c. 2 1116.3, 2003, c. 2 1116.4, 2003, c. 2 1116.5, 2003, c. 2 1117, 1993, c. 16; 1996, c. 39; 1997, c. 3; 2001, c. 7 1117.1, 1993, c. 16; 1996, c. 39; 1997, c. 3; 2004, c. 8 1118, 1996, c. 39; 1997, c. 3 1118.1, 1990, c. 59; 1996, c. 39 1119, 1995, c. 63; 1996, c. 39; 1997, c. 3 1120, 1993, c. 16; 1996, c. 39; 1997, c. 31; 2001, c. 7 1120.0.1, 2001, c. 7; 2001, c. 53 1120.0.2, 2003, c. 2 1120.1, 1993, c. 16; 1996, c. 39; 2004, c. 8 1121, 1996, c. 39 1121.1, 1990, c. 59; 1996, c. 39 1121.2, 1990, c. 59; 1996, c. 39; 1997, c. 31 1121.3, 1990, c. 59; 1996, c. 39 1121.4, 1990, c. 59 1121.5, 1990, c. 59 1121.6, 1990, c. 59; 1996, c. 39 1121.7, 2001, c. 53; 2004, c. 8 1121.7.1, 2004, c. 8 1121.8, 2001, c. 53 1121.9, 2001, c. 53 1121.10, 2001, c. 53 1121.11, 2001, c. 53 1121.12, 2001, c. 53; 2004, c. 8 1121.13, 2001, c. 53 1121.14, 2001, c. 53 1122, 1996, c. 39; 1997, c. 3; 1997, c. 14; 1998, c. 16 1122.1, 2004, c. 8 1123, 1997, c. 3 1124, 1997, c. 3 1125, 1978, c. 26; 1986, c. 19; 1997, c. 3 1125.1, 2004, c. 8 1126, 1997, c. 3; 2004, c. 8 1127, 1985, c. 25; 1997, c. 3 1128, 1987, c. 21; 1991, c. 8; 1992, c. 1; 1997, c. 3; 2004, c. 8 1129, 1995, c. 63; 1997, c. 3 1129.0.0.1, 2001, c. 51; 2002, c. 9; 2002, c. 40 1129.0.1, 1999, c. 83; 2000, c. 39; 2001, c. 51; 2002, c. 40 1129.0.2, 1999, c. 83; 2002, c. 40 1129.0.3, 1999, c. 83; 2000, c. 39; 2002, c. 40 1129.0.4, 1999, c. 83; 2002, c. 40 1129.0.5, 1999, c. 83; 2000, c. 39; 2002, c. 40 1129.0.6, 1999, c. 83; 2001, c. 51; 2002, c. 40 1129.0.7, 1999, c. 83; 2000, c. 39; 2001, c. 51; 2002, c. 40 1129.0.8, 1999, c. 83; 2002, c. 40 1129.0.9, 1999, c. 83; 2000, c. 39; 2002, c. 40 1129.0.9.1, 2000, c. 39; 2001, c. 51; 2002, c. 40 1129.0.9.2, 2000, c. 39; 2001, c. 51; Ab. 2002, c. 40 1129.0.9.3, 2000, c. 39; Ab. 2002, c. 40 </p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1129.0.10, 1999, c. 83; 2002, c. 40 1129.0.10.1, 2001, c. 53 1129.0.10.2, 2001, c. 53 1129.0.10.3, 2001, c. 53 1129.0.10.4, 2001, c. 53 1129.0.10.5, 2001, c. 53 1129.0.10.6, 2001, c. 53 1129.0.10.7, 2001, c. 53 1129.0.10.8, 2001, c. 53 1129.0.10.9, 2001, c. 53 1129.0.10.10, 2001, c. 53 1129.0.11, 2000, c. 39; 2001, c. 51 1129.0.12, 2000, c. 39; 2002, c. 40 1129.0.13, 2000, c. 39; 2002, c. 40 1129.0.14, 2000, c. 39 1129.0.15, 2000, c. 39 1129.0.16, 2001, c. 51 1129.0.17, 2001, c. 51; 2002, c. 40 1129.0.18, 2001, c. 51; 2002, c. 40 1129.0.19, 2001, c. 51; Ab. 2002, c. 40 1129.0.20, 2001, c. 51; 2002, c. 40 1129.0.21, 2001, c. 51; 2002, c. 40 1129.0.22, 2001, c. 51 1129.1, 1992, c. 1; 1993, c. 64; 1997, c. 3; 1997, c. 14; 1999, c. 83; 2001, c. 51; 2002, c. 40 1129.2, 1992, c. 1; 1995, c. 1; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51 1129.3, 1992, c. 1; 1994, c. 22; 1997, c. 3 1129.4, 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 49; 1995, c. 63 1129.4.0.1, 1999, c. 83; 2001, c. 51 1129.4.0.2, 1999, c. 83; 2004, c. 21 1129.4.0.3, 1999, c. 83 1129.4.0.4, 1999, c. 83 1129.4.0.5, 1999, c. 83; 2001, c. 51 1129.4.0.6, 1999, c. 83 1129.4.0.7, 1999, c. 83 1129.4.0.8, 1999, c. 83 1129.4.0.9, 2000, c. 39; 2001, c. 51 1129.4.0.10, 2000, c. 39 1129.4.0.11, 2000, c. 39; 2001, c. 51 1129.4.0.12, 2000, c. 39 1129.4.0.13, 2000, c. 39; 2001, c. 51 1129.4.0.14, 2000, c. 39 1129.4.0.15, 2000, c. 39 1129.4.0.16, 2000, c. 39 1129.4.0.17, 2001, c. 51 1129.4.0.18, 2001, c. 51; 2004, c. 21 1129.4.0.19, 2001, c. 51 1129.4.0.20, 2001, c. 51 1129.4.0.21, 2002, c. 40 1129.4.0.22, 2002, c. 40 1129.4.0.23, 2002, c. 40 1129.4.0.24, 2002, c. 40 1129.4.0.25, 2002, c. 40 1129.4.0.26, 2002, c. 40 1129.4.1, 1997, c. 14; 1999, c. 83; 2001, c. 51; 2002, c. 40 1129.4.2, 1997, c. 14; 1997, c. 31; 1999, c. 83; 2001, c. 51 1129.4.2.1, 1999, c. 83; 2001, c. 7 1129.4.3, 1997, c. 14 1129.4.3.1, 1999, c. 83; 2002, c. 40 1129.4.3.2, 1999, c. 83; 2002, c. 40</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p> 1129.4.3.3, 1999, c. 83; 2001, c. 7 1129.4.3.4, 1999, c. 83 1129.4.3.5, 1999, c. 83 1129.4.3.6, 1999, c. 83; 2002, c. 40 1129.4.3.7, 1999, c. 83; 2001, c. 7 1129.4.3.8, 1999, c. 83 1129.4.3.9, 1999, c. 83 1129.4.3.10, 1999, c. 83; 2002, c. 40 1129.4.3.11, 1999, c. 83; 2001, c. 7 1129.4.3.12, 1999, c. 83 1129.4.3.13, 1999, c. 83; 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1129.4.3.14, 1999, c. 83; 2002, c. 40; Ab. 2003, c. 9 1129.4.3.15, 1999, c. 83; Ab. 2000, c. 39; Ab. 2003, c. 9 1129.4.3.16, 1999, c. 83; 2000, c. 39; 2001, c. 7; Ab. 2003, c. 9 1129.4.3.17, 1999, c. 83; Ab. 2003, c. 9 1129.4.3.18, 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1129.4.3.19, 2000, c. 39; 2002, c. 40; Ab. 2003, c. 9 1129.4.3.20, 2000, c. 39; Ab. 2003, c. 9 1129.4.3.21, 2000, c. 39; Ab. 2003, c. 9 1129.4.3.22, 2002, c. 9 1129.4.3.23, 2002, c. 9; 2002, c. 40 1129.4.3.23.1, 2002, c. 40; 2004, c. 21 1129.4.3.24, 2002, c. 9; 2002, c. 40 1129.4.3.25, 2002, c. 9 1129.4.3.26, 2003, c. 9; 2004, c. 21 1129.4.3.27, 2003, c. 9 1129.4.3.28, 2003, c. 9; 2004, c. 21 1129.4.3.29, 2003, c. 9 1129.4.3.30, 2003, c. 9 1129.4.4, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; Ab. 2003, c. 9 1129.4.4.1, 1999, c. 83; 2000, c. 39; 2002, c. 40; Ab. 2003, c. 9 1129.4.4.2, 2002, c. 40; Ab. 2003, c. 9 1129.4.4.3, 2002, c. 40; Ab. 2003, c. 9 1129.4.5, 1997, c. 85; 2000, c. 39; 2002, c. 40; Ab. 2003, c. 9 1129.4.6, 1997, c. 85; Ab. 2003, c. 9 1129.4.7, 2000, c. 39; 2001, c. 51; 2003, c. 9 1129.4.8, 2000, c. 39; 2002, c. 40; 2003, c. 9 1129.4.9, 2000, c. 39; 2002, c. 40; 2003, c. 9 1129.4.10, 2000, c. 39; 2002, c. 40; 2003, c. 9 1129.4.10.1, 2002, c. 40; 2003, c. 9; 2004, c. 21 1129.4.10.2, 2003, c. 9 1129.4.10.3, 2003, c. 9 1129.4.11, 2000, c. 39; 2002, c. 40; 2003, c. 9 1129.4.12, 2000, c. 39 1129.4.12.1, 2002, c. 9; Ab. 2003, c. 9 1129.4.12.2, 2002, c. 9; Ab. 2003, c. 9 1129.4.12.3, 2002, c. 9; Ab. 2003, c. 9 1129.4.12.4, 2002, c. 9; Ab. 2003, c. 9 1129.4.12.5, 2002, c. 9; Ab. 2003, c. 9 1129.4.12.6, 2002, c. 9; Ab. 2003, c. 9 1129.4.12.7, 2002, c. 9; Ab. 2003, c. 9 1129.4.12.8, 2002, c. 9; Ab. 2003, c. 9 1129.4.12.9, 2002, c. 9; Ab. 2003, c. 9 1129.4.13, 2000, c. 39; 2001, c. 51 1129.4.14, 2000, c. 39; 2002, c. 40 1129.4.15, 2000, c. 39; 2002, c. 40 1129.4.16, 2000, c. 39 1129.4.17, 2000, c. 39 1129.4.18, 2000, c. 39; 2001, c. 51 1129.4.19, 2000, c. 39; 2002, c. 40 1129.4.20, 2000, c. 39; 2002, c. 40 </p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1129.4.21, 2000, c. 39 1129.4.22, 2000, c. 39 1129.4.23, 2000, c. 39; 2001, c. 51; 2004, c. 21 1129.4.24, 2000, c. 39; 2002, c. 40; 2004, c. 21 1129.4.24.1, 2004, c. 21 1129.4.25, 2000, c. 39; 2002, c. 40; 2004, c. 21 1129.4.25.1, 2004, c. 21 1129.4.26, 2000, c. 39; 2004, c. 21 1129.4.27, 2000, c. 39 1129.4.28, 2002, c. 9 1129.4.29, 2002, c. 9; 2002, c. 40 1129.4.30, 2002, c. 9; 2002, c. 40; 2004, c. 21 1129.4.30.1, 2002, c. 40 1129.4.31, 2002, c. 9; 2002, c. 40 1129.4.32, 2002, c. 9 1129.5, 1992, c. 1; 1997, c. 3; 1997, c. 14; 2002, c. 40 1129.6, 1992, c. 1; 1997, c. 3 1129.7, 1992, c. 1; 1997, c. 3 1129.8, 1992, c. 1; 1995, c. 1; 1998, c. 16 1129.9, 1992, c. 1 1129.10, 1992, c. 1 1129.11, 1992, c. 1; 1997, c. 3 1129.12, 1992, c. 1; 1993, c. 64; 1995, c. 49; 1995, c. 63 1129.12.1, 1997, c. 85; 2002, c. 40 1129.12.2, 1997, c. 85; 1999, c. 83 1129.12.3, 1997, c. 85; 1999, c. 83 1129.12.4, 1997, c. 85; 1998, c. 16; 1999, c. 83 1129.12.5, 1997, c. 85 1129.12.6, 1997, c. 85; 1999, c. 83 1129.12.7, 1997, c. 85 1129.13, 1992, c. 1; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; Ab. 2002, c. 40 1129.14, 1992, c. 1; 1993, c. 64; 1994, c. 16; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1999, c. 8; Ab. 2002, c. 40 1129.14.1, 1995, c. 1; 1995, c. 63; 1997, c. 3; Ab. 2002, c. 40 1129.15, 1992, c. 1; 1993, c. 64; 1995, c. 49; 1995, c. 63; Ab. 2002, c. 40 1129.16, 1993, c. 19; 2002, c. 40 1129.17, 1993, c. 19; 1995, c. 1; 1996, c. 39; 2001, c. 53 1129.18, 1993, c. 19 1129.19, 1993, c. 19; 1995, c. 63; 1997, c. 85 1129.20, 1993, c. 19; 1997, c. 14; 2002, c. 40 1129.21, 1993, c. 19; 2001, c. 53; 2003, c. 9 1129.22, 1993, c. 19 1129.23, 1993, c. 19; 1995, c. 63; 1997, c. 85 1129.23.1, 1997, c. 14 1129.23.2, 1997, c. 14 1129.23.3, 1997, c. 14 1129.23.4, 1997, c. 14 1129.23.5, 2004, c. 21 1129.23.6, 2004, c. 21 1129.23.7, 2004, c. 21 1129.23.8, 2004, c. 21 1129.24, 1993, c. 64; 1995, c. 1; 1997, c. 3; 2000, c. 39; 2002, c. 40 1129.25, 1993, c. 64; 1995, c. 1 1129.25.1, 2004, c. 21 1129.26, 1993, c. 64; 1995, c. 1 1129.26.1, 2004, c. 21 1129.27, 1993, c. 64; 1995, c. 49; 1995, c. 63 1129.27.0.1, 2004, c. 21 1129.27.0.2, 2004, c. 21 1129.27.0.3, 2004, c. 21 1129.27.0.4, 2004, c. 21</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p> 1129.27.1, 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 1129.27.2, 2002, c. 9; 2003, c. 9 1129.27.3, 2002, c. 9; 2003, c. 9 1129.27.4, 2002, c. 9 1129.27.5, 2002, c. 9; 2002, c. 40 1129.27.6, 2002, c. 9 1129.27.7, 2002, c. 9 1129.27.8, 2002, c. 9 1129.27.9, 2002, c. 9 1129.27.10, 2002, c. 9; 2004, c. 21 1129.27.11, 2003, c. 9 1129.27.12, 2003, c. 9; 2004, c. 21 1129.27.13, 2003, c. 9 1129.27.14, 2003, c. 9 1129.28, 1993, c. 64; 1994, c. 22; 1997, c. 3; 2002, c. 40 1129.28.1, 1994, c. 22 1129.29, 1993, c. 64; 1994, c. 22; 1997, c. 3; 2004, c. 4 1129.30, 1993, c. 64; 1999, c. 43; 2003, c. 19 1129.31, 1993, c. 64 1129.32, 1993, c. 64; 1995, c. 1; 1997, c. 3 1129.33, 1993, c. 64; 1995, c. 63; 1997, c. 85 1129.33.1, 1997, c. 85; 2003, c. 9 1129.33.2, 1997, c. 85; 2000, c. 39 1129.33.3, 1997, c. 85; 2000, c. 39 1129.33.4, 1997, c. 85; 2001, c. 7 1129.33.5, 1997, c. 85 1129.34, 1995, c. 1; 1997, c. 3; 1997, c. 14; 2002, c. 40 1129.35, 1995, c. 1; 1997, c. 3; 2000, c. 39 1129.36, 1995, c. 1; 1995, c. 63; 1997, c. 3; 2000, c. 39 1129.37, 1995, c. 1; 1995, c. 49; 1995, c. 63 1129.38, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 2002, c. 40 1129.39, 1995, c. 1; 1995, c. 63; 1997, c. 3; 2000, c. 39; 2004, c. 21 1129.40, 1995, c. 1; 1995, c. 63; 1997, c. 3; 2000, c. 39; 2004, c. 21 1129.41, 1995, c. 1; 1995, c. 49; 1995, c. 63; 1997, c. 31 1129.41.1, 1997, c. 85 1129.41.2, 1997, c. 85; 2000, c. 39; 2004, c. 21 1129.41.3, 1997, c. 85; 2000, c. 39; 2004, c. 21 1129.41.3.1, 2000, c. 39; 2004, c. 21 1129.41.3.2, 2000, c. 39; 2004, c. 21 1129.41.4, 1997, c. 85; 2000, c. 39 1129.41.5, 1997, c. 85 1129.42, 1995, c. 1; 1997, c. 3; 1997, c. 14; 2002, c. 40 1129.43, 1995, c. 1; 1995, c. 63; 1997, c. 3; 2000, c. 39 1129.44, 1995, c. 1; 1995, c. 63; 1997, c. 3; 2000, c. 39 1129.45, 1995, c. 1; 1995, c. 49; 1995, c. 63 1129.45.1, 1997, c. 14; 1999, c. 83; 2002, c. 40 1129.45.2, 1997, c. 14; 1999, c. 83; 2002, c. 40 1129.45.2.1, 2002, c. 40 1129.45.3, 1997, c. 14 1129.45.3.1, 2000, c. 39; 2001, c. 51 1129.45.3.2, 2000, c. 39; 2002, c. 40 1129.45.3.3, 2000, c. 39; 2002, c. 40 1129.45.3.4, 2000, c. 39 1129.45.3.5, 2000, c. 39; 2002, c. 40 1129.45.3.6, 2001, c. 51 1129.45.3.7, 2001, c. 51; 2002, c. 40; 2004, c. 21 1129.45.3.8, 2001, c. 51 1129.45.3.9, 2001, c. 51 1129.45.3.10, 2001, c. 51; 2002, c. 40 1129.45.3.10.1, 2002, c. 40 1129.45.3.11, 2001, c. 51; 2002, c. 40; 2003, c. 9; 2004, c. 21 </p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p> 1129.45.3.12, 2001, c. 51 1129.45.3.13, 2001, c. 51 1129.45.3.14, 2001, c. 51 1129.45.3.15, 2001, c. 51; 2002, c. 40; 2004, c. 21 1129.45.3.16, 2001, c. 51 1129.45.3.17, 2001, c. 51 1129.45.3.18, 2002, c. 9 1129.45.3.18.1, 2002, c. 40 1129.45.3.19, 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 1129.45.3.20, 2002, c. 9 1129.45.3.21, 2002, c. 9 1129.45.3.22, 2002, c. 9; 2004, c. 21 1129.45.3.22.1, 2004, c. 21 1129.45.3.23, 2002, c. 9; 2002, c. 40; 2004, c. 21 1129.45.3.24, 2002, c. 9 1129.45.3.25, 2002, c. 9 1129.45.3.26, 2002, c. 40 1129.45.3.27, 2002, c. 40 1129.45.3.28, 2002, c. 40; 2003, c. 9; 2004, c. 21 1129.45.3.29, 2002, c. 40 1129.45.3.30, 2002, c. 40 1129.45.3.30.1, 2004, c. 21 1129.45.3.30.2, 2004, c. 21 1129.45.3.30.3, 2004, c. 21 1129.45.3.30.4, 2004, c. 21 1129.45.3.30.5, 2004, c. 21 1129.45.3.31, 2003, c. 9; 2004, c. 21 1129.45.3.32, 2003, c. 9 1129.45.3.33, 2003, c. 9; 2004, c. 21 1129.45.3.34, 2003, c. 9 1129.45.3.35, 2003, c. 9 1129.45.4, 1999, c. 83; 2001, c. 51; 2003, c. 9 1129.45.5, 1999, c. 83; 2001, c. 7; 2003, c. 9 1129.45.6, 1999, c. 83; 2001, c. 7 1129.45.7, 1999, c. 83 1129.45.7.1, 1999, c. 83; 2001, c. 7 1129.45.8, 1999, c. 83 1129.45.9, 1999, c. 83 1129.45.10, 1999, c. 83; 2001, c. 51; 2002, c. 40 1129.45.11, 1999, c. 83; 2001, c. 7 1129.45.12, 1999, c. 83 1129.45.13, 1999, c. 83 1129.45.14, 1999, c. 83; 2002, c. 9; 2002, c. 40 1129.45.15, 1999, c. 83; 2001, c. 7 1129.45.16, 1999, c. 83 1129.45.17, 1999, c. 86; 2002, c. 40 1129.45.18, 1999, c. 86; 2002, c. 40 1129.45.19, 1999, c. 86; 2002, c. 40 1129.45.20, 1999, c. 86; 2001, c. 7 1129.45.21, 1999, c. 86; 2002, c. 40 1129.45.22, 1999, c. 86; 2002, c. 40 1129.45.23, 1999, c. 86; 2002, c. 40 1129.45.24, 1999, c. 86; 2002, c. 40 1129.45.25, 1999, c. 86; 2001, c. 7 1129.45.26, 1999, c. 86; 2002, c. 40 1129.45.27, 2001, c. 51; 2002, c. 40 1129.45.28, 2001, c. 51; 2002, c. 40 1129.45.29, 2001, c. 51; 2002, c. 40 1129.45.30, 2001, c. 51 1129.45.31, 2001, c. 51; 2002, c. 40 1129.45.32, 2002, c. 9 </p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1129.45.33, 2002, c. 9; 2002, c. 40 1129.45.34, 2002, c. 9 1129.45.35, 2002, c. 9 1129.45.36, 2002, c. 40 1129.45.37, 2002, c. 40 1129.45.38, 2002, c. 40 1129.45.39, 2002, c. 40 1129.45.40, 2002, c. 40 1129.45.41, 2002, c. 40 1129.45.41.1, 2003, c. 9 1129.45.41.2, 2003, c. 9 1129.45.41.3, 2003, c. 9 1129.45.41.4, 2003, c. 9 1129.45.41.5, 2003, c. 9 1129.45.41.6, 2003, c. 9 1129.45.41.7, 2003, c. 9 1129.45.41.8, 2003, c. 9 1129.45.41.9, 2003, c. 9 1129.45.41.10, 2003, c. 9 1129.45.41.11, 2003, c. 9 1129.45.42, 2002, c. 40 1129.45.43, 2002, c. 40; 2004, c. 21 1129.45.44, 2002, c. 40; 2004, c. 21 1129.45.45, 2002, c. 40 1129.45.46, 2004, c. 21 1129.45.47, 2004, c. 21 1129.45.48, 2004, c. 21 1129.46, 1995, c. 49; 1997, c. 3; 1997, c. 14; 2002, c. 40 1129.47, 1995, c. 49; 1997, c. 3 1129.48, 1995, c. 49; 1997, c. 3 1129.49, 1995, c. 49; 1997, c. 3 1129.50, 1995, c. 49 1129.51, 1996, c. 39; 2000, c. 5 1129.52, 1996, c. 39; 2000, c. 5; 2003, c. 9 1129.53, 1996, c. 39; 2000, c. 5 1129.54, 1996, c. 39 1129.54.1, 2002, c. 40 1129.54.2, 2002, c. 40 1129.54.3, 2002, c. 40 1129.55, 1997, c. 14; 2000, c. 5 1129.56, 1997, c. 14 1129.57, 1997, c. 14 1129.58, 1997, c. 14; 1997, c. 85 1129.59, 1998, c. 16 1129.60, 1998, c. 16 1129.61, 1998, c. 16 1129.62, 1998, c. 16 1129.63, 2000, c. 5 1129.64, 2000, c. 5; 2001, c. 53 1129.65, 2000, c. 5 1129.66, 2000, c. 5 1130, 1979, c. 38; 1986, c. 15; 1987, c. 21; 1991, c. 7; 1993, c. 16; 1995, c. 1; 1995, c. 63; 1996, c. 39; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1999, c. 8; 1999, c. 83; 2000, c. 39; 2001, c. 51; 2001, c. 53; 2002, c. 9; 2003, c. 9; 2003, c. 29; 2004, c. 8; 2004, c. 21 1130.1, 2003, c. 9 1131, 1979, c. 38; 1995, c. 1; 1995, c. 63; 1997, c. 3; 2004, c. 8 1132, 1979, c. 38; 1980, c. 13; 1981, c. 12; 1982, c. 26; 1982, c. 56; 1983, c. 20; 1983, c. 44; 1992, c. 1; 1993, c. 64; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1999, c. 83; 2000, c. 39; 2003, c. 9 1132.1, 1987, c. 21; 1990, c. 7; 1997, c. 3; Ab. 2000, c. 39</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1132.2, 1990, c. 7; 1991, c. 8; 1997, c. 3; Ab. 2000, c. 39</p> <p>1132.3, 1991, c. 8; 1992, c. 1; 1997, c. 3; Ab. 2000, c. 39</p> <p>1133, 1979, c. 38; 1987, c. 21; 1992, c. 1; 1995, c. 1; 1997, c. 3</p> <p>1134, 1979, c. 38; 1997, c. 3</p> <p>1135, 1979, c. 38; 1986, c. 15; 1987, c. 21; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 64; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1999, c. 86; 2000, c. 39; 2002, c. 9; 2003, c. 9</p> <p>1136, 1979, c. 38; 1986, c. 15; 1991, c. 8; 1993, c. 19; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1999, c. 86; 2000, c. 39; 2001, c. 7; 2002, c. 40; 2003, c. 9</p> <p>1137, 1979, c. 38; 1986, c. 15; 1990, c. 7; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1999, c. 8; 1999, c. 83; 1999, c. 86; 2000, c. 39; 2001, c. 7; 2001, c. 51; 2002, c. 40; 2003, c. 9; 2004, c. 21</p> <p>1137.0.0.1, 1999, c. 86; 2000, c. 39</p> <p>1137.0.0.2, 2003, c. 9</p> <p>1137.0.1, 1999, c. 83</p> <p>1137.1, 1997, c. 14; 1999, c. 8; 1999, c. 83; 2001, c. 51; 2003, c. 29</p> <p>1137.1.1, 1999, c. 83</p> <p>1137.2, 1997, c. 85; 2003, c. 9</p> <p>1137.3, 1997, c. 85; 1999, c. 83</p> <p>1137.4, 1997, c. 85; 2001, c. 51; 2003, c. 9</p> <p>1137.5, 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; 2003, c. 9; 2004, c. 21</p> <p>1137.6, 1997, c. 85</p> <p>1137.7, 1997, c. 85</p> <p>1137.8, 2004, c. 21</p> <p>1138, 1979, c. 38; 1980, c. 13; 1986, c. 15; 1986, c. 19; 1987, c. 67; 1990, c. 7; 1991, c. 8; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; 2002, c. 40; 2003, c. 9</p> <p>1138.0.0.1, 1997, c. 85; Ab. 1999, c. 83</p> <p>1138.0.0.2, 1997, c. 85; Ab. 1999, c. 83</p> <p>1138.0.1, 1987, c. 21; 1993, c. 64; 1995, c. 63; 1997, c. 3; 1997, c. 85; 2000, c. 39; 2004, c. 21</p> <p>1138.1, 1986, c. 15; 1987, c. 21; 1989, c. 5; 1995, c. 63; 1997, c. 3; 2003, c. 9</p> <p>1138.2, 1987, c. 21; 1997, c. 3; Ab. 2003, c. 9</p> <p>1138.2.1, 1997, c. 85; 1999, c. 83; 2000, c. 39</p> <p>1138.2.2, 2002, c. 9</p> <p>1138.2.3, 2002, c. 40; 2004, c. 21</p> <p>1138.2.4, 2003, c. 9; 2004, c. 21</p> <p>1138.3, 1990, c. 7; 1995, c. 63; 1997, c. 3; Ab. 1997, c. 14</p> <p>1138.4, 1993, c. 19; 1997, c. 3; 2001, c. 7</p> <p>1139, 1979, c. 38; Ab. 1980, c. 13</p> <p>1140, 1979, c. 38; 1980, c. 13; 1984, c. 35; 1991, c. 8; 1995, c. 63; 2000, c. 39; 2002, c. 40; 2004, c. 8</p> <p>1140.1, 2004, c. 8</p> <p>1141, 1979, c. 38; 1980, c. 13; 1991, c. 8; 1995, c. 63; 1997, c. 3; 2000, c. 39; 2002, c. 40</p> <p>1141.1, 1980, c. 13; 1991, c. 8; 1995, c. 63; 1997, c. 3; 2000, c. 39; 2002, c. 40</p> <p>1141.1.0.1, 2002, c. 40</p> <p>1141.1.1, 1986, c. 15; 1995, c. 63; 1997, c. 3; 1999, c. 86; 2001, c. 51</p> <p>1141.2, 1980, c. 13; 1986, c. 15; 1997, c. 3; 1999, c. 86</p> <p>1141.2.0.1, 2004, c. 8</p> <p>1141.2.1, 1990, c. 7; 1995, c. 63; 1997, c. 3; 1997, c. 14; 2000, c. 39; 2002, c. 40; 2003, c. 9</p> <p>1141.2.1.1, 1999, c. 86</p> <p>1141.2.1.1.1, 2004, c. 8</p> <p>1141.2.1.1.2, 2004, c. 8</p> <p>1141.2.1.2, 2002, c. 40</p> <p>1141.2.2, 1997, c. 14; 2000, c. 29; 2004, c. 21</p> <p>1141.2.3, 1997, c. 14; 2004, c. 21</p> <p>1141.2.4, 1997, c. 14; 1999, c. 86; 2004, c. 21</p> <p>1141.3, 1987, c. 21; 1993, c. 64; 1995, c. 63; 1997, c. 3; 1997, c. 85; 2000, c. 39; 2004, c. 21</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1141.4, 1999, c. 83; 2004, c. 8; Ab. 2004, c. 21 1141.5, 1999, c. 83; Ab. 2004, c. 21 1141.6, 1999, c. 83; 2003, c. 9; Ab. 2004, c. 21 1141.7, 1999, c. 83; 2003, c. 9; Ab. 2004, c. 21 1141.8, 2002, c. 9 1142, 1979, c. 38; 1997, c. 3 1143, 1979, c. 38; 1981, c. 12; 1995, c. 49; 1997, c. 3; 1997, c. 14; 1999, c. 83; 2000, c. 5; 2000, c. 29 1143.1, 1997, c. 85 1143.2, 1997, c. 85 1144, 1979, c. 38; 1997, c. 3; 1997, c. 85 1145, 1979, c. 38; 1985, c. 25; 1993, c. 64; 1995, c. 49; 1995, c. 63; 1997, c. 14 1146, Ab. 1979, c. 38 1147, Ab. 1979, c. 38 1148, Ab. 1979, c. 38 1149, Ab. 1979, c. 38 1150, Ab. 1979, c. 38 1151, Ab. 1979, c. 38 1152, Ab. 1979, c. 38 1153, Ab. 1979, c. 38 1154, Ab. 1979, c. 38 1155, Ab. 1979, c. 38 1156, Ab. 1979, c. 38 1157, Ab. 1979, c. 38 1158, Ab. 1979, c. 38 1159, Ab. 1979, c. 38 1159.1, 1993, c. 19; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1998, c. 16; 2000, c. 5; 2002, c. 40 1159.1.1, 1997, c. 14 1159.2, 1993, c. 19 1159.3, 1993, c. 19; 1995, c. 63; 1997, c. 3; 1999, c. 83; 2002, c. 9; 2003, c. 2; 2004, c. 21 1159.4, 1993, c. 19; 1997, c. 3 1159.5, 1993, c. 19; 1995, c. 1 1159.6, 1993, c. 19 1159.7, 1993, c. 19; 1993, c. 64; 1995, c. 49; 1995, c. 63; 1997, c. 3 1159.8, 1993, c. 19; 1994, c. 22; 1997, c. 3; 1997, c. 31; 1998, c. 16 1159.9, 1993, c. 19 1159.10, 1993, c. 19; 1997, c. 3 1159.11, 1993, c. 19; Ab. 1995, c. 63 1159.12, 1993, c. 19; Ab. 1995, c. 1 1159.13, 1993, c. 19; Ab. 1995, c. 63 1159.14, 1993, c. 19; Ab. 1995, c. 63 1159.15, 1993, c. 19; Ab. 1995, c. 63 1159.16, 1993, c. 19; Ab. 1995, c. 63 1159.17, 1993, c. 19; 1995, c. 63 1159.18, 1993, c. 19; 1995, c. 63 1160, 1979, c. 38; 1980, c. 13; 1982, c. 5; 1986, c. 15; 1987, c. 21; 1989, c. 5; Ab. 1989, c. 5; 1990, c. 7 1160.1, 1989, c. 5; Ab. 1989, c. 5 1161, 1980, c. 13; 1989, c. 5; Ab. 1989, c. 5; 1995, c. 1 1162, 1980, c. 13; 1982, c. 5; 1984, c. 35; 1989, c. 5; Ab. 1989, c. 5 1162.1, 1982, c. 5; Ab. 1989, c. 5 1162.1.1, 1989, c. 5; Ab. 1989, c. 5 1162.2, 1982, c. 5; 1989, c. 5; Ab. 1989, c. 5 1162.3, 1982, c. 5; 1989, c. 5; Ab. 1989, c. 5 1162.4, 1982, c. 5; Ab. 1989, c. 5 1163, 1986, c. 15; Ab. 1989, c. 5 1164, 1980, c. 13; Ab. 1989, c. 5 1165, 1979, c. 38; 1980, c. 13; 1986, c. 15; 1987, c. 21; 1987, c. 67; Ab. 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 64</p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1166, 1979, c. 38; 1993, c. 19; 1994, c. 22; 1995, c. 1; 1997, c. 3; 1997, c. 14; 1997, c. 85; 2002, c. 9</p> <p>1167, 1980, c. 13; 1991, c. 8; 1993, c. 64; 1995, c. 1; 1997, c. 3; 1997, c. 85; 1999, c. 86; 2002, c. 9</p> <p>1168, 1997, c. 3; 1997, c. 31</p> <p>1169, Ab. 1979, c. 38</p> <p>1170, 1996, c. 39; 1997, c. 3; 1997, c. 85</p> <p>1170.1, 2002, c. 9</p> <p>1170.2, 2002, c. 9</p> <p>1170.3, 2002, c. 9</p> <p>1171, 1996, c. 39; 1997, c. 3; 1997, c. 85</p> <p>1172, 1990, c. 4; 1995, c. 63</p> <p>1173, Ab. 1979, c. 38</p> <p>1173.1, 1993, c. 19; 1993, c. 64; 1997, c. 3; 2002, c. 40</p> <p>1173.2, 1993, c. 19; 1993, c. 64; 1997, c. 3; 1998, c. 16</p> <p>1173.3, 1993, c. 19; 1993, c. 64; 1997, c. 3</p> <p>1173.3.1, 2002, c. 40</p> <p>1173.4, 1993, c. 19; 1993, c. 64; 1995, c. 49; 1997, c. 3</p> <p>1174, 1979, c. 38; 1980, c. 13; 1995, c. 63; 1997, c. 3</p> <p>1174.0.1, 1993, c. 19; 1997, c. 3</p> <p>1174.0.2, 1993, c. 19; 1997, c. 3</p> <p>1174.1, 1990, c. 59; 1997, c. 3</p> <p>1175, 1979, c. 38; 1987, c. 21; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 49; 1995, c. 63</p> <p>1175.1, 1997, c. 14; 1997, c. 31; 1998, c. 16; 2000, c. 39; 2001, c. 53; 2002, c. 9; 2002, c. 45; 2004, c. 37</p> <p>1175.2, 1997, c. 14</p> <p>1175.3, 1997, c. 14</p> <p>1175.4, 1997, c. 14</p> <p>1175.4.1, 2002, c. 9</p> <p>1175.4.2, 2002, c. 9</p> <p>1175.4.3, 2002, c. 9</p> <p>1175.5, 1997, c. 14</p> <p>1175.6, 1997, c. 14; 2001, c. 53</p> <p>1175.7, 1997, c. 14</p> <p>1175.8, 1997, c. 14; 2000, c. 39; 2002, c. 40</p> <p>1175.9, 1997, c. 14; 1998, c. 16; 2001, c. 7; 2001, c. 53</p> <p>1175.10, 1997, c. 14</p> <p>1175.11, 1997, c. 14</p> <p>1175.12, 1997, c. 14</p> <p>1175.13, 1997, c. 14</p> <p>1175.14, 1997, c. 14; 2001, c. 53</p> <p>1175.15, 1997, c. 14</p> <p>1175.16, 1997, c. 14</p> <p>1175.17, 1997, c. 14</p> <p>1175.18, 1997, c. 14; 1998, c. 16; 2001, c. 7</p> <p>1175.19, 1997, c. 14</p> <p>1175.20, 1997, c. 85; 1999, c. 83</p> <p>1175.21, 1997, c. 85; 2000, c. 39; 2003, c. 9</p> <p>1175.21.1, 1999, c. 83</p> <p>1175.22, 1997, c. 85; 1999, c. 83</p> <p>1175.23, 2002, c. 9</p> <p>1175.24, 2002, c. 9</p> <p>1175.25, 2002, c. 9</p> <p>1175.26, 2002, c. 9; 2002, c. 40</p> <p>1175.27, 2002, c. 9</p> <p>1175.28, 2002, c. 9</p> <p>1176, 1979, c. 38; 1993, c. 64; 1994, c. 22; 1997, c. 3; 1997, c. 14; 2004, c. 21</p> <p>1177, 1990, c. 59; 2004, c. 21</p> <p>1178, 1990, c. 59; 1993, c. 64; 1995, c. 63; 1997, c. 3; 1997, c. 14; 2004, c. 21</p> <p>1179, 1993, c. 64; 1997, c. 3</p>

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Reference	Title Amendments
c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p> 1180, 1993, c. 64; 1995, c. 63; 1997, c. 3 1181, 1993, c. 64 1182, 1993, c. 64; 1997, c. 3 1183, 1988, c. 4; 1989, c. 5; 1993, c. 64; 1997, c. 85 1184, 1988, c. 4; 1989, c. 5; 1993, c. 64; 1997, c. 85 1184.1, 1997, c. 85 1185, 1987, c. 21; 1993, c. 64; 1995, c. 49; 1995, c. 63 1185.1, 1993, c. 64; 1995, c. 1; 1997, c. 3; 1997, c. 31 1185.2, 1993, c. 64 1186, Ab. 1997, c. 14 1186.1, 1997, c. 14; 2000, c. 39 1186.2, 1997, c. 14; 1997, c. 85 1186.3, 1997, c. 14 1186.4, 1997, c. 14; 1997, c. 85 1186.5, 1997, c. 14; 1997, c. 85; 2001, c. 51 1186.6, 2000, c. 14; 2000, c. 39 1186.7, 2000, c. 14 1186.8, 2000, c. 14; 2003, c. 9 1186.9, 2000, c. 14 1186.10, 2000, c. 14 1187, Ab. 1986, c. 15 1188, Ab. 1986, c. 15 1189, Ab. 1986, c. 15 1189.1, Ab. 1986, c. 15 1189.2, Ab. 1980, c. 7 1189.3, Ab. 1980, c. 7 1189.4, Ab. 1980, c. 7 1189.5, Ab. 1980, c. 7 1190, Ab. 1986, c. 15 1191, Ab. 1986, c. 15 1192, Ab. 1986, c. 15 1193, Ab. 1986, c. 15 1194, Ab. 1986, c. 15 1195, Ab. 1986, c. 15 1196, Ab. 1986, c. 15 1197, Ab. 1986, c. 15 1198, 1978, c. 26; Ab. 1986, c. 15 1199, 1978, c. 26; 1979, c. 38; Ab. 1986, c. 15 1200, Ab. 1986, c. 15 1201, Ab. 1986, c. 15 1202, Ab. 1986, c. 15 1203, Ab. 1986, c. 15 1204, Ab. 1986, c. 15 1205, Ab. 1986, c. 15 1206, Ab. 1986, c. 15 1207, 1978, c. 26; 1984, c. 35; Ab. 1986, c. 15 1207.1, 1981, c. 12; Ab. 1986, c. 15 1207.2, 1981, c. 12; Ab. 1986, c. 15 1208, Ab. 1986, c. 15 1209, Ab. 1986, c. 15 1210, Ab. 1986, c. 15 1211, 1978, c. 26; 1983, c. 44; Ab. 1986, c. 15 1212, 1978, c. 26; 1983, c. 44; 1984, c. 35; Ab. 1986, c. 15 1213, Ab. 1986, c. 15 1213.1, 1984, c. 35; Ab. 1986, c. 15 1214, Ab. 1986, c. 15 1215, Ab. 1986, c. 15 1216, Ab. 1986, c. 15 1217, Ab. 1986, c. 15 1218, 1978, c. 26; 1983, c. 44; Ab. 1986, c. 15 1219, Ab. 1986, c. 15 </p>

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c. I-3	<p>Taxation Act – <i>Cont'd</i></p> <p>1220, Ab. 1986, c. 15 1221, Ab. 1986, c. 15 1222, 1984, c. 35; Ab. 1986, c. 15 1223, Ab. 1986, c. 15 1224, Ab. 1986, c. 15 1225, Ab. 1986, c. 15</p>
c. I-4	<p>Act respecting the application of the Taxation Act</p> <p>1.1, 1997, c. 3 5.0.1, 1998, c. 16 5.1, 1995, c. 49 5.2, 1997, c. 3 5.2.1, 1999, c. 83 5.3, 1998, c. 16 10, 1997, c. 3 11, 1997, c. 3 12, 1997, c. 3 13, 1997, c. 3 14, 1997, c. 3 14.1, 1998, c. 16 15, 1996, c. 39; 2001, c. 7 16, 1979, c. 38; 1986, c. 15 17, 1978, c. 26 19, 1997, c. 3 21, 1997, c. 3 22, 1997, c. 3 23, 1997, c. 3 24, 1997, c. 3 25, 1997, c. 3 26, 1997, c. 3 28, 1997, c. 3 29, 1997, c. 3 30, 1997, c. 3 31, 1997, c. 3 32, 1997, c. 3 34, 1997, c. 3 36, 1978, c. 26 41, 1997, c. 85 41.1, 1978, c. 26 41.2, 1978, c. 26 41.3, 1990, c. 59 42, Ab. 1986, c. 19 43, 1997, c. 3 44, 1997, c. 3 45, 1995, c. 63; 1997, c. 3 46, 1995, c. 63 48, 1997, c. 3 51, 2001, c. 7 51.1, 1984, c. 15 51.2, 2001, c. 7; 2004, c. 8 52, 1996, c. 39 55, 1997, c. 3 59, 1996, c. 39 60, Ab. 1986, c. 19 61, 1986, c. 15 67, 1997, c. 3 68, 1984, c. 15; 1986, c. 19; 1996, c. 39 69, 1978, c. 26; 1997, c. 14 70, 1978, c. 26; 1984, c. 15; 1996, c. 39; 1997, c. 3; 2001, c. 7 73, 1986, c. 19</p>

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Reference	Title Amendments
c. I-4	<p>Act respecting the application of the Taxation Act – <i>Cont'd</i></p> <p>75, 1980, c. 13; 1997, c. 3 75.1, 1980, c. 13; 1997, c. 3 75.2, 1980, c. 13 76, 1997, c. 3 77, 1997, c. 3 78, 1997, c. 3 79, 1997, c. 3 80, 1997, c. 3 81, 1978, c. 26; 1984, c. 15; 1985, c. 25; 1997, c. 3; 1998, c. 16 82, 1997, c. 3 83, 1997, c. 3 84, 1997, c. 3 85, 1978, c. 26; 1997, c. 3 86, 1996, c. 39; 1997, c. 3 87, 1982, c. 5; 2001, c. 7 88, 1982, c. 5; 1997, c. 3 88.1, 1993, c. 16 88.2, 1996, c. 39 88.3, 1998, c. 16 88.4, 1998, c. 16 88.5, 1998, c. 16 88.6, 1998, c. 16 88.7, 1998, c. 16 88.8, 1998, c. 16 88.9, 1998, c. 16 88.10, 1998, c. 16 88.11, 1998, c. 16 89.1, 1998, c. 16 89.2, 1998, c. 16 90, 1997, c. 3 91, Ab. 1986, c. 19 92, 1997, c. 3 93.1, 1998, c. 16 95, 1996, c. 39 96, 1995, c. 63 103, Ab. 1986, c. 19 104, 1995, c. 63; 1998, c. 16</p>
c. I-4.1	<p>Act respecting the accountability of deputy ministers and chief executive officers of public bodies</p> <p>Title, 1995, c. 11 1, Ab. 1995, c. 11 2, Ab. 1995, c. 11 3, Ab. 1995, c. 11 4, 1993, c. 51; 1994, c. 16; Ab. 1995, c. 11 5, Ab. 1995, c. 11 6, 1993, c. 51; 1994, c. 16; Ab. 1995, c. 11 7, Ab. 1995, c. 11 8, 1995, c. 11; 1999, c. 58 Ab., 2000, c. 8</p>
c. I-5	<p>Highway Victims Indemnity Act</p> <p>Rp., 1981, c. 7</p>
c. I-6	<p>Crime Victims Compensation Act</p> <p>1, 1978, c. 57; 1993, c. 54 2, 1978, c. 57; 1993, c. 54 3, 1999, c. 40 4, 1978, c. 57</p>

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c. I-6	<p>Crime Victims Compensation Act – <i>Cont'd</i></p> <p>5, 1978, c. 57; 1985, c. 6; 1999, c. 40 6, 1978, c. 57 7, 1978, c. 57 8, Ab. 1993, c. 54; 1999, c. 40 9, 1978, c. 57; Ab. 1993, c. 54; 1999, c. 40 10, Ab. 1993, c. 54; 1999, c. 40 11, 1993, c. 54; 1999, c. 40 12, Ab. 1993, c. 54; 1997, c. 43 13, 1990, c. 4; Ab. 1993, c. 54; 1999, c. 40 14, Ab. 1993, c. 54; 1999, c. 40 15, 1985, c. 6; 1993, c. 54 16, Ab. 1993, c. 54 17, Ab. 1993, c. 54; 1997, c. 43 18, 1978, c. 57; 1993, c. 54 19, 1990, c. 4; Ab. 1993, c. 54 20, 1985, c. 6 20.1, 1985, c. 6 22, 1985, c. 6; Ab. 1993, c. 54 23, 1985, c. 6; Ab. 1993, c. 54 24, Ab. 1993, c. 54 25, Ab. 1993, c. 54 26, 1993, c. 54 27, 1988, c. 41; Ab. 1993, c. 54 28, Ab. 1993, c. 54 Sched., 1985, c. 6</p>
c. I-7	<p>Act respecting indemnities for victims of asbestosis and silicosis in mines and quarries</p> <p>Rp., 1985, c. 6 12, 1997, c. 43</p>
c. I-8	<p>Nurses Act</p> <p>1, 1992, c. 21; 1994, c. 23; 1994, c. 40 2, 1994, c. 40 4, 1994, c. 40 5, 1989, c. 32 7, 1994, c. 40 8, 1999, c. 40 9, 1989, c. 32; 1994, c. 40 10, 1999, c. 40 11, 1989, c. 32; 1992, c. 21; 1993, c. 38; 1994, c. 40 11.1, 1994, c. 40 12, 1994, c. 40; 2000, c. 13; 2002, c. 33 13, 1989, c. 32; Ab. 1994, c. 40 14, 1989, c. 32; 1994, c. 40; 2002, c. 33 15, 1994, c. 40 17, 1989, c. 32 17.1, 1994, c. 40 21, 1994, c. 40 22, 1999, c. 40 22.1, 1989, c. 32; 1994, c. 40 23, 1994, c. 40; 2000, c. 13 24, 1989, c. 32 25, 1989, c. 32 25.1, 1989, c. 32 25.2, 1989, c. 32 27, 1999, c. 40 28, 1994, c. 40 31.1, 1989, c. 32</p>

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Reference	Title Amendments
c. I-8	<p>Nurses Act – <i>Cont'd</i></p> <p>31.2, 1989, c. 32 31.3, 1989, c. 32 34, 1994, c. 16; 2000, c. 13 36, 2002, c. 33 36.1, 2002, c. 33 37, Ab. 2002, c. 33 38, 1989, c. 32; 1994, c. 40; 2000, c. 13 39, Ab. 1994, c. 40 40, 1989, c. 32 41, 1984, c. 27; 1994, c. 40; 2002, c. 33</p>
c. I-8.01	<p>Act respecting the disclosure of the compensation received by the executive officers of certain legal persons</p> <p>2, 2000, c. 29 3, 2002, c. 45 6, 2002, c. 45; 2004, c. 37 7, 2001, c. 38; 2002, c. 45; 2004, c. 37</p>
c. I-8.1	<p>Act respecting offences relating to alcoholic beverages</p> <p>Title, 1979, c. 71 1, Ab. 1990, c. 4 2, 1978, c. 67; 1979, c. 71; 1982, c. 26; 1983, c. 30; 1986, c. 96; 1992, c. 17; 1993, c. 71; 1996, c. 34; 1997, c. 51; 1999, c. 40; 1999, c. 53 2.0.1, 1999, c. 53 2.1.1, 1993, c. 71 3, Ab. 1979, c. 71 4, Ab. 1979, c. 71 5, Ab. 1979, c. 71 6, Ab. 1979, c. 71 7, Ab. 1979, c. 71 8, Ab. 1979, c. 71 9, Ab. 1979, c. 71 10, Ab. 1979, c. 71 11, Ab. 1979, c. 71 12, Ab. 1979, c. 71 13, Ab. 1979, c. 71 14, Ab. 1979, c. 71 15, Ab. 1979, c. 71 16, Ab. 1979, c. 71 17, Ab. 1979, c. 71 18, Ab. 1979, c. 71 19, Ab. 1979, c. 71 20, Ab. 1979, c. 71 21, Ab. 1979, c. 71 22, Ab. 1979, c. 71 23, Ab. 1979, c. 71 24, Ab. 1979, c. 71 25, Ab. 1979, c. 71 26, Ab. 1979, c. 71 27, Ab. 1979, c. 71 28, Ab. 1979, c. 71 29, Ab. 1979, c. 71 30, Ab. 1979, c. 71 31, Ab. 1979, c. 71 32, Ab. 1979, c. 71 33, Ab. 1979, c. 71 34, Ab. 1979, c. 71 35, Ab. 1979, c. 71 36, Ab. 1979, c. 71</p>

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c. I-8.1	Act respecting offences relating to alcoholic beverages – <i>Cont'd</i>
	37 , Ab. 1979, c. 71 38 , Ab. 1979, c. 71 39 , Ab. 1979, c. 71 40 , Ab. 1979, c. 71 41 , Ab. 1979, c. 71 42 , Ab. 1979, c. 71 43 , Ab. 1979, c. 71 44 , Ab. 1979, c. 71 45 , Ab. 1979, c. 71 46 , Ab. 1979, c. 71 47 , Ab. 1979, c. 71 48 , Ab. 1979, c. 71 49 , Ab. 1979, c. 71 50 , Ab. 1979, c. 71 51 , Ab. 1979, c. 71 52 , Ab. 1979, c. 71 53 , Ab. 1979, c. 71 54 , Ab. 1979, c. 71 55 , Ab. 1979, c. 71 56 , Ab. 1979, c. 71 57 , Ab. 1979, c. 71 58 , Ab. 1979, c. 71 59 , Ab. 1979, c. 71 60 , Ab. 1979, c. 71 61 , Ab. 1979, c. 71 62 , Ab. 1979, c. 71 63 , Ab. 1979, c. 71 64 , Ab. 1979, c. 71 65 , Ab. 1979, c. 71 66 , Ab. 1979, c. 71 67 , Ab. 1979, c. 71 68 , Ab. 1979, c. 71 69 , Ab. 1979, c. 71 70 , Ab. 1979, c. 71 71 , Ab. 1979, c. 71 72 , Ab. 1979, c. 71 73 , Ab. 1979, c. 71 74 , Ab. 1979, c. 71 75 , Ab. 1979, c. 71 76 , Ab. 1979, c. 71 77 , Ab. 1979, c. 71 78 , Ab. 1979, c. 71 79 , Ab. 1979, c. 71 80 , 1979, c. 71; 1983, c. 30; 1986, c. 96 81 , 1979, c. 71; Ab. 1986, c. 95 82 , Ab. 1979, c. 71 82.1 , 1986, c. 96; 1986, c. 111; 1992, c. 17; 1996, c. 34 83 , 1983, c. 30; 1986, c. 96; 1986, c. 111; 1996, c. 34 83.1 , 1983, c. 30; Ab. 1990, c. 67 83.2 , 1996, c. 34 84 , 1978, c. 67; 1979, c. 71; 1986, c. 96; 1990, c. 67; 1996, c. 34 84.1 , 1979, c. 71; 2002, c. 58 85 , 1979, c. 71 86 , Ab. 1979, c. 71 87 , 1979, c. 71 88 , 1996, c. 34; 1997, c. 32 89 , 1983, c. 30; 1993, c. 71 90 , Ab. 1992, c. 21 91 , 1979, c. 71; 1983, c. 30; 1999, c. 40; 2002, c. 58 91.1 , 1982, c. 32; 1986, c. 96; 1996, c. 34; 1997, c. 32

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Reference	Title Amendments
c. I-8.1	<p>Act respecting offences relating to alcoholic beverages – <i>Cont'd</i></p> <p>92, 1978, c. 67; 1983, c. 30; 1986, c. 111; 1992, c. 17; 1996, c. 34; 1997, c. 32; 2002, c. 58</p> <p>93, 1986, c. 96; 1986, c. 111; 1992, c. 17; 1997, c. 32; 2002, c. 58</p> <p>94, 1983, c. 30; 1996, c. 2</p> <p>100, 1979, c. 71</p> <p>101, 1979, c. 71; 1983, c. 30; 1999, c. 40</p> <p>102, 1979, c. 71; 1999, c. 40</p> <p>103, 1979, c. 71; 1999, c. 40</p> <p>103.1, 1979, c. 71; 1986, c. 96; 1996, c. 34; 1997, c. 32</p> <p>103.2, 1979, c. 71</p> <p>103.3, 1979, c. 71; 1990, c. 67; 1996, c. 34</p> <p>103.4, 1979, c. 71</p> <p>103.5, 1979, c. 71</p> <p>103.6, 1979, c. 71</p> <p>103.7, 1979, c. 71</p> <p>103.8, 1979, c. 71</p> <p>103.9, 1979, c. 71</p> <p>104, 1979, c. 71; 1990, c. 67</p> <p>105, Ab. 1979, c. 71</p> <p>106, Ab. 1979, c. 71</p> <p>107, 1979, c. 71; 1986, c. 96; 1990, c. 4; 1991, c. 33</p> <p>107.1, 1996, c. 34</p> <p>108, 1978, c. 67; 1983, c. 30; 1986, c. 58; 1986, c. 96; 1989, c. 4; 1990, c. 4; 1990, c. 67; 1991, c. 33; 1994, c. 26; 1996, c. 34; 1997, c. 57; 2001, c. 77; 2002, c. 58</p> <p>109, 1979, c. 71; 1986, c. 58; 1986, c. 95; 1986, c. 96; 1990, c. 4; 1991, c. 33; 1993, c. 71; 1996, c. 34; 1997, c. 32; 2002, c. 58</p> <p>110, 1978, c. 67; 1979, c. 71; 1983, c. 30; 1986, c. 58; 1986, c. 95; 1990, c. 4; 1990, c. 67; 1991, c. 33; 1993, c. 71; 2002, c. 58</p> <p>110.1, 1979, c. 71; Ab. 1986, c. 95</p> <p>110.2, 1979, c. 71; 1986, c. 95</p> <p>111, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1997, c. 51</p> <p>112, 1979, c. 71; 1986, c. 58; 1986, c. 96; 1990, c. 4; 1990, c. 67; 1991, c. 33; 1996, c. 34; 1997, c. 32; 1997, c. 51</p> <p>113, 1979, c. 71; 1986, c. 58; 1990, c. 4; 1991, c. 33; 1997, c. 51</p> <p>113.1, 1997, c. 51</p> <p>114, 1979, c. 71; 1986, c. 96; 1990, c. 4; 1991, c. 33; 1993, c. 71; 1996, c. 34; 1997, c. 32</p> <p>114.1, 1994, c. 26</p> <p>115, 1979, c. 71; 1984, c. 36; 1986, c. 86; 1988, c. 41; 1988, c. 46; 1990, c. 4; 1990, c. 67</p> <p>116, 1986, c. 58; 1988, c. 21; 1990, c. 4; 1991, c. 33; 1996, c. 34; 1997, c. 32</p> <p>117, 1983, c. 28; 1986, c. 58; 1990, c. 4; 1991, c. 33; 1992, c. 61; 1994, c. 26; 1997, c. 51</p> <p>117.1, 1993, c. 71</p> <p>117.2, 1997, c. 51</p> <p>118, 1979, c. 71; Ab. 1986, c. 96</p> <p>119, 1979, c. 71</p> <p>121, 1979, c. 71; 1983, c. 28</p> <p>122, 1979, c. 71; 1986, c. 58; Ab. 1990, c. 4</p> <p>123, 1986, c. 95; Ab. 1990, c. 4</p> <p>124, Ab. 1990, c. 4</p> <p>125, 1983, c. 28; 1986, c. 86; 1986, c. 95; 1988, c. 46; 1990, c. 4; Ab. 1992, c. 61</p> <p>125.1, 1994, c. 26; 1996, c. 17</p> <p>126, 1979, c. 71; 1986, c. 95; 1992, c. 61; 1997, c. 51</p> <p>127, 1986, c. 95; 1992, c. 61; 1993, c. 71; 1996, c. 17; 1999, c. 40</p> <p>127.1, 1993, c. 71; 1996, c. 17</p> <p>127.2, 1993, c. 71</p> <p>128, (<i>renumbered 177.1</i>) 1992, c. 61</p> <p>129, 1979, c. 71; Ab. 1992, c. 61</p> <p>130, 1979, c. 71; Ab. 1992, c. 61</p>

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c. I-8.1	<p>Act respecting offences relating to alcoholic beverages – <i>Cont'd</i></p> <p>131, 1988, c. 21; Ab. 1990, c. 4 132, 1986, c. 86; 1988, c. 46; 1990, c. 4; Ab. 1992, c. 61 132.1, 1996, c. 34; 1997, c. 32; 1999, c. 53 134, 1979, c. 71; 1986, c. 95; 1990, c. 4; 1999, c. 40 134.1, 1990, c. 4; 1999, c. 40 135, Ab. 1990, c. 4 136, 1990, c. 4 138, 1979, c. 71; 1999, c. 40 138.1, 1996, c. 17 140, 1990, c. 4 141, Ab. 1990, c. 4 142, Ab. 1990, c. 4 144, 1990, c. 67; 1992, c. 61; 1999, c. 40 145, 1979, c. 71; Ab. 1990, c. 4 146, 1979, c. 71; Ab. 1990, c. 4 147, 1979, c. 71; Ab. 1990, c. 4 148, 1996, c. 17 149, 1994, c. 26; 1996, c. 17; 1999, c. 40 150, Ab. 1990, c. 4 151, Ab. 1990, c. 4 152, Ab. 1990, c. 4 153, 1979, c. 71; 1990, c. 4; 1992, c. 61 154, Ab. 1990, c. 4 155, Ab. 1990, c. 4 156, Ab. 1990, c. 4 157, Ab. 1990, c. 4 158, Ab. 1990, c. 4 159, Ab. 1990, c. 4 160, Ab. 1990, c. 4 161, Ab. 1990, c. 4 162, Ab. 1990, c. 4 163, Ab. 1990, c. 4 164, Ab. 1990, c. 4 165, Ab. 1990, c. 4 166, Ab. 1990, c. 4 167, Ab. 1990, c. 4 168, Ab. 1990, c. 4 169, Ab. 1990, c. 4 170, Ab. 1992, c. 61 171, Ab. 1990, c. 4 172, 1986, c. 95; 1992, c. 61; 1993, c. 71; 1996, c. 17 172.1, 1993, c. 71 173, Ab. 1986, c. 95 174, 1990, c. 67; Ab. 1992, c. 61 175, 1986, c. 86; 1988, c. 46; 1996, c. 17; 1999, c. 40 177, 1986, c. 86; 1988, c. 46; Ab. 1992, c. 61; 1993, c. 71; 1996, c. 17 177.1, 1992, c. 61 178, 1986, c. 86; 1988, c. 46; 1992, c. 61; 1996, c. 17 179, 1981, c. 14; Ab. 1992, c. 61 180, Ab. 1990, c. 4 181, Ab. 1990, c. 4 182, Ab. 1990, c. 4 183, Ab. 1979, c. 71 184, Ab. 1979, c. 71 185, Ab. 1979, c. 71 186, Ab. 1979, c. 71 187, Ab. 1979, c. 71 188, Ab. 1979, c. 71 189, Ab. 1979, c. 71 190, Ab. 1979, c. 71 191, Ab. 1979, c. 71</p>

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Reference	Title Amendments
c. I-8.1	Act respecting offences relating to alcoholic beverages – <i>Cont’d</i> 192 , Ab. 1979, c. 71 193 , 1986, c. 86; 1988, c. 46 194 , Ab. 1979, c. 71 195 , Ab. 1979, c. 71
c. I-9	Engineers Act 2 , 1991, c. 74 5 , 1980, c. 12; 1984, c. 47; 1994, c. 40 6 , 1994, c. 40 8 , 1983, c. 14; 1994, c. 40 9 , 1994, c. 40 10 , 1994, c. 40 11 , 1983, c. 54; 1994, c. 40; Ab. 2001, c. 34 12 , 1999, c. 40 13 , 1983, c. 14; 1992, c. 57 14 , Ab. 1994, c. 40 15 , Ab. 1994, c. 40 16 , 1994, c. 40; 2000, c. 13 17 , 1980, c. 11; Ab. 1994, c. 40 19 , 1994, c. 40 20 , 1994, c. 40; 2000, c. 13 21 , Ab. 2000, c. 13 22 , 1994, c. 40 23 , 1990, c. 4; Ab. 1992, c. 61 24 , 1990, c. 4 26 , 1999, c. 40 28.1 , 2001, c. 34
c. I-10	Forest Engineers Act 1 , 1994, c. 40 2 , 1994, c. 40 3 , 1999, c. 40 6 , Ab. 1994, c. 40 7 , Ab. 1994, c. 40 8 , Ab. 1994, c. 40 9 , 1994, c. 40 10 , 1990, c. 4 11 , 1992, c. 61; 1999, c. 40 12 , Ab. 1992, c. 61 13 , 1994, c. 40 14 , 1994, c. 40
c. I-11	Burial Act 1 , Ab. 1992, c. 57 2 , Ab. 1992, c. 57 3 , 1983, c. 41; 1985, c. 29 4 , Ab. 1992, c. 57 7 , 1996, c. 2 16 , 1983, c. 41 21 , 1990, c. 4 22 , 1992, c. 61; 1996, c. 2 23 , 1999, c. 40
c. I-11.1	Act respecting the enterprise registrar <i>see</i> c. R-17.1

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Reference	Title Amendments
c. I-12	Scaffolding Inspection Act Ab. , 1979, c. 63
c. I-12.1	Act respecting piping installations 2 , 1986, c. 89; 1994, c. 12; 1996, c. 29; 1997, c. 83; 1999, c. 40 3 , Ab. 1997, c. 83 4 , 1997, c. 83 12 , 1997, c. 83; 1998, c. 46 13 , 1996, c. 74; 1997, c. 83 15 , 1996, c. 74 15.1 , 1986, c. 58; 1990, c. 4; 1991, c. 33; 1999, c. 40 15.2 , 1986, c. 58; 1990, c. 4; 1991, c. 33; 1999, c. 40 15.3 , 1990, c. 4; Ab. 1992, c. 61 19 , 1990, c. 4; 1992, c. 61 20 , 1997, c. 83; 1999, c. 40 20.1 , 1996, c. 74; 1997, c. 83 20.2 , 1996, c. 74; 1997, c. 83; 1999, c. 40 20.3 , 1999, c. 40 21 , 1997, c. 83 21.1 , 1997, c. 43 22 , 1997, c. 83 24 , 1996, c. 2; 1997, c. 83 26 , 1999, c. 40 Rp. , 1985, c. 34
c. I-13	Act respecting certain public utility installations 2 , 1988, c. 8; 1997, c. 83; 1999, c. 40; 2000, c. 22 3 , 1996, c. 2
c. I-13.01	Act respecting electrical installations 1 , 1989, c. 66 2 , 1986, c. 89; 1989, c. 66; 1994, c. 12; 1996, c. 29; 1996, c. 74; 1997, c. 83; 1999, c. 40 3 , 1989, c. 66; 1996, c. 74; 1997, c. 83 4 , 1989, c. 66; 1996, c. 74; 1997, c. 83 5 , 1989, c. 66; 1997, c. 83; 1999, c. 40 5.1 , 1999, c. 40 6 , 1989, c. 66; 1997, c. 83 7 , 1997, c. 83 8 , 1989, c. 66; 1996, c. 74 9 , 1996, c. 74; 1997, c. 43; 1997, c. 83 10 , 1989, c. 66 10.1 , 1997, c. 83 11 , 1999, c. 40 13 , 1997, c. 83; 1999, c. 40 14 , 1997, c. 43; 1997, c. 83 15 , 1997, c. 83 16 , 1997, c. 83 16.1 , 1989, c. 66 17 , 1989, c. 66; 1997, c. 83; 1999, c. 40 18 , Ab. 1997, c. 83 19 , 1989, c. 66; 1996, c. 74; 1997, c. 83 24 , 1996, c. 74; 1997, c. 83 25 , Ab. 1989, c. 66 26 , Ab. 1989, c. 66 27 , 1989, c. 66; 1990, c. 4; 1996, c. 74; 1997, c. 83 29 , 1997, c. 83 30 , 1997, c. 83 31 , 1989, c. 66; 1996, c. 74

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Reference	Title Amendments
c. I-13.01	<p>Act respecting electrical installations – <i>Cont'd</i></p> <p>31.1, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1999, c. 40 31.2, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1999, c. 40 34, 1996, c. 74; 1997, c. 43; 1997, c. 83; 2001, c. 26 35, 1997, c. 43; 1997, c. 83; 1998, c. 46 35.1, 1987, c. 85; 1997, c. 43; 1997, c. 83; 1998, c. 46 35.2, 1987, c. 85; 1997, c. 43; 1997, c. 83; 1998, c. 46 35.3, 1987, c. 85; 1997, c. 43; 1998, c. 46; Ab. 2001, c. 26 35.4, 1987, c. 85 35.5, 1987, c. 85 35.6, 1987, c. 85 35.7, 1987, c. 85 35.8, 1987, c. 85 35.9, 1987, c. 85; 1988, c. 8 36, 1989, c. 66; 1990, c. 4; 1992, c. 61 36.1, 1990, c. 4; Ab. 1992, c. 61 37, 1999, c. 40 38, 1997, c. 83 39, Ab. 1989, c. 66 40, Ab. 1989, c. 66 41, 1997, c. 83; 1999, c. 40 42, Ab. 1989, c. 66 44, 1999, c. 40 Rp., 1985, c. 34</p>
c. I-13.011	<p>Act respecting the Institut de la statistique du Québec</p> <p>4.1, 2000, c. 27 39, 2000, c. 29; 2002, c. 45; 2002, c. 70</p>
c. I-13.02	<p>Act respecting the Institut de tourisme et d'hôtellerie du Québec</p> <p>2, 1999, c. 40 3, 1999, c. 40 4, 2000, c. 56 5, 1993, c. 51; 1994, c. 16 15, 1988, c. 48 17, 1993, c. 51; 1994, c. 16 18, 1993, c. 26; 1993, c. 51; 1994, c. 16 19, 1993, c. 26; 1993, c. 51; 1994, c. 16 20, 1993, c. 26; 1993, c. 51; 1994, c. 16 21, 1999, c. 40 22, 1991, c. 32; 1999, c. 40 23, 1994, c. 16 28, 1994, c. 16 42, 1994, c. 16</p>
c. I-13.1	<p>Act respecting the Institut national de productivité</p> <p>Ab., 1986, c. 82</p>
c. I-13.1.1	<p>Act respecting Institut national de santé publique du Québec</p> <p>3, 2002, c. 38 4, 2001, c. 24; 2001, c. 60; 2002, c. 42 8, 2000, c. 56 9, 2002, c. 38 19, 2000, c. 8 20, 2002, c. 38</p>

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Reference	Title Amendments
c. I-13.2	<p>Act respecting the Institut québécois de recherche sur la culture</p> <p>6, 1985, c. 30 7, 1985, c. 30 8, Ab. 1985, c. 30 9, 1985, c. 30 10, 1985, c. 30 11, 1985, c. 30 13, 1985, c. 30 14, 1985, c. 30 15, Ab. 1985, c. 30 16, 1985, c. 30 17, 1985, c. 30 18, 1985, c. 30 19, 1985, c. 30 22, 1985, c. 30 26, Ab. 1987, c. 11 27, Ab. 1987, c. 11 28, Ab. 1987, c. 11 Ab., 1993, c. 50</p>
c. I-13.3	<p>Education Act</p> <p>1, 1990, c. 78; 1997, c. 96 2, 1990, c. 78; 1997, c. 96 3, 1990, c. 78; 1997, c. 96 4, 1990, c. 8; 1997, c. 96 5, 1990, c. 78; 1997, c. 47; 1997, c. 96; 2000, c. 24 6, 1990, c. 78; 1997, c. 96; 2000, c. 24 7, 1990, c. 78; 1997, c. 96 9, 1997, c. 96 14, 1990, c. 8 15, 1990, c. 8; 1992, c. 68; 1994, c. 15; 1996, c. 21; 1997, c. 96 16, 1990, c. 8; Ab. 1999, c. 52 18, 1990, c. 8 20, 1990, c. 78; 1997, c. 47 21, 1990, c. 78; 1997, c. 47 22, 1997, c. 96 23, 1994, c. 16; 1997, c. 96 25, 1997, c. 96 26, 1997, c. 43 27, 1997, c. 43 28, 1997, c. 43 29, 1997, c. 43 30, 1997, c. 43 32, 1997, c. 43 33, 1997, c. 43 34, 1997, c. 43 34.1, 1997, c. 43 34.2, 1997, c. 43 34.3, 1997, c. 43 36, 1990, c. 78; 1997, c. 96; 2000, c. 24; 2002, c. 63 36.1, 2002, c. 63 37, 1997, c. 96; 2000, c. 24; 2002, c. 63 37.1, 2002, c. 63 38, 1997, c. 96 39, 1997, c. 96 40, 1997, c. 96 41, 1997, c. 96 42, 1990, c. 8; 1997, c. 96; 2001, c. 46 43, 1997, c. 96 44, 1997, c. 96 45, 1997, c. 96</p>

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Reference	Title Amendments
c. I-13.3	Education Act – <i>Cont'd</i> 46 , 1997, c. 96 47 , 1990, c. 78; 1997, c. 96 48 , 1997, c. 96 49 , 1997, c. 96 50 , 1997, c. 96 51 , 1997, c. 96 52 , 1997, c. 96 53 , 1990, c. 78; 1997, c. 96; 2001, c. 46 54 , 1997, c. 96 55 , 1990, c. 8; 1997, c. 96 56 , 1997, c. 96 57 , 1997, c. 96 58 , 1997, c. 96 59 , 1997, c. 96 60 , 1990, c. 8; 1997, c. 96 60.1 , 1990, c. 8 61 , 1997, c. 96 62 , 1997, c. 96 63 , 1997, c. 96 64 , 1997, c. 96 65 , 1997, c. 96 66 , 1997, c. 96 67 , 1997, c. 96 68 , 1997, c. 96 69 , 1997, c. 96 70 , 1997, c. 96 71 , 1997, c. 96 72 , 1997, c. 96 73 , 1997, c. 96 74 , 1997, c. 96; 2002, c. 63 75 , 1997, c. 96; 2002, c. 63 76 , 1997, c. 96 77 , 1997, c. 96 78 , 1990, c. 78; 1997, c. 96 79 , 1997, c. 96; 2000, c. 24 80 , 1990, c. 78; 1997, c. 58; 1997, c. 96 81 , 1997, c. 96 82 , 1997, c. 96 83 , 1997, c. 96; 2002, c. 63 84 , 1997, c. 96 85 , 1989, c. 36; 1997, c. 96 86 , 1997, c. 96; 2000, c. 24 87 , 1989, c. 36; 1997, c. 96 88 , 1997, c. 96 89 , 1990, c. 78; 1997, c. 58; 1997, c. 96 90 , 1997, c. 96 91 , 1997, c. 96 92 , 1997, c. 96 93 , 1997, c. 96 94 , 1994, c. 16; 1997, c. 96 95 , 1997, c. 47; 1997, c. 96 96 , 1997, c. 96 96.1 , 1997, c. 96 96.2 , 1997, c. 96; 2002, c. 63 96.3 , 1997, c. 96 96.4 , 1997, c. 96 96.5 , 1997, c. 96 96.6 , 1997, c. 96; 2002, c. 63 96.7 , 1997, c. 96 96.8 , 1997, c. 96 96.9 , 1997, c. 96

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Reference	Title Amendments
c. I-13.3	<p>Education Act – <i>Cont'd</i></p> <p>96.10, 1997, c. 96 96.11, 1997, c. 96 96.12, 1997, c. 96 96.13, 1997, c. 96; 2002, c. 63 96.14, 1997, c. 96 96.15, 1997, c. 96 96.16, 1997, c. 96; 2000, c. 24 96.17, 1997, c. 96 96.18, 1997, c. 96 96.19, 1997, c. 96 96.20, 1997, c. 96 96.21, 1997, c. 96; 2000, c. 24 96.22, 1997, c. 96 96.23, 1997, c. 96 96.24, 1997, c. 96 96.25, 1997, c. 96; 2002, c. 63 96.26, 1997, c. 96 97, 1990, c. 78; 1997, c. 96; 2002, c. 63 97.1, 2002, c. 63 98, 1997, c. 96 99, 1997, c. 96 100, 1997, c. 96 101, 1990, c. 8; 1997, c. 96 102, 1997, c. 96 103, 1997, c. 96 104, 1990, c. 8; 1990, c. 78; 1997, c. 96 105, 1997, c. 96 106, 1997, c. 96 107, 1997, c. 96 107.1, 2002, c. 63 108, 1997, c. 96; 2002, c. 63 109, 1997, c. 96; 2002, c. 63 109.1, 2002, c. 63 110, 1997, c. 96 110.1, 1997, c. 96 110.2, 1997, c. 96 110.3, 1997, c. 96 110.3.1, 2002, c. 63 110.4, 1997, c. 96; 2002, c. 63 110.5, 1997, c. 96 110.6, 1997, c. 96 110.7, 1997, c. 96 110.8, 1997, c. 96 110.9, 1997, c. 96 110.10, 1997, c. 96; 2002, c. 63 110.11, 1997, c. 96 110.12, 1997, c. 96 110.13, 1997, c. 96 111, 1990, c. 78; 1997, c. 47 111.1, 1997, c. 47 113, 1997, c. 96 117, 1990, c. 8 117.1, 1991, c. 27 118, 1991, c. 27 118.1, 1991, c. 27; 1997, c. 96 118.2, 1991, c. 27 118.3, 1991, c. 27 120, 1997, c. 96 121, 1999, c. 40; 2000, c. 42 122, Ab. 1997, c. 47 123, 1990, c. 78; Ab. 1997, c. 47</p>

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Reference	Title Amendments
c. I-13.3	<p>Education Act – <i>Cont'd</i></p> <p> 123.1, 1990, c. 78; Ab. 1997, c. 47 124, Ab. 1997, c. 47 125, Ab. 1997, c. 47 126, Ab. 1997, c. 47 127, 1989, c. 36; 1990, c. 78; Ab. 1997, c. 47 128, Ab. 1997, c. 47 129, 1990, c. 8; 1990, c. 78; Ab. 1997, c. 47 130, Ab. 1997, c. 47 131, Ab. 1997, c. 47 132, 1990, c. 78; Ab. 1997, c. 47 133, 1990, c. 78; Ab. 1997, c. 47 134, 1990, c. 78; Ab. 1997, c. 47 135, Ab. 1997, c. 47 136, Ab. 1997, c. 47 137, 1991, c. 27; Ab. 1997, c. 47 138, 1991, c. 27; Ab. 1997, c. 47 138.1, 1991, c. 27; Ab. 1997, c. 47 138.2, 1991, c. 27; Ab. 1997, c. 47 138.3, 1991, c. 27; Ab. 1997, c. 47 139, Ab. 1997, c. 47 140, Ab. 1997, c. 47 141, Ab. 1997, c. 47 142, Ab. 1997, c. 47 143, 1997, c. 47; 1997, c. 96 145, 1989, c. 36; 1997, c. 96 146, 1989, c. 36; 1990, c. 8; Ab. 1997, c. 47 147, 1997, c. 47; 1997, c. 96 148, 1997, c. 47 149, 1997, c. 47; 1997, c. 96 153, 1997, c. 47 158, 1997, c. 96; 1999, c. 40 161, 1997, c. 96 165, 1999, c. 40 168.1, 1997, c. 96; Ab. 2004, c. 38 169, 2002, c. 63; 2004, c. 38 174, 1997, c. 96 175.1, 1997, c. 6 175.2, 1997, c. 6 175.3, 1997, c. 6 175.4, 1997, c. 96 176, 1997, c. 96; 1999, c. 40 177.1, 1997, c. 96 177.2, 1997, c. 96; 1999, c. 40 178, 1997, c. 96 179, 1990, c. 8; 1997, c. 47; 1997, c. 96 180, 1990, c. 8 182, 1997, c. 96 183, 1990, c. 8; 1997, c. 96 184, 1997, c. 96 185, 1990, c. 8 187, 1990, c. 78; 1997, c. 96 189, 1989, c. 36; 1997, c. 47; 1997, c. 96 191, 1989, c. 36; 1997, c. 47; 1997, c. 96 192, 1997, c. 96 193, 1990, c. 8; 1997, c. 47; 1997, c. 96; 2002, c. 63 194, 1997, c. 96 195, 1997, c. 96 196, 1997, c. 96 198, 1990, c. 8; 1997, c. 47; 1997, c. 96 199, 1997, c. 96 200, 1989, c. 36; 1990, c. 8; 1997, c. 96 </p>

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Reference	Title Amendments
c. I-13.3	<p>Education Act – <i>Cont'd</i></p> <p> 201, 1997, c. 96 201.1, 1997, c. 96 201.2, 1997, c. 96 203, 1990, c. 8; 1997, c. 96 204, 1990, c. 78; 1992, c. 21; 1994, c. 23; 1997, c. 96 206, Ab. 1997, c. 47 207, 1997, c. 47 209, 1990, c. 8; 1990, c. 78; 1997, c. 47; 1997, c. 96 209.1, 2002, c. 63 210, 1997, c. 47; 1997, c. 96 211, 1990, c. 8; 1997, c. 96; 2000, c. 56; 2002, c. 68; 2003, c. 19 212, 1997, c. 96 213, 1990, c. 8; 1990, c. 78; 1992, c. 68; 1997, c. 47; 1997, c. 96 214, 1990, c. 8; 1997, c. 96 215, 1992, c. 68 215.1, 1997, c. 96 216, 1990, c. 78; 1994, c. 16; 1997, c. 96 217, 1997, c. 96 218, 1990, c. 8; 1997, c. 47; 1997, c. 96; 2000, c. 24; 2002, c. 63 218.1, 1997, c. 96 218.2, 1997, c. 96 219, 1990, c. 28; 1990, c. 78; 1991, c. 27 220, 1997, c. 96; 2002, c. 63 221, 1990, c. 78; 1997, c. 96 221.1, 2002, c. 63 222, 1997, c. 96; 2004, c. 38 222.1, 1997, c. 96; 2000, c. 24 223, 1997, c. 96 224, 1994, c. 16; 1997, c. 96 225, 1997, c. 96; 2000, c. 24 226, 1997, c. 96; 2000, c. 24 227, 1997, c. 96; Ab. 2000, c. 24 228, 1990, c. 78; 1997, c. 47; 1997, c. 96; Ab. 2000, c. 24 229, Ab. 1997, c. 96 230, 1997, c. 96; 2000, c. 24 231, 1990, c. 8; 1997, c. 96 233, 1997, c. 47; 1997, c. 96 234, 1997, c. 96 235, 1990, c. 78; 1997, c. 96 237, Ab. 1997, c. 96 239, 1997, c. 96 240, 1997, c. 96; 2000, c. 24 241, 2000, c. 24 241.1, 1992, c. 23 241.2, 1992, c. 23; Ab. 1997, c. 96 241.3, 1992, c. 23; Ab. 1997, c. 96 241.4, 1992, c. 23; 1997, c. 96 244, 1997, c. 96 245, 1990, c. 78; 1997, c. 96 245.1, 2002, c. 63 246, 1990, c. 8; 1997, c. 96 246.1, 1997, c. 96 247, 1990, c. 78; 1997, c. 96 248, Ab. 1997, c. 96 249, 1990, c. 8; 1997, c. 96 250, 1990, c. 78; 1997, c. 96 251, 1997, c. 96 252, 1997, c. 96 253, 1997, c. 96 255, 1995, c. 43; 1997, c. 96 255.1, 1995, c. 43; 1997, c. 96 </p>

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Reference	Title Amendments
c. I-13.3	<p>Education Act – <i>Cont'd</i></p> <p>256, 1989, c. 59; 1996, c. 16; 1997, c. 58; 1997, c. 96 256.1, 1992, c. 23; Ab. 1997, c. 96 258, 1992, c. 23; 1995, c. 43; 1997, c. 58; 1997, c. 96 259, 1990, c. 8; 1990, c. 78; 1994, c. 16; 1997, c. 96 260, 1997, c. 96 261, 1997, c. 96; 2000, c. 24 261.1, 1997, c. 96 262, 1997, c. 47; 1997, c. 96; Ab. 2000, c. 24 263, 1997, c. 47; 1997, c. 96; Ab. 2000, c. 24 264, 1990, c. 78 266, 1990, c. 8; 1997, c. 96; 1999, c. 40 267, 1997, c. 96 268, Ab. 1992, c. 23 269, Ab. 1992, c. 23 271, 1992, c. 23; Ab. 1997, c. 96 275, 1997, c. 96 276, 1997, c. 96 277, 1992, c. 23; 1997, c. 96 279, 1992, c. 23 280, 1992, c. 23 281, 1992, c. 23 284, 1990, c. 8 287, 1990, c. 8; 1995, c. 43; 1997, c. 96 289, 1994, c. 16 290, 1994, c. 16 291, 1997, c. 96 292, 1990, c. 78; 1997, c. 96 293, 1990, c. 78 294, 1989, c. 36; 1992, c. 68; 1994, c. 15; 1996, c. 21 296, 1989, c. 36; 1992, c. 68; 1994, c. 15; 1996, c. 21 297, 1993, c. 27; 1997, c. 96 300, 1990, c. 78; 1991, c. 27; 1994, c. 16; 1997, c. 96; 1999, c. 40 301, 1997, c. 96 304, 1990, c. 8 305, 1990, c. 8; 1997, c. 47 306, 1997, c. 47 307, 1990, c. 8; 1990, c. 28 308, 1990, c. 28; 1992, c. 23; 1999, c. 40 309, Ab. 1990, c. 28 311, 1989, c. 36; 1999, c. 40; 1999, c. 43; 2003, c. 19 312, 1990, c. 28; 1992, c. 23 313, 1997, c. 96 313.1, 1997, c. 96 314, 1989, c. 36; 1990, c. 8; 1996, c. 2; 1999, c. 40; 2000, c. 56 316, 1997, c. 96 317.1, 1997, c. 96 317.2, 1997, c. 96 319, 1999, c. 40 325, 1999, c. 40 326, 1999, c. 40 331, 1992, c. 57 334, 1999, c. 40 335, 1999, c. 40 340, 1996, c. 2 342, 1992, c. 57 343, 1999, c. 40 344, 1990, c. 8 345, 2002, c. 10 347, 2002, c. 10 348, 1990, c. 8; 1990, c. 28 352, 1990, c. 8; 1990, c. 28</p>

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c. I-13.3	Education Act – <i>Cont'd</i>
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	356 , Ab. 1997, c. 47
	357 , Ab. 1997, c. 47
	358 , Ab. 1997, c. 47
	359 , Ab. 1997, c. 47
	360 , Ab. 1997, c. 47
	361 , Ab. 1997, c. 47
	362 , Ab. 1997, c. 47
	363 , Ab. 1997, c. 47
	364 , Ab. 1997, c. 47
	365 , Ab. 1997, c. 47
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	374 , Ab. 1997, c. 47
	375 , Ab. 1997, c. 47
	376 , Ab. 1997, c. 47
	377 , 1990, c. 8; Ab. 1997, c. 47
	378 , Ab. 1997, c. 47
	379 , Ab. 1997, c. 47
	380 , Ab. 1997, c. 47
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	386 , Ab. 1997, c. 47
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	395 , 1997, c. 96
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	399 , 2002, c. 75
	400 , 1997, c. 96; 2002, c. 75
	401 , 1989, c. 36; 1996, c. 2; 2000, c. 56; 2002, c. 75
	402 , 2002, c. 75
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	405 , 1990, c. 8; Ab. 2002, c. 75
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	412 , 2002, c. 75
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Reference	Title Amendments
c. I-13.3	<p>Education Act – <i>Cont'd</i></p> <p> 416, 1990, c. 8; Ab. 2002, c. 75 417, 1990, c. 8; Ab. 2002, c. 75 418, Ab. 2002, c. 75 419, 1990, c. 8; 1997, c. 96; Ab. 2002, c. 75 420, 1997, c. 96; 2002, c. 75 421, 2002, c. 75 422, 1997, c. 96; 2002, c. 75 423, 1990, c. 8; 2002, c. 75 424, 1997, c. 96 424.1, 2002, c. 75 425, 1997, c. 96 425.1, 1990, c. 78; Ab. 1997, c. 47; 2002, c. 75 426, 1999, c. 43; 2002, c. 75; 2003, c. 19 427, 2002, c. 75 428, 1999, c. 40; 2002, c. 75 429, 1999, c. 40; 2002, c. 75 430, 1990, c. 78; 2002, c. 75 431, 2002, c. 75 432, 1990, c. 78; 1994, c. 16; 1997, c. 96; Ab. 2002, c. 75 433, Ab. 2002, c. 75 434, 1990, c. 8; 1990, c. 28; 1990, c. 78; Ab. 2002, c. 75 434.1, 1990, c. 28; 2002, c. 75 434.2, 1990, c. 28; 1999, c. 40; 2002, c. 75 434.3, 1990, c. 28; 2002, c. 75 434.4, 1990, c. 28; 1999, c. 40; 2002, c. 75 434.5, 1990, c. 28; 2002, c. 75 435, 1990, c. 8; 1990, c. 28; 1992, c. 23; 2002, c. 75 436, 1990, c. 8; 1990, c. 28; 1999, c. 40; 2002, c. 75 437, Ab. 1990, c. 28 438, Ab. 1990, c. 28 439, 1990, c. 28; 1990, c. 78; 2002, c. 75 440, 1990, c. 8; 1990, c. 28; 2002, c. 75 441, 1999, c. 40 442, 1999, c. 40 443, 1999, c. 40 444, 1990, c. 8; 1990, c. 28; 1990, c. 78; Ab. 2002, c. 75 445, 1992, c. 23; 2002, c. 75 446, 1990, c. 8; 1997, c. 96; 2002, c. 75 447, 1990, c. 8; 1990, c. 78; 1992, c. 23; 1993, c. 40; 1997, c. 96 448, 1990, c. 8; 1990, c. 78; 1997, c. 96 449, 1997, c. 96; Ab. 2000, c. 24 451, 1997, c. 96; 2000, c. 8; 2002, c. 75 452, 2002, c. 75 453, 1993, c. 27; 1997, c. 96 454.1, 1997, c. 58; 1997, c. 96 455.1, 1990, c. 28; 1992, c. 23 456, 2000, c. 24 456.1, 1997, c. 43 457, Ab. 2000, c. 24 457.1, 1992, c. 23; 1997, c. 96 457.2, 2004, c. 38 459, 1997, c. 96 459.1, 2002, c. 63 460, 1990, c. 78; 1997, c. 96 461, 1990, c. 78; 1997, c. 96; 2000, c. 24 462, 1990, c. 78; 1997, c. 96; 2000, c. 24 463, 1997, c. 96 464, 1997, c. 96; 2000, c. 24 465, 1990, c. 78; 1997, c. 96 466, 1990, c. 8; 1990, c. 78; 1994, c. 16 467, 1990, c. 78; 1994, c. 16; 1997, c. 96 </p>

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c. I-13.3	<p>Education Act – <i>Cont'd</i></p> <p> 468, 1990, c. 78; 1997, c. 96 469, 1990, c. 78; 1997, c. 96 471, 1997, c. 96 472, 1990, c. 78; 1997, c. 96; 2002, c. 75 473, 1990, c. 78; 1997, c. 96 473.1, 1992, c. 23; 1994, c. 16; 2002, c. 75 474, 2002, c. 75 475, 1990, c. 28; 1992, c. 23 475.1, 2002, c. 75 476, 1990, c. 66; 2002, c. 75 477, 2002, c. 75 477.1, 1990, c. 66 477.1.1, 2000, c. 11 477.1.2, 2000, c. 11 477.1.3, 2000, c. 11 477.1.4, 2000, c. 11 477.1.5, 2000, c. 11 477.2, 1997, c. 96 477.3, 1997, c. 96 477.4, 1997, c. 96 477.5, 1997, c. 96 477.6, 1997, c. 96 477.7, 1997, c. 96 477.8, 1997, c. 96 477.9, 1997, c. 96 477.10, 1997, c. 96 477.11, 1997, c. 96 477.12, 1997, c. 96 477.13, 1997, c. 96 477.14, 1997, c. 96 477.15, 1997, c. 96 477.16, 1997, c. 96 477.17, 1997, c. 96 477.18, 1997, c. 96 477.18.1, 2000, c. 24 477.18.2, 2000, c. 24 477.18.3, 2000, c. 24 477.19, 1997, c. 96 477.20, 1997, c. 96 477.21, 1997, c. 96 477.22, 1997, c. 96 477.23, 1997, c. 96 477.24, 1997, c. 96 477.25, 1997, c. 96 477.26, 1997, c. 96 477.27, 1997, c. 96 477.28, 1997, c. 96 478, 1997, c. 96; 2002, c. 75 478.1, 1997, c. 96 478.2, 1997, c. 96 478.3, 1997, c. 96; 2002, c. 75 478.4, 1997, c. 96; 2000, c. 24 479, 2002, c. 75 480, 1990, c. 8; 2002, c. 75 481, 1999, c. 40 485, 1989, c. 36 486, 1990, c. 4; Ab. 1999, c. 52 487, 1990, c. 4 488, 1990, c. 4 491, 1990, c. 4; 1992, c. 61; 1999, c. 52; 2002, c. 75 492, 1992, c. 61 </p>

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Reference	Title Amendments
c. I-13.3	<p>Education Act – <i>Cont'd</i></p> <p>493, 1997, c. 47 494, 1997, c. 47 495, 1997, c. 47 496, 1991, c. 27; 1997, c. 47 497, 1989, c. 36; 1997, c. 47 498, 1989, c. 36; 1991, c. 27; 1997, c. 47 499, 1997, c. 47 500, 1997, c. 47 501, 1997, c. 47 502, 1990, c. 8; 1990, c. 78; 1997, c. 47 503, 1990, c. 8; 1990, c. 78; 1997, c. 47 504, 1990, c. 8; 1990, c. 78; 1997, c. 47 505, 1997, c. 47; Ab. 2002, c. 75 506, 1997, c. 47 507, 1997, c. 47 508, Ab. 1990, c. 28; 1997, c. 47; 1997, c. 96 508.1, 1997, c. 47; 1997, c. 96 508.2, 1997, c. 47 508.3, 1997, c. 47 508.4, 1997, c. 47; 1997, c. 96 508.5, 1997, c. 47; 1997, c. 96 508.6, 1997, c. 47; 1997, c. 96 508.7, 1997, c. 47 508.8, 1997, c. 47; 1997, c. 96 508.9, 1997, c. 47 508.10, 1997, c. 47 508.11, 1997, c. 47; 1997, c. 96 508.12, 1997, c. 47 508.13, 1997, c. 47 508.14, 1997, c. 47 508.15, 1997, c. 47 508.16, 1997, c. 47 508.17, 1997, c. 47 508.18, 1997, c. 47 508.19, 1997, c. 47 508.20, 1997, c. 47 508.21, 1997, c. 47 508.22, 1997, c. 47 508.23, 1997, c. 47; 1997, c. 96 508.24, 1997, c. 47 508.25, 1997, c. 47 508.26, 1997, c. 47 508.27, 1997, c. 47 508.28, 1997, c. 47 508.29, 1997, c. 47 508.30, 1997, c. 47 508.31, 1997, c. 47 508.32, 1997, c. 47 508.33, 1997, c. 47 508.34, 1997, c. 47 508.35, 1997, c. 47 508.36, 1997, c. 47 508.37, 1997, c. 47; 1997, c. 96 508.38, 1997, c. 47 508.39, 1997, c. 47 508.40, 1997, c. 47 508.41, 1997, c. 47 508.42, 1997, c. 47 509, 1990, c. 78; 1997, c. 47 510, 1990, c. 78; 1997, c. 47 511, 1997, c. 47</p>

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Reference	Title Amendments
c. I-13.3	<p>Education Act – <i>Cont'd</i></p> <p> 512, 1997, c. 47 513, 1994, c. 16; 1997, c. 47 514, 1997, c. 47 514.1, 1997, c. 47 514.2, 1997, c. 47 514.3, 1997, c. 47 514.4, 1997, c. 47 514.5, 1997, c. 47 515, 1997, c. 47; 1997, c. 96 515.1, 1990, c. 78; 1997, c. 47 515.2, 1990, c. 78; 1997, c. 47 515.3, 1990, c. 78; 1997, c. 47 515.4, 1990, c. 78; 1997, c. 47 515.5, 1997, c. 47 515.6, 1997, c. 47 515.7, 1997, c. 47 515.8, 1997, c. 47 515.9, 1997, c. 47 516, 1997, c. 47 517, 1997, c. 47 518.1, 1997, c. 47 519, 1997, c. 47; 1999, c. 40 520, 1997, c. 47; 1997, c. 96; 1999, c. 28; 2000, c. 56; 2002, c. 68 521, 1997, c. 47; 1997, c. 96 522, Ab. 1997, c. 47 523, 1997, c. 47; 1997, c. 96 523.1, 1997, c. 47 523.2, 1997, c. 47 523.3, 1997, c. 47 523.4, 1997, c. 47 523.5, 1997, c. 47 523.6, 1997, c. 47 523.7, 1997, c. 47 523.8, 1997, c. 47 523.9, 1997, c. 47 523.10, 1997, c. 47 523.11, 1997, c. 47 523.12, 1997, c. 47 523.13, 1997, c. 47 523.14, 1997, c. 47 523.15, 1997, c. 47 523.16, 1997, c. 47 524, 1994, c. 16; 1997, c. 47; 1997, c. 96 525, 1989, c. 36; 1990, c. 78; 1996, c. 2; Ab. 1997, c. 47 527, 1997, c. 47 528, Ab. 1997, c. 98 529, 1990, c. 78; 1997, c. 47; Ab. 1997, c. 98 529.1, 1997, c. 47; Ab. 1997, c. 98 529.2, 1997, c. 47; Ab. 1997, c. 98 530, 1990, c. 78; 1997, c. 47; Ab. 1997, c. 98 530.1, 1997, c. 47 530.2, 1997, c. 47; 1997, c. 98 530.3, 1997, c. 47 530.4, 1997, c. 47 530.5, 1997, c. 47 530.6, 1997, c. 47 530.7, 1997, c. 47 530.8, 1997, c. 47 530.9, 1997, c. 47 530.10, 1997, c. 47 530.11, 1997, c. 47 </p>

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c. I-13.3	<p>Education Act – <i>Cont'd</i></p> <p>530.12, 1997, c. 47 530.13, 1997, c. 47 531, 1994, c. 16 533, 1990, c. 78; 1997, c. 47; 1997, c. 96 534, 1997, c. 47 535, 1997, c. 47 536, Ab. 1997, c. 47 538, 1997, c. 96 539, 1997, c. 47 540, 1997, c. 47 703, 1999, c. 40 704, 1997, c. 47 706, 1999, c. 40 715, 1990, c. 8 716, 1999, c. 40; 2000, c. 42 718, 1990, c. 8 719, 1990, c. 78 723.1, 2001, c. 30 724, Ab. 1989, c. 36 725, 1990, c. 8; 1994, c. 16; 1997, c. 96 726, 1990, c. 78; 1997, c. 47 727, 1990, c. 78; 1994, c. 11; 1999, c. 28; 2000, c. 24 728, 1990, c. 8</p>
c. I-14	<p>Education Act for Cree, Inuit and Naskapi Native Persons</p> <p>Rp., 1988, c. 84 (<i>with exceptions</i>) Title, 1988, c. 84 1, 1979, c. 72; 1979, c. 80; 1982, c. 58; 1985, c. 8; 1994, c. 16; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 2, 1999, c. 40 4, 1994, c. 16; 1999, c. 40 5, 1999, c. 40 8, 1999, c. 40 10, 1999, c. 40 12, 1981, c. 27; 1994, c. 16; 2000, c. 24 14, 1992, c. 61 15.1, 1979, c. 72; 1983, c. 54; 1985, c. 8; 1999, c. 40 16, 1979, c. 80; 1982, c. 58; 1986, c. 101; 1994, c. 16 18, 1992, c. 61; 1999, c. 40 21, 1996, c. 2 22, 1994, c. 16 32.1, 1979, c. 80 32.2, 1979, c. 80 32.3, 1979, c. 80 32.4, 1979, c. 80; 1979, c. 85 32.5, 1979, c. 80 33, 1979, c. 80; 1986, c. 101 34, 1979, c. 80; 1992, c. 21; 1994, c. 23 35, 1999, c. 40 36, 1999, c. 40 39, 1987, c. 7; 1989, c. 36 39.1, 1985, c. 8; Ab. 1986, c. 10 41, 1986, c. 10 43, 1979, c. 72; 1999, c. 40 45, 1979, c. 72; 1992, c. 57 46, 1986, c. 10 47, 1986, c. 10 47.1, 1986, c. 10 47.2, 1986, c. 10 47.3, 1986, c. 10</p>

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c. I-14	<p>Education Act for Cree, Inuit and Naskapi Native Persons – <i>Cont'd</i></p> <p>47.4, 1986, c. 10; 1987, c. 7 47.5, 1986, c. 10; 1987, c. 7; 1989, c. 36 48, 1979, c. 80; 1986, c. 10; 1987, c. 7; Ab. 1989, c. 36 49, Ab. 1989, c. 36 50, 1979, c. 28; 1979, c. 80; 1986, c. 101 50.1, 1979, c. 28 51, 1979, c. 80 51.1, 1979, c. 80; 2000, c. 24 51.2, 1979, c. 80 52, 1979, c. 28; 1979, c. 80 52.1, 1979, c. 28; 1979, c. 80; 1985, c. 8; 1986, c. 10; 1989, c. 36 52.2, 1979, c. 28; 1986, c. 10; 1989, c. 36 54, 1979, c. 28; 1979, c. 80 54.1, 1979, c. 80 54.2, 1979, c. 80; 1980, c. 11 54.3, 1979, c. 80 54.4, 1979, c. 80 54.5, 1979, c. 80 54.6, 1979, c. 80; 1979, c. 85 54.7, 1979, c. 80 54.8, 1979, c. 80 54.9, 1979, c. 80 54.10, 1979, c. 80 55.1, 1985, c. 8 55.2, 1985, c. 8 55.3, 1985, c. 8 57, 1985, c. 8; 1986, c. 10 58, 1985, c. 8; 1986, c. 10; 1989, c. 36 59, 1999, c. 40 60, 1986, c. 10 61, 1985, c. 8; 1986, c. 10 62, 1979, c. 72 63, 1986, c. 10; 1989, c. 36 65, 1989, c. 36 71, 1989, c. 36 72, 1989, c. 36; 1999, c. 40 73, 1979, c. 28; 1999, c. 40 74, 1979, c. 28; 1989, c. 36; 1999, c. 40 74.1, 1979, c. 28 75, 1999, c. 40 78, 1979, c. 28; 1986, c. 95; 1987, c. 7; Ab. 1989, c. 36 79, Ab. 1989, c. 36 80, 1987, c. 57; Ab. 1989, c. 36 81, 1986, c. 95; Ab. 1989, c. 36 82, 1985, c. 8; 1986, c. 10; 1987, c. 7; Ab. 1989, c. 36 83, Ab. 1989, c. 36 84, Ab. 1989, c. 36 85, Ab. 1989, c. 36 85.1, 1979, c. 28; 1986, c. 95; Ab. 1989, c. 36 85.2, 1979, c. 28; Ab. 1989, c. 36 86, 1986, c. 10; 1987, c. 7; Ab. 1989, c. 36 87, Ab. 1989, c. 36 88, 1986, c. 10; 1987, c. 7; Ab. 1989, c. 36 89, 1986, c. 10; 1987, c. 7; Ab. 1989, c. 36 90, 1987, c. 7; Ab. 1989, c. 36 91, 1987, c. 7; Ab. 1989, c. 36 92, Ab. 1989, c. 36 93, 1987, c. 7; Ab. 1989, c. 36 94, Ab. 1989, c. 36 95, 1986, c. 10; Ab. 1987, c. 7 96, Ab. 1987, c. 7</p>

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Reference	Title Amendments
c. I-14	<p>Education Act for Cree, Inuit and Naskapi Native Persons – <i>Cont'd</i></p> <p> 97, Ab. 1987, c. 7 98, Ab. 1987, c. 7 99, Ab. 1987, c. 7 100, Ab. 1987, c. 7 101, Ab. 1987, c. 7 102, Ab. 1989, c. 36 103, Ab. 1989, c. 36 104, Ab. 1989, c. 36 105, Ab. 1989, c. 36 106, Ab. 1989, c. 36 107, Ab. 1989, c. 36 108, 1986, c. 10; Ab. 1989, c. 36 109, Ab. 1989, c. 36 110, 1986, c. 10; 1987, c. 7; Ab. 1989, c. 36 111, 1986, c. 10; Ab. 1989, c. 36 112, Ab. 1989, c. 36 113, Ab. 1989, c. 36 114, Ab. 1989, c. 36 115, Ab. 1989, c. 36 116, Ab. 1989, c. 36 117, Ab. 1989, c. 36 118, Ab. 1989, c. 36 119, Ab. 1989, c. 36 120, Ab. 1989, c. 36 121, Ab. 1989, c. 36 122, Ab. 1989, c. 36 123, Ab. 1989, c. 36 124, Ab. 1989, c. 36 125, Ab. 1989, c. 36 126, Ab. 1989, c. 36 127, Ab. 1989, c. 36 128, Ab. 1989, c. 36 129, Ab. 1989, c. 36 130, Ab. 1989, c. 36 131, Ab. 1989, c. 36 132, Ab. 1989, c. 36 133, Ab. 1989, c. 36 134, Ab. 1989, c. 36 135, Ab. 1989, c. 36 136, Ab. 1989, c. 36 137, Ab. 1989, c. 36 138, Ab. 1989, c. 36 139, Ab. 1989, c. 36 140, Ab. 1989, c. 36 141, Ab. 1989, c. 36 142, Ab. 1989, c. 36 143, Ab. 1989, c. 36 144, 1986, c. 10; Ab. 1989, c. 36 145, Ab. 1989, c. 36 146, Ab. 1986, c. 10 147, 1986, c. 10; Ab. 1989, c. 36 148, Ab. 1989, c. 36 149, Ab. 1989, c. 36 150, Ab. 1989, c. 36 151, Ab. 1989, c. 36 152, Ab. 1989, c. 36 153, Ab. 1989, c. 36 154, Ab. 1989, c. 36 155, Ab. 1989, c. 36 156, Ab. 1989, c. 36 157, Ab. 1989, c. 36 </p>

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c. I-14	<p>Education Act for Cree, Inuit and Naskapi Native Persons – <i>Cont'd</i></p> <p> 158, Ab. 1989, c. 36 159, Ab. 1989, c. 36 160, Ab. 1989, c. 36 161, Ab. 1989, c. 36 162, Ab. 1989, c. 36 163, Ab. 1989, c. 36 164, Ab. 1989, c. 36 165, Ab. 1989, c. 36 166, Ab. 1989, c. 36 167, 1982, c. 17; Ab. 1986, c. 95 168, Ab. 1989, c. 36 169, 1986, c. 10 171, 1986, c. 10 172, 1986, c. 10; 1999, c. 40 172.1, 1986, c. 10; 1989, c. 36 173, 1999, c. 40 177, 1989, c. 36 178, 1979, c. 80 179, 1996, c. 2 181, 1982, c. 58 181.1, 1986, c. 101 181.2, 1986, c. 101 185, 1979, c. 80 185.1, 1997, c. 6 185.2, 1997, c. 6 185.3, 1997, c. 6 187, 1979, c. 80 189, 1979, c. 80; 1982, c. 58; 1999, c. 40 190, 1982, c. 45; 1983, c. 22 191, 1979, c. 80; 1999, c. 40 192, 1979, c. 80; 1999, c. 40 194, 1979, c. 80; 1987, c. 57 194.1, 1989, c. 36; 1999, c. 40 195, 1981, c. 26; 1997, c. 96 196, 1981, c. 26 197, 1979, c. 80 199, 1999, c. 40 206, 1986, c. 10 207, 1978, c. 7 208, 1982, c. 45; 1983, c. 22; 1999, c. 40 209, 1982, c. 45 210, 1999, c. 40 211, 1990, c. 4 213, 1979, c. 80; 1999, c. 40 214, Ab. 1979, c. 80 215, 1979, c. 80; 1999, c. 40 216, 1981, c. 27 217, 1981, c. 27; 1982, c. 58 218, Ab. 1981, c. 27 219, Ab. 1981, c. 27 220, 1979, c. 72; 1981, c. 27; 1994, c. 16; 1999, c. 40; 1999, c. 43; 2003, c. 19 221, Ab. 1981, c. 27 222, 1981, c. 27; 1999, c. 43; 2003, c. 19 223, Ab. 1981, c. 27 224, 1979, c. 72 225, 1979, c. 72; 1981, c. 27; 1982, c. 32; 1982, c. 58; 1994, c. 16 226, 1979, c. 72; 1992, c. 57 228, Ab. 1979, c. 72 229, Ab. 1979, c. 72 230, Ab. 1979, c. 72 232, 1994, c. 16 </p>

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Reference	Title Amendments
c. I-14	<p>Education Act for Cree, Inuit and Naskapi Native Persons – <i>Cont'd</i></p> <p> 233, 1982, c. 52; 1999, c. 40; 2002, c. 45; 2004, c. 37 234, 1979, c. 80; 1999, c. 40 235, 1999, c. 40 236, Ab. 1979, c. 72 237, 1979, c. 72 240, 1999, c. 40 243, 1999, c. 40 244, 1999, c. 40 250, 1979, c. 80 251, Ab. 1979, c. 80 252, 1979, c. 80 253, 1979, c. 80 254, 1979, c. 80 255, 1979, c. 80 255.1, 1979, c. 80 255.2, 1979, c. 85 258, 1978, c. 7 259, 1979, c. 80 262, 1979, c. 80 263, Ab. 1979, c. 80 264, Ab. 1979, c. 80 265, Ab. 1979, c. 80 266, Ab. 1979, c. 80 267, Ab. 1979, c. 80 268, Ab. 1979, c. 80 269, Ab. 1979, c. 80 270, Ab. 1979, c. 80 271, Ab. 1979, c. 80 272, 1979, c. 80 273, 1979, c. 80 274, 1990, c. 4 275, 1979, c. 80; 1988, c. 21; 1990, c. 4; 1992, c. 61 276, 1999, c. 40 278, 1979, c. 80 279, Ab. 1979, c. 80 280, 1992, c. 61 284, 1999, c. 40 288, 1999, c. 40 291, 1999, c. 40 292, 1999, c. 40 293, 1979, c. 72; 1979, c. 80; 1981, c. 27; 1989, c. 36 294, 1999, c. 40 301, 1999, c. 40 304, 1999, c. 40 306, 1996, c. 2; 1999, c. 40 307, 1994, c. 16; 1999, c. 40 308, 1999, c. 40 309, 1999, c. 40 310, 1999, c. 40 311, 1994, c. 16; 1999, c. 40 312, 1994, c. 16; 1999, c. 40 313, 1990, c. 4 314, 1999, c. 40 315, 1988, c. 21; 1990, c. 4; Ab. 1992, c. 61 320, 1999, c. 40 321, 2000, c. 29 322, 1982, c. 58 328, 1987, c. 68 329, 1987, c. 68 330, 1983, c. 54; 1984, c. 38 332, 1987, c. 68 </p>

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Reference	Title Amendments
c. I-14	<p>Education Act for Cree, Inuit and Naskapi Native Persons – <i>Cont'd</i></p> <p> 339, 1985, c. 8; 1986, c. 10 339.1, 1986, c. 10 339.2, 1986, c. 10 339.3, 1986, c. 10 339.4, 1986, c. 10; 1986, c. 101 339.5, 1986, c. 10 339.6, 1986, c. 101 344, 1992, c. 61; 1999, c. 40 345, 1990, c. 4 346, 1994, c. 16 348, 1996, c. 2 349, 1987, c. 68 351, 1978, c. 59; Ab. 1979, c. 72 352, 1978, c. 79; 1979, c. 28; Ab. 1979, c. 72 353, 1979, c. 72 354, 1999, c. 40 354.1, 1979, c. 72; 1999, c. 40 354.1.1, 1989, c. 36; 1999, c. 40 354.1.2, 1989, c. 36 354.1.3, 1989, c. 36 354.2, 1979, c. 72 354.3, 1979, c. 72 355, 1979, c. 72 356, 1979, c. 72 357, 1999, c. 40 358, 1979, c. 72 359, 1999, c. 40 363, Ab. 1979, c. 72 364, Ab. 1979, c. 72 366, 1979, c. 72; 1996, c. 2 367, 1990, c. 4; 1996, c. 2 368, 1999, c. 40 369, 1999, c. 40 370, 1992, c. 57; 1999, c. 40 372, 1986, c. 95 373, 1986, c. 95 375, 1986, c. 95 376, 1986, c. 95 384, 1979, c. 72 385, 1996, c. 2 386, 1996, c. 2 387, 1996, c. 2 388, 1992, c. 57 389, 1999, c. 40 390, 1999, c. 40 391, 1999, c. 40 392, Ab. 1979, c. 72 393, 1979, c. 72 394, 1999, c. 40 396, 1979, c. 72; 1989, c. 36 397, 1979, c. 72; 1989, c. 36 398, 1979, c. 72 399, 1979, c. 72 399.1, 1979, c. 72 399.2, 1979, c. 72 399.3, 1979, c. 72 399.4, 1979, c. 72; 1989, c. 36 399.5, 1979, c. 72 400, Ab. 1979, c. 72 401, Ab. 1979, c. 72 402, Ab. 1979, c. 72 </p>

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c. I-14	<p>Education Act for Cree, Inuit and Naskapi Native Persons – <i>Cont'd</i></p> <p> 403, Ab. 1979, c. 72 404, Ab. 1979, c. 72 405, Ab. 1979, c. 72 406, Ab. 1979, c. 72 407, Ab. 1979, c. 72 408, Ab. 1979, c. 72 409, Ab. 1979, c. 72 410, Ab. 1979, c. 72 411, Ab. 1979, c. 72 412, Ab. 1979, c. 72 413, Ab. 1979, c. 72 414, Ab. 1979, c. 72 415, Ab. 1979, c. 72 416, Ab. 1979, c. 72 417, Ab. 1979, c. 72 418, Ab. 1979, c. 72 419, Ab. 1979, c. 72 420, Ab. 1979, c. 72 421, Ab. 1979, c. 72 422, Ab. 1979, c. 72 424, 1979, c. 72; 1999, c. 40 427, 1986, c. 10 427.1, 1986, c. 10 427.2, 1986, c. 10; 1999, c. 40 428, 1986, c. 10 428.1, 1986, c. 10 428.2, 1986, c. 10 430, 1979, c. 28 431, 1979, c. 80; 1981, c. 26; 1982, c. 58 431.1, 1981, c. 26; 1982, c. 58 431.2, 1981, c. 26; 1997, c. 96 431.3, 1981, c. 26 431.4, 1981, c. 26; 1997, c. 96 431.5, 1981, c. 26; 1988, c. 25; 1999, c. 40 431.6, 1981, c. 26 431.7, 1981, c. 26 431.8, 1981, c. 26 431.9, 1981, c. 26; 1982, c. 58; 1997, c. 96 431.10, 1981, c. 26 432, 1979, c. 28 433, 1989, c. 36; 1999, c. 40 435, 1999, c. 40 436, 1986, c. 10 438, 1979, c. 28 439, 1986, c. 10; 1986, c. 101 440, 1979, c. 72; 1981, c. 26 440.1, 1981, c. 26 441, 1979, c. 72; 1981, c. 26 442, 1979, c. 72 443, 1979, c. 72 444, 1979, c. 72 449, 1987, c. 7 450, 1979, c. 80 452, 1999, c. 40 455, 1990, c. 4 456, 1990, c. 4; 1992, c. 61; 1999, c. 40 457, 1990, c. 4 458, Ab. 1990, c. 4 459, Ab. 1990, c. 4 460, 1992, c. 61; 1999, c. 40 461, 1979, c. 72 </p>

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Reference	Title Amendments
c. I-14	<p>Education Act for Cree, Inuit and Naskapi Native Persons – <i>Cont'd</i></p> <p> 462, 1979, c. 72 465, 1990, c. 4 471, Ab. 1979, c. 72 472, 1996, c. 2 476, Ab. 1986, c. 95 480, 1978, c. 7; 1979, c. 80 481, 1979, c. 80 482, 1979, c. 80 483, 1979, c. 80 484, 1978, c. 7; 1979, c. 80; 1980, c. 11 485, Ab. 1979, c. 80 486, Ab. 1979, c. 80 493, 1999, c. 40 494, 1985, c. 8; 1996, c. 2; 1999, c. 40 496, 1985, c. 8; 1999, c. 40 497, 1996, c. 2; 2000, c. 56 498, 1985, c. 8; 1989, c. 36; 1999, c. 40 498.1, 1985, c. 8 500, 1987, c. 57; 1999, c. 40 504, 1979, c. 72; 1981, c. 26; 1981, c. 27; 1985, c. 8; 1996, c. 2; 1997, c. 96; 1999, c. 40 504.1, 1985, c. 8 504.2, 1985, c. 8; 1986, c. 10 505, 1992, c. 57; 1999, c. 40 506, 1981, c. 27; 1982, c. 32 507, 1981, c. 27; 1986, c. 10 508, 1981, c. 27; 1999, c. 43; 2003, c. 19 509, 1981, c. 27; 1982, c. 32; 1994, c. 16 510, 1981, c. 27 511, 1999, c. 40 512, 1999, c. 40 519, 1986, c. 10 519.1, 1986, c. 10; 1986, c. 101 522, 1999, c. 40 527, 1999, c. 40 529, 1999, c. 40 534, 1987, c. 68; 1999, c. 40 535, 1979, c. 28; 1985, c. 8; 1986, c. 10; 1987, c. 7; 1989, c. 36 536, 1986, c. 10; 1987, c. 7; 1989, c. 36 537, 1989, c. 36 538, Ab. 1989, c. 36 539, 1986, c. 10; Ab. 1987, c. 7 540, Ab. 1989, c. 36 541, Ab. 1989, c. 36 542, Ab. 1989, c. 36 543, 1979, c. 72; 1979, c. 80; 1986, c. 10; 1986, c. 101; 1987, c. 7; 1989, c. 36 543.1, 1986, c. 10 544, 1979, c. 28; 1986, c. 10 545, 1979, c. 80; 1981, c. 27; 1999, c. 40 548, 1979, c. 80 549, Ab. 1979, c. 72 550, Ab. 1979, c. 72 551, Ab. 1979, c. 72 552, Ab. 1979, c. 72 553, Ab. 1979, c. 72 554, 1979, c. 28; Ab. 1979, c. 72 555, Ab. 1979, c. 72 556, Ab. 1979, c. 72 557, 1979, c. 72; 1985, c. 8; 1992, c. 57 558, 1979, c. 72; 1985, c. 8 558.1, 1979, c. 72; 1985, c. 8 </p>

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Reference	Title Amendments
c. I-14	<p>Education Act for Cree, Inuit and Naskapi Native Persons – <i>Cont'd</i></p> <p>558.2, 1979, c. 72; 1985, c. 8 558.3, 1979, c. 72; 1996, c. 2 558.4, 1979, c. 72 558.5, 1985, c. 8 559, 1996, c. 2; 1999, c. 40 560, 1979, c. 72; 1996, c. 2; 1999, c. 40 561, 1979, c. 72; 1996, c. 2; 1999, c. 40 562, Ab. 1979, c. 72 563, 1996, c. 2; 2000, c. 56 564, 1979, c. 72; 1996, c. 2 565, 1979, c. 72; 1996, c. 2 566, 1979, c. 72; 1996, c. 2 567, 1979, c. 72; 1989, c. 36 567.1, 1979, c. 72; 1989, c. 36 567.2, 1979, c. 72 567.3, 1979, c. 72; 1985, c. 8 567.4, 1979, c. 72 567.5, 1985, c. 8; 1989, c. 36 567.6, 1985, c. 8; 1986, c. 10; 1989, c. 36 567.7, 1985, c. 8 567.8, 1985, c. 8; 1986, c. 10; 1987, c. 7; 1989, c. 36 567.9, 1985, c. 8 567.10, 1985, c. 8 567.11, 1985, c. 8; 1999, c. 40 567.12, 1985, c. 8; 1989, c. 36; 1999, c. 40 567.13, 1985, c. 8 567.14, 1985, c. 8; 1996, c. 2; 1999, c. 40 567.15, 1985, c. 8; 1999, c. 40 568, 1978, c. 78; 1988, c. 84 569, 1978, c. 78; 1988, c. 84 570, 1978, c. 78 571, 1978, c. 78; 1988, c. 84; 1999, c. 40 572, 1978, c. 78; 1988, c. 84 573, 1978, c. 78; 1988, c. 84 574, 1978, c. 78 575, 1978, c. 78; 1988, c. 84; 1994, c. 16 576, 1978, c. 78; 2000, c. 24 577, 1978, c. 78 578, 1978, c. 78 579, 1978, c. 78; 1988, c. 84; 1999, c. 19 580, 1978, c. 78; 1988, c. 84; 1999, c. 19 581, 1978, c. 78; 1999, c. 19 582, 1978, c. 78; 1999, c. 19 582.1, 1988, c. 84; 1999, c. 19 582.2, 1988, c. 84 582.3, 1988, c. 84 582.4, 1988, c. 84 582.5, 1988, c. 84 582.6, 1988, c. 84 582.7, 1988, c. 84 582.8, 1988, c. 84 582.9, 1988, c. 84 582.10, 1988, c. 84 582.11, 1988, c. 84 583, 1978, c. 78 584, 1978, c. 78; 1999, c. 40 585, 1978, c. 78; 1988, c. 84; 1999, c. 40 586, 1978, c. 78 587, 1978, c. 78; 1988, c. 84 588, 1978, c. 78 589, 1978, c. 78</p>

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Reference	Title Amendments
c. I-14	Education Act for Cree, Inuit and Naskapi Native Persons – <i>Cont'd</i>
	590 , 1978, c. 78; 1988, c. 84
	591 , 1978, c. 78
	592 , 1978, c. 78
	593 , 1978, c. 78
	594 , 1978, c. 78
	595 , 1978, c. 78
	596 , 1978, c. 78
	597 , 1978, c. 78
	598 , 1978, c. 78
	599 , 1978, c. 78; 1979, c. 28; 1988, c. 84
	600 , 1978, c. 78; 1996, c. 2
	601 , 1978, c. 78; 1994, c. 16; 1996, c. 2
	602 , 1978, c. 78; 1996, c. 2
	603 , 1978, c. 78; 1988, c. 84; 1999, c. 40
	604 , 1978, c. 78; 1988, c. 84
	605 , 1978, c. 78; 1988, c. 84
	606 , 1978, c. 78
	607 , 1978, c. 78
	608 , 1978, c. 78
	609 , 1978, c. 78; 1988, c. 84
	610 , 1978, c. 78; 1990, c. 35
	611 , 1978, c. 78
	612 , 1978, c. 78; 2002, c. 12
	613 , 1978, c. 78
	613.1 , 1988, c. 84
	613.2 , 1988, c. 84
	614 , 1978, c. 78; 1988, c. 84
	615 , 1978, c. 78; 1996, c. 2
	616 , 1978, c. 78; 1986, c. 95; 1990, c. 4
	617 , 1978, c. 78; 1999, c. 40
	618 , 1978, c. 78
	619 , 1978, c. 78; 1988, c. 84
	620 , 1978, c. 78; 1988, c. 84; 1996, c. 2
	621 , 1978, c. 78; 1996, c. 2; 1999, c. 40
	622 , 1978, c. 78; 1988, c. 84; 1996, c. 2
	622.1 , 1988, c. 84
	623 , 1978, c. 78
	624 , 1978, c. 78
	625 , 1978, c. 78; 1999, c. 40
	626 , 1978, c. 78
	627 , 1978, c. 78
	628 , 1978, c. 78
	629 , 1978, c. 78
	630 , 1978, c. 78; 1996, c. 2
	631 , 1978, c. 78
	632 , 1978, c. 78; 1999, c. 40
	633 , 1978, c. 78; 1999, c. 40
	634 , 1978, c. 78; 1999, c. 40
	635 , 1978, c. 78
	636 , 1978, c. 78
	637 , 1978, c. 78
	638 , 1978, c. 78
	639 , 1978, c. 78
	640 , 1978, c. 78
	641 , 1978, c. 78
	642 , 1978, c. 78
	643 , 1978, c. 78
	644 , 1978, c. 78
	645 , 1978, c. 78
	646 , 1978, c. 78
	647 , 1978, c. 78

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Reference	Title Amendments
c. I-14	Education Act for Cree, Inuit and Naskapi Native Persons – <i>Cont'd</i>
	648 , 1978, c. 78
	649 , 1978, c. 78; 1988, c. 84; 1999, c. 40
	650 , 1978, c. 78
	651 , 1978, c. 78
	652 , 1978, c. 78
	653 , 1978, c. 78; 1988, c. 84
	654 , 1978, c. 78; 1988, c. 84
	655 , 1978, c. 78
	656 , 1978, c. 78
	657 , 1978, c. 78; 1979, c. 28; 1982, c. 58; 1983, c. 54; 1988, c. 84; 1996, c. 2
	658 , 1978, c. 78; 1996, c. 2
	659 , 1978, c. 78; 1996, c. 2; 2000, c. 24
	660 , 1978, c. 78
	661 , 1978, c. 78
	662 , 1978, c. 78
	663 , 1978, c. 78; 1988, c. 84
	664 , 1978, c. 78; 1988, c. 84
	665 , 1978, c. 78
	666 , 1978, c. 78; 1979, c. 80
	667 , 1978, c. 78; 1988, c. 84
	668 , 1978, c. 78
	669 , 1978, c. 78; 1988, c. 84
	670 , 1978, c. 78; 1999, c. 40
	671 , 1978, c. 78
	672 , 1978, c. 78; 1999, c. 40
	673 , 1978, c. 78; 1982, c. 58
	674 , 1978, c. 78
	675 , 1978, c. 78
	676 , 1978, c. 78
	677 , 1978, c. 78
	678 , 1978, c. 78
	679 , 1978, c. 78
	680 , 1978, c. 78; 1988, c. 84; 1999, c. 40
	681 , 1978, c. 78
	682 , 1978, c. 78
	683 , 1978, c. 78
	684 , 1978, c. 78
	685 , 1978, c. 78
	686 , 1979, c. 25; 1988, c. 84; 1999, c. 40
	687 , 1979, c. 25
	688 , 1979, c. 25
	689 , 1979, c. 25
	690 , 1979, c. 25; 1988, c. 84; 1999, c. 40
	691 , 1979, c. 25
	692 , 1979, c. 25
	693 , 1979, c. 25
	694 , 1979, c. 25
	695 , 1979, c. 25
	696 , 1979, c. 25; 1999, c. 40
	697 , 1979, c. 25
	698 , 1979, c. 25
	699 , 1979, c. 25
	700 , 1979, c. 25; 1994, c. 16
	701 , 1979, c. 25
	702 , 1979, c. 25
	703 , 1979, c. 25
	704 , 1979, c. 25
	705 , 1979, c. 25
	706 , 1979, c. 25
	707 , 1979, c. 25; 1994, c. 16
	708 , 1979, c. 25; 1994, c. 16

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Reference	Title Amendments
c. I-14	<p>Education Act for Cree, Inuit and Naskapi Native Persons – <i>Cont'd</i></p> <p>709, 1979, c. 25 710, 1979, c. 25 711, 1979, c. 25 712, 1979, c. 25; 2000, c. 24 713, 1979, c. 25; 1994, c. 16 714, 1979, c. 25 715, 1979, c. 25 716, 1979, c. 25 717, 1979, c. 25 718, 1979, c. 25 719, 1979, c. 25 720, 1986, c. 101; 1988, c. 84 721, 1986, c. 101; 1988, c. 84; 1994, c. 11; 1999, c. 28; 2000, c. 24 Form 1, 1999, c. 40 Form 3, 1986, c. 10; Ab. 1989, c. 36 Form 4, Ab. 1989, c. 36 Form 5, Ab. 1989, c. 36 Form 6, 1986, c. 10 Form 7, 1985, c. 8; 1986, c. 10 Form 8, 1985, c. 8 Form 11, Ab. 1979, c. 80 Form 12, Ab. 1996, c. 2 Form 13, 1999, c. 40 Form 14, 1996, c. 2 Form 15, Ab. 1986, c. 95 Form 17, 1994, c. 16 Form 20, Ab. 1989, c. 36 Form 21, Ab. 1989, c. 36 Form 22, Ab. 1989, c. 36 Form 23, Ab. 1989, c. 36 Form 24, 1996, c. 2; 1999, c. 40</p>
c. I-15	<p>Municipal Aid Prohibition Act</p> <p>1, 1996, c. 2 2, 1996, c. 2; 1999, c. 43; 2003, c. 19</p>
c. I-15.1	<p>Act respecting market intermediaries</p> <p>14, 1991, c. 37 25, Ab. 1993, c. 17 36, 1997, c. 43 37, 1997, c. 43 37.1, 1997, c. 43 42, 1991, c. 37; 1999, c. 40 43, 1991, c. 37; 1997, c. 43 44, 1991, c. 37 48, 1999, c. 40 52, 1999, c. 40 54, 1999, c. 40 56, 1999, c. 40 59, Ab. 1999, c. 40 83, 1999, c. 40 92, 1999, c. 40 93, 1999, c. 40 115, 1999, c. 40 160, 1997, c. 43 180, 1999, c. 40 184, 1999, c. 40 188, 1992, c. 61</p>

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Reference	Title Amendments
c. I-15.1	<p>Act respecting market intermediaries – <i>Cont'd</i></p> <p>194, 1997, c. 43 195, 1997, c. 43 198, 1997, c. 43 210, 1999, c. 40 212, 1999, c. 40 213, 1992, c. 61 214, 1992, c. 61 215, 1999, c. 40 217, 1999, c. 40 Rp., 1998, c. 37</p>
c. I-16	<p>Interpretation Act</p> <p>1, 1982, c. 62 2, Ab. 1982, c. 62 3, Ab. 1982, c. 62 4, Ab. 1982, c. 62 5, 1982, c. 62 9, 1982, c. 62 11, 1982, c. 62; 1999, c. 40 13, 1986, c. 22; 1999, c. 40 14, Ab. 1982, c. 62 15, Ab. 1982, c. 62 16, Ab. 1982, c. 62 20, Ab. 1982, c. 62 21, Ab. 1982, c. 62 23, Ab. 1982, c. 62 24, Ab. 1982, c. 62 25, Ab. 1982, c. 62 26, Ab. 1982, c. 62 27, Ab. 1982, c. 62 28, Ab. 1982, c. 62 29, Ab. 1982, c. 62 30, Ab. 1982, c. 62 31, Ab. 1982, c. 62 32, Ab. 1982, c. 62 33, Ab. 1982, c. 62 34, Ab. 1982, c. 62; 1986, c. 71 35, Ab. 1982, c. 62 36, Ab. 1982, c. 62 37, Ab. 1982, c. 62 40.1, 1979, c. 61; Ab. 1993, c. 40 41, 1992, c. 57 41.1, 1992, c. 57 41.2, 1992, c. 57 41.3, 1992, c. 57 41.4, 1992, c. 57 42, 1999, c. 40 49, 1999, c. 40 52, 1999, c. 40 54, 1992, c. 57 55, 1999, c. 40 55.1, 2002, c. 32 56, 1999, c. 40 58, 1986, c. 95; 1999, c. 40 60, 1982, c. 62; 1999, c. 40 61, 1978, c. 5; 1980, c. 39; 1981, c. 14; 1981, c. 23; 1982, c. 62; 1984, c. 46; 1986, c. 95; 1990, c. 4; 1992, c. 57; 2001, c. 32; 2004, c. 12 61.1, 2002, c. 6 62, 1982, c. 62</p>

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Reference	Title Amendments
c. I-16.1	<p>Act respecting Investissement Québec and La Financière du Québec</p> <p>Title, 2001, c. 69 1, 2001, c. 69 3, 2000, c. 56 23, 2000, c. 8 25, 2001, c. 69 36, 2001, c. 69 50, 2001, c. 69 51, 2001, c. 69 52, 2000, c. 56; 2001, c. 69 52.1, 2001, c. 69 52.2, 2001, c. 69 52.3, 2001, c. 69 53, 2001, c. 69 54, 2001, c. 69 55, 2001, c. 69 58, 2001, c. 69 59, 2001, c. 69 60, 2001, c. 69 64, 2001, c. 69 66, 2001, c. 69 67, 2001, c. 69 68, 2001, c. 69 69, 2001, c. 69 70, 2001, c. 69 72, 2001, c. 69 73, 2001, c. 69 74, 2001, c. 69 76, 2001, c. 69 77, 2001, c. 69 78, 2001, c. 69</p>
c. I-17	<p>University Investments Act</p> <p>1, 1985, c. 21; 1988, c. 41; 1989, c. 18; 1994, c. 16; 1999, c. 40 2, 1993, c. 26 4, 1986, c. 75 5, 1982, c. 58 6, 1982, c. 58 6.1, 1982, c. 58; 1985, c. 21; 1986, c. 75; 1988, c. 41; 1990, c. 66; 1994, c. 16 6.2, 1990, c. 66</p>
c. J-1	<p>Newspaper Declaration Act</p> <p>1, 1992, c. 61 7, 1992, c. 61 8, 1992, c. 61; 1999, c. 40 9, 1990, c. 4 10, 1992, c. 61 11, 1992, c. 61 13, 1990, c. 4 14, Ab. 1986, c. 95 15, Ab. 1990, c. 4</p>
c. J-1.1	<p>Act respecting judgments rendered by the Supreme Court of Canada on the language of statutes and other instruments of a legislative nature</p> <p>Title, 1992, c. 37 Preamble, 1992, c. 37 2, 1992, c. 37 3, 1992, c. 37 4, 1999, c. 40</p>

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Reference	Title Amendments
c. J-2	<p>Jurors Act</p> <p>1, 1984, c. 51; 1989, c. 1; 1995, c. 23; 1999, c. 40 3, 1995, c. 23 4, 1981, c. 14; 1983, c. 41; 1988, c. 21; 1989, c. 52; 1990, c. 4; 1996, c. 2 5, 1982, c. 62 6, 1981, c. 14; 2002, c. 6 7, 1984, c. 51; 1995, c. 23 7.1, 1995, c. 23 8, 1984, c. 51; 1989, c. 1; 1995, c. 23 9, 1995, c. 23 10, 1995, c. 23 17, 1995, c. 23; 1999, c. 40 18, 1988, c. 65 22, 1988, c. 65; 1992, c. 57 22.1, 1988, c. 65 22.2, 1988, c. 65 22.3, 1988, c. 65 24, 1988, c. 65; 1999, c. 40 25, 1988, c. 65 26, 1996, c. 5; 1999, c. 40 26.1, 1996, c. 5 28, 1988, c. 65 29, 1988, c. 65 31, 1996, c. 5 32, 1996, c. 5 33, 1988, c. 65; 1999, c. 40 35.1, 1988, c. 65 38, 1999, c. 40 39, 1988, c. 65; 1999, c. 40 42, 1980, c. 11 47, 1980, c. 11; 1984, c. 46; 1987, c. 85; 2001, c. 26 48, 1999, c. 40 48.1, 1995, c. 23 49, 1995, c. 23 50, 1990, c. 4; Ab. 1992, c. 61</p>
c. J-3	<p>Act respecting administrative justice</p> <p>3, 1998, c. 39 16, 2000, c. 56 18, 1997, c. 75; 1998, c. 36 20, 1998, c. 36 21, 1997, c. 49; 1997, c. 57; 1998, c. 36 22, 1997, c. 75 22.1, 1997, c. 75 23, 1997, c. 75 24, 1997, c. 77; 2002, c. 22; 2004, c. 31 25, 1997, c. 43; 2001, c. 29; 2002, c. 22; 2002, c. 69; 2004, c. 31 27, 2002, c. 22 32, 1999, c. 40 33, 1999, c. 40 48, 2002, c. 22 49, 2002, c. 22 56, 2002, c. 22 59, 2002, c. 30 82, 1997, c. 43 85, 1999, c. 40 102, 2001, c. 44; 2002, c. 22 103, 1997, c. 75 114, 2002, c. 22 118.1, 2002, c. 22 119, 1997, c. 75; 2001, c. 29; 2002, c. 22; 2002, c. 69</p>

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Reference	Title Amendments
c. J-3	<p>Act respecting administrative justice – <i>Cont'd</i></p> <p>119.1, 2002, c. 22 119.2, 2002, c. 22 119.3, 2002, c. 22 119.4, 2002, c. 22 119.5, 2002, c. 22 120, 2002, c. 22 121, 2002, c. 22 121.1, 2002, c. 22 121.2, 2002, c. 22 122, 2002, c. 22 124, 2002, c. 22 128, 2002, c. 22 132, 2002, c. 22 135, 1999, c. 40 166, 2000, c. 56 167, 2002, c. 22 168, 2002, c. 22 171.1, 2002, c. 22 177, 2002, c. 22 184.1, 2002, c. 22 184.2, 2002, c. 22 186, 2002, c. 22 194, 2002, c. 22 200.1, 2002, c. 22 Sched. I, 1997, c. 43; 1997, c. 49; 1997, c. 57; 1997, c. 75; 1998, c. 36; 1999, c. 24; 1999, c. 45; 2001, c. 9; 2001, c. 24; 2001, c. 29; 2001, c. 60; 2002, c. 22; 2002, c. 69; 2002, c. 81; 2004, c. 20; 2004, c. 31 Sched. II, 1997, c. 43; 2000, c. 56; 2001, c. 68; 2002, c. 22 Sched. III, 1997, c. 43; 1999, c. 36; 2000, c. 9; 2000, c. 56; 2001, c. 14; 2002, c. 22; 2002, c. 74 Sched. IV, 1997, c. 20; 1997, c. 43; 1997, c. 64; 1998, c. 40; 1999, c. 32; 1999, c. 50; 2000, c. 10; 2000, c. 26; 2000, c. 49; 2000, c. 53; 2001, c. 38; 2002, c. 22; 2003, c. 23; 2004, c. 37</p>
c. L-0.1	<p>Act respecting La Financière agricole du Québec</p> <p>19, 2001, c. 35</p>
c. L-0.2	<p>Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies</p> <p>Title, 2001, c. 60; 2002, c. 69 1, 1979, c. 63; 1981, c. 22; 1982, c. 58; 1984, c. 27; 1989, c. 58; 1990, c. 55; 1992, c. 21; 1994, c. 23; 1997, c. 77; 1998, c. 39; 2000, c. 56; 2001, c. 60; 2002, c. 69 2, 1981, c. 22; 1984, c. 47; 1988, c. 47; 1992, c. 21; 2001, c. 60; 2002, c. 69 2.1, 1984, c. 47; 1988, c. 47; 1992, c. 21; Ab. 2002, c. 69 3, Ab. 1987, c. 68 4, Ab. 2001, c. 60 5, 1981, c. 22; 1990, c. 55; 1992, c. 21; 1996, c. 2; Ab. 2001, c. 60 6, 1981, c. 22; Ab. 2001, c. 60 7, Ab. 2001, c. 60 8, Ab. 2001, c. 60 9, Ab. 2001, c. 60 10, 1992, c. 21; Ab. 2001, c. 60 11, 1992, c. 21; Ab. 2001, c. 60 12, 1986, c. 95; 1988, c. 21; 1992, c. 21; 1999, c. 40; Ab. 2001, c. 60 13, 1999, c. 40; Ab. 2001, c. 60 14, Ab. 2001, c. 60 15, Ab. 1986, c. 95; Ab. 2001, c. 60 16, Ab. 2001, c. 60</p>

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Reference	Title Amendments
c. L-0.2	<p>Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies – <i>Cont'd</i></p> <p>16.1, 1985, c. 23; 1999, c. 40; Ab. 2001, c. 60 16.2, 1985, c. 23; 1999, c. 40; Ab. 2001, c. 60 16.3, 1985, c. 23; Ab. 2001, c. 60 16.4, 1985, c. 23; 1999, c. 40; Ab. 2001, c. 60 16.5, 1985, c. 23; 1999, c. 40; Ab. 2001, c. 60 16.6, 1985, c. 23; 1999, c. 40; Ab. 2001, c. 60 16.7, 1985, c. 23; 1997, c. 43; Ab. 2001, c. 60 16.8, 1985, c. 23; 1997, c. 43; Ab. 2001, c. 60 16.9, 1985, c. 23; Ab. 2001, c. 60 16.10, 1987, c. 89; Ab. 2001, c. 60 16.11, 1987, c. 89; Ab. 2001, c. 60 17, Ab. 2001, c. 60 18, 1996, c. 2; Ab. 2001, c. 60 19, Ab. 2001, c. 60 20, Ab. 2001, c. 60 21, Ab. 2001, c. 60 22, Ab. 2001, c. 60 23, Ab. 2001, c. 60 24, Ab. 2001, c. 60 24.1, 2001, c. 37; 2003, c. 19 24.2, 2001, c. 37 24.3, 2001, c. 37 24.4, 2001, c. 37 24.5, 2001, c. 37 24.6, 2001, c. 37 25, Ab. 2001, c. 60 26, Ab. 2001, c. 60 27, Ab. 2001, c. 60 28, Ab. 2001, c. 60 29, Ab. 2001, c. 60 30, 1999, c. 40; Ab. 2001, c. 60 31, 1982, c. 58; 1984, c. 47; 1988, c. 47; 1990, c. 55; 1992, c. 21; 1994, c. 23; 1997, c. 77; 1998, c. 42; 2002, c. 69 34, 1981, c. 22; 1984, c. 47; 1985, c. 23; 1988, c. 47; 1990, c. 55; 1992, c. 21; 2002, c. 69 35, 1981, c. 22; 1988, c. 47; 1990, c. 55; 2002, c. 69 36, 1981, c. 22; 1984, c. 47; 1988, c. 47; 1990, c. 55; 1992, c. 21; 2002, c. 69 37, 1984, c. 47; 1990, c. 55; 2002, c. 69 38, 1999, c. 40 39, 1984, c. 47; 1992, c. 21; 1999, c. 40; 2002, c. 69 40, 1984, c. 47; 1992, c. 21; 2002, c. 69 40.1, 1981, c. 22; 1990, c. 55; 1992, c. 21; 2002, c. 69 40.2, 1981, c. 22; 1988, c. 47; Ab. 2002, c. 69 40.3, 1981, c. 22; Ab. 2002, c. 69 40.3.1, 1988, c. 47; Ab. 2002, c. 69 40.3.2, 1988, c. 47; 1990, c. 4; 1990, c. 55; 1997, c. 43 40.3.3, 1988, c. 47 40.3.4, 1988, c. 47 40.4, 1987, c. 65; 1988, c. 47; 1997, c. 43 41, 1984, c. 47; 1988, c. 47; 1990, c. 55; 1992, c. 21; 1997, c. 43; 2002, c. 69 42, Ab. 1992, c. 57 43, 1992, c. 57 45, 1992, c. 57; Ab. 2001, c. 60 46, 1992, c. 57; Ab. 2001, c. 60 47, 1983, c. 41; 1985, c. 29; 1991, c. 44; 1992, c. 21; 1992, c. 57; Ab. 2001, c. 60 48, Ab. 1992, c. 57 49, 1999, c. 40; Ab. 2001, c. 60 50, 1992, c. 57; Ab. 2001, c. 60 51, 1992, c. 57; 2001, c. 60 52, 1983, c. 41; 1985, c. 29; 1991, c. 44</p>

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Reference	Title Amendments
c. L-0.2	<p>Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies – <i>Cont'd</i></p> <p>53, 1996, c. 2 56, 1999, c. 40 57, 1999, c. 40 58, 1984, c. 47; 1997, c. 77 59, 1985, c. 23; 1997, c. 77 60, 1984, c. 47; 1992, c. 57; 1997, c. 77 61, 1983, c. 41 62, 1992, c. 57; 1997, c. 77; 2001, c. 60 63, 1996, c. 2; 1997, c. 77 65, 1984, c. 47; 1986, c. 95; 1992, c. 21; 2002, c. 69 66, 1979, c. 63; 1986, c. 95; 2001, c. 60 67, 1986, c. 95; 1987, c. 68 68, 1986, c. 95 68.1, 1986, c. 95 69, 1979, c. 63; 1981, c. 22; 1984, c. 27; 1984, c. 47; 1985, c. 23; 1990, c. 55; 1992, c. 21; 1992, c. 57; 1997, c. 77; 2001, c. 60; 2002, c. 69 71, 1984, c. 47; 1986, c. 58; 1990, c. 4; 1991, c. 33; 1992, c. 21; 1999, c. 40; 2002, c. 69 72, 1999, c. 40; Ab. 2001, c. 60 73, 1999, c. 40</p>
c. L-1	<p>Legislature Act</p> <p>Rp., 1992, c. 9</p>
c. L-1.1	<p>Act to promote the parole of inmates</p> <p>1, 1998, c. 27 3, 1981, c. 14; 1988, c. 44; 1991, c. 43 3.1, 1998, c. 27 3.2, 1998, c. 27 4, 1998, c. 27 6, 1978, c. 18 9, 1988, c. 44; 1998, c. 27; 1999, c. 40 10, 1997, c. 43 13, 1997, c. 43 14, 1998, c. 27 16, 1997, c. 43 17, 1997, c. 43 18, 1991, c. 43; 1997, c. 43 19, 1998, c. 27 19.1, 1998, c. 27 19.2, 1998, c. 27 19.3, 1998, c. 27 20, 1998, c. 27 20.1, 1998, c. 27 25, 1998, c. 27; 1999, c. 40 26, 1990, c. 4; 1998, c. 27 26.1, 1998, c. 27 28, 1998, c. 27 30.1, 1998, c. 27 30.2, 1998, c. 27 32, 1997, c. 43 34, 1998, c. 27 35, 1998, c. 27 36, 1997, c. 43; Ab. 1998, c. 27 37, 1998, c. 27 38, 1998, c. 27 40, 1991, c. 43 47, 1986, c. 86; 1988, c. 46</p>

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Reference	Title Amendments
c. L-1.1	<p>Act to promote the parole of inmates – <i>Cont'd</i></p> <p>48, 1985, c. 30; 1986, c. 86; 1988, c. 46 49, 1998, c. 27 57, 1986, c. 86; 1988, c. 46 Rp., 2002, c. 24</p>
c. L-2	<p>Freedom of Worship Act</p> <p>1, 1999, c. 40 2, Ab. 1986, c. 95 4, 1992, c. 61 5, 1986, c. 95; 1990, c. 4 6, 1986, c. 95; 1990, c. 4 8, Ab. 1986, c. 95 10, 1990, c. 4; 1992, c. 61 11, Ab. 1986, c. 95 12, Ab. 1986, c. 95 13, Ab. 1986, c. 95 14, Ab. 1990, c. 4 15, 1990, c. 4; Ab. 1992, c. 61 16, Ab. 1990, c. 4 17, Ab. 1992, c. 61</p>
c. L-3	<p>Licenses Act</p> <p>1, 1978, c. 34 2, 1978, c. 34 3, Ab. 1978, c. 34 3.1, 1979, c. 20; 1998, c. 16 5, 1978, c. 34; 1979, c. 78; 1995, c. 63; 1997, c. 85; 2001, c. 51; 2001, c. 52 8, 1978, c. 34 9, 1983, c. 44 10, 1978, c. 34; Ab. 1983, c. 44 11, Ab. 1983, c. 44 13, 1983, c. 44 14, Ab. 1978, c. 34 15, 1990, c. 4; 1991, c. 33 16, 1990, c. 4 16.1, 1982, c. 4; 1983, c. 44 17, Ab. 1978, c. 34 18, Ab. 1978, c. 34 19, Ab. 1978, c. 34 21, Ab. 1978, c. 34 22, Ab. 1978, c. 34 23, Ab. 1983, c. 44 24, Ab. 1983, c. 44 25, Ab. 1983, c. 44 26, Ab. 1983, c. 44 27, Ab. 1983, c. 44 28, Ab. 1983, c. 44 29, Ab. 1983, c. 44 30, Ab. 1983, c. 44 31, Ab. 1983, c. 44 32, Ab. 1983, c. 44 33, Ab. 1983, c. 44 34, Ab. 1983, c. 44 35, Ab. 1983, c. 44 36, Ab. 1983, c. 44 37, Ab. 1983, c. 44 38, Ab. 1983, c. 44 39, Ab. 1983, c. 44 39.1, Ab. 1983, c. 44</p>

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Reference	Title Amendments
c. L-3	<p>Licenses Act – <i>Cont'd</i></p> <p>40, Ab. 1978, c. 36 41, Ab. 1978, c. 36 42, Ab. 1978, c. 36 43, Ab. 1978, c. 36 44, Ab. 1978, c. 36 45, Ab. 1990, c. 60 46, 1980, c. 14; 1982, c. 56; 1988, c. 4; 1989, c. 5; 1990, c. 60; Ab. 1991, c. 67 46.1, 1988, c. 4; Ab. 1989, c. 5 46.2, 1988, c. 4; Ab. 1989, c. 5 46.3, 1990, c. 60; Ab. 1991, c. 67 47, Ab. 1990, c. 60 48, Ab. 1990, c. 60 49, Ab. 1990, c. 60 50, 1980, c. 14; 1982, c. 56; Ab. 1987, c. 103 51, Ab. 1978, c. 36 52, Ab. 1978, c. 36 53, Ab. 1978, c. 36 54, Ab. 1978, c. 36 55, Ab. 1978, c. 36 56, Ab. 1978, c. 36 57, Ab. 1978, c. 36 58, Ab. 1978, c. 36 59, 1990, c. 4; Ab. 1990, c. 60 60, Ab. 1978, c. 36 61, Ab. 1990, c. 60 62, Ab. 1978, c. 36 63, Ab. 1978, c. 36 64, Ab. 1978, c. 36 65, Ab. 1991, c. 67 66, Ab. 1990, c. 60 67, Ab. 1983, c. 44 68, Ab. 1983, c. 44 69, Ab. 1983, c. 44 70, Ab. 1983, c. 44 71, Ab. 1983, c. 44 72, Ab. 1983, c. 44 73, Ab. 1983, c. 44 74, Ab. 1983, c. 44 75, Ab. 1983, c. 44 76, Ab. 1983, c. 44 77, Ab. 1983, c. 44 78, Ab. 1983, c. 44 79, Ab. 1983, c. 44 79.1, Ab. 1984, c. 30 79.2, Ab. 1984, c. 30 79.3, Ab. 1984, c. 30 79.3.1, Ab. 1983, c. 44 79.4, Ab. 1984, c. 30 79.5, Ab. 1984, c. 30 79.6, Ab. 1984, c. 30 79.7, Ab. 1984, c. 30 79.8, Ab. 1984, c. 30 79.9, Ab. 1984, c. 30 79.10, 1982, c. 4; 1988, c. 4; 1990, c. 7; 1990, c. 60; 1992, c. 17; 1995, c. 63; 1997, c. 14; 1997, c. 85; 1999, c. 53; 1999, c. 83 79.11, 1982, c. 4; 1988, c. 4; 1990, c. 7; 1990, c. 60; 1991, c. 67; 1995, c. 1; 1995, c. 63; 1997, c. 85; 2002, c. 9 79.11.1, 1988, c. 4; 1990, c. 60; 1997, c. 14; 1997, c. 85 79.11.2, 1992, c. 1 79.12, 1982, c. 4; Ab. 1990, c. 60 79.13, 1982, c. 4</p>

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Reference	Title Amendments
c. L-3	<p>Licenses Act – <i>Cont'd</i></p> <p>79.14, 1982, c. 4; 1988, c. 4; 1990, c. 60; 1991, c. 67; 1999, c. 65; 1999, c. 83 79.15, 1982, c. 4; 1988, c. 4; 1990, c. 60; 1991, c. 67; 1999, c. 83 79.15.0.1, 1999, c. 83 79.15.0.2, 1999, c. 83 79.15.0.3, 1999, c. 83 79.15.1, 1990, c. 60 79.16, 1982, c. 4 79.17, 1982, c. 4; 1990, c. 4; 1990, c. 60 80, Ab. 1978, c. 36 81, Ab. 1978, c. 36 82, Ab. 1978, c. 36 83, Ab. 1978, c. 36 84, Ab. 1978, c. 36 85, Ab. 1978, c. 36 86, Ab. 1983, c. 44 87, Ab. 1983, c. 44 88, Ab. 1983, c. 44 89, Ab. 1982, c. 48 90, Ab. 1982, c. 48 91, Ab. 1982, c. 48 92, Ab. 1982, c. 48 93, Ab. 1982, c. 48 94, Ab. 1982, c. 48 95, Ab. 1982, c. 48 96, Ab. 1982, c. 48 97, Ab. 1983, c. 44 98, Ab. 1983, c. 44 99, Ab. 1983, c. 44 100, Ab. 1983, c. 44 101, Ab. 1983, c. 44 102, Ab. 1983, c. 44 103, Ab. 1983, c. 44 104, Ab. 1983, c. 44 105, Ab. 1983, c. 44 106, Ab. 1983, c. 44 107, Ab. 1983, c. 44 108, Ab. 1983, c. 44 109, Ab. 1983, c. 44 110, Ab. 1983, c. 44 111, Ab. 1983, c. 44 112, Ab. 1983, c. 44 113, Ab. 1983, c. 44 114, Ab. 1983, c. 44 115, Ab. 1983, c. 44 116, Ab. 1983, c. 44 117, Ab. 1983, c. 44 118, Ab. 1983, c. 44 119, Ab. 1983, c. 44 120, Ab. 1983, c. 44 121, Ab. 1983, c. 44 122, Ab. 1983, c. 44 123, Ab. 1983, c. 44 124, Ab. 1983, c. 44 125, Ab. 1983, c. 44 126, Ab. 1983, c. 44 127, Ab. 1983, c. 44 128, Ab. 1983, c. 44 129, Ab. 1983, c. 44 130, Ab. 1983, c. 44 131, Ab. 1983, c. 44 132, Ab. 1983, c. 44</p>

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Reference	Title Amendments
c. L-3	<p>Licenses Act – <i>Cont'd</i></p> <p>133, Ab. 1983, c. 44 134, Ab. 1983, c. 44 135, Ab. 1983, c. 44 136, Ab. 1983, c. 44 137, Ab. 1983, c. 44 138, Ab. 1983, c. 44 139, Ab. 1983, c. 44 140, Ab. 1983, c. 44 141, Ab. 1983, c. 44</p>
c. L-4	<p>Winding-up Act</p> <p>1, 1979, c. 31; 1999, c. 40 4, 1999, c. 40 8, 1999, c. 40 9, 1982, c. 52; 1993, c. 48; 2002, c. 45 10, 1999, c. 40 17, 1982, c. 52; 1993, c. 48; 1995, c. 67; 1999, c. 8; 2002, c. 45; 2003, c. 29 18, 1982, c. 52; 1993, c. 48; 1995, c. 67; 1999, c. 8; 2002, c. 45; 2003, c. 29 19, 1982, c. 52; 1993, c. 48; 2002, c. 45 20, 1997, c. 80 21, 1997, c. 80; 1999, c. 40 22, 1997, c. 80 23, 1992, c. 57 25.1, 1993, c. 48; 2002, c. 45 26, 1992, c. 61 28, 1999, c. 40 32, 1993, c. 48; 2002, c. 45 32.1, 1993, c. 48; 2002, c. 45 34, 2002, c. 45 35, 2002, c. 45; 2003, c. 29</p>
c. L-4.1	<p>Act respecting electoral lists</p> <p>Rp., 1984, c. 51</p>
c. L-5	<p>Lotteries and Races Act</p> <p>Rp., 1978, cc. 36, 38</p>
c. L-6	<p>Act respecting lotteries, publicity contests and amusement machines</p> <p>Title, 1990, c. 46 1, 1983, c. 49; 1987, c. 103; 1990, c. 46; 1991, c. 75; 1993, c. 39; 1993, c. 71; 1997, c. 54; 1999, c. 40; 2001, c. 65 2, 1990, c. 46; Ab. 1993, c. 39 3, Ab. 1993, c. 39 4, 1981, c. 14; Ab. 1993, c. 39 5, Ab. 1993, c. 39 6, Ab. 1993, c. 39 7, Ab. 1993, c. 39 8, Ab. 1993, c. 39 9, Ab. 1993, c. 39 10, 1989, c. 9; Ab. 1993, c. 39 11, 1989, c. 9; Ab. 1993, c. 39 12, 1989, c. 9; Ab. 1993, c. 39 12.1, 1989, c. 9; Ab. 1993, c. 39 13, 1986, c. 95; Ab. 1993, c. 39 13.1, 1986, c. 95; Ab. 1993, c. 39 14, Ab. 1993, c. 39 15, Ab. 1993, c. 39</p>

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Reference	Title Amendments
c. L-6	<p>Act respecting lotteries, publicity contests and amusement machines – <i>Cont'd</i></p> <p>16, Ab. 1993, c. 39 17, Ab. 1993, c. 39 18, Ab. 1993, c. 39 19, 1990, c. 46; 1991, c. 75; Ab. 1993, c. 39 20, 1987, c. 103; 1990, c. 46; 1993, c. 39; 1993, c. 71; 1997, c. 54; 2001, c. 65 20.1, 1993, c. 39; 1993, c. 71; 1995, c. 4; 2001, c. 77 20.1.1, 1995, c. 68; 1997, c. 54; 1999, c. 8; 2003, c. 29 20.2, 1993, c. 39; 1993, c. 71 21, Ab. 1993, c. 39 22, Ab. 1993, c. 39 23, 1983, c. 49; 1987, c. 103; 1990, c. 46; Ab. 1993, c. 39 24, 1983, c. 49; 1984, c. 27; 1990, c. 4; Ab. 1990, c. 46 24.1, 1983, c. 49; 1987, c. 103 25, 1983, c. 49; Ab. 1987, c. 103 26, 1983, c. 49; 1987, c. 103; Ab. 1990, c. 46 27, 1983, c. 49; 1987, c. 103; 1990, c. 46; Ab. 1993, c. 39 28, 1983, c. 49; 1987, c. 103; 1990, c. 46; Ab. 1993, c. 39 29, 1983, c. 49; 1987, c. 103; Ab. 1990, c. 46 30, Ab. 1990, c. 46 31, 1983, c. 49; 1987, c. 103; 1990, c. 46; Ab. 1993, c. 39 32, Ab. 1993, c. 39 33, 1987, c. 103; 1990, c. 46; Ab. 1993, c. 39 34, 1987, c. 103; 1990, c. 46; 1991, c. 75; 1993, c. 39; 1993, c. 71; 1996, c. 2 34.1, 1991, c. 75; 1993, c. 71 36, 1990, c. 46 36.1, 1993, c. 39; 1996, c. 2 36.1.1, 2001, c. 65 36.2, 1993, c. 39; 1997, c. 43 36.2.1, 1997, c. 43 36.3, 1995, c. 4 37, Ab. 1993, c. 39 38, Ab. 1990, c. 46 39, Ab. 1990, c. 46 40, Ab. 1990, c. 46 41, Ab. 1990, c. 46 42, Ab. 1990, c. 46 43, Ab. 1990, c. 46 44, Ab. 1990, c. 46 45, 1984, c. 27; Ab. 1990, c. 46 45.1, 1984, c. 27; 1990, c. 4; Ab. 1990, c. 46 46, 1984, c. 27; 1986, c. 95; Ab. 1990, c. 46 47, 1993, c. 71 48, 1984, c. 27; 1993, c. 71 49, 1993, c. 71 49.0.1, 1997, c. 54; 2001, c. 65 49.1, 1993, c. 71 49.2, 1993, c. 71 49.3, 1993, c. 71 49.4, 1993, c. 71 49.5, 1993, c. 71 50, 1993, c. 71 50.0.0.1, 2001, c. 65 50.0.1, 1997, c. 54; 2001, c. 65 50.0.2, 1997, c. 54; 2001, c. 65 50.0.3, 2001, c. 65 50.1, 1993, c. 71 51, Ab. 1993, c. 39 52, 2001, c. 65 52.1, 1993, c. 39 52.2, 1993, c. 39 52.3, 1993, c. 39</p>

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Reference	Title Amendments
c. L-6	<p>Act respecting lotteries, publicity contests and amusement machines – <i>Cont'd</i></p> <p> 52.4, 1993, c. 39 52.5, 1993, c. 39 52.6, 1993, c. 39 52.7, 1993, c. 39 52.8, 1993, c. 39 52.9, 1993, c. 39 52.10, 1993, c. 39 52.11, 1993, c. 39 52.12, 1993, c. 39; 1993, c. 71 52.13, 1993, c. 39 52.14, 1993, c. 39 52.15, 1993, c. 39; 1993, c. 71 53, 1987, c. 103; 1996, c. 17; 2002, c. 58 54, 1993, c. 39 54.1, 1993, c. 71 55, 1990, c. 46; 1993, c. 39; 1993, c. 71; 1997, c. 54 56, 1987, c. 103; Ab. 1990, c. 46 57, Ab. 1990, c. 46 57.0.1, 2001, c. 65 57.1, 1993, c. 71 57.2, 1993, c. 71 57.3, 1993, c. 71 58, 1993, c. 71 59, Ab. 1993, c. 71 61, 1993, c. 71 68, 1986, c. 95; 1993, c. 39; 1993, c. 71 68.1, 1993, c. 39 68.2, 1993, c. 39 71, 1989, c. 9; 1993, c. 39 72, 1990, c. 4 73, 1986, c. 95; Ab. 1990, c. 4; Ab. 1990, c. 46 73.1, 1993, c. 39 74, 1990, c. 4; 1990, c. 46; 1993, c. 39 77, 1990, c. 46; 1993, c. 39 77.1, 1993, c. 39 80, 1989, c. 9; Ab. 1993, c. 39 81, 1992, c. 57; 1993, c. 71; 1999, c. 40 82, 1993, c. 71 83, 1983, c. 49; 1999, c. 40 85, 1999, c. 40 91, 1984, c. 27 110, 1983, c. 49 113, 1999, c. 40 119, 1983, c. 49; 1991, c. 75; 1993, c. 39; 1993, c. 71; 1997, c. 54; 2001, c. 65 120, 1993, c. 39 121, 1983, c. 49; 1986, c. 58; 1990, c. 4; 1991, c. 33; 1993, c. 39 121.0.1, 1993, c. 39; 1996, c. 17 121.0.2, 1996, c. 17 121.0.3, 1996, c. 17 121.0.4, 1996, c. 17 121.1, 1983, c. 49; Ab. 1992, c. 61 122, 1983, c. 49; 1990, c. 4; Ab. 1990, c. 46 122.1, 1983, c. 49; 1990, c. 4; Ab. 1990, c. 46 122.2, 1983, c. 49; 1990, c. 4; Ab. 1990, c. 46 123.1, 1993, c. 39 132, 1999, c. 40 136, 1993, c. 71 136.1, 1979, c. 20; 1990, c. 46; 1999, c. 40 136.2, 1996, c. 8 138, 1993, c. 39 </p>

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c. M-1	<p>Mortmain Act</p> <p>3, 1982, c. 52 4, 1982, c. 52 7, 1982, c. 52 11, 1982, c. 52 Ab., 1992, c. 57</p>
c. M-1.1	<p>Act to ensure that essential services are maintained in the health and social services sector</p> <p>1, 1988, c. 40; 1988, c. 47; 1992, c. 21; 1994, c. 23; 2002, c. 69 2, 1988, c. 40; 2002, c. 69 3, 1988, c. 40; 1992, c. 21; 2002, c. 69 8, 1988, c. 40; 1992, c. 21; 2002, c. 69 9, 1988, c. 40; 1992, c. 21; 2002, c. 69 10, 1988, c. 40; 1991, c. 33; 1992, c. 21; 1992, c. 61; 2002, c. 69 11, 1992, c. 61 12, 1992, c. 61 13, 1991, c. 33; 1992, c. 61 16, 1992, c. 61 17, 1990, c. 4 18, 1988, c. 40; 1992, c. 21; 2002, c. 69 19, 1988, c. 40; 1992, c. 21; 1998, c. 39; 2002, c. 69 20, 1988, c. 40; 1992, c. 21; 1992, c. 61; 2002, c. 69 23, 1988, c. 40; 1992, c. 21; 2002, c. 69 24, 1992, c. 21; 1994, c. 23 25, 1988, c. 40; 1992, c. 21; 2002, c. 69</p>
c. M-2	<p>Disorderly Houses Act</p> <p>1, 1999, c. 40 4, 1999, c. 40 8, 1999, c. 40; 2000, c. 42 9, 1999, c. 40 10, 1999, c. 40; 2000, c. 42 12, 1999, c. 40 13, 1999, c. 40 16, 1999, c. 40 20, 1999, c. 40; 2000, c. 42 21, 1999, c. 40; 2000, c. 42 22, 1999, c. 40 24, 1999, c. 40</p>
c. M-3	<p>Master Electricians Act</p> <p>1, 1975, c. 53; 1985, c. 34; 1986, c. 89; 1994, c. 12; 1996, c. 29; 1997, c. 83; 1999, c. 40 2, 1999, c. 40 3, 1999, c. 40 4, 1996, c. 2; 1999, c. 40 5, 1980, c. 2; 1985, c. 34; 1999, c. 40 6, 1999, c. 40 7, 1999, c. 40 8, 1999, c. 40 9, 1975, c. 53; 1985, c. 34; 1999, c. 40 9.1, 1998, c. 46; 1999, c. 13 10, 1992, c. 57; 1999, c. 40 11, 1985, c. 34; 1999, c. 40 11.1, 1998, c. 46; 1999, c. 13; 1999, c. 40 11.2, 2001, c. 79 12, 1975, c. 53; 1980, c. 2; 1985, c. 34; 1991, c. 74; 1999, c. 40 12.0.1, 1998, c. 46 12.0.2, 1998, c. 46</p>

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Reference	Title Amendments
c. M-3	<p>Master Electricians Act – <i>Cont'd</i></p> <p>12.0.3, 1998, c. 46 12.1, 1980, c. 2; 1985, c. 34; 1991, c. 74; 1998, c. 46 12.2, 1980, c. 2; 1985, c. 34; 1991, c. 74; 1996, c. 74; 1998, c. 46; 1999, c. 40 13, 1985, c. 34 13.1, 1985, c. 34 14, 1985, c. 34; 1991, c. 74; 1999, c. 40 14.1, 1985, c. 34; Ab. 1991, c. 74 14.2, 1985, c. 34; Ab. 1991, c. 74 14.3, 1985, c. 34; Ab. 1991, c. 74 14.4, 1985, c. 34; Ab. 1991, c. 74 15, 1999, c. 40 16, Ab. 1975, c. 53 17, Ab. 1975, c. 53 17.1, 1985, c. 34; 1999, c. 40 17.2, 1985, c. 34; 1991, c. 74; 1999, c. 40 17.3, 1985, c. 34; 1991, c. 74; 1999, c. 40 17.4, 1985, c. 34 17.5, 1985, c. 34; Ab. 1991, c. 74 19, 1980, c. 12 20, 1985, c. 53; 1990, c. 4; 1999, c. 40 20.1, 1980, c. 2; 1985, c. 34; Ab. 1991, c. 74 20.2, 1985, c. 34; Ab. 1991, c. 74 20.3, 1985, c. 34; Ab. 1991, c. 74 20.4, 1985, c. 34; Ab. 1991, c. 74 20.5, 1985, c. 34; Ab. 1991, c. 74 20.6, 1985, c. 34; Ab. 1991, c. 74 20.7, 1985, c. 34; Ab. 1991, c. 74 20.8, 1985, c. 34; 1991, c. 74; 1999, c. 40 20.9, 1985, c. 34; 1991, c. 74 20.10, 1985, c. 34; 1991, c. 74 20.11, 1985, c. 34; 1991, c. 74 21, 1985, c. 34; 1990, c. 4; 1999, c. 40 21.1, 1985, c. 34; 1990, c. 4; Ab. 1991, c. 74 21.2, 1985, c. 34; Ab. 1990, c. 4 21.3, 1985, c. 34; Ab. 1992, c. 61 21.4, 1985, c. 34; Ab. 1992, c. 61 21.5, 1985, c. 34; Ab. 1992, c. 61 21.6, 1985, c. 34; Ab. 1992, c. 61 22, 1985, c. 34; 1990, c. 4; 1992, c. 61; 1999, c. 40 22.1, 1985, c. 34; 1992, c. 61; 1999, c. 40 23, 1985, c. 34; 1992, c. 61 25, 1999, c. 40 27, 1999, c. 40 28, 1990, c. 4; 1999, c. 40 29, 1990, c. 4 31, 1975, c. 53; 1985, c. 34; 1986, c. 21; 1999, c. 40 31.1, 1985, c. 34; Ab. 1991, c. 74</p>
c. M-4	<p>Master Pipe-Mechanics Act</p> <p>1, 1975, c. 53; 1979, c. 63; 1985, c. 34; 1986, c. 89; 1994, c. 12; 1996, c. 29; 1997, c. 83; 1999, c. 40 3, 1999, c. 40 4, 1996, c. 2; 1999, c. 40 5, 1975, c. 53; 1980, c. 2; 1985, c. 34; 1999, c. 40 8, 1975, c. 53; 1985, c. 34 8.1, 1998, c. 46; 1999, c. 13 9, 1992, c. 57; 1999, c. 40 9.1, 1985, c. 34 9.2, 1998, c. 46; 1999, c. 13 9.3, 2001, c. 79</p>

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Reference	Title Amendments
c. M-4	<p>Master Pipe-Mechanics Act – <i>Cont’d</i></p> <p>10, 1975, c. 53; 1981, c. 23; 1985, c. 34 10.1, 1998, c. 46 10.2, 1998, c. 46 10.3, 1998, c. 46 11, 1975, c. 53; 1980, c. 2; 1985, c. 34; 1991, c. 74; 1999, c. 40 11.1, 1980, c. 2; 1985, c. 34; 1991, c. 74; 1998, c. 46 11.2, 1980, c. 2; 1985, c. 34; 1991, c. 74; 1996, c. 74; 1998, c. 46; 1999, c. 40 11.3, 1985, c. 34 11.4, 1985, c. 34 12, 1985, c. 34; 1991, c. 74; 1999, c. 40 12.1, 1985, c. 34; Ab. 1991, c. 74 12.2, 1985, c. 34; Ab. 1991, c. 74 12.3, 1985, c. 34; Ab. 1991, c. 74 12.4, 1985, c. 34; Ab. 1991, c. 74 14.1, 1985, c. 34 14.2, 1985, c. 34; 1991, c. 74 14.3, 1985, c. 34; 1991, c. 74 14.4, 1985, c. 34 14.5, 1985, c. 34; Ab. 1991, c. 74 15, 1985, c. 34; 1996, c. 2; 1999, c. 40 16, Ab. 1975, c. 53 18, 1985, c. 34 19, 1985, c. 34; 1990, c. 4; 1997, c. 83 19.1, 1980, c. 2; 1985, c. 34; Ab. 1991, c. 74 19.2, 1985, c. 34; Ab. 1991, c. 74 19.3, 1985, c. 34; Ab. 1991, c. 74 19.4, 1985, c. 34; Ab. 1991, c. 74 19.5, 1985, c. 34; Ab. 1991, c. 74 19.6, 1985, c. 34; Ab. 1991, c. 74 19.7, 1985, c. 34; Ab. 1991, c. 74 19.8, 1985, c. 34; 1991, c. 74; 1999, c. 40 19.9, 1985, c. 34; 1991, c. 74 19.10, 1985, c. 34 19.11, 1985, c. 34 20, 1985, c. 34; 1990, c. 4 20.1, 1985, c. 34; 1990, c. 4; Ab. 1991, c. 74 20.2, 1985, c. 34; Ab. 1990, c. 4 20.3, 1985, c. 34; Ab. 1992, c. 61 20.4, 1985, c. 34; Ab. 1992, c. 61 20.5, 1985, c. 34; Ab. 1992, c. 61 20.6, 1985, c. 34; Ab. 1992, c. 61 21, 1985, c. 34; 1990, c. 4; 1992, c. 61 21.1, 1985, c. 34; 1992, c. 61 21.2, 1985, c. 34; 1992, c. 61 22, 1980, c. 12 24, 1999, c. 40 27, 1990, c. 4; 1999, c. 40 28, 1990, c. 4 29.1, 1985, c. 34; Ab. 1991, c. 74</p>
c. M-5	<p>Act respecting stuffing and upholstered and stuffed articles</p> <p>1, 1998, c. 3 2, 1998, c. 3 3, 1998, c. 3 4, 1998, c. 3 5, 1998, c. 3 7, 1998, c. 3 12, 1998, c. 3 16, 1999, c. 40 21, 1984, c. 36; 1988, c. 41; 1994, c. 16; 1999, c. 8; 2003, c. 29</p>

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c. M-5	<p>Act respecting stuffing and upholstered and stuffed articles – <i>Cont’d</i></p> <p>22, 1998, c. 3 25, 1997, c. 43 26, 1997, c. 43 27, Ab. 1997, c. 43 28, 1992, c. 61; Ab. 1997, c. 43 29, 1997, c. 43 30, Ab. 1997, c. 43 31, Ab. 1997, c. 43 32, Ab. 1997, c. 43 33, Ab. 1997, c. 43 34, Ab. 1997, c. 43 35, Ab. 1997, c. 43 36, Ab. 1997, c. 43 37, 1990, c. 4; 1998, c. 3 38, 1984, c. 36; 1988, c. 41; 1994, c. 16; 1998, c. 3; 1999, c. 8; 2003, c. 29</p>
c. M-6	<p>Stationary Enginemen Act</p> <p>1.1, 1978, c. 56 2, 1978, c. 56; 1979, c. 63; 1994, c. 12; 1996, c. 29 3, 2000, c. 8 6, 1978, c. 56 9.1, 1978, c. 56; 1997, c. 43 9.2, 1978, c. 56; 1997, c. 43; 2001, c. 26 9.3, 1978, c. 56; 1987, c. 85; 1997, c. 43; 2001, c. 26 9.4, 1978, c. 56; 1987, c. 85; 1997, c. 43; Ab. 2001, c. 26 9.5, 1987, c. 85 9.6, 1987, c. 85 9.7, 1987, c. 85 9.8, 1987, c. 85 9.9, 1987, c. 85 9.10, 1987, c. 85; 1988, c. 21 10, 1978, c. 56 12, 1978, c. 56 12.1, 1978, c. 56 12.2, 1978, c. 56; 1999, c. 40 14, 1978, c. 56 14.1, 1978, c. 56; 1986, c. 58; 1990, c. 4; 1991, c. 33; 1999, c. 40 15, 1978, c. 56; 1990, c. 4; 1992, c. 61 17, 1978, c. 56; 1990, c. 4; Ab. 1992, c. 61 Rp., 1985, c. 34</p>
c. M-7	<p>Pipe-Mechanics Act</p> <p><i>see</i> c. I-12.1</p>
c. M-8	<p>Veterinary Surgeons Act</p> <p>1, 1984, c. 27; 1994, c. 40 2, 1994, c. 40 4, Ab. 1994, c. 40 6, Ab. 1994, c. 40 6.1, 1984, c. 27; 1989, c. 26; 1994, c. 40; 2000, c. 13 9, 1984, c. 27; 1989, c. 26 10, Ab. 1994, c. 40 11, 1989, c. 26; Ab. 1994, c. 40 12, Ab. 1994, c. 40 13, Ab. 1994, c. 40 14, Ab. 1994, c. 40 15, Ab. 1994, c. 40 16, Ab. 1994, c. 40</p>

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Reference	Title Amendments
c. M-8	<p>Veterinary Surgeons Act – <i>Cont'd</i></p> <p>17, Ab. 1994, c. 40 18, Ab. 1994, c. 40 19, Ab. 1994, c. 40 20, Ab. 1994, c. 40 21, 1989, c. 26; Ab. 1994, c. 40 22, Ab. 1994, c. 40 27, 2000, c. 13 29, 1994, c. 40 32, 1994, c. 40 32.1, 1994, c. 40 33, Ab. 1992, c. 61</p>
c. M-9	<p>Medical Act</p> <p>1, 1992, c. 21; 1994, c. 23; 1994, c. 40 2, 1994, c. 40 4, 1994, c. 40 6, 1989, c. 27 7, 1994, c. 40 8, Ab. 1994, c. 40 9, 1999, c. 40 14, 1999, c. 40 15, 1992, c. 21; 1994, c. 40; 2000, c. 13 16, 1992, c. 21 18.1, 1981, c. 22; 1992, c. 21 18.2, 2002, c. 33 19, 1994, c. 40; 1999, c. 24; 2000, c. 13; 2002, c. 33 20, 1989, c. 27; 1994, c. 37; 1994, c. 40 21, 1986, c. 112; Ab. 1994, c. 37 22, 1989, c. 27; 1994, c. 37; Ab. 1994, c. 40 23, 1983, c. 54; Ab. 1994, c. 40 24, Ab. 1994, c. 40 29, 1985, c. 21; 1988, c. 41; 1994, c. 16; 2000, c. 13 31, 2002, c. 33 32, Ab. 2002, c. 33 33, 1994, c. 40; 2000, c. 13 34, 1994, c. 40 36, Ab. 1994, c. 40 37, 1994, c. 40; 2000, c. 13 40.1, 1994, c. 37 42.1, 2002, c. 33 43, 1984, c. 27; 1994, c. 37; 1994, c. 40; 1999, c. 24; 2000, c. 13; 2002, c. 33 44, Ab. 1994, c. 37 45, 1994, c. 37</p>
c. M-10	<p>Act respecting the Ordre national du mérite agricole</p> <p><i>see</i> c. O-7.001</p>
c. M-10.1	<p>Act respecting the <i>mérite national</i> in the restaurant and food industry</p> <p><i>see</i> c. M-11.3</p>
c. M-10.2	<p>Act respecting the <i>mérite national</i> in fisheries and aquaculture</p> <p><i>see</i> c. M-11.2</p>
c. M-11	<p>Forestry Merit Act</p> <p>Rp., 1989, c. 44</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. M-11.1	Forestry Merit Act 4 , 1990, c. 64; 1994, c. 13 9 , 1990, c. 64; 1994, c. 13 11 , 1990, c. 64; 1994, c. 13 Ab. , 1996, c. 14
c. M-11.2	Act respecting the <i>mérite national</i> in fisheries and aquaculture Title , 2001, c. 39 1 , 2001, c. 39 2 , Ab. 2001, c. 39 3 , Ab. 2001, c. 39 4 , 2001, c. 39 5 , Ab. 2001, c. 39 6 , 2001, c. 39 7 , Ab. 2001, c. 39 8 , 2001, c. 39 9 , Ab. 2001, c. 39
c. M-11.3	Act respecting the <i>mérite national</i> in the restaurant and food industry Title , 2001, c. 39 1 , 2001, c. 39 2 , Ab. 2001, c. 39 3 , Ab. 2001, c. 39 4 , 2001, c. 39 5 , Ab. 2001, c. 39 6 , 2001, c. 39 7 , Ab. 2001, c. 39 8 , 2001, c. 39 9 , Ab. 2001, c. 39
c. M-12	Cullers Act Rp. , 1985, c. 14
c. M-12.1	Cullers Act 1 , 1999, c. 40 2 , 1999, c. 40 4 , 1999, c. 40 6 , Ab. 1997, c. 83 7 , Ab. 1997, c. 83 8 , Ab. 1997, c. 83 9 , Ab. 1997, c. 83; 1999, c. 40 10 , Ab. 1997, c. 83 11 , Ab. 1997, c. 83 12 , Ab. 1997, c. 83 13 , Ab. 1997, c. 83 14 , Ab. 1997, c. 83 15 , Ab. 1997, c. 83 16 , 1997, c. 83 17 , 1997, c. 83 18 , 1997, c. 83 19 , 1990, c. 4; 1997, c. 83; 1999, c. 40 20 , 1997, c. 43; 1997, c. 83 22 , 1997, c. 43; 1997, c. 83 23 , Ab. 1997, c. 43; 1997, c. 83 24 , Ab. 1997, c. 43; 1997, c. 83 25 , Ab. 1997, c. 43 26 , Ab. 1997, c. 43; 1997, c. 83 27 , Ab. 1997, c. 43; 1997, c. 83

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Reference	Title Amendments
c. M-12.1	<p>Cullers Act – <i>Cont'd</i></p> <p>28, Ab. 1997, c. 43 29, 1988, c. 21; Ab. 1997, c. 43 31, Ab. 1997, c. 83 34, 1990, c. 4 35, Ab. 1990, c. 4 42, 1999, c. 40 44, 1990, c. 64; 1994, c. 13; 2003, c. 8</p>
c. M-13	<p>Mining Act</p> <p>Rp., 1987, c. 64</p>
c. M-13.1	<p>Mining Act</p> <p>1, 1988, c. 9; 1998, c. 24 2, 1999, c. 40 3, 1988, c. 9; 1999, c. 40 4, 1988, c. 9; 1999, c. 40 5, 1988, c. 9; 1999, c. 40 6, 1999, c. 40 7, 1988, c. 9 8, 1998, c. 24 10, 1998, c. 24; 2000, c. 42 11, 1994, c. 13; 2003, c. 8 12, Ab. 1998, c. 24 13, 1994, c. 13; 1998, c. 24; 2003, c. 8 14, 1998, c. 24; 1999, c. 40 15, Ab. 1998, c. 24 18, 1999, c. 40 19, 1988, c. 9 20, 1988, c. 9 21, 1999, c. 40 22, 1998, c. 24 23, 1988, c. 9 24, 1988, c. 9 24.1, 1990, c. 36 26, 1999, c. 40 28, 1998, c. 24; 2003, c. 15 28.1, 2003, c. 15 29, 1998, c. 24 30, 2003, c. 15 31, Ab. 1998, c. 24 32, 1991, c. 23; 1998, c. 24; 1999, c. 40; 2001, c. 6 33, 1998, c. 24 34, 1998, c. 24 35, 1998, c. 24 36, 1988, c. 9; 1998, c. 24 37, Ab. 1998, c. 24 38, 1998, c. 24; 2003, c. 15 39, 1999, c. 40 41, Ab. 1998, c. 24 42, 1988, c. 9; 1998, c. 24; 2003, c. 15 42.1, 1998, c. 24 42.2, 1998, c. 24 42.3, 1998, c. 24 42.4, 1998, c. 24 42.5, 2003, c. 15 43, 1988, c. 9; Ab. 1998, c. 24 44, 1988, c. 9; 1998, c. 24; 1999, c. 40 45, 1988, c. 9 46, 1988, c. 9; 1998, c. 24</p>

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Reference	Title Amendments
c. M-13.1	<p>Mining Act – <i>Cont'd</i></p> <p>47, 1998, c. 24 48, 1988, c. 9; 1997, c. 43; 1998, c. 24; 2003, c. 15 49, 1988, c. 9; 1998, c. 24; 2003, c. 15 50, 1998, c. 24 51, 1988, c. 9; 1998, c. 24 52, 1998, c. 24; 2003, c. 15 53, 1997, c. 43; 1998, c. 24 54, 1998, c. 24 56, 1988, c. 9; 1998, c. 24 57, 1998, c. 24 58, 1988, c. 9; 2003, c. 15 58.1, 2003, c. 15 59, 2003, c. 15 59.1, 2003, c. 15 60, 1998, c. 24; 2003, c. 15 60.1, 1998, c. 24; 2003, c. 15 61, 1998, c. 24; 1999, c. 40 63, 1998, c. 24 64, 1998, c. 24 65, 1999, c. 40 66, 1998, c. 24; 1999, c. 40 67, 1988, c. 53; 1998, c. 24; 1999, c. 40 68, 1999, c. 40 69, 1998, c. 24 70, 1998, c. 24; 1999, c. 40 71, 1999, c. 40 72, 1988, c. 9; 1998, c. 24 73, 1998, c. 24 76, 1998, c. 24; 2003, c. 15 77, 1998, c. 24; 2003, c. 15 78, 1988, c. 9; 1998, c. 24 80, 1988, c. 9; 1990, c. 36; 1998, c. 24 81, 1998, c. 24 83, 1988, c. 9; 1998, c. 24 83.1, 1998, c. 24 83.2, 1998, c. 24 83.3, 1998, c. 24 83.4, 1998, c. 24 83.5, 1998, c. 24 83.6, 1998, c. 24 83.6.1, 2003, c. 15 83.7, 1998, c. 24 83.8, 1998, c. 24 83.9, 1998, c. 24 83.10, 1998, c. 24 83.11, 1998, c. 24 83.12, 1998, c. 24 83.13, 1998, c. 24 83.14, 2003, c. 15 83.15, 2003, c. 15 84, 1998, c. 24 84.1, 1998, c. 24 85, Ab. 1998, c. 24 86, Ab. 1998, c. 24 87, Ab. 1998, c. 24 88, 1988, c. 9; Ab. 1998, c. 24 89, Ab. 1998, c. 24 91, 1998, c. 24 92.1, 1998, c. 24 94, 1988, c. 9; 2003, c. 15 101, 1998, c. 24; 2001, c. 12</p>

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Reference	Title Amendments
c. M-13.1	<p>Mining Act – <i>Cont'd</i></p> <p>101.1, 1998, c. 24 104, 1998, c. 24 105, 1991, c. 23; 1999, c. 40 106, 1988, c. 53; 1999, c. 40 107, 1999, c. 40 109, 1988, c. 9; 1999, c. 40 110, 1999, c. 40 111, 1999, c. 40 112, Ab. 1998, c. 24 113, Ab. 1998, c. 24 114, 1998, c. 24 115, 1996, c. 2; Ab. 1998, c. 24 115.1, 1998, c. 24; 1999, c. 40; 2003, c. 8 119, 1988, c. 9 122, 1994, c. 17; 1998, c. 24; 1999, c. 36 123, 1998, c. 24 124, 1998, c. 24 126, 1998, c. 24; 2000, c. 42 130, 1998, c. 24 130.1, 1998, c. 24 131, Ab. 1998, c. 24 132, 1988, c. 9; Ab. 1998, c. 24 133, 1990, c. 36; Ab. 1998, c. 24 135, 1998, c. 24 136, 1998, c. 24 137, 1988, c. 9 140, 1998, c. 24 141, 1998, c. 24; 1999, c. 40; 2003, c. 15 142, 1990, c. 36; 1998, c. 24; 1999, c. 40 142.1, 1998, c. 24; 2003, c. 15 144, 1988, c. 9; 1998, c. 24 145, 1990, c. 36 146, 1990, c. 36; 1998, c. 24 147, 1990, c. 36; 1998, c. 24 148, 1990, c. 36; 1998, c. 24 149, 1999, c. 40 150, 1988, c. 53; 1999, c. 40 151, 1999, c. 40 151.1, 1990, c. 36 155, 1998, c. 24; 1999, c. 40; 2001, c. 6 156, 1994, c. 17; 1998, c. 24; 1999, c. 36 157, 1998, c. 24 158, 1998, c. 24 159, 1988, c. 9 160, 1998, c. 24 161, 1998, c. 24 163, 1988, c. 9 164, 1988, c. 9; 1994, c. 17; 1998, c. 24; 1999, c. 36; 2000, c. 42 165, 1998, c. 24 166, 1998, c. 24 166.1, 1998, c. 24 167, Ab. 1998, c. 24 169, 1998, c. 24 169.1, 1998, c. 24 169.2, 1998, c. 24 170, 1999, c. 40 171, 1998, c. 24 173, 1998, c. 24 174, 1998, c. 24 175, 1988, c. 9; 1998, c. 24 176, 1998, c. 24</p>

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Reference	Title Amendments
c. M-13.1	<p>Mining Act – <i>Cont'd</i></p> <p> 177, 1998, c. 24 180, 1998, c. 24 184, 1988, c. 9 186, 1998, c. 24 190, 1998, c. 24 192, 1988, c. 9 193, 1998, c. 24 194, 1998, c. 24 194.1, 1998, c. 24; 1999, c. 40 194.2, 1998, c. 24 195, 1998, c. 24 198, 1998, c. 24 200, 1999, c. 40 201, 1998, c. 24 202, 1998, c. 24 203, 1998, c. 24 204, 1998, c. 24 206, 1988, c. 9; 1994, c. 17; 1998, c. 24; 1999, c. 36 207, 1988, c. 9; 1990, c. 36; 1998, c. 24; 2003, c. 15 207.1, 1998, c. 24 210, 1988, c. 9 211, 1999, c. 40 213, 1988, c. 9; 1999, c. 40; 2001, c. 6 213.1, 1988, c. 73; 2001, c. 6 213.2, 1991, c. 23; 2001, c. 6 213.3, 1998, c. 24 214, 1999, c. 40 215, 1988, c. 9; 1990, c. 36 216, 1999, c. 40 217, 1999, c. 40 218, 1988, c. 9 221, 1990, c. 36; 2003, c. 15 222, 2003, c. 15 223.1, 1990, c. 36; 1999, c. 40 226, 1998, c. 24; 2001, c. 12 228, 1999, c. 40 232, 1991, c. 23; 2001, c. 6 232.1, 1991, c. 23 232.2, 1991, c. 23 232.3, 1991, c. 23 232.4, 1991, c. 23 232.5, 1991, c. 23; 1994, c. 17; 1999, c. 36 232.6, 1991, c. 23 232.7, 1991, c. 23; 2003, c. 15 232.8, 1991, c. 23 232.9, 1991, c. 23; 1992, c. 57; 1999, c. 40 232.10, 1991, c. 23 232.11, 1991, c. 23; 1994, c. 17; 1999, c. 36; 2003, c. 15 232.12, 1991, c. 23 234, 1988, c. 9 235, 1998, c. 24; 1999, c. 40 236, 1998, c. 24; 1999, c. 40 239, 1988, c. 9; 1999, c. 40 240, 1998, c. 24 241, 1998, c. 24 242, 1988, c. 9; 1999, c. 40 243, 1999, c. 40 244, 1990, c. 64; 1994, c. 13; 1999, c. 40; 2003, c. 8 245, 1990, c. 64; 1994, c. 13; 1999, c. 40; 2003, c. 8 247, 1992, c. 54 247.1, 2004, c. 20 </p>

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Reference	Title Amendments
c. M-13.1	<p>Mining Act – <i>Cont'd</i></p> <p> 248, 1994, c. 13; 2003, c. 8 250, 1999, c. 40 259, 1988, c. 9; 1998, c. 24 260, Ab. 1998, c. 24 262, 1998, c. 24 266, 1998, c. 24 267, 1998, c. 24 268, 1998, c. 24 273, 1988, c. 9 279, 1998, c. 24 280, 1997, c. 43; 1998, c. 24 281, 1990, c. 36; 1998, c. 24 283, 1997, c. 43; Ab. 1998, c. 24 284, 1997, c. 43; 1998, c. 24 285, 1997, c. 43; 1998, c. 24 287, 1998, c. 24 288, 1998, c. 24 289, 1998, c. 24 290, 1999, c. 40 291, 1988, c. 9; 1991, c. 23; 1998, c. 24; 2003, c. 15 293, 1998, c. 24; 2000, c. 42 295, 1998, c. 24 302, 1995, c. 42 304, 1988, c. 9; 1991, c. 23; 1998, c. 24; 1999, c. 40; 2001, c. 6 304.1, 2003, c. 15 306, 1988, c. 9; 1990, c. 36; 1991, c. 23; 1997, c. 43; 1998, c. 24; 2001, c. 12; 2003, c. 15 306.1, 1990, c. 36; 1998, c. 24 307, 1990, c. 36; 1998, c. 24 308, 1999, c. 40 309, 1990, c. 36; 1998, c. 24; 1999, c. 40 310, 1988, c. 9; 1998, c. 24 313, 1998, c. 24 313.1, 1988, c. 9 313.2, 1988, c. 9 313.3, 1998, c. 24 314, 1990, c. 4; 1990, c. 36; 1991, c. 33 315, 1990, c. 4; 1990, c. 36; 1991, c. 33 316, 1990, c. 4; 1991, c. 33 317, 1990, c. 4; 1991, c. 33 318, 1990, c. 4; 1991, c. 23; 1991, c. 33 319, 1990, c. 4; 1991, c. 33 320, 1990, c. 4; 1991, c. 33; 1994, c. 13; 2003, c. 8 321, 1990, c. 4; 1991, c. 33; 1999, c. 40 322, 1990, c. 4 322.1, 1992, c. 61 323, Ab. 1990, c. 4 326, 1988, c. 9 343, 1988, c. 9 346, 1999, c. 40 347, 1988, c. 9 349, 1988, c. 9; 1998, c. 24 351, 1988, c. 9 352, 1988, c. 9 353, 1988, c. 9 355, 1998, c. 24 361, 1988, c. 9; 1998, c. 24 362, 1998, c. 24; 1999, c. 40 363, 1998, c. 24 364.1, 1998, c. 24; 1999, c. 40 365, 1999, c. 40 </p>

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Reference	Title Amendments
c. M-13.1	<p>Mining Act – <i>Cont'd</i></p> <p>373, Ab. 1990, c. 36 374, 1998, c. 24; 1999, c. 40; 2003, c. 8 374.1, 1998, c. 24 374.2, 1998, c. 24; 1999, c. 40 374.3, 1998, c. 24 375, Ab. 1998, c. 24 377, 1988, c. 9 378, 1999, c. 40 382, 1994, c. 13; 2003, c. 8 Sched. I, 1988, c. 9; 1996, c. 2; Ab. 1998, c. 24</p>
c. M-14	<p>Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation</p> <p>Title, 1979, c. 77 1, 1979, c. 77 2, 1979, c. 77; 1982, c. 13; 1982, c. 26; 1984, c. 16; 1987, c. 103; 1993, c. 26; 1993, c. 39; 1994, c. 16; 1996, c. 26; 1997, c. 70; 1999, c. 36; 1999, c. 40; 1999, c. 43; 2003, c. 8; 2003, c. 19 4, 1992, c. 61 5, Ab. 1982, c. 13 6, Ab. 1982, c. 13 7, 1979, c. 77 13, 1984, c. 16 14, 1986, c. 95; 1999, c. 40 14.1, 1982, c. 13; 1987, c. 84 15, 1982, c. 13; 1986, c. 108 15.1, 1982, c. 13; 1999, c. 40 16, 1982, c. 13; 1982, c. 26; 1990, c. 4; 1991, c. 33; 1997, c. 70; 1999, c. 40 17, 1979, c. 77 18, 1990, c. 4; 1991, c. 33 19, 1982, c. 26; 1984, c. 20; 1999, c. 40 20, 1999, c. 40 21.1, 1995, c. 68 21.4, 2000, c. 15 21.6, 1999, c. 26 21.7, 1999, c. 26 21.10, 2000, c. 8; 2000, c. 15 21.12, 1995, c. 68; 1999, c. 40 23, 1984, c. 16; 1999, c. 40 24, 1979, c. 66; 1982, c. 13; 1999, c. 40 25, 1999, c. 40 26, 1999, c. 40 27, 1979, c. 66; 1999, c. 40 28, 1979, c. 66 29, 1979, c. 66; 1999, c. 40 30, 1979, c. 66 31, 1979, c. 66 32, 1979, c. 66 33, 1979, c. 66 34, 1979, c. 66 35, 1979, c. 66 36, 1979, c. 66 36.1, 1991, c. 29; 1999, c. 40; 2000, c. 56 36.2, 1991, c. 29; 1995, c. 64; 1999, c. 40; 2001, c. 68 36.3, 1991, c. 29; 1995, c. 64; 1999, c. 40 36.4, 1991, c. 29; 1995, c. 64; 1999, c. 40; 2001, c. 68 36.5, 1991, c. 29; Ab. 1995, c. 64 36.6, 1991, c. 29; Ab. 1995, c. 64 36.7, 1991, c. 29; 1995, c. 64 36.8, 1991, c. 29; 1995, c. 64; 1999, c. 40 36.9, 1991, c. 29; 1995, c. 64</p>

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Reference	Title Amendments
c. M-14	<p>Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation – <i>Cont'd</i></p> <p>36.10, 1991, c. 29 36.11, 1991, c. 29 36.12, 1991, c. 29; 1995, c. 64; 1999, c. 40; 2001, c. 68 36.13, 1991, c. 29; 1995, c. 64 36.14, 1991, c. 29; 1995, c. 64; 1997, c. 43 36.15, 1991, c. 29; 1995, c. 64 36.16, 1991, c. 29</p>
c. M-15	<p>Act respecting the Ministère de l'Éducation</p> <p>Title, 1993, c. 51; 1994, c. 16 Preamble, 1993, c. 51; 1994, c. 16; 2000, c. 24 1, 1985, c. 21; 1993, c. 51; 1994, c. 16 1.1, 1985, c. 21; 1993, c. 51; 1994, c. 16 1.2, 1985, c. 21; 1993, c. 51 1.3, 1987, c. 78; 1993, c. 51; 1994, c. 15; 1996, c. 21 2, 1985, c. 21; 1988, c. 84; 1993, c. 51; 1994, c. 16 3, 1993, c. 51 3.1, 1988, c. 59 4, 1988, c. 84; 1993, c. 51 5, 1985, c. 21; 1992, c. 68; 1993, c. 51 5.1, 1993, c. 51; Ab. 1994, c. 16 6, Ab. 1988, c. 84 7, 1993, c. 51; 1994, c. 16; 2000, c. 24 8, 1978, c. 15; 1988, c. 84; 2000, c. 24 8.1, 1993, c. 51 11, 1981, c. 27; 2000, c. 24 12, 1978, c. 15 12.1, 1984, c. 39; 1988, c. 84; 1993, c. 51; 2000, c. 24 13, 1985, c. 21 13.1, 1988, c. 59 13.2, 1988, c. 59 13.3, 1988, c. 59; 1993, c. 51; 1994, c. 16 13.4, 1988, c. 59; 1993, c. 51; 1994, c. 16; 2000, c. 15 13.5, 1988, c. 59 13.6, 1988, c. 59 13.7, 1988, c. 59 13.8, 1988, c. 59; 1991, c. 73; 2000, c. 8; 2000, c. 15 13.9, 1988, c. 59 13.10, 1988, c. 59; 1999, c. 40 14, Ab. 1985, c. 21 15, Ab. 1985, c. 21 16, Ab. 1985, c. 21 17, 1986, c. 101; 1988, c. 84; Ab. 2000, c. 24 18, 1986, c. 101; 1988, c. 84; 1994, c. 11; 1999, c. 28; Ab. 2000, c. 24</p>
c. M-15.001	<p>Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail</p> <p>Title, 2001, c. 44 1, 2001, c. 44 5.1, 2002, c. 51 7, 2002, c. 51 14.1, 1998, c. 36 21, 1997, c. 91; 1998, c. 36; 1999, c. 8; 1999, c. 43; 2001, c. 44; 2003, c. 29 33, 2001, c. 44 38, 2003, c. 29 40, 1997, c. 91; 1999, c. 8; 2003, c. 29 47, 2001, c. 44 53.1, 1998, c. 36 58, 2001, c. 44</p>

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Reference	Title Amendments
c. M-15.001	<p>Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail – <i>Cont'd</i></p> <p>60, 2002, c. 80 61, 2000, c. 15; 2001, c. 44 63, 1999, c. 77; 2001, c. 44 66, 2000, c. 8; 2000, c. 15 68, 1999, c. 40 131, 2001, c. 44 145, 1998, c. 36 149, 2002, c. 51</p>
c. M-15.01	<p>Act respecting certain functions relating to manpower and employment</p> <p>Title, 1996, c. 29 1, Ab. 1996, c. 29 2, Ab. 1996, c. 29 3, Ab. 1996, c. 29 4, Ab. 1996, c. 29 5, Ab. 1996, c. 29 6, Ab. 1996, c. 29 7, Ab. 1996, c. 29 8, Ab. 1996, c. 29 9, Ab. 1996, c. 29 10, Ab. 1996, c. 29 11, Ab. 1996, c. 29 12, Ab. 1996, c. 29 13, 1996, c. 29 14, 1996, c. 29 15, Ab. 1996, c. 29 15.1, Ab. 1996, c. 29 56, Ab. 1996, c. 29 57, Ab. 1996, c. 29 58, Ab. 1996, c. 29 59, Ab. 1996, c. 29 60, Ab. 1996, c. 29 61, Ab. 1996, c. 29 62, Ab. 1996, c. 29 Rp., 1997, c. 63</p>
c. M-15.1	<p>Act respecting the Ministère des Ressources naturelles</p> <p>Title, 1994, c. 13 1, 1994, c. 13 2, 1994, c. 13 3, 1994, c. 13 4, Ab. 1994, c. 13 10, Ab. 1983, c. 38 12, 1985, c. 34; 1987, c. 23; 1988, c. 43; 1990, c. 64; 1994, c. 13; 1995, c. 20 13, Ab. 1987, c. 23 14, Ab. 1987, c. 23 14.1, 1994, c. 13 15, 1990, c. 64; 1994, c. 13 16, 1994, c. 13 17, Ab. 1987, c. 23 17.1, 1987, c. 23 17.2, 1988, c. 43 17.3, 1988, c. 43 17.4, 1988, c. 43 17.5, 1988, c. 43; 1994, c. 13 17.6, 1988, c. 43 17.7, 1988, c. 43 17.8, 1988, c. 43; 1991, c. 73</p>

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Reference	Title Amendments
c. M-15.1	Act respecting the Ministère des Ressources naturelles – <i>Cont'd</i> 17.9 , 1988, c. 43 17.10 , 1988, c. 43 17.11 , 1988, c. 43 17.12 , 1988, c. 43 17.13 , 1995, c. 20 17.14 , 1995, c. 20 17.15 , 1995, c. 20 17.16 , 1995, c. 20 17.17 , 1995, c. 20 17.18 , 1995, c. 20 25 , Ab. 1990, c. 64 <i>see</i> c. M-25.2
c. M-15.1.1	Act respecting the Ministère de l'Enseignement supérieur et de la Science Title , 1988, c. 41 1 , 1988, c. 41 2 , 1988, c. 41 5 , 1992, c. 68 7 , 1988, c. 41 9 , 1988, c. 41 10 , 1988, c. 41 11 , 1992, c. 68 Ab. , 1993, c. 51
c. M-15.2	Act respecting the Ministère de l'Environnement 8.1 , 1982, c. 25; 1983, c. 38; Ab. 1992, c. 57 10 , 1987, c. 29 11.1 , 1984, c. 16 34 , 1988, c. 49 Rp. , 1994, c. 17
c. M-15.2.1	Act respecting the Ministère de l'Environnement Title , 1999, c. 36 1 , 1999, c. 36 2 , 1999, c. 36 10 , 1999, c. 36 11 , 1999, c. 36; 2002, c. 74 12 , 2004, c. 24 13 , 1999, c. 40; 2000, c. 60 13.1 , 2002, c. 74 14 , 2002, c. 53 15 , 1999, c. 36
c. M-15.3	Act respecting the Ministère de l'Habitation et de la Protection du consommateur 3 , 1984, c. 47 5 , 1984, c. 47 7 , 1982, c. 53; 1983, c. 26; 1985, c. 34; 1991, c. 37 8 , 1982, c. 53; 1985, c. 34 15 , Ab. 1983, c. 38 26 , Ab. 1984, c. 47 27 , 1981, c. 23 28 , 1981, c. 23 29 , 1981, c. 23 Ab. , 1994, c. 12

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Reference	Title Amendments
c. M-16	Act respecting the Ministère de l'Immigration <i>see</i> c. M-23.1
c. M-17	Act respecting the Ministère de l'Industrie et du Commerce Title , 1979, c. 77; 1984, c. 36; 1988, c. 41; 1994, c. 16; 1999, c. 8 1 , 1979, c. 77; 1984, c. 36; 1988, c. 41; 1994, c. 16; 1999, c. 8 2 , 1979, c. 77; 1984, c. 36; 1988, c. 41; 1994, c. 16; 1999, c. 8 3 , 1979, c. 77; 1984, c. 36 4 , 1984, c. 36 5 , 1984, c. 36 6 , 1984, c. 36 7 , 1984, c. 36; 1988, c. 41; 1994, c. 16; 1999, c. 8 7.1 , 1984, c. 36; 1988, c. 41; 1994, c. 16; 1997, c. 43; 1999, c. 8 7.2 , 1994, c. 16; Ab. 1999, c. 8 7.3 , 1994, c. 16 8 , 1978, c. 18 10 , Ab. 1979, c. 77 11 , 1978, c. 18 12 , Ab. 1984, c. 36 13 , Ab. 1984, c. 36 14 , Ab. 1984, c. 36 15 , Ab. 1984, c. 36 16 , Ab. 1984, c. 36 17 , Ab. 1984, c. 36 17.1 , 1996, c. 72; (<i>becomes s. 41 of 2002, c. 72</i>) 2002, c. 72; (<i>becomes s. 19 of 2003, c. 29</i>) 2003, c. 29 17.2 , 1996, c. 72; (<i>becomes s. 42 of 2002, c. 72</i>) 2002, c. 72; (<i>becomes s. 20 of 2003, c. 29</i>) 2003, c. 29 17.3 , 1996, c. 72; (<i>becomes s. 43 of 2002, c. 72</i>) 2002, c. 72; (<i>becomes s. 21 of 2003, c. 29</i>) 2003, c. 29 17.4 , 1996, c. 72; 2000, c. 15; (<i>becomes s. 44 of 2002, c. 72</i>) 2002, c. 72; (<i>becomes s. 22 of 2003, c. 29</i>) 2003, c. 29 17.5 , 1996, c. 72; 1999, c. 77; (<i>becomes s. 45 of 2002, c. 72</i>) 2002, c. 72; (<i>becomes s. 23 of 2003, c. 29</i>) 2003, c. 29 17.6 , 1996, c. 72; (<i>becomes s. 46 of 2002, c. 72</i>) 2002, c. 72; (<i>becomes s. 24 of 2003, c. 29</i>) 2003, c. 29 17.7 , 1996, c. 72; (<i>becomes s. 47 of 2002, c. 72</i>) 2002, c. 72; (<i>becomes s. 25 of 2003, c. 29</i>) 2003, c. 29 17.8 , 1996, c. 72; (<i>becomes s. 26 of 2003, c. 29</i>) 2003, c. 29 17.9 , 1996, c. 72; (<i>becomes s. 27 of 2003, c. 29</i>) 2003, c. 29 17.10 , 1996, c. 72; 2000, c. 8; 2000, c. 15; (<i>becomes s. 28 of 2003, c. 29</i>) 2003, c. 29 17.11 , 1996, c. 72; (<i>becomes s. 29 of 2003, c. 29</i>) 2003, c. 29 17.12 , 1996, c. 72; 1999, c. 40; (<i>becomes s. 30 of 2003, c. 29</i>) 2003, c. 29 Rp. , 2002, c. 72; 2003, c. 29
c. M-17.1	Act respecting the Ministère de la Culture et des Communications Title , 1994, c. 14 1 , 1994, c. 14 2 , 1994, c. 14 9.1 , 1994, c. 14 10 , 1994, c. 14 10.1 , 1994, c. 14 12.1 , 1994, c. 14 14 , 1994, c. 14 15 , 1994, c. 14 18 , 1999, c. 40; 2002, c. 45 36 , 1999, c. 40; 2002, c. 45

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c. M-17.2	Act respecting the Ministère de la Famille et de l'Enfance 157 , 2002, c. 17 159 , 1999, c. 23; 2000, c. 30; Ab. 2002, c. 17 160 , 2002, c. 17 161 , 1999, c. 40 171 , 2002, c. 17 172 , 2002, c. 17
c. M-18	Act respecting the Ministère de la Fonction publique 8 , 1978, c. 18 Rp. , 1978, c. 15
c. M-19	Act respecting the Ministère de la Justice 2 , 1999, c. 40; 2000, c. 44 3 , 1986, c. 86; 1988, c. 46; 1992, c. 57; 1996, c. 21; 1999, c. 40; 2000, c. 42 4 , 1979, c. 67; 1986, c. 86; 1992, c. 57; 1992, c. 61; 1999, c. 40 5 , 1999, c. 40 7 , 1982, c. 32 9.1 , 1992, c. 57; Ab. 1996, c. 21 11.1 , 2000, c. 8 12 , Ab. 1986, c. 86 13 , 1986, c. 86; 1999, c. 40 14 , 1978, c. 18 16.1 , 1978, c. 18 17 , 1980, c. 11; 1999, c. 40 18 , 1999, c. 40 19 , 1982, c. 17; Ab. 1992, c. 57 19.1 , 1982, c. 17; Ab. 1992, c. 57 20 , Ab. 1992, c. 57 21 , Ab. 1992, c. 57 22 , Ab. 1992, c. 57 27 , 1991, c. 26 28 , 1999, c. 40 29 , 1999, c. 40 32.1 , 1991, c. 26; 1996, c. 21; 1999, c. 40; 2000, c. 42; 2002, c. 20 32.2 , 1991, c. 26; 2000, c. 42 32.3 , 1991, c. 26 32.4 , 1991, c. 26; 2000, c. 15 32.5 , 1991, c. 26 32.6 , 1991, c. 26 32.7 , 1991, c. 26 32.8 , 1991, c. 26; 1999, c. 40 32.9 , 1991, c. 26; 1991, c. 73; 2000, c. 8; 2000, c. 15 32.10 , 1991, c. 26 32.11 , 1996, c. 64 32.12 , 1996, c. 64 32.13 , 1996, c. 64 32.14 , 1996, c. 64 32.15 , 1996, c. 64 32.16 , 1996, c. 64 32.17 , 1996, c. 64 32.18 , 1996, c. 64 32.19 , 1996, c. 64 32.20 , 1996, c. 64; 2000, c. 63 32.21 , 1996, c. 64 32.22 , 1996, c. 64

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Reference	Title Amendments
c. M-19.1	Act respecting the Ministère de la Main-d'oeuvre, de la Sécurité du revenu et de la Formation professionnelle <i>see</i> c. M-19.2.1
c. M-19.1.1	Act respecting the Ministère de la Métropole Ab. , 1999, c. 43
c. M-19.1.2	Act respecting the Ministère de la Recherche, de la Science et de la Technologie <i>(Act respecting the development of research, science and technology)</i> Title , 2002, c. 72 1 , 2002, c. 72 2 , 2002, c. 72 6 , 2002, c. 72 7 , Ab. 2002, c. 72; (<i>becomes</i> s. 10 of 2003, c. 29) 2003, c. 29 8 , Ab. 2002, c. 72; (<i>becomes</i> s. 11 of 2003, c. 29) 2003, c. 29 9 , Ab. 2002, c. 72; (<i>becomes</i> s. 12 of 2003, c. 29) 2003, c. 29 10 , Ab. 2002, c. 72; (<i>becomes</i> s. 13 of 2003, c. 29) 2003, c. 29 11 , Ab. 2002, c. 72; (<i>becomes</i> s. 14 of 2003, c. 29) 2003, c. 29 12 , Ab. 2002, c. 72; (<i>becomes</i> s. 15 of 2003, c. 29) 2003, c. 29 13 , Ab. 2002, c. 72; (<i>becomes</i> s. 16 of 2003, c. 29) 2003, c. 29 14 , Ab. 2002, c. 72; (<i>becomes</i> s. 17 of 2003, c. 29) 2003, c. 29 15 , Ab. 2002, c. 72; (<i>becomes</i> s. 18 of 2003, c. 29) 2003, c. 29 15.1 , (<i>becomes</i> s. 31 of 2003, c. 29) 2003, c. 29 15.2 , (<i>becomes</i> s. 32 of 2003, c. 29) 2003, c. 29 15.3 , (<i>becomes</i> s. 33 of 2003, c. 29) 2003, c. 29 15.4 , (<i>becomes</i> s. 34 of 2003, c. 29) 2003, c. 29 15.5 , (<i>becomes</i> s. 35 of 2003, c. 29) 2003, c. 29 15.6 , (<i>becomes</i> s. 36 of 2003, c. 29) 2003, c. 29 15.7 , (<i>becomes</i> s. 37 of 2003, c. 29) 2003, c. 29 15.8 , (<i>becomes</i> s. 38 of 2003, c. 29) 2003, c. 29 15.9 , (<i>becomes</i> s. 39 of 2003, c. 29) 2003, c. 29 15.10 , (<i>becomes</i> s. 40 of 2003, c. 29) 2003, c. 29 15.11 , (<i>becomes</i> s. 41 of 2003, c. 29) 2003, c. 29 15.12 , (<i>becomes</i> s. 42 of 2003, c. 29) 2003, c. 29 15.13 , (<i>becomes</i> s. 43 of 2003, c. 29) 2003, c. 29 15.14 , (<i>becomes</i> s. 44 of 2003, c. 29) 2003, c. 29 15.15 , (<i>becomes</i> s. 45 of 2003, c. 29) 2003, c. 29 15.16 , 2001, c. 28; (<i>becomes</i> s. 46 of 2003, c. 29) 2003, c. 29 15.17 , 1999, c. 40; (<i>becomes</i> s. 47 of 2003, c. 29) 2003, c. 29 15.18 , 1999, c. 40; (<i>becomes</i> s. 48 of 2003, c. 29) 2003, c. 29 15.19 , (<i>becomes</i> s. 49 of 2003, c. 29) 2003, c. 29 15.20 , 2001, c. 28; (<i>becomes</i> s. 50 of 2003, c. 29) 2003, c. 29 15.21 , 1999, c. 40; 2001, c. 28; (<i>becomes</i> s. 51 of 2003, c. 29) 2003, c. 29 15.22 , 2001, c. 28; (<i>becomes</i> s. 52 of 2003, c. 29) 2003, c. 29 15.23 , 2001, c. 28; (<i>becomes</i> s. 53 of 2003, c. 29) 2003, c. 29 15.24 , (<i>becomes</i> s. 54 of 2003, c. 29) 2003, c. 29 15.25 , 2001, c. 28; (<i>becomes</i> s. 55 of 2003, c. 29) 2003, c. 29 15.26 , 2001, c. 28; (<i>becomes</i> s. 56 of 2003, c. 29) 2003, c. 29 15.27 , 2001, c. 28; (<i>becomes</i> s. 57 of 2003, c. 29) 2003, c. 29 15.28 , 2001, c. 28; (<i>becomes</i> s. 58 of 2003, c. 29) 2003, c. 29 15.29 , (<i>becomes</i> s. 59 of 2003, c. 29) 2003, c. 29 15.30 , 2000, c. 8; (<i>becomes</i> s. 60 of 2003, c. 29) 2003, c. 29 15.31 , 2001, c. 28; (<i>becomes</i> s. 61 of 2003, c. 29) 2003, c. 29 15.32 , 2001, c. 28; (<i>becomes</i> s. 62 of 2003, c. 29) 2003, c. 29 15.32.1 , 2001, c. 28; (<i>becomes</i> s. 63 of 2003, c. 29) 2003, c. 29 15.33 , 2001, c. 28; (<i>becomes</i> s. 64 of 2003, c. 29) 2003, c. 29 15.33.1 , 2001, c. 28; (<i>becomes</i> s. 65 of 2003, c. 29) 2003, c. 29 15.34 , (<i>becomes</i> s. 66 of 2003, c. 29) 2003, c. 29 15.35 , 2001, c. 28; (<i>becomes</i> s. 67 of 2003, c. 29) 2003, c. 29

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Reference	Title Amendments
c. M-19.1.2	<p>Act respecting the Ministère de la Recherche, de la Science et de la Technologie – <i>Cont'd</i> (<i>Act respecting the development of research, science and technology</i>)</p> <p>15.36, (<i>becomes s. 68 of 2003, c. 29</i>) 2003, c. 29 15.37, (<i>becomes s. 69 of 2003, c. 29</i>) 2003, c. 29 15.38, (<i>becomes s. 70 of 2003, c. 29</i>) 2003, c. 29 15.39, (<i>becomes s. 71 of 2003, c. 29</i>) 2003, c. 29 15.40, (<i>becomes s. 72 of 2003, c. 29</i>) 2003, c. 29 15.41, (<i>becomes s. 73 of 2003, c. 29</i>) 2003, c. 29 15.42, (<i>becomes s. 74 of 2003, c. 29</i>) 2003, c. 29 15.43, 2001, c. 28; (<i>becomes s. 75 of 2003, c. 29</i>) 2003, c. 29 15.44, (<i>becomes s. 76 of 2003, c. 29</i>) 2003, c. 29 15.45, 2001, c. 28; (<i>becomes s. 77 of 2003, c. 29</i>) 2003, c. 29 15.46, 2001, c. 28; (<i>becomes s. 78 of 2003, c. 29</i>) 2003, c. 29 15.47, Ab. 2002, c. 72; (<i>becomes s. 79 of 2003, c. 29</i>) 2003, c. 29 15.48, (<i>becomes s. 80 of 2003, c. 29</i>) 2003, c. 29 15.49, (<i>becomes s. 81 of 2003, c. 29</i>) 2003, c. 29 15.50, 1999, c. 40; (<i>becomes s. 82 of 2003, c. 29</i>) 2003, c. 29 15.51, (<i>becomes s. 83 of 2003, c. 29</i>) 2003, c. 29 15.52, 2001, c. 28; (<i>becomes s. 84 of 2003, c. 29</i>) 2003, c. 29 15.53, 2001, c. 28; (<i>becomes s. 85 of 2003, c. 29</i>) 2003, c. 29 15.54, 2001, c. 28; (<i>becomes s. 86 of 2003, c. 29</i>) 2003, c. 29 15.55, 2001, c. 28; (<i>becomes s. 87 of 2003, c. 29</i>) 2003, c. 29 15.56, 2001, c. 28; (<i>becomes s. 88 of 2003, c. 29</i>) 2003, c. 29 42, Ab. 2002, c. 72 43, Ab. 2002, c. 72 44, Ab. 2002, c. 72 45, Ab. 2001, c. 28 46, Ab. 2001, c. 28 47, Ab. 2001, c. 28 48, Ab. 2001, c. 28 49, Ab. 2001, c. 28 50, Ab. 2001, c. 28 51, Ab. 2001, c. 28 52, Ab. 2002, c. 72 52.1, 2002, c. 72 Rp., 2003, c. 29</p>
c. M-19.2	<p>Act respecting the Ministère de la Santé et des Services sociaux</p> <p>Title, 1985, c. 23 1, 1985, c. 23 2, 1981, c. 9; 1985, c. 23 3, 1982, c. 17; 1985, c. 23; 1994, c. 15; 1996, c. 21; 1998, c. 33 5.1, 2001, c. 24; 2001, c. 60; 2002, c. 38 9.1, 1978, c. 72; Ab. 1983, c. 38 9.2, 1997, c. 94 10, 1980, c. 11; 1985, c. 30; 1988, c. 71; 2002, c. 8 10.1, 1980, c. 11; 1988, c. 71 10.2, 1997, c. 75 10.3, 2002, c. 42 11, 1981, c. 22 11.1, 1981, c. 22; 1983, c. 23; 1999, c. 8; 2003, c. 29</p>
c. M-19.2.1	<p>Act respecting the Ministère de la Sécurité du revenu</p> <p>Title, 1981, c. 9; 1982, c. 53; 1992, c. 44; 1994, c. 12 1, 1981, c. 9; 1982, c. 53; 1988, c. 51; 1992, c. 44; 1994, c. 12 2, 1979, c. 63; 1981, c. 9; 1982, c. 53; 1994, c. 12 3, 1979, c. 63; 1981, c. 9; 1982, c. 53; 1994, c. 12 3.1, Ab. 1982, c. 53 4, 1981, c. 9; 1985, c. 30; 1993, c. 66</p>

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Reference	Title Amendments
c. M-19.2.1	<p>Act respecting the Ministère de la Sécurité du revenu – <i>Cont'd</i></p> <p>4.1, 1981, c. 9 5.1, 1979, c. 45; Ab. 1982, c. 53 5.2, 1979, c. 45; 1990, c. 73 5.3, 1984, c. 27; 1994, c. 12 5.4, 1993, c. 66 6, 1981, c. 9; 1982, c. 53; 1992, c. 44; 1994, c. 12 11, 1982, c. 53 12, 1982, c. 53 13, 1982, c. 53; 1990, c. 4 14, 1978, c. 18; 1979, c. 32; 1982, c. 53; 1988, c. 51 15, 1982, c. 53 15.1, 1982, c. 53 15.2, 1993, c. 66 15.3, 1993, c. 66 15.4, 1993, c. 66 15.5, 1993, c. 66 16, 1981, c. 9; Ab. 1983, c. 38 Sched. I, 1979, c. 45; 1981, c. 9; Ab. 1982, c. 53 Rp., 1997, c. 63</p>
c. M-19.3	<p>Act respecting the Ministère de la Sécurité publique</p> <p>Title, 1988, c. 46 1, 1988, c. 46 2, 1988, c. 46 8, 1988, c. 46; 2000, c. 20; 2001, c. 76 9, 1988, c. 41; 1994, c. 16; 1998, c. 28; 1999, c. 8; 2000, c. 20; 2001, c. 76; 2003, c. 29 12, 1988, c. 46 14.1, 1996, c. 73; 2000, c. 12 14.2, 1996, c. 73 14.3, 1996, c. 73 14.4, 1996, c. 73; 2000, c. 15 14.5, 1996, c. 73 14.6, 1996, c. 73 14.7, 1996, c. 73 14.8, 1996, c. 73 14.9, 1996, c. 73; 2000, c. 8; 2000, c. 15 14.10, 1996, c. 73 14.11, 1996, c. 73; 1999, c. 40 42, Ab. 1988, c. 46</p>
c. M-20	<p>Act respecting the Ministère des Affaires culturelles</p> <p>Rp., 1992, c. 65</p>
c. M-21.1	<p>Act respecting the Ministère des Relations internationales</p> <p>Title, 1994, c. 15; 1996, c. 21 1, 1994, c. 15; 1996, c. 21 2, 1994, c. 15; 1996, c. 21 8, 1994, c. 15 10, 1994, c. 15; 1996, c. 21 11, 1996, c. 21 15, 1996, c. 21 18, 1994, c. 15; 1996, c. 21 18.1, 1994, c. 15; Ab. 1996, c. 21 18.2, 1994, c. 15; Ab. 1996, c. 21 18.3, 1994, c. 15; Ab. 1996, c. 21 18.4, 1994, c. 15; Ab. 1996, c. 21 23, 1988, c. 84; 1990, c. 85 30, 1991, c. 4; 1994, c. 18</p>

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c. M-21.1	Act respecting the Ministère des Relations internationales – <i>Cont’d</i> 35.1 , 1991, c. 4 35.2 , 1991, c. 4 35.3 , 1991, c. 4; 1994, c. 15; 1996, c. 21 35.4 , 1991, c. 4; 1994, c. 15; 1996, c. 21 35.5 , 1991, c. 4 35.6 , 1991, c. 4 35.7 , 1991, c. 4 35.8 , 1991, c. 4; 1991, c. 73 35.9 , 1991, c. 4 35.10 , 1991, c. 4 35.11 , 1991, c. 4; 1994, c. 15; 1996, c. 21
c. M-22	Act respecting the Ministère des Affaires municipales Rp. , 1984, c. 40
c. M-22.1	Act respecting the Ministère des Affaires municipales, du Sport et du Loisir Title , 1999, c. 43; 2003, c. 19 1 , 1999, c. 43; 2003, c. 19 2 , 1999, c. 43; 2003, c. 19 7 , 1988, c. 46; 1999, c. 40 7.0.1 , 1994, c. 12 7.1 , 1994, c. 17; 2003, c. 19 8 , Ab. 1999, c. 43 9 , Ab. 1999, c. 43 10 , Ab. 1999, c. 43 15 , 1986, c. 95 17 , 1986, c. 95 17.1 , 1999, c. 43 17.2 , 1999, c. 43; 2000, c. 56 17.3 , 1999, c. 43 17.4 , 1999, c. 43 17.5 , 1999, c. 43; 2000, c. 56 17.6 , 1999, c. 43 17.6.1 , 2002, c. 37; 2003, c. 19 17.7 , 1999, c. 43 17.8 , 1999, c. 43; 2002, c. 37 21.1 , 1998, c. 31 21.2 , 1998, c. 31 Sched. , 1999, c. 43; 2000, c. 56
c. M-23.01	Act respecting the Ministère des Approvisionnements et Services 7 , 1990, c. 79; 1991, c. 72 7.1 , 1991, c. 72 7.2 , 1991, c. 72 7.3 , 1991, c. 72 7.4 , 1991, c. 72 7.5 , 1991, c. 72; 1993, c. 23 7.6 , 1992, c. 50 7.7 , 1992, c. 50; 1993, c. 23 7.8 , 1993, c. 23 8 , 1990, c. 79; 1991, c. 72 8.1 , 1990, c. 79 9 , 1989, c. 1; 1990, c. 79; 1991, c. 72 15.1 , 1988, c. 12; 1991, c. 72 15.2 , 1988, c. 12 15.3 , 1988, c. 12 15.4 , 1988, c. 12 15.5 , 1988, c. 12

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Reference	Title Amendments
c. M-23.01	<p>Act respecting the Ministère des Approvisionnements et Services – <i>Cont'd</i></p> <p>15.6, 1988, c. 12 15.7, 1988, c. 12 15.8, 1988, c. 12; 1991, c. 72 15.9, 1988, c. 12 15.10, 1988, c. 12 Ab., 1994, c. 18</p>
c. M-23.1	<p>Act respecting immigration to Québec</p> <p>Title, 1981, c. 9; 1994, c. 15 1, 1981, c. 9; 1984, c. 47; Ab. 1994, c. 15 2, 1978, c. 82; 1981, c. 9; 1994, c. 15 3, 1978, c. 82; 1988, c. 41; 1993, c. 70; 1994, c. 15 3.1, 1978, c. 82; 1992, c. 5; 1993, c. 70; 1994, c. 15 3.1.1, 1991, c. 3; 1993, c. 70 3.1.2, 1992, c. 5; 1993, c. 70 3.1.3, 1993, c. 70 3.2, 1978, c. 82; 1979, c. 32; 1993, c. 70 3.2.1, 1991, c. 3; 1992, c. 5; 1993, c. 70 3.2.2, 1991, c. 3; 1992, c. 5 3.2.3, 1991, c. 3 3.2.4, 1991, c. 3 3.2.5, 1991, c. 3; 1993, c. 70 3.2.6, 1991, c. 3; 1993, c. 70 3.2.7, 1991, c. 3; 1993, c. 70 3.2.8, 1991, c. 3 3.3, 1978, c. 82; 1979, c. 32; 1981, c. 23; 1984, c. 47; 1987, c. 75; 1991, c. 3; 1992, c. 5; 1993, c. 70 3.4, 1993, c. 70 4, 1981, c. 9; Ab. 1994, c. 15 5, 1985, c. 30; Ab. 1988, c. 41 6, 1991, c. 3; 1993, c. 70; 1994, c. 15 7, Ab. 1984, c. 44 8, Ab. 1984, c. 44 9, Ab. 1994, c. 12 10, 1981, c. 9; 1984, c. 47; Ab. 1994, c. 12 11, 1984, c. 47; Ab. 1994, c. 12 12, 1984, c. 47; Ab. 1994, c. 12 12.1, 1978, c. 82; 1991, c. 3; 1992, c. 5; 1993, c. 70 12.1.1, 1993, c. 70 12.1.2, 1993, c. 70 12.1.3, 1993, c. 70 12.1.4, 1993, c. 70 12.2, 1978, c. 82; 1991, c. 3 12.3, 1978, c. 82; 1990, c. 4; 1991, c. 3; 1992, c. 5; 1993, c. 70 12.4, 1991, c. 3; 1992, c. 5 12.4.1, 1993, c. 70 12.5, 1991, c. 3; 1993, c. 70 12.6, 1991, c. 3; 1993, c. 70 12.7, 1991, c. 3; 1992, c. 5 13, 1984, c. 47; Ab. 1994, c. 15 14, 1984, c. 47; 1988, c. 41; Ab. 1994, c. 15 15, Ab. 1994, c. 15 16, 1992, c. 5; Ab. 1994, c. 15 17, 1991, c. 3 18, 1991, c. 3 19, 1991, c. 3 20, 1991, c. 3 21, 1991, c. 3 22, 1991, c. 3 23, 1991, c. 3</p>

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c. M-23.1	<p>Act respecting immigration to Québec – <i>Cont'd</i></p> <p>24, 1991, c. 3 25, 1991, c. 3 26, 1991, c. 3 27, 1991, c. 3 28, 1991, c. 3 29, 1991, c. 3 30, 1991, c. 3 31, 1991, c. 3 32, 1991, c. 3 33, 1991, c. 3 34, 1991, c. 3 35, 1991, c. 3 36, 1991, c. 3 37, 1991, c. 3 38, 1991, c. 3 39, 1991, c. 3; 1992, c. 5; 1994, c. 15 40, 1994, c. 15 <i>see</i> c. I-0.2</p>
c. M-24	<p>Act respecting the Ministère des Communications</p> <p>2, Ab. 1988, c. 63 3, 1987, c. 45; 1988, c. 31; Ab. 1988, c. 63; 1988, c. 84 4, 1979, c. 11; 1988, c. 8; 1988, c. 63 5, Ab. 1988, c. 63 8.1, 1988, c. 63 11, 1978, c. 18; 1988, c. 63 12, 1988, c. 63 13, 1988, c. 63 14, 1988, c. 63 14.1, 1988, c. 63 14.2, 1988, c. 63 14.3, 1988, c. 63 14.4, 1988, c. 63 15, 1982, c. 62 16, 1982, c. 62; 1988, c. 63 17, 1982, c. 62 17.1, 1988, c. 63 18, 1982, c. 62; 1988, c. 63 19, 1982, c. 62 19.1, 1987, c. 45; 1988, c. 31; 1988, c. 63 19.2, 1987, c. 45; 1988, c. 31 19.3, 1987, c. 45; 1988, c. 31 19.4, 1987, c. 45; 1988, c. 31 19.5, 1987, c. 45; 1988, c. 31 19.6, 1987, c. 45; 1988, c. 31 19.7, 1987, c. 45; 1988, c. 31 19.8, 1987, c. 45; 1988, c. 31 19.9, 1987, c. 45; 1988, c. 31 19.10, 1988, c. 31 22, 1990, c. 49 29, 1991, c. 73 Ab., 1994, c. 14</p>
c. M-24.01	<p>Act respecting the Ministère des Finances</p> <p>17, (<i>becomes s. 19 of 2002, c. 72</i>) 2002, c. 72 18, (<i>becomes s. 20 of 2002, c. 72</i>) 2002, c. 72 19, (<i>becomes s. 21 of 2002, c. 72</i>) 2002, c. 72 20, (<i>becomes s. 22 of 2002, c. 72</i>) 2002, c. 72 21, (<i>becomes s. 23 of 2002, c. 72</i>) 2002, c. 72</p>

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Reference	Title Amendments
c. M-24.01	<p>Act respecting the Ministère des Finances – <i>Cont'd</i></p> <p>22, (<i>becomes s. 24 of 2002, c. 72</i>) 2002, c. 72 23, (<i>becomes s. 25 of 2002, c. 72</i>) 2002, c. 72 24, (<i>becomes s. 26 of 2002, c. 72</i>) 2002, c. 72 25, (<i>becomes s. 27 of 2002, c. 72</i>) 2002, c. 72 26, (<i>becomes s. 28 of 2002, c. 72</i>) 2002, c. 72 27, (<i>becomes s. 29 of 2002, c. 72</i>) 2002, c. 72 28, (<i>becomes s. 30 of 2002, c. 72</i>) 2002, c. 72 29, (<i>becomes s. 31 of 2002, c. 72</i>) 2002, c. 72 30, (<i>becomes s. 32 of 2002, c. 72</i>) 2002, c. 72 31, (<i>becomes s. 33 of 2002, c. 72</i>) 2002, c. 72 32, (<i>becomes s. 34 of 2002, c. 72</i>) 2002, c. 72 33, (<i>becomes s. 35 of 2002, c. 72</i>) 2002, c. 72 34, (<i>becomes s. 36 of 2002, c. 72</i>) 2002, c. 72 35, (<i>becomes s. 37 of 2002, c. 72</i>) 2002, c. 72 36, 2000, c. 15; (<i>becomes s. 38 of 2002, c. 72</i>) 2002, c. 72 37, (<i>becomes s. 39 of 2002, c. 72</i>) 2002, c. 72 38, (<i>becomes s. 40 of 2002, c. 72</i>) 2002, c. 72 Rp., 2002, c. 72</p>
c. M-24.1	<p>Act respecting the Ministère des Forêts</p> <p>Ab., 1994, c. 13</p>
c. M-25	<p>Act respecting the Ministère des Institutions financières et Coopératives</p> <p>Ab., 1982, c. 52</p>
c. M-25.001	<p>Act respecting the Ministère des Régions</p> <p>8, 2002, c. 77 9, 2002, c. 77 11, 2002, c. 77 15.1, 2001, c. 25 24, (<i>becomes s. 111 of 2003, c. 29</i>) 2003, c. 29 25, (<i>becomes s. 112 of 2003, c. 29</i>) 2003, c. 29 26, 1999, c. 77; (<i>becomes s. 113 of 2003, c. 29</i>) 2003, c. 29 27, 2000, c. 15; (<i>becomes s. 114 of 2003, c. 29</i>) 2003, c. 29 28, (<i>becomes s. 115 of 2003, c. 29</i>) 2003, c. 29 29, 1999, c. 77; (<i>becomes s. 116 of 2003, c. 29</i>) 2003, c. 29 30, (<i>becomes s. 117 of 2003, c. 29</i>) 2003, c. 29 31, (<i>becomes s. 118 of 2003, c. 29</i>) 2003, c. 29 32, 2000, c. 8; 2000, c. 15; (<i>becomes s. 119 of 2003, c. 29</i>) 2003, c. 29 33, (<i>becomes s. 120 of 2003, c. 29</i>) 2003, c. 29 34, (<i>becomes s. 121 of 2003, c. 29</i>) 2003, c. 29 35, (<i>becomes s. 122 of 2003, c. 29</i>) 2003, c. 29 35.1, 2002, c. 26; (<i>becomes s. 123 of 2003, c. 29</i>) 2003, c. 29 35.2, 2002, c. 26; (<i>becomes s. 124 of 2003, c. 29</i>) 2003, c. 29 35.3, 2002, c. 26; (<i>becomes s. 125 of 2003, c. 29</i>) 2003, c. 29 35.4, 2002, c. 26; (<i>becomes s. 126 of 2003, c. 29</i>) 2003, c. 29 35.5, 2002, c. 26; (<i>becomes s. 127 of 2003, c. 29</i>) 2003, c. 29 35.6, 2002, c. 26; (<i>becomes s. 128 of 2003, c. 29</i>) 2003, c. 29 66, 1999, c. 43; 2003, c. 19 Sched. A, 2002, c. 77 Rp., 2003, c. 29</p>
c. M-25.01	<p>Act respecting the Ministère des Relations avec les citoyens et de l'Immigration</p> <p>11, 1987, c. 58; 2004, c. 30 20, 2000, c. 15 24, 1999, c. 40 25, 2000, c. 8; 2000, c. 15</p>

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Reference	Title Amendments
c. M-25.1	Act respecting the Ministère des Relations internationales Rp. , 1988, c. 41
c. M-25.1.1	Act respecting the Ministère des Relations internationales 11 , 2002, c. 8 17 , Ab. 2002, c. 8 19 , 2002, c. 8 20 , 2002, c. 8 22.1 , 2002, c. 8 22.2 , 2002, c. 8 22.3 , 2002, c. 8 22.4 , 2002, c. 8 22.5 , 2002, c. 8 22.6 , 2002, c. 8 22.7 , 2002, c. 8 23 , 1999, c. 40; 2000, c. 56 24 , 1999, c. 40 26 , 2002, c. 8 30 , 1999, c. 40; 1999, c. 77 35.3 , 1999, c. 77 35.4 , 2000, c. 15 35.8 , 2000, c. 8; 2000, c. 15 35.10 , 1999, c. 40
c. M-25.2	Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs Title , 2003, c. 8 1 , 2003, c. 8 2 , 2003, c. 8 11.1 , 2004, c. 11 12 , 1997, c. 64; 1999, c. 40; 2000, c. 42 12.1 , 2004, c. 11 15 , 1996, c. 14 16 , 2003, c. 8 17.2 , 2000, c. 42 17.3 , 1999, c. 11 17.5 , 2000, c. 15; 2003, c. 8 17.8 , 2000, c. 8; 2000, c. 15 17.10.1 , 1999, c. 11 17.12 , 1999, c. 40 17.12.1 , 2000, c. 42 17.12.2 , 2000, c. 42 17.12.3 , 2000, c. 42 17.12.4 , 2000, c. 42; 2003, c. 8 17.12.5 , 2000, c. 42 17.12.6 , 2000, c. 42 17.12.7 , 2000, c. 42 17.12.8 , 2000, c. 42 17.12.9 , 2000, c. 42 17.12.10 , 2000, c. 42 17.12.11 , 2000, c. 42 17.13 , 1999, c. 40; 2001, c. 6 17.14 , 1997, c. 93; 1999, c. 40; 2001, c. 6; 2003, c. 16 17.15 , 1999, c. 40; 2001, c. 6 17.16 , 2001, c. 6 <i>see</i> c. M-15.1
c. M-26	Act respecting the Ministère des Richesses naturelles Rp. , 1979, c. 81

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Reference	Title Amendments
c. M-27	Act respecting the Ministère des Terres et Forêts Rp. , 1979, c. 81
c. M-28	Act respecting the Ministère des Transports 3 , 1983, c. 40; 1984, c. 23; 1986, c. 67; 1990, c. 38; 1991, c. 72; 1992, c. 54; 1997, c. 40 8.1 , 1978, c. 74; Ab. 1983, c. 38 10.1 , 1992, c. 54; 1997, c. 40 10.2 , 1992, c. 54; 2000, c. 8 11 , 1983, c. 40; 1989, c. 20; 1995, c. 65 11.1 , 1983, c. 40 11.2 , 1983, c. 40 11.3 , 1983, c. 40; 1991, c. 57 11.4 , 1983, c. 40; 1986, c. 67; 1991, c. 57; 1997, c. 46 11.5 , 1983, c. 40; 1984, c. 23; 1991, c. 57; 2000, c. 8 11.5.1 , 1997, c. 46 11.6 , 1987, c. 27; 1996, c. 2; 1999, c. 82; 2000, c. 37 12.1 , 1984, c. 23 12.1.1 , 1991, c. 57; 1997, c. 46 12.2 , 1984, c. 23; 1991, c. 57 12.2.1 , 1987, c. 56; 1991, c. 57 12.3 , 1984, c. 23; 1987, c. 56; 1992, c. 57 12.3.1 , 1987, c. 56; Ab. 1992, c. 57 12.4 , 1984, c. 23; 1990, c. 4; 1991, c. 57 12.5 , 1984, c. 23; 1990, c. 4; Ab. 1992, c. 61 12.6 , 1984, c. 23; Ab. 1992, c. 61 12.7 , 1984, c. 23; Ab. 1992, c. 61 12.8 , 1984, c. 23; Ab. 1992, c. 61 12.9 , 1984, c. 23 12.10 , 1985, c. 35 12.11 , 1990, c. 38; Ab. 1991, c. 72 12.12 , 1990, c. 38; Ab. 1991, c. 72 12.13 , 1990, c. 38; Ab. 1991, c. 72 12.14 , 1990, c. 38; Ab. 1991, c. 72 12.15 , 1990, c. 38; Ab. 1991, c. 72 12.16 , 1990, c. 38; Ab. 1991, c. 72 12.17 , 1990, c. 38; Ab. 1991, c. 72 12.18 , 1990, c. 38; Ab. 1991, c. 72 12.19 , 1990, c. 38; Ab. 1991, c. 72 12.20 , 1990, c. 38; Ab. 1991, c. 72 12.21 , 1990, c. 38; Ab. 1991, c. 72 12.22 , 1991, c. 32 12.23 , 1991, c. 32 12.24 , 1991, c. 32 12.25 , 1991, c. 32; 2000, c. 15 12.26 , 1991, c. 32 12.27 , 1991, c. 32; 2000, c. 8; 2000, c. 15 12.28 , 1991, c. 32 12.29 , 1991, c. 32; 1999, c. 40 12.30 , 1996, c. 58; 1998, c. 13 12.31 , 1996, c. 58 12.32 , 1996, c. 58 12.33 , 1996, c. 58; 2000, c. 15 12.34 , 1996, c. 58 12.35 , 1996, c. 58 12.36 , 1996, c. 58 12.37 , 1996, c. 58; 2000, c. 8; 2000, c. 15 12.38 , 1996, c. 58 12.39 , 1996, c. 58; 1999, c. 40 12.40 , 1998, c. 13 12.41 , 1998, c. 13 12.42 , 1998, c. 13

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Reference	Title Amendments
c. M-29	Act respecting the Ministère des Travaux publics et de l'Approvisionnement Ab. , 1983, c. 40
c. M-29.1	Act respecting the Ministère du Commerce extérieur Rp. , 1988, c. 41
c. M-30	Act respecting the Ministère du Conseil exécutif 1 , 1984, c. 47 1.1 , 1984, c. 47 1.2 , 1984, c. 47 1.3 , 1984, c. 47 1.4 , 1984, c. 47 1.5 , 1984, c. 47 3.0.1 , 1997, c. 6; 1997, c. 43; 1997, c. 84 3.0.2 , 1997, c. 6 3.0.3 , 1997, c. 6 3.0.4 , 1997, c. 6; 2000, c. 8; 2001, c. 24 3.0.5 , 1997, c. 6 3.0.6 , 1997, c. 6 3.1 , 1984, c. 47 3.2 , 1984, c. 47; 1988, c. 41; 2002, c. 60 3.3 , 1984, c. 47; 1988, c. 41 3.4 , 1984, c. 47 3.5 , 1984, c. 47; 2002, c. 60 3.5.1 , 1988, c. 41 3.6 , 1984, c. 47 3.6.1 , 1988, c. 41 3.6.2 , 2002, c. 60; 2002, c. 75 3.7 , 1984, c. 47; 2002, c. 60 3.8 , 1984, c. 47; 2002, c. 60 3.9 , 1984, c. 47 3.10 , 1984, c. 47 3.11 , 1984, c. 47; 1988, c. 41; 1988, c. 84; 1990, c. 85; 1999, c. 40; 2000, c. 56; 2002, c. 60 3.12 , 1984, c. 47; 1988, c. 41; 1999, c. 40; 2002, c. 60 3.12.1 , 2002, c. 60 3.13 , 1984, c. 47; 1988, c. 41; 2002, c. 60 3.14 , 1984, c. 47 3.15 , 1984, c. 47; 1988, c. 41 3.16 , 1984, c. 47; 1988, c. 41 3.17 , 1984, c. 47; 1986, c. 52; 1988, c. 41; 1991, c. 4; 1994, c. 18; 1999, c. 40 3.18 , 1984, c. 47 3.19 , 1984, c. 47; Ab. 1988, c. 41 3.20 , 1984, c. 47 3.21 , 1984, c. 47 3.22 , 1984, c. 47 3.23 , 1992, c. 24; Ab. 1997, c. 91 3.24 , 1992, c. 24; Ab. 1997, c. 91 3.25 , 1992, c. 24; Ab. 1997, c. 91 3.26 , 1992, c. 24; Ab. 1997, c. 91 3.27 , 1992, c. 24; Ab. 1997, c. 91 3.28 , 1992, c. 24; Ab. 1997, c. 91 3.29 , 1992, c. 24; Ab. 1997, c. 91 3.30 , 1995, c. 66 3.31 , 1995, c. 66 3.32 , 1995, c. 66 3.33 , 1995, c. 66 3.34 , 1995, c. 66; 2000, c. 15 3.35 , 1995, c. 66 3.36 , 1995, c. 66

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Reference	Title Amendments
c. M-30	<p>Act respecting the Ministère du Conseil exécutif – <i>Cont'd</i></p> <p>3.37, 1995, c. 66 3.38, 1995, c. 66; 2000, c. 8; 2000, c. 15 3.39, 1995, c. 66 3.40, 1995, c. 66; 1999, c. 40 3.41, 1995, c. 66 3.42, 1999, c. 67 3.43, 1999, c. 67 3.44, 1999, c. 67 3.45, 1999, c. 67 3.46, 1999, c. 67 3.47, 1999, c. 67 3.48, 1999, c. 67 3.49, 1999, c. 67 3.50, 1999, c. 67 3.51, 1999, c. 67 3.52, 1999, c. 67 3.53, 1999, c. 67 4, 1978, c. 18; 1984, c. 47; 1992, c. 24; 1997, c. 91; 1999, c. 67 4.1, 1984, c. 47; 1992, c. 24; 1997, c. 91; 1999, c. 67</p>
c. M-30.01	<p>Act respecting the Ministère du Développement économique et régional et de la Recherche</p> <p>99, 2004, c. 20 101.1, 2004, c. 20</p>
c. M-30.1	<p>Act respecting the Ministère du Loisir, de la Chasse et de la Pêche</p> <p>Title, 1979, c. 77 1, 1979, c. 77 2, 1979, c. 77; 1985, c. 30 5, 1979, c. 77 10, 1978, c. 18 13, 1992, c. 61 14, Ab. 1979, c. 77; 1982, c. 58; Ab. 1987, c. 12 15, Ab. 1979, c. 77 16, Ab. 1979, c. 77 17, Ab. 1979, c. 77 18, Ab. 1979, c. 77 19, Ab. 1979, c. 77 20, Ab. 1987, c. 15 21, Ab. 1987, c. 15 22, Ab. 1987, c. 15 23, Ab. 1987, c. 15 24, Ab. 1987, c. 15 25, Ab. 1987, c. 15 Rp., 1994, c. 17</p>
c. M-31	<p>Act respecting the Ministère du Revenu</p> <p>1, 1978, c. 25; 1979, c. 9; 1979, c. 12; 1983, c. 49; 1991, c. 7; 1993, c. 71; 1996, c. 31; 1997, c. 31; 2002, c. 5; 2004, c. 21 1.0.1, 1991, c. 67; 2000, c. 25; 2001, c. 51 1.1, 1991, c. 7; 1996, c. 31; 2001, c. 51 1.2, 1997, c. 3 1.2.1, 2000, c. 36; 2001, c. 52; 2003, c. 9 1.3, 1997, c. 85 2, 1990, c. 60; 1995, c. 18; 1995, c. 63; 1999, c. 53 3, 1997, c. 14; 1998, c. 16 4, 1983, c. 44; 1997, c. 14; 1998, c. 16 4.1, 1982, c. 56; 1997, c. 3; 1998, c. 16</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. M-31	<p>Act respecting the Ministère du Revenu – <i>Cont'd</i></p> <p>5, 1982, c. 38; 1983, c. 55; 1990, c. 4; 1996, c. 35; 1997, c. 3; 1997, c. 14; 1998, c. 16 6, 1997, c. 14; 1998, c. 16 7, 1978, c. 25; 1982, c. 38; 1997, c. 14; 1998, c. 16; 2004, c. 4 8, 1983, c. 20; 1997, c. 14; 1998, c. 16 8.0.1, 1991, c. 7; Ab. 1992, c. 57 8.1, 1978, c. 25; Ab. 1983, c. 38 8.2, 1993, c. 79 9, 1978, c. 25; 1984, c. 35; 1985, c. 30; 1993, c. 79; 1997, c. 3; 2002, c. 5 9.0.1, 1990, c. 60 9.0.2, 1990, c. 60 9.0.3, 1990, c. 60 9.0.4, 1995, c. 63; 1998, c. 16; 1999, c. 53; 2002, c. 5 9.0.5, 1995, c. 63; 1999, c. 53 9.0.6, 1995, c. 63; 1999, c. 53 9.1, 1978, c. 18; 1997, c. 14 9.2, 1993, c. 79 10, 1985, c. 25; 1998, c. 16 10.1, 2000, c. 36 11, 1991, c. 67; 1997, c. 3; 2001, c. 52 12, 1978, c. 25; 1991, c. 67; 1992, c. 57; 1996, c. 31; 1997, c. 3; 1998, c. 16; 2002, c. 46 12.0.1, 1993, c. 64 12.0.2, 2000, c. 36; 2001, c. 9; 2001, c. 52; 2002, c. 46; 2004, c. 4; 2004, c. 21 12.0.3, 2000, c. 36 12.1, 1988, c. 4; 1992, c. 31; 1993, c. 79; 1996, c. 31; 1997, c. 3 12.2, 1988, c. 4; 1992, c. 1; 1992, c. 31 12.3, 1993, c. 19; 1997, c. 3 13, 1990, c. 7; 1991, c. 67; 1997, c. 3; 1997, c. 85; 2004, c. 21 14, 1980, c. 11; 1983, c. 49; 1986, c. 15; 1987, c. 67; 1990, c. 7; 1991, c. 67; 1992, c. 1; 1993, c. 16; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 85; 1998, c. 16; 1999, c. 65; 2002, c. 46 14.0.0.1, 2002, c. 46 14.0.1, 1994, c. 22 14.1, 1986, c. 15; 1987, c. 67; Ab. 1990, c. 7 14.2, 1986, c. 15; Ab. 1990, c. 7 14.3, 1986, c. 15; Ab. 1990, c. 7 14.4, 1989, c. 77; 1995, c. 1; 2001, c. 53 14.5, 1989, c. 77; 1995, c. 63; 1997, c. 85; 2002, c. 46 14.6, 1989, c. 77; 1995, c. 1 14.7, 1989, c. 77; 1995, c. 49; 1997, c. 3; 1997, c. 85 14.8, 1994, c. 22; 1995, c. 63; Ab. 1997, c. 85 15, 1978, c. 25; 1980, c. 11; 1982, c. 38; 1982, c. 56; 1985, c. 25; 1991, c. 67; 1993, c. 79; 1996, c. 31; 1997, c. 3; 1998, c. 16; 1999, c. 65; 2002, c. 46 15.1, 1991, c. 67; 1993, c. 79; 1997, c. 3; 1998, c. 16; 1999, c. 65; Ab. 2002, c. 46 15.2, 1991, c. 67; 1993, c. 79; 1997, c. 3; 1998, c. 16; 1999, c. 65 15.2.1, 1999, c. 65; 2002, c. 46 15.3, 1991, c. 67; 1998, c. 16 15.3.0.1, 2002, c. 46 15.3.1, 1993, c. 79; 1997, c. 3; 1998, c. 16 15.4, 1991, c. 67 15.5, 1991, c. 67; 2002, c. 46 15.6, 1991, c. 67; 1995, c. 63; 1997, c. 85 15.7, 1991, c. 67; 1997, c. 3; 1998, c. 16 15.8, 1991, c. 67 16, 1991, c. 67; Ab. 2002, c. 46 16.1, 1991, c. 67; 1993, c. 79 16.2, 1991, c. 67; 1993, c. 79; 1996, c. 31 16.3, 1991, c. 67; 1996, c. 31 16.4, 1991, c. 67 16.5, 1991, c. 67; 1997, c. 3 16.6, 1991, c. 67</p>

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Reference	Title Amendments
c. M-31	<p>Act respecting the Ministère du Revenu – <i>Cont'd</i></p> <p>16.7, 1991, c. 67 17, 1993, c. 16; 1995, c. 63; 1997, c. 3; 1998, c. 16; 2000, c. 36; 2002, c. 46 17.0.1, 2000, c. 36; 2004, c. 21 17.0.2, 2000, c. 36 17.0.3, 2000, c. 36 17.0.4, 2000, c. 36 17.0.5, 2000, c. 36 17.1, 1991, c. 67 17.2, 1993, c. 79; 1995, c. 63; 1997, c. 3; 1997, c. 85; 1999, c. 65 17.3, 1993, c. 79; 1995, c. 63; 1997, c. 3; 1999, c. 65; 2000, c. 25 17.4, 1993, c. 79; 1997, c. 3 17.5, 1993, c. 79; 1996, c. 31; 1997, c. 3; 1998, c. 16; 1999, c. 65; 2000, c. 25 17.5.1, 1997, c. 14; 1998, c. 16 17.6, 1993, c. 79; 1999, c. 65 17.7, 1993, c. 79; 1998, c. 16 17.8, 1993, c. 79; 1998, c. 16; 1999, c. 65 17.9, 1993, c. 79; 1998, c. 16; 1999, c. 65; 2000, c. 25 17.9.1, 1998, c. 33 18.1, 1982, c. 56; 1995, c. 18 19, Ab. 1997, c. 14 20, 1978, c. 25; 1991, c. 67; 1993, c. 79; 1995, c. 49; 1997, c. 3; 1998, c. 16; 2004, c. 4 21, 1982, c. 38; 1985, c. 25; 1991, c. 67; 1998, c. 16; 2001, c. 51 21.0.1, 2000, c. 36 21.1, 1982, c. 38; 1985, c. 25; 1991, c. 67; 1993, c. 16; 1995, c. 36; 1995, c. 63; 1997, c. 85 22, 1978, c. 70; Ab. 1983, c. 49 23, 1996, c. 31; 1997, c. 85; 1999, c. 83 24, 1978, c. 25; 1983, c. 49; 1991, c. 67; 1997, c. 14 24.0.1, 1986, c. 16; 1991, c. 67; 1992, c. 1; 1994, c. 46; 1995, c. 1; 1995, c. 43; 1995, c. 49; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 85; 2001, c. 9; 2004, c. 4 24.0.2, 1986, c. 16; 1997, c. 3 24.0.3, 1997, c. 31; 2001, c. 9 24.1, 1978, c. 25; 1980, c. 11; 1995, c. 63; 1997, c. 85 25, 1983, c. 49; 1991, c. 67; 1996, c. 31; 2000, c. 36 25.1, 1991, c. 67; 1998, c. 16 25.1.1, 1995, c. 1 25.2, 1991, c. 67; 1993, c. 16; 1996, c. 31 25.3, 1991, c. 67; 1998, c. 16 25.4, 1991, c. 67; 1997, c. 3; Ab. 2000, c. 25 26, 1978, c. 25; Ab. 1997, c. 3 27.0.1, 1995, c. 1; 1997, c. 14; 2001, c. 9; 2001, c. 52; 2004, c. 4; 2004, c. 21 27.0.2, 1995, c. 1; 2001, c. 52; Ab. 2004, c. 21 27.1, 1988, c. 4; 1995, c. 1 27.1.1, 1999, c. 65 27.2, 1995, c. 1 27.3, 1996, c. 81; 2000, c. 36; 2004, c. 21 28, 1982, c. 38; 1989, c. 5; 1991, c. 67; 1992, c. 1; 1995, c. 36; 1998, c. 16; 2001, c. 51 28.0.1, 1996, c. 31 28.1, 1982, c. 38 28.2, 1983, c. 49; 1990, c. 58; 1995, c. 1; 2004, c. 4; 2004, c. 21 30, 1981, c. 12; 1981, c. 24; 1982, c. 38; 1989, c. 5; 1991, c. 8; 1991, c. 67; 1992, c. 1; 1992, c. 31; 2001, c. 52 30.1, 1991, c. 67; 1993, c. 79; 1995, c. 63 30.2, 1993, c. 79 30.3, 1995, c. 63; 1997, c. 14; 1998, c. 16 30.4, 1997, c. 14; 1998, c. 16 30.5, 1997, c. 85 30.6, 1997, c. 85 31, 1981, c. 12; 1981, c. 24; 1985, c. 25; 1993, c. 72; 1997, c. 85; 1998, c. 16; 1999, c. 65; 2002, c. 5 31.1, 1991, c. 67</p>

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Reference	Title Amendments
c. M-31	<p>Act respecting the Ministère du Revenu – <i>Cont'd</i></p> <p>31.1.1, 1993, c. 79 31.1.2, 1993, c. 79; 1995, c. 63; 1996, c. 33 31.1.3, 1993, c. 79; 1995, c. 63; 1996, c. 12; 1997, c. 3; 1997, c. 14; 2000, c. 15 31.1.4, 1993, c. 79; 1995, c. 63; 2002, c. 75; 2004, c. 4 31.1.5, 1993, c. 79; 1995, c. 63 32, 1982, c. 56; 1983, c. 20; 1985, c. 25; 1995, c. 36; 2004, c. 4 32.1, 2000, c. 36 33, 1991, c. 67; 1997, c. 85; 1998, c. 16 33.1, 1982, c. 38; Ab. 1997, c. 3 34, 1978, c. 25; 1983, c. 43; 1983, c. 49; 1991, c. 67; 1995, c. 49; 1997, c. 3; 1997, c. 14; 1997, c. 85; 2000, c. 25 34.1, 2000, c. 25 35, 2000, c. 25 35.1, 1983, c. 49; 1991, c. 67; 2000, c. 25 35.2, 1983, c. 49 35.3, 1983, c. 49; 1993, c. 19; 1994, c. 22; 2000, c. 25; 2001, c. 52 35.4, 1983, c. 49; 1996, c. 31; 1997, c. 85; 2000, c. 25; 2001, c. 52 35.5, 1983, c. 49; 1998, c. 16 35.6, 1983, c. 49 36, 1991, c. 67 36.1, 1996, c. 31; 2000, c. 25 37, Ab. 1983, c. 49 37.1, 1995, c. 1; 1996, c. 31 37.1.1, 1997, c. 14 37.2, 1995, c. 1; Ab. 1996, c. 31 37.3, 1995, c. 1 37.4, 1995, c. 1; Ab. 1996, c. 31 37.5, 1995, c. 1; Ab. 2002, c. 5 37.6, 1995, c. 1 37.7, 2000, c. 25 38, 1986, c. 95; 1997, c. 14; 1997, c. 86; 2000, c. 25; 2001, c. 51 39, 1991, c. 67; 1996, c. 31; 1998, c. 16; 2000, c. 25; 2002, c. 9 39.1, 1991, c. 67 39.2, 2003, c. 2 40, 1982, c. 38; 1986, c. 95; 1988, c. 21; 1993, c. 79; 1996, c. 31 40.1, 1986, c. 95; 1993, c. 79; 1996, c. 31; 1997, c. 14 40.1.1, 2004, c. 4 40.1.2, 2004, c. 4 40.1.3, 2004, c. 4 40.2, 1986, c. 95; 1996, c. 31; 2004, c. 4 41, 1997, c. 14; 1998, c. 16 42, 1997, c. 14; 1998, c. 16; 2000, c. 5; 2000, c. 25 44, 1988, c. 21 46, 1990, c. 4; 1991, c. 67 47, 1990, c. 4; 1991, c. 67; 2000, c. 25 48, 1990, c. 4; 1991, c. 67; 1997, c. 3 49, 1990, c. 4; 1997, c. 3 50, 1990, c. 4; 1997, c. 3 52, 1990, c. 4; 1991, c. 67 53, 1990, c. 4; 1991, c. 67; 1997, c. 3 53.1, 1990, c. 4; 1991, c. 67 54, 1990, c. 7 55, 1990, c. 4; 1990, c. 7; 1995, c. 36 56, Ab. 1990, c. 7 57, 1990, c. 4; Ab. 1990, c. 7 58, 1997, c. 3; 1999, c. 65 58.1, 1978, c. 25; 2001, c. 51 58.1.1, 2001, c. 51 58.2, 1990, c. 59; 1991, c. 67; 2001, c. 51 59, 1983, c. 43; 1990, c. 7; 1991, c. 67; 1997, c. 14; 1997, c. 85; 2003, c. 2 59.0.1, 1989, c. 5; Ab. 1994, c. 22</p>

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Reference	Title Amendments
c. M-31	<p>Act respecting the Ministère du Revenu – <i>Cont'd</i></p> <p>59.0.2, 1990, c. 59; 1991, c. 67; 1995, c. 1; 1996, c. 31; 2001, c. 51 59.0.3, 1990, c. 59; 1991, c. 67; 1995, c. 1; 1996, c. 31; 2001, c. 51 59.0.4, 1990, c. 59; 1997, c. 3; Ab. 2002, c. 46 59.1, 1983, c. 43; 1997, c. 85 59.2, 1983, c. 49; 1986, c. 15; 1991, c. 67; 1992, c. 31; 1993, c. 19; 1995, c. 63; 1997, c. 14; 2002, c. 40; 2003, c. 2 59.2.1, 1997, c. 14 59.2.2, 1997, c. 14 59.3, 1983, c. 49; 1991, c. 67; 2000, c. 5 59.4, 1983, c. 49 59.5, 1983, c. 49; 1991, c. 67; 2000, c. 5 59.5.1, 2001, c. 51 59.5.2, 2001, c. 51 59.5.3, 2001, c. 51; 2001, c. 53 59.5.4, 2001, c. 51 59.5.5, 2001, c. 51 59.5.6, 2001, c. 51 59.5.7, 2001, c. 51 59.5.8, 2001, c. 51; 2004, c. 21 59.5.9, 2001, c. 51 59.6, 1983, c. 49; 2001, c. 51 60, 1983, c. 43; 1984, c. 35; 1988, c. 18; 1990, c. 59; 1992, c. 31; 1997, c. 14; 1997, c. 85 60.1, 2000, c. 25 61, 1983, c. 43; 1986, c. 15; 1990, c. 4; 1990, c. 7; 1992, c. 31; 1992, c. 61; 1997, c. 85; 2000, c. 25; 2001, c. 9; 2004, c. 4 61.0.0.1, 2000, c. 25 61.0.0.2, 2001, c. 51 61.0.1, 1997, c. 14 61.1, 1991, c. 67; 1992, c. 61; 2000, c. 25 61.2, 2001, c. 52; 2003, c. 2; 2004, c. 4 62, 1990, c. 4; 1991, c. 67; 1992, c. 1; 1994, c. 46; 1995, c. 43; 1998, c. 16; 1999, c. 65; 2000, c. 5 62.0.1, 2001, c. 52 62.1, 1999, c. 65; 2000, c. 25 63, 1995, c. 63; 1999, c. 65; 2000, c. 5; 2001, c. 52 64, 1978, c. 25; 1983, c. 49; 1999, c. 65; 2001, c. 51; 2001, c. 52; 2001, c. 53 65, 1983, c. 47; 1995, c. 63; 1999, c. 65; 2001, c. 52 68, 1991, c. 7; 1991, c. 67; 1997, c. 3 68.0.1, 1991, c. 7; 1991, c. 67 68.1, 1982, c. 38; 1983, c. 44; 1986, c. 16; 1991, c. 67 69, 1978, c. 25; 1980, c. 11; 1981, c. 24; 1984, c. 35; 1985, c. 25; 1988, c. 4; 1990, c. 4; 1990, c. 59; 1991, c. 67; 1994, c. 22; 1996, c. 33; 1997, c. 3; 1998, c. 16; 2001, c. 26; 2001, c. 78; 2002, c. 5; 2002, c. 46 69.0.0.1, 1999, c. 7; 2002, c. 5 69.0.0.2, 2002, c. 5; 2002, c. 46 69.0.0.3, 2002, c. 5 69.0.0.4, 2002, c. 5 69.0.0.5, 2002, c. 5 69.0.0.6, 2002, c. 5 69.0.0.7, 2002, c. 5; 2002, c. 62 69.0.0.8, 2002, c. 5 69.0.0.9, 2002, c. 5 69.0.0.10, 2002, c. 5 69.0.0.11, 2002, c. 5 69.0.0.12, 2002, c. 5; 2002, c. 46 69.0.0.13, 2002, c. 5 69.0.0.14, 2002, c. 5 69.0.0.15, 2002, c. 5 69.0.0.16, 2002, c. 5 69.0.0.17, 2002, c. 5</p>

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c. M-31	<p>Act respecting the Ministère du Revenu – <i>Cont'd</i></p> <p>69.0.1, 1995, c. 63; 1996, c. 33; 1999, c. 53; 2002, c. 5; 2002, c. 62 69.0.2, 1997, c. 86; 2002, c. 5 69.0.3, 1997, c. 86 69.0.4, 1997, c. 86; 1998, c. 16; 2002, c. 5 69.0.5, 2002, c. 5 69.1, 1985, c. 25; 1993, c. 64; 1993, c. 79; 1994, c. 46; 1995, c. 1; 1995, c. 36; 1995, c. 43; 1995, c. 63; 1995, c. 69; 1996, c. 12; 1996, c. 33; 1997, c. 3; 1997, c. 14; 1997, c. 20; 1997, c. 57; 1997, c. 63; 1997, c. 85; 1998, c. 16; 1998, c. 36; 1998, c. 44; 1999, c. 65; 2000, c. 15; 2001, c. 9; 2002, c. 5; 2002, c. 23; 2002, c. 27; 2002, c. 62; 2003, c. 8; 2003, c. 19; 2004, c. 10 69.2, 2002, c. 5 69.3, 2002, c. 5 69.4, 2002, c. 5; 2004, c. 10 69.5, 2002, c. 5 69.5.1, 2002, c. 62 69.6, 2002, c. 5; 2002, c. 23 69.7, 2002, c. 5 69.8, 2002, c. 5; 2002, c. 23 69.9, 2002, c. 5 69.10, 2002, c. 5 69.11, 2002, c. 5 69.12, 2002, c. 5 70, 1991, c. 67; Ab. 2002, c. 5 70.1, 2002, c. 5 71, 1986, c. 95; 1996, c. 33; 1998, c. 16; 1998, c. 44; 2002, c. 5 71.0.1, 1996, c. 33; 2002, c. 5 71.0.2, 1996, c. 33 71.0.3, 1996, c. 33; 1998, c. 16 71.0.4, 1996, c. 33 71.0.5, 1996, c. 33; 2002, c. 5 71.0.6, 1996, c. 33; 2002, c. 5 71.0.7, 1996, c. 33; 1999, c. 65; 2001, c. 9; 2002, c. 5 71.0.8, 1996, c. 33; Ab. 2002, c. 5 71.0.9, 1996, c. 33; 2002, c. 5 71.0.10, 1996, c. 33; Ab. 2002, c. 5 71.0.11, 1996, c. 33; 1997, c. 14; 1998, c. 16; 2000, c. 8 71.1, 1990, c. 4; Ab. 2002, c. 5 71.2, 1996, c. 33; 2002, c. 5; 2004, c. 25 71.3, 1996, c. 33; 1998, c. 16; 2002, c. 5; 2004, c. 25 71.3.1, 2002, c. 5 71.3.2, 2002, c. 5 71.3.3, 2002, c. 5 71.4, 1996, c. 33; 1999, c. 65; 2001, c. 9; 2002, c. 5 71.5, 2002, c. 5 71.6, 2002, c. 5 72, 1992, c. 61 72.1, 1992, c. 61 72.2, 1992, c. 61 72.3, 1992, c. 61; 2001, c. 78; 2002, c. 5 72.4, 1992, c. 61 72.5, 1996, c. 31; 2004, c. 4 72.5.1, 2004, c. 4 72.6, 1996, c. 31 73, 1990, c. 4; 1992, c. 61 74, 1978, c. 25; 1990, c. 4; 1999, c. 65; 2001, c. 52; 2004, c. 4 75, Ab. 1990, c. 4 76, Ab. 1990, c. 4 76.1, 1978, c. 25; Ab. 1990, c. 4 77, 1990, c. 4; 1992, c. 61 78, 1978, c. 25; 1982, c. 38; 1996, c. 31; 1999, c. 65; 2001, c. 52 78.1, 1993, c. 79; 1997, c. 3; 1997, c. 14</p>

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Reference	Title Amendments
c. M-31	<p>Act respecting the Ministère du Revenu – <i>Cont'd</i></p> <p>78.2, 1993, c. 79; 1997, c. 3; 1997, c. 14; 1998, c. 16 79, 1997, c. 3; 1998, c. 16 80, 1978, c. 25; 1997, c. 3; 1997, c. 14; 1998, c. 16 81, 1991, c. 67; 1997, c. 3; 1997, c. 14; 1998, c. 16 82, 1993, c. 79; 1997, c. 3; 1997, c. 14; 1998, c. 16; 2000, c. 5 83, 1990, c. 59; 1997, c. 3; 1997, c. 14; 1998, c. 16; 2004, c. 4 84, 1978, c. 25; 1997, c. 14; 1998, c. 16 86, 1982, c. 38; 1997, c. 14 86.1, 2000, c. 39 87, 1978, c. 25; 1991, c. 67; 1996, c. 31; 1997, c. 85; 1998, c. 16; 2004, c. 4 88, 2004, c. 4 89, 1991, c. 67; 1996, c. 31 90, 1991, c. 67; 1997, c. 3; 1997, c. 14 91, 1991, c. 67; 1997, c. 3 91.1, 1995, c. 1; 1997, c. 14; 1998, c. 16 92, 1991, c. 67; 1997, c. 3 93, 1982, c. 56; 1997, c. 85; 1998, c. 16; 2004, c. 4 93.1, 1978, c. 25; 2004, c. 4 93.1.1, 1997, c. 85; 1999, c. 83; 2001, c. 9; 2001, c. 52; 2004, c. 4 93.1.1.1, 2000, c. 5 93.1.2, 1997, c. 85; 2001, c. 52 93.1.3, 1997, c. 85; 1997, c. 86 93.1.4, 1997, c. 85; 1997, c. 86 93.1.5, 1997, c. 85 93.1.6, 1997, c. 85 93.1.7, 1997, c. 85; 2002, c. 46 93.1.8, 1997, c. 85; 1997, c. 86; 1999, c. 83; 2000, c. 5; 2001, c. 53; 2004, c. 8 93.1.9, 1997, c. 85 93.1.10, 1997, c. 85; 2000, c. 36 93.1.11, 1997, c. 85; 2002, c. 46 93.1.12, 1997, c. 85; 1997, c. 86; 1999, c. 83; 2000, c. 5; 2001, c. 53; 2004, c. 8 93.1.13, 1997, c. 85; 2001, c. 52 93.1.14, 1997, c. 85 93.1.15, 1997, c. 85; 2000, c. 5 93.1.15.1, 2003, c. 2 93.1.15.2, 2003, c. 2 93.1.16, 1997, c. 85 93.1.17, 1997, c. 85; 1998, c. 16; 2004, c. 4 93.1.18, 1997, c. 85; 2004, c. 4 93.1.19, 1997, c. 85; 2004, c. 4 93.1.19.1, 2004, c. 4 93.1.19.2, 2004, c. 4 93.1.19.3, 2004, c. 4 93.1.19.4, 2004, c. 4 93.1.20, 1997, c. 85 93.1.21, 1997, c. 85; 2000, c. 36 93.1.21.1, 2003, c. 2 93.1.22, 1997, c. 85; 1998, c. 16 93.1.23, 1997, c. 85; 2004, c. 4 93.1.24, 1997, c. 85; 2000, c. 36 93.1.25, 1997, c. 85; 2004, c. 4 93.2, 1983, c. 47; 1987, c. 81; 1991, c. 7; 1991, c. 13; 1991, c. 67; 1993, c. 15; 1994, c. 46; 1995, c. 43; 2001, c. 9; 2001, c. 52; 2004, c. 21 93.2.1, 1987, c. 81 93.3, 1983, c. 47; Ab. 1987, c. 81 93.4, 1983, c. 47 93.5, 1983, c. 47; 1987, c. 81; Ab. 1991, c. 67 93.6, 1983, c. 47 93.7, 1983, c. 47; 1997, c. 3 93.8, 1983, c. 47; 1991, c. 7; 1995, c. 63; 1997, c. 85 93.9, 1983, c. 47; 1991, c. 7; 1997, c. 85</p>

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Reference	Title Amendments
c. M-31	<p>Act respecting the Ministère du Revenu – <i>Cont'd</i></p> <p>93.10, 1983, c. 47; Ab. 1987, c. 81 93.11, 1983, c. 47; 2000, c. 39 93.12, 1983, c. 47; 1995, c. 36 93.13, 1983, c. 47; 1992, c. 31; 1998, c. 16; 2004, c. 4 93.14, 1983, c. 47 93.15, 1983, c. 47; 1991, c. 7; 1997, c. 85 93.16, 1983, c. 47; Ab. 1987, c. 81 93.16.1, 1987, c. 81; 1998, c. 16 93.17, 1983, c. 47; 1986, c. 19; 1998, c. 16 93.18, 1983, c. 47; 1991, c. 7; 1997, c. 85 93.19, 1983, c. 47; Ab. 1998, c. 16 93.20, 1983, c. 47; Ab. 1987, c. 81 93.21, 1983, c. 47; Ab. 1987, c. 81 93.22, 1987, c. 81 93.23, 1987, c. 81 93.24, 1987, c. 81 93.25, 1987, c. 81 93.26, 1987, c. 81 93.27, 1987, c. 81; 1991, c. 7 93.28, 1987, c. 81 93.29, 1987, c. 81; 1998, c. 16; 2000, c. 36 93.30, 1987, c. 81 93.31, 1987, c. 81; 1998, c. 16 93.32, 1987, c. 81 93.33, 1987, c. 81; 1997, c. 85 93.34, 1987, c. 81 93.35, 1987, c. 81 94, 1992, c. 61; 1993, c. 79; 1998, c. 16; 2002, c. 46 94.0.1, 1988, c. 51; 1998, c. 16; 1998, c. 36; 2002, c. 46 94.0.2, 2000, c. 39 94.0.3, 2000, c. 39; Ab. 2002, c. 9 94.0.3.1, 2002, c. 9 94.0.3.2, 2002, c. 9; 2004, c. 21 94.0.3.3, 2002, c. 9 94.0.3.4, 2002, c. 9 94.0.4, 2001, c. 52 94.1, 1983, c. 49; 1995, c. 36; 1996, c. 31; 2002, c. 46 94.2, 1983, c. 49; 1985, c. 25; 1991, c. 67; 1998, c. 16 94.3, 1983, c. 49; 1998, c. 16 94.4, 1985, c. 25; 1998, c. 16 94.5, 1989, c. 5; 1989, c. 77; 1994, c. 22; 1998, c. 16; 2004, c. 21 94.6, 1989, c. 5; 1989, c. 77 94.7, 1989, c. 5; 1995, c. 36 94.8, 1989, c. 77 95, 1978, c. 25; 1991, c. 67; 1995, c. 63; 1997, c. 85 95.1, 1991, c. 67; 1998, c. 16 96, 1986, c. 72; 1991, c. 67; 1993, c. 64; 1993, c. 79; 1997, c. 3; 1997, c. 14; 1999, c. 65; 1999, c. 83; 2004, c. 21 97, 1991, c. 67; 1995, c. 36; 1995, c. 63 97.1, 1996, c. 31; 1999, c. 65 97.2, 1996, c. 31 97.3, 1996, c. 31 97.4, 1996, c. 31; 2000, c. 15 97.5, 1996, c. 31; 1999, c. 77 97.6, 1996, c. 31; 1998, c. 16 97.7, 1996, c. 31 97.8, 1996, c. 31 97.9, 1996, c. 31; 1998, c. 16; 2000, c. 8; 2000, c. 15 97.10, 1996, c. 31 97.11, 1996, c. 31; 1998, c. 16 98, Ab. 1992, c. 57</p>

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Reference	Title Amendments
c. M-31.1	Act respecting the Ministère du Tourisme 8 , 1988, c. 41 15 , Ab. 1986, c. 80 16 , Ab. 1986, c. 80 17 , Ab. 1986, c. 80 18 , Ab. 1986, c. 80 19 , Ab. 1986, c. 80 20 , Ab. 1986, c. 80 21 , Ab. 1986, c. 80 22 , Ab. 1986, c. 80 23 , Ab. 1986, c. 80 24 , Ab. 1986, c. 80 25 , Ab. 1986, c. 80 26 , Ab. 1986, c. 80 27 , Ab. 1986, c. 80 Ab. , 1994, c. 16
c. M-32	Act respecting the Ministère du Tourisme, de la Chasse et de la Pêche <i>see</i> c. M-30.1
c. M-32.1	Act respecting the Ministère de l'Emploi Title , 1994, c. 12 1 , 1994, c. 12 2 , 1994, c. 12 11 , Ab. 1983, c. 38 13 , 1994, c. 12 14 , 1993, c. 6; 1994, c. 12 14.1 , 1994, c. 12 15.1 , 1993, c. 6; 1994, c. 12 <i>see</i> c. M-15.01
c. M-32.2	Act respecting the Ministère du Travail 8.1 , 2001, c. 26 11 , 2002, c. 80 16.1 , 2001, c. 26
c. M-34	Government Departments Act 1 , 1979, c. 49; 1979, c. 77; 1979, c. 81; 1981, c. 9; 1981, c. 10; 1982, c. 50; 1982, c. 52; 1982, c. 53; 1983, c. 23; 1983, c. 40; 1983, c. 55; 1984, c. 36; 1984, c. 47; 1985, c. 21; 1985, c. 23; 1986, c. 52; 1986, c. 86; 1988, c. 41; 1988, c. 46; 1990, c. 64; 1993, c. 51; 1994, c. 12; 1994, c. 13; 1994, c. 14; 1994, c. 15; 1994, c. 16; 1994, c. 17; 1994, c. 18; 1996, c. 13; 1996, c. 21; 1996, c. 29; 1997, c. 58; 1997, c. 63; 1997, c. 91; 1999, c. 8; 1999, c. 36; 1999, c. 43; 2001, c. 44; 2002, c. 72; 2003, c. 8; 2003, c. 19; 2003, c. 29
c. M-35	Farm Products Marketing Act 1 , 1982, c. 26 2.1 , 1979, c. 4 4 , 1987, c. 35 6 , 1987, c. 35 14.1 , 1982, c. 41 14.2 , 1982, c. 41 20 , 1982, c. 26 21 , 1987, c. 68 31 , 1982, c. 26 33.1 , 1979, c. 4 58 , 1982, c. 26

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Reference	Title Amendments
c. M-35	<p>Farm Products Marketing Act – <i>Cont'd</i></p> <p>67, 1979, c. 4 75, 1979, c. 4 77, 1979, c. 4 78, 1982, c. 41 84, 1982, c. 41; 1988, c. 28 89, 1986, c. 95 91.1, 1988, c. 28 91.2, 1988, c. 28 91.3, 1988, c. 28 91.4, 1988, c. 28 91.5, 1988, c. 28 91.6, 1988, c. 28 91.7, 1988, c. 28 91.8, 1988, c. 28 91.9, 1988, c. 28 91.10, 1988, c. 28 91.11, 1988, c. 28 91.12, 1988, c. 28 91.13, 1988, c. 28 95, 1986, c. 95 96, 1986, c. 95 97, 1986, c. 95 98, 1986, c. 95; Ab. 1987, c. 68 99, 1986, c. 95 114, 1982, c. 41; 1986, c. 58; 1990, c. 4 116, 1982, c. 41; 1990, c. 4 116.1, 1982, c. 41; 1986, c. 95 120, Ab. 1990, c. 4 121, Ab. 1990, c. 4 121.1, 1982, c. 41 Rp., 1990, c. 13</p>
c. M-35.1	<p>Act respecting the marketing of agricultural, food and fish products</p> <p>1, 1992, c. 28; 1998, c. 48 5, 1997, c. 43 6, 1992, c. 28; 2000, c. 56 7.1, 1992, c. 28 11, 1997, c. 70 12, 1991, c. 29; Ab. 1997, c. 43; 1997, c. 70; 1999, c. 50 19, 1997, c. 43 21, 1999, c. 50 25, 1997, c. 43 26, 1997, c. 43; 1999, c. 50 26.1, 1999, c. 50 27, 1997, c. 43 28, 1997, c. 43; 1999, c. 50 29, 1997, c. 43 30, 1997, c. 43; 1999, c. 50 35, 1997, c. 43 36, 1999, c. 40 37, 1992, c. 28; 1997, c. 43; 1999, c. 50 38, 1997, c. 43; 1999, c. 50 40, 1999, c. 50 40.1, 1999, c. 50 40.2, 1999, c. 50 40.3, 1999, c. 50 40.4, 1999, c. 50 40.5, 1999, c. 50 40.5.1, 2000, c. 26 40.6, 1999, c. 50</p>

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Reference	Title Amendments
c. M-35.1	<p>Act respecting the marketing of agricultural, food and fish products – <i>Cont'd</i></p> <p> 41, 1997, c. 43 41.1, 1992, c. 28; 1997, c. 43 43.1, 1999, c. 50; 2000, c. 26 44, 2003, c. 23 47, 1997, c. 43; 1999, c. 50 48, 1997, c. 43 50, 1997, c. 43 51, 1997, c. 43; 1999, c. 50 52, 1997, c. 43; 1999, c. 50 53, 1997, c. 43 54, 1992, c. 28; 1997, c. 43 59, 1992, c. 28; 1996, c. 14 61, 1997, c. 43 62, 1997, c. 43 64, 1999, c. 40 66, 1999, c. 40; 1999, c. 50 71, 1992, c. 28; 1999, c. 50 74, 1999, c. 40; 1999, c. 50 75, 1999, c. 50 79, 1999, c. 40 81, 1997, c. 43 84, 1992, c. 28; 1997, c. 43 86, 1992, c. 28 89, 1992, c. 28 89.1, 1999, c. 50 91, 1992, c. 28 100.1, 1992, c. 28 101, 1992, c. 28; 1999, c. 50 102.1, 1992, c. 28 105, 1999, c. 50 110, 1999, c. 50 111, 1997, c. 43; 1999, c. 50 111.1, 1999, c. 50 111.2, 1999, c. 50 117, 1997, c. 43; 1999, c. 50 118, 1997, c. 43 123, 1992, c. 28 124, 1992, c. 28 127, 1992, c. 28; 1999, c. 50 131, 1992, c. 28 134, 1997, c. 43 136, 1996, c. 51 137, 1997, c. 43 138, 1997, c. 43 140, 1997, c. 43; 1999, c. 50 140.1, 1999, c. 50 143, 1999, c. 40 149, 2000, c. 40 149.1, 1999, c. 50 149.2, 1999, c. 50 149.3, 1999, c. 50 149.4, 1999, c. 50 149.5, 1999, c. 50 150, 1999, c. 50 151, 1997, c. 43 153, 1997, c. 43 156, 1992, c. 28 162, 1999, c. 50 165, 1997, c. 43; 1999, c. 50 172, 1999, c. 40; 1999, c. 50 191.0.1, 1998, c. 48 </p>

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Reference	Title Amendments
c. M-35.1	<p>Act respecting the marketing of agricultural, food and fish products – <i>Cont'd</i></p> <p>191.0.2, 1998, c. 48 191.0.3, 1998, c. 48 191.0.4, 1998, c. 48 191.0.5, 1998, c. 48 191.0.6, 1998, c. 48 191.0.7, 1998, c. 48 191.1, 1997, c. 43; 1999, c. 50 192.1, 1999, c. 50 192.2, 1999, c. 50 192.3, 1999, c. 50 193, 1998, c. 48; 1999, c. 50 199, 1999, c. 40 200, 1992, c. 61 203, 1999, c. 50</p>
c. M-35.1.2	<p>Act to ensure the implementation of the Agreement Concerning a New Relationship Between le Gouvernement du Québec and the Crees of Québec</p> <p>22, 2003, c. 16</p>
c. M-35.2	<p>Act respecting the implementation of international trade agreements</p> <p>Preamble, 2002, c. 8 1, 2002, c. 8 2, 2002, c. 8 4.1, 2002, c. 8 6, 2002, c. 8 7, 1999, c. 8; 1999, c. 36; 2002, c. 8; 2003, c. 29 8, 2002, c. 8 9, 2002, c. 8</p>
c. M-36	<p>Act to promote the development of agricultural operations</p> <p>1, 1982, c. 26 2, 1978, c. 43; 1982, c. 29; 1983, c. 54; 1985, c. 41; 1986, c. 54 5, 1978, c. 43; 1982, c. 29; 1983, c. 54; 1985, c. 41; 1986, c. 54 5.1, 1986, c. 54 5.2, 1986, c. 54 6.1, 1978, c. 43 7, 1978, c. 43; 1982, c. 29; 1983, c. 54; 1985, c. 41 9, 1978, c. 43 10, 1978, c. 43 11, 1978, c. 43 12, 1986, c. 54 16, 1978, c. 43 16.1, 1986, c. 54 16.2, 1986, c. 54 16.3, 1986, c. 54 16.4, 1986, c. 54 17, 1978, c. 43 18, 1986, c. 54 21, 1978, c. 43; 1982, c. 29; 1986, c. 54 21.1, 1978, c. 43 21.2, 1978, c. 43 21.3, 1978, c. 43 21.4, 1978, c. 43; 1986, c. 54 23, 1986, c. 54 24, 1986, c. 54 27, 1986, c. 54 27.1, 1986, c. 54</p>

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Reference	Title Amendments
c. M-36	Act to promote the development of agricultural operations – <i>Cont'd</i> 29 , 1986, c. 54 30.1 , 1986, c. 54 Rp. , 1987, c. 86
c. M-37	Act respecting the mode of payment for electric and gas service in certain buildings Title , 1982, c. 58 1 , 1982, c. 58; 1991, c. 54; 1999, c. 40 2 , 1982, c. 58 7 , 1982, c. 58 10 , 1982, c. 58 11 , 1982, c. 58 12 , 1992, c. 57 13 , 1982, c. 58 15 , 1999, c. 40 17 , 1982, c. 58 20 , 1982, c. 58 21 , 1982, c. 58 22 , 1990, c. 4; 1999, c. 40 23 , 1990, c. 4; Ab. 1992, c. 61 24.1 , 1982, c. 58 25 , 1982, c. 58
c. M-39	Act respecting duties on transfers of immovables Title , 1991, c. 32 1 , 1988, c. 19; 1991, c. 32; 1992, c. 57 1.1 , 1991, c. 32 2 , 1991, c. 32 3 , 1991, c. 32 7 , 1991, c. 32 8.1 , 1978, c. 61 9 , 1991, c. 32 10 , 1991, c. 32 11 , 1991, c. 32 12 , 1992, c. 57 15 , 1987, c. 2; Ab. 1991, c. 29 16 , 1991, c. 32 17 , 1978, c. 61; 1984, c. 36; 1987, c. 2; 1987, c. 64; 1988, c. 41; 1990, c. 85; 1991, c. 29 18 , 1992, c. 57 19 , 1978, c. 61 20 , 1978, c. 61; 1982, c. 63; 1992, c. 57 21 , 1987, c. 2; Ab. 1991, c. 29 22 , 1987, c. 68; 1990, c. 4 26 , Ab. 1991, c. 32 27 , 1979, c. 36; 1991, c. 32 <i>see</i> c. D-15.1
c. M-40	Act to enable municipalities to tax certain educational establishments Ab. , 1979, c. 72
c. M-41	Act to enable municipalities to tax hospital centres and reception centres Ab. , 1979, c. 72

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c. M-42	<p>Act respecting the Montréal Museum of Fine Arts</p> <p> 1, 1999, c. 40 2, 1999, c. 40 3, 1996, c. 2; 1999, c. 40 4, 1999, c. 40 5, 1985, c. 20; 1999, c. 40 6, 1985, c. 20 6.1, 1985, c. 20 6.2, 1985, c. 20; 1986, c. 25; 1989, c. 54; 1999, c. 40 7, 1985, c. 20 8, 1985, c. 20; 1999, c. 40 9, 1999, c. 40 9.1, 1985, c. 20 10, 1985, c. 20; 1994, c. 14; 1999, c. 40 11, 1985, c. 20; 1999, c. 40 12, 1985, c. 20; 1999, c. 40 13, 1999, c. 40 14, 1994, c. 14; 1999, c. 40 14.1, 1989, c. 16; 1999, c. 40 15, 1984, c. 47; 1989, c. 16; 1996, c. 2; 1999, c. 40 16, 1992, c. 57; 1999, c. 40 17, 1999, c. 40 18, 1994, c. 14 </p>
c. M-43	<p>Act respecting museums</p> <p>Rp., 1983, c. 52</p>
c. M-44	<p>National Museums Act</p> <p> 2, 2002, c. 64 3.1, 1984, c. 33 4, 1999, c. 40 5, 1999, c. 40 7, 1990, c. 85; 1996, c. 2; 2000, c. 56; 2002, c. 64 10.1, 2002, c. 64 14, 1999, c. 40 19, 2000, c. 8 20, 2002, c. 64 22, 2002, c. 64 23, 2002, c. 64 24.1, 1984, c. 33 25, 1999, c. 40; 2002, c. 64 26, 2002, c. 64 27, 2000, c. 8; Ab. 2002, c. 64 31, 2002, c. 64 32, 2000, c. 8; Ab. 2002, c. 64 38, 2002, c. 64 39, Ab. 2002, c. 64 40, Ab. 2002, c. 64 41, 1984, c. 33; 2002, c. 64 42, 1999, c. 40 44, 2002, c. 64 45.1, 1984, c. 33 46, 1984, c. 33 47, 1984, c. 33; 1996, c. 35; 2002, c. 64 48, 1984, c. 33; 1996, c. 35; 2002, c. 64 49, 1984, c. 33; 1996, c. 35; 2002, c. 64 50, 1984, c. 27; 1984, c. 33 51, 1984, c. 33 55, 1994, c. 14 </p>

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Reference	Title Amendments
c. N-1	Act respecting collective bargaining in the sectors of education, social affairs and government agencies Rp. , 1978, c. 14
c. N-1.1	Act respecting labour standards 1 , 1990, c. 73; 1994, c. 12; 1996, c. 29; 1999, c. 14; 2002, c. 6 2 , 1990, c. 73; 1999, c. 40; 2002, c. 80 3 , 1980, c. 5; 1985, c. 21; 1988, c. 41; 1990, c. 73; 1993, c. 51; 1994, c. 16; 2002, c. 80 3.1 , 1982, c. 12; 1990, c. 73; 2002, c. 80 5 , 1990, c. 73; 2002, c. 80 6 , 1999, c. 40 6.1 , 1994, c. 46 6.2 , 1997, c. 2; 2000, c. 15; Ab. 2001, c. 26 8 , 1990, c. 73 10.1 , 1992, c. 26; 1999, c. 52 10.2 , 1992, c. 26; 1999, c. 40; 1999, c. 52 12 , 1992, c. 26; 1999, c. 52 13 , 1992, c. 26; 1999, c. 52 14 , Ab. 1992, c. 26 18 , 1992, c. 26; 1999, c. 52 19 , 1992, c. 26; 1999, c. 52 21 , 1992, c. 26; 1999, c. 52 22 , 1992, c. 26; 1999, c. 52 24 , 1992, c. 26; 1999, c. 52 26 , 1990, c. 73 28.1 , 2001, c. 26 29 , 1983, c. 43; 1990, c. 73; 1994, c. 46; 1999, c. 57; 2002, c. 80 29.1 , 1990, c. 73; Ab. 1994, c. 46 29.2 , 1990, c. 73; Ab. 1994, c. 46 30 , 1988, c. 84; 1990, c. 73; 1992, c. 21; 1994, c. 23; Ab. 1994, c. 46 32 , 1994, c. 46 33 , Ab. 1997, c. 72 34 , Ab. 1997, c. 72 35 , 1997, c. 72 36 , Ab. 1997, c. 72 37 , Ab. 1997, c. 72 38 , Ab. 1997, c. 72 39 , 1990, c. 73; 1994, c. 46; 2002, c. 80 39.0.1 , 1994, c. 46; 1995, c. 63; 1996, c. 2; 1997, c. 85; 1999, c. 40; 2000, c. 8; 2000, c. 56; 2002, c. 9; 2002, c. 75; 2002, c. 80; 2003, c. 2 39.0.2 , 1994, c. 46; 1995, c. 63; 1997, c. 85; 1999, c. 57 39.0.3 , 1994, c. 46; 1997, c. 14 39.0.4 , 1994, c. 46; 1995, c. 63 39.0.5 , 1994, c. 46 39.0.6 , 1994, c. 46 39.1 , 1990, c. 73; 1999, c. 40; 2002, c. 6; Ab. 2002, c. 80 40 , 2002, c. 80 40.1 , 1997, c. 20 41.1 , 1990, c. 73 42 , 1980, c. 5 43 , 1990, c. 73 46 , 1983, c. 43; 1990, c. 73; 1997, c. 85 49 , 1989, c. 38; 2002, c. 80 50 , 1983, c. 43; 1997, c. 85; 2002, c. 80 50.1 , 1997, c. 85; 2002, c. 80 50.2 , 1997, c. 85 51.0.1 , 1997, c. 72 51.1 , 1994, c. 46 52 , 1997, c. 45; 2002, c. 80 54 , 1986, c. 95; 1990, c. 73; 1999, c. 40; 2002, c. 6; 2002, c. 80 55 , 1990, c. 73

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c. N-1.1	<p>Act respecting labour standards – <i>Cont'd</i></p> <p>57, 2002, c. 80 59, Ab. 2002, c. 80 59.0.1, 2002, c. 80 59.1, 1990, c. 73; 2002, c. 80 60, 1980, c. 5; 1990, c. 73; 1992, c. 26; 1995, c. 16; 2002, c. 80 61, Ab. 1990, c. 73 62, 1990, c. 73; 2002, c. 80 63, 1981, c. 23 65, 1990, c. 73; 2002, c. 80 68, 1990, c. 73 68.1, 1997, c. 10 69, 1990, c. 73 70, 1980, c. 5; 2002, c. 80 71, 1982, c. 58; 1990, c. 73; 1995, c. 16 71.1, 1995, c. 16 73, 1982, c. 58 74, 1980, c. 5; 1983, c. 22; 1990, c. 73; 2002, c. 80 74.1, 1990, c. 73 75, 1990, c. 73; 2002, c. 80 77, 1980, c. 5; 1982, c. 58; 1986, c. 95; 1989, c. 48; 1990, c. 73; 1991, c. 37; 1998, c. 37; 2002, c. 80 78, 2002, c. 80 79.1, 2002, c. 80 79.2, 2002, c. 80 79.3, 2002, c. 80 79.4, 2002, c. 80 79.5, 2002, c. 80 79.6, 2002, c. 80 79.7, 2002, c. 80 79.8, 2002, c. 80 80, 1990, c. 73; 2002, c. 6; 2002, c. 80 80.1, 1990, c. 73; 2002, c. 6 80.2, 1990, c. 73 81, 1990, c. 73; 2002, c. 80 81.1, 1990, c. 73; 2002, c. 6; 2002, c. 80 81.2, 1990, c. 73; 2002, c. 80 81.3, 1990, c. 73; 1999, c. 24 81.4, 1990, c. 73; 2002, c. 80 81.4.1, 2002, c. 80 81.5, 1990, c. 73; 2002, c. 80 81.5.1, 2002, c. 80 81.5.2, 2002, c. 80 81.5.3, 2002, c. 80 81.6, 1990, c. 73; 1999, c. 24 81.7, 1990, c. 73; Ab. 2002, c. 80 81.8, 1990, c. 73 81.9, 1990, c. 73; 2002, c. 80 81.10, 1990, c. 73; 1997, c. 10; 1999, c. 52; 2002, c. 6; 2002, c. 80 81.11, 1990, c. 73; 1997, c. 10; 2002, c. 80 81.12, 1990, c. 73; 2002, c. 80 81.13, 1990, c. 73; 2002, c. 80 81.14, 1990, c. 73; 2002, c. 80 81.15, 1990, c. 73; 2002, c. 80 81.15.1, 2002, c. 80 81.16, 1990, c. 73; Ab. 2002, c. 80 81.17, 1990, c. 73; 2002, c. 80 81.18, 2002, c. 80 81.19, 2002, c. 80 81.20, 2002, c. 80 82, 1990, c. 73; 1999, c. 40 82.1, 1990, c. 73</p>

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Reference	Title Amendments
c. N-1.1	<p>Act respecting labour standards – <i>Cont'd</i></p> <p>83, 1990, c. 73; 2002, c. 80 83.1, 1990, c. 73 83.2, 1990, c. 73 84.0.1, 2002, c. 80 84.0.2, 2002, c. 80 84.0.3, 2002, c. 80 84.0.4, 2002, c. 80 84.0.5, 2002, c. 80 84.0.6, 2002, c. 80 84.0.7, 2002, c. 80 84.0.8, 2002, c. 80 84.0.9, 2002, c. 80 84.0.10, 2002, c. 80 84.0.11, 2002, c. 80 84.0.12, 2002, c. 80 84.0.13, 2002, c. 80 84.0.14, 2002, c. 80 84.0.15, 2002, c. 80 84.1, 1982, c. 12 84.2, 1997, c. 72; 1999, c. 52 84.3, 1997, c. 72; 1999, c. 52 84.4, 1999, c. 52 84.5, 1999, c. 52 84.6, 1999, c. 52 84.7, 1999, c. 52 85, 1990, c. 73; 2002, c. 80 85.1, 2002, c. 80 85.2, 2002, c. 80 86, Ab. 2002, c. 80 86.1, 2002, c. 80 87, 1990, c. 73; 2002, c. 80 87.1, 1999, c. 85; 2002, c. 80 87.2, 1999, c. 85 87.3, 1999, c. 85 88, 1990, c. 73; 2002, c. 80 89, 1980, c. 11; 1981, c. 23; 1990, c. 73; 2002, c. 80 89.1, 1997, c. 72; 1999, c. 52 90, 1990, c. 73; 2002, c. 80 90.1, 1982, c. 12 91, 1980, c. 5; 1981, c. 23; 1990, c. 73 92, Ab. 1997, c. 72 92.1, 1999, c. 57; 2001, c. 47 92.2, 1999, c. 57; Ab. 2001, c. 47 92.3, 1999, c. 57; 2001, c. 47 92.4, 1999, c. 57; Ab. 2001, c. 47 93, 1999, c. 40 94, 1980, c. 5 95, 1994, c. 46 96, 2002, c. 80 98, 1990, c. 73 99, 1983, c. 43; 2002, c. 80 100, Ab. 1990, c. 73 101, 1999, c. 40 102, 1982, c. 12; 1990, c. 73; 1999, c. 85 103, 1990, c. 73 107, 1990, c. 73; 1992, c. 26 107.1, 1990, c. 73; 1992, c. 26 111, 1990, c. 73; 1992, c. 26 113, 1990, c. 73; 1992, c. 26 114, 1990, c. 73 116, 1990, c. 73; 1992, c. 26</p>

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Reference	Title Amendments
c. N-1.1	<p>Act respecting labour standards – <i>Cont'd</i></p> <p>117, Ab. 1994, c. 46 119, 1992, c. 26 119.1, 1990, c. 73 121, 1988, c. 51; 1994, c. 12; 1997, c. 63; 1998, c. 36 122, 1980, c. 5; 1982, c. 12; 1990, c. 73; 1995, c. 18; 2002, c. 80 122.1, 1982, c. 12; 2002, c. 80 122.2, 1990, c. 73; Ab. 2002, c. 80 123, 1987, c. 85; 1990, c. 73; 1999, c. 40; 2001, c. 26; 2002, c. 80 123.1, 1982, c. 12; 2001, c. 26; 2002, c. 80 123.2, 1990, c. 73; 2002, c. 80 123.3, 1990, c. 73; 1992, c. 61 123.4, 2002, c. 80 123.5, 2002, c. 80 123.6, 2002, c. 80 123.7, 2002, c. 80 123.8, 2002, c. 80 123.9, 2002, c. 80 123.10, 2002, c. 80 123.11, 2002, c. 80 123.12, 2002, c. 80 123.13, 2002, c. 80 123.14, 2002, c. 80 123.15, 2002, c. 80 123.16, 2002, c. 80 124, 1990, c. 73; 2001, c. 26; 2002, c. 80 125, 1990, c. 73; 2001, c. 26 126, 1983, c. 22; 1990, c. 73; 2001, c. 26; 2002, c. 80 126.1, 1997, c. 2; 2001, c. 26 127, 1990, c. 73; 2001, c. 26 128, 1981, c. 23; 1990, c. 73; 2001, c. 26; 2002, c. 80 129, 1990, c. 73; Ab. 2001, c. 26 130, 1990, c. 73; 2001, c. 26 131, 1990, c. 73; 2001, c. 26 132, Ab. 1990, c. 73 133, Ab. 1990, c. 73 134, Ab. 1990, c. 73 135, Ab. 1990, c. 73 136, Ab. 2002, c. 80 137, 1999, c. 40; Ab. 2002, c. 80 138, Ab. 2002, c. 80 139, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1997, c. 85 140, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1997, c. 85 141.1, 2002, c. 80 142, 1999, c. 40 143, 1990, c. 4; Ab. 1992, c. 61 144, 1992, c. 61 145, Ab. 1992, c. 61 147, 1990, c. 4; 1992, c. 61 149, 1999, c. 40 156, 1983, c. 24 157, 1980, c. 5 158.1, 1999, c. 57; 2001, c. 47 158.2, 1999, c. 57 158.3, 2002, c. 80 170, 1994, c. 46; 2002, c. 80 170.1, 1980, c. 5 Sched. I, Ab. 1990, c. 73</p>

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Reference	Title Amendments
c. N-2	<p>Notarial Act</p> <p>1, 1994, c. 40 3, 1999, c. 40 4, 1982, c. 17 7, 1994, c. 40 8, 1994, c. 40 9, 1992, c. 57; 1993, c. 48; 1999, c. 40; 2000, c. 42 9.1, 1994, c. 40 10, 1999, c. 40 13, 1999, c. 40 15, 1989, c. 54; 1992, c. 57; 1994, c. 40; 1999, c. 40; 2001, c. 78 16, 1986, c. 95 21, 1994, c. 40 22, 1994, c. 40; 1999, c. 40 24, 1999, c. 40 26, 1999, c. 40 31, 1992, c. 57; 1998, c. 51 33, 1992, c. 57; 1999, c. 40 36, 1999, c. 40 41, 1994, c. 40 42, 1999, c. 40 43, 1992, c. 57 44, 1999, c. 40 45, 1996, c. 2 48, 1999, c. 40 49, 1999, c. 40 54, 1999, c. 40 55, 1999, c. 40 57, 1999, c. 40 62, 1999, c. 40 63, 1999, c. 40 69, 1999, c. 40 71, 1994, c. 40 72, 1994, c. 40; 1999, c. 40 74, 1989, c. 33; 1994, c. 40 75, 1989, c. 33; 1994, c. 40 76, 1989, c. 33 77, 1989, c. 33 78, 1989, c. 33; 1994, c. 40 79, 1989, c. 33 81, 1989, c. 33; 1994, c. 40 82, 1989, c. 33 82.1, 1989, c. 33 82.2, 1989, c. 33 82.3, 1989, c. 33 82.4, 1989, c. 33 83, 1990, c. 76; 1994, c. 40 85, 1989, c. 33; 1999, c. 40 86, 1994, c. 40; 1999, c. 40 88, Ab. 1989, c. 33 89, 1999, c. 40 93, 1983, c. 54; 1989, c. 33; 1990, c. 76; 1994, c. 40; 1999, c. 40 94, 1994, c. 40 95, Ab. 1994, c. 40 96, 1994, c. 40 97, 1989, c. 33; 1994, c. 40 99, 1989, c. 33 101, Ab. 1989, c. 33 104, 1994, c. 40; 1999, c. 40 105, 1994, c. 40 107, Ab. 1994, c. 40 108, Ab. 1994, c. 40</p>

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Reference	Title Amendments
c. N-2	<p>Notarial Act – <i>Cont'd</i></p> <p>109, Ab. 1994, c. 40 110, Ab. 1994, c. 40 111, Ab. 1994, c. 40 112, Ab. 1994, c. 40 113, Ab. 1994, c. 40 114, Ab. 1994, c. 40 115, Ab. 1979, c. 87 116, Ab. 1994, c. 40 117, Ab. 1994, c. 40 118, Ab. 1994, c. 40 120, 1989, c. 54; 1992, c. 21; 1997, c. 75 121, 2000, c. 13 122, 2000, c. 13 123, 1990, c. 4; 1992, c. 61 125, 1999, c. 40 126, 1999, c. 40 127, 1983, c. 54 133, 1999, c. 40 135.1, 1990, c. 76 135.2, 1990, c. 76 136, 1994, c. 40 139, 1999, c. 40 140, 1992, c. 57; 1999, c. 40 142, 1990, c. 4 148, 1999, c. 40 152, 1999, c. 40 153, 1999, c. 40 157, 1999, c. 40 160, 1986, c. 95 161, 1986, c. 95; 1994, c. 40 162, 2000, c. 13 Rp., 2000, c. 44</p>
c. N-3	<p>Notaries Act</p> <p>14.1, 2001, c. 78</p>
c. O-1	<p>Sunday Observance Act</p> <p>Ab., 1986, c. 85</p>
c. O-2	<p>Act respecting the Office de la prévention de l'alcoolisme et des autres toxicomanies</p> <p>Ab., 1978, c. 72</p>
c. O-3	<p>Act respecting the Office de planification et de développement du Québec</p> <p>Ab., 1992, c. 24</p>
c. O-4	<p>Act respecting the Office de radio-télédiffusion du Québec</p> <p><i>see</i> c. S-11.1</p>
c. O-5	<p>Act respecting the Office Franco-Québécois pour la Jeunesse</p> <p>1, 1999, c. 40 2, 1999, c. 40 3, 1999, c. 40 5, 1985, c. 30; 1988, c. 41; 1994, c. 15; 1996, c. 21 6, 2002, c. 8</p>

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Reference	Title Amendments
c. O-6	<p>Dispensing Opticians Act</p> <p>1, 1994, c. 40 2, 1994, c. 40 4, 1994, c. 40 5, 1999, c. 40 7, Ab. 1994, c. 40 10, Ab. 1994, c. 40 11, Ab. 1994, c. 40 12, 1989, c. 34 13, 1999, c. 40 14, 1990, c. 40; 2000, c. 13 15, 1994, c. 40; 1996, c. 2; 1999, c. 40; 2000, c. 13</p>
c. O-7	<p>Optometry Act</p> <p>1, 1992, c. 21; 1994, c. 23; 1994, c. 40 2, 1994, c. 40 4, 1994, c. 40 7, 1992, c. 21; 1994, c. 40 8, 1992, c. 21 10, 1994, c. 40; 2000, c. 13 11, 1989, c. 28; Ab. 1994, c. 40 12, 1983, c. 54; Ab. 1994, c. 40 13, Ab. 1994, c. 40 15, Ab. 1994, c. 40 18, Ab. 1994, c. 40 19, Ab. 1994, c. 40 19.1, 1992, c. 12; 2000, c. 13 19.1.1, 2000, c. 13 19.2, 1992, c. 12; 1994, c. 40; 2000, c. 13 19.3, 1992, c. 12 19.4, 1992, c. 12; 2000, c. 13 24, 2000, c. 13 25, 1994, c. 40; 1996, c. 2; 1999, c. 40; 2000, c. 13</p>
c. O-7.001	<p>Act respecting the Ordre national du mérite agricole</p> <p>Title, 2001, c. 39 1, 2001, c. 39 2, 1999, c. 42; 2001, c. 39 3, 2001, c. 39 5, 1999, c. 42; 2001, c. 39 6, 1999, c. 42; 2001, c. 39 7, 2001, c. 39 8, 2001, c. 39</p>
c. O-7.01	<p>Act respecting the Ordre national du Québec</p> <p>2, 1985, c. 11 3, 1985, c. 11 4, 1985, c. 11 6, 1985, c. 11 7, 1985, c. 11 11, 1985, c. 11 21, 1985, c. 11 22, 1985, c. 11 24, 1985, c. 11 25, 1985, c. 11</p>

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Reference	Title Amendments
c. O-7.1	Act respecting management and union party organization in collective bargaining in the sectors of education, social affairs and government agencies 1 , 1985, c. 21 11 , 1985, c. 21 12 , 1985, c. 21 14 , 1985, c. 21 19 , 1985, c. 21 Rp. , 1985, c. 12
c. O-8	Act respecting municipal organization of certain territories Ab. , 1988, c. 19
c. O-8.1	Act respecting police organization 2 , 1999, c. 40 4 , 1990, c. 27; 1994, c. 16; 1996, c. 73 5 , 1996, c. 73; 1999, c. 40 6 , 1996, c. 73 13 , 2000, c. 8 17.1 , 1996, c. 73 18 , 1994, c. 16 19 , 1999, c. 40 21 , 1991, c. 32; 1999, c. 40 22 , 1999, c. 40 35 , (<i>becomes s. 127 of 2000, c. 12</i>) 2000, c. 12 36 , (<i>becomes s. 128 of 2000, c. 12</i>) 2000, c. 12 37 , (<i>becomes s. 129 of 2000, c. 12</i>) 2000, c. 12 38 , (<i>becomes s. 130 of 2000, c. 12</i>) 2000, c. 12 39 , 1997, c. 52; (<i>becomes s. 131 of 2000, c. 12</i>) 2000, c. 12 40 , 1997, c. 52; (<i>becomes s. 132 of 2000, c. 12</i>) 2000, c. 12 41 , 1997, c. 52; 1999, c. 40; (<i>becomes s. 133 of 2000, c. 12</i>) 2000, c. 12 42 , 1997, c. 52; (<i>becomes s. 134 of 2000, c. 12</i>) 2000, c. 12 43 , 1997, c. 52; (<i>becomes s. 135 of 2000, c. 12</i>) 2000, c. 12 44 , 1990, c. 27; 1997, c. 52; 1999, c. 40; (<i>becomes s. 136 of 2000, c. 12</i>) 2000, c. 12 45 , (<i>becomes s. 137 of 2000, c. 12</i>) 2000, c. 12 46 , 1997, c. 52; (<i>becomes s. 138 of 2000, c. 12</i>) 2000, c. 12 47 , 1990, c. 4; 1997, c. 52; (<i>becomes s. 139 of 2000, c. 12</i>) 2000, c. 12 48 , (<i>becomes s. 140 of 2000, c. 12</i>) 2000, c. 12 49 , (<i>becomes s. 141 of 2000, c. 12</i>) 2000, c. 12 50 , (<i>becomes s. 142 of 2000, c. 12</i>) 2000, c. 12 51 , 1997, c. 52; (<i>becomes s. 143 of 2000, c. 12</i>) 2000, c. 12 51.1 , 1997, c. 52; (<i>becomes s. 144 of 2000, c. 12</i>) 2000, c. 12 51.2 , 1997, c. 52; (<i>becomes s. 145 of 2000, c. 12</i>) 2000, c. 12 51.3 , 1997, c. 52; (<i>becomes s. 146 of 2000, c. 12</i>) 2000, c. 12 51.4 , 1997, c. 52; (<i>becomes s. 147 of 2000, c. 12</i>) 2000, c. 12 51.5 , 1997, c. 52; (<i>becomes s. 148 of 2000, c. 12</i>) 2000, c. 12 51.6 , 1997, c. 52; (<i>becomes s. 149 of 2000, c. 12</i>) 2000, c. 12 52 , 1997, c. 52; (<i>becomes s. 150 of 2000, c. 12</i>) 2000, c. 12 53 , 1997, c. 52; (<i>becomes s. 151 of 2000, c. 12</i>) 2000, c. 12 54 , Ab. 1997, c. 52 55 , (<i>becomes s. 152 of 2000, c. 12</i>) 2000, c. 12 56 , (<i>becomes s. 153 of 2000, c. 12</i>) 2000, c. 12 57 , Ab. 1997, c. 52 58 , 1997, c. 52; (<i>becomes s. 154 of 2000, c. 12</i>) 2000, c. 12 58.1 , 1997, c. 52; (<i>becomes s. 155 of 2000, c. 12</i>) 2000, c. 12 58.2 , 1997, c. 52; (<i>becomes s. 156 of 2000, c. 12</i>) 2000, c. 12 58.3 , 1997, c. 52; (<i>becomes s. 157 of 2000, c. 12</i>) 2000, c. 12 58.4 , 1997, c. 52; (<i>becomes s. 158 of 2000, c. 12</i>) 2000, c. 12 58.5 , 1997, c. 52; (<i>becomes s. 159 of 2000, c. 12</i>) 2000, c. 12 58.6 , 1997, c. 52; (<i>becomes s. 160 of 2000, c. 12</i>) 2000, c. 12

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c. O-8.1	<p>Act respecting police organization – <i>Cont'd</i></p> <p>58.7, 1997, c. 52; (<i>becomes s. 161 of 2000, c. 12</i>) 2000, c. 12</p> <p>59, (<i>becomes s. 162 of 2000, c. 12</i>) 2000, c. 12</p> <p>60, (<i>becomes s. 163 of 2000, c. 12</i>) 2000, c. 12</p> <p>61, 1990, c. 27; (<i>becomes s. 164 of 2000, c. 12</i>) 2000, c. 12</p> <p>62, 1997, c. 52; (<i>becomes s. 165 of 2000, c. 12</i>) 2000, c. 12</p> <p>63, (<i>becomes s. 166 of 2000, c. 12</i>) 2000, c. 12</p> <p>64, 1990, c. 27; (<i>becomes s. 167 of 2000, c. 12</i>) 2000, c. 12</p> <p>65, 1997, c. 52; (<i>becomes s. 168 of 2000, c. 12</i>) 2000, c. 12</p> <p>66, 1990, c. 27; 1997, c. 52; (<i>becomes s. 169 of 2000, c. 12</i>) 2000, c. 12</p> <p>67, 1990, c. 52; (<i>becomes s. 170 of 2000, c. 12</i>) 2000, c. 12</p> <p>68, 1997, c. 52; (<i>becomes s. 171 of 2000, c. 12</i>) 2000, c. 12</p> <p>68.1, 1997, c. 52; (<i>becomes s. 172 of 2000, c. 12</i>) 2000, c. 12</p> <p>69, Ab. 1997, c. 52</p> <p>70, (<i>becomes s. 173 of 2000, c. 12</i>) 2000, c. 12</p> <p>71, (<i>becomes s. 174 of 2000, c. 12</i>) 2000, c. 12</p> <p>72, 1997, c. 52; (<i>becomes s. 175 of 2000, c. 12</i>) 2000, c. 12</p> <p>72.1, 1997, c. 52; (<i>becomes s. 176 of 2000, c. 12</i>) 2000, c. 12</p> <p>73, 1997, c. 52; (<i>becomes s. 177 of 2000, c. 12</i>) 2000, c. 12</p> <p>74, 1990, c. 27; 1997, c. 52; (<i>becomes s. 178 of 2000, c. 12</i>) 2000, c. 12</p> <p>75, 1990, c. 27; (<i>becomes s. 179 of 2000, c. 12</i>) 2000, c. 12</p> <p>75.1, 1990, c. 27; (<i>becomes s. 180 of 2000, c. 12</i>) 2000, c. 12</p> <p>76, 1990, c. 27; 1997, c. 52; (<i>becomes s. 181 of 2000, c. 12</i>) 2000, c. 12</p> <p>77, 1990, c. 27; (<i>becomes s. 182 of 2000, c. 12</i>) 2000, c. 12</p> <p>78, 1990, c. 27; (<i>becomes s. 183 of 2000, c. 12</i>) 2000, c. 12</p> <p>79, (<i>becomes s. 184 of 2000, c. 12</i>) 2000, c. 12</p> <p>80, 1997, c. 52; (<i>becomes s. 185 of 2000, c. 12</i>) 2000, c. 12</p> <p>81, 1990, c. 27; (<i>becomes s. 186 of 2000, c. 12</i>) 2000, c. 12</p> <p>82, (<i>becomes s. 187 of 2000, c. 12</i>) 2000, c. 12</p> <p>83, (<i>becomes s. 188 of 2000, c. 12</i>) 2000, c. 12</p> <p>84, (<i>becomes s. 189 of 2000, c. 12</i>) 2000, c. 12</p> <p>85, (<i>becomes s. 190 of 2000, c. 12</i>) 2000, c. 12</p> <p>86, (<i>becomes s. 191 of 2000, c. 12</i>) 2000, c. 12</p> <p>87, (<i>becomes s. 192 of 2000, c. 12</i>) 2000, c. 12</p> <p>88, (<i>becomes s. 193 of 2000, c. 12</i>) 2000, c. 12</p> <p>89, 1990, c. 27; (<i>becomes s. 194 of 2000, c. 12</i>) 2000, c. 12</p> <p>90, 1990, c. 27; (<i>becomes s. 195 of 2000, c. 12</i>) 2000, c. 12</p> <p>91, 1990, c. 27; Ab. 1997, c. 52</p> <p>92, 1990, c. 27; 1997, c. 52; (<i>becomes s. 196 of 2000, c. 12</i>) 2000, c. 12</p> <p>93, 1990, c. 27; (<i>becomes s. 197 of 2000, c. 12</i>) 2000, c. 12</p> <p>94, 1990, c. 27; 1995, c. 12; 1997, c. 52; (<i>becomes s. 198 of 2000, c. 12</i>) 2000, c. 12</p> <p>95, 1990, c. 27; 1997, c. 52; (<i>becomes s. 199 of 2000, c. 12</i>) 2000, c. 12</p> <p>96, 1990, c. 27; 1997, c. 52; (<i>becomes s. 200 of 2000, c. 12</i>) 2000, c. 12</p> <p>97, 1990, c. 27; 1995, c. 12; Ab. 1997, c. 52</p> <p>98, 1990, c. 27; (<i>becomes s. 201 of 2000, c. 12</i>) 2000, c. 12</p> <p>99, 1990, c. 27; (<i>becomes s. 202 of 2000, c. 12</i>) 2000, c. 12</p> <p>100, 1990, c. 27; Ab. 1997, c. 52</p> <p>101, 1990, c. 27; Ab. 1997, c. 52</p> <p>102, 1990, c. 27; 1999, c. 40; (<i>becomes s. 203 of 2000, c. 12</i>) 2000, c. 12</p> <p>103, 1990, c. 27; (<i>becomes s. 204 of 2000, c. 12</i>) 2000, c. 12</p> <p>104, 1990, c. 27; (<i>becomes s. 205 of 2000, c. 12</i>) 2000, c. 12</p> <p>105, 1990, c. 27; Ab. 1997, c. 52</p> <p>106, 1990, c. 27; 1997, c. 52; 1999, c. 40; (<i>becomes s. 206 of 2000, c. 12</i>) 2000, c. 12</p> <p>107, 1990, c. 27; Ab. 1997, c. 52</p> <p>107.1, 1990, c. 27; 1997, c. 52; (<i>becomes s. 207 of 2000, c. 12</i>) 2000, c. 12</p> <p>107.2, 1990, c. 27; Ab. 1997, c. 52</p> <p>107.3, 1990, c. 27; (<i>becomes s. 208 of 2000, c. 12</i>) 2000, c. 12</p> <p>107.4, 1990, c. 27; (<i>becomes s. 209 of 2000, c. 12</i>) 2000, c. 12</p> <p>107.5, 1990, c. 27; (<i>becomes s. 210 of 2000, c. 12</i>) 2000, c. 12</p> <p>107.6, 1990, c. 27; (<i>becomes s. 211 of 2000, c. 12</i>) 2000, c. 12</p> <p>107.7, 1990, c. 27; 1997, c. 52; (<i>becomes s. 212 of 2000, c. 12</i>) 2000, c. 12</p> <p>108, 1990, c. 27; (<i>becomes s. 213 of 2000, c. 12</i>) 2000, c. 12</p>

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	<p> 109, 1990, c. 27; (<i>becomes s. 214 of 2000, c. 12</i>) 2000, c. 12 110, (<i>becomes s. 215 of 2000, c. 12</i>) 2000, c. 12 111, 1997, c. 52; (<i>becomes s. 216 of 2000, c. 12</i>) 2000, c. 12 112, 1990, c. 27; (<i>becomes s. 217 of 2000, c. 12</i>) 2000, c. 12 113, (<i>becomes s. 218 of 2000, c. 12</i>) 2000, c. 12 114, (<i>becomes s. 219 of 2000, c. 12</i>) 2000, c. 12 115, 1990, c. 27; 1997, c. 52; (<i>becomes s. 220 of 2000, c. 12</i>) 2000, c. 12 116, (<i>becomes s. 221 of 2000, c. 12</i>) 2000, c. 12 117, 1990, c. 27; (<i>becomes s. 222 of 2000, c. 12</i>) 2000, c. 12 118, 1990, c. 27; (<i>becomes s. 223 of 2000, c. 12</i>) 2000, c. 12 119, 1990, c. 27; 1997, c. 52; (<i>becomes s. 224 of 2000, c. 12</i>) 2000, c. 12 120, 1990, c. 27; (<i>becomes s. 225 of 2000, c. 12</i>) 2000, c. 12 121, (<i>becomes s. 226 of 2000, c. 12</i>) 2000, c. 12 122, 1990, c. 27; (<i>becomes s. 227 of 2000, c. 12</i>) 2000, c. 12 123, 1990, c. 27; (<i>becomes s. 228 of 2000, c. 12</i>) 2000, c. 12 124, 1990, c. 27; (<i>becomes s. 229 of 2000, c. 12</i>) 2000, c. 12 125, 1990, c. 27; 1997, c. 52; (<i>becomes s. 230 of 2000, c. 12</i>) 2000, c. 12 126, 1990, c. 27; (<i>becomes s. 231 of 2000, c. 12</i>) 2000, c. 12 127, 1990, c. 27; 1997, c. 52; (<i>becomes s. 232 of 2000, c. 12</i>) 2000, c. 12 128, Ab. 1997, c. 52 129, 1990, c. 27; (<i>becomes s. 233 of 2000, c. 12</i>) 2000, c. 12 130, 1990, c. 27; 1997, c. 52; (<i>becomes s. 234 of 2000, c. 12</i>) 2000, c. 12 131, 1990, c. 27; 1997, c. 52; (<i>becomes s. 235 of 2000, c. 12</i>) 2000, c. 12 132, 1990, c. 27; 1997, c. 52; (<i>becomes s. 236 of 2000, c. 12</i>) 2000, c. 12 132.1, 1990, c. 27; (<i>becomes s. 237 of 2000, c. 12</i>) 2000, c. 12 133, 1990, c. 27; (<i>becomes s. 238 of 2000, c. 12</i>) 2000, c. 12 134, 1990, c. 27; 1997, c. 52; (<i>becomes s. 239 of 2000, c. 12</i>) 2000, c. 12 135, 1990, c. 27; (<i>becomes s. 240 of 2000, c. 12</i>) 2000, c. 12 136, 1990, c. 27; (<i>becomes s. 241 of 2000, c. 12</i>) 2000, c. 12 137, 1990, c. 27; 1995, c. 42; (<i>becomes s. 242 of 2000, c. 12</i>) 2000, c. 12 138, 1990, c. 27; (<i>becomes s. 243 of 2000, c. 12</i>) 2000, c. 12 139, 1990, c. 27; (<i>becomes s. 244 of 2000, c. 12</i>) 2000, c. 12 140, 1990, c. 27; (<i>becomes s. 245 of 2000, c. 12</i>) 2000, c. 12 141, 1990, c. 27; (<i>becomes s. 246 of 2000, c. 12</i>) 2000, c. 12 141.1, 1997, c. 52; (<i>becomes s. 247 of 2000, c. 12</i>) 2000, c. 12 142, 1990, c. 27; (<i>becomes s. 248 of 2000, c. 12</i>) 2000, c. 12 143, 1990, c. 27; (<i>becomes s. 249 of 2000, c. 12</i>) 2000, c. 12 144, 1990, c. 27; 1999, c. 40; (<i>becomes s. 250 of 2000, c. 12</i>) 2000, c. 12 145, 1990, c. 27; (<i>becomes s. 251 of 2000, c. 12</i>) 2000, c. 12 146, 1990, c. 27; (<i>becomes s. 252 of 2000, c. 12</i>) 2000, c. 12 147, 1990, c. 27; (<i>becomes s. 253 of 2000, c. 12</i>) 2000, c. 12 148, 1990, c. 27; (<i>becomes s. 254 of 2000, c. 12</i>) 2000, c. 12 149, 1990, c. 27; (<i>becomes s. 255 of 2000, c. 12</i>) 2000, c. 12 150, Ab. 1990, c. 27 151, Ab. 1990, c. 27 152, Ab. 1990, c. 27 153, Ab. 1990, c. 27 154, Ab. 1990, c. 27 155, Ab. 1990, c. 27 156, Ab. 1990, c. 27 157, Ab. 1990, c. 27 158, Ab. 1990, c. 27 159, Ab. 1990, c. 27 160, Ab. 1990, c. 27 161, Ab. 1990, c. 27 162, Ab. 1990, c. 27 163, Ab. 1990, c. 27 164, Ab. 1990, c. 27 165, Ab. 1990, c. 27 166, Ab. 1990, c. 27 167, Ab. 1990, c. 27 </p>

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c. O-8.1	<p>Act respecting police organization – <i>Cont'd</i></p> <p>168, Ab. 1990, c. 27 175, 1990, c. 27 182, 1996, c. 2 191, 1990, c. 4 192, 1990, c. 4 195, 1999, c. 40 196, Ab. 1990, c. 4 207, 1990, c. 4 252, 1996, c. 35 253, 1996, c. 35 254, 1996, c. 35 255, 1990, c. 27 257, 1990, c. 27 258, 1990, c. 27 261, Ab. 1990, c. 27 262, 1994, c. 20 262.1, 1994, c. 20 262.2, 1994, c. 20 264, 1990, c. 27 268, 1990, c. 27; Ab. 1997, c. 52 268.1, 1990, c. 27; Ab. 1997, c. 52 269, 1995, c. 12 Sched. I, 1990, c. 27; 1999, c. 40 Sched. II, 1990, c. 27; 1999, c. 40 Rp., 2000, c. 12</p>
c. O-9	<p>Act respecting municipal territorial organization</p> <p>1, 1988, c. 55; 1990, c. 85; 1993, c. 65; 2000, c. 56 4, 1990, c. 85; Ab. 1993, c. 65 5, Ab. 1993, c. 65 6, 1990, c. 85; Ab. 1993, c. 65 8, 1996, c. 2; 1999, c. 40 11.1, 1993, c. 65; 1999, c. 40 12, 1996, c. 2 14, 1993, c. 65 16, 1999, c. 43; 2003, c. 19 18, 1999, c. 43; 2003, c. 19 26, 1993, c. 65 29, 1993, c. 65; 1998, c. 44; 2001, c. 25 30, 1993, c. 65; 1999, c. 43; 2001, c. 25; 2003, c. 19 32, 1993, c. 65 35, 1991, c. 32; 1999, c. 40 36, 1999, c. 43; 2003, c. 19 37, 1993, c. 65 38, 1990, c. 47; 1993, c. 65; 1997, c. 93 39, 1991, c. 32; 1999, c. 40 45, 1993, c. 65; 1999, c. 43; 2003, c. 19 47, 1993, c. 65 58, 1999, c. 43; 2003, c. 19 59, 1990, c. 47; 1993, c. 65; 1997, c. 93 60, 1997, c. 93 62, 1993, c. 65 66, 1993, c. 65 67, 1993, c. 65; 1994, c. 13; 1997, c. 93; 2003, c. 8 68, 1993, c. 65; 1994, c. 13; 2003, c. 8 70.1, 1993, c. 65; 1997, c. 93 73, 1993, c. 3; Ab. 1993, c. 65 78, 1991, c. 32; 1999, c. 25; 1999, c. 40 81, 1993, c. 65 82, 1990, c. 85; 2000, c. 56</p>

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c. O-9	<p>Act respecting municipal territorial organization – <i>Cont'd</i></p> <p>84.1, 1993, c. 65; 1996, c. 27 86, 1990, c. 47; 1996, c. 2; 1997, c. 93; 2000, c. 56; 2003, c. 14 86.1, 2003, c. 14 89, 1993, c. 65 90, 1999, c. 43; 2003, c. 19 92, 1993, c. 65; 1999, c. 43; 2003, c. 19 95, 1993, c. 65 96, 2003, c. 14 97, 1993, c. 65 100, 1993, c. 65 106, 1993, c. 65; 1999, c. 43; 2003, c. 19 108, 1993, c. 65; 1994, c. 13; 1997, c. 93; 2000, c. 56; 2003, c. 8; 2003, c. 14 109, 1993, c. 65; 1994, c. 13; 2003, c. 8 110, 2003, c. 14 110.1, 1993, c. 65; 1997, c. 93 110.2, 2001, c. 25 111, 1990, c. 47; 1991, c. 38; 1999, c. 25; 1999, c. 43; 2003, c. 19 112, 1993, c. 3; Ab. 1993, c. 65 114, 2003, c. 14 119, 1988, c. 76; 1990, c. 47; 1991, c. 32; 1999, c. 40 120, 1999, c. 40 121.1, 2002, c. 37 123, 1991, c. 32; 1999, c. 25; 1999, c. 40 124, 1999, c. 43; 2003, c. 19 125.1, 2000, c. 27; Ab. 2003, c. 14 125.2, 2000, c. 27; Ab. 2003, c. 14 125.3, 2000, c. 27; 2000, c. 54; Ab. 2003, c. 14 125.3.1, 2001, c. 68; Ab. 2003, c. 14 125.4, 2000, c. 27; Ab. 2000, c. 56 125.5, 2000, c. 27; 2000, c. 54; Ab. 2003, c. 14 125.6, 2000, c. 27; 2000, c. 54; Ab. 2003, c. 14 125.6.1, 2001, c. 68; Ab. 2003, c. 14 125.7, 2000, c. 27; Ab. 2003, c. 14 125.8, 2000, c. 27; Ab. 2003, c. 14 125.8.1, 2001, c. 68; Ab. 2003, c. 14 125.9, 2000, c. 27; Ab. 2003, c. 14 125.10, 2000, c. 27; 2001, c. 68; Ab. 2003, c. 14 125.10.1, 2001, c. 25; Ab. 2003, c. 14 125.11, 2000, c. 27; Ab. 2003, c. 14 125.12, 2000, c. 27; Ab. 2003, c. 14 125.13, 2000, c. 27; 2000, c. 56; Ab. 2003, c. 14; 2003, c. 19 125.14, 2000, c. 27; Ab. 2003, c. 14 125.15, 2000, c. 27; Ab. 2003, c. 14; 2003, c. 19 125.16, 2000, c. 27; Ab. 2003, c. 14 125.17, 2000, c. 27; Ab. 2003, c. 14 125.18, 2000, c. 27; Ab. 2003, c. 14 125.19, 2000, c. 27; Ab. 2003, c. 14 125.20, 2000, c. 27; Ab. 2003, c. 14 125.21, 2000, c. 27; Ab. 2003, c. 14 125.22, 2000, c. 27; Ab. 2003, c. 14 125.23, 2000, c. 27; Ab. 2003, c. 14 125.24, 2000, c. 27; Ab. 2003, c. 14; 2003, c. 19 125.25, 2000, c. 27; Ab. 2003, c. 14 125.26, 2000, c. 27; Ab. 2003, c. 14; 2003, c. 19 125.27, 2001, c. 25; 2002, c. 37; Ab. 2003, c. 14; 2003, c. 19 125.28, 2001, c. 25; 2002, c. 37; Ab. 2003, c. 14 125.29, 2001, c. 25; 2002, c. 68; Ab. 2003, c. 14 125.30, 2001, c. 25; Ab. 2003, c. 14; 2003, c. 19 125.31, 2001, c. 25; Ab. 2003, c. 14 125.32, 2001, c. 25; Ab. 2003, c. 14 126, 1990, c. 85; 2000, c. 56</p>

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	<p> 127, Ab. 1993, c. 65 129, 1990, c. 47; 1993, c. 65 131, 1993, c. 65; 1999, c. 43; 2003, c. 19 133, 1990, c. 47; 1993, c. 65; 1997, c. 53; 1997, c. 93 134, 1993, c. 65; 1997, c. 93 135, 1991, c. 32; 1993, c. 65 136, Ab. 1993, c. 65 137, 1993, c. 65 138, 1993, c. 65 139, 1990, c. 47; 1993, c. 65; 1999, c. 43; 2003, c. 19 142, 1993, c. 65 144, 1993, c. 65 147, 1993, c. 65 148, 1993, c. 65 153, 1990, c. 47; 1993, c. 65; 1999, c. 43; 2003, c. 19 154, 1990, c. 47; 1993, c. 65; 1997, c. 93 155, 1997, c. 93 157, 1993, c. 65 160, 1990, c. 47 160.1, 1997, c. 93 162, 1993, c. 65; 1994, c. 13; 1999, c. 43; 2003, c. 8; 2003, c. 19 163, 1993, c. 65; 1994, c. 13; 2003, c. 8 167, 1990, c. 47; 1993, c. 3; Ab. 1993, c. 65 171, 1988, c. 76; 1990, c. 47; 1991, c. 32; 1999, c. 40 172, 1999, c. 40 173.1, 2000, c. 27 175, 1991, c. 32; 1999, c. 25; 1999, c. 40 176, 1990, c. 47; 1993, c. 65 176.1, 2000, c. 27; 2001, c. 26 176.2, 2000, c. 27; 2000, c. 56 176.3, 2000, c. 27 176.4, 2000, c. 27; 2001, c. 26 176.5, 2000, c. 27; 2001, c. 25; 2001, c. 26 176.6, 2000, c. 27; 2001, c. 25; 2001, c. 26 176.7, 2000, c. 27; 2001, c. 26 176.8, 2000, c. 27; 2001, c. 26 176.9, 2000, c. 27; 2001, c. 25; 2001, c. 26 176.10, 2000, c. 27; 2001, c. 68 176.11, 2000, c. 27; 2001, c. 26 176.12, 2000, c. 27 176.13, 2000, c. 27; 2001, c. 25 176.14, 2000, c. 27; 2000, c. 56 176.15, 2000, c. 27; 2000, c. 56 176.16, 2000, c. 27 176.17, 2000, c. 27 176.18, 2000, c. 27 176.19, 2000, c. 27; 2000, c. 56; 2001, c. 26; 2001, c. 68 176.20, 2000, c. 27; 2000, c. 56 176.20.1, 2000, c. 56 176.21, 2000, c. 27 176.22, 2000, c. 27; 2000, c. 56; 2001, c. 68 176.23, 2000, c. 27; 2000, c. 56 176.24, 2000, c. 27 176.25, 2000, c. 56 176.26, 2000, c. 56 176.27, 2000, c. 56; 2001, c. 25; 2003, c. 19 176.28, 2000, c. 56; 2003, c. 19 176.29, 2000, c. 56 176.30, 2000, c. 56 177, 1990, c. 85; 2000, c. 56 178, 1993, c. 65; 1996, c. 2 </p>

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c. O-9	<p>Act respecting municipal territorial organization – <i>Cont'd</i></p> <p>210.84, 1993, c. 65 210.85, 1993, c. 65 214, 1993, c. 65; 2000, c. 56 214.1, 1993, c. 65; 1999, c. 43; 2003, c. 19 214.2, 1993, c. 65 214.2.1, 1999, c. 90 214.3, 1993, c. 65; 1996, c. 2; 1999, c. 43; 2003, c. 14; 2003, c. 19 214.4, 2001, c. 25 275, 1990, c. 47; 1993, c. 65 276, 1996, c. 2 279, 1999, c. 43; 2003, c. 19 280, 1990, c. 47 281, 1994, c. 13; 2003, c. 8 284, 1990, c. 47 285, 1988, c. 84 289, 1999, c. 43; 2000, c. 27; 2003, c. 19</p>
c. P-1	<p>Act respecting the payment of allowances to certain self-employed workers</p> <p>1, 1978, c. 26; 1986, c. 15 2, 1978, c. 26; 1986, c. 15 Ab., 1989, c. 5</p>
c. P-2	<p>Act respecting the payment of certain fines</p> <p>Title, 1990, c. 4 1.1, 1997, c. 4 2, 1990, c. 4; 1997, c. 4 3, 1990, c. 4; 1992, c. 61; 1997, c. 4 4, 1989, c. 52; 1992, c. 61; 1997, c. 4; 1999, c. 40 6, Ab. 1997, c. 4 7, 1999, c. 40 8, Ab. 1997, c. 4 9, 1990, c. 4</p>
c. P-2.1	<p>Act respecting payment of certain witnesses</p> <p>Title, 1999, c. 40 1, 1999, c. 40 2, 1999, c. 40 <i>see</i> c. P-4</p>
c. P-2.2	<p>Act to facilitate the payment of support</p> <p>1, 2002, c. 6 3, 1997, c. 81 3.1, 1997, c. 81 4, 1997, c. 81; 2001, c. 55 5, 2001, c. 55 8, 2001, c. 55; 2002, c. 6 9, 1997, c. 81 14, 2001, c. 55 23, 2002, c. 6 25, 2002, c. 6 26, 2001, c. 55 30, 2001, c. 55 43, 2000, c. 15 44, 2000, c. 8; 2000, c. 15 48, 2001, c. 55 49, 2001, c. 55 50, 2001, c. 55</p>

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Reference	Title Amendments
c. P-2.2	<p>Act to facilitate the payment of support – <i>Cont'd</i></p> <p>50.1, 2001, c. 55 51.1, 2001, c. 55 51.2, 2001, c. 55 51.3, 2001, c. 55 51.4, 2001, c. 55 57.1, 2001, c. 55 60, 2001, c. 55 61, 2001, c. 55 68, 2001, c. 55 70, 2001, c. 55 73, 1999, c. 40 76, 1997, c. 63; 1997, c. 86; 1998, c. 36 78, 2004, c. 4</p>
c. P-3	<p>Act respecting municipal and school tax payment</p> <p>Ab., 1979, c. 72</p>
c. P-4	<p>Crown Witnesses Payment Act</p> <p>Title, 1990, c. 4 1, 1988, c. 21; 1990, c. 4 2, 1992, c. 61 <i>see</i> c. P-2.1</p>
c. P-5	<p>Signboards and Posters Act</p> <p>Ab., 1988, c. 14</p>
c. P-6	<p>Lightning Rods Act</p> <p>Ab., 1979, c. 75</p>
c. P-7	<p>Act respecting Mauricie Park and its surroundings</p> <p>1, 1983, c. 40; 1994, c. 17; 1999, c. 36; 1999, c. 40; 2004, c. 11 3, 1999, c. 40 4, 1999, c. 40 6, Ab. 1996, c. 2 7, Ab. 1979, c. 51 8, Ab. 1996, c. 2 9, Ab. 1996, c. 2 10, Ab. 1996, c. 2 11, 1990, c. 4; Ab. 1996, c. 2 Sched. A, 1994, c. 13 Sched. B, 1994, c. 13; Ab. 1996, c. 2</p>
c. P-8	<p>Act respecting Forillon Park and its surroundings</p> <p>1, 1983, c. 40; 1994, c. 17; 1999, c. 36; 1999, c. 40; 2004, c. 11 3, 1983, c. 40; 1992, c. 54; 1994, c. 17; 1999, c. 36; 2004, c. 11 4, 1999, c. 40 5, 1983, c. 40; 1994, c. 17; 1999, c. 36; 2004, c. 11 7, 1999, c. 40</p>
c. P-8.1	<p>Act respecting the Saguenay–St. Lawrence Marine Park</p> <p>3, 1999, c. 36; 2004, c. 11 11, 1999, c. 36 12, 1999, c. 36 13, 1999, c. 36</p>

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Reference	Title Amendments
c. P-8.1	Act respecting the Saguenay–St. Lawrence Marine Park – <i>Cont'd</i> 23.1 , 1999, c. 36; Ab. 2004, c. 11 24 , 1999, c. 36; 2004, c. 11
c. P-9	Parks Act 1 , 1985, c. 30; 1986, c. 109; 1994, c. 17; 1999, c. 36; 2001, c. 63; 2004, c. 11 1.1 , 1999, c. 36; 2004, c. 11 2 , 1999, c. 40; 2001, c. 63 2.1 , 1985, c. 30; 2001, c. 63; 2004, c. 11 3 , 1985, c. 30; 1986, c. 109; Ab. 2001, c. 63 4 , 1985, c. 30; 1999, c. 40; 2001, c. 63 5.1 , 2004, c. 11 6 , 1999, c. 36; 2001, c. 63; 2004, c. 11 6.1 , 1995, c. 40; 1999, c. 36; 2004, c. 11 7 , 1986, c. 109; 1999, c. 36; 2004, c. 11 8 , 1985, c. 30; 1999, c. 36; 2004, c. 11 8.1 , 1985, c. 30; 1988, c. 39; 1995, c. 40; 1999, c. 36; 2001, c. 63; 2004, c. 11 8.1.1 , 2001, c. 63; 2004, c. 11 8.2 , 1985, c. 30; 1999, c. 36; 2001, c. 63; 2004, c. 11 9 , 1985, c. 30; 1995, c. 40; 2001, c. 63 9.1 , 1995, c. 40; 1999, c. 36; 2001, c. 63; 2004, c. 11 10 , Ab. 1995, c. 40 11 , 1985, c. 30; 1986, c. 58; 1986, c. 109; 1990, c. 4; 1991, c. 33 11.1 , 1985, c. 30; 1986, c. 109; 1990, c. 4; 1991, c. 33 11.2 , 1985, c. 30; 1986, c. 109; 1990, c. 4; 1991, c. 33 11.3 , 1985, c. 30; 1986, c. 109; 1990, c. 4; 1991, c. 33; 1995, c. 40 11.4 , 1985, c. 30; 1992, c. 61 11.5 , 1985, c. 30 11.6 , 1985, c. 30; 1986, c. 109; 1992, c. 61 11.7 , 1985, c. 30; 1986, c. 109 11.8 , 1985, c. 30 12 , Ab. 1990, c. 4 13 , 1979, c. 59; Ab. 2001, c. 63 14 , 1979, c. 59; Ab. 2001, c. 63 15 , 1983, c. 39 15.1 , 1999, c. 36; Ab. 2004, c. 11 16 , 2004, c. 11
c. P-9.001	Act respecting transport infrastructure partnerships 1.1 , 2004, c. 32 5 , 2004, c. 32
c. P-9.01	Act respecting commercial fishing and commercial harvesting of aquatic plants Title , 2003, c. 23 1 , 1999, c. 40 3 , 1999, c. 40 4 , 1999, c. 40 5 , 1999, c. 40 11 , 1999, c. 40 12 , 1998, c. 29; Ab. 2003, c. 23 13 , 2003, c. 23 14 , 1997, c. 43; 1998, c. 29; 2003, c. 23 18 , Ab. 2003, c. 23 19 , 1990, c. 4; 1997, c. 43; 2000, c. 40; 2003, c. 23 21 , 1997, c. 43 22 , Ab. 1997, c. 43 23 , Ab. 1997, c. 43

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Reference	Title Amendments
c. P-9.01	<p>Act respecting commercial fishing and commercial harvesting of aquatic plants – <i>Cont'd</i></p> <p>24, Ab. 1997, c. 43 25, Ab. 1997, c. 43 26, Ab. 1997, c. 43 27, Ab. 1997, c. 43 28, 1988, c. 21; Ab. 1997, c. 43 34, 1999, c. 40 35, 1986, c. 95; Ab. 1990, c. 4 35.1, 1986, c. 95; Ab. 1990, c. 4 36, 1990, c. 4 40, 1992, c. 61 44, 1992, c. 61 45, 1997, c. 80 46, 1999, c. 40 47, 1986, c. 95; 1997, c. 43; 1998, c. 29; Ab. 2000, c. 40 48, Ab. 2000, c. 40 49, 1998, c. 29; 1999, c. 40; 2000, c. 40; 2003, c. 23 51, 1990, c. 4; 1999, c. 40; 2003, c. 23 52, 1992, c. 61; 2003, c. 23 53, 1999, c. 40 55, 1990, c. 4 56, Ab. 1990, c. 4</p>
c. P-9.1	<p>Act respecting liquor permits</p> <p>1, 1996, c. 34 1.1, 1999, c. 53 2, Ab. 1993, c. 39 3, 1986, c. 96; 1990, c. 21; 1990, c. 67; 1991, c. 51; Ab. 1993, c. 39 4, Ab. 1993, c. 39 5, Ab. 1993, c. 39 6, Ab. 1993, c. 39 7, Ab. 1993, c. 39 8, Ab. 1993, c. 39 9, Ab. 1993, c. 39 10, Ab. 1993, c. 39 11, Ab. 1993, c. 39 12, Ab. 1993, c. 39 13, Ab. 1993, c. 39 14, Ab. 1993, c. 39 15, 1991, c. 51; Ab. 1993, c. 39 16, 1991, c. 51; Ab. 1993, c. 39 17, 1991, c. 51; Ab. 1993, c. 39 18, Ab. 1993, c. 39 19, Ab. 1993, c. 39 20, 1987, c. 68; Ab. 1993, c. 39 21, 1986, c. 86; 1988, c. 46; Ab. 1993, c. 39 22, 1986, c. 86; 1988, c. 46; Ab. 1993, c. 39 23, Ab. 1993, c. 39 24, 1986, c. 86; 1988, c. 46; Ab. 1993, c. 39 24.1, 1991, c. 31; 1993, c. 39 25, 1986, c. 96; 1996, c. 34 28, 1986, c. 96; 2002, c. 58 28.1, 1986, c. 96; 2002, c. 58 31, 1983, c. 30; 1990, c. 67; 1996, c. 34 34.1, 1996, c. 34 34.2, 1996, c. 34 35, 1999, c. 40 36, 1983, c. 28; 1986, c. 95; 1997, c. 51 37, Ab. 1997, c. 51 38, 1999, c. 40</p>

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Reference	Title Amendments
c. P-9.1	<p>Act respecting liquor permits – <i>Cont’d</i></p> <p>39, 1987, c. 12; 1991, c. 51; 1992, c. 57; 1997, c. 43; 1997, c. 51; 2000, c. 10 40, 1997, c. 51; 1999, c. 40 41, 1991, c. 31; 1997, c. 51 42, 1986, c. 95; 1990, c. 4; 1990, c. 67; 1997, c. 51; 1999, c. 40 42.1, 1986, c. 96; 1997, c. 51 42.2, 1986, c. 96 43, 1999, c. 40 44, 1982, c. 26; Ab. 1990, c. 67 45, 1987, c. 12; 1991, c. 51; 1997, c. 51 46.1, 1991, c. 51 47, 1991, c. 51; 1997, c. 51 48, 1981, c. 14; Ab. 1993, c. 39 49, 1981, c. 14; Ab. 1991, c. 51 50, 1991, c. 51; 1992, c. 57; 1996, c. 34; 1997, c. 51 51, 1981, c. 14; 1991, c. 51 52, 1991, c. 51 53, 1983, c. 28; 1991, c. 51 54, 1991, c. 51 55, 1991, c. 51 56, Ab. 2002, c. 58 57, Ab. 2002, c. 58 58, Ab. 2002, c. 58 59, 2002, c. 58 60, 1990, c. 30 60.1, 1996, c. 34 61, 1991, c. 51; 2002, c. 58 62, 1981, c. 14; 1986, c. 96; 1993, c. 71; 1996, c. 34 63, 1986, c. 96; 1993, c. 71; 2002, c. 58 64, 1981, c. 14; 1989, c. 1; 1996, c. 34 65, 1986, c. 96; 1999, c. 20 66, 1986, c. 96 68, 2002, c. 58 69, Ab. 1986, c. 95 70, 1996, c. 34 70.1, 1996, c. 34 71, 1986, c. 96 72, 1999, c. 40 72.1, 1995, c. 4; 1996, c. 34; 1997, c. 32; 1999, c. 40 73, 1986, c. 96 74, 1991, c. 51; 1997, c. 51 74.1, 1997, c. 51 75, 1986, c. 96; 1991, c. 51 76, 1986, c. 96; 1987, c. 12; 2000, c. 10 77, Ab. 2001, c. 77; 2002, c. 6 77.0.1, 1993, c. 39; 2002, c. 6 77.1, 1990, c. 67 77.2, 1990, c. 67 79, 1981, c. 14; 1983, c. 28; 1991, c. 51; 1992, c. 57; 1999, c. 40 80, 1991, c. 51; 1997, c. 43 81, 1991, c. 51 82, 1983, c. 28 83, 1997, c. 51 84, 1991, c. 51; 1997, c. 43 84.1, 1997, c. 51 85, 1986, c. 86; 1988, c. 46; 1996, c. 2; 1997, c. 51 86, 1983, c. 28; 1986, c. 96; 1990, c. 4; 1995, c. 4; 1997, c. 51; 1999, c. 20; 1999, c. 40 86.0.1, 1997, c. 51 86.1, 1981, c. 14; Ab. 1991, c. 51; 1999, c. 20; 1999, c. 40 86.2, 1986, c. 96; 1996, c. 34; 1997, c. 51 86.3, 1997, c. 51 87, 1997, c. 51; 1999, c. 40</p>

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Reference	Title Amendments
c. P-9.1	<p>Act respecting liquor permits – <i>Cont’d</i></p> <p>87.1, 1991, c. 51; 1996, c. 34; 1997, c. 51 88, 1996, c. 34; Ab. 1997, c. 51 89, 1997, c. 51 89.1, 1997, c. 51 89.2, 1997, c. 51 90, Ab. 1993, c. 39 90.1, 1986, c. 96; 1996, c. 34 91, 1986, c. 96; 1996, c. 34 93, 1991, c. 51 94, 1983, c. 28; 1991, c. 51; 1992, c. 57 94.1, 1993, c. 71 95, 1991, c. 51; 1997, c. 51 96, 1986, c. 58; 1986, c. 86; 1988, c. 46; 1991, c. 51; 1996, c. 2; 1997, c. 51 97, 1983, c. 28; 1991, c. 51; 1992, c. 57; 1996, c. 34; 1997, c. 51 99, 1986, c. 86; 1988, c. 46; 1992, c. 57; 1997, c. 43; 1997, c. 51 100.1, 1997, c. 43 101, Ab. 1993, c. 39 102, 1991, c. 51 103, Ab. 1997, c. 43 104, Ab. 1993, c. 39 104.1, 1986, c. 96; Ab. 1993, c. 39 105, Ab. 1997, c. 43 106, Ab. 1997, c. 43 107, Ab. 1993, c. 39 108, 1991, c. 51; 1993, c. 39 109, Ab. 1993, c. 39 110, 1996, c. 34 111, 1983, c. 28; 1986, c. 86; 1988, c. 46; 1994, c. 26; 1996, c. 34; 1997, c. 51; 2002, c. 58 112, 1983, c. 28 113, 1983, c. 28 114, 1983, c. 28; 1986, c. 95; 1990, c. 67; 1991, c. 31; 1991, c. 51; 1993, c. 39; 1993, c. 71; 1997, c. 51; 1999, c. 20; 2002, c. 58 115, Ab. 1993, c. 39 116.1, 1986, c. 58; Ab. 1990, c. 67 117, Ab. 1990, c. 67 117.1, 1986, c. 58; Ab. 1990, c. 67 117.2, 1986, c. 58; Ab. 1991, c. 51 152, 1997, c. 43 159, 1982, c. 4 160.1, 1984, c. 9 171, Ab. 1985, c. 30 172.1, 1981, c. 14 172.2, 1982, c. 4 174, Ab. 1990, c. 4 175, 1986, c. 86; 1988, c. 46</p>
c. P-9.2	<p>Act respecting the sale and distribution of beer and soft drinks in non-returnable containers</p> <p>Title, 1996, c. 9 2, 1984, c. 36; 1988, c. 41; 1994, c. 16; 1996, c. 9 3, 1990, c. 23; 1994, c. 17; 1994, c. 41; 1996, c. 9 4, 1984, c. 36; 1988, c. 41; 1990, c. 23; 1994, c. 16; 1994, c. 17; 1994, c. 41; 1996, c. 9; 1997, c. 43 4.1, 1996, c. 9 4.2, 1996, c. 9 6, 1990, c. 4; 1992, c. 61; 1994, c. 17; 1996, c. 9 8, Ab. 1990, c. 4 10, 1984, c. 36; 1988, c. 41; 1994, c. 16; 1996, c. 9 <i>see</i> c. V-5.001</p>

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Reference	Title Amendments
c. P-9.3	<p>Pesticides Act</p> <p>1, 1993, c. 77 6, 1999, c. 40 8, 1994, c. 17; 1999, c. 36 16, 1996, c. 2; 1997, c. 43 17, 1997, c. 43 18, 1990, c. 85; 1999, c. 43; 2000, c. 56; 2003, c. 19 19, 1990, c. 85; 1999, c. 43; 2000, c. 56; 2003, c. 19 20, 1990, c. 85; 1996, c. 2; 2000, c. 56 25, 1999, c. 40; 2000, c. 42 27, 1990, c. 4 28, 1993, c. 77 31, 1999, c. 40 35, 1993, c. 77 38, 1990, c. 4; 1993, c. 77; 1999, c. 40 39, 1993, c. 77 40, 1993, c. 77; 1999, c. 40 46, 1993, c. 77 49, 1999, c. 40 54, 1990, c. 4 55, 1993, c. 77 67, 1997, c. 43 68, 1997, c. 43 69, 1997, c. 43 70, 1997, c. 43 71, Ab. 1997, c. 43 72, Ab. 1997, c. 43 73, 1997, c. 43 74, 1990, c. 85; 1997, c. 43; 2000, c. 56 75, Ab. 1997, c. 43 76, Ab. 1997, c. 43 77, Ab. 1997, c. 43 78, Ab. 1997, c. 43 86, 1990, c. 4 87, 1990, c. 4 89, 1990, c. 4; 1992, c. 61 91, 1992, c. 61; 1999, c. 40 93, 1992, c. 61 95, 1992, c. 61 97, 1990, c. 4; 1992, c. 61 100, 1996, c. 2 102, 1990, c. 85; 1993, c. 77; 2000, c. 56 103, 1990, c. 85; Ab. 1993, c. 77; 2000, c. 56 105.1, 1993, c. 77 108, Ab. 1993, c. 77 109, 1993, c. 77 110, 1990, c. 4 111, 1990, c. 4 112, 1990, c. 4 113, 1990, c. 4 114, 1990, c. 4 115, 1990, c. 4 116, 1990, c. 4 117, 1990, c. 4 118, 1990, c. 4 120, Ab. 1990, c. 4 121, 1992, c. 61 123, 1988, c. 49; 1990, c. 4; Ab. 1992, c. 61 127, 1990, c. 4; 1997, c. 43 128, 1994, c. 17; 1999, c. 36 129, 1997, c. 43 132, 1994, c. 17; 1999, c. 36</p>

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Reference	Title Amendments
c. P-10	<p>Pharmacy Act</p> <p>1, 1989, c. 31; 1990, c. 75; 1992, c. 21; 1994, c. 23; 1994, c. 40 2, 1994, c. 40 4, 1984, c. 47; 1989, c. 31 5, 1994, c. 40 6, Ab. 1994, c. 40 7, Ab. 1994, c. 40 8, 1994, c. 40; 2000, c. 13 8.1, 1981, c. 22; 1992, c. 21 9, Ab. 1990, c. 75 10, 1990, c. 75; 1990, c. 76; 1994, c. 40; 2000, c. 13; 2002, c. 33 11, 1989, c. 31; Ab. 1994, c. 40 12, 1983, c. 54; 1994, c. 40; 2000, c. 13 13, Ab. 1994, c. 40 15, 1985, c. 21; 1988, c. 41; 1994, c. 16; 2000, c. 13 17, 1990, c. 75; 2002, c. 33 18, 1990, c. 75; 1992, c. 21; 1994, c. 40 19, 1994, c. 40; 2000, c. 13 20, 1994, c. 40 21, 1981, c. 22 22, Ab. 1990, c. 75 26, 1989, c. 31; 2000, c. 13 27, 2001, c. 34 28, 1999, c. 40 29, 1989, c. 31 30, 1989, c. 31; 1992, c. 57; 1995, c. 33 32, 1999, c. 40 33, 1990, c. 75 35, 1994, c. 40; 2002, c. 33 37, 1992, c. 21; 1994, c. 40 37.1, 1990, c. 75; 1994, c. 40 38, Ab. 1990, c. 75 40, 1999, c. 40 Form 1, Ab. 1990, c. 75</p>
c. P-11	<p>Act respecting Place des Arts</p> <p>Rp., 1982, c. 9</p>
c. P-12	<p>Podiatry Act</p> <p>1, 1994, c. 40 2, 1994, c. 40 5, Ab. 1994, c. 40 6, 1989, c. 30; 1994, c. 40; 2000, c. 13 9, Ab. 1994, c. 40 10, Ab. 1994, c. 40 12, 1989, c. 30 13, 2000, c. 13 15, 2000, c. 13 16, 1994, c. 40 19, Ab. 1994, c. 40</p>
c. P-13	<p>Police Act</p> <p>1, 1979, c. 67; 1988, c. 75; 1990, c. 85; 1996, c. 2 2.1, 1979, c. 67; 1986, c. 86; 1988, c. 46; 1996, c. 73 2.2, 1979, c. 67; Ab. 1988, c. 75 2.3, 1979, c. 67; 1986, c. 86; 1988, c. 46; Ab. 1988, c. 75 3, 1986, c. 95; 1988, c. 75; 1990, c. 4 4, 1984, c. 46; 1999, c. 40 5, 1992, c. 61</p>

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Reference	Title Amendments
c. P-13	Police Act – <i>Cont'd</i> 6 , 1979, c. 67; 1988, c. 75; 1996, c. 2; Ab. 1996, c. 73 6.1 , 1988, c. 75; 1991, c. 32; 1996, c. 73; 1999, c. 29 7 , Ab. 1979, c. 67 8 , Ab. 1988, c. 75 9 , 1979, c. 67; 1984, c. 46; 1986, c. 61; 1986, c. 86; 1988, c. 21; 1988, c. 46; Ab. 1988, c. 75 10 , Ab. 1988, c. 75 11 , 1979, c. 67; Ab. 1988, c. 75 12 , Ab. 1988, c. 75 13 , Ab. 1988, c. 75 14 , 1984, c. 46; Ab. 1988, c. 75 15 , Ab. 1988, c. 75 16 , Ab. 1988, c. 75 17 , 1979, c. 67; Ab. 1988, c. 75 18 , 1979, c. 67; Ab. 1988, c. 75 19 , 1979, c. 67; Ab. 1988, c. 75 19.1 , 1979, c. 67; Ab. 1988, c. 75 20 , Ab. 1988, c. 75 21 , 1979, c. 67; 1988, c. 46; Ab. 1988, c. 75 22 , 1979, c. 67; Ab. 1988, c. 75 23 , 1979, c. 67; 1986, c. 85; Ab. 1988, c. 75 24 , 1986, c. 95; Ab. 1988, c. 75 25 , Ab. 1979, c. 67 26 , 1979, c. 67; Ab. 1988, c. 75 27 , Ab. 1979, c. 67 28 , 1979, c. 67; 1986, c. 95; Ab. 1988, c. 75 29 , 1979, c. 67; 1986, c. 95; Ab. 1988, c. 75 30 , 1979, c. 67; Ab. 1988, c. 75 31 , Ab. 1986, c. 95 32 , Ab. 1988, c. 75 32.1 , 1979, c. 67; 1986, c. 95; Ab. 1988, c. 75 32.2 , 1979, c. 67; Ab. 1988, c. 75 32.3 , 1979, c. 67; 1986, c. 95; Ab. 1988, c. 75 33 , 1986, c. 86; 1988, c. 46; Ab. 1988, c. 75 34 , 1979, c. 67; 1980, c. 11; Ab. 1988, c. 75 34.1 , 1979, c. 67; Ab. 1988, c. 75 34.2 , 1979, c. 67; Ab. 1988, c. 75 34.3 , 1979, c. 67; Ab. 1988, c. 75 35 , 1986, c. 86; 1988, c. 46; Ab. 1988, c. 75 36 , Ab. 1988, c. 75 37 , 1986, c. 86; 1988, c. 46; Ab. 1988, c. 75 37.1 , 1996, c. 73 37.2 , 1996, c. 73 37.3 , 1996, c. 73 37.4 , 1996, c. 73 37.5 , 1996, c. 73 37.6 , 1996, c. 73 37.7 , 1996, c. 73 37.8 , 1996, c. 73 37.9 , 1996, c. 73 39 , 1979, c. 67; 1986, c. 86; 1988, c. 46; 1996, c. 2 39.0.1 , 1996, c. 73 39.1 , 1979, c. 67 41 , 1986, c. 86; 1988, c. 46 42 , 1996, c. 2 43 , 1979, c. 67; 1988, c. 75; 1999, c. 29 44 , 1986, c. 95; 1988, c. 75; 1999, c. 29 44.1 , 1999, c. 29 45 , 1986, c. 86; 1988, c. 46; Ab. 1988, c. 75 46 , 1988, c. 75 47 , 1986, c. 86; 1988, c. 46; 1988, c. 75

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Reference	Title Amendments
c. P-13	Police Act – <i>Cont'd</i>
	<p> 48, 1984, c. 46; 1988, c. 21; 1988, c. 75; 1999, c. 40 49, 1979, c. 67; 1986, c. 95; 1988, c. 75; 1996, c. 73 50, 1979, c. 67; 1988, c. 75; 1999, c. 40 51, 1988, c. 75 52, 1988, c. 75 53, Ab. 1986, c. 95 54, 1986, c. 95; 1988, c. 75; 1992, c. 61 55, 1979, c. 67; 1986, c. 86; 1988, c. 46; 1988, c. 75 56, 1986, c. 86; 1988, c. 46; 1988, c. 75 57, 1979, c. 67; Ab. 1988, c. 75 57.1, 1979, c. 67; Ab. 1988, c. 75 57.2, 1979, c. 67; Ab. 1988, c. 75 57.3, 1979, c. 67; Ab. 1988, c. 75 59, 1993, c. 76; 1999, c. 29 59.1, 1999, c. 29 60, 1993, c. 74; 1996, c. 53 64, 1979, c. 35; 1979, c. 67; 1988, c. 19; 1988, c. 75; 1991, c. 32; 1996, c. 73 64.0.1, 1991, c. 32; 1996, c. 73 64.1, 1979, c. 67; 1986, c. 86; 1988, c. 46; 1988, c. 75; 1991, c. 32; 1996, c. 73; 1999, c. 43 64.2, 1979, c. 67; 1986, c. 86; 1988, c. 46; Ab. 1988, c. 75 64.3, 1979, c. 67; 1986, c. 86; 1988, c. 46; 1988, c. 75; 1991, c. 32; 1996, c. 73 64.4, 1991, c. 32; 1996, c. 73 65, 1988, c. 75 66, Ab. 1979, c. 67 68, 1979, c. 67; 1999, c. 29 69, 1979, c. 67; 1984, c. 46; 1988, c. 75; 1999, c. 40 71, Ab. 1990, c. 4 72, Ab. 1990, c. 4 73, 1979, c. 83; 1982, c. 2; 1988, c. 75; 1991, c. 32; 1999, c. 40 73.1, 1979, c. 67; 1986, c. 86; 1988, c. 46; 1996, c. 73 73.2, 1996, c. 73 73.3, 1996, c. 73 74, 1979, c. 67 74.1, 1982, c. 2; 1988, c. 75 74.2, 1982, c. 2 75, 1979, c. 67; 1986, c. 86; 1988, c. 46; 1988, c. 75; 1996, c. 73 76, 1979, c. 67 77, 1979, c. 67 78, 1979, c. 67 79, 1979, c. 67; 1988, c. 75; 1999, c. 40 79.0.1, 1995, c. 12; (<i>becomes s. 90 of 2000, c. 12</i>) 2000, c. 12 79.0.2, 1995, c. 12; (<i>becomes s. 91 of 2000, c. 12</i>) 2000, c. 12 79.0.3, 1995, c. 12; (<i>becomes s. 92 of 2000, c. 12</i>) 2000, c. 12 79.0.4, 1995, c. 12; (<i>becomes s. 93 of 2000, c. 12</i>) 2000, c. 12 79.1, 1979, c. 35; 1996, c. 2; (<i>becomes s. 94 of 2000, c. 12</i>) 2000, c. 12 79.2, 1979, c. 35; 1986, c. 86; 1988, c. 46; 1988, c. 75; 1996, c. 2; (<i>becomes s. 95 of 2000, c. 12</i>) 2000, c. 12 79.3, 1979, c. 35; 1996, c. 2; (<i>becomes s. 96 of 2000, c. 12</i>) 2000, c. 12 79.4, 1979, c. 35; 1996, c. 2; (<i>becomes s. 97 of 2000, c. 12</i>) 2000, c. 12 79.5, 1979, c. 35; 1996, c. 2; (<i>becomes s. 98 of 2000, c. 12</i>) 2000, c. 12 79.6, 1979, c. 35; 1996, c. 2; (<i>becomes s. 99 of 2000, c. 12</i>) 2000, c. 12 79.7, 1979, c. 35; 1985, c. 30; 1986, c. 86; 1988, c. 41; 1988, c. 46; 1994, c. 15; 1996, c. 2; 1996, c. 21; 1999, c. 43; (<i>becomes s. 100 of 2000, c. 12</i>) 2000, c. 12 79.8, 1979, c. 35; (<i>becomes s. 101 of 2000, c. 12</i>) 2000, c. 12 79.9, 1979, c. 35; 1986, c. 86; 1988, c. 46; (<i>becomes s. 102 of 2000, c. 12</i>) 2000, c. 12 80, 1986, c. 86; 1988, c. 21; 1988, c. 46 81, 1979, c. 67; 1986, c. 86; 1988, c. 46; 1999, c. 43 83, 1984, c. 46; 1999, c. 40 84, 1984, c. 46; 1986, c. 86; 1988, c. 46 85, 1984, c. 46; 1986, c. 86; 1988, c. 46 </p>

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Reference	Title Amendments
c. P-13	<p>Police Act – <i>Cont'd</i></p> <p>86, 1979, c. 67; 1986, c. 86; 1988, c. 46 87, Ab. 1999, c. 40 88, 1979, c. 67; 1988, c. 75 89, 1986, c. 86; 1988, c. 46 90, 1986, c. 86; Ab. 1988, c. 75 91, Ab. 1988, c. 75 92, 1979, c. 67; 1986, c. 86; 1988, c. 46; Ab. 1988, c. 75 93, 1979, c. 67; 1986, c. 86; 1988, c. 46; Ab. 1988, c. 75 94, 1979, c. 67; 1985, c. 21; 1986, c. 86; 1988, c. 41; 1988, c. 46; Ab. 1988, c. 75 95, 1986, c. 86; 1988, c. 46 96, 1979, c. 67 97, 1986, c. 86; 1988, c. 46 98.1, 1979, c. 67; 1990, c. 27 98.2, 1979, c. 67; 1986, c. 86; 1988, c. 46 98.3, 1979, c. 67 98.4, 1979, c. 67; 1992, c. 61; 1999, c. 40 98.5, 1979, c. 67 98.6, 1979, c. 67; 1988, c. 75; 1996, c. 73 98.7, 1979, c. 67; 1988, c. 75 98.8, 1979, c. 67; 1988, c. 75; 1990, c. 27 98.9, 1979, c. 67; 1990, c. 4; Ab. 1992, c. 61 99, 1995, c. 12 101, 1986, c. 86; 1988, c. 46 Sched. A, 1984, c. 46; 1997, c. 52; 1999, c. 40 Sched. B, 1984, c. 46; 1999, c. 40 Sched. C, 1996, c. 73 Rp., 2000, c. 12</p>
c. P-13.1	<p>Police Act</p> <p>3, 2001, c. 19 18, 2000, c. 56; 2001, c. 19 50, 2001, c. 19 64, 2001, c. 19 65, 2001, c. 31 66, 2001, c. 19 70, 2001, c. 19 71, 2000, c. 56; 2001, c. 19 72, 2000, c. 56; 2001, c. 19 73, 2001, c. 19; 2003, c. 19 74, 2001, c. 19 76, 2001, c. 19 78, 2001, c. 19 79, 2001, c. 19 81, 2001, c. 19 83, 2001, c. 19 84, 2001, c. 19 87, 2001, c. 19 94, 2001, c. 19 100, 2001, c. 19; 2003, c. 19 103, 2001, c. 19 108, 2001, c. 19; 2003, c. 19 116, 2001, c. 19 118, 2001, c. 19 119, 2001, c. 19 120, 2001, c. 19 126, 2004, c. 2 143, 2000, c. 56; 2001, c. 19; 2004, c. 2 257, 2000, c. 56 260, 2001, c. 19 261, 2001, c. 19</p>

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Reference	Title Amendments
c. P-13.1	Police Act – <i>Cont'd</i> 264 , 2001, c. 19 265 , 2001, c. 19 267 , 2001, c. 19 274 , 2001, c. 19 275 , 2001, c. 19 277 , 2001, c. 19 278 , 2000, c. 56; 2001, c. 19 286 , 2001, c. 19 287 , 2001, c. 19 288 , 2001, c. 19 313 , 2001, c. 19 353.1 , 2001, c. 19 353.2 , 2001, c. 19 353.3 , 2001, c. 19 353.4 , 2001, c. 19 353.5 , 2001, c. 19 353.6 , 2001, c. 19 353.7 , 2001, c. 19 353.8 , 2001, c. 19 353.9 , 2001, c. 19 353.10 , 2001, c. 19 353.11 , 2001, c. 19 353.12 , 2001, c. 19 354 , 2000, c. 56 355 , 2001, c. 19 Sched. E , 2001, c. 19 Sched. F , 2001, c. 19 Sched. G , 2001, c. 19
c. P-14	Act respecting the percentage payable to public officers on fees collected by them Ab. , 1979, c. 38
c. P-15	Summary Convictions Act Rp. , 1990, c. 4
c. P-16	Act respecting the special powers of legal persons Title , 1999, c. 40 1 , 1999, c. 40 2 , 1979, c. 31; 1999, c. 40 3 , 1979, c. 31; 1993, c. 48; 1999, c. 40 4 , 1999, c. 40 5 , 1982, c. 52; 1993, c. 48; 2002, c. 45 6 , 1982, c. 52; Ab. 1993, c. 48 7 , 1982, c. 52; 2002, c. 45 8 , 1993, c. 48 9 , 1979, c. 31; 1999, c. 40 10 , Ab. 1979, c. 31 11 , 1999, c. 40 12 , 1999, c. 40 13 , 1999, c. 40 14 , 1982, c. 52; 1999, c. 40; 2002, c. 45 15 , 1999, c. 40 16 , 1990, c. 4; 1999, c. 40 17 , 1982, c. 52; 2002, c. 45 19 , 1982, c. 52; 2002, c. 45 20 , 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 22 , 1999, c. 40 24 , 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45

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Reference	Title Amendments
c. P-16	<p>Act respecting the special powers of legal persons – <i>Cont'd</i></p> <p>26, 1999, c. 40 27, 1992, c. 57 28, Ab. 1992, c. 57 29, Ab. 1992, c. 57 30, Ab. 1992, c. 57 31, 1982, c. 58; Ab. 1992, c. 57 32, 1992, c. 57 33, 1992, c. 57; 1999, c. 40 34, 1992, c. 57; 1999, c. 40 35, Ab. 1992, c. 57; Ab. 1993, c. 75 36, 1982, c. 52; 1992, c. 57; Ab. 1993, c. 75 37, 1992, c. 57; Ab. 1993, c. 75 38, 1992, c. 57; Ab. 1993, c. 75 39, 1982, c. 52; 1991, c. 20; Ab. 1993, c. 75 40, 1992, c. 57; Ab. 1993, c. 75 41, 1992, c. 57; Ab. 1993, c. 75 42, 1990, c. 64; 1994, c. 13; 1999, c. 40; 2003, c. 8 43, Ab. 1995, c. 33 44, 1999, c. 40 51, 1999, c. 40 53, 1982, c. 52; 2002, c. 45 54, 1982, c. 52; 2002, c. 45; 2003, c. 29</p>
c. P-16.1	<p>Act respecting the practice of midwifery within the framework of pilot projects</p> <p>4, 1992, c. 21; 1994, c. 23 5, 1992, c. 21 11, 1992, c. 21 12, 1999, c. 40 22, 1994, c. 16 24, 1999, c. 40 29, 1992, c. 21 30, 1994, c. 16 31, 1999, c. 40 35, 1992, c. 21 37, 1992, c. 21 38, 1992, c. 21; 1994, c. 23</p>
c. P-17	<p>Sea Food Processing Act</p> <p>4, 1979, c. 77 Ab., 1981, c. 29</p>
c. P-18	<p>Crown Payments Prescription Act</p> <p>Ab., 1997, c. 3</p>
c. P-18.1	<p>Water Resources Preservation Act</p> <p>Preamble, 2001, c. 48 2, 2001, c. 48 3, 2001, c. 48 4.1, 2001, c. 48 5, 2001, c. 48</p>
c. P-19	<p>Press Act</p> <p>1, 1997, c. 30 4, 1999, c. 40</p>

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Reference	Title Amendments
c. P-19.1	Act respecting family benefits 22 , 1998, c. 36 29 , 2001, c. 7 30 , 2002, c. 52 35 , 1999, c. 77 43 , 1997, c. 85
c. P-20	Farm Loan Act Rp. , 1987, c. 86
c. P-21	Student Loans and Scholarships Act 9 , 1990, c. 4 Rp. , 1990, c. 11
c. P-22	Photographic Proof of Documents Act 1 , 1988, c. 84 2 , 1983, c. 38 3 , 1983, c. 38 4 , 1983, c. 38 Ab. , 1992, c. 57
c. P-23	Fire Prevention Act 1 , Ab. 1984, c. 40 2 , Ab. 1984, c. 40 3 , 1984, c. 40; 1988, c. 46 4 , 1984, c. 40; 1985, c. 34; 1997, c. 48; 1999, c. 40 5 , 1984, c. 40; 1996, c. 2 6 , 1984, c. 40 7 , 1984, c. 40 8 , 1984, c. 40; 1999, c. 40 9 , 1984, c. 40; 1990, c. 4 10 , 1984, c. 40 11 , 1988, c. 46 Rp. , 2000, c. 20
c. P-23.1	Act respecting prevention of disease in potatoes 12.1 , 1997, c. 43 22 , 1986, c. 95; 1990, c. 4 25 , 1992, c. 61 27 , 1992, c. 61 28 , 1992, c. 61 30 , 1986, c. 95; 1992, c. 61 33 , 1990, c. 4; 1999, c. 40 36 , 1990, c. 4 37 , Ab. 1990, c. 4 38 , 1986, c. 95 41 , 1990, c. 4 42 , 1999, c. 40
c. P-24	Magistrate's Privileges Act 1 , 1982, c. 32; 1988, c. 21 2 , 1982, c. 32

TABLE OF AMENDMENTS

Reference	Title Amendments
c. P-25	<p>Act respecting the sales price of pulpwood sold by farmers</p> <p>Title, 1987, c. 84 1, 1987, c. 84 2, 1987, c. 84; 1990, c. 64 3, 1987, c. 84; 1990, c. 13 4, 1990, c. 4 Ab., 1993, c. 55</p>
c. P-26	<p>Act respecting correctional services</p> <p>Title, 1991, c. 43 1, 1986, c. 86; 1987, c. 19; 1988, c. 46; 1991, c. 43 2, 1986, c. 86; 1988, c. 46; 1991, c. 43 3, 1991, c. 43 5, 1990, c. 4 9, 1985, c. 29; 1987, c. 36; 1991, c. 43 11, Ab. 1991, c. 43 12, 1978, c. 22 12.1, 1985, c. 29; 1990, c. 4 12.2, 1985, c. 29 12.3, 1985, c. 29 12.4, 1987, c. 36; 1990, c. 4 16, 1978, c. 22; 1991, c. 43 18, 1978, c. 18; 1978, c. 22 19, 1978, c. 21; Ab. 1987, c. 19 19.1, 1978, c. 21; Ab. 1987, c. 19 19.2, 1978, c. 21; 1983, c. 28; Ab. 1987, c. 19 19.3, 1978, c. 21; 1984, c. 46; Ab. 1987, c. 19 19.4, 1978, c. 21; Ab. 1987, c. 19 19.5, 1978, c. 18; 1978, c. 21; Ab. 1987, c. 19 19.6, 1978, c. 21; 1982, c. 32; Ab. 1985, c. 6 19.6.1, 1982, c. 32; 1987, c. 19 19.7, 1978, c. 21; 1981, c. 14; 1982, c. 32; 1985, c. 34; 1987, c. 19 20, Ab. 1978, c. 22 21, 1987, c. 19 22, 1978, c. 18; 1987, c. 19 22.0.1, 1987, c. 19 22.0.2, 1987, c. 19 22.0.3, 1987, c. 19 22.0.4, 1987, c. 19 22.0.5, 1987, c. 19 22.0.6, 1987, c. 19; 1991, c. 43 22.0.7, 1987, c. 19 22.0.8, 1987, c. 19 22.0.9, 1987, c. 19 22.0.10, 1987, c. 19 22.0.11, 1987, c. 19 22.0.12, 1987, c. 19 22.0.13, 1987, c. 19 22.0.14, 1987, c. 19 22.0.15, 1987, c. 19 22.0.16, 1987, c. 19 22.0.17, 1987, c. 19 22.0.18, 1987, c. 19 22.0.19, 1987, c. 19 22.0.20, 1987, c. 19 22.0.21, 1987, c. 19 22.0.22, 1987, c. 19 22.0.23, 1987, c. 19 22.0.24, 1987, c. 19 22.0.25, 1987, c. 19 22.0.26, 1987, c. 19</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. P-26	<p>Act respecting correctional services – <i>Cont'd</i></p> <p>22.0.27, 1987, c. 19 22.0.28, 1987, c. 19 22.0.29, 1987, c. 19 22.0.30, 1987, c. 19; 1991, c. 43 22.0.31, 1987, c. 19; 1991, c. 43 22.0.32, 1987, c. 19 22.1, 1978, c. 22; 1991, c. 43 22.2, 1978, c. 22; 1991, c. 43 22.3, 1978, c. 22; Ab. 1991, c. 43 22.4, 1978, c. 22; 1991, c. 43 22.5, 1978, c. 22 22.6, 1978, c. 22 22.7, 1978, c. 22 22.8, 1978, c. 22 22.9, 1978, c. 22 22.10, 1978, c. 22 22.11, 1978, c. 22 22.12, 1978, c. 22; 1991, c. 43 22.13, 1978, c. 18; 1978, c. 22; 1991, c. 43 22.14, 1978, c. 22; 1991, c. 43 22.14.1, 1991, c. 43 22.15, 1978, c. 22 22.16, 1978, c. 22 22.17, 1978, c. 18; 1978, c. 22; 1987, c. 19 23, 1978, c. 18; 1978, c. 21; 1978, c. 22; 1985, c. 29; 1987, c. 19; 1987, c. 36; 1991, c. 43 23.1, 1987, c. 19 24, Ab. 1987, c. 19 25, 1978, c. 18; 1987, c. 19 26, 1986, c. 86; 1988, c. 46 <i>see</i> c. S-4.01</p>
c. P-27	<p>Special Procedure Act</p> <p>1, Ab. 1979, c. 32 2, Ab. 1979, c. 32 3, Ab. 1979, c. 32 4, Ab. 1979, c. 32 6, Ab. 1979, c. 32 7, Ab. 1979, c. 32 8, Ab. 1979, c. 32 9, Ab. 1979, c. 32 10, Ab. 1979, c. 32 11, Ab. 1979, c. 32; 1999, c. 40 12, Ab. 1979, c. 32 13, Ab. 1979, c. 32 14, Ab. 1979, c. 32; 1996, c. 2 15, Ab. 1979, c. 32</p>
c. P-28	<p>Farm Producers Act</p> <p>1, 1982, c. 60; 1990, c. 13; 1990, c. 74; 1999, c. 40; 2003, c. 23 5, 1997, c. 43 6, 1997, c. 43; 1999, c. 40 7, 1997, c. 43 11, 1997, c. 43; 1999, c. 40 12, 1997, c. 43 13, 1997, c. 43 16, 1997, c. 43 19.1, 1990, c. 74 19.2, 1990, c. 74</p>

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Reference	Title Amendments
c. P-28	<p>Farm Producers Act – <i>Cont'd</i></p> <p>20, 1997, c. 43 22, 1999, c. 40 26, 1997, c. 43 30, 1990, c. 74 31, 1990, c. 74 35, 1990, c. 74 35.1, 1990, c. 74 37, 1990, c. 74 38, 1990, c. 74 39, 1982, c. 60; 1990, c. 13 41, 1986, c. 95 43, 1986, c. 95; 1987, c. 68 44, Ab. 1986, c. 95 45, 1986, c. 95 46, 1997, c. 43 48, 1986, c. 95; 1997, c. 43 49, 1997, c. 43; 1999, c. 40 50, 1999, c. 40 51, 1999, c. 40 51.1, 1997, c. 43 52, 1986, c. 58; 1990, c. 4; 1991, c. 33 53, 1986, c. 58; 1990, c. 4; 1991, c. 33 54, 1999, c. 40 55, Ab. 1990, c. 4</p>
c. P-29	<p>Food Products Act</p> <p>Title, 1981, c. 29; 2000, c. 26 1, 1981, c. 29; 1983, c. 53; 1990, c. 80; 1992, c. 21; 1994, c. 23; 1996, c. 50; 1997, c. 75; 2000, c. 26; 2002, c. 24 2, 1981, c. 29; Ab. 2000, c. 26 3, 1981, c. 29; 1990, c. 80; 2000, c. 26 3.1, 1990, c. 80; 2000, c. 26 3.2, 2000, c. 26 3.3, 2000, c. 26 3.4, 2000, c. 26 3.5, 2000, c. 26 4, 2000, c. 26 4.1, 2000, c. 26 5, 1986, c. 95; Ab. 2000, c. 26 7, 1983, c. 53; 1990, c. 80; 2000, c. 26 7.1, 2000, c. 26 7.2, 2000, c. 26 7.3, 2000, c. 26 7.4, 2000, c. 26 7.5, 2000, c. 26 7.6, 2000, c. 26 8, 1981, c. 29; 2000, c. 26 8.1, 2000, c. 26 8.2, 2000, c. 26 9, 1981, c. 29; 1983, c. 53; 1984, c. 6; 1985, c. 28; 1990, c. 80; 1996, c. 50; 2000, c. 26 10, 1990, c. 80; 1993, c. 53; 2000, c. 26 11, 1993, c. 21; 1993, c. 53 11.1, 1997, c. 68; 2000, c. 26 11.2, 1997, c. 68 12, 1996, c. 50 13, 1990, c. 80; 2000, c. 26 15, 1990, c. 80; 2000, c. 26 16, 1997, c. 43 17, 1996, c. 50; 1997, c. 43 18, 1996, c. 50; Ab. 1997, c. 43</p>

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Reference	Title Amendments
c. P-29	Food Products Act – <i>Cont'd</i> 19 , Ab. 1997, c. 43 20 , 1992, c. 61; Ab. 1997, c. 43 21 , Ab. 1997, c. 43 22 , Ab. 1997, c. 43 23 , Ab. 1997, c. 43 24 , Ab. 1997, c. 43 25 , Ab. 1997, c. 43 26 , Ab. 1997, c. 43 27 , 1996, c. 50; Ab. 1997, c. 43 28 , Ab. 1997, c. 43 29 , Ab. 1997, c. 43 30 , Ab. 1997, c. 43 32 , 1993, c. 21; 2000, c. 10; 2000, c. 26 32.1 , 1996, c. 50 33 , 1981, c. 29; 1983, c. 53; 1986, c. 95; 1990, c. 80; 1996, c. 50; 2000, c. 26 33.0.1 , 2000, c. 26 33.1 , 1986, c. 95; 1990, c. 80; 2000, c. 26 33.1.1 , 1997, c. 68 33.1.2 , 1997, c. 68 33.1.3 , 1997, c. 68; 2000, c. 26 33.1.4 , 1997, c. 68 33.2 , 1986, c. 95; 1992, c. 61; 1997, c. 68; 2000, c. 26 33.2.1 , 2000, c. 26 33.3 , 1986, c. 95; 1997, c. 68; 2000, c. 26 33.3.1 , 1997, c. 68 33.4 , 1986, c. 95; 1992, c. 61; 1997, c. 68; 2000, c. 26 33.4.1 , 2000, c. 26 33.5 , 1986, c. 95; 1997, c. 80; 2000, c. 26 33.6 , 1986, c. 95; 1992, c. 61 33.7 , 1986, c. 95; 1992, c. 61; 2000, c. 26 33.8 , 1986, c. 95; 2000, c. 26 33.9 , 1986, c. 95; 2000, c. 26 33.9.1 , 2000, c. 26 33.9.2 , 2000, c. 26 33.10 , 1987, c. 62; 1990, c. 80; 2000, c. 26 33.11 , 1990, c. 80; 1997, c. 68; 2000, c. 26 33.11.1 , 2000, c. 26 33.11.2 , 2000, c. 26 33.12 , 1997, c. 43; 2000, c. 26 33.13 , 2000, c. 26 34 , 2000, c. 26 35 , 1983, c. 53; 1987, c. 68; 2000, c. 26 36 , 1986, c. 95 40 , 1981, c. 29; 1983, c. 53; 1990, c. 80; 1993, c. 21; 1996, c. 50; 1997, c. 68; 2000, c. 26 40.1 , 1981, c. 29; 1983, c. 53; Ab. 2000, c. 26 40.2 , 1985, c. 28; Ab. 2000, c. 26 42 , 1982, c. 64; 1986, c. 58; 1990, c. 4; 1991, c. 33; 1993, c. 53; 2000, c. 26 43 , 1982, c. 64; 1986, c. 58; 1990, c. 4; 1990, c. 80; 1991, c. 33; 1993, c. 53; 2000, c. 26 44 , 1981, c. 29; 1983, c. 53; 1985, c. 28; 1986, c. 58; 1990, c. 4; 1990, c. 80; 1991, c. 33; 1993, c. 53; 1996, c. 50; 2000, c. 26 44.1 , 1990, c. 80; Ab. 1993, c. 53 44.2 , 1996, c. 50; Ab. 2000, c. 26 45 , 1986, c. 58; 1990, c. 4; 1991, c. 33; 1992, c. 61; 1993, c. 53; 1997, c. 68; 2000, c. 26 45.1 , 1993, c. 53; 1996, c. 50; 1997, c. 68; 2000, c. 26 45.1.1 , 1997, c. 68 45.1.2 , 2000, c. 26 45.2 , 1993, c. 53; 2000, c. 26 45.3 , 2000, c. 26

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Reference	Title Amendments
c. P-29	<p>Food Products Act – <i>Cont'd</i></p> <p>46, 1983, c. 53; 1990, c. 80; 1993, c. 53; 1996, c. 50; 1997, c. 68; 2000, c. 26 46.1, 2000, c. 26 47, 1981, c. 29; 1986, c. 58; 1990, c. 4; 1990, c. 80; 1991, c. 33; Ab. 1993, c. 53 48, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1992, c. 61; Ab. 1993, c. 53 49, 1983, c. 53; 1986, c. 58; 1990, c. 4; 1991, c. 33; 1992, c. 61; Ab. 1993, c. 53 49.1, 1983, c. 53 51, 1990, c. 4; Ab. 1992, c. 61 52, 1990, c. 4; Ab. 1992, c. 61 53, 1986, c. 95; 1990, c. 4; 2000, c. 26 54, 1981, c. 29; 1986, c. 95; 1990, c. 80 55, 1986, c. 95; 1996, c. 50 56.1, 1981, c. 29; 1990, c. 4; 1990, c. 80; 1996, c. 50; 2000, c. 26</p>
c. P-29.1	<p>Act respecting petroleum products and equipment</p> <p>Title, 1997, c. 64 1, 1996, c. 61; 1997, c. 64 2, 1997, c. 64 3, 1997, c. 64; 1999, c. 40 4, 1997, c. 64 5, 1994, c. 13; 1997, c. 64 6, 1997, c. 64 7, 1997, c. 64 8, 1997, c. 64 9, 1990, c. 4; 1997, c. 64 10, 1997, c. 64 11, 1997, c. 64 12, 1997, c. 64 13, 1997, c. 64 14, 1997, c. 64 15, 1997, c. 64 16, 1997, c. 43; 1997, c. 64 17, 1997, c. 64 18, 1997, c. 64 19, 1997, c. 43; 1997, c. 64 20, 1997, c. 43; 1997, c. 64 21, Ab. 1997, c. 43; 1997, c. 64 22, Ab. 1997, c. 43; 1997, c. 64 23, Ab. 1997, c. 43; 1997, c. 64 24, Ab. 1997, c. 43; 1997, c. 64 25, Ab. 1997, c. 43; 1997, c. 64 26, Ab. 1997, c. 43; 1997, c. 64 27, 1997, c. 64 28, 1997, c. 64 29, 1997, c. 64; 1999, c. 40 30, 1997, c. 64 31, 1997, c. 64 32, 1997, c. 64 33, 1997, c. 64 34, 1997, c. 64 35, 1997, c. 64 36, 1997, c. 64 37, 1997, c. 64 38, 1997, c. 64 39, 1997, c. 64 40, 1997, c. 64 41, Ab. 1996, c. 61; 1997, c. 64 42, Ab. 1996, c. 61; 1997, c. 64 43, Ab. 1996, c. 61; 1997, c. 64 44, Ab. 1996, c. 61; 1997, c. 64 45, Ab. 1996, c. 61; 1997, c. 64</p>

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Reference	Title Amendments
c. P-29.1	<p>Act respecting petroleum products and equipment – <i>Cont'd</i></p> <p>45.1, 1996, c. 61; (<i>renumbered 67</i>) 1997, c. 64 46, 1997, c. 64; (<i>renumbered 68</i>) 1997, c. 64 47, 1997, c. 64; (<i>renumbered 69</i>) 1997, c. 64 48, 1997, c. 64; (<i>renumbered 70</i>) 1997, c. 64 49, 1997, c. 64; (<i>renumbered 71</i>) 1997, c. 64 50, 1997, c. 64; (<i>renumbered 72</i>) 1997, c. 64 51, 1997, c. 64; (<i>renumbered 73</i>) 1997, c. 64 52, 1997, c. 64; (<i>renumbered 74</i>) 1997, c. 64 53, 1997, c. 64; (<i>renumbered 75</i>) 1997, c. 64 54, 1997, c. 64; (<i>renumbered 76</i>) 1997, c. 64 55, 1997, c. 64; (<i>renumbered 87</i>) 1997, c. 64 56, 1997, c. 64; (<i>renumbered 88</i>) 1997, c. 64 57, 1997, c. 64; (<i>renumbered 89</i>) 1997, c. 64 58, 1997, c. 64; (<i>renumbered 90</i>) 1997, c. 64 59, 1997, c. 64; (<i>renumbered 91</i>) 1997, c. 64 60, 1997, c. 64; (<i>renumbered 92</i>) 1997, c. 64 61, 1997, c. 64; (<i>renumbered 93</i>) 1997, c. 64 62, 1997, c. 64; (<i>renumbered 94</i>) 1997, c. 64 63, 1997, c. 64; (<i>renumbered 95</i>) 1997, c. 64 64, 1992, c. 61; 1997, c. 64 65, 1990, c. 4; 1996, c. 61; 1997, c. 64 66, 1990, c. 4; 1997, c. 64 67, 1990, c. 4; (<i>former 45.1, renumbered</i>) 1997, c. 64 68, 1990, c. 4; (<i>former 46, renumbered</i>) 1997, c. 64 69, 1990, c. 4; (<i>former 47, renumbered</i>) 1997, c. 64 70, 1990, c. 4; (<i>former 48, renumbered</i>) 1997, c. 64 71, (<i>former 49, renumbered</i>) 1997, c. 64 72, Ab. 1990, c. 4; (<i>former 50, renumbered</i>) 1997, c. 64 73, Ab. 1992, c. 61; (<i>former 51, renumbered</i>) 1997, c. 64 74, Ab. 1992, c. 61; (<i>former 52, renumbered</i>) 1997, c. 64 75, Ab. 1992, c. 61; (<i>former 53, renumbered</i>) 1997, c. 64 76, (<i>former 54, renumbered</i>) 1997, c. 64 77, 1996, c. 61; 1997, c. 43; 1997, c. 64 78, 1997, c. 64 79, 1997, c. 64 80, 1997, c. 64 81, 1997, c. 64 82, 1994, c. 13; 1997, c. 64 83, 1997, c. 64 84, 1997, c. 64 85, 1997, c. 64 86, 1997, c. 64 87, (<i>former 55, renumbered</i>) 1997, c. 64 88, (<i>former 56, renumbered</i>) 1997, c. 64 89, (<i>former 57, renumbered</i>) 1997, c. 64 90, (<i>former 58, renumbered</i>) 1997, c. 64 91, (<i>former 59, renumbered</i>) 1997, c. 64 92, (<i>former 60, renumbered</i>) 1997, c. 64 93, (<i>former 61, renumbered</i>) 1997, c. 64 94, (<i>former 62, renumbered</i>) 1997, c. 64 95, (<i>former 63, renumbered</i>) 1997, c. 64 96, (<i>former 64, renumbered</i>) 1997, c. 64 97, (<i>former 65, renumbered</i>) 1997, c. 64 98, (<i>former 66, renumbered</i>) 1997, c. 64 99, (<i>former 67, renumbered</i>) 1997, c. 64 100, (<i>former 68, renumbered</i>) 1997, c. 64 101, (<i>former 69, renumbered</i>) 1997, c. 64 102, (<i>former 70, renumbered</i>) 1997, c. 64 103, (<i>former 71, renumbered</i>) 1997, c. 64 104, (<i>former 72, renumbered</i>) 1997, c. 64 105, (<i>former 73, renumbered</i>) 1997, c. 64</p>

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c. P-29.1	<p>Act respecting petroleum products and equipment – <i>Cont'd</i></p> <p>106, (<i>former 74, renumbered</i>) 1997, c. 64 107, (<i>former 75, renumbered</i>) 1997, c. 64 108, (<i>former 76, renumbered</i>) 1997, c. 64 109, (<i>former 77, renumbered</i>) 1997, c. 64 110, (<i>former 78, renumbered</i>) 1997, c. 64 111, (<i>former 79, renumbered</i>) 1997, c. 64 112, (<i>former 80, renumbered</i>) 1997, c. 64 113, (<i>former 81, renumbered</i>) 1997, c. 64 114, (<i>former 82, renumbered</i>) 1997, c. 64 115, (<i>former 83, renumbered</i>) 1997, c. 64 116, 1997, c. 64; 2003, c. 8</p>
c. P-30	<p>Dairy Products and Dairy Products Substitutes Act</p> <p>1, 1999, c. 50; Ab. 2000, c. 26 2, Ab. 2000, c. 26 2.1, 1987, c. 61; Ab. 2000, c. 26 3, Ab. 2000, c. 26 4, Ab. 1999, c. 50 5, 1999, c. 50; Ab. 2000, c. 26 6, 1999, c. 50; Ab. 2000, c. 26 7, 1999, c. 50; Ab. 2000, c. 26 8, Ab. 2000, c. 26 9, Ab. 2000, c. 26 10, 1999, c. 50; Ab. 2000, c. 26 11, 1990, c. 13; 1999, c. 50; Ab. 2000, c. 26 12, 1999, c. 50; Ab. 2000, c. 26 13, 1985, c. 30; Ab. 1999, c. 50 14, Ab. 1999, c. 50 15, 1999, c. 40; Ab. 1999, c. 50 16, Ab. 1999, c. 50 17, Ab. 1999, c. 50 18, 1997, c. 43; Ab. 1999, c. 50 19, 1999, c. 40; Ab. 1999, c. 50 20, 1999, c. 40; Ab. 1999, c. 50 21, 1999, c. 40; Ab. 1999, c. 50 22, 1999, c. 40; Ab. 1999, c. 50 23, Ab. 2000, c. 26 23.1, 1987, c. 61; Ab. 2000, c. 26 24, 1999, c. 50; Ab. 2000, c. 26 25, 1999, c. 50; Ab. 2000, c. 26 26, Ab. 2000, c. 26 27, Ab. 2000, c. 26 28, Ab. 2000, c. 26 29, Ab. 2000, c. 26 30, Ab. 2000, c. 26 31, 1999, c. 50; Ab. 2000, c. 26 32, 1997, c. 43; 1999, c. 50; Ab. 2000, c. 26 33, 1990, c. 13; 1999, c. 50; Ab. 2000, c. 26 34, Ab. 2000, c. 26 35, 1990, c. 13; 1999, c. 50; Ab. 2000, c. 26 36, 1997, c. 43; 1999, c. 50; Ab. 2000, c. 26 37, 1999, c. 50; Ab. 2000, c. 26 38, Ab. 1999, c. 50 38.1, 1985, c. 30; Ab. 1999, c. 50 39, 1997, c. 43; Ab. 1999, c. 50 40, Ab. 1990, c. 13 41, 1999, c. 40; Ab. 1999, c. 50 42, 1987, c. 61; 1999, c. 50; Ab. 2000, c. 26 43, Ab. 1999, c. 50 44, 1992, c. 61; Ab. 1999, c. 50</p>

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Reference	Title Amendments
c. P-30	<p>Dairy Products and Dairy Products Substitutes Act – <i>Cont'd</i></p> <p>45, Ab. 1999, c. 50 46, Ab. 1999, c. 50 47, 1999, c. 40; Ab. 1999, c. 50 48, 1987, c. 61; Ab. 2000, c. 26 48.1, 1987, c. 61; 1990, c. 13; Ab. 2000, c. 26 48.2, 1987, c. 61; 1992, c. 61; Ab. 2000, c. 26 48.3, 1987, c. 61; Ab. 2000, c. 26 48.4, 1987, c. 61; 1992, c. 61; Ab. 2000, c. 26 48.5, 1987, c. 61; 1997, c. 80; Ab. 2000, c. 26 48.6, 1987, c. 61; 1992, c. 61; Ab. 2000, c. 26 48.7, 1987, c. 61; 1992, c. 61; Ab. 2000, c. 26 48.8, 1987, c. 61; Ab. 2000, c. 26 48.9, 1987, c. 61; Ab. 2000, c. 26 48.10, 1987, c. 61; Ab. 2000, c. 26 48.11, 1987, c. 61; Ab. 2000, c. 26 48.12, 1997, c. 43; Ab. 2000, c. 26 49, Ab. 2000, c. 26 49.1, 1997, c. 43; 1999, c. 50; Ab. 2000, c. 26 50, 1982, c. 64; 1986, c. 58; 1990, c. 4; 1991, c. 33; 1999, c. 40; 1999, c. 50; Ab. 2000, c. 26 50.1, 1982, c. 64; 1986, c. 58; 1987, c. 61; 1991, c. 33; Ab. 2000, c. 26 51, 1982, c. 64; 1986, c. 58; 1990, c. 4; 1991, c. 33; 1992, c. 61; 1999, c. 50; Ab. 2000, c. 26 52, 1992, c. 61; Ab. 1999, c. 50 52.1, 1982, c. 64; 1992, c. 61; Ab. 1999, c. 50 53, 1992, c. 61; Ab. 2000, c. 26 54, 1999, c. 40; Ab. 1999, c. 50 55, 1999, c. 50; Ab. 2000, c. 26 56, Ab. 1992, c. 61 57, Ab. 1990, c. 4 58, 1999, c. 40; Ab. 2000, c. 26 58.1, 1987, c. 61; Ab. 2000, c. 26 59, 1990, c. 4; 1999, c. 40; Ab. 2000, c. 26 60, 1982, c. 52; Ab. 1990, c. 13 60.1, 1992, c. 28; Ab. 1999, c. 50 61, Ab. 1999, c. 50 62, 1989, c. 48; 1998, c. 37; 1999, c. 40; Ab. 1999, c. 50 63, Ab. 2000, c. 26</p>
c. P-30.1	<p>Act respecting educational programming</p> <p>1, 1988, c. 8; 1996, c. 20 3.1, 1996, c. 20; 1996, c. 21 3.2, 1996, c. 20 3.3, 1996, c. 20; 1997, c. 43 3.4, 1996, c. 20; 1997, c. 43 3.5, 1996, c. 20 3.6, 1996, c. 20 4, 1996, c. 20; 1997, c. 43 5, 1996, c. 20; 1997, c. 43 6, 1996, c. 20 7, 1996, c. 20 8, 1990, c. 4; Ab. 1996, c. 20 9, 1985, c. 21; 1988, c. 41; 1993, c. 51; 1994, c. 14; 1994, c. 16; 1996, c. 20; 1997, c. 43 10, 1994, c. 14; 1996, c. 20 12, 1999, c. 40 13, 1994, c. 14</p>

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Reference	Title Amendments
c. P-30.2	<p>Act respecting the support program for Inuit beneficiaries of the James Bay and Northern Québec Agreement for their hunting, fishing and trapping activities</p> <p>1, 1996, c. 2; 1999, c. 40 3, 1996, c. 2 4, 1996, c. 2 7, 1994, c. 17; 1999, c. 36; 2004, c. 11 8, 1996, c. 2 12, 1996, c. 2 13, 1996, c. 2 14, 1996, c. 2 16, 1996, c. 2 19, 1994, c. 17; 1999, c. 36; 2004, c. 11</p>
c. P-30.3	<p>Act respecting owners and operators of heavy vehicles</p> <p>16, 1999, c. 40 18.1, 2000, c. 35 33, 2001, c. 27 39, 1999, c. 66 40, 2000, c. 35; Ab. 2001, c. 27</p>
c. P-31	<p>Bicycle Ownership Act</p> <p>1, 1999, c. 40 2, 1999, c. 40 4, 1986, c. 95 5, 1990, c. 4 5.1, 1986, c. 86; 1988, c. 46</p>
c. P-31.1	<p>Act respecting the Health and Social Services Ombudsman</p> <p>8, 2002, c. 69 20, 2002, c. 69</p>
c. P-32	<p>Public Protector Act</p> <p>5, 1987, c. 46; 1999, c. 40 7, 1999, c. 40 8, 1982, c. 17; 1987, c. 46; 2002, c. 6 9, 1988, c. 21 10.1, 1990, c. 5 11, 1987, c. 46; 1999, c. 40 12, 1987, c. 46 13, 1987, c. 46 13.1, 1984, c. 39; Ab. 1987, c. 46 14, 1987, c. 46 15, 1987, c. 46; 1997, c. 36; 1999, c. 40; 2000, c. 8; 2002, c. 45; 2004, c. 37 16, 1987, c. 46; 1999, c. 40 17, 1987, c. 46 18, 1987, c. 46; 1988, c. 75; 2000, c. 12 19, 1987, c. 46 19.1, 1987, c. 46 19.2, 1987, c. 46 19.3, 1987, c. 46 20, 1987, c. 46 21, 1987, c. 46 22, 1987, c. 46 23, 1987, c. 46 24, 1987, c. 46 25, 1987, c. 46 26, 1987, c. 46 26.1, 1987, c. 46</p>

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c. P-32	Public Protector Act – <i>Cont'd</i> 26.2 , 1987, c. 46 27 , 1987, c. 46 27.1 , 1987, c. 46 27.2 , 1987, c. 46 27.3 , 1987, c. 46 27.4 , 1987, c. 46 28 , 1987, c. 46 29 , 1987, c. 46 33 , 1987, c. 46; 1990, c. 4 33.1 , 1987, c. 46; 1990, c. 4 33.2 , 1987, c. 46; 1990, c. 4; Ab. 1992, c. 61 34 , 1987, c. 46 35.1 , 2000, c. 8 35.2 , 2000, c. 8 35.3 , 2000, c. 15 37 , 1987, c. 46 37.1 , 1987, c. 46 37.2 , 1987, c. 46; 1996, c. 35 37.3 , 1987, c. 46; 1996, c. 35 37.4 , 1987, c. 46; 1996, c. 35 Sched. A , 1987, c. 46 Sched. B , 1987, c. 46 Sched. , 1999, c. 40
c. P-32.1	Act respecting pension coverage for certain teachers 1 , 1982, c. 51; 1983, c. 24 2 , 1982, c. 51; 1983, c. 24 3 , 1982, c. 33; 1983, c. 24 7 , 1982, c. 33; 1983, c. 24 8 , 1983, c. 24 13 , 1983, c. 24 14 , 1982, c. 51; 1983, c. 24 17 , 1982, c. 33; 1982, c. 51; 1983, c. 24 18 , 1982, c. 51; 1983, c. 24 22 , 1983, c. 24 23 , Ab. 1983, c. 24 25 , 1983, c. 24 25.1 , 1985, c. 18 26 , 1983, c. 24 27 , 1983, c. 24 28 , Ab. 1983, c. 24 29 , Ab. 1983, c. 24 30 , Ab. 1983, c. 24 31 , 1983, c. 24 32.1 , 1982, c. 33 Sched. I , 1982, c. 33; 1983, c. 24 Sched. II , 1982, c. 33; 1983, c. 24 End of effect , 1986, c. 44
c. P-33	Civil Protection Act Rp. , 1979, c. 64
c. P-34	Youth Protection Act Rp. , 1977, c. 20

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c. P-34.1	<p>Youth Protection Act</p> <p>1, 1981, c. 2; 1984, c. 4; 1988, c. 21; 1989, c. 53; 1992, c. 21; 1994, c. 23; 1994, c. 35; 1995, c. 27</p> <p>2, 1984, c. 4</p> <p>2.1, 1984, c. 4</p> <p>2.2, 1984, c. 4; 1994, c. 35</p> <p>2.3, 1984, c. 4; 1994, c. 35</p> <p>2.4, 1994, c. 35</p> <p>3, 1984, c. 4; 1994, c. 35</p> <p>4, 1984, c. 4; 1994, c. 35</p> <p>5, 1984, c. 4</p> <p>7, 1992, c. 21; 1994, c. 35</p> <p>8, 1981, c. 2; 1994, c. 35</p> <p>9, 1981, c. 2; 1984, c. 4; 1992, c. 21; 1994, c. 35</p> <p>10, 1984, c. 4; 1992, c. 21; 1994, c. 35</p> <p>11, 2002, c. 24</p> <p>11.1, 1984, c. 4; 1992, c. 21; 1994, c. 35</p> <p>11.2, 1984, c. 4; 1994, c. 35</p> <p>11.3, 1984, c. 4</p> <p>12, 1989, c. 53; Ab. 1995, c. 27</p> <p>13, Ab. 1995, c. 27</p> <p>14, Ab. 1995, c. 27</p> <p>15, 1981, c. 2; Ab. 1995, c. 27</p> <p>16, Ab. 1995, c. 27</p> <p>17, Ab. 1995, c. 27</p> <p>18, Ab. 1995, c. 27</p> <p>19, Ab. 1995, c. 27</p> <p>20, 1994, c. 35; Ab. 1995, c. 27</p> <p>21, 1994, c. 35; Ab. 1995, c. 27</p> <p>22, Ab. 1995, c. 27</p> <p>23, 1981, c. 2; 1984, c. 4; 1985, c. 21; 1988, c. 41; 1993, c. 51; 1994, c. 16; 1995, c. 27</p> <p>23.1, 1981, c. 2; 1984, c. 4; 1989, c. 53; 1994, c. 35; 1995, c. 27; 2002, c. 34</p> <p>24, 1984, c. 4; 1995, c. 27</p> <p>25, 1984, c. 4; 1986, c. 95; 1999, c. 40</p> <p>25.1, 1984, c. 4; Ab. 1995, c. 27</p> <p>25.2, 1984, c. 4</p> <p>25.3, 1984, c. 4</p> <p>26, 1984, c. 4; 1986, c. 95; 1992, c. 21; 1994, c. 23</p> <p>26.1, 1986, c. 95</p> <p>27, 1984, c. 4; 1994, c. 35</p> <p>28, Ab. 1995, c. 27</p> <p>29, Ab. 1995, c. 27</p> <p>30, Ab. 1995, c. 27</p> <p>31, 1984, c. 4; 1992, c. 21; 1994, c. 35</p> <p>31.1, 1981, c. 2; 1994, c. 35; 1999, c. 40</p> <p>31.2, 1984, c. 4; 1992, c. 21; 1994, c. 35</p> <p>32, 1984, c. 4; 1994, c. 35</p> <p>33, 1982, c. 17; 1984, c. 4</p> <p>33.1, 1984, c. 4; 1985, c. 23</p> <p>33.2, 1984, c. 4</p> <p>33.3, 1984, c. 4</p> <p>34, 1992, c. 21; 1994, c. 35</p> <p>35, 1984, c. 4</p> <p>35.1, 1984, c. 4; 1986, c. 95</p> <p>35.2, 1986, c. 95</p> <p>35.3, 1986, c. 95; 1999, c. 40</p> <p>36, 1984, c. 4; 1986, c. 95; 1992, c. 21; 1994, c. 23; 2001, c. 78</p> <p>36.1, 1986, c. 95</p> <p>37, 1992, c. 21; 1994, c. 35</p> <p>37.1, 1984, c. 4; 1994, c. 35</p> <p>37.2, 1984, c. 4</p> <p>37.3, 1984, c. 4</p>

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c. P-34.1	<p>Youth Protection Act – <i>Cont'd</i></p> <p>37.4, 1984, c. 4 37.5, 2001, c. 33 38, 1981, c. 2; 1984, c. 4; 1994, c. 35 38.1, 1984, c. 4; 1989, c. 53; 1992, c. 21; 1994, c. 35 39, 1981, c. 2; 1984, c. 4; 1994, c. 35 40, 1981, c. 2; Ab. 1984, c. 4 45, 1984, c. 4 46, 1981, c. 2; 1984, c. 4; 1992, c. 21; 1994, c. 35 47, 1979, c. 42; 1984, c. 4; 1994, c. 35; 1999, c. 40 48, 1984, c. 4; 1992, c. 21; 1994, c. 35 48.1, 1984, c. 4; 1992, c. 21; 1994, c. 23 49, 1984, c. 4 50, 1994, c. 35 51, 1981, c. 2; 1984, c. 4; 1994, c. 35 52, 1984, c. 4; 1994, c. 35 52.1, 1994, c. 35 53, 1984, c. 4; 1994, c. 35 53.0.1, 1994, c. 35 53.1, 1984, c. 4; 1985, c. 23; 1994, c. 35 54, 1981, c. 2; 1984, c. 4; 1992, c. 21; 1994, c. 35 55, 1981, c. 2; 1984, c. 4; 1994, c. 35 56, 1981, c. 2; 1984, c. 4; 1992, c. 21; Ab. 1994, c. 35 57, 1984, c. 4 57.1, 1984, c. 4; 1992, c. 21; 1994, c. 23; 1994, c. 35 57.2, 1984, c. 4; 1985, c. 23; 1994, c. 35 57.3, 1984, c. 4 58, 1979, c. 42; Ab. 1984, c. 4 59, Ab. 1984, c. 4 60, 1981, c. 2; Ab. 1984, c. 4 61, Ab. 1984, c. 4 62, 1992, c. 21; 1994, c. 35 64, 1981, c. 2; 1992, c. 21; 1994, c. 35 65, 1992, c. 21; 1994, c. 23 66, 1984, c. 4 67, 1984, c. 4; 1992, c. 21; 1994, c. 35 68, 1992, c. 21; 1994, c. 35 69, 1984, c. 4 70, 1992, c. 21; 1994, c. 23; 1994, c. 35 71, 1982, c. 17; Ab. 1992, c. 57; 2004, c. 3 71.1, 2004, c. 3 71.2, 2004, c. 3 71.3, 2004, c. 3 71.4, 2004, c. 3 71.5, 2004, c. 3 71.6, 2004, c. 3 71.7, 2004, c. 3 71.8, 2004, c. 3 71.9, 2004, c. 3 71.10, 2004, c. 3 71.11, 2004, c. 3 71.12, 2004, c. 3 71.13, 2004, c. 3 71.14, 2004, c. 3 71.15, 2004, c. 3 71.16, 2004, c. 3 71.17, 2004, c. 3 71.18, 2004, c. 3 71.19, 2004, c. 3 71.20, 2004, c. 3 71.21, 2004, c. 3 71.25, 2004, c. 3</p>

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Reference	Title Amendments
c. P-34.1	<p>Youth Protection Act – <i>Cont'd</i></p> <p>71.26, 2004, c. 3 71.27, 2004, c. 3 71.28, 2004, c. 3 72, Ab. 1992, c. 57; 2004, c. 3 72.1, 1982, c. 17; 1994, c. 35; 2004, c. 3 72.1.1, 1987, c. 44; 1990, c. 29; 2004, c. 3 72.2, 1982, c. 17; 1983, c. 50; 1987, c. 44; 2004, c. 3 72.3, 1982, c. 17; 1983, c. 50; 1986, c. 104; 1987, c. 44; 1990, c. 29; 2004, c. 3 72.3.1, 1987, c. 44; 1990, c. 29; 2004, c. 3 72.3.2, 1990, c. 29; 1994, c. 35; 2004, c. 3 72.3.3, 1990, c. 29; 2004, c. 3 72.3.4, 1990, c. 29; 2004, c. 3 72.3.5, 1990, c. 29; 1997, c. 43; 2004, c. 3 72.3.6, 1990, c. 29; 2004, c. 3 72.4, 1982, c. 17; 1994, c. 35; 2004, c. 3 72.5, 1994, c. 35 72.6, 1994, c. 35 72.7, 1994, c. 35; 2001, c. 78 72.8, 2001, c. 78 73, 1984, c. 4 74, 1979, c. 42; 1981, c. 2; 1984, c. 4 74.1, 1981, c. 2; 1984, c. 4 74.2, 1981, c. 2; 1984, c. 4; 1992, c. 21; 1994, c. 35 75, 1984, c. 4; 1992, c. 21 76, 1989, c. 53; 1994, c. 35 76.1, 1981, c. 2; 1984, c. 4 77, 1994, c. 35 79, 1981, c. 2; 1984, c. 4; 1992, c. 21; 1994, c. 35 81, 1984, c. 4 83, 1994, c. 35 84, 1984, c. 4; 1989, c. 53 85, 1984, c. 4; 1989, c. 53; 1994, c. 35 85.1, 1989, c. 53; 1994, c. 35 85.2, 1989, c. 53; 1994, c. 35 85.3, 1989, c. 53 85.4, 1989, c. 53 85.5, 1989, c. 53; 1994, c. 35 85.6, 1989, c. 53 86, 1981, c. 2; 1984, c. 4; 1992, c. 21; 1994, c. 35 87, 1984, c. 4; 1994, c. 35 91, 1981, c. 2; 1984, c. 4; 1994, c. 35 92, 1984, c. 4 94, 1994, c. 35 95, 1984, c. 4 95.1, 1984, c. 4; 1994, c. 35 95.2, 1984, c. 4 96, 1981, c. 2; 1984, c. 4; 1992, c. 21; 1994, c. 35 96.1, 1981, c. 2; 1989, c. 53 97, 1992, c. 61 98, 1994, c. 35; 1999, c. 40 98.1, 1981, c. 2; Ab. 1984, c. 4 100, 1984, c. 4 101, 1984, c. 4 115, 1984, c. 4 117, 1999, c. 40 126, 1999, c. 40 128, 1994, c. 35 129, 1994, c. 35 130, Ab. 1994, c. 35 131, 1999, c. 40 131.1, 1982, c. 17; 1994, c. 35; Ab. 2004, c. 3</p>

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c. P-34.1	<p>Youth Protection Act – <i>Cont'd</i></p> <p>131.2, 1982, c. 17; Ab. 2004, c. 3 132, 1981, c. 2; 1982, c. 17; 1984, c. 4; 1986, c. 104; 1987, c. 44; 1994, c. 35; 2004, c. 3 133.1, 1984, c. 4 134, 1984, c. 4; 1989, c. 53; 1990, c. 4; 1991, c. 33; 1992, c. 21; 1994, c. 35; 2001, c. 33 135, 1984, c. 4; 1990, c. 4; 1991, c. 33; 1994, c. 35 135.0.1, 2004, c. 3 135.1, 1982, c. 17; 1983, c. 50; 1984, c. 4; 1986, c. 104; 1987, c. 44; 1990, c. 4; 1990, c. 29; 1991, c. 33; 1994, c. 35; 2004, c. 3 135.1.1, 1990, c. 29; 1994, c. 35; 2004, c. 3 135.1.2, 1990, c. 29 135.1.3, 1990, c. 29; 1994, c. 35; 2004, c. 3 135.2, 1984, c. 4; 1990, c. 4; 1990, c. 29; 2004, c. 3 135.2.1, 2004, c. 3 136, 1984, c. 4; Ab. 1990, c. 4 152, Ab. 1984, c. 4 156, 1984, c. 4; 1996, c. 21</p>
c. P-35	<p>Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies</p> <p><i>see</i> c. L-0.2</p>
c. P-36	<p>Thoroughbred Cattle Act</p> <p>1, 1990, c. 4 2, 1999, c. 40 3, 1996, c. 2</p>
c. P-37	<p>Tree Protection Act</p> <p>1, 1979, c. 49; 1984, c. 27; 1988, c. 23; 1990, c. 64; 1994, c. 13; 1994, c. 17; 1999, c. 36; 1999, c. 40; 2003, c. 8 2, 1999, c. 40</p>
c. P-38.001	<p>Act respecting the protection of persons whose mental state presents a danger to themselves or to others</p> <p>2, 2002, c. 6</p>
c. P-38.01	<p>Act respecting the protection of non-smokers in certain public places</p> <p>4, 1992, c. 21; 1994, c. 23; 1999, c. 34; 1999, c. 40 5, 1990, c. 4; 1996, c. 2 6, 1988, c. 84; 1989, c. 17; 1994, c. 15; 1996, c. 21; 1997, c. 96 7, 1992, c. 21; 1994, c. 23 10, 1994, c. 17; 1999, c. 36 29, Ab. 1990, c. 4 30, Ab. 1992, c. 61 31, Ab. 1992, c. 61 32, Ab. 1992, c. 61 34, 1992, c. 61 35, 1989, c. 52; 1992, c. 61 36, 1994, c. 17; 1999, c. 36 Ab., 1998, c. 33</p>
c. P-38.1	<p>Act respecting the protection of persons and property in the event of disaster</p> <p>1, 1983, c. 54; 1986, c. 52; 1988, c. 46 2, 1988, c. 46</p>

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Reference	Title Amendments
c. P-38.1	<p>Act respecting the protection of persons and property in the event of disaster – <i>Cont'd</i></p> <p>3, Ab. 1988, c. 46 4, Ab. 1988, c. 46 5, Ab. 1988, c. 46 6, Ab. 1988, c. 46 7, Ab. 1988, c. 46 8, Ab. 1988, c. 46 9, Ab. 1988, c. 46 10, Ab. 1988, c. 46 11, 1985, c. 29; 1988, c. 46; 1996, c. 2 12, 1983, c. 54; 1985, c. 29; 1988, c. 46; 1996, c. 2 13, 1988, c. 46; 1996, c. 2; 1999, c. 40 13.1, 1983, c. 54; 1988, c. 46; 1996, c. 2 14, 1988, c. 46; 1996, c. 2 15, Ab. 1988, c. 46 17, 1996, c. 2 19, 1988, c. 46; 1996, c. 2 20, 1988, c. 46 21, 1988, c. 46 23, 1996, c. 2 27, 1988, c. 46 30, 1999, c. 40 32, 1988, c. 46 33, 1999, c. 40 38, 1985, c. 29; 1988, c. 46; 1996, c. 2 39, Ab. 1985, c. 6 40, 1988, c. 46 42, 1985, c. 29; 1999, c. 40 43, 1996, c. 2 43.1, 1985, c. 29; 1988, c. 46 44, Ab. 1985, c. 6 46, 1988, c. 46; 1996, c. 2 46.1, 1985, c. 29; 1996, c. 2 47, Ab. 1996, c. 2 49, 1985, c. 29; 1987, c. 85; 2001, c. 26 50, 1988, c. 46 51, 1988, c. 46 52, 1990, c. 4; 1999, c. 40 53, 1990, c. 4; Ab. 1992, c. 61 59, 1986, c. 52; 1988, c. 46 Rp., 2001, c. 76</p>
c. P-39	<p>Plant Protection Act</p> <p>4, 1986, c. 95 22, 1990, c. 4 23, Ab. 1990, c. 4 Rp., (part) 1995, c. 54</p>
c. P-39.01	<p>Plant Protection Act</p> <p>8.1, 1997, c. 43 12, 1999, c. 40 18, 2000, c. 26</p>
c. P-39.1	<p>Act respecting the protection of personal information in the private sector</p> <p>1, 2002, c. 19 4, 1999, c. 40 7, 1999, c. 40 9, 1999, c. 40 18, 1999, c. 40; 2001, c. 73</p>

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Reference	Title Amendments
c. P-39.1	Act respecting the protection of personal information in the private sector – <i>Cont'd</i> 18.1 , 2001, c. 78 18.2 , 2002, c. 19 21.1 , 2001, c. 73 58 , 1999, c. 40 60 , 2002, c. 7 78 , 1999, c. 40 97 , 1999, c. 40; 2000, c. 29 98 , 1994, c. 14; 1996, c. 21
c. P-40	Consumer Protection Act Rp. , 1978, c. 9
c. P-40.1	Consumer Protection Act 1 , 1981, c. 10; 1985, c. 34; 1988, c. 45; 1994, c. 12; 1996, c. 21; 1999, c. 40 2 , 1999, c. 40 3 , 1982, c. 26; 1988, c. 64; 1999, c. 40; 2000, c. 29 5 , 1983, c. 15; 1986, c. 21; 1988, c. 8; 1988, c. 23; 1996, c. 2; 1996, c. 61; 1997, c. 83; 1999, c. 40 5.1 , 1987, c. 65; 1999, c. 40 6 , 1985, c. 34 6.1 , 1985, c. 34; 1999, c. 40 7 , 1991, c. 24 13 , 1980, c. 11 16 , 1999, c. 40 17 , 1999, c. 40 21 , 1999, c. 40 22 , 1987, c. 90 22.1 , 1992, c. 57 23 , 1991, c. 24 25 , 2001, c. 32 27 , 1999, c. 40 34 , 1999, c. 40 35 , 1999, c. 40 39 , 1999, c. 40 41 , 1999, c. 40 42 , 1999, c. 40 43 , 1999, c. 40 46 , 1999, c. 40 47 , 1999, c. 40 48 , 1999, c. 40 49 , 1999, c. 40 50 , 1999, c. 40 51 , 1999, c. 40 52 , 1999, c. 40 53 , 1999, c. 40 54 , 1999, c. 40 56 , 1998, c. 6; 1999, c. 40 58 , 1998, c. 6 59 , 1998, c. 6 60 , 1999, c. 40 61 , 1998, c. 6 62 , 1998, c. 6 63 , 1998, c. 6 64 , 1998, c. 6; 1999, c. 40 78 , 1999, c. 40 82 , Ab. 1987, c. 90 100.1 , 1984, c. 27 106 , 1999, c. 40 107 , 1999, c. 40

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Reference	Title Amendments
c. P-40.1	<p>Consumer Protection Act – <i>Cont'd</i></p> <p> 108, 1999, c. 40 116, 1999, c. 40 117, 1999, c. 40 119, 1999, c. 40 126, 1999, c. 40 127, 2001, c. 32 129, 1984, c. 27 132, 1998, c. 5 140, 1999, c. 40 146, 1999, c. 40 150.1, 1991, c. 24 150.2, 1991, c. 24 150.3, 1991, c. 24 150.4, 1991, c. 24 150.5, 1991, c. 24 150.6, 1991, c. 24 150.7, 1991, c. 24 150.8, 1991, c. 24 150.9, 1991, c. 24 150.10, 1991, c. 24 150.11, 1991, c. 24 150.12, 1991, c. 24 150.13, 1991, c. 24 150.14, 1991, c. 24 150.15, 1991, c. 24 150.16, 1991, c. 24; 1999, c. 40 150.17, 1991, c. 24 150.18, 1991, c. 24 150.19, 1991, c. 24 150.20, 1991, c. 24 150.21, 1991, c. 24 150.22, 1991, c. 24 150.23, 1991, c. 24 150.24, 1991, c. 24 150.25, 1991, c. 24 150.26, 1991, c. 24 150.27, 1991, c. 24 150.28, 1991, c. 24 150.29, 1991, c. 24 150.30, 1991, c. 24; 1999, c. 40 150.31, 1991, c. 24 150.32, 1991, c. 24 151, 1999, c. 40 152, 1999, c. 40 155, 1991, c. 24 156, 1986, c. 91; 1987, c. 90; 1991, c. 24; 1999, c. 40 157, 1991, c. 24 158, 1980, c. 11; 1986, c. 91; 1991, c. 24 159, 1991, c. 24 160, 1991, c. 24; 1999, c. 40 162, 1991, c. 24 164, 1991, c. 24; 1999, c. 40 166, 1991, c. 24 173, 1980, c. 11; 1987, c. 90 175, 1999, c. 40 179, 1999, c. 40 185, 1980, c. 11; 1987, c. 90 188, 1988, c. 84; 1989, c. 17; 1992, c. 68; 1994, c. 2; 1994, c. 15; 1996, c. 2; 1996, c. 21; 1997, c. 96; 1999, c. 40 189, 1999, c. 40 190, 1992, c. 68 </p>

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Reference	Title Amendments
c. P-40.1	Consumer Protection Act – <i>Cont'd</i>
	197 , 1999, c. 40
	207 , 1999, c. 40
	208 , 1980, c. 11
	212 , 1999, c. 40
	215 , 1985, c. 34
	219 , 1999, c. 40
	220 , 1999, c. 40
	221 , 1999, c. 40
	222 , 1999, c. 40
	224 , 1999, c. 40
	225 , 1999, c. 40
	226 , 1999, c. 40
	227 , 1999, c. 40
	227.1 , 1997, c. 85
	228 , 1999, c. 40
	229 , 1999, c. 40
	230 , 1991, c. 24; 1999, c. 40
	231 , 1999, c. 40
	232 , 1999, c. 40
	233 , 1999, c. 40
	237 , 1987, c. 90
	238 , 1999, c. 40
	239 , 1999, c. 40
	240 , 1980, c. 11
	241 , 1980, c. 11
	243 , 1999, c. 40
	245.1 , 1987, c. 90
	246 , 1991, c. 24
	247.1 , 1991, c. 24
	250 , 1996, c. 2
	251 , 1996, c. 2
	252 , 1991, c. 24
	253 , 1985, c. 34; 1999, c. 40
	254 , 1999, c. 40
	255 , 1999, c. 40
	256 , 1999, c. 40
	257 , 1999, c. 40; 2000, c. 29
	258 , 1999, c. 40
	259 , 1999, c. 40
	260 , 1999, c. 40
	260.1 , 1980, c. 11; Ab. 1993, c. 17
	260.2 , 1980, c. 11; Ab. 1993, c. 17
	260.3 , 1980, c. 11; Ab. 1993, c. 17
	260.4 , 1980, c. 11; Ab. 1993, c. 17
	260.5 , 1988, c. 45
	260.6 , 1988, c. 45
	260.7 , 1988, c. 45; 1999, c. 40
	260.8 , 1988, c. 45; 1999, c. 40
	260.9 , 1988, c. 45
	260.10 , 1988, c. 45
	260.11 , 1988, c. 45
	260.12 , 1988, c. 45
	260.13 , 1988, c. 45
	260.14 , 1988, c. 45
	260.15 , 1988, c. 45
	260.16 , 1988, c. 45
	260.17 , 1988, c. 45; 1997, c. 43
	260.18 , 1988, c. 45; Ab. 1997, c. 43
	260.19 , 1988, c. 45
	260.20 , 1988, c. 45
	260.21 , 1988, c. 45

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Reference	Title Amendments
c. P-40.1	Consumer Protection Act – <i>Cont'd</i>
	260.22 , 1988, c. 45 260.23 , 1988, c. 45 260.24 , 1988, c. 45 263 , 1999, c. 40 264 , 1995, c. 38 265 , 1995, c. 38 269 , 1999, c. 40 272 , 1992, c. 58; 1999, c. 40 276 , 1999, c. 40 277 , 1992, c. 58 278 , 1990, c. 4; 1992, c. 58; 1999, c. 40 279 , 1990, c. 4; 1992, c. 58; 1999, c. 40 281 , Ab. 1990, c. 4 282 , 1999, c. 40 284 , 1990, c. 4; Ab. 1992, c. 61 285 , 1990, c. 4; Ab. 1992, c. 61 286 , Ab. 1990, c. 4 287 , 1999, c. 40 288 , 1992, c. 61 289 , 1990, c. 4 290.1 , 1992, c. 61 292 , 1999, c. 40 294 , 1988, c. 45; 1995, c. 38; 2002, c. 55 295 , 1988, c. 45; 1995, c. 38; 2002, c. 55 296 , 1988, c. 45; 1995, c. 38; 2002, c. 55 297 , 1988, c. 45; 1995, c. 38; 2002, c. 55 298 , 1988, c. 45; 1995, c. 38; 2002, c. 55 300 , 1988, c. 45; 1995, c. 38; 2002, c. 55 302 , 1988, c. 45; 1995, c. 38; 1999, c. 40; 2002, c. 55 305 , 1992, c. 61 306 , 1986, c. 95; 1999, c. 40 306.1 , 1986, c. 95 306.2 , 1988, c. 45; 1999, c. 40 308 , 1980, c. 11 311 , 1999, c. 40 312 , 1999, c. 40 314 , 1992, c. 58 315.1 , 1992, c. 58 319 , 1986, c. 95 320 , 1988, c. 45; 1995, c. 38; 2002, c. 55 321 , 1984, c. 47; 1988, c. 45; 1999, c. 40; 2002, c. 45; 2004, c. 37 322 , 1986, c. 91 323.1 , 1984, c. 47; 1988, c. 45 324 , 1999, c. 40 325 , 1986, c. 95; 1999, c. 40 326 , 1999, c. 40 327 , 1986, c. 95 328 , 1986, c. 95 329 , 1984, c. 47; 1986, c. 95; 1988, c. 45; 1999, c. 40 331 , 1999, c. 40 333 , 1997, c. 43 338.1 , 1984, c. 47; Ab. 1988, c. 45 338.2 , 1984, c. 47; Ab. 1988, c. 45 338.3 , 1984, c. 47; Ab. 1988, c. 45 338.4 , 1984, c. 47; Ab. 1988, c. 45 338.5 , 1984, c. 47; Ab. 1988, c. 45 338.6 , 1984, c. 47; Ab. 1988, c. 45 338.7 , 1984, c. 47; Ab. 1988, c. 45 338.8 , 1984, c. 47; Ab. 1988, c. 45 338.9 , 1984, c. 47; Ab. 1988, c. 45 339 , 1984, c. 47; 1997, c. 43

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Reference	Title Amendments
c. P-40.1	<p>Consumer Protection Act – <i>Cont'd</i></p> <p>340, 1997, c. 43 341, 1997, c. 43 342, Ab. 1997, c. 43 343, Ab. 1997, c. 43 344, Ab. 1997, c. 43 345, Ab. 1997, c. 43 346, Ab. 1997, c. 43 347, Ab. 1997, c. 43 348, Ab. 1997, c. 43 349, Ab. 1997, c. 43 350, 1980, c. 11; 1984, c. 47; 1987, c. 90; 1988, c. 45; 1990, c. 4; 1991, c. 24; 1999, c. 40 351, 1980, c. 11 354, 1999, c. 40 Sched. 1, 1998, c. 6 Sched. 4, 1999, c. 40 Sched. 7.1, 1991, c. 24 Sched. 7.2, 1991, c. 24 Sched. 7.3, 1991, c. 24 Sched. 7.4, 1991, c. 24 Sched. 11, 1988, c. 45</p>
c. P-41	<p>Mental Patients Protection Act</p> <p>1, 1992, c. 21; 1994, c. 23; 1997, c. 43 2, 1992, c. 21 4, 1992, c. 21 5, 1992, c. 21 6, 1992, c. 21 8, 1989, c. 54 9, 1989, c. 54; 1992, c. 21 10, 1989, c. 54; 1992, c. 21 12, 1992, c. 21 13, 1988, c. 21; 1992, c. 57 14, Ab. 1992, c. 57 15, Ab. 1992, c. 57 16, Ab. 1992, c. 57 17, Ab. 1992, c. 57 18, 1992, c. 21; Ab. 1992, c. 57 19, Ab. 1992, c. 57 20, Ab. 1992, c. 57 21, 1992, c. 21; 1992, c. 57 22, 1992, c. 21 23, 1992, c. 21 24, 1992, c. 21; 1997, c. 43 25, 1992, c. 21 26, 1992, c. 21 27, 1992, c. 21 28, 1987, c. 68 29, 1992, c. 21; 1997, c. 43 30, 1992, c. 57; 1997, c. 43 31, 1992, c. 21; 1997, c. 43 32, 1990, c. 4 36, 1992, c. 21 Rp., 1997, c. 75</p>
c. P-41.1	<p>Act respecting the preservation of agricultural land and agricultural activities</p> <p>Title, 1996, c. 26 1, 1982, c. 40; 1985, c. 26; 1987, c. 64; 1988, c. 84; 1989, c. 7; 1990, c. 85; 1992, c. 54; 1992, c. 57; 1996, c. 2; 1996, c. 26; 1999, c. 40; 2000, c. 56; 2003, c. 8</p>

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Reference	Title Amendments
c. P-41.1	<p>Act respecting the preservation of agricultural land and agricultural activities – <i>Cont'd</i></p> <p>1.1, 1996, c. 26 3, 1982, c. 40; 1996, c. 2 4, 1982, c. 40; 1985, c. 26; 1989, c. 7; 1996, c. 26; 1997, c. 43 5, 1982, c. 40 6, 1985, c. 26; 1999, c. 40 7, 1985, c. 26; 1989, c. 7; 1997, c. 43 9, 1996, c. 26 11, 1997, c. 43 12, 1989, c. 7; 1996, c. 26 13, 1996, c. 2; 1997, c. 43 13.1, 1996, c. 26 14, 1996, c. 2; 1996, c. 26 14.1, 1985, c. 26; 1997, c. 43 15, 1982, c. 40; 1989, c. 7; 1996, c. 26; 1997, c. 43 17, 1985, c. 26; 1997, c. 43 18, 1982, c. 40; 1985, c. 26; 1986, c. 95; Ab. 1989, c. 7 18.1, 1985, c. 26; Ab. 1989, c. 7 18.2, 1985, c. 26; Ab. 1989, c. 7 18.3, 1985, c. 26; Ab. 1989, c. 7 18.4, 1985, c. 26; 1986, c. 95; Ab. 1989, c. 7 18.5, 1985, c. 26 18.6, 1997, c. 43 19, 1986, c. 95; 1992, c. 61 19.1, 1985, c. 26; 1996, c. 26; 1997, c. 43 19.2, 1985, c. 26; Ab. 1996, c. 26 19.3, 1985, c. 26 21.0.1, 1989, c. 7; Ab. 1997, c. 43 21.0.2, 1989, c. 7; Ab. 1997, c. 43 21.0.3, 1989, c. 7; 1996, c. 26; Ab. 1997, c. 43 21.0.4, 1989, c. 7; 1990, c. 14; Ab. 1997, c. 43 21.0.5, 1989, c. 7; Ab. 1997, c. 43 21.0.6, 1989, c. 7; Ab. 1997, c. 43 21.0.7, 1989, c. 7; Ab. 1997, c. 43 21.0.8, 1989, c. 7; Ab. 1997, c. 43 21.0.9, 1989, c. 7; 1996, c. 26; Ab. 1997, c. 43 21.0.10, 1989, c. 7; 1996, c. 26; Ab. 1997, c. 43 21.0.11, 1989, c. 7; 1996, c. 2; Ab. 1997, c. 43 21.1, 1985, c. 26; 1989, c. 7; 1997, c. 43 21.2, 1985, c. 26; 1995, c. 42; 1997, c. 43 21.3, 1985, c. 26; 1989, c. 7; 1997, c. 43 21.4, 1985, c. 26; 1989, c. 7; 1997, c. 43 21.5, 1985, c. 26; 1989, c. 7; 1997, c. 43 21.6, 1985, c. 26; Ab. 1997, c. 43 21.7, 1985, c. 26; 1989, c. 7; Ab. 1997, c. 43 21.8, 1985, c. 26; 1988, c. 21; Ab. 1997, c. 43 21.9, 1985, c. 26; Ab. 1997, c. 43 23, 1996, c. 2 24, 1996, c. 2; 1999, c. 40; 2000, c. 42 25, 1996, c. 2 26, 1996, c. 26 28, 1985, c. 26; 1996, c. 26 29, 1982, c. 40; 1996, c. 26 29.1, 1985, c. 26; Ab. 1989, c. 7 29.2, 1989, c. 7 30, 1985, c. 26; 1996, c. 2; 1996, c. 26 31, 1982, c. 40; 1986, c. 102; 1989, c. 7; 1996, c. 2; 1996, c. 26; 1999, c. 40 31.1, 1989, c. 7; 1996, c. 26 32, 1996, c. 2; 1996, c. 26; 1997, c. 43 32.1, 1996, c. 26 33, 1985, c. 26; 1994, c. 13; Ab. 1996, c. 26 34, 1996, c. 2</p>

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Reference	Title Amendments
c. P-41.1	<p>Act respecting the preservation of agricultural land and agricultural activities – <i>Cont'd</i></p> <p>35, 1996, c. 2; 1999, c. 40; 2000, c. 42 36, 1996, c. 2; 1999, c. 40; 2000, c. 42 37, 1996, c. 2; 1999, c. 40; 2000, c. 42 40, 1982, c. 40; 1985, c. 26; 1989, c. 7; 1999, c. 40 41, 1985, c. 26; 1996, c. 2; 1996, c. 26 42, 1996, c. 2 43, Ab. 1996, c. 26 44, 1986, c. 95; 1989, c. 7; 1996, c. 2; Ab. 1996, c. 26 45, Ab. 1996, c. 26 46, Ab. 1996, c. 26 47, 1996, c. 2; 1996, c. 26; 2003, c. 29 48, 1996, c. 2 50, 1996, c. 2 51, 1997, c. 43 52, 1996, c. 2; 1996, c. 26; 1999, c. 40; 2000, c. 42 53, 1996, c. 2 54, 1996, c. 2 55, 1985, c. 26 57, 1997, c. 43 58, 1996, c. 2; 1996, c. 26 58.1, 1996, c. 26; 2001, c. 35 58.2, 1996, c. 26 58.3, 1996, c. 26 58.4, 1996, c. 26; 1997, c. 44; 2000, c. 56; 2002, c. 68 58.5, 1996, c. 26 58.6, 1996, c. 26 59, 1985, c. 26; 1989, c. 7; 1996, c. 2; 1996, c. 26; 2001, c. 35; 2002, c. 68 59.1, 1996, c. 26; Ab. 2001, c. 35 59.2, 1996, c. 26 59.3, 2001, c. 35 59.4, 2001, c. 35 60, 1985, c. 26; 1986, c. 95; 1997, c. 43 60.1, 1985, c. 26; 1997, c. 43; 2001, c. 35 60.2, 1985, c. 26; 1997, c. 43 61, 1996, c. 2; 1997, c. 43 61.1, 1996, c. 26 61.1.1, 2001, c. 35 61.2, 1996, c. 26 62, 1985, c. 26; 1989, c. 7; 1996, c. 2; 1996, c. 26; 1997, c. 44; 2000, c. 56; 2001, c. 35; 2002, c. 68 62.1, 1989, c. 7; 1996, c. 26; 1997, c. 43 62.2, 1989, c. 7; 1996, c. 2; Ab. 1996, c. 26 62.3, 1990, c. 14 62.4, 1997, c. 43; 1997, c. 44; Ab. 2000, c. 56 62.6, 2001, c. 35 63, Ab. 1989, c. 7 64, 1989, c. 7; 1996, c. 2; 1996, c. 26; 1997, c. 43; 2001, c. 35 65, 1985, c. 26; 1989, c. 7; 1996, c. 2; 1996, c. 26 65.1, 1996, c. 26; 2001, c. 35; 2002, c. 68 66, 1997, c. 43 67, 1996, c. 26; 1999, c. 40; 2000, c. 42; 2001, c. 35; 2002, c. 68 68, 1999, c. 40 69, 1999, c. 40 69.0.1, 1989, c. 7; Ab. 1996, c. 26 69.0.2, 1989, c. 7; Ab. 1996, c. 26 69.0.3, 1989, c. 7; 1996, c. 2; Ab. 1996, c. 26 69.0.4, 1989, c. 7; Ab. 1996, c. 26 69.0.5, 1989, c. 7; 1996, c. 2; Ab. 1996, c. 26 69.0.6, 1989, c. 7; 1996, c. 2; Ab. 1996, c. 26 69.0.7, 1989, c. 7; Ab. 1996, c. 26 69.0.8, 1989, c. 7; 1996, c. 2; Ab. 1996, c. 26</p>

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Reference	Title Amendments
c. P-41.1	<p>Act respecting the preservation of agricultural land and agricultural activities – <i>Cont'd</i></p> <p>69.1, 1985, c. 26; 1996, c. 2; 1996, c. 26; 2002, c. 68 69.2, 1985, c. 26; 1996, c. 2 69.3, 1985, c. 26 69.4, 1985, c. 26; 2002, c. 68 70, 1985, c. 26 74.1, 1996, c. 26 78, 1997, c. 43 79.1, 1989, c. 7; 1996, c. 26; 2002, c. 68 79.2, 1989, c. 7; 1996, c. 26; 2000, c. 42; 2001, c. 35 79.2.1, 2001, c. 35 79.2.2, 2001, c. 35 79.2.3, 2001, c. 35 79.2.4, 2001, c. 35 79.2.5, 2001, c. 35 79.2.6, 2001, c. 35 79.2.7, 2001, c. 35 79.3, 1989, c. 7; 1996, c. 26 79.4, 1989, c. 7; 1996, c. 26 79.5, 1989, c. 7; 1996, c. 26 79.6, 1989, c. 7; 1996, c. 26 79.7, 1989, c. 7; 1996, c. 26; 1999, c. 43 79.8, 1989, c. 7; 1996, c. 26 79.9, 1989, c. 7; 1996, c. 26 79.10, 1989, c. 7; 1996, c. 26; 1999, c. 36; 1999, c. 43; 2003, c. 8; 2003, c. 19 79.11, 1989, c. 7; 1996, c. 26 79.12, 1989, c. 7; 1996, c. 21; 1996, c. 26; 2002, c. 68 79.13, 1989, c. 7; 1996, c. 26 79.14, 1989, c. 7; 1996, c. 26 79.15, 1989, c. 7; 1996, c. 2; 1996, c. 26 79.16, 1989, c. 7; 1996, c. 26 79.17, 1989, c. 7; 1996, c. 26; 2001, c. 35 79.18, 1989, c. 7; 1996, c. 26 79.19, 1989, c. 7; 1996, c. 26; 2001, c. 35 79.19.1, 2001, c. 35 79.19.2, 2001, c. 35 79.20, 1989, c. 7; 1996, c. 26 79.21, 1989, c. 7; 1996, c. 26 79.22, 1989, c. 7; 1996, c. 26 79.23, 1989, c. 7; 1991, c. 73; Ab. 1996, c. 26 79.24, 1989, c. 7; Ab. 1996, c. 26 79.25, 1989, c. 7; Ab. 1996, c. 26 80, 1985, c. 26; 1987, c. 68; 1989, c. 7; 1996, c. 26; 1997, c. 43; 2001, c. 35 81, Ab. 1996, c. 26 82, 1992, c. 57 83, 1996, c. 26 84, 1992, c. 57; 1999, c. 40; 2000, c. 42 85, 1985, c. 26; 1989, c. 7; 1996, c. 2; 1996, c. 26 89, 1999, c. 40; 2001, c. 35 90, 1990, c. 4; 1991, c. 33; 1996, c. 26; 1999, c. 40 90.1, 1996, c. 26 91, 1990, c. 4; 1992, c. 61 92, Ab. 1992, c. 61 93, Ab. 1990, c. 4 94, Ab. 1990, c. 4 95, 1996, c. 2 96, 1989, c. 7; 1996, c. 26; 1997, c. 43 97, 1985, c. 24; 1987, c. 29; 2001, c. 6 98, 1996, c. 2; 2002, c. 68 98.1, 2001, c. 35 100, 1990, c. 4; 1999, c. 40 100.1, 1985, c. 26; 1989, c. 7; 1996, c. 26; 1997, c. 43</p>

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Reference	Title Amendments
c. P-41.1	<p>Act respecting the preservation of agricultural land and agricultural activities – <i>Cont'd</i></p> <p>101.1, 2001, c. 35 102, 1982, c. 40; 1985, c. 26 103, 1982, c. 40; 1985, c. 26 105, 1982, c. 40; 1999, c. 40 105.1, 1982, c. 40; 1996, c. 26; 2000, c. 42 115, 1989, c. 7; 1996, c. 26 Sched. A, 1996, c. 2</p>
c. P-42	<p>Animal Health Protection Act <i>(Act respecting the health, safety and welfare of animals)</i></p> <p>Title, 1993, c. 18 1, 2000, c. 26 2, 1986, c. 53; 1991, c. 61; 2000, c. 40; 2003, c. 23 2.0.1, 2000, c. 26 2.1, 1986, c. 53; 1995, c. 29; 2000, c. 40 3, 1986, c. 53; 1991, c. 61; 1995, c. 29; 2000, c. 40 3.0.1, 2000, c. 40 3.1, 1986, c. 53; 1991, c. 61; 2000, c. 40 3.2, 1991, c. 61; 2000, c. 40 3.3, 1991, c. 61 3.4, 1991, c. 61; 2000, c. 40 3.5, 1997, c. 43 4, Ab. 1991, c. 61 5, Ab. 1986, c. 53 6, 1991, c. 61; 1999, c. 40; 2000, c. 40 7, Ab. 1986, c. 53 8, 1991, c. 61; 2000, c. 40 9, 1999, c. 40; 2000, c. 40 10, 1991, c. 61; 2000, c. 40 10.1, 2000, c. 40 11, Ab. 1986, c. 53 11.1, 1991, c. 61; 1997, c. 43; 2000, c. 40 11.2, 1991, c. 61 11.3, 2000, c. 40; 2000, c. 53 11.4, 2000, c. 40 11.5, 2000, c. 40 11.6, 2000, c. 40 11.7, 2000, c. 40 11.8, 2000, c. 40 11.9, 2000, c. 40 11.10, 2000, c. 40 11.11, 2000, c. 40 11.12, 2000, c. 40; 2001, c. 37; 2001, c. 60; 2001, c. 76; 2002, c. 69 11.13, 2000, c. 40 11.14, 2000, c. 40 12, 1986, c. 97; 1993, c. 18; Ab. 1995, c. 29 13, 1986, c. 53; 1986, c. 97; Ab. 1995, c. 29 14, 1986, c. 97; 1993, c. 18; Ab. 1995, c. 29 15, 1986, c. 97; Ab. 1995, c. 29 16, 1986, c. 97; Ab. 1995, c. 29 17, 1986, c. 97; Ab. 1995, c. 29 18, 1986, c. 97; Ab. 1995, c. 29 18.1, 1993, c. 18; Ab. 1995, c. 29 19, 1986, c. 97; Ab. 1995, c. 29 20, 1986, c. 97; 1990, c. 4; Ab. 1995, c. 29 21, 1986, c. 53; 1986, c. 97; Ab. 1995, c. 29 22, Ab. 1986, c. 53 22.1, 2000, c. 40; 2003, c. 24 22.2, 2000, c. 40 22.3, 2000, c. 40; 2003, c. 24</p>

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Reference	Title Amendments
c. P-42	<p>Animal Health Protection Act – <i>Cont'd</i> <i>(Act respecting the health, safety and welfare of animals)</i></p> <p>22.3.1, 2003, c. 24 22.4, 2000, c. 40; 2000, c. 53 22.5, 2000, c. 40 22.6, 2000, c. 40 23, 1986, c. 53; 2000, c. 40 24, 1986, c. 53; 1995, c. 29; 2000, c. 40 25, 1986, c. 53 26, 1986, c. 53 27, 1986, c. 53; 2000, c. 40 28, 1986, c. 53; 1991, c. 61; 1995, c. 29; 2000, c. 40 29, Ab. 1986, c. 53 30, 1982, c. 26; 1997, c. 70; 2000, c. 40 32, Ab. 1986, c. 53 33, Ab. 1986, c. 53 34, Ab. 1986, c. 53 36, Ab. 1986, c. 53 37, Ab. 1986, c. 53 42, Ab. 1999, c. 50 43, Ab. 1999, c. 50 45, 1986, c. 53; 1991, c. 61; 1999, c. 50; 2000, c. 40 46, Ab. 1986, c. 53 47, Ab. 1986, c. 53 48, Ab. 1986, c. 53 49, Ab. 1986, c. 53 50, Ab. 1986, c. 53 51, Ab. 1986, c. 53 52, Ab. 1986, c. 53 53, Ab. 1986, c. 53 54, 1997, c. 70 55, Ab. 2000, c. 40 55.0.1, 2000, c. 40 55.0.2, 2000, c. 40 55.1, 1986, c. 53; 1991, c. 61 55.2, 1986, c. 53; 1991, c. 61; 1993, c. 18 55.3, 1986, c. 53; 1991, c. 61 55.3.1, 2000, c. 40 55.3.2, 2000, c. 40 55.4, 1986, c. 53; 2000, c. 40 55.5, 1986, c. 53; 1991, c. 61 55.5.1, 1991, c. 61 55.6, 1986, c. 53 55.7, 1986, c. 53; 1991, c. 61; 2000, c. 40 55.7.1, 2000, c. 40 55.7.2, 2000, c. 40 55.8, 1986, c. 53; 1991, c. 61 55.8.1, 2000, c. 40 55.9, 1986, c. 53; 1991, c. 61; 1992, c. 61; 2000, c. 40 55.9.1, 1993, c. 18; 2000, c. 40 55.9.2, 1993, c. 18; 2000, c. 40 55.9.3, 1993, c. 18 55.9.4, 1993, c. 18; 2000, c. 40 55.9.5, 1993, c. 18 55.9.6, 1993, c. 18; 1997, c. 43 55.9.7, 1993, c. 18 55.9.8, 1993, c. 18 55.9.9, 1993, c. 18; Ab. 2000, c. 40 55.9.10, 1993, c. 18; 2000, c. 40 55.9.11, 1993, c. 18 55.9.12, 1993, c. 18 55.9.13, 1993, c. 18</p>

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Reference	Title Amendments
c. P-42	<p>Animal Health Protection Act – <i>Cont'd</i> <i>(Act respecting the health, safety and welfare of animals)</i></p> <p>55.9.14, 1993, c. 18 55.9.14.1, 2000, c. 40 55.9.15, 1993, c. 18 55.9.16, 1993, c. 18; 2000, c. 40 55.9.17, 2000, c. 40 55.10, 1986, c. 53; 1986, c. 97; 1991, c. 61; 2000, c. 40 55.11, 1986, c. 53; 1991, c. 61 55.12, 1986, c. 53; 1991, c. 61 55.13, 1986, c. 53; 1991, c. 61; 2000, c. 26 55.14, 1986, c. 53; 1990, c. 4; 1991, c. 61 55.15, 1986, c. 53; 1991, c. 61; 1992, c. 61 55.16, 1986, c. 53; Ab. 1991, c. 61 55.17, 1986, c. 53; Ab. 1991, c. 61 55.18, 1986, c. 53; 1991, c. 61; 1992, c. 61 55.19, 1986, c. 53; 1991, c. 61 55.20, 1986, c. 53; 1991, c. 61 55.21, 1986, c. 53; 1991, c. 61; 1992, c. 61 55.22, 1986, c. 53; 1991, c. 61; 1997, c. 80 55.23, 1986, c. 53; 1992, c. 61 55.24, 1986, c. 53; 1992, c. 61 55.25, 1986, c. 53; 1997, c. 43; 2000, c. 40 55.26, 1986, c. 53 55.27, 1986, c. 53; 1986, c. 97; 1997, c. 43 55.28, 1986, c. 53 55.29, 1986, c. 53; 1986, c. 97 55.30, 1986, c. 53 55.31, 1986, c. 53; 1986, c. 97; 1990, c. 4; 1997, c. 43 55.32, 1986, c. 53 55.33, 1986, c. 53 55.34, 1986, c. 53; Ab. 1986, c. 97 55.35, 1986, c. 53; 1986, c. 97; 1997, c. 43 55.36, 1986, c. 53; 1986, c. 97; Ab. 1997, c. 43 55.37, 1986, c. 53; 1986, c. 97; Ab. 1997, c. 43 55.38, 1986, c. 53; Ab. 1997, c. 43 55.39, 1986, c. 53; 1986, c. 97; Ab. 1997, c. 43 55.40, 1986, c. 53; 1986, c. 97; Ab. 1997, c. 43 55.41, 1986, c. 53; 1986, c. 97; Ab. 1997, c. 43 55.42, 1986, c. 53; 1986, c. 97; 1988, c. 21; Ab. 1997, c. 43 55.43, 1986, c. 53; 1986, c. 97; 1990, c. 4; 1991, c. 15; 1991, c. 33; 1995, c. 29; 1999, c. 40; 2000, c. 26; 2000, c. 40; 2001, c. 35 55.43.1, 1993, c. 18; 2001, c. 35 55.43.2, 2000, c. 40 55.43.3, 2000, c. 40 55.43.4, 2000, c. 40 55.44, 1986, c. 53; 1990, c. 4; 1991, c. 33; 1995, c. 29; 1999, c. 40; 1999, c. 50 55.45, 1986, c. 53; 1990, c. 4; 1991, c. 33; 1999, c. 40 55.45.1, 1993, c. 18 55.46, 1986, c. 53 55.47, 1986, c. 53 55.48, 1986, c. 53; Ab. 1990, c. 4 55.49, 1986, c. 53; Ab. 1990, c. 4 55.50, 1986, c. 53; 1990, c. 4; 1991, c. 61; 2000, c. 40 55.51, 1991, c. 61 55.52, 2000, c. 40</p>
c. P-43	<p>Act respecting the artificial inducement of rain</p> <p>1, 1979, c. 49; 1994, c. 17; 1999, c. 36 13, 1990, c. 4; 1999, c. 40 14, 1999, c. 40</p>

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Reference	Title Amendments
c. P-43	Act respecting the artificial inducement of rain – <i>Cont'd</i> 15 , Ab. 1992, c. 61
c. P-44	Roadside Advertising Act 1 , 1992, c. 54; 1999, c. 40 2 , 1990, c. 85; 2000, c. 56 10 , 1997, c. 43 10.1 , 1997, c. 43 13 , 1992, c. 13 15 , 1992, c. 13 16 , 1992, c. 13; 1996, c. 2 23 , 1990, c. 4 24 , 1990, c. 4 25 , 1990, c. 4 26 , 1990, c. 4 27 , 1990, c. 4 28 , 1990, c. 4 29 , 1990, c. 4 31 , 1990, c. 4 32 , Ab. 1992, c. 61
c. P-45	Act respecting the legal publicity of sole proprietorships, partnerships and legal persons 4 , 1995, c. 56; 2001, c. 20 8 , 1997, c. 89; 2002, c. 45 9 , 1997, c. 89; 2002, c. 45 10 , 2001, c. 20; 2002, c. 45 11 , 2001, c. 34 15 , 2002, c. 45 16 , 2002, c. 45 17 , 1997, c. 89 18 , 1997, c. 89; 2002, c. 45 19 , 2002, c. 45 20 , 1997, c. 89; 2002, c. 45 21 , 1997, c. 89; 2002, c. 45 22 , 1997, c. 89; 2002, c. 45 23 , 2002, c. 45 24 , 2002, c. 45 25 , 2002, c. 45 26 , 2001, c. 20; 2002, c. 45 27 , 2001, c. 20 29 , 2002, c. 45 30 , 2001, c. 20 31 , 2001, c. 20; 2002, c. 45 32 , 2002, c. 45 38 , 2002, c. 45 39 , 2002, c. 45 41 , 2002, c. 45 42 , 2002, c. 45 43 , 2002, c. 45 47 , 2002, c. 45 48 , 2002, c. 45 49 , 2002, c. 45 50 , 2002, c. 45 51 , 2002, c. 45 52 , 2002, c. 45 53 , 2002, c. 45 54 , 2002, c. 45 55 , 2002, c. 45 56 , 2002, c. 45

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Reference	Title Amendments
c. P-45	<p>Act respecting the legal publicity of sole proprietorships, partnerships and legal persons – <i>Cont'd</i></p> <p>63, 2002, c. 45 64, 2002, c. 45 65, 2002, c. 45 66, 2002, c. 45 67, 2002, c. 45 68, 2002, c. 45 69, 2002, c. 45 70, 2002, c. 45 71, 2002, c. 45 72, 2002, c. 45 73, 2002, c. 45 73.1, 1997, c. 89; 2002, c. 45 74, 1997, c. 89; 2002, c. 45 75, 2002, c. 45 76, 2002, c. 45 77, 1994, c. 14; 2002, c. 45 78, 1997, c. 89; 2002, c. 45 79, 2001, c. 20; 2002, c. 45 80, 1997, c. 89; 2002, c. 45 81, 2002, c. 45 83, 2002, c. 45 85, 2002, c. 45 86, 2002, c. 45 87, 2002, c. 45 88, 2002, c. 45 89, 2002, c. 45 90, 1997, c. 89; 2002, c. 45 91, 1997, c. 89; 2002, c. 45 92, 2002, c. 45 96, 1997, c. 89; 2002, c. 45 97, 1995, c. 56; 2001, c. 20 98, 2001, c. 20; 2002, c. 45 110, 2002, c. 45 517, 2001, c. 20; 2002, c. 45 519, 2002, c. 45 520, 2002, c. 45 521, 2002, c. 45 527, 2002, c. 45 533, 2002, c. 45 534, 2002, c. 45 538, 2002, c. 45 539, 2002, c. 45; 2003, c. 29 Sched. 1, 2002, c. 45</p>
c. Q-1	<p>Act respecting building contractors vocational qualifications</p> <p>1, 1979, c. 2; 1981, c. 10; 1987, c. 85 4, 1990, c. 85 8, 1979, c. 2 9, 1979, c. 2 14, 1980, c. 2 17.1, 1983, c. 26 18, 1992, c. 57 19, 1983, c. 26 19.1, 1983, c. 26 19.2, 1983, c. 26 31, 1979, c. 2; 1980, c. 2 32, 1979, c. 2 33, 1979, c. 2; 1980, c. 2 33.1, 1979, c. 2; 1983, c. 26</p>

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Reference	Title Amendments
c. Q-1	<p>Act respecting building contractors vocational qualifications – <i>Cont'd</i></p> <p>34, 1979, c. 2 34.1, 1979, c. 2 35, 1980, c. 2 37, 1989, c. 54 40, 1979, c. 2 41, 1982, c. 58 43, 1979, c. 63; 1990, c. 4 44.1, 1980, c. 2 45.1, 1980, c. 2 46, 1979, c. 2; 1987, c. 85 47, 1987, c. 85 47.1, 1987, c. 85 47.2, 1987, c. 85 47.3, 1987, c. 85 47.4, 1987, c. 85 47.5, 1987, c. 85 47.6, 1987, c. 85; 1988, c. 21 50, Ab. 1979, c. 2 51, Ab. 1979, c. 2 55, 1979, c. 2 58, 1979, c. 2; 1980, c. 2; 1983, c. 26 58.1, 1979, c. 63 65, Ab. 1987, c. 68 66, 1979, c. 2 68, 1986, c. 58; 1990, c. 4; 1991, c. 33 69, 1986, c. 58; 1990, c. 4; 1991, c. 33 72, 1983, c. 26; Ab. 1990, c. 4 72.1, 1983, c. 26 72.2, 1983, c. 26 72.3, 1983, c. 26 72.4, 1983, c. 26 73, 1990, c. 4 74, 1990, c. 4 78, 1979, c. 2; 1980, c. 2 83, 1981, c. 10 Rp., 1985, c. 34</p>
c. Q-2	<p>Environment Quality Act</p> <p>1, 1979, c. 49; 1979, c. 83; 1982, c. 25; 1982, c. 26; 1984, c. 29; 1985, c. 30; 1987, c. 25; 1988, c. 49; 1990, c. 85; 1991, c. 80; 1994, c. 17; 1994, c. 41; 1996, c. 2; 1999, c. 36; 1999, c. 40; 1999, c. 75; 2000, c. 56 2, 1979, c. 49; 1982, c. 25; 1984, c. 29; 1988, c. 49; 1988, c. 84; 1992, c. 56; 1994, c. 17; 1996, c. 2; 1999, c. 75 2.0.1, 2002, c. 35 2.1, 1987, c. 25 2.2, 2004, c. 24 3, 1978, c. 15; Ab. 1979, c. 49 4, Ab. 1979, c. 49 5, Ab. 1979, c. 49 6, Ab. 1979, c. 49 6.1, 1978, c. 64 6.2, 1978, c. 64; 1992, c. 56 6.2.1, 1992, c. 56 6.2.2, 1992, c. 56; 1999, c. 40 6.2.3, 1992, c. 56 6.2.4, 1992, c. 56 6.2.5, 1992, c. 56 6.3, 1978, c. 64; 1992, c. 56 6.4, 1978, c. 64; 1992, c. 56 6.5, 1978, c. 64; 1992, c. 56; 1992, c. 61</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. Q-2	<p>Environment Quality Act – <i>Cont'd</i></p> <p>6.5.1, 1992, c. 56 6.6, 1978, c. 64; 1992, c. 56 6.7, 1978, c. 64 6.8, 1978, c. 64; 1987, c. 73 6.9, 1987, c. 73; 1992, c. 56; 2000, c. 56 6.10, 1987, c. 73; 1999, c. 40 6.11, 1987, c. 73 6.12, 1987, c. 73 7, 1978, c. 64; Ab. 1987, c. 73 8, 1978, c. 64; Ab. 1987, c. 73 9, 1978, c. 64; Ab. 1987, c. 73 10, Ab. 1987, c. 73 11, Ab. 1987, c. 73 12, Ab. 1987, c. 73 13, Ab. 1987, c. 73 14, Ab. 1987, c. 73 15, Ab. 1987, c. 73 16, Ab. 1987, c. 73 17, Ab. 1987, c. 73 18, Ab. 1987, c. 73 19, Ab. 1987, c. 73 19.1, 1978, c. 64; 1996, c. 26; 2001, c. 35 19.2, 1978, c. 64 19.3, 1978, c. 64; 1996, c. 2 19.4, 1978, c. 64 19.5, 1978, c. 64 19.6, 1978, c. 64 19.7, 1978, c. 64; 1988, c. 49; 2002, c. 11 21, 1979, c. 49; 1988, c. 49 22, 1978, c. 64; 1979, c. 49; 1988, c. 49; 1992, c. 56 24, 1979, c. 49; 1988, c. 49 24.1, 2002, c. 35 24.2, 2002, c. 35 24.3, 2002, c. 35 24.4, 2002, c. 35; Ab. 2002, c. 53 25, 1978, c. 64; 1979, c. 49; 1986, c. 95; 1988, c. 49; 1996, c. 2; 1997, c. 43 26, 1979, c. 49; 1986, c. 95; 1988, c. 49; 1997, c. 43 27, 1979, c. 49; 1988, c. 49 27.1, 1978, c. 64; 1979, c. 49; 1988, c. 49 28, 1979, c. 49; Ab. 1988, c. 49 29, 1978, c. 64; 1984, c. 38; 1987, c. 25; 1990, c. 26 29.1, 1994, c. 41 30, 1979, c. 49; 1988, c. 49; Ab. 1990, c. 26 31, 1978, c. 64; 1979, c. 49; 1982, c. 25; 1988, c. 49; 1990, c. 26; 1991, c. 30; 1992, c. 56; 1994, c. 41; 1997, c. 21; 1999, c. 40; 1999, c. 75; 2001, c. 59; 2002, c. 53; 2004, c. 24 31.0.1, 2002, c. 53; 2004, c. 24 31.1, 1978, c. 64; 1992, c. 56 31.2, 1978, c. 64; 1992, c. 56 31.3, 1978, c. 64; 1992, c. 56; 1999, c. 40 31.4, 1978, c. 64; 1992, c. 56 31.5, 1978, c. 64; 1992, c. 56 31.6, 1978, c. 64; 1979, c. 25; 1992, c. 56; 1999, c. 40 31.7, 1978, c. 64; 1979, c. 49; 1988, c. 49; 1991, c. 80; 1992, c. 56; 1999, c. 75; 2002, c. 35 31.8, 1978, c. 64; 1992, c. 56 31.8.1, 1999, c. 76 31.9, 1978, c. 64; 1979, c. 25; 1992, c. 56; 1995, c. 45; 1996, c. 2; 1999, c. 40 31.9.1, 1992, c. 56 31.9.2, 1992, c. 56 31.9.3, 1992, c. 56</p>

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Reference	Title Amendments
c. Q-2	<p>Environment Quality Act – <i>Cont'd</i></p> <p> 31.9.4, 1992, c. 56 31.9.5, 1992, c. 56 31.9.6, 1992, c. 56 31.9.7, 1992, c. 56 31.9.8, 1992, c. 56 31.9.9, 1992, c. 56 31.9.10, 1992, c. 56 31.9.11, 1992, c. 56 31.9.12, 1992, c. 56 31.9.13, 1992, c. 56 31.9.14, 1992, c. 56 31.9.15, 1992, c. 56 31.9.16, 1992, c. 56 31.9.17, 1992, c. 56 31.9.18, 1992, c. 56 31.9.19, 1992, c. 56 31.9.20, 1992, c. 56 31.9.21, 1992, c. 56 31.10, 1988, c. 49 31.11, 1988, c. 49; 1991, c. 30 31.12, 1988, c. 49; 1991, c. 30; 1994, c. 41; 1999, c. 75 31.13, 1988, c. 49; 1991, c. 30; 1999, c. 75; 2002, c. 35 31.14, 1988, c. 49; Ab. 1991, c. 30 31.15, 1988, c. 49; 1991, c. 30 31.15.1, 1991, c. 30; 1997, c. 43 31.15.2, 1991, c. 30; 1997, c. 43; 1999, c. 75 31.15.3, 1991, c. 30 31.15.4, 1991, c. 30 31.16, 1988, c. 49; 1991, c. 30; 1997, c. 43 31.17, 1988, c. 49 31.18, 1988, c. 49 31.19, 1988, c. 49; 1991, c. 30; 1997, c. 43 31.20, 1988, c. 49; 1991, c. 30; 1995, c. 53 31.21, 1988, c. 49; 1991, c. 30; 1995, c. 53 31.21.1, 1991, c. 30; 1997, c. 43 31.22, 1988, c. 49; 1991, c. 30; 1995, c. 53 31.23, 1988, c. 49; 1991, c. 30 31.24, 1988, c. 49; 1991, c. 30 31.25, 1988, c. 49; 1991, c. 30; 1995, c. 53 31.26, 1988, c. 49; 1991, c. 30; 1997, c. 43; 2002, c. 35 31.27, 1988, c. 49; 1991, c. 30 31.28, 1988, c. 49; 1991, c. 30; 1995, c. 53 31.29, 1988, c. 49; 1991, c. 30; 1997, c. 43; 1999, c. 75 31.30, 1988, c. 49; 1991, c. 30 31.31, 1988, c. 49; 1991, c. 30 31.32, 1988, c. 49 31.33, 1988, c. 49 31.34, 1988, c. 49; 1994, c. 41; 1999, c. 75 31.35, 1988, c. 49 31.36, 1988, c. 49 31.37, 1988, c. 49 31.38, 1988, c. 49 31.39, 1988, c. 49; 1997, c. 43 31.40, 1988, c. 49 31.41, 1988, c. 49; 1991, c. 30; 1995, c. 53; 2002, c. 35; 2002, c. 53 31.42, 1990, c. 26; 1997, c. 43; 2002, c. 11 31.43, 1990, c. 26; 1997, c. 43; 2002, c. 11 31.44, 1990, c. 26; 1997, c. 43; 2002, c. 11 31.45, 1990, c. 26; 2002, c. 11 31.46, 1990, c. 26; 1997, c. 43; 2002, c. 11 31.47, 1990, c. 26; 1997, c. 43; 1999, c. 40; 2000, c. 42; 2002, c. 11 </p>

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Reference	Title Amendments
c. Q-2	<p>Environment Quality Act – <i>Cont'd</i></p> <p>31.48, 1990, c. 26; 1997, c. 43; 1999, c. 40; 2000, c. 42; 2002, c. 11 31.49, 1990, c. 26; 2002, c. 11 31.50, 1990, c. 26; 1999, c. 40; 2000, c. 42; 2002, c. 11 31.51, 1990, c. 26; 2002, c. 11 31.52, 1990, c. 26; 1999, c. 75; 2002, c. 11 31.53, 2002, c. 11; 2004, c. 24 31.54, 2002, c. 11 31.55, 2002, c. 11 31.56, 2002, c. 11 31.57, 2002, c. 11 31.58, 2002, c. 11 31.59, 2002, c. 11 31.60, 2002, c. 11 31.61, 2002, c. 11 31.62, 2002, c. 11 31.63, 2002, c. 11 31.64, 2002, c. 11 31.65, 2002, c. 11 31.66, 2002, c. 11 31.67, 2002, c. 11 31.68, 2002, c. 11 31.69, 2002, c. 11; 2002, c. 53 32, 1978, c. 64; 1979, c. 49; 1984, c. 29; 1988, c. 49 32.1, 1978, c. 64; 1979, c. 49; 1988, c. 49; 1999, c. 40 32.2, 1978, c. 64 32.3, 1978, c. 64; 1979, c. 49; 1996, c. 2; 1997, c. 43 32.4, 1978, c. 64; 1979, c. 49; 1988, c. 49 32.5, 1978, c. 64; 1984, c. 29 32.6, 1978, c. 64; 1979, c. 49; 1988, c. 49 32.7, 1978, c. 64; 1979, c. 49; 1988, c. 49 32.8, 1978, c. 64; 1979, c. 49; 1988, c. 49 32.9, 1978, c. 64; 1979, c. 49; 1984, c. 29; 1988, c. 49; 2002, c. 53 33, 1978, c. 64; 1979, c. 49; 1988, c. 49 34, 1978, c. 64; 1979, c. 49; 1979, c. 83; 1980, c. 11; 1985, c. 30; 1988, c. 49; 1996, c. 2; 2000, c. 56 35, 1979, c. 49; 1996, c. 2 36, 1978, c. 64; 1979, c. 83; Ab. 1988, c. 49 37, 1979, c. 49; 1988, c. 49 38, Ab. 1978, c. 64 39, 1978, c. 64 40, 1978, c. 64; 1984, c. 38; 1987, c. 25; Ab. 1990, c. 26 41, 1978, c. 64 42, 1978, c. 64 43, 1999, c. 43; 2003, c. 19 44, 1979, c. 49; 1988, c. 49 45, 1979, c. 49 45.3, 1978, c. 64 45.4, 1982, c. 25; 1988, c. 49; Ab. 2002, c. 53 45.5, 1982, c. 25; Ab. 2002, c. 53 46, 1978, c. 64; 1982, c. 25; 1984, c. 29; 1988, c. 49; 1996, c. 50; 1999, c. 75; 2002, c. 53 48, 1979, c. 49; 1988, c. 49 49, 1979, c. 49; 1988, c. 49; 1996, c. 2 49.1, 1982, c. 25; 1984, c. 29 49.2, 1982, c. 25 50, 1978, c. 64 51, 1978, c. 64 53, 1978, c. 64 53.1, 1999, c. 75 53.2, 1999, c. 75; 2002, c. 11 53.3, 1999, c. 75</p>

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Reference	Title Amendments
c. Q-2	<p>Environment Quality Act – <i>Cont'd</i></p> <p>53.4, 1999, c. 75 53.5, 1999, c. 75; 2000, c. 34; 2000, c. 56 53.5.1, 2002, c. 59 53.6, 1999, c. 75 53.7, 1999, c. 75; 2000, c. 34; 2002, c. 59 53.8, 1999, c. 75; 2000, c. 34 53.9, 1999, c. 75; 2000, c. 34; 2000, c. 56; 2001, c. 68 53.10, 1999, c. 75; 2000, c. 34 53.11, 1999, c. 75; 2000, c. 34 53.12, 1999, c. 75; 2000, c. 34 53.13, 1999, c. 75; 2000, c. 34; 2000, c. 56 53.14, 1999, c. 75; 2000, c. 34 53.15, 1999, c. 75; 2000, c. 34 53.16, 1999, c. 75; 2000, c. 34 53.17, 1999, c. 75; 2000, c. 34 53.18, 1999, c. 75; 2000, c. 34 53.19, 1999, c. 75 53.20, 1999, c. 75; 2000, c. 34 53.21, 1999, c. 75; 2000, c. 34 53.22, 1999, c. 75; 2000, c. 34 53.23, 1999, c. 75; 2000, c. 34 53.24, 1999, c. 75; 2000, c. 34; 2000, c. 56 53.25, 1999, c. 75; 2000, c. 34 53.26, 1999, c. 75; 2000, c. 34 53.27, 1999, c. 75; 2000, c. 34 53.28, 1999, c. 75 53.29, 1999, c. 75 53.30, 1999, c. 75; 2002, c. 59 53.31, 1999, c. 75 53.31.1, 2002, c. 59 53.31.2, 2002, c. 59 53.31.3, 2002, c. 59; 2004, c. 24 53.31.4, 2002, c. 59 53.31.5, 2002, c. 59 53.31.6, 2002, c. 59 53.31.7, 2002, c. 59 53.31.8, 2002, c. 59 53.31.9, 2002, c. 59 53.31.10, 2002, c. 59 53.31.11, 2002, c. 59 53.31.12, 2002, c. 59 53.31.13, 2002, c. 59 53.31.14, 2002, c. 59 53.31.15, 2002, c. 59 53.31.16, 2002, c. 59 53.31.17, 2002, c. 59 53.31.18, 2002, c. 59 53.31.19, 2002, c. 59 53.31.20, 2002, c. 59 54, 1979, c. 49; 1984, c. 29; 1988, c. 49; 1994, c. 41; 1999, c. 75 55, 1979, c. 49; 1984, c. 29; 1988, c. 49; 1994, c. 41; 1999, c. 75 56, 1979, c. 49; 1984, c. 29; 1994, c. 41; 1999, c. 40; 1999, c. 75 57, 1994, c. 41; 1999, c. 75 58, 1994, c. 41; 1999, c. 40; 1999, c. 75 59, 1979, c. 49; 1984, c. 29; 1988, c. 49; Ab. 1994, c. 41; 1999, c. 40; Ab. 1999, c. 75 60, 1984, c. 29; 1994, c. 41; 1999, c. 75 61, 1978, c. 64; 1979, c. 49; 1988, c. 49; 1994, c. 41; 1996, c. 2; 1999, c. 75 62, 1979, c. 83; Ab. 1988, c. 49 63, 1978, c. 64; 1984, c. 38; 1987, c. 25; Ab. 1990, c. 26 64, 1979, c. 49; 1988, c. 8; 1988, c. 49; Ab. 1994, c. 41; 1997, c. 43; Ab. 1999, c. 75</p>

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Reference	Title Amendments
c. Q-2	<p>Environment Quality Act – <i>Cont'd</i></p> <p>64.1, 1978, c. 64; 1979, c. 49; 1984, c. 29; 1987, c. 25; 1994, c. 41; 1996, c. 2; 1999, c. 75</p> <p>64.2, 1978, c. 64; 1979, c. 49; 1987, c. 25; Ab. 1994, c. 41; 1999, c. 75</p> <p>64.3, 1978, c. 64; 1979, c. 49; 1987, c. 25; Ab. 1994, c. 41; 1999, c. 75; 2000, c. 34</p> <p>64.4, 1978, c. 64; 1979, c. 49; 1987, c. 25; Ab. 1994, c. 41</p> <p>64.5, 1987, c. 25; Ab. 1994, c. 41; 1997, c. 43</p> <p>64.6, 1987, c. 25; Ab. 1994, c. 41; 1997, c. 43</p> <p>64.7, 1987, c. 25; Ab. 1994, c. 41; 1997, c. 43</p> <p>64.8, 1987, c. 25; Ab. 1994, c. 41; 1997, c. 43; 1999, c. 75</p> <p>64.9, 1987, c. 25; Ab. 1994, c. 41</p> <p>64.10, 1987, c. 25; Ab. 1994, c. 41</p> <p>64.11, 1987, c. 25; Ab. 1994, c. 41; 1999, c. 75</p> <p>64.12, 1987, c. 25; Ab. 1994, c. 41; 1999, c. 75</p> <p>64.13, 1987, c. 25; Ab. 1994, c. 41; 1999, c. 75</p> <p>65, 1979, c. 49; 1985, c. 30; 1988, c. 49; 1991, c. 30; 1991, c. 80; 1999, c. 75</p> <p>66, 1978, c. 64; 1979, c. 49; 1988, c. 49; 1994, c. 41; 1999, c. 75</p> <p>67, 1987, c. 25; Ab. 1991, c. 80</p> <p>68, Ab. 1991, c. 80</p> <p>68.1, 1985, c. 30; 1988, c. 49; 1994, c. 41; 1999, c. 75</p> <p>69, Ab. 1994, c. 41; Ab. 1999, c. 75</p> <p>69.1, 1984, c. 29; Ab. 1990, c. 23</p> <p>69.2, 1984, c. 29; Ab. 1990, c. 23</p> <p>69.3, 1984, c. 29; Ab. 1990, c. 23</p> <p>70, 1979, c. 49; 1982, c. 25; 1984, c. 29; 1985, c. 30; 1987, c. 25; 1988, c. 49; 1990, c. 23; 1991, c. 30; 1991, c. 80; 1994, c. 41; 1999, c. 75</p> <p>70.1, 1991, c. 80; 1997, c. 43</p> <p>70.2, 1991, c. 80; 1997, c. 43</p> <p>70.3, 1991, c. 80</p> <p>70.4, 1991, c. 80</p> <p>70.5, 1991, c. 80</p> <p>70.6, 1991, c. 80</p> <p>70.7, 1991, c. 80; 1999, c. 40</p> <p>70.8, 1991, c. 80; 1999, c. 40</p> <p>70.9, 1991, c. 80</p> <p>70.10, 1991, c. 80</p> <p>70.11, 1991, c. 80; 1997, c. 43; 2002, c. 53</p> <p>70.12, 1991, c. 80</p> <p>70.13, 1991, c. 80</p> <p>70.14, 1991, c. 80; 2002, c. 53</p> <p>70.15, 1991, c. 80; 1997, c. 43; 2002, c. 53</p> <p>70.16, 1991, c. 80; 2002, c. 53</p> <p>70.17, 1991, c. 80</p> <p>70.18, 1991, c. 80; 1999, c. 40</p> <p>70.19, 1991, c. 80; 1999, c. 75; 2002, c. 53</p> <p>72, Ab. 1979, c. 63</p> <p>73, Ab. 1979, c. 63</p> <p>74, Ab. 1979, c. 63</p> <p>75, Ab. 1979, c. 63</p> <p>76, 1986, c. 95</p> <p>76.1, 1986, c. 95</p> <p>77, 1996, c. 2</p> <p>78, 1986, c. 95</p> <p>79, 1990, c. 4; 1992, c. 61</p> <p>80, 1999, c. 40</p> <p>81, 1999, c. 40</p> <p>82, 1999, c. 40</p> <p>84, 1978, c. 64; 1979, c. 49; 1986, c. 95; 1988, c. 49</p> <p>85, 1979, c. 49; 1988, c. 49</p> <p>86, 1978, c. 64; 1979, c. 49; 1988, c. 49</p> <p>87, 1978, c. 64; 1979, c. 49; 1979, c. 63; 1988, c. 49; 1996, c. 50; 1999, c. 40</p> <p>88, Ab. 1979, c. 63</p>

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Reference	Title Amendments
c. Q-2	<p>Environment Quality Act – <i>Cont'd</i></p> <p>89, Ab. 1979, c. 63 91, 1979, c. 49; 1979, c. 63 92, 1979, c. 63 93, 1992, c. 21; 1994, c. 23 94, 1978, c. 64; 1996, c. 2 95.1, 1982, c. 25; 1988, c. 49 95.2, 1982, c. 25 95.3, 1982, c. 25 95.4, 1982, c. 25; 1988, c. 49; 1997, c. 43 95.5, 1982, c. 25 95.6, 1982, c. 25; 1988, c. 49; 1997, c. 43 95.7, 1982, c. 25; 1999, c. 75 95.8, 1982, c. 25; 1988, c. 49 95.9, 1982, c. 25; 1988, c. 49 96, 1978, c. 64; 1979, c. 49; 1980, c. 11; 1982, c. 25; 1984, c. 29; 1987, c. 25; 1988, c. 49; 1990, c. 26; 1994, c. 41; 1997, c. 43; 1999, c. 75; 2002, c. 11 97, 1979, c. 49; 1988, c. 49; 1997, c. 43 98, 1979, c. 49; 1988, c. 49; 1997, c. 43 98.1, 1978, c. 64; 1997, c. 43 98.2, 1978, c. 64; 1979, c. 49; 1982, c. 25; 1988, c. 49; 1997, c. 43 99, 1979, c. 49; 1988, c. 49; 1991, c. 30; 1991, c. 80; 1997, c. 43; 2000, c. 60 100, 1978, c. 64; 1986, c. 95; 1997, c. 43 101, Ab. 1997, c. 43 102, 1979, c. 49; 1988, c. 49; Ab. 1997, c. 43 103, Ab. 1997, c. 43 104, 1978, c. 64; 1994, c. 41; 1999, c. 43; 1999, c. 75; 2003, c. 19 104.1, 1981, c. 11 106, 1978, c. 64; 1979, c. 63; 1980, c. 11; 1982, c. 25; 1985, c. 30; 1988, c. 49; 1990, c. 4; 1991, c. 30; 1992, c. 56; 1999, c. 40 106.1, 1988, c. 49; 1990, c. 4; 1990, c. 26; 1991, c. 80; 1992, c. 56; 1999, c. 40; 2002, c. 11 106.2, 1988, c. 49; 1990, c. 4; 1991, c. 30; 1999, c. 40 107, 1978, c. 64; 1979, c. 49; 1988, c. 49; 1990, c. 4; 1990, c. 26; 1999, c. 40; 2002, c. 11 107.1, 1978, c. 64; 1990, c. 4 108, 1978, c. 64; 1984, c. 29; 1988, c. 49; 1990, c. 4; 1999, c. 40 108.1, 1978, c. 64; 1979, c. 49; Ab. 1992, c. 61; 1994, c. 17 109, 1982, c. 25; 1988, c. 49; 1990, c. 26; 2002, c. 11; 2002, c. 53; 2004, c. 24 109.1, 1978, c. 64; 1980, c. 11; 1984, c. 29; 1988, c. 49; 1990, c. 4; 1990, c. 26; 1999, c. 40 109.1.1, 1988, c. 49; 1992, c. 61 109.1.2, 1988, c. 49; 1992, c. 61 109.2, 1978, c. 64 109.3, 1988, c. 49; 1990, c. 26; 1999, c. 40 110, 1978, c. 64; 1981, c. 23; 1990, c. 4; 1992, c. 56 110.1, 1978, c. 64; 1979, c. 49; 1982, c. 25; 1984, c. 29; 1985, c. 30; 1988, c. 49; 1990, c. 4; 1991, c. 80; 1992, c. 56; 1992, c. 61 110.2, 1978, c. 54; Ab. 1986, c. 95 111, Ab. 1990, c. 4 112.1, 1988, c. 64; 1990, c. 4; Ab. 1992, c. 61 113, 1984, c. 29; 1990, c. 26; 1992, c. 57; 1999, c. 40 114, 1979, c. 49; 1988, c. 49 114.1, 1978, c. 64 114.2, 1978, c. 64; 1979, c. 49; 1988, c. 49 114.3, 2004, c. 24 115.0.1, 2004, c. 24 115.1, 1978, c. 64; 1982, c. 25; 1984, c. 29; 2002, c. 11 116, 1978, c. 64; 1990, c. 4; Ab. 1992, c. 61 116.1, 1978, c. 64; 1979, c. 49; 1990, c. 4; 1994, c. 17; 1997, c. 43; 1999, c. 36; 2004, c. 24 116.1.1, 2004, c. 24</p>

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Reference	Title Amendments
c. Q-2	<p>Environment Quality Act – <i>Cont'd</i></p> <p>116.2, 1978, c. 64; 1979, c. 49; 1982, c. 25; 1988, c. 49 116.3, 1978, c. 64; 1979, c. 49; 1988, c. 49; 1996, c. 2 116.4, 1978, c. 64; 1979, c. 49; 1988, c. 49; 1997, c. 43 117, 1990, c. 26 118, 1996, c. 2 118.0.1, 1990, c. 26 118.1, 1978, c. 64; 1990, c. 26; 1991, c. 80; 1997, c. 43; 2002, c. 11 118.1.1, 1997, c. 43 118.2, 1978, c. 64; 1990, c. 26; 1999, c. 40 118.3, 1978, c. 64 118.3.1, 1990, c. 26; 1999, c. 43; 2003, c. 19 118.3.2, 1990, c. 26; 1991, c. 80; 1999, c. 43; 2002, c. 11; 2003, c. 19 118.4, 1978, c. 64; 1979, c. 49; 1985, c. 30; 1990, c. 26; 1994, c. 17; 1999, c. 36 118.5, 1978, c. 64; 1980, c. 11; 1982, c. 25; 1987, c. 68; 1988, c. 49; 1990, c. 26; 1991, c. 80; 1992, c. 56; 1997, c. 43; 1999, c. 75; 2002, c. 11; 2002, c. 53 118.6, 1985, c. 30 119, 1978, c. 64; 1979, c. 49; 1988, c. 49; 2002, c. 53 119.1, 1990, c. 4 120, 1978, c. 64; 1979, c. 49; 1988, c. 49 120.1, 1978, c. 64; 1988, c. 49; 1990, c. 4 120.2, 1978, c. 64; 1988, c. 49 120.3, 1978, c. 64; 1988, c. 49; 1992, c. 61 120.4, 1978, c. 64; 1988, c. 49 120.5, 1978, c. 64; 1988, c. 49; Ab. 1992, c. 61 120.6, 1988, c. 49; Ab. 1992, c. 61 120.6.1, 1990, c. 26 120.7, 1988, c. 49; 1992, c. 61 121, 1978, c. 64; 1979, c. 49; 1984, c. 29; 2002, c. 53 122.1, 1982, c. 25; 1988, c. 49; 2002, c. 53 122.2, 1982, c. 25; 1987, c. 25 122.3, 1982, c. 25; 1994, c. 41; 1999, c. 75 122.4, 1982, c. 25; 1988, c. 49; 1997, c. 43 123, 1979, c. 49; 1988, c. 49 123.1, 1978, c. 64; 1979, c. 49; 1982, c. 25; 1984, c. 29 123.2, 1978, c. 64; 1979, c. 49; 1982, c. 25; 1997, c. 43 123.3, 1978, c. 64; 1979, c. 49; 1988, c. 49 124, 1982, c. 25; 1984, c. 29; 1994, c. 41; 1999, c. 40 124.0.1, 1994, c. 41 124.1, 1978, c. 10 124.2, 1978, c. 64; 1984, c. 29 125, 1979, c. 49; 1982, c. 25; Ab. 1988, c. 49 126, 1990, c. 26; 1994, c. 13; 1999, c. 40; 2002, c. 11 126.1, 1979, c. 63 129.1, 1988, c. 49 129.2, 1992, c. 56 130, Ab. 1978, c. 64 131, 1978, c. 94; 1979, c. 25; 1996, c. 2; 1999, c. 40 132, 1978, c. 94; 1979, c. 25 133, 1978, c. 94 134, 1978, c. 94 135, 1978, c. 94; 1979, c. 25; 1987, c. 25 136, 1978, c. 94 137, 1978, c. 94 138, 1978, c. 94 139, 1978, c. 94 140, 1978, c. 94; 1996, c. 2; 1999, c. 40 141, 1978, c. 94 142, 1978, c. 94; 1996, c. 2 143, 1978, c. 94 144, 1978, c. 94; 1986, c. 108; 1990, c. 64; 1994, c. 13; 1999, c. 40; 2001, c. 6; 2003, c. 8</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. Q-2	<p>Environment Quality Act – <i>Cont'd</i></p> <p> 145, 1978, c. 94; 1996, c. 2 146, 1978, c. 94; 1996, c. 2 147, 1978, c. 94 148, 1978, c. 94 149, 1978, c. 94 150, 1978, c. 94 151, 1978, c. 94 152, 1978, c. 94; 1996, c. 2 153, 1978, c. 94 154, 1978, c. 94; 1979, c. 49; 1988, c. 49 155, 1978, c. 94; 1979, c. 49; 1988, c. 49 156, 1978, c. 94; 1979, c. 49; 1988, c. 49 157, 1978, c. 94; 1979, c. 49; 1988, c. 49 158, 1978, c. 94; 1979, c. 49; 1988, c. 49 159, 1978, c. 94; 1979, c. 49; 1999, c. 40 160, 1978, c. 94; 1979, c. 49; 1988, c. 49 161, 1978, c. 94; 1979, c. 49; 1988, c. 49; 1996, c. 2; 1999, c. 40 162, 1978, c. 94; 1979, c. 49; 1988, c. 49; 1999, c. 40 163, 1978, c. 94; 1979, c. 49; 1988, c. 49 164, 1978, c. 94; 1979, c. 49; 1988, c. 49 165, 1978, c. 94 166, 1978, c. 94; 1979, c. 49; 1988, c. 49; 1996, c. 2 167, 1978, c. 94; 1979, c. 49; 1988, c. 49 168, 1978, c. 94 169, 1978, c. 94 170, 1978, c. 94; 1987, c. 25 171, 1978, c. 94 172, 1978, c. 94 173, 1978, c. 94 174, 1978, c. 94 175, 1978, c. 94; 1999, c. 40 176, 1978, c. 94 177, 1978, c. 94 178, 1978, c. 94; 1986, c. 108; 1990, c. 64; 1994, c. 13; 1999, c. 40; 2001, c. 6; 2003, c. 8 179, 1978, c. 94 180, 1978, c. 94 181, 1978, c. 94 182, 1978, c. 94; 1979, c. 25; 1987, c. 25; 1996, c. 2 183, 1978, c. 94 184, 1978, c. 94 185, 1978, c. 94 186, 1978, c. 94; 1979, c. 25 187, 1978, c. 94 188, 1978, c. 94 189, 1978, c. 94; 1979, c. 49; 1988, c. 49 190, 1978, c. 94; 1979, c. 49; 1988, c. 49 191, 1978, c. 94; 1979, c. 49; 1988, c. 49 192, 1978, c. 94; 1979, c. 25; 1979, c. 49; 1988, c. 49; 1996, c. 2 192.1, 1979, c. 25; 1996, c. 2 193, 1978, c. 94 194, 1978, c. 94; 1999, c. 40 195, 1978, c. 94; 1979, c. 49; 1988, c. 49 196, 1978, c. 94; 1979, c. 49; 1988, c. 49 197, 1978, c. 94 198, 1978, c. 94 199, 1978, c. 94 200, 1978, c. 94; 1979, c. 25; 1979, c. 49; 1988, c. 49; 1996, c. 2; 1999, c. 40 201, 1978, c. 94; 1979, c. 25; 1979, c. 49; 1988, c. 49; 1996, c. 2 202, 1978, c. 94 203, 1978, c. 94; 1979, c. 49; 1988, c. 49 </p>

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Reference	Title Amendments
c. Q-2	<p>Environment Quality Act – <i>Cont'd</i></p> <p>204, 1978, c. 94; 1979, c. 49; 1988, c. 49 205, 1978, c. 94; 1999, c. 40 206, 1978, c. 94 207, 1978, c. 94; 1979, c. 49; 1988, c. 49 208, 1978, c. 94; 1979, c. 25; 1979, c. 49; 1988, c. 49 209, 1978, c. 94 210, 1978, c. 94; 1979, c. 49; 1988, c. 49 211, 1978, c. 94 212, 1978, c. 94 213, 1978, c. 64; 1978, c. 94 Sched. A, 1978, c. 94; 1996, c. 2; 1999, c. 75 Sched. B, 1978, c. 94; 1986, c. 108; 2002, c. 25; 2003, c. 8</p>
c. R-0.1	<p>Act respecting the Raffinerie de sucre du Québec</p> <p>1, 1999, c. 40 31, 1999, c. 40 Ab., 1986, c. 60</p>
c. R-0.2	<p>Act respecting the determination of the causes and circumstances of death</p> <p>5, 1986, c. 86; 1988, c. 46 7, 1986, c. 86; 1988, c. 46 8, 1999, c. 40 11, 1999, c. 40 12, 1999, c. 40 14, 1986, c. 86; 1988, c. 46; 1997, c. 82 15, 1986, c. 86; 1988, c. 46; 1997, c. 82 29, 1986, c. 86; 1988, c. 46 31, 1986, c. 86; 1988, c. 46 33, 1992, c. 21; 1994, c. 23; 1998, c. 39 35, 1992, c. 21 37, 1991, c. 44; 1992, c. 21; 1994, c. 23; 1997, c. 75 38, 2002, c. 24 40, 1992, c. 21; 1994, c. 23 41, Ab. 1985, c. 29 42, 2001, c. 76 43, 1991, c. 44 44.1, 1985, c. 29; 1991, c. 44 45, 1986, c. 86; 1988, c. 46 48.1, 1990, c. 48; 1992, c. 21; 1994, c. 23 49.1, 1986, c. 95 50, 1986, c. 95 56, 1986, c. 95 59, 1986, c. 95 65, 1986, c. 95 66, 1986, c. 95 67, 1990, c. 48 68, 1986, c. 95 69, 1986, c. 95 70, 1999, c. 40 72, 1986, c. 95 73, 1986, c. 86; 1988, c. 46 75, 1992, c. 21 76, 1992, c. 21 78, 1985, c. 29; 1991, c. 44 81, 1999, c. 40 83, 1986, c. 86; 1988, c. 46 99, 1986, c. 86; 1988, c. 46 100, 1986, c. 86; 1988, c. 46 101, 1986, c. 86; 1988, c. 46</p>

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Reference	Title Amendments
c. R-0.2	<p>Act respecting the determination of the causes and circumstances of death – <i>Cont'd</i></p> <p>103.1, 1985, c. 29; 1986, c. 86; 1988, c. 46; Ab. 1991, c. 44 103.2, 1985, c. 29; Ab. 1991, c. 44 103.3, 1985, c. 29; Ab. 1991, c. 44 103.4, 1985, c. 29; Ab. 1991, c. 44 103.5, 1985, c. 29; Ab. 1991, c. 44 103.6, 1985, c. 29; Ab. 1991, c. 44 106, 1986, c. 86; 1988, c. 46 116, 1985, c. 29; 1988, c. 21 117, 1988, c. 21 118, 1992, c. 21; 1994, c. 23 122, 1988, c. 21; 1992, c. 61 123, 1999, c. 40 124, 1999, c. 40 131, 1986, c. 86; 1988, c. 46 135, 1986, c. 86; 1988, c. 46 146, 1999, c. 60 154, 1999, c. 60 156, 1986, c. 86; 1988, c. 46 158, 1986, c. 86; 1988, c. 46 159, 1986, c. 86; 1988, c. 46 162.1, 1986, c. 95 163, 1985, c. 29; 1991, c. 44 165, 1985, c. 29; 1991, c. 44 166, 1986, c. 86; 1988, c. 46 168, 1985, c. 29; 1991, c. 44 171, 1990, c. 4; 1991, c. 33 172, Ab. 1990, c. 4 175, 1990, c. 4 176, 1990, c. 4 178, 1999, c. 40 180.1, 1999, c. 60 181, 1992, c. 61; 1999, c. 60 182, 1992, c. 21; 1994, c. 23 183, 2001, c. 76 184, 1986, c. 86; 1988, c. 46 Sched. I, 1985, c. 29; 1991, c. 44; 1999, c. 40 Sched. II, 1999, c. 40</p>
c. R-1	<p>Forestry Schools and Research Act</p> <p>Rp., 1986, c. 108</p>
c. R-2	<p>Act respecting the reconstitution of civil status registers</p> <p>15, Ab. 1991, c. 26 Ab., 1992, c. 57</p>
c. R-2.1	<p>Act respecting the class action</p> <p>5, 1997, c. 43 6, 1999, c. 40 7, 1984, c. 46 10, 1999, c. 40 13, 1986, c. 61 20, 1997, c. 43 21, 1997, c. 43 22, 1997, c. 43 23, 1991, c. 19; 1997, c. 43 25, 1997, c. 43 26, 1997, c. 43 35, 1997, c. 43</p>

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Reference	Title Amendments
c. R-2.1	<p>Act respecting the class action – <i>Cont’d</i></p> <p>36, Ab. 1997, c. 43 37, 1997, c. 43 37.1, 1999, c. 70 37.2, 1999, c. 70 39, 1986, c. 61 43, 1982, c. 37 44, 1982, c. 37 44.1, 1982, c. 37</p>
c. R-2.2	<p>Act respecting the collection of certain debts</p> <p>3, 1996, c. 2; 2002, c. 6 5, 1999, c. 40 6, 1989, c. 48; 1998, c. 37; 1999, c. 40; 2000, c. 29 9, 1999, c. 40 10, 1999, c. 40 11, 1986, c. 95; 1999, c. 40 12, 1986, c. 95 16, 1997, c. 43 17, 1997, c. 43 24, 1999, c. 40 25, Ab. 1984, c. 47 26, 1999, c. 40 27, 1999, c. 40; 2000, c. 29 28, 1999, c. 40 30, 1999, c. 40 31, 1999, c. 40 34, 1999, c. 40; 2001, c. 32; 2002, c. 6 36, 1997, c. 43 37, Ab. 1997, c. 43 38, Ab. 1997, c. 43 39, Ab. 1997, c. 43 40, Ab. 1997, c. 43 41, Ab. 1997, c. 43 42, Ab. 1997, c. 43 43, Ab. 1997, c. 43 44, Ab. 1997, c. 43 51, 1999, c. 40 52, 1980, c. 11 54, 1990, c. 4; 1992, c. 58; 1999, c. 40 55, Ab. 1990, c. 4 56, 1999, c. 40 57, 1999, c. 40 58, 1990, c. 4; Ab. 1992, c. 61 59, 1990, c. 4; Ab. 1992, c. 61 60, Ab. 1990, c. 4 62, 1992, c. 61 67, 1981, c. 10; 1994, c. 12; 1996, c. 21</p>
c. R-2.3	<p>Act respecting the reduction of personnel in public bodies and the accountability of deputy ministers and chief executive officers of public bodies</p> <p><i>see</i> c. I-4.1</p>
c. R-3	<p>Act respecting the consolidation of the statutes and regulations</p> <p>Title, 1978, c. 17; 1986, c. 61 1, 1978, c. 17; 1986, c. 61 2, 1978, c. 17; 1986, c. 61 3, 1979, c. 42; 1986, c. 61 4, 1978, c. 17; 1981, c. 23; 1986, c. 61</p>

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Reference	Title Amendments
c. R-3	<p>Act respecting the consolidation of the statutes and regulations – <i>Cont'd</i></p> <p>5, 1986, c. 61 6, 1978, c. 17; 1986, c. 61 7, Ab. 1978, c. 17; 1986, c. 61 8, 1978, c. 17; 1986, c. 61 9, 1986, c. 61 10, 1978, c. 17; 1986, c. 61 11, Ab. 1986, c. 61 12, Ab. 1986, c. 61 13, Ab. 1986, c. 61 14, Ab. 1986, c. 61 15, 1978, c. 17; Ab. 1986, c. 61 16, 1978, c. 17; Ab. 1986, c. 61 17, Ab. 1986, c. 61 18, Ab. 1986, c. 61 19, Ab. 1986, c. 61 20, 1978, c. 17; Ab. 1986, c. 61 21, 1978, c. 17; Ab. 1986, c. 61 22, 1978, c. 17; Ab. 1986, c. 61 23, 1978, c. 17 24, 1978, c. 17; 1981, c. 23; Ab. 1986, c. 61 25, 1978, c. 17; 1981, c. 23; Ab. 1986, c. 61 26, 1978, c. 17; 1981, c. 23; Ab. 1986, c. 61 27, 1978, c. 17; 1981, c. 23; 1986, c. 61 27.1, 1986, c. 61 27.2, 1986, c. 61 28, Ab. 1981, c. 23 29, 1978, c. 17; 1981, c. 23; 1986, c. 61 30, 1978, c. 17; 1986, c. 61 31, 1978, c. 17; 1986, c. 61 32, 1978, c. 17; 1986, c. 61 33, 1978, c. 17 34, 1978, c. 17</p>
c. R-3.1	<p>Act to promote the reform of the cadastre in Québec</p> <p>1, 1994, c. 13; 2003, c. 8 2, 1994, c. 13; Ab. 2000, c. 42 2.1, 1992, c. 29; 2000, c. 8; 2000, c. 15; Ab. 2000, c. 42 3, 1994, c. 13; Ab. 2000, c. 42 4, 1992, c. 29; 1993, c. 52; 1994, c. 13; Ab. 2000, c. 42 5, Ab. 2000, c. 42 6, 1994, c. 13; Ab. 2000, c. 42 7, 1994, c. 13; Ab. 2000, c. 42 8, 1991, c. 20; 1992, c. 57; Ab. 1992, c. 29; 1993, c. 52; 1994, c. 13; Ab. 2000, c. 42 8.1, 1992, c. 29; 1993, c. 52; 2000, c. 42; 2001, c. 62; 2003, c. 8 8.2, 1992, c. 29; 1994, c. 13; 2003, c. 8 8.3, 1992, c. 29; 1993, c. 52 8.4, 2001, c. 62 10, 1994, c. 13; 2003, c. 8 10.1, 1992, c. 29; 1993, c. 52; 2000, c. 42 12, 1993, c. 52 13, 1988, c. 22 14, 1988, c. 22; 1992, c. 29 15, 1988, c. 22; 1993, c. 52; 1995, c. 33 16, 1988, c. 22; 1993, c. 52; 2000, c. 42 17, 1988, c. 22 18, 1988, c. 22; 1993, c. 52; 1995, c. 33; 2000, c. 42 19, Ab. 1993, c. 52 19.1, 1992, c. 29; 1993, c. 52; 2000, c. 42 19.2, 1992, c. 29; 1993, c. 52 20, 1993, c. 52; 2000, c. 42</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-3.1	Act to promote the reform of the cadastre in Québec – <i>Cont’d</i> 63 , 1994, c. 13; 2000, c. 42; 2003, c. 8
c. R-4	Act respecting the Régie de l’assurance automobile du Québec <i>see</i> c. S-11.011
c. R-5	Act respecting the Régie de l’assurance maladie du Québec Title , 1999, c. 89 1 , 1999, c. 89 2 , 1979, c. 1; 1981, c. 9; 1985, c. 6; 1988, c. 51; 1989, c. 50; 1991, c. 42; 1997, c. 94; 1999, c. 22; 1999, c. 48; 1999, c. 89 2.1 , 1991, c. 42; 1994, c. 8; 1994, c. 12; 1995, c. 69 3 , 1999, c. 40 4 , 1999, c. 40 6 , 1996, c. 2; 1999, c. 40 7 , 1979, c. 1; 1991, c. 42; 1998, c. 39; 1999, c. 89 7.1 , 1991, c. 42 7.2 , 1991, c. 42 9 , 1999, c. 40 10 , 1990, c. 56 14 , 1990, c. 56 14.1 , 1999, c. 89 15 , 1991, c. 42 16 , 1983, c. 38; 1992, c. 57 16.1 , 1994, c. 8 16.2 , 1994, c. 8 20 , 1992, c. 61; 1994, c. 8; 1996, c. 32 22 , 1990, c. 56 22.1 , 1985, c. 6; 1990, c. 57 22.2 , 1991, c. 42; 1994, c. 12; 1997, c. 63; 1999, c. 89 23 , 1999, c. 40; 1999, c. 89 23.1 , 1999, c. 89 24.1 , 1991, c. 42 24.2 , 1991, c. 42; 1999, c. 89 24.3 , 1991, c. 42 24.4 , 1991, c. 42 25 , 1981, c. 22 28 , 1978, c. 70 29 , Ab. 1978, c. 70 30 , 1978, c. 70; 1999, c. 89 31 , Ab. 1978, c. 70 32 , 1978, c. 70; 1999, c. 89 33 , 1978, c. 70; 1985, c. 25; 1986, c. 15; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1997, c. 14; 1997, c. 85; 1999, c. 83; 1999, c. 86; 1999, c. 89; 2000, c. 39; 2002, c. 9; 2002, c. 40; 2003, c. 2; 2003, c. 9; 2004, c. 21 33.0.1 , 1997, c. 14; 1997, c. 85; Ab. 2003, c. 9 33.0.2 , 2000, c. 39 33.0.3 , 2000, c. 39; 2001, c. 51 33.0.4 , 2000, c. 39; 2001, c. 51; 2002, c. 9 33.1 , 1994, c. 22 33.2 , 1995, c. 1 34 , 1978, c. 70; 1981, c. 12; 1983, c. 43; 1985, c. 25; 1987, c. 21; 1988, c. 4; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 14; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; 2002, c. 9; 2002, c. 40; 2003, c. 9; 2004, c. 21 34.0.0.0.1 , 2000, c. 39 34.0.0.0.2 , 2000, c. 39 34.0.0.0.3 , 2000, c. 39; 2002, c. 40 34.0.0.0.4 , 2002, c. 9; Ab. 2003, c. 9 34.0.0.1 , 1995, c. 63 34.0.0.2 , 1997, c. 85; 2002, c. 9

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-5	<p>Act respecting the Régie de l'assurance maladie du Québec – <i>Cont'd</i></p> <p>34.0.0.3, 1997, c. 85 34.0.0.4, 1997, c. 85 34.0.1, 1991, c. 8; 1992, c. 1; 1993, c. 64; 1995, c. 1; 1997, c. 14; 1997, c. 85; 2000, c. 39 34.0.2, 1993, c. 19; 1993, c. 64; 1999, c. 89 34.1, 1979, c. 1 34.1.0.1, 2002, c. 40 34.1.1, 1993, c. 64 34.1.2, 1993, c. 64 34.1.3, 1993, c. 64 34.1.4, 1993, c. 64; 1994, c. 22; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1997, c. 85; 1998, c. 16; 1999, c. 86; 2000, c. 39; 2001, c. 7; 2001, c. 51; 2002, c. 40; 2004, c. 21 34.1.5, 1993, c. 64 34.1.6, 1993, c. 64; 2000, c. 39; 2004, c. 21 34.1.6.1, 2004, c. 21 34.1.6.2, 2004, c. 21 34.1.7, 1993, c. 64; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1997, c. 14 34.1.8, 1993, c. 64 34.1.9, 2003, c. 9 34.1.10, 2003, c. 9 34.1.11, 2003, c. 9 34.2, 1988, c. 4; 1993, c. 64; 2003, c. 9 35, 1978, c. 70 36, 1978, c. 70; 1995, c. 63 37, 1978, c. 70 37.1, 1996, c. 32; 1997, c. 85; 1999, c. 83; 1999, c. 89; 2002, c. 27; 2003, c. 9 37.2, 1996, c. 32; Ab. 2003, c. 9 37.2.1, 1997, c. 85; Ab. 2003, c. 9 37.2.2, 1997, c. 85; 1999, c. 83; 2003, c. 9 37.3, 1996, c. 32; Ab. 1997, c. 85 37.4, 1996, c. 32; 1997, c. 85; 1999, c. 83; 2001, c. 51; 2003, c. 9; 2004, c. 21 37.5, 1996, c. 32; Ab. 1997, c. 85 37.6, 1996, c. 32; 1997, c. 85; 2000, c. 23; 2002, c. 27 37.7, 1996, c. 32; 1997, c. 85; 1998, c. 36; 1999, c. 89 37.8, 1996, c. 32; 1997, c. 85 37.8.1, 2003, c. 9 37.9, 1996, c. 32; 1997, c. 85 37.10, 1996, c. 32; 1997, c. 85 37.11, 1996, c. 32 37.12, 1996, c. 32; 1997, c. 85 37.13, 1996, c. 32; 1997, c. 85 37.14, 1996, c. 32 37.15, 1996, c. 32 38, 1978, c. 70; 1981, c. 12; 1991, c. 42; 1999, c. 89 39, 1978, c. 70; 1981, c. 12; 1993, c. 64; 1999, c. 89; 2000, c. 8 40, 1978, c. 70; 1981, c. 12 40.1, 1996, c. 32; 2000, c. 23 40.1.1, 2002, c. 27 40.2, 1996, c. 32; 2002, c. 27 40.3, 1996, c. 32; 2002, c. 27 40.4, 1996, c. 32; 2002, c. 27 40.5, 1996, c. 32 40.6, 1996, c. 32 40.7, 1996, c. 32 40.8, 1996, c. 32; 2000, c. 29; 2002, c. 27 40.9, 1996, c. 32 41, 1978, c. 70; 1999, c. 89 42, 1978, c. 70; 1996, c. 32</p>

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Reference	Title Amendments
c. R-6	<p>Act respecting the Régie de l'électricité et du gaz</p> <p>1, 1983, c. 15; 1986, c. 21 19, 1985, c. 34 23.1, 1985, c. 34 32, 1985, c. 34 32.1, 1985, c. 34 37, 1985, c. 34 40, 1986, c. 95 49, 1978, c. 10 Rp., 1988, c. 23</p>
c. R-6.01	<p>Act respecting the Régie de l'énergie</p> <p>1, 2000, c. 22 2, 2000, c. 22 2.1, 2000, c. 22 2.2, 2001, c. 16 3, 1999, c. 40 5, 2000, c. 22 13, 2000, c. 8 16, 1997, c. 83; 2000, c. 22 31, 2000, c. 22 32, 2000, c. 22 36, 2000, c. 22; 2001, c. 16 39, 1999, c. 40 44, 2000, c. 22 48, 2000, c. 22 49, 2000, c. 22 50, 2000, c. 22 51, 2000, c. 22 52, 2000, c. 22 52.1, 2000, c. 22 52.2, 2000, c. 22 52.3, 2000, c. 22 53, 2000, c. 22 54, 1999, c. 40 55, 2000, c. 22 59, 2000, c. 22 60, 2000, c. 22 62, 2000, c. 22 65, 2000, c. 22 72, 2000, c. 22 73, 2000, c. 22 73.1, 2000, c. 22 74, 2000, c. 22 74.1, 2000, c. 22 74.2, 2000, c. 22 75, 2000, c. 22 76, 2000, c. 22 80, 2000, c. 22 84, 1999, c. 40 85.1, 2000, c. 22 86, 2000, c. 22 87, 2000, c. 22 88, 2000, c. 22 89, 2000, c. 22 90, 2000, c. 22 92, 2000, c. 22 93, 2000, c. 22 94, 2000, c. 22 95, 2000, c. 22 97, 2000, c. 22</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-6.01	<p>Act respecting the Régie de l'énergie – <i>Cont'd</i></p> <p>98, 1997, c. 93; 2000, c. 22 99, 2000, c. 22 100.1, 2000, c. 22 100.2, 2000, c. 22 100.3, 2000, c. 22 101, 2000, c. 22 102, 2000, c. 22 103, 2000, c. 22 104, 2000, c. 22 105, 2000, c. 29 105.1, 1997, c. 55 107, 2000, c. 22 108, 2000, c. 22 112, 2000, c. 22; 2001, c. 16 114, 2000, c. 22 116, 2000, c. 22 117, 2000, c. 22 126, Ab. 2000, c. 22 159, 1997, c. 55 163, Ab. 1997, c. 83 164.1, 2000, c. 22 167, 2000, c. 22 171, 2003, c. 8 Sched. I, 2000, c. 22</p>
c. R-6.1	<p>Act respecting the Régie des alcools, des courses et des jeux</p> <p>2, 1993, c. 71; 1997, c. 79 3, 2001, c. 65 7, 1997, c. 43 11, 1997, c. 79 13, 1997, c. 79 14, 2000, c. 56 15, 2001, c. 65 18, 1993, c. 71 19, 1993, c. 71; 1997, c. 51 23, 1993, c. 71; 1997, c. 79; 1999, c. 53 25, 1993, c. 71; 1997, c. 43; 2001, c. 65 25.1, 1997, c. 43 26, 1993, c. 71; 1997, c. 43 27, 1993, c. 71; 1997, c. 43; 1997, c. 51 28, 1993, c. 71; 1997, c. 43; 1997, c. 51 29, 1993, c. 71; 1997, c. 43; 1997, c. 51 31, 1993, c. 71; 1997, c. 43; 1999, c. 20 32, 1997, c. 43; 1999, c. 20 32.1, 1997, c. 51; 1997, c. 79; 1999, c. 20; 2001, c. 77 32.1.1, 2001, c. 77 32.2, 1997, c. 51; 1997, c. 79; Ab. 1999, c. 20 32.3, 1997, c. 51 32.4, 1997, c. 51; Ab. 1999, c. 20 33, 1997, c. 51; 1997, c. 79; Ab. 1999, c. 20 34, 1997, c. 43 35, 1993, c. 39; Ab. 1997, c. 51 37, 1997, c. 43; 1997, c. 51; 2001, c. 77 39, 1997, c. 43; 1997, c. 51; 1999, c. 20 40, 1997, c. 43 40.1, 1997, c. 43 40.2, 1997, c. 43 100, 1993, c. 71</p>

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Reference	Title Amendments
c. R-7	<p>Act respecting the Régie des installations olympiques</p> <p>1, 1996, c. 13; 1999, c. 43; 2003, c. 29 3, 1978, c. 83 5, 1978, c. 83; 1999, c. 40 7, 1999, c. 40 8, 1999, c. 40 9, 1996, c. 2 10, 1978, c. 83 11, 1978, c. 83 13, 1978, c. 83; 1996, c. 2 13.1, 1999, c. 79 14, 1978, c. 83 16, 1996, c. 2; 1999, c. 40 16.1, 1978, c. 83; 1982, c. 58; 1983, c. 40 17, 1978, c. 83; 1999, c. 40; 2000, c. 42 20, 1996, c. 2 21, 1996, c. 2 22, 1996, c. 2 23, 1996, c. 2 23.1, 1991, c. 69 23.2, 1999, c. 59 23.3, 2002, c. 37 26, 1999, c. 40 29, 1996, c. 2 Sched. A, 1978, c. 83; 1996, c. 2</p>
c. R-8	<p>Act respecting the Régie des services publics</p> <p>3, 1988, c. 21 5, 1988, c. 21 6, 1988, c. 21 23.1, 1978, c. 77 23.2, 1978, c. 77 23.3, 1978, c. 77 31, 1978, c. 10 Rp., 1988, c. 8</p>
c. R-8.01	<p>Act respecting the Régie des télécommunications</p> <p>2, 1990, c. 51 7.1, 1990, c. 51 8, 1997, c. 43 11, 1997, c. 43 12, 1990, c. 51; 1994, c. 14; 1997, c. 43 13, 1990, c. 51 18, 1997, c. 43 21, 1990, c. 51; 1997, c. 43 22, Ab. 1996, c. 20; 1997, c. 43 24, 1990, c. 51 25, 1990, c. 51; 1997, c. 43 26.1, 1990, c. 51 27, 1997, c. 43 28, 1997, c. 43 29, 1997, c. 43 35.1, 1997, c. 43 36, 1996, c. 2; 1997, c. 43 41, 1997, c. 43 42, 1997, c. 43 44, 1997, c. 43 48, Ab. 1990, c. 51 49, 1997, c. 43 50, 1997, c. 43</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-8.01	<p>Act respecting the Régie des télécommunications – <i>Cont’d</i></p> <p>51, Ab. 1990, c. 51 55, 1997, c. 43 64, 1997, c. 43 65.1, 1990, c. 51; 1997, c. 43 66, 1990, c. 4 67, 1990, c. 4 68, 1990, c. 4; 1990, c. 51 69, Ab. 1990, c. 4 70, Ab. 1990, c. 4 98, 1994, c. 14 Ab., 1997, c. 83</p>
c. R-8.02	<p>Act respecting the Régie du gaz naturel</p> <p>19, 1996, c. 2 58, 1996, c. 2 69, 1990, c. 4 70, 1990, c. 4 71, Ab. 1990, c. 4 101, 1994, c. 13 Ab., 1996, c. 61</p>
c. R-8.1	<p>Act respecting the Régie du logement</p> <p>1, 1999, c. 40 2, Ab. 1999, c. 40 3, 1999, c. 40 5, 1999, c. 40 6, 1981, c. 32; 1997, c. 43 7, 1997, c. 43 7.1, 1997, c. 43 7.2, 1997, c. 43 7.3, 1997, c. 43 7.4, 1997, c. 43 7.5, 1997, c. 43 7.6, 1997, c. 43; 2002, c. 22 7.7, 1997, c. 43; 2002, c. 22 7.8, 1997, c. 43 7.9, 1997, c. 43 7.10, 1997, c. 43 7.11, 1997, c. 43 7.12, 1997, c. 43 7.13, 1997, c. 43 7.14, 1997, c. 43; 2002, c. 22 7.15, 1997, c. 43 7.16, 1997, c. 43 7.17, 1997, c. 43; 2002, c. 30 7.18, 1997, c. 43 8.1, 1997, c. 43 8.2, 1997, c. 43 8.3, 1997, c. 43 8.4, 1997, c. 43; 2002, c. 22 9.1, 1997, c. 43 9.2, 1997, c. 43 9.3, 1997, c. 43 9.4, 1997, c. 43 9.5, 1997, c. 43 9.6, 1997, c. 43 9.7, 1997, c. 43 9.8, 1997, c. 43 10, 1997, c. 43</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-8.1	<p>Act respecting the Régie du logement – <i>Cont’d</i></p> <p> 10.1, 1997, c. 43 10.2, 1997, c. 43 12, 1999, c. 40 13, 1997, c. 43 14, Ab. 1997, c. 43 15, Ab. 1997, c. 43 16, Ab. 1997, c. 43 17, 1992, c. 61; Ab. 1997, c. 43 20, 1997, c. 43 28, 1987, c. 63; 1987, c. 77; 1999, c. 40 29, 1999, c. 40; 2000, c. 19 30, 2000, c. 19 30.1, 1981, c. 32; 1982, c. 58; 1986, c. 95 30.2, 1981, c. 32; 1982, c. 58; 1999, c. 40 30.3, 1981, c. 32 30.4, 1981, c. 32 31.1, 1998, c. 36 31.2, 1998, c. 36 32, 1996, c. 2 36, 1999, c. 40 37, 1999, c. 40 39, 1999, c. 40 42, 1999, c. 40 46, 1992, c. 57 47, 1999, c. 40 51, 1987, c. 77; 1996, c. 2; 2000, c. 56 52, 1987, c. 77 53, 1987, c. 77 54, 1987, c. 77 54.1, 1987, c. 77 54.2, 1987, c. 77 54.3, 1987, c. 77 54.4, 1987, c. 77; 1999, c. 40 54.5, 1987, c. 77; 1999, c. 40 54.6, 1987, c. 77 54.7, 1987, c. 77 54.8, 1987, c. 77 54.9, 1987, c. 77; 1999, c. 40 54.10, 1987, c. 77; 1999, c. 40 54.11, 1987, c. 77 54.12, 1987, c. 77; 1996, c. 2; 2000, c. 56 54.13, 1987, c. 77; 1996, c. 2; 2000, c. 56 54.14, 1987, c. 77; 1996, c. 2 59, 1999, c. 40 62, 1981, c. 32 64, 1992, c. 57; 1999, c. 40; 2002, c. 6 65, 2002, c. 6 72, 1996, c. 2; 1999, c. 40; 2002, c. 6 73, 1981, c. 32 74, 1981, c. 32 75, 1999, c. 40 78, 1985, c. 34; 1998, c. 36 79.1, 1981, c. 32; 1982, c. 58 81, 1999, c. 40 82, 1981, c. 32; 1995, c. 39; 1996, c. 5 82.1, 1981, c. 32 83, 1982, c. 32 84, 2002, c. 7 85, 1999, c. 40 87, 1999, c. 40 88, 1984, c. 47 </p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-8.1	<p>Act respecting the Régie du logement – <i>Cont’d</i></p> <p>89, 1984, c. 47 90, 1981, c. 32; 1982, c. 58 90.1, 1981, c. 32 91, 1981, c. 32; 1987, c. 77; 1996, c. 5 92, 1985, c. 30; 1996, c. 5 93, 1981, c. 32; 1996, c. 5 94, 1981, c. 32; 1996, c. 5 95, Ab. 1996, c. 5 98, 1996, c. 5 107, 1988, c. 21 108, 1981, c. 32; 1995, c. 61 112, 1992, c. 61; 1999, c. 40 112.1, 1987, c. 77; 1991, c. 33; 1992, c. 61 113, 1990, c. 4; 1991, c. 33; 1999, c. 40 114, 1990, c. 4; 1991, c. 33; 1999, c. 40 115, 1999, c. 40 116, 1983, c. 26; 1987, c. 77; Ab. 1992, c. 61 117, Ab. 1990, c. 4 136, 1999, c. 40 136.1, 1981, c. 16; 1981, c. 32; Ab. 1987, c. 77 136.2, 1981, c. 16; Ab. 1987, c. 77 144, 1981, c. 32 Sched. I, 1987, c. 77 Sched. II, 1987, c. 77; 1992, c. 57</p>
c. R-8.2	<p>Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors</p> <p>1, 1988, c. 84; 1992, c. 21; 1994, c. 23; 2001, c. 24 2, Ab. 1998, c. 44 3, Ab. 1998, c. 44 4, Ab. 1998, c. 44 5, Ab. 1998, c. 44 6, Ab. 1998, c. 44 7, Ab. 1998, c. 44 8, Ab. 1998, c. 44 9, Ab. 1998, c. 44 10, Ab. 1998, c. 44 11, Ab. 1998, c. 44 12, Ab. 1998, c. 44; 1999, c. 40 13, Ab. 1998, c. 44 14, Ab. 1998, c. 44 15, Ab. 1998, c. 44 16, Ab. 1998, c. 44 17, Ab. 1998, c. 44 18, Ab. 1998, c. 44 19, Ab. 1998, c. 44 20, Ab. 1998, c. 44 21, Ab. 1998, c. 44 22, Ab. 1998, c. 44 23, Ab. 1998, c. 44 24, Ab. 1998, c. 44 26, 1999, c. 40 30, 1988, c. 84; 1997, c. 47 31, 1988, c. 41; 1993, c. 51; 1994, c. 16 33, 1988, c. 41; 1993, c. 51; 1994, c. 16 35, 1988, c. 84; 1993, c. 51; 1994, c. 16 36, 1992, c. 21; 1994, c. 23; 2001, c. 24; 2003, c. 25 37, 2003, c. 25 38, 2003, c. 25 39, 2003, c. 25</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-8.2	<p>Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors – <i>Cont'd</i></p> <p> 40, Ab. 2003, c. 25 41, 2003, c. 25 42, 2003, c. 25 43, 1988, c. 41; 1993, c. 51; 1994, c. 16 45, 2003, c. 25 46, 1994, c. 12; 1996, c. 29; 2003, c. 25 50, 1994, c. 12; 1996, c. 29 53, 1998, c. 44 57, 2003, c. 25 58, 2003, c. 25 61, 2001, c. 26 62, 1994, c. 12; 1996, c. 29 70, 2003, c. 25 70.1, 2003, c. 25 72, 2003, c. 25 74, 2001, c. 26 96, 1994, c. 12; 1996, c. 29 Sched. A.1, 2003, c. 25 Sched. B, 1992, c. 21; 1994, c. 23; 2003, c. 25 Sched. C, 1990, c. 46; 1992, c. 44; 1995, c. 27; 1996, c. 61; 1997, c. 63; 1998, c. 41; 1998, c. 42; 2001, c. 24; 2002, c. 45; 2004, c. 25; 2004, c. 32; 2004, c. 37 </p>
c. R-9	<p>Act respecting the Québec Pension Plan</p> <p> 1, 1979, c. 54; 1985, c. 4; 1989, c. 4; 1993, c. 15; 1997, c. 14; 1997, c. 57; 1997, c. 73; 1999, c. 40 1.1, 1997, c. 3 3, 1980, c. 13; 1997, c. 73; 1997, c. 85; 2004, c. 12 4, 1997, c. 73 7, 1997, c. 73 8, 1993, c. 15 9, 1997, c. 73 12, 1983, c. 12; 1994, c. 12; 1997, c. 63; 1997, c. 73; 1999, c. 40; 2002, c. 52 12.1, 2002, c. 52 13, 1999, c. 40 15, 1981, c. 23; 1997, c. 73 16, 1981, c. 23 20.1, 1981, c. 23; 1985, c. 4 22, Ab. 1981, c. 23 23.1, 1981, c. 23 23.2, 1981, c. 23 23.3, 1981, c. 23 23.4, 1981, c. 23; 1997, c. 73 23.5, 1993, c. 15 23.6, 1993, c. 15 24, Ab. 1981, c. 23 25, 1979, c. 54; 1993, c. 15 25.1, 1979, c. 54; 1983, c. 38; Ab. 1992, c. 57 25.2, 1993, c. 15 25.3, 1993, c. 15 25.4, 2000, c. 41; Ab. 2002, c. 5 26, 1997, c. 43 27, 1993, c. 15 28, 1989, c. 38; 1997, c. 43 29, 1997, c. 43 30, 1990, c. 4 32, 1993, c. 15 33, 1981, c. 23 34, 1993, c. 15 36, 1979, c. 54 </p>

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Reference	Title Amendments
c. R-9	<p>Act respecting the Québec Pension Plan – <i>Cont'd</i></p> <p>37, 1979, c. 54; 1994, c. 12; 1997, c. 63 37.1, 1995, c. 1 37.2, 1997, c. 19 37.3, 1997, c. 19 39, 1994, c. 12; 1997, c. 63 40, 1987, c. 14 40.1, 1987, c. 14 40.2, 1987, c. 14 40.3, 1987, c. 14; 1994, c. 12; 1997, c. 63 41, 1993, c. 15; 1997, c. 73 42, 1997, c. 73 43, 1993, c. 15; 1997, c. 73 44, 1997, c. 73 44.1, 1986, c. 59; 1991, c. 25; 1993, c. 15; 1996, c. 47; 1997, c. 73 45, 1983, c. 12; 1985, c. 25; 1988, c. 4; 1993, c. 15; 1993, c. 64; 1995, c. 1; 1997, c. 19; 1997, c. 73; 1997, c. 85; 2003, c. 2 47, 1985, c. 25; 2001, c. 51 48, 1983, c. 12; 1993, c. 15; 1997, c. 73 50, 1983, c. 43; 1985, c. 25; 1986, c. 59; 1993, c. 15; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1997, c. 85 50.0.1, 1999, c. 83; 2001, c. 53 50.1, 1991, c. 8; 1992, c. 1; 1993, c. 15; 1995, c. 1; 1997, c. 85 51, 1986, c. 59; 1993, c. 15; 1997, c. 73 51.1, 1983, c. 12; Ab. 1988, c. 4 52, 1993, c. 15 52.1, 1981, c. 24; 1982, c. 56; 1993, c. 15; 1999, c. 40; 2001, c. 53 53, 1986, c. 59; 1993, c. 15 54, 1993, c. 15 55, 1993, c. 15; 1997, c. 73 56, 1986, c. 59; 1993, c. 15 57, 1993, c. 15; 1997, c. 73 58, 1986, c. 59; 1993, c. 15 59, 1991, c. 8; 1993, c. 15; 1999, c. 65 59.1, 1997, c. 85; 1998, c. 16 61, 1997, c. 73 63, 1988, c. 4; 1991, c. 67; 1995, c. 63 64, 1993, c. 15; 1997, c. 73; 1998, c. 16; 1999, c. 40 65, 1993, c. 15; 2001, c. 53 66, 1993, c. 15; 1996, c. 31; 1997, c. 86; 1999, c. 83 67, 1993, c. 15; 1997, c. 73 68, 1992, c. 31; 1993, c. 15; 1995, c. 1; 1995, c. 36; 2004, c. 4 69, 1993, c. 15; 2004, c. 4 71, 1993, c. 15; 1997, c. 73 72, 1993, c. 15 73, 1997, c. 73 74, 1993, c. 15; 2003, c. 9 75, 1993, c. 15 76, 1993, c. 15; 1993, c. 64; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1997, c. 85 77, 1993, c. 15 78, 1993, c. 15 78.1, 1981, c. 24; 1993, c. 15; 1997, c. 73 79, 1993, c. 15 80, 1988, c. 4 81, 1990, c. 85; 1992, c. 21; 1993, c. 15; 1994, c. 23; 1996, c. 2; 1997, c. 3; 2000, c. 56 82.1, 1997, c. 14 83, 1990, c. 4 84, 1990, c. 4; 1992, c. 61; 2003, c. 2 85, 1990, c. 4; 1993, c. 15; 2000, c. 25 86, 1982, c. 17; 1993, c. 15 87, Ab. 1993, c. 15 88, 1985, c. 4; Ab. 1993, c. 15</p>

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Reference	Title Amendments
c. R-9	<p>Act respecting the Québec Pension Plan – <i>Cont'd</i></p> <p>88.1, 1985, c. 4; Ab. 1993, c. 15 88.2, 1985, c. 4; Ab. 1993, c. 15 89, Ab. 1993, c. 15 90, Ab. 1993, c. 15 91, 1985, c. 4; 1993, c. 15; 1999, c. 14; 2002, c. 6 91.1, 1985, c. 4; 1993, c. 15; 1997, c. 73; 1999, c. 14 91.2, 2002, c. 52 92, Ab. 1993, c. 15 93, Ab. 1993, c. 15 94, Ab. 1997, c. 73 95, 1983, c. 12; 1993, c. 15; 2002, c. 52 95.1, 1993, c. 15 95.2, 1993, c. 15 95.3, 1993, c. 15 95.4, 1997, c. 73 96, 1983, c. 12; 1985, c. 4; 1989, c. 55; 1993, c. 15; 1997, c. 73 96.1, 1985, c. 6 96.2, 1985, c. 6; 1993, c. 15 96.3, 1985, c. 6; 1993, c. 15; 1997, c. 73 96.4, 1985, c. 6; Ab. 1993, c. 15 97, 1993, c. 15; Ab. 1997, c. 73 98, 1986, c. 59; 1993, c. 15; 1997, c. 73 99, 1993, c. 15; 1997, c. 73 99.1, 1985, c. 6; Ab. 1993, c. 15 100, Ab. 1997, c. 73 101, 1983, c. 12; 1985, c. 4; 1985, c. 6; 1993, c. 15; 1997, c. 57 102, Ab. 1997, c. 73 102.1, 1989, c. 55; 1993, c. 15; 1996, c. 15; 1997, c. 73; 2002, c. 6 102.2, 1989, c. 55; 2002, c. 6 102.3, 1989, c. 55; 1993, c. 15; 1996, c. 15; 2002, c. 6 102.3.1, 1989, c. 55; 1993, c. 15; 2002, c. 6 102.4, 1985, c. 6; 1989, c. 55; 1993, c. 15 102.4.1, 1996, c. 15 102.5, 1989, c. 55; 1997, c. 73; 2002, c. 6 102.6, 1985, c. 4; 1989, c. 55; 1997, c. 73; 2002, c. 6 102.7, 1979, c. 54; 1989, c. 55; 1997, c. 73 102.7.1, 1989, c. 55; 1993, c. 15 102.8, 1989, c. 55; 2002, c. 6 102.8.1, 1989, c. 55 102.10, 1997, c. 73 102.10.1, 1989, c. 55; 2002, c. 6 102.10.2, 1996, c. 15 102.10.3, 1997, c. 73; 1999, c. 14; 2002, c. 6 102.10.4, 1997, c. 73; 2002, c. 6 102.10.5, 1997, c. 73; 2002, c. 6 102.10.6, 1997, c. 73 102.10.7, 1997, c. 73 102.10.8, 1997, c. 73 102.10.9, 1997, c. 73 102.10.10, 1997, c. 73 102.11, Ab. 1993, c. 15 102.12, Ab. 1993, c. 15 103, 1983, c. 12; 1993, c. 15; 1997, c. 57; Ab. 1997, c. 73 104, 1983, c. 12; 1993, c. 15; Ab. 1997, c. 73 105, 1983, c. 12; 1993, c. 15 105.1, 1989, c. 15; 1995, c. 55 105.2, 1993, c. 15; 1997, c. 73 106, 1993, c. 15; 1997, c. 73 106.1, 1983, c. 12; 1993, c. 15; 1997, c. 73 106.2, 1983, c. 12 106.3, 1993, c. 15; 1997, c. 73</p>

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Reference	Title Amendments
c. R-9	<p>Act respecting the Québec Pension Plan – <i>Cont'd</i></p> <p> 107, 1993, c. 15 107.1, 1997, c. 73 108, 1983, c. 12; 1993, c. 15 108.1, 1983, c. 12 108.2, 1983, c. 12 108.3, 1983, c. 12; 1989, c. 42 108.4, 1983, c. 12; 1989, c. 42 109, Ab. 1983, c. 12 110, Ab. 1983, c. 12 111, Ab. 1983, c. 12 112, Ab. 1983, c. 12 113, Ab. 1983, c. 12 114, 1993, c. 15; 2002, c. 6 115, 1983, c. 12; Ab. 1993, c. 15 116.1, 1997, c. 73 116.2, 1997, c. 73 116.3, 1997, c. 73 116.4, 1997, c. 73 116.5, 1997, c. 73 116.6, 1997, c. 73 117, 1997, c. 73 118, 1993, c. 15 119, 1993, c. 15 119.1, 1985, c. 4 120, 1983, c. 12; 1997, c. 73 120.1, 1983, c. 12 120.2, 1997, c. 73 121, 1993, c. 15; Ab. 1997, c. 73 122, Ab. 1993, c. 15 123, 1993, c. 15; 1997, c. 73 124, 1983, c. 12; 1993, c. 15 125, Ab. 1997, c. 73 126, 1993, c. 15; Ab. 1997, c. 73 127, 1993, c. 15 128, 1983, c. 12; 1993, c. 15; 1997, c. 73 129, 1983, c. 12; 1985, c. 4; 1989, c. 42; 1993, c. 15; Ab. 1997, c. 73 130, Ab. 1997, c. 73 131, 1993, c. 15; Ab. 1997, c. 73 132, 1979, c. 54; 1983, c. 12; 1993, c. 15 132.1, 1985, c. 4; Ab. 1993, c. 15 133, 1983, c. 12; 1993, c. 15; 1997, c. 73 133.1, 1993, c. 15 134, 1993, c. 15; 1997, c. 73 134.1, 1983, c. 12; Ab. 1993, c. 15 134.2, 1983, c. 12; Ab. 1993, c. 15 134.3, 1983, c. 12; 1985, c. 4; Ab. 1993, c. 15 134.4, 1983, c. 12; 1983, c. 54; Ab. 1993, c. 15 135, 1983, c. 12; 1985, c. 4; 1993, c. 15; 1997, c. 73 136, Ab. 1989, c. 42; 1993, c. 15; 1997, c. 73 137, 1993, c. 15; 1997, c. 73 137.1, 1983, c. 12; 1985, c. 4; Ab. 1993, c. 15 138, 1993, c. 15 139, 1985, c. 4; 1989, c. 15; 1993, c. 15 139.1, 1985, c. 4; 1993, c. 15; 1997, c. 73 139.2, 1985, c. 4; 1989, c. 15; 1993, c. 15; 1997, c. 73 140, 1985, c. 4; 1993, c. 15 142.1, 1993, c. 15 143.0.1, 1993, c. 15; 1997, c. 73 143.0.2, 1997, c. 73 143.1, 1985, c. 4 143.2, 1985, c. 4 </p>

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Reference	Title Amendments
c. R-9	<p>Act respecting the Québec Pension Plan – <i>Cont'd</i></p> <p>144, 1985, c. 4; 1989, c. 42; 1999, c. 40 145, 1988, c. 51; 1993, c. 72; 1994, c. 12; 1997, c. 63; 1997, c. 73; 1998, c. 36 145.1, 1993, c. 72 146, 1999, c. 40 147, 1993, c. 15 148, 1993, c. 15; 1995, c. 55; 1997, c. 73 149, 1993, c. 15 150, 1993, c. 15; 1997, c. 43 151, 1993, c. 15; 1997, c. 43 152, 1993, c. 15 153, Ab. 1993, c. 15 154, Ab. 1993, c. 15 155, Ab. 1993, c. 15 156, Ab. 1989, c. 42 156.1, 1985, c. 4 157, 1979, c. 54; Ab. 1989, c. 42 157.1, 1983, c. 12; 1985, c. 4; 1989, c. 42; 1997, c. 73 158.1, 1983, c. 12; 1997, c. 73 158.2, 1989, c. 42; 1993, c. 15; 1997, c. 73 158.3, 1993, c. 15; 1997, c. 73; 1999, c. 14; 2002, c. 6 158.4, 1993, c. 15 158.5, 1993, c. 15; 1997, c. 73 158.6, 1993, c. 15; 1997, c. 73; 2002, c. 6 158.7, 1993, c. 15; 1997, c. 73 158.8, 1993, c. 15; 1997, c. 73; 2002, c. 6 159, Ab. 1989, c. 42 160, Ab. 1989, c. 42 161, Ab. 1989, c. 42 162, Ab. 1989, c. 42 163, Ab. 1989, c. 42 164, Ab. 1989, c. 42 164.1, 1983, c. 12; 1989, c. 42 165.1, 1985, c. 6; Ab. 1993, c. 15 166, 1983, c. 12; 1993, c. 15 167, Ab. 1993, c. 15 168, 1993, c. 15; 1997, c. 73 169, 1993, c. 15; 1997, c. 73 170, 1989, c. 42; 1993, c. 15 172, 1982, c. 17; 1993, c. 15 173, 1982, c. 17; 1985, c. 4 174, 1982, c. 17; 1985, c. 4; 1993, c. 15 175, 1993, c. 15; 1997, c. 73 176, 1997, c. 73 177.1, 1993, c. 15; 1997, c. 73 179, 1993, c. 15 180, 1993, c. 15 180.1, 1997, c. 73 180.2, 1993, c. 15; 1997, c. 73 180.3, 1995, c. 55 181, Ab. 1991, c. 13 182, Ab. 1991, c. 13 183, Ab. 1991, c. 13 184, 1991, c. 13; 1993, c. 15; 1995, c. 63; 1997, c. 85 185, 1997, c. 73 186, 1989, c. 55; 1993, c. 15; 1997, c. 43 187, 1993, c. 15; 1997, c. 43 188, 1993, c. 15; 1997, c. 43 189, 1985, c. 4; 1997, c. 43 190, Ab. 1993, c. 15 191, 1993, c. 15 192, 1987, c. 68; 1993, c. 15; 1997, c. 73</p>

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Reference	Title Amendments
c. R-9	<p>Act respecting the Québec Pension Plan – <i>Cont'd</i></p> <p>193, 1987, c. 68; 1993, c. 15 194, 1979, c. 54; 1989, c. 55; 1993, c. 15; 1996, c. 31; 1997, c. 73 194.1, 1997, c. 73 195, 1993, c. 15 195.1, 1997, c. 19 200, 1993, c. 15 203, 1992, c. 57; 1993, c. 15 206, 1997, c. 73 207, 1987, c. 68; 1997, c. 73 208, 1986, c. 95 211, 1987, c. 68; 1993, c. 15 214, 1990, c. 57; 1993, c. 15; 2002, c. 5 216, 1986, c. 59; 1993, c. 15; 1997, c. 73 218, 1985, c. 4; 1994, c. 12; 1997, c. 63 218.1, 1997, c. 73 219, 1983, c. 12; 1985, c. 4; 1989, c. 42; 1989, c. 55; 1993, c. 15; 1993, c. 72; 1996, c. 15; 1997, c. 19; 1997, c. 73; 2002, c. 6; 2002, c. 52 220, 1985, c. 4; 1993, c. 15 222, Ab. 1991, c. 13 223, 1987, c. 68 224, 1992, c. 61; 1997, c. 73 225, 1990, c. 4; 1992, c. 61 226, 1990, c. 4; Ab. 1992, c. 61 227, 1990, c. 4; Ab. 1992, c. 61 228, 1994, c. 12; 1997, c. 63 229, 1988, c. 51; 1993, c. 15; 1994, c. 12; 1997, c. 63; 1998, c. 36 230, 1994, c. 12; 1997, c. 63 231, 1988, c. 51; 1998, c. 36</p>
c. R-9.1	<p>Act respecting the Pension Plan of Certain Teachers</p> <p>2, 1987, c. 47; 1987, c. 107; 1988, c. 82; 2001, c. 31; 2004, c. 39 3, 1987, c. 47; 1987, c. 107; 1993, c. 74 4, 1987, c. 47; 1988, c. 82; 1995, c. 70; 2002, c. 30 4.1, 1988, c. 82; 1997, c. 50 5, 1987, c. 47; 1990, c. 32 6, 1987, c. 107; 1990, c. 87 7, 1987, c. 107; 1990, c. 87; 2001, c. 31 8, 1987, c. 47; 1989, c. 73; 1995, c. 70; 1997, c. 50; 2001, c. 31 8.1, 2000, c. 32; 2001, c. 31 9, 1987, c. 47; 1987, c. 107; 1988, c. 82 10, 1987, c. 47; 2001, c. 31 11, 1987, c. 47 12, 2001, c. 31 13, 1987, c. 47; 1987, c. 107 16, 1987, c. 47; 1990, c. 87; 1992, c. 67; 2001, c. 31 17, 1988, c. 82; 1990, c. 87; 1991, c. 77; 1997, c. 50 18, 1987, c. 47; 1987, c. 107; 1995, c. 46; 2004, c. 39 19, 1987, c. 47; 1990, c. 87; 1991, c. 77; 1992, c. 67; 1997, c. 50 20, 1987, c. 107; 1991, c. 77 21, 2001, c. 31 22, 1991, c. 77; 2001, c. 31 23, 1991, c. 77; 1997, c. 50 24, 1987, c. 66; 1997, c. 50; 2002, c. 79 25, 1987, c. 47; 1990, c. 87 27.1, 1997, c. 50 28, 1991, c. 77; 1992, c. 67; 1997, c. 50 29, 1987, c. 47; 1987, c. 66; 1988, c. 82; 2001, c. 31 30, 1987, c. 66 30.1, 1987, c. 66 31, 1992, c. 67; 1994, c. 20; 1999, c. 73</p>

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Reference	Title Amendments
c. R-9.1	<p>Act respecting the Pension Plan of Certain Teachers – <i>Cont'd</i></p> <p>32, 1988, c. 82 33, 1988, c. 82; 1999, c. 14; 2000, c. 32; 2002, c. 6 34, 1987, c. 107; 1988, c. 82; 1990, c. 87 34.1, 1990, c. 87; 2004, c. 39 34.1.1, 2002, c. 30; 2004, c. 39 34.1.2, 2002, c. 30 34.2, 1990, c. 87; 2004, c. 39 34.3, 1990, c. 87; 2004, c. 39 34.4, 1990, c. 87 34.5, 1990, c. 87 34.6, 1990, c. 87 34.7, 1990, c. 87; 2004, c. 39 34.8, 1990, c. 87; 2001, c. 31 34.9, 1990, c. 87; 2004, c. 39 34.10, 1990, c. 87 34.11, 1990, c. 87; 2004, c. 39 34.12, 1990, c. 87; 2001, c. 31; 2004, c. 39 34.13, 1990, c. 87; 2004, c. 39 34.14, 1990, c. 87; 2004, c. 39 34.15, 1990, c. 87; 2001, c. 31 34.16, 1990, c. 87; 2001, c. 31; 2004, c. 39 34.17, 1990, c. 87; 2001, c. 31 35, 1990, c. 87 35.1, 1997, c. 50 35.2, 1997, c. 50 35.3, 1997, c. 50 35.4, 1997, c. 50 35.5, 1997, c. 50 35.6, 1997, c. 50 35.7, 1997, c. 50; 1997, c. 71 35.8, 1997, c. 50 35.9, 2000, c. 32 36, 1987, c. 47 37, 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 87; 2001, c. 31 37.1, 2002, c. 30 38, 1987, c. 47; 1988, c. 82 39, 1987, c. 47; 2001, c. 31 41.1, 1990, c. 5; 1995, c. 70; 2002, c. 6 41.2, 1990, c. 5; 1995, c. 70; 2002, c. 6 41.3, 1990, c. 5 41.4, 1990, c. 5 41.5, 1990, c. 5 41.6, 1990, c. 5 41.7, 1990, c. 5 41.8, 1990, c. 5; 1992, c. 67; 2000, c. 32; 2004, c. 39 43, 1987, c. 47; 1987, c. 66; 1988, c. 82 44, 1990, c. 87 44.1, 1987, c. 66 45, 1987, c. 47; 1988, c. 82 48, 1987, c. 66 49, 1987, c. 66 50, 1987, c. 66 51, 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 87; 2001, c. 31 52, 1987, c. 66; 1990, c. 87 53, 1987, c. 107 54, 1987, c. 107; 1989, c. 73; 2001, c. 31 56, 1996, c. 53 57, 1987, c. 47 58, 2001, c. 31 59, 1997, c. 50</p>

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Reference	Title Amendments
c. R-9.1	<p>Act respecting the Pension Plan of Certain Teachers – <i>Cont'd</i></p> <p>59.1, 1990, c. 87; 1991, c. 77; 1992, c. 67; 1993, c. 41; 1993, c. 74; 1994, c. 20; 2004, c. 39</p> <p>59.1.1, 1993, c. 74; 2002, c. 30; 2004, c. 39</p> <p>59.2, 1992, c. 67; 2004, c. 39</p> <p>59.3, 1992, c. 67</p> <p>61.1, 1988, c. 82</p> <p>62, 1991, c. 14; 1996, c. 10; 2001, c. 31; 2004, c. 39</p>
c. R-9.2	<p>Act respecting the Pension Plan of Peace Officers in Correctional Services</p> <p>Title, 1990, c. 87</p> <p>1, 1990, c. 87; 2004, c. 39</p> <p>1.1, 1991, c. 77; 1992, c. 16; 1992, c. 67; 2004, c. 39</p> <p>2, 1988, c. 82; 1991, c. 14; 1991, c. 77; 1992, c. 67; 2001, c. 31; 2004, c. 39</p> <p>3, 1995, c. 70; 2004, c. 39</p> <p>4, 1990, c. 87; 2004, c. 39</p> <p>4.1, 1990, c. 87; 2004, c. 39</p> <p>5, 2004, c. 39</p> <p>5.0.1, 1995, c. 70; 2004, c. 39</p> <p>5.1, 1992, c. 67; 1995, c. 70; 2004, c. 39</p> <p>6, 2004, c. 39</p> <p>7, 1991, c. 77; 1992, c. 67; 1997, c. 71; 2004, c. 39</p> <p>8, 1988, c. 82; 1991, c. 77; 1997, c. 71; 2004, c. 39</p> <p>8.1, 2004, c. 39</p> <p>8.2, 2004, c. 39</p> <p>8.3, 2004, c. 39</p> <p>8.4, 2004, c. 39</p> <p>8.5, 2004, c. 39</p> <p>8.6, 2004, c. 39</p> <p>8.7, 2004, c. 39</p> <p>8.8, 2004, c. 39</p> <p>9, 1988, c. 82; 1991, c. 77</p> <p>10, Ab. 1988, c. 82</p> <p>11, 1988, c. 82; 1990, c. 32</p> <p>13, 1988, c. 82</p> <p>14, 1988, c. 82; 1991, c. 77; 1995, c. 46; 2004, c. 39</p> <p>14.1, 1991, c. 77; 1992, c. 67; 2004, c. 39</p> <p>14.2, 2004, c. 39</p> <p>15, 1997, c. 71; 2004, c. 39</p> <p>16, 2004, c. 39</p> <p>17, 1992, c. 16; 2002, c. 30; 2004, c. 39</p> <p>17.1, 2002, c. 30; 2004, c. 39</p> <p>17.2, 2002, c. 30; 2004, c. 39</p> <p>18, 1988, c. 82; 1990, c. 87; 1991, c. 77; 2004, c. 39</p> <p>19, 1988, c. 82; 2004, c. 39</p> <p>20, 1988, c. 82; 2001, c. 31; 2004, c. 39</p> <p>21, 2002, c. 30; 2004, c. 39</p> <p>22, 2001, c. 31; 2004, c. 39</p> <p>23, 1991, c. 77; 1992, c. 16; 2004, c. 39</p> <p>24, 1988, c. 82; 1990, c. 87; 1991, c. 77; 1992, c. 16; 1992, c. 67; 2004, c. 39</p> <p>24.1, 1990, c. 87; 1997, c. 50; 2002, c. 30; 2004, c. 39</p> <p>25, 2002, c. 30; 2004, c. 39</p> <p>26, 1990, c. 87; 2002, c. 30; 2004, c. 39</p> <p>27, 1988, c. 82; 2001, c. 31; 2004, c. 39</p> <p>28, 2004, c. 39</p> <p>29, 1988, c. 82; 1990, c. 87; 1992, c. 67; 2004, c. 39</p> <p>30, 1990, c. 87; 1992, c. 67; 1997, c. 50; 2002, c. 30; 2004, c. 39</p> <p>31, 2001, c. 31; 2004, c. 39</p> <p>32, 1990, c. 87; 1991, c. 14; 2004, c. 39</p> <p>32.1, 1988, c. 82; 2004, c. 39</p> <p>33, 1990, c. 87; 2002, c. 30; 2004, c. 39</p>

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Reference	Title Amendments
c. R-9.2	<p>Act respecting the Pension Plan of Peace Officers in Correctional Services – <i>Cont'd</i></p> <p>34, 2004, c. 39 35, 1988, c. 82; 1993, c. 41; 2004, c. 39 36, 1990, c. 87; 2004, c. 39 37, 2001, c. 31; 2004, c. 39 38, 2004, c. 39 39, 1991, c. 77; 1992, c. 16; 2004, c. 39 40, 1990, c. 87; 2002, c. 30; 2004, c. 39 41, 2004, c. 39 41.1, 2002, c. 30; 2004, c. 39 41.2, 2002, c. 30; 2004, c. 39 41.3, 2002, c. 30; 2004, c. 39 41.4, 2002, c. 30; 2004, c. 39 41.5, 2002, c. 30; 2004, c. 39 41.6, 2002, c. 30; 2004, c. 39 41.7, 2004, c. 39 41.8, 2004, c. 39 41.9, 2004, c. 39 41.10, 2004, c. 39 41.11, 2004, c. 39 41.12, 2004, c. 39 41.13, 2004, c. 39 41.14, 2004, c. 39 42, 1988, c. 82; 1996, c. 53; 2002, c. 30; 2004, c. 39 42.0.1, 2004, c. 39 42.1, 1995, c. 70 42.2, 2004, c. 39 42.3, 2004, c. 39 43.1, 1995, c. 70 43.2, 2004, c. 39 44, 1996, c. 53; 1997, c. 71; 2002, c. 30; 2004, c. 39 45, 1991, c. 77; 1996, c. 53; 1997, c. 71 45.1, 1996, c. 53 46, 1988, c. 82; 1991, c. 77; 1996, c. 53; 2004, c. 39 46.1, 1992, c. 67; 2004, c. 39 47, 1988, c. 82; 1991, c. 77; Ab. 1992, c. 67 48, 1990, c. 87; 2004, c. 39 49, 1992, c. 67 50, 1997, c. 71; 2002, c. 30 51, 1993, c. 41; 1995, c. 70; 1996, c. 53; 1997, c. 71 52, 1991, c. 14 52.1, 1996, c. 53; 2002, c. 30 53, 1991, c. 77; 1997, c. 71 55, 1992, c. 67; 1999, c. 73 56, 1988, c. 82; 2004, c. 39 56.1, 1996, c. 53 57, 1991, c. 77; 1992, c. 16; 2000, c. 32; 2004, c. 39 58, 1988, c. 82; 1999, c. 14; 2000, c. 32; 2002, c. 6 59, 1990, c. 5; 2004, c. 39 60, 1990, c. 5 62, 1990, c. 5; 2002, c. 30 63, 1992, c. 9; 1993, c. 41; 1996, c. 53 64, 1992, c. 9; 1993, c. 41 66.1, 1996, c. 53; 2004, c. 39 66.2, 1996, c. 53; 2004, c. 39 66.3, 1996, c. 53 66.4, 2002, c. 30 66.5, 2002, c. 30 66.6, 2002, c. 30 66.7, 2002, c. 30 66.8, 2002, c. 30 66.9, 2002, c. 30</p>

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Reference	Title Amendments
c. R-9.2	<p>Act respecting the Pension Plan of Peace Officers in Correctional Services – <i>Cont'd</i></p> <p>67, 1988, c. 82; 1990, c. 5; 2004, c. 39 68, 1988, c. 82; 1990, c. 5; 2004, c. 39 68.1, 1988, c. 82 69, 1988, c. 82 70, 1990, c. 5; 2004, c. 39 70.1, 2002, c. 30; 2004, c. 39 70.2, 2002, c. 30 71, 2001, c. 31; 2004, c. 39 72, 2002, c. 30; 2004, c. 39 73, 2004, c. 39 74, 2002, c. 30; 2004, c. 39 74.1, 2002, c. 30; 2004, c. 39 74.2, 2002, c. 30 74.3, 2002, c. 30 74.4, 2002, c. 30 74.5, 2002, c. 30; 2004, c. 39 74.6, 2002, c. 30; 2004, c. 39 74.7, 2002, c. 30; 2004, c. 39 74.8, 2002, c. 30; 2004, c. 39 75, 1991, c. 14; 1991, c. 77; 1996, c. 53; 1997, c. 71; 2001, c. 31; 2002, c. 30; 2004, c. 39 76.1, 1991, c. 77 77, 1988, c. 82 79, 1988, c. 82; 2004, c. 39 80, 1988, c. 82 82, 1991, c. 14; 1996, c. 53; 2001, c. 31; 2002, c. 30 84, 1988, c. 82; 2004, c. 39 86, 2004, c. 39 87, 1990, c. 32 88, 1991, c. 77; 1997, c. 71 89, 1991, c. 77; 2004, c. 39 91, 2004, c. 39 94, 2004, c. 39 95, 1991, c. 77; 1997, c. 71 97, 1991, c. 77; 1997, c. 71 98.1, 2002, c. 30; 2004, c. 39 98.2, 2002, c. 30; 2004, c. 39 99, 2001, c. 31; 2004, c. 39 100, 2002, c. 30 101, 1997, c. 71 102, 1992, c. 67; 2004, c. 39 103, 1991, c. 14 104, 1988, c. 82; 2001, c. 31 105, Ab. 1988, c. 82 106, 1988, c. 82; 2004, c. 39 107, 2004, c. 39 108, Ab. 1988, c. 82; 2004, c. 39 109, 1988, c. 82; 2001, c. 31; 2004, c. 39 110, 2001, c. 31; 2004, c. 39 111, 1988, c. 82; 2004, c. 39 112, 1988, c. 82; 2001, c. 31; 2002, c. 30; 2004, c. 39 113, 1988, c. 82; 2001, c. 31; 2004, c. 39 114, Ab. 1988, c. 82 115, 2002, c. 30; 2004, c. 39 116, 1988, c. 82; 2001, c. 31; 2004, c. 39 117, 2004, c. 39 118, 2004, c. 39 119, 1988, c. 82; 2001, c. 31; 2004, c. 39 120, 1988, c. 82; 2004, c. 39 121, 1988, c. 82; 2004, c. 39 122, 2004, c. 39</p>

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Reference	Title Amendments
c. R-9.2	<p>Act respecting the Pension Plan of Peace Officers in Correctional Services – <i>Cont'd</i></p> <p>123, 1988, c. 82; 2004, c. 39 124, 1991, c. 77; 1997, c. 71; 2004, c. 39 125, 2004, c. 39 125.1, 1990, c. 5; 1995, c. 70; 2002, c. 6 125.2, 1990, c. 5; 1995, c. 70; 2002, c. 6 125.3, 1990, c. 5 125.4, 1990, c. 5 125.5, 1990, c. 5 125.6, 1990, c. 5 125.7, 1990, c. 5 126, 1991, c. 14; 2004, c. 39 127, 2002, c. 30 128, 2004, c. 39 130, 1988, c. 82; 1990, c. 5; 1991, c. 14; 1991, c. 77; 1992, c. 16; 1992, c. 67; 1996, c. 53; 2002, c. 30; 2004, c. 39 132, 1997, c. 71; 2004, c. 39 132.1, 1990, c. 87; 1991, c. 77; 1992, c. 67; 1993, c. 41; 1993, c. 74; 1994, c. 20; 2002, c. 30; 2004, c. 39 132.1.1, 1993, c. 74; 1997, c. 43; 2004, c. 39 132.2, 1992, c. 67; 2004, c. 39 132.3, 1992, c. 67; 2004, c. 39 133, 1992, c. 67; 2004, c. 39 134, 1996, c. 53 135, 1991, c. 77; 1992, c. 16; 2004, c. 39 136, 2004, c. 39 136.1, 2001, c. 31; 2004, c. 39 137, 2002, c. 30; 2004, c. 39 138, 2002, c. 30; 2004, c. 39 138.1, 2001, c. 31; 2004, c. 39 139, 1991, c. 77; 1992, c. 16; 2004, c. 39 140, 1997, c. 43; 2000, c. 32; 2004, c. 39 141, 1993, c. 74; 1994, c. 20; 1995, c. 70; 1997, c. 43 142, 1994, c. 20; 1997, c. 43 143, 1994, c. 20; 2004, c. 39 143.1, 2004, c. 39 143.2, 2004, c. 39 143.3, 2004, c. 39 143.4, 2004, c. 39 143.5, 2004, c. 39 143.6, 2004, c. 39 143.7, 2004, c. 39 143.8, 2004, c. 39 143.9, 2004, c. 39 143.10, 2004, c. 39 143.11, 2004, c. 39 143.12, 2004, c. 39 143.13, 2004, c. 39 143.14, 2004, c. 39 143.15, 2004, c. 39 143.16, 2004, c. 39 143.17, 2004, c. 39 143.18, 2004, c. 39 143.19, 2004, c. 39 143.20, 2004, c. 39 143.21, 2004, c. 39 143.22, 2004, c. 39 143.23, 2004, c. 39 143.24, 2004, c. 39 143.25, 2004, c. 39 143.26, 2004, c. 39 143.27, 2004, c. 39</p>

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Reference	Title Amendments
c. R-9.2	<p>Act respecting the Pension Plan of Peace Officers in Correctional Services – <i>Cont'd</i></p> <p>143.28, 2004, c. 39 143.29, 2004, c. 39 144, 2004, c. 39 147.1, 1988, c. 82 147.2, 1988, c. 82 147.3, 1988, c. 82 147.4, 1988, c. 82 147.5, 2004, c. 39 147.6, 2004, c. 39 147.7, 2004, c. 39 147.8, 2004, c. 39 147.9, 2004, c. 39 147.10, 2004, c. 39 Sched. I, 2004, c. 39</p>
c. R-9.3	<p>Act respecting the Pension Plan of Elected Municipal Officers</p> <p>1, 2001, c. 25 2, 2001, c. 25 3, 2001, c. 25 4, 2001, c. 25 5, 2001, c. 25 6, 2001, c. 25 7, 2001, c. 25 8, 2001, c. 25 8.1, 2001, c. 25 8.2, 2001, c. 25 9, 1989, c. 75; 1991, c. 78; 1997, c. 71 11, 2001, c. 25 17, 1991, c. 78 18, 1990, c. 85; 1997, c. 44; 1999, c. 40; 2000, c. 56 20, 1989, c. 75 22, 1989, c. 56 23, 1989, c. 75; 1991, c. 78 26, 2001, c. 68 27, 1991, c. 78 27.1, 2001, c. 68; 2002, c. 37 28, 1991, c. 78; 1997, c. 71 29, 1989, c. 75; 1991, c. 78 32, Ab. 1991, c. 78 33, Ab. 1991, c. 78 34, Ab. 1991, c. 78 36, 1991, c. 78; 1997, c. 71; 2003, c. 19; 2004, c. 20 38, 1990, c. 87 39, 1991, c. 78; 1997, c. 71 40, 1991, c. 78; 1997, c. 71 41, 1992, c. 67 43, 1989, c. 75 44, 1989, c. 75; 1999, c. 14; 2002, c. 6 45, 1989, c. 75 47, 1991, c. 78; 2003, c. 19 48, 1989, c. 75; 1990, c. 5; 1991, c. 78 49, 1989, c. 75; 1990, c. 5 52, 1991, c. 78 53, 1991, c. 78 54.1, 1991, c. 78 55, 1989, c. 75 56, 1989, c. 75 56.1, 1989, c. 75 57, 1989, c. 75; 1991, c. 78 58, 1989, c. 75</p>

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Reference	Title Amendments
c. R-9.3	<p>Act respecting the Pension Plan of Elected Municipal Officers – <i>Cont'd</i></p> <p> 59, 1989, c. 75 59.1, 1989, c. 75 59.2, 1989, c. 75 60, 1989, c. 75 63.0.1, 2001, c. 25; 2001, c. 68 63.0.2, 2001, c. 25 63.0.3, 2001, c. 25 63.0.4, 2001, c. 25 63.0.5, 2001, c. 68 63.0.6, 2001, c. 68 63.0.7, 2001, c. 68; 2002, c. 37 63.0.8, 2001, c. 68 63.0.9, 2001, c. 68 63.0.10, 2001, c. 68 63.1, 1990, c. 5; 1995, c. 70; 2002, c. 6 63.2, 1990, c. 5; 1995, c. 70; 2002, c. 6 63.3, 1990, c. 5 63.4, 1990, c. 5 63.5, 1990, c. 5 63.6, 1990, c. 5 63.7, 1990, c. 5 64, 2001, c. 25 67, 2001, c. 68 67.1, 2001, c. 68; 2003, c. 19 67.2, 2001, c. 68 67.3, 2004, c. 29 70.1, 2001, c. 25 70.2, 2001, c. 25 70.3, 2001, c. 25 70.4, 2001, c. 25 70.5, 2001, c. 25 70.6, 2001, c. 25 70.7, 2001, c. 25 70.8, 2001, c. 25 70.9, 2001, c. 25 70.10, 2001, c. 25 72, 1997, c. 43; 1999, c. 90; 2001, c. 25; 2003, c. 19 73, 1997, c. 43 74, 1997, c. 43; 2004, c. 20 74.1, 2004, c. 20 74.2, 2004, c. 20 74.3, 2004, c. 20 75, 1990, c. 5; 2001, c. 25; 2001, c. 68 76, 1999, c. 43; 2003, c. 19 76.1, 2001, c. 25; 2001, c. 68; 2002, c. 37 76.2, 2001, c. 25; 2001, c. 68 76.3, 2001, c. 25 76.4, 2001, c. 25; 2001, c. 68; 2002, c. 77 76.5, 2001, c. 25; 2001, c. 68 76.6, 2001, c. 25; 2001, c. 68 78, 1989, c. 75 80, 1991, c. 78; 1997, c. 71 80.1, 2001, c. 68 80.2, 2001, c. 68 82, 1999, c. 43; 2003, c. 19 </p>
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan</p> <p> 1, 1983, c. 24; 1987, c. 47 2, 1983, c. 24; 1983, c. 55; 1986, c. 44; 1990, c. 87; 1995, c. 46; 2001, c. 31; 2004, c. 39 </p>

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Reference	Title Amendments
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan – <i>Cont'd</i></p> <p>2.0.1, Ab. 1983, c. 24 2.1, Ab. 1983, c. 24 3, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1991, c. 14; 1995, c. 70; 2001, c. 31; 2002, c. 30 3.1, 1988, c. 82 3.2, 2001, c. 31 3.3, 2001, c. 31 4, 1983, c. 24; 1983, c. 55; 1987, c. 47; 1987, c. 107; 1991, c. 77; 1997, c. 50; 2001, c. 31; 2004, c. 39 5, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77; 1997, c. 50 6, 1983, c. 24; 1987, c. 47; 2001, c. 31 7, 1983, c. 24; 1987, c. 47; 2001, c. 31 8, 1983, c. 24; 2001, c. 31 9, 1983, c. 24; 1987, c. 47; 1987, c. 85 10, 1983, c. 24; 1987, c. 47; 1987, c. 85; 1995, c. 46; 2001, c. 31 10.0.1, 1991, c. 14; 1997, c. 71; 2001, c. 31 10.1, 1987, c. 47; 1990, c. 5; 1990, c. 32; 1991, c. 77; 1992, c. 67; 1995, c. 13; Ab. 2001, c. 31 10.2, 1992, c. 16; 1995, c. 70; 2001, c. 31 11, 1983, c. 24; 1987, c. 47; 2001, c. 31 12, 1983, c. 24; 1987, c. 47 13, 1983, c. 24; 1987, c. 47; 1990, c. 32 14, 1983, c. 24; 1988, c. 82; 1991, c. 77 15, 1983, c. 24; 1985, c. 18; Ab. 1988, c. 82 16, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 32 16.1, 1986, c. 44; 1987, c. 47; 1995, c. 46 16.2, 2004, c. 39 17, 1983, c. 24; 1988, c. 82 17.1, Ab. 1983, c. 24 17.2, 2002, c. 30 18, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77; 1995, c. 46 18.1, 1991, c. 77; 1992, c. 67; 2004, c. 39 18.2, 2004, c. 39 19, 1983, c. 24; 1995, c. 70; 1997, c. 50 20, 1983, c. 24; 1987, c. 47; 1988, c. 82 20.1, 2001, c. 31 20.2, 2004, c. 39 21, 1983, c. 24; 1987, c. 47; 1989, c. 76; 1992, c. 16; 2000, c. 32 21.1, 2000, c. 32; 2002, c. 30 22, 1983, c. 24; 1987, c. 47; 1988, c. 82 23, 1983, c. 24; 1988, c. 82; 1995, c. 70 24, 1983, c. 24; 1985, c. 18; 1986, c. 44; 1987, c. 107; 1988, c. 82; 1990, c. 87; 1992, c. 67; 1995, c. 70; 2001, c. 31; 2002, c. 30; 2004, c. 39 24.0.1, 1992, c. 67; 2000, c. 32 24.0.2, 2001, c. 31; 2002, c. 30; 2004, c. 39 24.1, 1987, c. 107 25, 1983, c. 24; 1985, c. 18; 1986, c. 44; 2002, c. 30; 2004, c. 39 25.1, 2002, c. 30 26, 1983, c. 24; 1985, c. 18; 1986, c. 44; 1990, c. 87; 1992, c. 67; 1997, c. 50; 2002, c. 30; 2004, c. 39 27, 1983, c. 24 28, 1983, c. 24; 1985, c. 18; 1990, c. 87; 2001, c. 31; 2002, c. 30; 2004, c. 39 28.1, 1985, c. 18 29, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1995, c. 70; 2000, c. 32; 2001, c. 31; 2004, c. 39 29.0.1, 2002, c. 30; 2004, c. 39 29.1, 1995, c. 70 30, 1983, c. 24; Ab. 1987, c. 47 31, 1983, c. 24; 1992, c. 67 31.1, 1989, c. 73</p>

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Reference	Title Amendments
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan – <i>Cont'd</i></p> <p>31.2, 1995, c. 70 31.3, 1997, c. 50 32, 1983, c. 24 33, 1983, c. 24; 1987, c. 47; 1995, c. 70; 1997, c. 50; 2000, c. 32 33.1, 1990, c. 87; Ab. 1995, c. 70 34, 1983, c. 24 35, 1983, c. 24; 1991, c. 77; 1995, c. 70; 1997, c. 50 36, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77; 1995, c. 70 36.0.1, 1992, c. 67; 2004, c. 39 36.1, 1987, c. 47; 1988, c. 82; 1991, c. 77; Ab. 1992, c. 67 36.2, 1987, c. 107; 1990, c. 87; 2004, c. 39 37, 1983, c. 24; 1992, c. 67; 1995, c. 70 38, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1990, c. 87; 1993, c. 41; 1995, c. 13; 1995, c. 70; 1997, c. 50; 2000, c. 32 39, 1983, c. 24; 1990, c. 87; 1997, c. 50 39.1, 1997, c. 50 40, 1983, c. 24; 1988, c. 82; 1991, c. 77; 1995, c. 46; 1997, c. 50 41, 1983, c. 24; 1987, c. 47 42, 1983, c. 24; 1992, c. 67; 1999, c. 73 43, 1983, c. 24; 1988, c. 82; 1997, c. 50 43.1, 1990, c. 87 43.2, 1990, c. 87; 1997, c. 50; 2004, c. 39 44, 1983, c. 24; 1988, c. 82; 1999, c. 14; 2000, c. 32; 2002, c. 6 45, 1983, c. 24; 1987, c. 47 45.1, Ab. 1983, c. 24 46, 1983, c. 24; 1987, c. 107; 1990, c. 5; 1990, c. 87; 2004, c. 39 46.1, 1990, c. 87; 2004, c. 39 46.2, 1990, c. 87; 2004, c. 39 46.3, 2002, c. 30 47, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 5; 1990, c. 87; 2001, c. 31; 2004, c. 39 48, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 5; Ab. 1990, c. 87 49, 1983, c. 24; 1985, c. 18; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 87 49.1, 1988, c. 82; 1995, c. 46; 2001, c. 31; 2004, c. 39 50, 1983, c. 24; 1985, c. 18; 1987, c. 47; 1987, c. 107; 1990, c. 87; 2001, c. 31; 2004, c. 39 51, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 5; 1990, c. 87; 1993, c. 41; 1995, c. 70; 2001, c. 31 51.1, Ab. 1983, c. 24 52, 1983, c. 24; 1987, c. 47; 1988, c. 82; Ab. 1990, c. 87 52.1, Ab. 1983, c. 24 53, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1990, c. 87; 2004, c. 39 54, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1990, c. 87; 1991, c. 14 55, 1983, c. 24; 1987, c. 107; 1990, c. 87; 2004, c. 39 56, 1983, c. 24; 1985, c. 18; Ab. 1987, c. 47 57, 1983, c. 24; 1987, c. 107; 1992, c. 9; 1993, c. 41 58, 1983, c. 24; 1985, c. 18; 1987, c. 107; 1990, c. 87; 2004, c. 39 58.1, Ab. 1983, c. 24 59, 1983, c. 24; 1990, c. 5; 1990, c. 87; 2001, c. 31; 2004, c. 39 59.1, 1993, c. 41; 1995, c. 13; 2004, c. 39 59.2, 1993, c. 41; 2001, c. 31; 2004, c. 39 59.3, 1993, c. 41 59.3.1, 1995, c. 46 59.4, 1993, c. 41; 2001, c. 31 59.5, 1993, c. 41; 2001, c. 31; 2002, c. 30; 2004, c. 39 59.6, 1993, c. 41; 2002, c. 30; 2004, c. 39 59.6.0.1, 2001, c. 31; 2002, c. 30; 2004, c. 39 59.6.0.2, 2001, c. 31; 2002, c. 30; 2004, c. 39 59.6.1, 1995, c. 46; 2001, c. 31</p>

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Reference	Title Amendments
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan – <i>Cont’d</i></p> <p>60, 1983, c. 24; 1986, c. 44; 1987, c. 107; 1991, c. 14; 1991, c. 77; 1996, c. 53; 1997, c. 50; 2001, c. 31; 2002, c. 30; 2004, c. 39</p> <p>61, 1983, c. 24</p> <p>61.1, 1991, c. 77</p> <p>62, 1983, c. 24; 1987, c. 107; 1988, c. 82</p> <p>63, 1983, c. 24; 1986, c. 44; 1987, c. 107</p> <p>64, 1983, c. 24; 1985, c. 18; 1987, c. 107; 1988, c. 82; 1997, c. 50; 2002, c. 30</p> <p>65, 1983, c. 24; 1987, c. 107; 1988, c. 82</p> <p>66, 1983, c. 24; 1987, c. 107; 1997, c. 50</p> <p>67, 1983, c. 24; 1986, c. 44; 1987, c. 107; 1991, c. 14; 1996, c. 53; 2001, c. 31; 2002, c. 30</p> <p>68, 1983, c. 24</p> <p>69, 1983, c. 24; 1985, c. 18; 1987, c. 107; 1988, c. 82; 2002, c. 30</p> <p>70, 1983, c. 24</p> <p>70.1, Ab. 1983, c. 24</p> <p>70.2, Ab. 1983, c. 24</p> <p>70.3, Ab. 1983, c. 24</p> <p>70.4, Ab. 1983, c. 24</p> <p>70.5, Ab. 1983, c. 24</p> <p>70.6, Ab. 1983, c. 24</p> <p>70.7, Ab. 1983, c. 24</p> <p>70.8, Ab. 1983, c. 24</p> <p>70.9, Ab. 1983, c. 24</p> <p>70.10, Ab. 1983, c. 24</p> <p>70.11, Ab. 1983, c. 24</p> <p>70.12, Ab. 1983, c. 24</p> <p>70.13, Ab. 1983, c. 24</p> <p>70.14, Ab. 1983, c. 24</p> <p>70.15, Ab. 1983, c. 24</p> <p>71, 1983, c. 24</p> <p>72, 1983, c. 24; 1987, c. 107; 1990, c. 32</p> <p>73, 1983, c. 24; 1987, c. 107; 1991, c. 77; 1997, c. 50</p> <p>73.1, 2000, c. 32</p> <p>73.2, 2000, c. 32</p> <p>73.3, 2000, c. 32</p> <p>73.4, 2000, c. 32</p> <p>73.5, 2000, c. 32</p> <p>73.6, 2000, c. 32</p> <p>73.7, 2000, c. 32; 2001, c. 31; 2004, c. 39</p> <p>74, 1983, c. 24; 1987, c. 47; 1987, c. 107</p> <p>74.1, 2000, c. 32; 2002, c. 30</p> <p>74.2, 2000, c. 32; 2004, c. 39</p> <p>75, 1983, c. 24; 1987, c. 107; 2004, c. 39</p> <p>76, 1983, c. 24</p> <p>77, 1983, c. 24; 1990, c. 87; 1991, c. 77; 2000, c. 32</p> <p>77.1, Ab. 1983, c. 24</p> <p>78, 1983, c. 24; 1990, c. 87; 1997, c. 50</p> <p>79, 1983, c. 24; 1986, c. 44; 1990, c. 87</p> <p>80, 1983, c. 24; 1985, c. 18; 1987, c. 47</p> <p>80.1, Ab. 1983, c. 24</p> <p>80.2, Ab. 1983, c. 24</p> <p>80.3, Ab. 1983, c. 24</p> <p>80.4, Ab. 1983, c. 24</p> <p>80.5, Ab. 1983, c. 24</p> <p>80.6, Ab. 1983, c. 24</p> <p>81, 1983, c. 24; 1987, c. 47</p> <p>82, 1983, c. 24; 1987, c. 47</p> <p>83, 1983, c. 24; 1988, c. 82; 2001, c. 31</p> <p>84, 1983, c. 24; 1987, c. 47; 1994, c. 20; 1999, c. 73</p> <p>84.1, Ab. 1983, c. 24</p>

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Reference	Title Amendments
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan – <i>Cont'd</i></p> <p>85, 1988, c. 82 85.1, 1987, c. 47; 1990, c. 87; 1991, c. 14; 2002, c. 30; 2004, c. 39 85.2, 1987, c. 47; 1991, c. 14; 1991, c. 77 85.3, 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 87; 2001, c. 31; 2002, c. 30; 2004, c. 39 85.4, 1987, c. 47; 2004, c. 39 85.5, 1987, c. 47; 1987, c. 107; 1991, c. 77 85.5.1, 1990, c. 32; 1991, c. 77; 1995, c. 70; 2001, c. 31 85.5.2, 1990, c. 32; 2004, c. 39 85.5.3, 1990, c. 32 85.5.4, 1990, c. 32 85.5.5, 1991, c. 77 85.6, 1987, c. 47; 1990, c. 32; 1990, c. 87 85.7, 1987, c. 47; 1992, c. 62 85.8, 1987, c. 47; 1990, c. 32; Ab. 1992, c. 62 85.9, 1987, c. 47; 1992, c. 62 85.10, 1987, c. 47; 1992, c. 62 85.11, 1987, c. 47; Ab. 1992, c. 62 85.12, 1987, c. 47; 1987, c. 107; 1992, c. 62; 1997, c. 50; 2001, c. 31; 2004, c. 39 85.13, 1987, c. 47; 1990, c. 87; 1992, c. 62 85.14, 1987, c. 47 85.14.1, 1993, c. 41 85.15, 1987, c. 47; 1988, c. 82; 1993, c. 41 85.16, 1987, c. 47; 1987, c. 107; 1997, c. 50; 2001, c. 31; 2004, c. 39 85.17, 1987, c. 47; 1988, c. 82; 1989, c. 76; 1990, c. 32; 1991, c. 77 85.18, 1987, c. 47; 1990, c. 32; 1990, c. 87; 1992, c. 62 85.19, 1987, c. 47; 1990, c. 32 85.19.1, 1993, c. 41 85.20, 1987, c. 47; 1990, c. 32; 1991, c. 14 85.21, 1990, c. 87; 1993, c. 41 85.22, 1997, c. 7; 1997, c. 50 85.23, 1997, c. 7; 1997, c. 50 85.24, 1997, c. 7 85.25, 1997, c. 7 85.26, 1997, c. 7 85.27, 1997, c. 7; 1997, c. 50 85.28, 1997, c. 7 85.29, 1997, c. 7 85.30, 1997, c. 7 85.31, 1997, c. 7 85.32, 1997, c. 7; 1997, c. 50 85.33, 1997, c. 7; 1997, c. 50 85.34, 1997, c. 7; 1997, c. 50 86, 1983, c. 24; 1987, c. 47; 1990, c. 32; 1992, c. 39; 1994, c. 20; 1995, c. 46; 1995, c. 70; 1997, c. 50; 1999, c. 73; 2000, c. 32; 2001, c. 31; 2004, c. 39 87, 1983, c. 24; 1987, c. 47; 1990, c. 32; 1992, c. 39; 1994, c. 20; 1995, c. 46; 1995, c. 70; 1999, c. 73; Ab. 2000, c. 32 88, 1983, c. 24; 1985, c. 18; 1987, c. 47; 1992, c. 67; 2001, c. 31 89, 1983, c. 24 90, 1983, c. 24 91, 1983, c. 24; 1994, c. 20; 1997, c. 50; 1999, c. 73 92, 1983, c. 24; 1997, c. 50; 2001, c. 31 93, 1983, c. 24 94, 1983, c. 24 95, 1983, c. 24; 2004, c. 39 96, 1983, c. 24; 1988, c. 82; 1990, c. 87; 1993, c. 41; 1997, c. 50 97, 1983, c. 24; 1990, c. 87 98, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1990, c. 32; 1991, c. 77; 2000, c. 32; 2001, c. 31 99, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 87; 2000, c. 32</p>

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Reference	Title Amendments
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan – <i>Cont'd</i></p> <p> 100, 1983, c. 24; 1997, c. 71; 2001, c. 31 101, 1983, c. 24; 1987, c. 47; 2001, c. 31; 2004, c. 39 102, 1983, c. 24 103, 1983, c. 24 104, 1983, c. 24; 1997, c. 71 105, 1983, c. 24; 1990, c. 87 105.1, Ab. 1983, c. 24 106, 1983, c. 24; 2001, c. 31 106.1, Ab. 1983, c. 24 107, 1983, c. 24; 1997, c. 50; 2000, c. 32 107.1, 1999, c. 73; 2000, c. 32 108, 1983, c. 24; 1989, c. 38 109, 1983, c. 24 109.1, 2001, c. 31 109.2, 2004, c. 39 109.3, 2004, c. 39 109.4, 2004, c. 39 109.5, 2004, c. 39 109.6, 2004, c. 39 109.7, 2004, c. 39 109.8, 2004, c. 39 109.9, 2004, c. 39 109.10, 2004, c. 39 110, 1983, c. 24; 1987, c. 47 111, 1983, c. 24; 1990, c. 87; 1992, c. 67 111.1, Ab. 1983, c. 24 112, 1983, c. 24 113, 1983, c. 24; 1987, c. 47; 2001, c. 31 113.1, Ab. 1983, c. 24 114, 1983, c. 24; Ab. 2004, c. 39 114.1, 1990, c. 87; 1997, c. 50; 2002, c. 30; 2004, c. 39 115, 1983, c. 24; 1985, c. 18; 1987, c. 47; 1988, c. 82; 1993, c. 41 115.1, 1986, c. 44; 1987, c. 47; 1995, c. 13; 2001, c. 31; 2002, c. 30; 2004, c. 39 115.2, 1986, c. 44; 1987, c. 107; 1990, c. 87; 2002, c. 30 115.3, 1986, c. 44; Ab. 1987, c. 47 115.4, 1986, c. 44; 1987, c. 47; 1990, c. 32 115.5, 1986, c. 44; 1990, c. 32; 2001, c. 31; 2004, c. 39 115.5.1, 2002, c. 30 115.6, 1986, c. 44; 2001, c. 31 115.7, 1987, c. 107; Ab. 2004, c. 39 115.8, 1987, c. 107; 1990, c. 87; 2002, c. 30; Ab. 2004, c. 39 115.9, 1987, c. 107; Ab. 2004, c. 39 115.10, 2000, c. 32 116, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 2001, c. 31; 2004, c. 39 117, 1983, c. 24; 1988, c. 82; 2001, c. 31; 2004, c. 39 118, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82 119, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82 120, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82 121, 1983, c. 24; 1987, c. 47; 1988, c. 82; 2004, c. 39 122, 1983, c. 24; 1986, c. 44 122.0.1, 2004, c. 39 122.1, 1990, c. 5; 1995, c. 70; 2002, c. 6 122.2, 1990, c. 5; 1995, c. 70; 2002, c. 6 122.3, 1990, c. 5 122.4, 1990, c. 5 122.5, 1990, c. 5 122.6, 1990, c. 5 122.7, 1990, c. 5 123, 1983, c. 24; 1987, c. 47 124, 1983, c. 24; 1993, c. 15; 2004, c. 39 </p>

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Reference	Title Amendments
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan – <i>Cont'd</i></p> <p>125, 1983, c. 24; 2000, c. 32 126, 1983, c. 24 127, 1983, c. 24; 1987, c. 107; 1989, c. 73; 1992, c. 67 127.1, Ab. 1983, c. 24 127.2, Ab. 1983, c. 24 127.3, Ab. 1983, c. 24 127.4, Ab. 1983, c. 24 128, 1983, c. 24; 1987, c. 47 128.1, 2001, c. 31; 2002, c. 30; 2004, c. 39 128.2, 2001, c. 31 129, 1983, c. 24; Ab. 1992, c. 67 130, 1983, c. 24; 1987, c. 107; 1991, c. 77; 2001, c. 31 131, 1983, c. 24 131.1, 2000, c. 32 132, 1983, c. 24 133, 1983, c. 24; 2000, c. 32; 2001, c. 31 133.1, 2000, c. 32; 2001, c. 31 133.2, 2000, c. 32 133.3, 2000, c. 32 133.4, 2000, c. 32 133.5, 2000, c. 32; 2001, c. 31 133.6, 2000, c. 32; 2001, c. 31 133.7, 2000, c. 32; 2001, c. 31 133.8, 2000, c. 32; 2001, c. 31 133.9, 2000, c. 32; 2001, c. 31 133.10, 2000, c. 32; 2001, c. 31 133.11, 2000, c. 32 133.12, 2000, c. 32 133.13, 2000, c. 32; 2001, c. 31 133.14, 2000, c. 32; 2001, c. 31 133.15, 2000, c. 32 133.16, 2004, c. 39 133.17, 2004, c. 39 134, 1983, c. 24; 1985, c. 18; 1986, c. 44; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 5; 1990, c. 32; 1990, c. 87; 1991, c. 14; 1992, c. 39; 1992, c. 67; 1995, c. 46; 1995, c. 70; 1996, c. 53; 1997, c. 50; 1999, c. 73; 2000, c. 32; 2001, c. 31; 2002, c. 30; 2004, c. 39 135, 1983, c. 24; Ab. 1987, c. 47 136, 1983, c. 24 137, 1983, c. 24; 1986, c. 44; 1987, c. 47; 1987, c. 107; 1990, c. 87; 1991, c. 77; 1993, c. 41; 1995, c. 46; 1996, c. 53; 2001, c. 31; 2002, c. 30; 2004, c. 39 137.0.1, 1996, c. 53; 2002, c. 7 137.0.2, 1996, c. 53 137.1, 1985, c. 18; Ab. 1987, c. 47 138, 1983, c. 24; 1996, c. 53; 2004, c. 39 138.1, Ab. 1983, c. 24 138.2, Ab. 1983, c. 24 139, 1983, c. 24; 1996, c. 53; 2004, c. 39 140, 1983, c. 24; 1987, c. 47; 1995, c. 46; 1996, c. 53; 2004, c. 39 141, 1983, c. 24; 1996, c. 53; 2004, c. 39 142, 1983, c. 24; 1996, c. 53; 2004, c. 39 143, 1983, c. 24 144, 1983, c. 24; 1987, c. 47; 1996, c. 53; 2004, c. 39 145, 1983, c. 24; 1996, c. 53; 2004, c. 39 146, 1983, c. 24; Ab. 1983, c. 38 146.1, 1993, c. 41 147, 1983, c. 24; 1988, c. 82; 1990, c. 32; 1995, c. 46 147.0.1, 1995, c. 46; 1999, c. 73 147.0.2, 1995, c. 46; Ab. 1999, c. 73 147.0.3, 1995, c. 46; 2002, c. 30</p>

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c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan – <i>Cont'd</i></p> <p>147.0.4, 1995, c. 46; 2001, c. 31; 2002, c. 30; 2004, c. 39 147.0.5, 1995, c. 46 147.0.6, 1997, c. 80 147.1, 1990, c. 5; 1992, c. 16; 1995, c. 70; Ab. 1996, c. 53 148, 1983, c. 24; 1986, c. 44; 1987, c. 47; 2002, c. 30 149, 1983, c. 24; 1986, c. 44 150, 1983, c. 24; 1986, c. 44 151, 1983, c. 24; 1985, c. 18; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1997, c. 50; 2001, c. 31; 2002, c. 30; 2004, c. 39 152, 1983, c. 24; 1985, c. 18; 1990, c. 87 153, 1983, c. 24; 1988, c. 82; 2004, c. 39 154, 1983, c. 24; 1987, c. 47 154.1, Ab. 1983, c. 24 155, 1983, c. 24 156, 1983, c. 24 157, 1983, c. 24 158, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 41; 1992, c. 67; 1995, c. 46; 2004, c. 39 158.0.1, 1999, c. 73 158.0.2, 2002, c. 32; 2004, c. 39 158.1, 1996, c. 53; 2001, c. 31; 2002, c. 30 158.2, 1996, c. 53 158.3, 1996, c. 53; 2001, c. 31 158.4, 1996, c. 53; 2001, c. 31 158.5, 1996, c. 53; 2001, c. 31 158.6, 1996, c. 53 158.7, 1996, c. 53; Ab. 2004, c. 39 158.8, 1996, c. 53; 2001, c. 31; 2002, c. 30 158.9, 1996, c. 53 158.10, 1996, c. 53 158.11, 1996, c. 53; 2000, c. 32 158.12, 1996, c. 53 158.13, 1996, c. 53; 2002, c. 30 159, 1983, c. 24 160, 1983, c. 24 161, 1983, c. 24 162, 1983, c. 24 163, 1983, c. 24; 1996, c. 53 164, 1983, c. 24; 1996, c. 53; 2002, c. 30 165, 1983, c. 24; 1986, c. 44; 1987, c. 47; 1991, c. 14; 1996, c. 53; 2000, c. 32; 2001, c. 31 166, 1983, c. 24 167, 1983, c. 24; 1996, c. 53; 2004, c. 39 168, 1983, c. 24 169, 1983, c. 24; 2000, c. 32 170, 1983, c. 24; 1996, c. 53 171, 1983, c. 24 172, 1983, c. 24 173, 1983, c. 24; 1985, c. 18; 1991, c. 14; 1996, c. 53; 2001, c. 31 173.0.1, 1996, c. 53; 2004, c. 39 173.0.2, 1996, c. 53; 2001, c. 31 173.1, 1991, c. 14; 1996, c. 53; 2001, c. 31 173.2, 1991, c. 14; 1992, c. 16; 1996, c. 53; 2000, c. 32; 2001, c. 31 173.3, 1991, c. 14; 1996, c. 53; 2001, c. 31 173.3.1, 2000, c. 32; 2001, c. 31 173.4, 1991, c. 14; 1996, c. 53; 2000, c. 32 173.5, 1996, c. 53; 2001, c. 31 174, 1983, c. 24; 1996, c. 53; 2001, c. 31 175, 1983, c. 24 176, 1983, c. 24; 1989, c. 76; 1992, c. 39</p>

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Reference	Title Amendments
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan – <i>Cont'd</i></p> <p>177, 1983, c. 24; 1989, c. 76; 1992, c. 39; 1996, c. 53; 2001, c. 31</p> <p>178, 1983, c. 24</p> <p>179, 1983, c. 24; 1986, c. 44; 1991, c. 14; 1996, c. 53; 1997, c. 43; 2000, c. 32; 2001, c. 31; 2004, c. 39</p> <p>180, 1983, c. 24; 1993, c. 74; 1994, c. 20</p> <p>181, 1983, c. 24; 1986, c. 44; 1991, c. 14; 1994, c. 20; 2004, c. 39</p> <p>182, 1983, c. 24; 1994, c. 20</p> <p>183, 1983, c. 24; 1987, c. 85; 1991, c. 14; 1994, c. 20; 1996, c. 53; 2000, c. 32; 2001, c. 26; 2001, c. 31</p> <p>184, 1983, c. 24; 1991, c. 14; 1999, c. 73</p> <p>185, 1983, c. 24</p> <p>185.1, 1992, c. 16</p> <p>187, 1983, c. 24; 1987, c. 47</p> <p>188, 1983, c. 24; 1987, c. 47</p> <p>189, 1983, c. 24; 1987, c. 47</p> <p>190, 1983, c. 24; 1987, c. 47; 2004, c. 39</p> <p>191, 1983, c. 24; 1987, c. 47; 2004, c. 39</p> <p>191.1, 1987, c. 47</p> <p>191.2, 1987, c. 47</p> <p>192, 1983, c. 24; 1987, c. 47; 1987, c. 107; 2001, c. 31</p> <p>193, 1983, c. 24; 1985, c. 18; 1986, c. 44; 1991, c. 77</p> <p>194, 1983, c. 24; 1987, c. 47; 1991, c. 77; 2001, c. 31; 2004, c. 39</p> <p>195, 1983, c. 24; 1985, c. 18</p> <p>196, 1983, c. 24</p> <p>197, 1983, c. 24; 1985, c. 18; 1986, c. 44</p> <p>198, 1983, c. 24; 1983, c. 54; 1991, c. 14; 2004, c. 39</p> <p>198.1, 1984, c. 47</p> <p>199, 1983, c. 24</p> <p>200, 1983, c. 24; 1987, c. 47</p> <p>201, 1983, c. 24; 1987, c. 107; 1993, c. 41; 1997, c. 50; 2001, c. 31</p> <p>202, 1983, c. 24; 1985, c. 18; 1987, c. 47; 1987, c. 107; Ab. 1993, c. 41</p> <p>202.1, 1991, c. 77</p> <p>203, 1983, c. 24; 1987, c. 107; 1992, c. 67; 2004, c. 39</p> <p>204, 1983, c. 24</p> <p>205, 1983, c. 24; 1994, c. 20</p> <p>207, 1983, c. 24; 1987, c. 107; 1997, c. 50; 2001, c. 31</p> <p>208, 1983, c. 24; 1987, c. 107; 2001, c. 31; 2004, c. 39</p> <p>209, 1983, c. 24; 1988, c. 82</p> <p>209.1, 1992, c. 67</p> <p>210, 1983, c. 24</p> <p>211, 1983, c. 24; 1987, c. 47; 2001, c. 31</p> <p>212, 1983, c. 24</p> <p>213, 1983, c. 24; 1987, c. 47</p> <p>213.1, 1987, c. 47</p> <p>214, 1983, c. 24; 1986, c. 44; 1987, c. 47; 1996, c. 53</p> <p>215, 1983, c. 24; 1987, c. 47; 1997, c. 50; 2001, c. 31; 2004, c. 39</p> <p>215.0.0.1, 1996, c. 53; Ab. 2001, c. 31</p> <p>215.0.0.1.1, 2000, c. 32; Ab. 2001, c. 31</p> <p>215.0.0.2, 1996, c. 53; Ab. 2001, c. 31</p> <p>215.0.0.3, 1996, c. 53; Ab. 2001, c. 31</p> <p>215.0.0.4, 1996, c. 53; Ab. 2001, c. 31</p> <p>215.0.0.5, 1996, c. 53; Ab. 2001, c. 31</p> <p>215.0.0.6, 2000, c. 32; Ab. 2001, c. 31</p> <p>215.0.0.7, 2000, c. 32; Ab. 2001, c. 31</p> <p>215.0.0.8, 2000, c. 32; Ab. 2001, c. 31</p> <p>215.0.0.9, 2000, c. 32; Ab. 2001, c. 31</p> <p>215.0.0.10, 2000, c. 32; Ab. 2001, c. 31</p> <p>215.0.0.11, 2000, c. 32; Ab. 2001, c. 31</p> <p>215.0.0.12, 2000, c. 32; Ab. 2001, c. 31</p> <p>215.0.0.13, 2000, c. 32; Ab. 2001, c. 31</p>

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Reference	Title Amendments
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan – <i>Cont'd</i></p> <p>215.0.0.14, 2000, c. 32; Ab. 2001, c. 31 215.0.0.15, 2000, c. 32; Ab. 2001, c. 31 215.0.0.16, 2000, c. 32; Ab. 2001, c. 31 215.0.0.17, 2000, c. 32; Ab. 2001, c. 31 215.0.0.18, 2000, c. 32; Ab. 2001, c. 31 215.0.0.19, 2000, c. 32; Ab. 2001, c. 31 215.0.0.20, 2000, c. 32; Ab. 2001, c. 31 215.0.0.21, 2000, c. 32; Ab. 2001, c. 31 215.0.0.22, 2000, c. 32; Ab. 2001, c. 31 215.0.0.23, 2000, c. 32; Ab. 2001, c. 31 215.0.0.24, 2000, c. 32; Ab. 2001, c. 31 215.0.0.25, 2000, c. 32; Ab. 2001, c. 31 215.0.1, 1995, c. 13; 1995, c. 46 215.0.2, 1995, c. 13; 1997, c. 50; 2001, c. 31; 2004, c. 39 215.0.3, 1995, c. 13 215.0.4, 1995, c. 13; 2001, c. 31 215.1, 1990, c. 87; Ab. 1992, c. 62 215.2, 1990, c. 87; Ab. 1992, c. 62 215.3, 1990, c. 87; Ab. 1992, c. 62 215.4, 1990, c. 87; 1991, c. 77; Ab. 1992, c. 62 215.5, 1990, c. 87; Ab. 1992, c. 62 215.5.0.1, 1995, c. 13 215.5.0.2, 1995, c. 13; 1995, c. 70; 1997, c. 71; 2000, c. 32 215.5.0.3, 1995, c. 13; Ab. 1995, c. 70 215.5.0.4, 1995, c. 13; 1997, c. 50 215.5.0.5, 1995, c. 13 215.5.1, 1993, c. 41; 1995, c. 13; 1995, c. 70; 2000, c. 32 215.5.2, 1993, c. 41; Ab. 1995, c. 13 215.5.3, 1993, c. 41; Ab. 1995, c. 13 215.5.4, 1993, c. 41; Ab. 1995, c. 13 215.6, 1990, c. 87; 1992, c. 62; 1993, c. 41; 1995, c. 13 215.7, 1990, c. 87; 1991, c. 77; 1993, c. 41; 1995, c. 13 215.7.1, 1993, c. 41 215.8, 1990, c. 87; 1993, c. 41; Ab. 1995, c. 13 215.9, 1990, c. 87 215.9.1, 1995, c. 13 215.10, 1990, c. 87; 1993, c. 41; 1995, c. 13 215.11, 1990, c. 87 215.11.1, 1997, c. 50 215.11.2, 1997, c. 50 215.11.3, 1997, c. 50 215.11.4, 1997, c. 50 215.11.5, 1997, c. 50 215.11.6, 1997, c. 50 215.11.7, 1997, c. 50 215.11.8, 1997, c. 50 215.11.9, 1997, c. 50 215.11.10, 1997, c. 50 215.11.11, 1997, c. 50 215.12, 1995, c. 70; 2000, c. 32; 2004, c. 39 215.12.0.1, 2000, c. 32; 2001, c. 31 215.12.0.2, 2000, c. 32 215.12.0.3, 2000, c. 32 215.12.0.4, 2000, c. 32 215.12.0.5, 2000, c. 32 215.12.0.6, 2000, c. 32; 2001, c. 31 215.12.0.7, 2000, c. 32 215.12.0.8, 2000, c. 32 215.13, 1995, c. 70; 1997, c. 7; 1997, c. 50; 2000, c. 32; 2002, c. 30; 2004, c. 39 215.14, 1995, c. 70; 2000, c. 32</p>

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Reference	Title Amendments
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan – <i>Cont'd</i></p> <p>215.15, 1995, c. 70; 2000, c. 32; 2004, c. 39 215.16, 1995, c. 70 215.17, 1995, c. 70; 1996, c. 53 215.18, 1995, c. 70 216, 1983, c. 24; 1997, c. 50 216.1, 1990, c. 87; 1991, c. 77; 1992, c. 67; 1993, c. 41; 1993, c. 74; 1994, c. 20; 1997, c. 43; 2001, c. 31; 2002, c. 30; 2004, c. 39 216.1.1, 1993, c. 74; 2002, c. 30; 2004, c. 39 216.2, 1992, c. 67; 2004, c. 39 216.3, 1992, c. 67; 2002, c. 30 217, 1983, c. 24; 2004, c. 39 218, 1983, c. 24; 1985, c. 18; 1987, c. 47; 1987, c. 107; 1990, c. 5; 1990, c. 87; 2004, c. 39 219, 1983, c. 24; 1987, c. 107; 2004, c. 39 220, 1983, c. 24; 1985, c. 18; 1986, c. 44; 1987, c. 47; 1990, c. 87; 1992, c. 67; 2001, c. 31; 2002, c. 30 220.1, 1991, c. 77; Ab. 2001, c. 31 220.2, 1991, c. 77; Ab. 2001, c. 31 221, 1983, c. 24; 1985, c. 18; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 87; 1992, c. 67; 1995, c. 70; 1997, c. 50; Ab. 2002, c. 30 221.1, 1988, c. 82; 1997, c. 7; 2002, c. 30; 2004, c. 39 222, 1983, c. 24; 1996, c. 53 222.1, 1987, c. 47; 1990, c. 32 223, 1983, c. 24 223.1, 1986, c. 44; 1991, c. 14; 1996, c. 10; 2001, c. 31; 2004, c. 39 224, 1983, c. 24 225, 1983, c. 24 226, 1983, c. 24 227, 1983, c. 24 228, 1983, c. 24 229, 1983, c. 24 230, 1983, c. 24 231, 1983, c. 24 232, 1983, c. 24 233, 1983, c. 24; 1988, c. 82; 1990, c. 32; Ab. 2002, c. 30 233.1, 2002, c. 30 234, 1983, c. 24 235, 1983, c. 24 236, 1983, c. 24 236.1, 1988, c. 82 236.2, 1988, c. 82 236.3, 1988, c. 82 236.4, 1988, c. 82 236.5, 1990, c. 87 237, 1983, c. 24 238, 1983, c. 24 Sched. I, 1983, c. 24; 1984, c. 7; 1984, c. 27; 1984, c. 54; 1985, c. 6; 1985, c. 13; 1985, c. 18; 1986, c. 44; 1987, c. 20; 1987, c. 47; 1988, c. 47; 1988, c. 82; 1990, c. 32; 1990, c. 42; 1990, c. 46; 1990, c. 87; 1991, c. 14; 1992, c. 21; 1992, c. 44; 1992, c. 67; 1992, c. 68; 1993, c. 40; 1993, c. 41; 1993, c. 50; 1993, c. 74; 1994, c. 2; 1994, c. 21; 1994, c. 27; 1995, c. 27; 1995, c. 46; 1997, c. 26; 1997, c. 27; 1997, c. 36; 1997, c. 43; 1997, c. 50; 1997, c. 63; 1997, c. 79; 1997, c. 83; 1998, c. 17; 1998, c. 42; 1998, c. 44; 1999, c. 11; 1999, c. 34; 1999, c. 73; 2000, c. 32; 2001, c. 11; 2001, c. 26; 2001, c. 31; 2002, c. 24; 2002, c. 30; 2002, c. 45; 2002, c. 69; 2004, c. 25; 2004, c. 32; 2004, c. 37; 2004, c. 39 Sched. I.1, Ab. 1983, c. 24 Sched. II, 1983, c. 24; 1985, c. 18; 1986, c. 44; 1988, c. 84; 1991, c. 50; 1991, c. 77; 1992, c. 21; 1992, c. 44; 1992, c. 68; 1994, c. 20; 1994, c. 23; 1995, c. 70; 1997, c. 50; 1998, c. 45; 2001, c. 31; 2002, c. 75</p>

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Reference	Title Amendments
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan – <i>Cont'd</i></p> <p>Sched. II.1, 1987, c. 47; 1988, c. 82; 1993, c. 74; 1995, c. 46; 2000, c. 32; 2001, c. 31; 2002, c. 30</p> <p>Sched. II.2, 1992, c. 67; 1994, c. 23</p> <p>Sched. III, 1983, c. 24; 1984, c. 7; 1984, c. 54; 1985, c. 13; 1985, c. 18; 1986, c. 44; 1986, c. 98; 1987, c. 20; 1987, c. 47; 1988, c. 47; 1988, c. 82; 1989, c. 73; 1990, c. 32; 1990, c. 42; 1990, c. 46; 1990, c. 87; 1991, c. 14; 1992, c. 44; 1992, c. 66; 1992, c. 67; 1993, c. 74; 1995, c. 46; 1997, c. 43; 1997, c. 63; 1997, c. 83; 2001, c. 31; 2002, c. 30; 2002, c. 69</p> <p>Sched. III.1, 1989, c. 73; 1992, c. 21; 1992, c. 67; 1994, c. 23; 1995, c. 27</p> <p>Sched. IV, 1983, c. 24; Ab. 2004, c. 39</p> <p>Sched. V, 1983, c. 24; Ab. 2004, c. 39</p> <p>Sched. VI, 1983, c. 24; 2004, c. 39</p> <p>Sched. VII, 2002, c. 30; 2004, c. 39</p>
c. R-11	<p>Act respecting the Teachers Pension Plan</p> <p>1, 1983, c. 24</p> <p>2, 1983, c. 24</p> <p>2.1, 1987, c. 47; 1988, c. 82; 1995, c. 70; 2002, c. 30</p> <p>2.2, 1988, c. 82; 2000, c. 32</p> <p>3, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1991, c. 77; 2001, c. 31; 2004, c. 39</p> <p>3.1, Ab. 1983, c. 24</p> <p>4, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77; 1997, c. 50</p> <p>5, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 32; 1990, c. 87; 1997, c. 50; 2001, c. 31; 2002, c. 30; 2004, c. 39</p> <p>5.0.1, 1992, c. 16; 2001, c. 31</p> <p>5.1, Ab. 1983, c. 24</p> <p>6, 1983, c. 24</p> <p>7, 1983, c. 24; 1985, c. 18</p> <p>8, 1983, c. 24</p> <p>8.1, Ab. 1983, c. 24</p> <p>8.2, Ab. 1983, c. 24</p> <p>9, 1983, c. 24; 1983, c. 55; 1984, c. 27; 1984, c. 47; 1987, c. 47; 1990, c. 87</p> <p>9.0.1, 1990, c. 87; 2001, c. 31</p> <p>9.1, Ab. 1983, c. 24</p> <p>10, 1983, c. 24; 1997, c. 50</p> <p>10.1, 1990, c. 87; 1991, c. 77; 1992, c. 67; 1993, c. 74; 1994, c. 20; 1997, c. 43; 2002, c. 30</p> <p>10.1.1, 1993, c. 74; 2004, c. 39</p> <p>10.2, 1992, c. 67; 2004, c. 39</p> <p>10.3, 1992, c. 67</p> <p>11, 1983, c. 24; 1988, c. 82; 1991, c. 77</p> <p>12, 1983, c. 24; 1985, c. 18; Ab. 1988, c. 82</p> <p>13, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 32</p> <p>13.1, 1986, c. 44; 1987, c. 47; 1995, c. 46</p> <p>14, 1983, c. 24; 1988, c. 82</p> <p>14.1, 2002, c. 30</p> <p>15, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77; 1995, c. 46</p> <p>15.1, 1991, c. 77; 1992, c. 67; 2004, c. 39</p> <p>15.2, 2004, c. 39</p> <p>16, 1983, c. 24; 1991, c. 77; 1997, c. 50</p> <p>17, 1983, c. 24; 1987, c. 47; 1988, c. 82</p> <p>18, 1983, c. 24; 1987, c. 47; 1989, c. 76; 1992, c. 16; 2000, c. 32</p> <p>18.1, 2000, c. 32</p> <p>19, 1983, c. 24; 1987, c. 47; 1988, c. 82</p> <p>20, 1983, c. 24; 1988, c. 82; 1991, c. 77</p> <p>21, 1983, c. 24; 1985, c. 18; 1986, c. 44; 1987, c. 107; 1988, c. 82; 1992, c. 67; 1997, c. 50; 2001, c. 31; 2002, c. 30; 2004, c. 39</p> <p>21.0.1, 2002, c. 30</p> <p>21.1, 1992, c. 67</p>

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Reference	Title Amendments
c. R-11	<p>Act respecting the Teachers Pension Plan – <i>Cont'd</i></p> <p>22, 1983, c. 24; 1985, c. 18; 1986, c. 44; 2002, c. 30; 2004, c. 39 23, 1983, c. 24; 1985, c. 18; 1990, c. 87; 2002, c. 30; 2004, c. 39 23.1, 1985, c. 18 24, 1983, c. 24; 1990, c. 32 25, 1983, c. 24; 1988, c. 82; 1992, c. 16; 1993, c. 41 26, 1983, c. 24; 1990, c. 87 27, 1983, c. 24; 1987, c. 107 27.1, 1987, c. 107; Ab. 2004, c. 39 27.2, 1987, c. 107; 1990, c. 87; 2002, c. 30; Ab. 2004, c. 39 27.3, 1987, c. 107; Ab. 2004, c. 39 28, 1983, c. 24 28.1, 1987, c. 47; 1990, c. 87; 1991, c. 14; 2002, c. 30 28.2, 1987, c. 47 28.3, 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 87; 2002, c. 30 28.4, 1987, c. 47; 2004, c. 39 28.5, 1987, c. 47 28.5.1, 1990, c. 32; 1991, c. 77; 1995, c. 70 28.5.2, 1990, c. 32; 2004, c. 39 28.5.3, 1990, c. 32 28.5.4, 1990, c. 32 28.5.5, 1991, c. 77 28.5.6, 2000, c. 32; 2004, c. 39 28.5.7, 2000, c. 32 28.5.8, 2000, c. 32 28.5.9, 2000, c. 32; 2004, c. 39 28.5.10, 2000, c. 32 28.5.11, 2000, c. 32 28.5.12, 2001, c. 31 28.6, 1987, c. 47; 1987, c. 107; 1991, c. 14; 2004, c. 39 28.7, 1987, c. 47; 1992, c. 39 29, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77 29.0.1, 2002, c. 30; 2004, c. 39 29.1, 1995, c. 70 29.1.1, 2000, c. 32; 2001, c. 31 30, 1983, c. 24; Ab. 1987, c. 47 30.1, 1983, c. 24 30.2, 1983, c. 24 30.3, 1983, c. 24 30.4, 1983, c. 24 30.5, 1983, c. 24 31, 1983, c. 24; 1992, c. 39; 1992, c. 67 31.1, Ab. 1983, c. 24; 1995, c. 70 31.2, Ab. 1983, c. 24; 1997, c. 50 31.3, Ab. 1983, c. 24 32, 1983, c. 24; 1987, c. 47; 1990, c. 32; 1991, c. 77; 1997, c. 50; 2000, c. 32 33, 1983, c. 24 34, 1983, c. 24; 1991, c. 77; 1997, c. 50 34.1, Ab. 1983, c. 24 35, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77 35.0.1, 1992, c. 67 35.1, 1987, c. 47; 1988, c. 82; 1991, c. 77; Ab. 1992, c. 67 35.2, 1987, c. 107; 1990, c. 87 36, 1983, c. 24; 1992, c. 67 37, 1983, c. 24; 1983, c. 54; 1991, c. 77; 1997, c. 50 38, 1983, c. 24; 1993, c. 41; 1997, c. 50; 2000, c. 32 39, 1983, c. 24 40, 1983, c. 24; 1991, c. 14; Ab. 1995, c. 70 40.1, 1997, c. 50 41, 1983, c. 24; 1988, c. 82; 1991, c. 77; 1995, c. 46; 1997, c. 50 41.1, 1988, c. 82; 2000, c. 32 42, 1983, c. 24; 1987, c. 47</p>

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Reference	Title Amendments
c. R-11	<p>Act respecting the Teachers Pension Plan – <i>Cont'd</i></p> <p>43, 1983, c. 24; 1992, c. 67; 1999, c. 73 44, 1983, c. 24; 1988, c. 82; 1997, c. 50 45, 1983, c. 24 45.1, 1997, c. 50 46, 1983, c. 24; 1988, c. 82; 1999, c. 14; 2000, c. 32; 2002, c. 6 47, 1983, c. 24; 1990, c. 5 48, 1983, c. 24; 1990, c. 5 49, 1983, c. 24; 1987, c. 47 50, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 32; 2001, c. 31 51, 1983, c. 24; 1988, c. 82; 1992, c. 9; 1992, c. 16; 1993, c. 41; 2000, c. 32 52, 1983, c. 24; 1987, c. 107; 1992, c. 9; 1992, c. 16; 1993, c. 41 53, 1983, c. 24 54, 1983, c. 24; 1987, c. 47 55, 1983, c. 24; 1987, c. 47 56, 1983, c. 24; 1985, c. 18; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 5 57, 1983, c. 24; 2002, c. 30 57.1, 2002, c. 30 58, 1983, c. 24; 1987, c. 107 59, 1983, c. 24; 1987, c. 47; 1987, c. 107 60, 1983, c. 24; 1987, c. 107 60.1, 1988, c. 82 61, 1983, c. 24; 1991, c. 77; 1997, c. 50 62, 1983, c. 24; 1987, c. 47; 1987, c. 107 62.1, 1987, c. 107 63, 1983, c. 24; 2000, c. 32 64, 1983, c. 24; 1997, c. 50 65, 1983, c. 24; 1987, c. 107; 1992, c. 67; 2000, c. 32 66, 1983, c. 24; 1986, c. 44; 1987, c. 107; 1991, c. 14; 2000, c. 32 66.1, 1997, c. 7; 1997, c. 50 66.2, 1997, c. 7; 1997, c. 50 66.3, 1997, c. 7 66.4, 1997, c. 7 66.5, 1997, c. 7 66.6, 1997, c. 7; 1997, c. 50 66.7, 1997, c. 7 67, 1983, c. 24; 1987, c. 47; 1988, c. 82; 2001, c. 31 68, 1983, c. 24; 1988, c. 82; 2001, c. 31 69, 1983, c. 24; 1988, c. 82; 2001, c. 31 70, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 2001, c. 31 71, 1983, c. 24; 1987, c. 47; 1988, c. 82 72, 1983, c. 24; 1988, c. 82; 1990, c. 32; 2001, c. 31 72.1, 1990, c. 5; 1995, c. 70; 2002, c. 6 72.2, 1990, c. 5; 1995, c. 70; 2002, c. 6 72.3, 1990, c. 5 72.4, 1990, c. 5 72.5, 1990, c. 5 72.6, 1990, c. 5 72.7, 1990, c. 5 73, 1983, c. 24; 1985, c. 18; 1986, c. 44; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 5; 1990, c. 32; 1991, c. 14; 1992, c. 67; 2000, c. 32; 2002, c. 30; 2004, c. 39 74, 1983, c. 24; Ab. 1987, c. 47 75, 1983, c. 24; 1985, c. 18 75.1, 2000, c. 32; 2002, c. 6 76, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 87; 1992, c. 67; Ab. 2002, c. 30 76.1, 1986, c. 44; 1987, c. 47; 1988, c. 82; 1990, c. 32; 1990, c. 87; 1992, c. 67; 1997, c. 50; Ab. 2002, c. 30 76.2, 1988, c. 82; 1997, c. 7; 2002, c. 30 77, 1983, c. 24; 1985, c. 18; 1987, c. 107 78, 1983, c. 24; 1996, c. 53 78.1, 1986, c. 44; 1991, c. 14; 1996, c. 10; 2001, c. 31; 2004, c. 39</p>

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Reference	Title Amendments
c. R-11	<p>Act respecting the Teachers Pension Plan – <i>Cont'd</i></p> <p>79, 1983, c. 24; Ab. 1990, c. 32 80, 1983, c. 24; 1988, c. 82; 1990, c. 32; Ab. 2002, c. 30 80.1, 2002, c. 30 81, 1983, c. 24 82, 1983, c. 24 83, 1983, c. 24 83.1, 1988, c. 82 83.2, 1988, c. 82 83.3, 1988, c. 82 84, 1983, c. 24 85, 1983, c. 24 Sched. I, 1983, c. 24; 1992, c. 68; 2002, c. 75 Sched. II, 1983, c. 24; 2002, c. 30 Sched. III, 1983, c. 24; Ab. 1992, c. 67</p>
c. R-12	<p>Act respecting the Civil Service Superannuation Plan</p> <p>2, 1982, c. 51; 1983, c. 24 3, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77; 1997, c. 50 4, 1983, c. 24 5, 1983, c. 24 5.1, 1982, c. 51; Ab. 1983, c. 24 6, Ab. 1983, c. 24 7, 1982, c. 51; Ab. 1983, c. 24 7.1, 1982, c. 51; Ab. 1983, c. 24 8, 1982, c. 33; 1982, c. 51; 1983, c. 24 8.1, 1982, c. 33; 1982, c. 51; 1983, c. 24 9, Ab. 1982, c. 51 10, 1982, c. 51; 1983, c. 24; 1987, c. 107 11, 1983, c. 24 12, 1983, c. 24; 1986, c. 44; Ab. 1993, c. 41 13, Ab. 1983, c. 24 14, Ab. 1983, c. 24 15, Ab. 1982, c. 51 16, Ab. 1982, c. 51 17, 1982, c. 51; Ab. 1983, c. 24 18, 1982, c. 33; 1982, c. 51; 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77; Ab. 1993, c. 41 18.1, 1982, c. 33; 1983, c. 24; Ab. 1987, c. 47 18.2, 1982, c. 33; Ab. 1983, c. 24 18.3, 1982, c. 33; Ab. 1983, c. 24 19, 1983, c. 24; 1985, c. 18; 1988, c. 82; 1991, c. 77 20, 1982, c. 51; 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 32 21, 1983, c. 24; 1988, c. 82 22, 1983, c. 24; 1987, c. 47 22.1, 1991, c. 77 23, Ab. 1983, c. 24 24, Ab. 1983, c. 24 24.1, 1982, c. 51; 1983, c. 24; 1987, c. 47; 1991, c. 77; Ab. 1993, c. 41 24.2, 1982, c. 51; Ab. 1983, c. 24 25, 1983, c. 24; 1993, c. 41 26, 1982, c. 51; 1983, c. 24; 1990, c. 5 27, 1982, c. 51; 1983, c. 24; 1987, c. 107; 1988, c. 82; 1990, c. 32 28, 1982, c. 51; 1983, c. 24; 1988, c. 82 29, 1982, c. 51; 1983, c. 24 30, 1982, c. 51; 1983, c. 24; 1987, c. 107 31, 1983, c. 24; 1987, c. 47; 1988, c. 82 32, 1983, c. 24; Ab. 1988, c. 82 33, Ab. 1983, c. 24 34, Ab. 1983, c. 24 35, 1982, c. 66; Ab. 1983, c. 24</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-12	Act respecting the Civil Service Superannuation Plan – <i>Cont'd</i>
	<p> 36, Ab. 1983, c. 24 37, Ab. 1982, c. 51 38, Ab. 1982, c. 51 39, Ab. 1983, c. 24 40, 1982, c. 51; Ab. 1983, c. 24 41, Ab. 1983, c. 24 42, 1982, c. 51; 1987, c. 47; 1988, c. 82 43, 1982, c. 51; 1983, c. 24; 1988, c. 82 43.1, 1982, c. 51; 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82 43.2, 1982, c. 51; 1983, c. 24; 1987, c. 47; 1988, c. 82 43.3, 1982, c. 51; 1983, c. 24; 1988, c. 82; 1990, c. 32 44, 1983, c. 24; Ab. 1993, c. 41 45, 1983, c. 24; Ab. 1993, c. 41 46, 1983, c. 24; Ab. 1993, c. 41 47, Ab. 1983, c. 24 48, Ab. 1982, c. 51 49, 1983, c. 24 51, 1983, c. 24; 1985, c. 18; 1988, c. 82; 1991, c. 77 52, 1982, c. 51; 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 32 53, 1983, c. 24; 1987, c. 47; 1987, c. 107; 1991, c. 77; 2001, c. 31 53.1, 1982, c. 51; 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77; 1997, c. 50 54, 1983, c. 24; 1985, c. 18; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 32; 1990, c. 87; 1995, c. 46; 1997, c. 50; 2001, c. 31; 2002, c. 30 54.1, 1992, c. 16; 2001, c. 31 55, 1982, c. 51; 1982, c. 52; 1982, c. 63; 1983, c. 23; 1983, c. 24; 1983, c. 37; 1983, c. 40; 1983, c. 42; 1983, c. 52; 1983, c. 54; 1983, c. 55; 1984, c. 27; 1984, c. 47; 1985, c. 18; 1987, c. 47; 1988, c. 82; 1992, c. 16; 1995, c. 70; 2002, c. 30 55.1, 1988, c. 82; 2000, c. 32 56, 1982, c. 51; 1983, c. 24; 1987, c. 47; 1988, c. 82; 1989, c. 76; 1990, c. 87; 1997, c. 50; 2000, c. 32 57, Ab. 1982, c. 51 58, 1983, c. 24; 1991, c. 77; 1997, c. 50 59, 1983, c. 24; 1987, c. 47; 1988, c. 82 60, 1983, c. 24; 1987, c. 47; 1989, c. 76; 1992, c. 16; 2000, c. 32 60.0.1, 2000, c. 32 60.1, 1983, c. 24; 1988, c. 82; 1991, c. 77 60.2, 1986, c. 44; 1987, c. 47; 1995, c. 46 60.3, 2004, c. 39 61, 1983, c. 24; 1988, c. 82 61.1, 2002, c. 30 62, 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77; 1995, c. 46 62.1, 1991, c. 77; 1992, c. 67; 2004, c. 39 62.2, 2004, c. 39 63, 1982, c. 51; 1983, c. 24; 1991, c. 77; 1997, c. 50 63.1, 1982, c. 51; 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77 63.1.0.1, 1992, c. 67; 2004, c. 39 63.1.1, 1987, c. 47; 1988, c. 82; 1991, c. 77; Ab. 1992, c. 67 63.1.2, 1987, c. 107; 1990, c. 87 63.2, 1982, c. 51; 1983, c. 24; 1992, c. 67 63.3, 1983, c. 24; 1993, c. 41; 1997, c. 50; 2000, c. 32 63.4, 1983, c. 24 63.5, 1983, c. 24; 1991, c. 14; Ab. 1995, c. 70 63.6, 1983, c. 24; 1983, c. 55; 1985, c. 18; 1987, c. 47; 1988, c. 82; 1991, c. 77 63.7, 1983, c. 24; 1990, c. 87; 1992, c. 67 63.7.1, 1997, c. 50 63.8, 1983, c. 24; 1991, c. 77; 1997, c. 50 64, 1982, c. 33; 1982, c. 51; 1983, c. 24; 2000, c. 32 64.1, 1982, c. 33; 1982, c. 51; 1983, c. 24; 1997, c. 50 65, 1982, c. 51; 1983, c. 24; 1987, c. 107; 1992, c. 67; 2000, c. 32 66, 1983, c. 24; 1987, c. 47 </p>

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Reference	Title Amendments
c. R-12	<p>Act respecting the Civil Service Superannuation Plan – <i>Cont'd</i></p> <p>66.1, 1983, c. 24; 1985, c. 18; 1986, c. 44; 1987, c. 107; 1988, c. 82; 1992, c. 67; 1997, c. 50; 2001, c. 31; 2002, c. 30; 2004, c. 39</p> <p>66.1.0.1, 2002, c. 30</p> <p>66.1.1, 1992, c. 67</p> <p>66.2, 1983, c. 24; 1985, c. 18; 1986, c. 44; 2002, c. 30; 2004, c. 39</p> <p>67, 1983, c. 24; 1987, c. 47; 1988, c. 82</p> <p>67.1, 1980, c. 18; 1982, c. 51; 1983, c. 24; 1987, c. 47; 1987, c. 107</p> <p>67.2, 1987, c. 107</p> <p>68, 1982, c. 51; 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77; 1995, c. 46; 1997, c. 50</p> <p>68.1, 1988, c. 82; 2000, c. 32</p> <p>69, 1982, c. 33; 1982, c. 51; 1983, c. 24; 1987, c. 47; 1988, c. 82; 1991, c. 77</p> <p>69.0.0.1, 2002, c. 30; 2004, c. 39</p> <p>69.0.1, 1995, c. 70</p> <p>69.0.2, 2000, c. 32; 2001, c. 31</p> <p>69.1, 1982, c. 33; Ab. 1983, c. 24</p> <p>69.2, 1982, c. 33; Ab. 1983, c. 24</p> <p>69.3, 1982, c. 33; Ab. 1983, c. 24</p> <p>69.4, 1982, c. 33; Ab. 1983, c. 24</p> <p>70, 1983, c. 24; Ab. 1987, c. 47</p> <p>71, Ab. 1983, c. 24</p> <p>72, 1982, c. 33; 1982, c. 51; 1983, c. 24; 1985, c. 18; 1989, c. 76; 1992, c. 67</p> <p>72.1, 1989, c. 73</p> <p>72.2, 1995, c. 70</p> <p>72.3, 1997, c. 50</p> <p>73, Ab. 1983, c. 24</p> <p>74, 1982, c. 51; 1983, c. 24; 1986, c. 44; 1987, c. 107; 1991, c. 14; 2000, c. 32</p> <p>75, 1982, c. 51; 1983, c. 24; 1992, c. 67; 1999, c. 73</p> <p>76, 1983, c. 24; 1988, c. 82; 1990, c. 87; 1997, c. 50</p> <p>77, 1982, c. 51; 1983, c. 24; 1988, c. 82; 1999, c. 14; 2000, c. 32; 2002, c. 6</p> <p>78, 1982, c. 51; 1983, c. 24; 1990, c. 5</p> <p>79, 1982, c. 51; 1983, c. 24; 1990, c. 5</p> <p>80, 1983, c. 24; 1987, c. 47</p> <p>81, 1983, c. 24; 1987, c. 107</p> <p>82, 1983, c. 24; 1985, c. 18; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 5; 1990, c. 87; 1992, c. 67</p> <p>82.1, 1987, c. 107</p> <p>82.2, 1987, c. 107</p> <p>82.3, 1988, c. 82</p> <p>83, 1982, c. 62; 1982, c. 66; 1983, c. 24; 1985, c. 18; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 32; 2001, c. 31</p> <p>84, 1982, c. 66; 1983, c. 24; 1988, c. 82; 1992, c. 9; 1992, c. 16; 1993, c. 41; 2000, c. 32</p> <p>85, 1983, c. 24; 1987, c. 107; 1992, c. 9; 1992, c. 16; 1993, c. 41</p> <p>86, 1983, c. 24</p> <p>87, 1982, c. 51; 1983, c. 24; 2002, c. 30</p> <p>87.1, 2002, c. 30</p> <p>88, 1983, c. 24; 1987, c. 47; Ab. 1987, c. 107</p> <p>89, 1982, c. 51; 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 2001, c. 31</p> <p>89.1, 1982, c. 51; 1983, c. 24; Ab. 1988, c. 82</p> <p>89.2, 1982, c. 51; 1987, c. 47; 1988, c. 82; 2001, c. 31</p> <p>89.3, 1982, c. 51; 1983, c. 24; 1988, c. 82; 2001, c. 31</p> <p>89.4, 1982, c. 51; 1983, c. 24; 1987, c. 47; 1987, c. 107; 1988, c. 82; 2001, c. 31</p> <p>89.5, 1982, c. 51; 1983, c. 24; 1987, c. 47; 1988, c. 82</p> <p>89.6, 1982, c. 51; 1983, c. 24; 1988, c. 82; 1990, c. 32; 2001, c. 31</p> <p>90, 1983, c. 24; 1988, c. 82; 1990, c. 32; 1990, c. 87; 1992, c. 67; 1993, c. 41</p> <p>91, 1983, c. 24</p> <p>92, 1987, c. 107; Ab. 2004, c. 39</p> <p>93, 1987, c. 107; 1990, c. 87; 2002, c. 30; Ab. 2004, c. 39</p> <p>93.1, 1987, c. 107; Ab. 2004, c. 39</p> <p>94, 1982, c. 51; 1983, c. 24; 1988, c. 82</p>

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Reference	Title Amendments
c. R-12	<p>Act respecting the Civil Service Superannuation Plan – <i>Cont'd</i></p> <p>95, 1983, c. 24; 1983, c. 37; 1985, c. 18; 1987, c. 47; 2004, c. 39 96, 1983, c. 24; 1987, c. 47; 1988, c. 82; 2004, c. 39 97, 1982, c. 17; 1983, c. 24 98, 1983, c. 24; Ab. 1993, c. 41 99, 1983, c. 24; 1990, c. 87; 1992, c. 67; 1993, c. 74 99.1, 1980, c. 11; 1983, c. 55 99.2, 1982, c. 51 99.3, 1982, c. 51; 1996, c. 2 99.4, 1984, c. 48 99.4.1, 1992, c. 67 99.5, 1987, c. 47; 1987, c. 107; 1990, c. 87; 1991, c. 14; 2002, c. 30 99.6, 1987, c. 47 99.7, 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 87; 2002, c. 30 99.8, 1987, c. 47; 2004, c. 39 99.9, 1987, c. 47 99.9.1, 1990, c. 32; 1991, c. 77; 1995, c. 70 99.9.2, 1990, c. 32; 2004, c. 39 99.9.3, 1990, c. 32 99.9.4, 1990, c. 32 99.9.5, 1991, c. 77 99.10, 1987, c. 47; 1989, c. 76 99.11, 1987, c. 47; 1989, c. 76 99.12, 1987, c. 47; 1989, c. 76 99.13, 1987, c. 47; 1989, c. 76 99.14, 1987, c. 47; 1989, c. 76 99.15, 1987, c. 47 99.16, 1987, c. 47; 1987, c. 107; 1988, c. 82; 1997, c. 50; 2001, c. 31 99.17, 1987, c. 47 99.17.1, 2000, c. 32; 2004, c. 39 99.17.2, 2000, c. 32 99.17.3, 2000, c. 32 99.17.4, 2000, c. 32; 2004, c. 39 99.17.5, 2000, c. 32 99.17.6, 2000, c. 32 99.17.7, 2001, c. 31 99.18, 1987, c. 47; 1988, c. 82; 1989, c. 76 99.19, 1987, c. 47; Ab. 1989, c. 76 99.20, 1987, c. 47; Ab. 1989, c. 76 99.21, 1987, c. 47; 1989, c. 76; 1991, c. 14 99.22, 1997, c. 7; 1997, c. 50 99.23, 1997, c. 7; 1997, c. 50 99.24, 1997, c. 7 99.25, 1997, c. 7 99.26, 1997, c. 7 99.27, 1997, c. 7; 1997, c. 50 99.28, 1997, c. 7 102, 1983, c. 24 103, Ab. 1983, c. 24 104, 1985, c. 18 105, 1983, c. 24 106, 1983, c. 24 107, 1982, c. 17; 1983, c. 24; 1990, c. 5 108.1, 1990, c. 5; 1995, c. 70; 2002, c. 6 108.2, 1990, c. 5; 1995, c. 70; 2002, c. 6 108.3, 1990, c. 5 108.4, 1990, c. 5 108.5, 1990, c. 5 108.6, 1990, c. 5 108.7, 1990, c. 5 109, 1983, c. 24; 1985, c. 18; 1986, c. 44; 1987, c. 47; 1987, c. 107; 1988, c. 82; 1990, c. 5; 1990, c. 32; 1991, c. 14; 1992, c. 67; 2000, c. 32; 2002, c. 30; 2004, c. 39</p>

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Reference	Title Amendments
c. R-12	<p>Act respecting the Civil Service Superannuation Plan – <i>Cont'd</i></p> <p>110, 1982, c. 51; 1983, c. 24; Ab. 1987, c. 47 111, 1983, c. 24; 1997, c. 50 111.0.1, 1990, c. 87; 1991, c. 77; 1992, c. 67; 1993, c. 41; 1993, c. 74; 1994, c. 20; 1997, c. 43; 2002, c. 30 111.0.1.1, 1993, c. 74; 2004, c. 39 111.0.2, 1992, c. 67; 2004, c. 39 111.0.3, 1992, c. 67 111.1, 1985, c. 18 111.2, 2000, c. 32; 2002, c. 6 112, 1983, c. 24; 1987, c. 107; 1988, c. 82; 1990, c. 87; 1992, c. 67; Ab. 2002, c. 30 112.1, 1986, c. 44; 1987, c. 47; 1990, c. 32; 1990, c. 87; 1992, c. 67; 1997, c. 50; Ab. 2002, c. 30 112.2, 1988, c. 82; 1997, c. 7; 2002, c. 30 113, 1983, c. 24; 1985, c. 18; 1987, c. 107 114, 1982, c. 33; 1983, c. 24; 1989, c. 73; 1996, c. 53 114.1, 1986, c. 44; 1991, c. 14; 1996, c. 10; 2001, c. 31; 2004, c. 39 114.2, 1987, c. 47; Ab. 1991, c. 14 115, 1982, c. 33; 1983, c. 24 116, 1982, c. 21; 1983, c. 24; 1988, c. 82; 1990, c. 32; Ab. 2002, c. 30 116.1, 2002, c. 30 117, 1983, c. 24 118, 1983, c. 24 119, 1983, c. 24; Ab. 1990, c. 32 119.1, 1988, c. 82 119.2, 1988, c. 82 119.3, 1988, c. 82; 1989, c. 76 119.4, 1988, c. 82 120, 1983, c. 24 121, 1983, c. 24 Sched. I, 1985, c. 18; 1987, c. 47; 1988, c. 75; 1990, c. 42; 1990, c. 46; 1992, c. 24; 1992, c. 32; 1992, c. 67; 1996, c. 2; 1996, c. 61; 1997, c. 36; 1997, c. 83; 2000, c. 53 Sched. II, 1985, c. 18; 1987, c. 47; 1988, c. 21; 1990, c. 32; 1990, c. 42; 1992, c. 66; 1997, c. 35; 1997, c. 43; 1998, c. 17; 1998, c. 46; 2000, c. 12; 2000, c. 53; 2001, c. 8 Sched. III, 1985, c. 18; 1987, c. 47; 1988, c. 8; 1988, c. 21; 1988, c. 23; 1990, c. 42; 1990, c. 46; 1992, c. 32; 1994, c. 16; 1998, c. 46; 2000, c. 53; 2001, c. 8 Sched. IV, 1983, c. 24; 1984, c. 48; 1985, c. 18; 1990, c. 32; 1990, c. 42; 1990, c. 46; 1992, c. 44; 1992, c. 66; 1992, c. 67; 1993, c. 74; 1997, c. 43; 1997, c. 63; 1997, c. 83 Sched. IV.1, 1989, c. 73; 1992, c. 21; 1992, c. 67; 1994, c. 23; 1995, c. 27 Sched. V, 1983, c. 24; 1985, c. 18 Sched. VI, 1985, c. 18</p>
c. R-12.1	<p>Act respecting the Pension Plan of Management Personnel</p> <p>2, 2004, c. 39 3, 2002, c. 30; 2004, c. 39 7, 2002, c. 30 8, Ab. 2002, c. 30 9, 2004, c. 39 10, 2002, c. 30 10.1, 2002, c. 30 10.2, 2002, c. 30 11, 2002, c. 30 12, 2002, c. 30 13, 2002, c. 30 15, 2002, c. 30 17, 2002, c. 30 18.1, 2002, c. 30 19, 2002, c. 30 19.1, 2002, c. 30 19.2, 2002, c. 30</p>

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Reference	Title Amendments
c. R-12.1	<p>Act respecting the Pension Plan of Management Personnel – <i>Cont'd</i></p> <p> 20, 2002, c. 30 23, 2004, c. 39 24.1, 2002, c. 30 28.1, 2002, c. 30 30, 2004, c. 39 30.1, 2004, c. 39 33.1, 2004, c. 39 35, 2002, c. 30 38, 2002, c. 30; 2004, c. 39 39, 2002, c. 30; 2004, c. 39 39.1, 2002, c. 30 40, 2002, c. 30; 2004, c. 39 41, 2004, c. 39 41.1, 2002, c. 30; 2004, c. 39 53, 2004, c. 39 54, 2004, c. 39 64, 2004, c. 39 65, 2002, c. 6 67, 2004, c. 39 68, 2004, c. 39 69, 2004, c. 39 69.1, 2002, c. 30 70, 2004, c. 39 72, 2004, c. 39 73, 2004, c. 39 75, 2004, c. 39 77, 2004, c. 39 79, 2004, c. 39 80, 2004, c. 39 84, 2002, c. 30; 2004, c. 39 85, 2002, c. 30; 2004, c. 39 86, 2002, c. 30; 2004, c. 39 87, 2002, c. 30; 2004, c. 39 89, 2002, c. 30; 2004, c. 39 94, 2002, c. 30 97, 2002, c. 30 99, 2002, c. 30 110, 2004, c. 39 112, 2002, c. 30 113, 2004, c. 39 114, 2004, c. 39 118, 2002, c. 30; 2004, c. 39 119, Ab. 2002, c. 30 120, Ab. 2002, c. 30 121, 2002, c. 30 125, 2002, c. 30; 2004, c. 39 126, 2002, c. 30; 2004, c. 39 128, 2002, c. 30; 2004, c. 39 130, 2002, c. 30; 2004, c. 39 131, 2004, c. 39 134, 2004, c. 39 138.1, 2004, c. 39 138.2, 2004, c. 39 138.3, 2004, c. 39 138.4, 2004, c. 39 138.5, 2004, c. 39 138.6, 2004, c. 39 138.7, 2004, c. 39 138.8, 2004, c. 39 138.9, 2004, c. 39 144, 2002, c. 30; 2004, c. 39 </p>

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Reference	Title Amendments
c. R-12.1	<p>Act respecting the Pension Plan of Management Personnel – <i>Cont’d</i></p> <p>146, 2002, c. 30; 2004, c. 39 147, 2002, c. 30 149, Ab. 2004, c. 39 150, 2002, c. 30; Ab. 2004, c. 39 151, Ab. 2004, c. 39 153, 2004, c. 39 157, 2004, c. 39 163, 2002, c. 6 164, 2002, c. 6 178, 2002, c. 30; 2004, c. 39 195.1, 2004, c. 39 195.2, 2004, c. 39 196, 2002, c. 30; 2004, c. 39 196.1, 2002, c. 30 199, 2002, c. 30; 2004, c. 39 200, 2002, c. 30; 2004, c. 39 201, 2004, c. 39 203, 2004, c. 39 204, 2004, c. 39 205, 2004, c. 39 206, 2004, c. 39 207, 2002, c. 30 208, 2002, c. 6 209, 2004, c. 39 210, 2002, c. 6 211, 2004, c. 39 211.1, 2002, c. 30 Sched. I, 2004, c. 39 Sched. II, 2002, c. 30; 2002, c. 45; 2002, c. 69; 2004, c. 25; 2004, c. 32; 2004, c. 37; 2004, c. 39 Sched. V, 2002, c. 69 Sched. VII, 2004, c. 39 Sched. VIII, 2002, c. 30; 2004, c. 39</p>
c. R-13	<p>Watercourses Act</p> <p>1, 1979, c. 49; 1994, c. 13; 1994, c. 17; 1999, c. 36; 2003, c. 8 2, 1978, c. 40; 1994, c. 13; 1994, c. 17; 1999, c. 36; 1999, c. 40 2.1, 1982, c. 25 2.2, 1994, c. 17; 1999, c. 36; 1999, c. 40 3, 1988, c. 53; 1999, c. 12; 1999, c. 40; 2000, c. 22 4, 1999, c. 40 6, 1982, c. 25; 1999, c. 40 7, 1982, c. 25; 1994, c. 17; 1999, c. 36 8, 1982, c. 25; 1994, c. 17; 1996, c. 2; 1999, c. 36; 2002, c. 68 9, Ab. 1982, c. 25 10, Ab. 1982, c. 25 11, Ab. 1982, c. 25 12, Ab. 1982, c. 25 13, 1982, c. 25; 1997, c. 43; 1999, c. 40 14, 1997, c. 43; 1999, c. 40 15, 1997, c. 43; 1999, c. 40 18, 1996, c. 2 19, 1999, c. 40 23, 1994, c. 17; 1997, c. 43; 1999, c. 36 24, 1994, c. 17; 1999, c. 36 25, 1997, c. 43; 1999, c. 40 28, 1999, c. 40 31, 1999, c. 40 33, 1999, c. 40 34, 1994, c. 17; 1999, c. 36</p>

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Reference	Title Amendments
c. R-13	<p>Watercourses Act – <i>Cont'd</i></p> <p>35, 1994, c. 17; 1997, c. 43; 1999, c. 36; 1999, c. 40 37, 1999, c. 40 40, 1994, c. 13; 1994, c. 17; 1999, c. 36; 1999, c. 40 41, 1994, c. 17; 1999, c. 36; 1999, c. 40 42, Ab. 1992, c. 57 43, Ab. 1992, c. 57 51, 1999, c. 40 52, 1990, c. 4 53, Ab. 1990, c. 4 54, 1990, c. 4 55, 1990, c. 4; Ab. 1992, c. 61 57, 1982, c. 25; 1999, c. 40 58, 1982, c. 25; 1994, c. 17; 1999, c. 36 59, 1979, c. 49; 1982, c. 25; 1994, c. 17; 1997, c. 43; 1999, c. 36; 1999, c. 40 60, 1982, c. 25; 1999, c. 40 61, 1982, c. 25 62, 1996, c. 2 63, 1982, c. 25; 1999, c. 40 64, 1999, c. 40 65, 1994, c. 17; 1997, c. 43; 1999, c. 36; 1999, c. 40 66, 1982, c. 25 68, 1978, c. 39; 1984, c. 47; 1990, c. 6; 1994, c. 13; 1996, c. 37; 1999, c. 12; 2003, c. 8 69, Ab. 1984, c. 47 69.1, Ab. 1984, c. 47 69.2, 1978, c. 39; 1996, c. 2; 1999, c. 40; 2000, c. 22 69.3, 1978, c. 39; 1982, c. 22; 1994, c. 13; 1999, c. 12; 2003, c. 8 69.4, 1982, c. 22; 1999, c. 12 69.5, 1982, c. 22; 1999, c. 12 69.6, 1982, c. 22 70, 1982, c. 22; 1994, c. 13; 1999, c. 12; 1999, c. 40; 2003, c. 8 71, 1982, c. 25 72, 1982, c. 25; 1999, c. 40 73, 1982, c. 25; 1994, c. 17; 1999, c. 36 74, 1979, c. 49; 1982, c. 25; 1994, c. 17; 1997, c. 43; 1999, c. 36; 1999, c. 40 75, 1982, c. 25 76, 1982, c. 25; 1999, c. 40 77, 1982, c. 25 79, 1982, c. 25; 1990, c. 4 81, 1994, c. 17; 1999, c. 36; 1999, c. 40 83, 1999, c. 40 84, 1986, c. 95; 1994, c. 17; 1999, c. 36 85, 1990, c. 4 86, 1982, c. 25; 1992, c. 61 87, 1982, c. 25 88, 1982, c. 25 89, 1982, c. 25 Form 1, 1994, c. 17; Ab. 1996, c. 2 Form 2, 1994, c. 17; 1996, c. 2; 1999, c. 36; 1999, c. 40 Form 3, 1994, c. 17; 1996, c. 2; 1999, c. 36; 1999, c. 40</p>
c. R-13.1	<p>Act respecting the land regime in the James Bay and New Québec territories</p> <p>1, 1979, c. 25; 1994, c. 13; 1996, c. 2; 1999, c. 40; 2003, c. 8 5, 2003, c. 7 6, 2003, c. 7 7.1, 1979, c. 25 7.2, 1979, c. 25 7.3, 1979, c. 25 8, 1979, c. 25 10, 1999, c. 40</p>

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Reference	Title Amendments
c. R-13.1	<p>Act respecting the land regime in the James Bay and New Québec territories – <i>Cont'd</i></p> <p> 11, 1979, c. 25 12, 1979, c. 25; 1996, c. 2 13, 1979, c. 25 15, 1979, c. 25 16, 1979, c. 25 20, 1996, c. 2 25, 1996, c. 2; 1999, c. 40 31, 1996, c. 2; 1999, c. 40 32, 1999, c. 40 45, 1997, c. 43; 1999, c. 45 46, 1999, c. 40 49, 1999, c. 40 50, 1997, c. 43 52, 1999, c. 40 53, 1999, c. 40 56, 1994, c. 13; 2003, c. 8 58, 1986, c. 108 60, 1996, c. 2 61, 1996, c. 2 62, 1979, c. 25 64, 1996, c. 2 65, 1996, c. 2 66, 1999, c. 40 68, 1996, c. 2 69, 1996, c. 2 70, 1996, c. 2 73, 1996, c. 2 74, 1996, c. 2 75, 1999, c. 40 83, 1994, c. 13; 1996, c. 2; 2003, c. 8 84, 1994, c. 13; 2003, c. 8 86, 1994, c. 13; 2003, c. 8 89, 1994, c. 13; 1999, c. 40; 2003, c. 8 90, 1986, c. 108; 2001, c. 6 92, 1996, c. 2 93, 1979, c. 25; 1999, c. 40 94, 1979, c. 25 95, 1996, c. 2 95.1, 1979, c. 25 96.1, 1979, c. 25 97.1, 1979, c. 25 101, 1979, c. 25; 1999, c. 40 102, 1979, c. 25 105, 1979, c. 25 106, 1979, c. 25 107, 1999, c. 40 108, 1979, c. 25 111, 1996, c. 2 116, 1999, c. 40 119, 1999, c. 40 122, 1999, c. 40 123, 1999, c. 40 137, 1997, c. 43; 1999, c. 40 138, 1999, c. 40 141, 1999, c. 40 142, 1996, c. 2; 1997, c. 43 143, 1999, c. 40 144, 1999, c. 40 148, 1994, c. 13; 2003, c. 8 152, 1999, c. 40 </p>

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Reference	Title Amendments
c. R-13.1	<p>Act respecting the land regime in the James Bay and New Québec territories – <i>Cont'd</i></p> <p> 160, 1999, c. 40 167, 1994, c. 13; 2003, c. 8 168, 1994, c. 13; 2003, c. 8 170, 1994, c. 13; 2003, c. 8 173, 1994, c. 13; 1999, c. 40; 2003, c. 8 174, 1990, c. 64; 1994, c. 13; 2003, c. 8 177, 1979, c. 25; 1999, c. 40 178, 1979, c. 25 179.1, 1979, c. 25 180.1, 1979, c. 25 181.1, 1979, c. 25 182.1, 1979, c. 25 183.1, 1979, c. 25 183.2, 1979, c. 25; 1996, c. 2 185, 1979, c. 25; 1999, c. 40 186, 1979, c. 25 189, 1979, c. 25 190, 1979, c. 25 191, 1999, c. 40 191.1, 1979, c. 25 191.2, 1979, c. 25 191.3, 1979, c. 25; 1999, c. 40 191.4, 1979, c. 25; 1999, c. 40 191.5, 1979, c. 25 191.6, 1979, c. 25 191.7, 1979, c. 25 191.8, 1979, c. 25 191.9, 1979, c. 25; 1996, c. 2; 1999, c. 40 191.10, 1979, c. 25 191.11, 1979, c. 25 191.12, 1979, c. 25 191.13, 1979, c. 25 191.14, 1979, c. 25 191.15, 1979, c. 25; 1996, c. 2; 1999, c. 40 191.16, 1979, c. 25; 1999, c. 40 191.17, 1979, c. 25 191.18, 1979, c. 25 191.19, 1979, c. 25 191.20, 1979, c. 25 191.21, 1979, c. 25 191.22, 1979, c. 25 191.23, 1979, c. 25 191.24, 1979, c. 25 191.25, 1979, c. 25 191.26, 1979, c. 25 191.27, 1979, c. 25 191.28, 1979, c. 25 191.29, 1979, c. 25; 1997, c. 43; 1999, c. 40 191.30, 1979, c. 25 191.31, 1979, c. 25 191.32, 1979, c. 25; 1999, c. 40 191.33, 1979, c. 25; 1997, c. 43 191.34, 1979, c. 25; 1999, c. 40 191.35, 1979, c. 25; 1999, c. 40 191.36, 1979, c. 25 191.37, 1979, c. 25 191.38, 1979, c. 25; 1994, c. 13; 2003, c. 8 191.39, 1979, c. 25 191.40, 1979, c. 25; 1986, c. 108 191.41, 1979, c. 25 </p>

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Reference	Title Amendments
c. R-13.1	<p>Act respecting the land regime in the James Bay and New Québec territories – <i>Cont'd</i></p> <p>191.42, 1979, c. 25; 1996, c. 2 191.43, 1979, c. 25; 1996, c. 2 191.44, 1979, c. 25 191.45, 1979, c. 25 191.46, 1979, c. 25; 1996, c. 2 191.47, 1979, c. 25; 1996, c. 2 191.48, 1979, c. 25; 1999, c. 40 191.49, 1979, c. 25 191.50, 1979, c. 25; 1996, c. 2 191.51, 1979, c. 25; 1996, c. 2 191.52, 1979, c. 25 191.53, 1979, c. 25 191.54, 1979, c. 25; 1996, c. 2 191.55, 1979, c. 25; 1996, c. 2 191.56, 1979, c. 25; 1999, c. 40 191.57, 1979, c. 25 191.58, 1979, c. 25 191.59, 1979, c. 25 191.60, 1979, c. 25 191.61, 1979, c. 25 191.62, 1979, c. 25; 1994, c. 13; 1996, c. 2; 2003, c. 8 191.63, 1979, c. 25; 1994, c. 13; 2003, c. 8 191.64, 1979, c. 25 191.65, 1979, c. 25; 1994, c. 13; 2003, c. 8 191.66, 1979, c. 25 191.67, 1979, c. 25 191.68, 1979, c. 25; 1994, c. 13; 1999, c. 40; 2003, c. 8 191.69, 1979, c. 25; 1990, c. 64; 1994, c. 13; 2003, c. 8 191.70, 1979, c. 25 191.71, 1979, c. 25; 1996, c. 2</p>
c. R-14	<p>Act respecting the Syndical Plan of the Sûreté du Québec</p> <p>1, 2000, c. 12 7, 1986, c. 86; 1988, c. 46 8, 1986, c. 86; 1988, c. 46 9, 1986, c. 86; 1988, c. 46 13, 1986, c. 86; 1988, c. 46; 1999, c. 40 14, 1979, c. 67; 1983, c. 22; 1988, c. 21 15, 1979, c. 67 16, 1999, c. 40 19.1, 1986, c. 86; 1988, c. 46</p>
c. R-15.1	<p>Supplemental Pension Plans Act</p> <p>2, 1991, c. 25; 1993, c. 45; 1995, c. 46; 1999, c. 40; 2000, c. 41; 2002, c. 52 2.1, 2000, c. 41 4, 1999, c. 40 5, 1999, c. 40 11, 2000, c. 41 14, 1992, c. 60; 2000, c. 41 17, Ab. 2000, c. 41 18, 2000, c. 41 19, 2000, c. 41 20, 1991, c. 25; 1992, c. 60; 2000, c. 41 21.1, 2000, c. 41 21.2, 2000, c. 41 22, 1992, c. 60; 2000, c. 41 23, 2000, c. 41 24, 2000, c. 41</p>

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Reference	Title Amendments
c. R-15.1	Supplemental Pension Plans Act – <i>Cont'd</i>
	25 , 2000, c. 41
	26 , 1992, c. 60; 2000, c. 41
	28 , 1997, c. 43
	29 , 2000, c. 41
	30 , 2000, c. 41
	32 , 1997, c. 43; 2000, c. 41
	32.1 , 2000, c. 41
	33 , 1992, c. 60; 2000, c. 41
	34 , 2000, c. 41
	36 , 1994, c. 24; 1999, c. 40; 2000, c. 41
	39.1 , 2000, c. 41
	41 , 2000, c. 41
	44 , 2000, c. 41
	45.1 , 1992, c. 60
	46 , 1992, c. 60
	47 , 1992, c. 60; 2000, c. 41
	48 , 2000, c. 41
	51 , 2000, c. 41
	54 , 1994, c. 24
	56 , Ab. 2000, c. 41
	58 , 1994, c. 24; 1997, c. 19; 2000, c. 41
	59 , 1997, c. 19; 2000, c. 41
	60 , 1992, c. 60; 1994, c. 24; 2000, c. 41
	60.1 , 2000, c. 41
	61 , 1999, c. 40; 2000, c. 41
	63.1 , 1992, c. 60; 2000, c. 41
	64 , 1999, c. 40; 2000, c. 41
	65 , 2000, c. 41
	66 , 2000, c. 41
	66.1 , 2000, c. 41
	67 , 2000, c. 41
	67.1 , 2000, c. 41
	69 , 2000, c. 41
	69.1 , 1997, c. 19; 2000, c. 41
	71 , 1992, c. 60; 2000, c. 41
	78 , 2000, c. 41
	80 , 1991, c. 25
	81 , 2000, c. 41
	82.1 , 1994, c. 24; 2000, c. 41
	84 , 2000, c. 41
	85 , 1999, c. 14; 2000, c. 41; 2002, c. 6
	86 , 1997, c. 19; 1999, c. 40; 2000, c. 41
	87 , 1997, c. 19; 2000, c. 41
	88 , 1994, c. 24; 1999, c. 40
	88.1 , 2000, c. 41
	89 , 1999, c. 40; 2000, c. 41; 2002, c. 6
	89.1 , 2000, c. 41; 2002, c. 6
	90 , 1999, c. 14; 2002, c. 6
	91 , 1991, c. 25; Ab. 2000, c. 41
	91.1 , 1997, c. 19; 2000, c. 41
	92 , 1997, c. 19
	92.1 , 2000, c. 41
	93 , 1997, c. 19; 2000, c. 41
	94 , 2000, c. 41
	95 , 2000, c. 41
	96 , 2000, c. 41
	98 , 2000, c. 41
	99 , 2000, c. 41
	100 , Ab. 2000, c. 41
	102 , 1997, c. 19; 2000, c. 41
	103 , 1992, c. 60; 2000, c. 41

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Reference	Title Amendments
c. R-15.1	Supplemental Pension Plans Act – <i>Cont'd</i> 104 , 2000, c. 41 105 , 2000, c. 41 106 , 2000, c. 41 107 , 2002, c. 6 108 , 2000, c. 41; 2002, c. 6 109 , 2000, c. 41 110 , 2000, c. 41 110.1 , 1994, c. 24 111 , 2000, c. 41 111.1 , 2000, c. 41 112 , 2000, c. 41 112.1 , 1997, c. 19 113 , 2000, c. 41 114 , 2000, c. 41 116 , 2000, c. 41 119 , 2000, c. 41 127 , 1994, c. 24 130 , 2000, c. 41 133 , 2000, c. 41 134 , 1994, c. 24; 2000, c. 41 135.1 , 1998, c. 2 135.2 , 1998, c. 2 135.3 , 1998, c. 2 135.4 , 1998, c. 2 135.5 , 1998, c. 2 138 , 2000, c. 41 140 , 1994, c. 24; 2000, c. 41 142 , 1997, c. 19 145 , 2000, c. 41 146.1 , 2000, c. 41 146.2 , 2000, c. 41 146.3 , 2000, c. 41 146.4 , 2000, c. 41 146.5 , 2000, c. 41 146.6 , 2000, c. 41 146.7 , 2000, c. 41 146.8 , 2000, c. 41 146.9 , 2000, c. 41 147 , 2000, c. 41 147.1 , 2000, c. 41 150.1 , 2000, c. 41 152 , 2000, c. 41 154 , 1994, c. 24 155 , 2000, c. 41 156 , 1999, c. 40 156.1 , 1993, c. 45 157 , 1994, c. 24; Ab. 2000, c. 41 161 , 1994, c. 24; 2000, c. 41 161.1 , 1994, c. 24; 2000, c. 41 161.2 , 1994, c. 24; Ab. 2000, c. 41 163.1 , 2000, c. 41 165 , 2000, c. 41 165.1 , 1992, c. 60; 2000, c. 41 166 , 1994, c. 24; 2000, c. 41 167 , 1999, c. 40; 2000, c. 41 168 , 2000, c. 41 171 , 2000, c. 41 171.1 , 2000, c. 41 172 , 2000, c. 41 173 , 1994, c. 24; Ab. 2000, c. 41 178 , 1999, c. 14; 2002, c. 6

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Reference	Title Amendments
c. R-15.1	Supplemental Pension Plans Act – <i>Cont'd</i>
	183 , 2000, c. 41
	184 , 1997, c. 43; 2000, c. 41
	185 , 2000, c. 41
	187 , 1997, c. 43; 2000, c. 41
	188 , 1997, c. 43; 2000, c. 41
	190 , 2000, c. 41
	195 , 1992, c. 60; 2000, c. 41
	196 , 1992, c. 60; 2000, c. 41
	197 , 2000, c. 41
	198 , 2000, c. 41
	199 , 1997, c. 43; 2000, c. 41
	199.1 , 1992, c. 60; Ab. 2000, c. 41
	200 , 1992, c. 60; 2000, c. 41
	201 , 2000, c. 41
	202 , 1992, c. 60; 2000, c. 41
	203 , 1992, c. 60; 1997, c. 43; 2000, c. 41
	204 , 1992, c. 60; 2000, c. 41
	205 , 1992, c. 60; 1997, c. 43; 2000, c. 41
	205.1 , 1992, c. 60; Ab. 2000, c. 41
	206 , 1992, c. 60; 2000, c. 41
	207 , 1992, c. 60; 2000, c. 41
	207.1 , 1992, c. 60; 2000, c. 41
	207.2 , 2000, c. 41
	207.3 , 2000, c. 41
	207.4 , 2000, c. 41
	207.5 , 2000, c. 41
	207.6 , 2000, c. 41
	208 , Ab. 1992, c. 60; 2000, c. 41
	209 , 2000, c. 41
	209.1 , 2000, c. 41
	210 , 1992, c. 60; 2000, c. 41
	210.1 , 2000, c. 41
	211 , 1994, c. 24; 2000, c. 41
	212 , 1994, c. 24; 2000, c. 41
	212.1 , 2000, c. 41
	213 , 1992, c. 60; Ab. 1994, c. 24
	214 , Ab. 2000, c. 41
	215 , Ab. 2000, c. 41
	216 , 1992, c. 60; 2000, c. 41
	217 , 1992, c. 60; 2000, c. 41
	218 , 1992, c. 60; 2000, c. 41
	219 , Ab. 1992, c. 60
	220 , 2000, c. 41
	221 , 2000, c. 41
	222 , 2000, c. 41
	223 , 2000, c. 41
	224 , 2000, c. 41
	225 , 2000, c. 41
	226 , 1994, c. 24; 2000, c. 41
	227 , 2000, c. 41
	228 , 1992, c. 60; 2000, c. 41
	229 , 2000, c. 41
	230 , 2000, c. 41
	230.0.1 , 2000, c. 41
	230.1 , 1992, c. 60; 2000, c. 41
	230.1.1 , 2000, c. 41
	230.2 , 1992, c. 60; 2000, c. 41
	230.3 , 1992, c. 60; 2000, c. 41
	230.4 , 1992, c. 60; 2000, c. 41
	230.5 , 1992, c. 60; Ab. 2000, c. 41
	230.6 , 1992, c. 60

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Reference	Title Amendments
c. R-15.1	<p>Supplemental Pension Plans Act – <i>Cont'd</i></p> <p>230.7, 1992, c. 60; 1994, c. 24; 2000, c. 41 230.8, 1992, c. 60 231, Ab. 2000, c. 41 232, Ab. 2000, c. 41 233, Ab. 2000, c. 41 234, Ab. 2000, c. 41 235, Ab. 2000, c. 41 236, 2000, c. 41 237, 2000, c. 41 238, 1997, c. 80; 2000, c. 41 238.1, 1992, c. 60 239, 2000, c. 41 240, 2000, c. 41 240.1, 1992, c. 60; 1994, c. 24; Ab. 2000, c. 41 240.2, 1992, c. 60; 1994, c. 24; 2000, c. 41 240.3, 1992, c. 60; 1994, c. 24; 2000, c. 41 240.4, 2000, c. 41 241, 1997, c. 43 242, 1997, c. 43 243, 1997, c. 43 243.1, 1992, c. 60 243.2, 1992, c. 60; 2000, c. 41 243.3, 1992, c. 60; 2000, c. 41 243.4, 1992, c. 60 243.5, 1992, c. 60 243.6, 1992, c. 60; Ab. 2000, c. 41 243.7, 1992, c. 60; 1994, c. 12; 1997, c. 63; 2000, c. 41 243.8, 1992, c. 60; 2000, c. 41 243.9, 1992, c. 60 243.10, 1992, c. 60 243.11, 1992, c. 60 243.12, 1992, c. 60 243.13, 1992, c. 60 243.14, 1992, c. 60; 2000, c. 41 243.15, 1992, c. 60; 2000, c. 41 243.16, 1992, c. 60; 2000, c. 41 243.17, 1992, c. 60; 2000, c. 41 243.18, 1992, c. 60 243.19, 1992, c. 60 244, 1992, c. 60; 1993, c. 45; 1994, c. 24; 1997, c. 19; 1997, c. 43; 2000, c. 41 246, 1992, c. 60; 1997, c. 19; 2000, c. 41; 2002, c. 52 247.1, 1994, c. 24; 1999, c. 40 248, 2000, c. 41 249, 2000, c. 41 250, 1992, c. 60; 2000, c. 41 252, 2000, c. 41 254, 1997, c. 43 256, 1992, c. 60 256.1, 2000, c. 41 257, 1992, c. 60; 1997, c. 19; 2000, c. 41 258, 1992, c. 60; 2000, c. 41 264, 1992, c. 60; 1997, c. 19; 2000, c. 41 265, Ab. 1992, c. 57 283, 1992, c. 60; 2000, c. 41 286, 1992, c. 60; 1997, c. 43 286.1, 1992, c. 60; 2000, c. 41 288.0.1, 2000, c. 41 288.0.2, 2000, c. 41 288.1, 1992, c. 60; 2000, c. 41 288.2, 1992, c. 60; 1997, c. 43; Ab. 2000, c. 41 289, 1992, c. 60; 2000, c. 41</p>

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Reference	Title Amendments
c. R-15.1	<p>Supplemental Pension Plans Act – <i>Cont'd</i></p> <p>289.0.1, 2000, c. 41 289.1, 1997, c. 19 289.2, 2000, c. 41 290, 1992, c. 60 290.1, 2000, c. 41 291, 1992, c. 60; 2000, c. 41 291.1, 2000, c. 41 292, 1999, c. 40; 2000, c. 41 293, Ab. 2000, c. 41 294, 1994, c. 24; Ab. 2000, c. 41 295, 1992, c. 60; Ab. 2000, c. 41 296, Ab. 2000, c. 41 299, 1992, c. 60; 1999, c. 40; 2000, c. 41 299.1, 2000, c. 41 300, 1997, c. 19 300.1, 1994, c. 24 300.2, 2000, c. 41 300.3, 2000, c. 41 300.4, 2000, c. 41; 2002, c. 6 303, 2000, c. 41 304, 1999, c. 40; Ab. 2000, c. 41 305, 2000, c. 41 306.1, 1998, c. 2 306.1.1, 2004, c. 20 306.2, 1998, c. 2 306.3, 1998, c. 2 306.4, 1998, c. 2 306.5, 1998, c. 2 306.6, 1998, c. 2 306.7, 2000, c. 41 306.8, 2000, c. 41 306.9, 2000, c. 41 306.10, 2000, c. 41 306.11, 2000, c. 41 306.12, 2000, c. 41 306.13, 2000, c. 41 306.14, 2000, c. 41 307, 1994, c. 24 307.1, 1994, c. 24; 2000, c. 41 308.1, 1992, c. 60; 1999, c. 40; 2000, c. 41 308.2, 1992, c. 60 308.3, 1992, c. 60; 2000, c. 41 309, Ab. 2000, c. 41 310, Ab. 2000, c. 41 310.1, 1992, c. 60; 1999, c. 40; 2000, c. 41 310.2, 1992, c. 60; 2000, c. 41 311, Ab. 2000, c. 41 311.1, 1992, c. 60; 2000, c. 41 311.2, 1992, c. 60; Ab. 2000, c. 41 311.3, 1992, c. 60; Ab. 2000, c. 41 311.4, 1992, c. 60; 1994, c. 24; Ab. 2000, c. 41 311.5, 2000, c. 41 311.6, 2000, c. 41 311.7, 2000, c. 41 312, 1992, c. 60; 2000, c. 41 317.1, 2000, c. 41 318, 1992, c. 60; 2000, c. 41 318.1, 2000, c. 41 321, 1994, c. 12; 1997, c. 63</p>

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Reference	Title Amendments
c. R-16	<p>Act respecting retirement plans for the mayors and councillors of municipalities</p> <p>Title, 1978, c. 60 1, 1978, c. 60; 1983, c. 24; 1996, c. 2; 1999, c. 40 3, Ab. 1988, c. 85 4, Ab. 1988, c. 85 5, Ab. 1988, c. 85 6, Ab. 1988, c. 85 7, 1978, c. 60; Ab. 1988, c. 85 8, Ab. 1988, c. 85 11, 1982, c. 51 13, Ab. 1988, c. 85 14, Ab. 1988, c. 85 15, Ab. 1988, c. 85 16, Ab. 1988, c. 85 17, Ab. 1988, c. 85 18, Ab. 1988, c. 85 19, Ab. 1988, c. 85 20, Ab. 1988, c. 85 21, Ab. 1988, c. 85 22, Ab. 1988, c. 85 25, 1992, c. 16; 1997, c. 71 27, 1990, c. 5; 2002, c. 6 28, 1990, c. 5; 2002, c. 6; 2003, c. 19 29, Ab. 1988, c. 85 29.1, 1978, c. 60; Ab. 1988, c. 85 30, 1982, c. 2; 1990, c. 5; 2002, c. 6 30.1, 1982, c. 2; 1990, c. 5; 2002, c. 6 32, 1978, c. 60 33, 1978, c. 60; 1982, c. 63; Ab. 1988, c. 85 33.1, 1978, c. 60; Ab. 1988, c. 85 34, 1978, c. 60; Ab. 1988, c. 85 35, Ab. 1988, c. 85 36, Ab. 1988, c. 85 37, 1978, c. 60; 1982, c. 63; Ab. 1988, c. 85 38, Ab. 1988, c. 85 39, Ab. 1988, c. 85 40, 1978, c. 60; Ab. 1988, c. 85 41, Ab. 1988, c. 85 41.1, 1978, c. 60; Ab. 1988, c. 85 41.2, 1978, c. 60; Ab. 1988, c. 85 41.3, 1979, c. 36; 1980, c. 16; Ab. 1988, c. 85 41.4, 1990, c. 5; 2002, c. 6 41.5, 1990, c. 5; 2002, c. 6 41.6, 1990, c. 5 41.7, 1990, c. 5 41.8, 1990, c. 5 41.9, 1990, c. 5 42, 1978, c. 60; 1988, c. 85; 1990, c. 5; 2003, c. 19 42.1, 2003, c. 19 43, 1978, c. 60; Ab. 1988, c. 85 44, Ab. 1988, c. 85 45, 1978, c. 60; Ab. 1988, c. 85 46, 1978, c. 60; Ab. 1988, c. 85 47, 1978, c. 60; Ab. 1988, c. 85 48, 1978, c. 60; 1982, c. 63; Ab. 1988, c. 85 49, 1978, c. 60; Ab. 1988, c. 85</p>
c. R-17	<p>Act respecting supplemental pension plans</p> <p>9.1, 1988, c. 79 14, Ab. 1997, c. 43 15, Ab. 1997, c. 43</p>

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Reference	Title Amendments
c. R-17	<p>Act respecting supplemental pension plans – <i>Cont'd</i></p> <p>22.1, 1997, c. 43 22.2, 1997, c. 43 22.3, 1997, c. 43 24, 1978, c. 69 25, 1978, c. 69 25.1, 1978, c. 69 25.2, 1978, c. 69 29, 1997, c. 43 30, 1978, c. 69 30.1, 1985, c. 30 40, 1988, c. 79 43, 1988, c. 79 43.1, 1988, c. 79 43.2, 1988, c. 79 43.3, 1988, c. 79 44.1, 1982, c. 12; 1991, c. 25 44.2, 1982, c. 12 44.3, 1982, c. 12 44.4, 1982, c. 12 44.5, 1982, c. 12 44.6, 1982, c. 12 50, 1978, c. 69 58, 1996, c. 2 75, 1978, c. 69; 1982, c. 12; 1987, c. 68; 1988, c. 84 77, 1978, c. 69; 1986, c. 58 79, Ab. 1992, c. 61 80, Ab. 1992, c. 61 Rp., 1989, c. 38 (<i>with exceptions</i>)</p>
c. R-17.1	<p>Act respecting the enterprise registrar</p> <p>Title, 2002, c. 45 1, 1984, c. 22; 2002, c. 45 2, 2002, c. 45 3, 2002, c. 45 4, 2002, c. 45 5, 1997, c. 35; 2002, c. 45 6, 2002, c. 45 7, 2002, c. 45 8, 1986, c. 95; 2002, c. 45 9, 1986, c. 95; 1992, c. 61; 2002, c. 45 9.1, 1986, c. 95; 2002, c. 45 10, 2002, c. 45 11, 2002, c. 45 12, 2002, c. 45 13, 2002, c. 45 13.1, 1986, c. 95; 2002, c. 45 13.2, 1986, c. 95; 2002, c. 45 14, 1987, c. 68; 2002, c. 45 15, Ab. 1987, c. 68 16, 2002, c. 45 17, 2002, c. 45 18, 2002, c. 45 20, 1997, c. 35; 2002, c. 45 21, 2002, c. 45 22, 2002, c. 45 23, 1983, c. 54; 1997, c. 35; 2002, c. 45 23.1, 1983, c. 54; 2002, c. 45 24, 2002, c. 45 25, 2002, c. 45 26, 1997, c. 35; 2002, c. 45</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-17.1	<p>Act respecting the enterprise registrar – <i>Cont'd</i></p> <p>27, 1997, c. 35; Ab. 2002, c. 45 28, 1997, c. 35; Ab. 2002, c. 45 29, 1997, c. 35; 2002, c. 45 30, 2002, c. 45 31, 2002, c. 45 32, 2002, c. 45 33, Ab. 1990, c. 4 34, 2002, c. 45 35, 2002, c. 45 36, Ab. 2002, c. 45 37, Ab. 2002, c. 45 38, 1983, c. 38; Ab. 2002, c. 45 39, Ab. 2002, c. 45 40, Ab. 2002, c. 45 41, 1997, c. 35; Ab. 2002, c. 45 42, 2002, c. 45 43, 2002, c. 45 44, 2002, c. 45 45, 2002, c. 45 46, 2002, c. 45 55, Ab. 2002, c. 45 234, Ab. 1983, c. 54 275, 2002, c. 45; 2003, c. 29 Sched. I, 1992, c. 57; 1993, c. 48; 1996, c. 42; 1998, c. 37; 2004, c. 37</p>
c. R-18	<p>Act respecting municipal regulation of public buildings</p> <p>Rp., 1985, c. 34 2, 1996, c. 2 3, 1996, c. 2 7, 2000, c. 20</p>
c. R-18.1	<p>Regulations Act</p> <p>2, 1999, c. 40 3, 1988, c. 85; 1992, c. 21; 1992, c. 57; 1994, c. 2; 1994, c. 23</p>
c. R-19	<p>Act to promote the regrouping of municipalities</p> <p>1, 1982, c. 63 5, 1985, c. 27; 1987, c. 57 6, 1982, c. 63; 1987, c. 57 7, 1987, c. 57 9, 1982, c. 63; 1987, c. 57 10, 1979, c. 72; 1983, c. 57; 1987, c. 3; 1987, c. 68 11, 1982, c. 63 12, 1982, c. 63; 1987, c. 57 13, 1979, c. 72; 1982, c. 63; 1987, c. 57 18.1, 1982, c. 63 18.2, 1982, c. 63 20, 1984, c. 38 25, Ab. 1979, c. 36 26, Ab. 1979, c. 36 Ab., 1988, c. 19</p>
c. R-20	<p>Act respecting labour relations, vocational training and manpower management in the construction industry</p> <p>Title, 1986, c. 89 1, 1979, c. 2; 1986, c. 89; 1988, c. 35; 1991, c. 74; 1992, c. 42; 1993, c. 61; 1994, c. 12; 1995, c. 8; 1996, c. 29; 1999, c. 13; 1999, c. 40</p>

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Reference	Title Amendments
c. R-20	<p>Act respecting labour relations, vocational training and manpower management in the construction industry – <i>Cont'd</i></p> <p>1.1, 1995, c. 8 2, 1986, c. 89 3, 1986, c. 89; 1992, c. 42; 1999, c. 40 3.1, 1986, c. 89 3.2, 1986, c. 89; 1993, c. 61; 1994, c. 12; 1994, c. 16; 1995, c. 8 3.3, 1986, c. 89 3.4, 1986, c. 89 3.5, 1986, c. 89; 1999, c. 40 3.6, 1986, c. 89 3.7, 1986, c. 89 3.8, 1986, c. 89 3.9, 1986, c. 89 3.10, 1986, c. 89 3.11, 1986, c. 89; 1993, c. 61; 1994, c. 12 3.12, 1986, c. 89; 1994, c. 12; 1994, c. 16 4, 1979, c. 2; 1986, c. 89; 1988, c. 35; 1992, c. 42; 1993, c. 61; 1995, c. 8; 1997, c. 85 4.1, 1986, c. 89; 1988, c. 35; 2000, c. 8 5, 1988, c. 35; 2000, c. 8 7, 1992, c. 61 7.1, 1986, c. 89; 1995, c. 8 7.2, 1988, c. 35 7.3, 1995, c. 8; 1997, c. 85 7.4, 1995, c. 8 7.4.1, 1998, c. 46 7.5, 1995, c. 8 7.5.1, 1996, c. 74 7.6, 1995, c. 8 7.7, 1995, c. 8; 1998, c. 46 7.8, 1995, c. 8; 1998, c. 46 7.9, 1995, c. 8 7.10, 1995, c. 8 9, 1995, c. 43 10, 1986, c. 89 11, 1993, c. 61 12, 1980, c. 23; 1983, c. 13 13, 1999, c. 40 16, 1983, c. 13; 1993, c. 61 17, 1983, c. 13; 1987, c. 110; 1993, c. 61; 1995, c. 8 18.1, 1986, c. 89 18.2, 1986, c. 89; 1988, c. 35; 1995, c. 43 18.3, 1986, c. 89; 1993, c. 61; 1995, c. 8 18.4, 1986, c. 89; 1992, c. 42; 1993, c. 61; 1995, c. 8 18.5, 1986, c. 89 18.6, 1986, c. 89 18.7, 1986, c. 89 18.8, 1986, c. 89 18.9, 1986, c. 89; 1993, c. 61; 1995, c. 8 18.10, 1986, c. 89; 1995, c. 43 18.10.1, 1995, c. 43 18.11, 1986, c. 89 18.12, 1986, c. 89 18.13, 1986, c. 89 18.14, 1986, c. 89 18.15, 1997, c. 74 19, 1979, c. 2; 1986, c. 89; 1988, c. 35; 1990, c. 85; 1992, c. 21; 1992, c. 42; 1993, c. 61; 1994, c. 23; 1995, c. 8; 1996, c. 2; 1998, c. 46; 1999, c. 40; 1999, c. 82; 2000, c. 56; 2001, c. 79 19.1, 1992, c. 42; 1999, c. 40 19.2, 1992, c. 42 20, 1993, c. 61</p>

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Reference	Title Amendments
c. R-20	<p>Act respecting labour relations, vocational training and manpower management in the construction industry – <i>Cont'd</i></p> <p>21, 1984, c. 27; 1987, c. 85; 1995, c. 8; 1998, c. 46; 1999, c. 13; 2001, c. 26</p> <p>21.0.1, 1998, c. 46</p> <p>21.0.2, 1998, c. 46; 2000, c. 56</p> <p>21.0.3, 1998, c. 46</p> <p>21.0.4, 1998, c. 46</p> <p>21.0.5, 1998, c. 46</p> <p>21.0.6, 1998, c. 46</p> <p>21.0.7, 1998, c. 46</p> <p>21.1, 1984, c. 27; Ab. 1987, c. 85; 1995, c. 8; 1998, c. 46</p> <p>21.1.0.1, 1998, c. 46</p> <p>21.1.1, 1995, c. 8; 1998, c. 46</p> <p>21.1.2, 1995, c. 8; 1998, c. 46</p> <p>21.1.3, 1995, c. 8; 1998, c. 46</p> <p>21.1.4, 1998, c. 46</p> <p>21.2, 1984, c. 27; 1987, c. 85; 1998, c. 46; 2001, c. 26</p> <p>22, 1983, c. 13; 1984, c. 27; 1987, c. 85; 1998, c. 46</p> <p>23, 1984, c. 27; 1987, c. 85; 1995, c. 8; 1998, c. 46</p> <p>23.1, 1995, c. 8; 1998, c. 46</p> <p>23.2, 1995, c. 8; 1998, c. 46</p> <p>23.3, 1998, c. 46</p> <p>23.4, 1998, c. 46</p> <p>24, 1984, c. 27; 1987, c. 85; 1998, c. 46</p> <p>25.1, 1998, c. 46</p> <p>25.2, 1998, c. 46</p> <p>25.3, 1998, c. 46</p> <p>25.4, 1998, c. 46</p> <p>25.5, 1998, c. 46</p> <p>25.6, 1998, c. 46</p> <p>25.7, 1998, c. 46; 1999, c. 40</p> <p>25.8, 1998, c. 46</p> <p>25.9, 1998, c. 46</p> <p>25.10, 1998, c. 46</p> <p>26, 1990, c. 4</p> <p>27, 1993, c. 61</p> <p>28, 1978, c. 58; 1980, c. 23; 1986, c. 89; 1987, c. 110; 1993, c. 61; 1996, c. 74; 1998, c. 46; 1999, c. 13</p> <p>29, 1978, c. 58; 1987, c. 110; 1993, c. 61; 1996, c. 74</p> <p>30, 1978, c. 58; 1986, c. 89; 1987, c. 110; 1993, c. 61</p> <p>31, 1987, c. 110; 1992, c. 61; 1993, c. 61</p> <p>32, 1978, c. 58; 1980, c. 23; 1987, c. 110; 1993, c. 61; 1996, c. 74</p> <p>34, 1978, c. 58; 1987, c. 110; 1993, c. 61; 1995, c. 8</p> <p>35, 1978, c. 58</p> <p>35.1, 1993, c. 61; Ab. 1995, c. 8</p> <p>35.2, 1996, c. 74</p> <p>35.3, 1996, c. 74</p> <p>35.4, 1996, c. 74</p> <p>36, 1978, c. 58; 1987, c. 110; 1993, c. 61; 1996, c. 74</p> <p>36.1, 1996, c. 74</p> <p>37, 1978, c. 58; 1986, c. 89; 1987, c. 110; 1993, c. 61; 1996, c. 74</p> <p>38, 1996, c. 74</p> <p>39, 1978, c. 58; 1996, c. 74</p> <p>40, 1995, c. 62</p> <p>41, 1993, c. 61; 1995, c. 8</p> <p>41.1, 1995, c. 8</p> <p>41.2, 1995, c. 8</p> <p>42, 1987, c. 110; 1993, c. 61; 1995, c. 8</p> <p>42.1, 1978, c. 58; 1987, c. 110; 1993, c. 61</p> <p>43, 1983, c. 13</p> <p>43.1, 1983, c. 13</p> <p>43.2, 1983, c. 13</p>

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Reference	Title Amendments
c. R-20	<p>Act respecting labour relations, vocational training and manpower management in the construction industry – <i>Cont'd</i></p> <p> 43.3, 1983, c. 13 43.4, 1993, c. 61 43.5, 1993, c. 61 43.6, 1993, c. 61 43.7, 1993, c. 61; 1995, c. 8; 1996, c. 74 44, 1993, c. 61; 1995, c. 8 44.1, 1993, c. 61; 1995, c. 8 44.2, 1993, c. 61; 1995, c. 8 44.3, 1993, c. 61; 1995, c. 8 45, 1979, c. 2; 1993, c. 61; 1995, c. 8; 1998, c. 46 45.0.1, 1998, c. 46 45.0.2, 1998, c. 46 45.0.3, 1998, c. 46; 2001, c. 26 45.1, 1993, c. 61; 1998, c. 46 45.2, 1993, c. 61; 1998, c. 46 45.3, 1993, c. 61; 1998, c. 46 45.4, 1993, c. 61; 1995, c. 8; 1998, c. 46 46, 1993, c. 61; 1995, c. 8; 1999, c. 40 47, 1993, c. 61; 1995, c. 8 48, 1992, c. 42; 1993, c. 61; 1995, c. 8; 1998, c. 46; 2001, c. 26 48.1, 1998, c. 46 49, Ab. 1993, c. 61 50, 1993, c. 61 51, Ab. 1993, c. 61 52, 1993, c. 61; 1999, c. 40 53, 1993, c. 61 54, 1992, c. 42; 1993, c. 61; 1995, c. 8 54.1, 1992, c. 42; 1993, c. 61; Ab. 1995, c. 8 55, Ab. 1993, c. 61 56, 1993, c. 61 57, 1979, c. 63; 1986, c. 95; 1993, c. 61 58, 1986, c. 95; 1993, c. 61 59, Ab. 1986, c. 89 60.1, 1993, c. 61 60.2, 1995, c. 8 60.3, 1995, c. 8 61, 1992, c. 42; 1993, c. 61; 1995, c. 8; 1998, c. 46 61.1, 1993, c. 61 61.2, 1993, c. 61; 1995, c. 8 61.3, 1993, c. 61 61.4, 1993, c. 61; 2001, c. 26 62, 1983, c. 22; 1991, c. 76; 1993, c. 61; 1995, c. 8 65, 1987, c. 85; 1999, c. 40; 2001, c. 26 67, 1993, c. 61 68, 1990, c. 4; 1999, c. 40 69, 1999, c. 40 70, 1993, c. 61 71, 1993, c. 61 74, 1987, c. 85; 1993, c. 61; 1999, c. 40; 2001, c. 26 75, 1987, c. 85; 1999, c. 40; 2001, c. 26 77, 1999, c. 40 78, 1979, c. 2; 1986, c. 89; 1993, c. 61 79, Ab. 1979, c. 63 80, 1979, c. 63; 1986, c. 89; Ab. 1995, c. 8 80.1, 1986, c. 89; 1988, c. 35; 1995, c. 8; 1996, c. 74; 1998, c. 46 80.2, 1997, c. 85; 1998, c. 46 80.3, 1998, c. 46 81, 1979, c. 2; 1986, c. 89; 1986, c. 95; 1988, c. 35; 1993, c. 61; 1995, c. 8; 1996, c. 74; 1998, c. 46; 1999, c. 40 81.0.1, 1988, c. 35 </p>

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Reference	Title Amendments
c. R-20	<p>Act respecting labour relations, vocational training and manpower management in the construction industry – <i>Cont'd</i></p> <p>81.1, 1983, c. 13; 1988, c. 35 81.2, 1988, c. 35; 1995, c. 8 82, 1979, c. 2; 1985, c. 34; 1986, c. 89; 1988, c. 35; 1992, c. 42; 1993, c. 61; 1995, c. 8; 1998, c. 46; 1999, c. 13; 1999, c. 40 82.1, 1992, c. 42 82.2, 1992, c. 42 83, 1986, c. 58; 1988, c. 35; 1990, c. 4; 1992, c. 42; 1995, c. 51 83.1, 1988, c. 35; 1990, c. 4; 1991, c. 33; 1992, c. 42; 1995, c. 51 83.2, 1988, c. 35; 1990, c. 4; 1991, c. 33; 1992, c. 42; 1995, c. 51 84, 1986, c. 58; 1988, c. 35; 1990, c. 4; 1991, c. 33 85.1, 1986, c. 89; 1988, c. 35; 1995, c. 43 85.2, 1986, c. 89; 1994, c. 12 85.3, 1986, c. 89; 1994, c. 12 85.4, 1986, c. 89; 1994, c. 16 85.4.1, 1995, c. 43 85.5, 1986, c. 89; 1988, c. 35; 1996, c. 74 85.6, 1986, c. 89; 1988, c. 35; 1996, c. 74 86, 1986, c. 89; 1993, c. 61; 1999, c. 40 87, 1979, c. 63; 1993, c. 61 88, 1979, c. 63; 1993, c. 61 89, 1979, c. 63; 1993, c. 61 90, 1999, c. 40 90.1, 1993, c. 61; Ab. 1995, c. 8 91, 1992, c. 61 92, 1979, c. 2; 1985, c. 34; 1988, c. 35; 1993, c. 61; 1995, c. 8; 1996, c. 74 92.1, 1992, c. 42 93, 1987, c. 85; 1999, c. 40; 2001, c. 26 95, 1999, c. 40 105, 1983, c. 13; 1983, c. 22; 1987, c. 85; 1991, c. 76; 1999, c. 40; 2001, c. 26 108.1, 1978, c. 58; 1986, c. 89; Ab. 1993, c. 61 108.2, 1978, c. 58; 1987, c. 85; Ab. 1993, c. 61 108.3, 1978, c. 58; 1987, c. 85; Ab. 1993, c. 61 108.4, 1978, c. 58; 1987, c. 85; Ab. 1993, c. 61 108.4.1, 1987, c. 85; Ab. 1993, c. 61 108.4.2, 1987, c. 85; Ab. 1993, c. 61 108.4.3, 1987, c. 85; Ab. 1993, c. 61 108.4.4, 1987, c. 85; Ab. 1993, c. 61 108.4.5, 1987, c. 85; 1988, c. 21; Ab. 1993, c. 61 108.5, 1978, c. 58; Ab. 1986, c. 89 108.6, 1978, c. 58; Ab. 1986, c. 89 108.7, 1978, c. 58; Ab. 1986, c. 89 108.8, 1978, c. 58; Ab. 1986, c. 89 108.9, 1978, c. 58; Ab. 1986, c. 89 108.10, 1978, c. 58; Ab. 1986, c. 89 108.11, 1978, c. 58; Ab. 1986, c. 89 108.12, 1978, c. 58; Ab. 1986, c. 89 108.13, 1978, c. 58; Ab. 1986, c. 89 108.14, 1978, c. 58; Ab. 1986, c. 89 108.15, 1978, c. 58; Ab. 1986, c. 89 108.16, 1978, c. 58; Ab. 1986, c. 89 108.17, 1978, c. 58; Ab. 1986, c. 89 109, 1980, c. 23; 1986, c. 89; 1998, c. 46 109.1, 1980, c. 23; 1983, c. 13; 1992, c. 61 109.2, 1980, c. 23; 1986, c. 89; 1990, c. 4; Ab. 1992, c. 61 110, 1993, c. 61 111.1, 1998, c. 46; 1999, c. 40 112, 1986, c. 58; 1991, c. 33 113, 1986, c. 58; 1991, c. 33 114, 1986, c. 58; Ab. 1988, c. 35 115, 1986, c. 58; 1991, c. 33</p>

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Reference	Title Amendments
c. R-20	<p>Act respecting labour relations, vocational training and manpower management in the construction industry – <i>Cont'd</i></p> <p>116, 1986, c. 58; 1991, c. 33 117, 1986, c. 58; 1990, c. 4; 1991, c. 33 118, 1983, c. 13; 1992, c. 61 119, 1986, c. 58; 1990, c. 4; 1991, c. 33; 1995, c. 51 119.1, 1978, c. 58; 1986, c. 89; 1988, c. 35; 1990, c. 4; 1992, c. 42; 1995, c. 51; 1996, c. 74; 1998, c. 46 119.2, 1992, c. 42; 1996, c. 74; 1998, c. 46 119.3, 1992, c. 42; 1995, c. 51; 1996, c. 74 119.4, 1992, c. 42; 1995, c. 51; 1996, c. 74 119.5, 1992, c. 42; 1996, c. 74 119.6, 1998, c. 46 120, 1986, c. 58; 1988, c. 35; 1990, c. 4; 1991, c. 33; 1993, c. 61; 1996, c. 74 121, 1992, c. 61; 1996, c. 74 121.1, 1986, c. 89; 1990, c. 4; Ab. 1992, c. 61 122, 1983, c. 13; 1986, c. 58; 1988, c. 35; 1988, c. 51; 1990, c. 4; 1991, c. 33; 1992, c. 42; 1992, c. 61; 1993, c. 61; 1994, c. 12; 1995, c. 51; 1997, c. 63; 1998, c. 36; 1998, c. 46; 1999, c. 40 123, 1986, c. 89; 1992, c. 42; 1993, c. 61; 1996, c. 74; 1997, c. 85; 1998, c. 46 123.1, 1986, c. 89; 1993, c. 61; 1995, c. 8; 2001, c. 79 123.2, 1986, c. 89; 1993, c. 61; 1994, c. 12 123.3, 1986, c. 89 123.4, 1992, c. 42; 1993, c. 61 123.4.1, 1993, c. 61 123.4.2, 1997, c. 85 123.4.3, 1997, c. 85 123.4.4, 1997, c. 85; 1998, c. 46; 1999, c. 40 123.5, 1992, c. 42 124, 1986, c. 89 126, 1978, c. 58; Ab. 1993, c. 61 126.0.1, 1995, c. 8 126.0.2, 1995, c. 8 126.0.3, 1997, c. 74; 1998, c. 46 126.1, 1986, c. 89; 1994, c. 12; 1996, c. 29</p>
c. R-20.1	<p>Act respecting property tax refund</p> <p>Title (English), 1999, c. 40 1, 1980, c. 30; 1988, c. 4; 1988, c. 84; 1992, c. 21; 1993, c. 64; 1994, c. 22; 1994, c. 23; 1996, c. 2; 1997, c. 3; 1997, c. 85; 1999, c. 40; 2000, c. 39; 2003, c. 9 1.0.1, 1994, c. 22; 1995, c. 63; 1997, c. 85; 2002, c. 6; Ab. 2003, c. 9 1.1, 1988, c. 4; 1995, c. 1; 1997, c. 85; Ab. 2003, c. 9 1.1.1, 1997, c. 85; 2001, c. 53; Ab. 2003, c. 9 1.2, 1994, c. 22 1.3, 2001, c. 51 1.3.1, 2004, c. 21 1.4, 2001, c. 51; 2004, c. 21 2, 1980, c. 30; 1986, c. 15; 1988, c. 4; 1989, c. 5; 1997, c. 85; 1999, c. 40 3, 1988, c. 4; 1997, c. 85; 1999, c. 40 4, Ab. 1988, c. 4 5, 1980, c. 30; 1988, c. 4; 1994, c. 22 7, 1986, c. 15; 1988, c. 4; 1993, c. 64; 1997, c. 85; 1999, c. 40 7.1, 1986, c. 15; 1988, c. 4; 1989, c. 5; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1997, c. 85 7.2, 1986, c. 15; Ab. 1989, c. 5 8, 1986, c. 15; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; Ab. 1997, c. 85 9, 1980, c. 30; 1986, c. 15; 1987, c. 21; 1988, c. 4; 1992, c. 1; Ab. 1993, c. 64 9.1, 1988, c. 4; 1997, c. 85; 1999, c. 40 10, 1986, c. 15; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1993, c. 64; 1995, c. 1; 1995, c. 63; Ab. 1997, c. 85</p>

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Reference	Title Amendments
c. R-20.1	<p>Act respecting property tax refund – <i>Cont'd</i></p> <p>10.1, 1986, c. 15; 1987, c. 21; 1988, c. 4; 1989, c. 5; 1997, c. 14; Ab. 1997, c. 85 10.2, 1987, c. 21; 1988, c. 4; 1989, c. 5; 1990, c. 7; 1994, c. 22; 1997, c. 14; Ab. 1997, c. 85 10.3, 1987, c. 21; Ab. 1988, c. 4 11, 1999, c. 40 12, 1980, c. 30; 1999, c. 40 13, 1980, c. 30; 1995, c. 1; 1999, c. 40 14, 1980, c. 30; 1999, c. 40 14.1, 1980, c. 30; 1995, c. 1 14.2, 1988, c. 4; 1989, c. 5; 1990, c. 7; 1991, c. 8; 1992, c. 1; 1993, c. 19; 1993, c. 64; Ab. 1995, c. 63 15, 1991, c. 8; 1993, c. 64; 1995, c. 36; 1999, c. 40 16, 1997, c. 85 17, 1993, c. 64; 1999, c. 40 19, 1981, c. 12; 1981, c. 24; 1988, c. 4; 1997, c. 14; 1999, c. 40 20, 1999, c. 40 21, 1986, c. 15; 1995, c. 36; 1999, c. 40; 2004, c. 4 22, 1999, c. 40; 2004, c. 4 23, 1992, c. 31; 1993, c. 64; 1995, c. 1; 1995, c. 36; 1999, c. 40; 2004, c. 4 24, Ab. 1995, c. 36 25, 1995, c. 36; 1999, c. 40 26, 1999, c. 40 27, 1986, c. 15; 1999, c. 40; 2004, c. 4 28, 1999, c. 40; 2001, c. 52; 2004, c. 4 29, Ab. 2004, c. 4 30, 1999, c. 40; Ab. 2004, c. 4 31, 1992, c. 31; 1999, c. 40; Ab. 2004, c. 4 32, 1992, c. 31; Ab. 2004, c. 4 33, Ab. 2004, c. 4 34, 1999, c. 40; Ab. 2004, c. 4 35, Ab. 2004, c. 4 36, Ab. 2004, c. 4 37, 1999, c. 40; Ab. 2004, c. 4 38, 1992, c. 31; Ab. 2004, c. 4 39, 1999, c. 40 40, 1997, c. 85; 1999, c. 40 41, 1997, c. 14; 1999, c. 40 42, 1990, c. 4 43, 1980, c. 30; 1990, c. 4 45, 1981, c. 24; 1999, c. 40; 2001, c. 7 46.1, 1981, c. 12; Ab. 1981, c. 24 47, 1999, c. 40 48, 1999, c. 40</p>
c. R-21	<p>Act respecting the replacement of joint programs by tax abatement</p> <p>1, 1999, c. 40</p>
c. R-22	<p>Companies Information Act</p> <p>1, 1982, c. 26; 1982, c. 48; 1982, c. 52 2, 1982, c. 48; 1982, c. 52; 1983, c. 54; 1987, c. 95 3, 1986, c. 58; 1990, c. 4; 1991, c. 33 4, 1982, c. 52; 1984, c. 22; 1986, c. 58; 1987, c. 95; 1990, c. 4; 1991, c. 33 4.1, 1984, c. 22 5, 1982, c. 52; 1986, c. 58; 1990, c. 4; 1991, c. 33 6, 1982, c. 52 10, 1978, c. 84 11, 1978, c. 84; 1982, c. 52 14, 1982, c. 52 15, Ab. 1992, c. 61</p>

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Reference	Title Amendments
c. R-22	Companies Information Act – <i>Cont’d</i> 16 , 1982, c. 52 17 , 1982, c. 52 18 , 1982, c. 52 Rp. , 1993, c. 48
c. R-23	Court of Appeal Reference Act 5.1 , 1987, c. 99
c. R-24	Weekly Day of Rest Act Ab. , 1979, c. 45
c. R-24.1	Act respecting electoral representation 1 , 1982, c. 54 2 , 1983, c. 36; 1987, c. 28 3 , 1982, c. 54; 1987, c. 28 3.1 , 1987, c. 28 3.2 , 1987, c. 28 4 , 1987, c. 28 6 , Ab. 1987, c. 28 7 , Ab. 1987, c. 28 8 , Ab. 1987, c. 28 9 , Ab. 1982, c. 54 10 , Ab. 1987, c. 28 11 , 1984, c. 51; Ab. 1987, c. 28 12 , 1982, c. 54 13 , 1982, c. 54; 1987, c. 28 14 , 1982, c. 54 15 , 1982, c. 54 16 , 1982, c. 54 17 , 1982, c. 54 18 , 1982, c. 54 18.1 , 1987, c. 28 19 , 1982, c. 54 20 , 1980, c. 3; 1982, c. 54 21 , 1982, c. 54 22 , 1982, c. 54 23 , 1982, c. 54 24 , 1982, c. 54; 1987, c. 28 24.1 , 1982, c. 54; 1987, c. 28 24.2 , 1987, c. 28 25 , 1987, c. 28 25.1 , 1987, c. 28 25.2 , 1987, c. 28 25.3 , 1987, c. 28 26 , 1987, c. 28 27 , 1987, c. 28 28 , 1987, c. 28 29 , 1987, c. 28 31 , 1987, c. 28 33 , 1987, c. 28 33.1 , 1987, c. 28 34 , 1984, c. 51; 1987, c. 28 35 , 1984, c. 51 36 , 1984, c. 51; 1985, c. 30; 1987, c. 28 37 , 1984, c. 51; 1987, c. 28; 1988, c. 7 38 , 1984, c. 51; 1987, c. 28 39 , 1984, c. 51; 1985, c. 30; 1987, c. 28 39.1 , 1984, c. 51; 1987, c. 28

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c. R-24.1	<p>Act respecting electoral representation – <i>Cont'd</i></p> <p>39.2, 1987, c. 28 39.3, 1987, c. 28 39.4, 1987, c. 28 39.5, 1987, c. 28 39.6, 1987, c. 28 39.7, 1987, c. 28 39.8, 1987, c. 28 39.9, 1987, c. 28 39.10, 1987, c. 28 39.11, 1987, c. 28 40, 1980, c. 3; Ab. 1987, c. 28 40.1, 1980, c. 3; Ab. 1987, c. 28 41.1, 1981, c. 28; Ab. 1987, c. 28 42, 1981, c. 28; Ab. 1987, c. 28 46, 1983, c. 36; 1987, c. 28 Sched. A, 1987, c. 28 Sched. B, 1987, c. 28 Rp., 1989, c. 1</p>
c. R-25	<p>Theatrical Performances Act</p> <p>Ab., 1988, c. 27</p>
c. R-26	<p>Act respecting ecological reserves</p> <p>1, 1979, c. 49; 1984, c. 27 2.1, 1978, c. 10 3, 1984, c. 27 5, 1984, c. 27; 1987, c. 73 6, 1984, c. 27 7, 1982, c. 25 9, 1997, c. 43 10, 1984, c. 27; Ab. 1987, c. 73 11, Ab. 1987, c. 73 12, 1990, c. 4 13, 1982, c. 25; 1986, c. 95; 1990, c. 4 14, 1988, c. 49; 1990, c. 4; Ab. 1992, c. 61 15, 1979, c. 49 Rp., 1993, c. 32</p>
c. R-26.1	<p>Ecological Reserves Act</p> <p>1, 1999, c. 40 2, 1994, c. 17; 1996, c. 40; 1999, c. 36 4, 1994, c. 13; 1994, c. 17; 1999, c. 36; 1999, c. 40 6, 1994, c. 17; 1999, c. 36; 1999, c. 40 10, 1999, c. 40 13, 1999, c. 40 15, 1999, c. 40 23, 1994, c. 17; 1999, c. 36 Rp., 2002, c. 74</p>
c. R-26.2	<p>Act respecting nature reserves on private land</p> <p>1, (<i>becomes s. 54 of 2002, c. 74</i>) 2002, c. 74 2, (<i>becomes s. 55 of 2002, c. 74</i>) 2002, c. 74 3, (<i>becomes s. 56 of 2002, c. 74</i>) 2002, c. 74 4, (<i>becomes s. 57 of 2002, c. 74</i>) 2002, c. 74 5, (<i>becomes s. 58 of 2002, c. 74</i>) 2002, c. 74 6, (<i>becomes s. 59 of 2002, c. 74</i>) 2002, c. 74 7, (<i>becomes s. 60 of 2002, c. 74</i>) 2002, c. 74</p>

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Reference	Title Amendments
c. R-26.2	Act respecting nature reserves on private land – <i>Cont'd</i> 8 , (<i>becomes s. 61 of 2002, c. 74</i>) 2002, c. 74 9 , (<i>becomes s. 62 of 2002, c. 74</i>) 2002, c. 74 10 , (<i>becomes s. 63 of 2002, c. 74</i>) 2002, c. 74 11 , (<i>becomes s. 64 of 2002, c. 74</i>) 2002, c. 74 12 , (<i>becomes s. 65 of 2002, c. 74</i>) 2002, c. 74 Rp. , 2002, c. 74
c. R-27	Public Streets Act 3 , 1990, c. 4 4 , Ab. 1979, c. 36 5 , Ab. 1979, c. 36 6 , Ab. 1979, c. 36 7 , Ab. 1979, c. 36 8 , Ab. 1979, c. 36 9 , Ab. 1979, c. 36 10 , Ab. 1979, c. 36 11 , Ab. 1979, c. 36 Ab. , 1996, c. 2
c. S-0.1	Midwives Act 3 , 2000, c. 56 5 , 2000, c. 13
c. S-1	Minimum Wage Act Rp. , 1979, c. 45
c. S-2	Act respecting the salaries of officers of justice 2 , 1983, c. 54; 2000, c. 8 5 , 1979, c. 43 8 , 1986, c. 95; Ab. 1992, c. 61 9 , Ab. 1992, c. 61 10 , 1990, c. 4; Ab. 1992, c. 61 11 , 1988, c. 21; Ab. 1992, c. 61
c. S-2.1	Act respecting occupational health and safety 1 , 1985, c. 6; 1987, c. 85; 1988, c. 61; 1992, c. 21; 1994, c. 23; 1997, c. 27; 1998, c. 39; 1999, c. 40; 2001, c. 26; 2002, c. 38; 2002, c. 76 4 , 1999, c. 40 6 , 1999, c. 40 8.1 , 1996, c. 60 20 , 1985, c. 6; 1997, c. 27 21 , Ab. 1985, c. 6 22 , Ab. 1985, c. 6 23 , Ab. 1985, c. 6 30 , 1985, c. 6 31 , 1985, c. 6 33 , 1992, c. 21 36 , 1985, c. 6; 1997, c. 27; 1997, c. 85 37 , 1985, c. 6; 1992, c. 21 37.1 , 1985, c. 6; 1997, c. 27 37.2 , 1985, c. 6; 1997, c. 27 37.3 , 1985, c. 6; 1992, c. 11; 1997, c. 27 39 , 1985, c. 6 42 , 1985, c. 6 42.1 , 2001, c. 9 45 , 1985, c. 6

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Reference	Title Amendments
c. S-2.1	<p>Act respecting occupational health and safety – <i>Cont'd</i></p> <p>48, 1985, c. 6 51, 1992, c. 21 60, 1985, c. 6 62, 1985, c. 6 62.1, 1988, c. 61 62.2, 1988, c. 61 62.3, 1988, c. 61 62.4, 1988, c. 61 62.5, 1988, c. 61 62.6, 1988, c. 61 62.7, 1988, c. 61 62.8, 1988, c. 61 62.9, 1988, c. 61 62.10, 1988, c. 61 62.11, 1988, c. 61 62.12, 1988, c. 61 62.13, 1988, c. 61 62.14, 1988, c. 61 62.15, 1988, c. 61 62.16, 1988, c. 61 62.17, 1988, c. 61 62.18, 1988, c. 61 62.19, 1988, c. 61 62.20, 1988, c. 61 62.21, 1988, c. 61 78, 1992, c. 21 81, 1985, c. 6 90, 1985, c. 6 97, 1985, c. 6 99.1, 1985, c. 6; 1999, c. 40 101, 1992, c. 21; 1999, c. 40 107, 1992, c. 21 109, 1992, c. 21 110, 1992, c. 21; 1994, c. 23 113, 1992, c. 21 114, 1992, c. 21 115, 1992, c. 21 116, Ab. 1992, c. 21 117, 1992, c. 21; 1994, c. 23 118, 1992, c. 21 119, 1992, c. 21 120, 1992, c. 21; 1997, c. 43 121, Ab. 1997, c. 43 122, 1992, c. 21 123, 1992, c. 21 127, 1992, c. 21; 1994, c. 23 128, 1992, c. 21 129, 1992, c. 21; 1994, c. 23 130, 1992, c. 21 131, 1992, c. 21 132, 1992, c. 21 133, 1992, c. 21 134, 1992, c. 21 135, 1992, c. 21 136, 1992, c. 21 136.1, 2002, c. 76 136.2, 2002, c. 76 136.3, 2002, c. 76 136.4, 2002, c. 76 136.5, 2002, c. 76 136.6, 2002, c. 76</p>

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Reference	Title Amendments
c. S-2.1	<p>Act respecting occupational health and safety – <i>Cont'd</i></p> <p> 136.7, 2002, c. 76 136.8, 2002, c. 76 136.9, 2002, c. 76 136.10, 2002, c. 76 136.11, 2002, c. 76 136.12, 2002, c. 76 136.13, 2002, c. 76 138, 1999, c. 40 139, 1999, c. 40 140, 1992, c. 11 141, 1992, c. 11 141.1, 1992, c. 11; Ab. 2002, c. 76 143, 1992, c. 11; 2002, c. 76 144, 1992, c. 11 145, 1985, c. 6; 1999, c. 87; 2002, c. 76 146, 1992, c. 11; 2002, c. 76 147, 1992, c. 11; 2002, c. 76 148, 1992, c. 11; 2002, c. 76 149, 1992, c. 11; 2002, c. 76 151, 1992, c. 11 152, 1992, c. 11; 2002, c. 76 154, 1992, c. 11 154.1, 1992, c. 11; Ab. 2002, c. 76 154.2, 1992, c. 11; Ab. 2002, c. 76 155, 1992, c. 11; 1999, c. 40; 2002, c. 76 156, 1992, c. 11 158, 1983, c. 38; 1985, c. 6; Ab. 1992, c. 57 158.1, 1985, c. 6 160, 1983, c. 41 161, 1992, c. 11; 2002, c. 76 161.1, 2002, c. 76 161.2, 2002, c. 76 161.3, 2002, c. 76 161.4, 2002, c. 76 161.5, 2002, c. 76 163, 1985, c. 6; 2002, c. 76 163.1, 2002, c. 76 167, 1985, c. 6; 1985, c. 21; 1988, c. 41; 1993, c. 51; 1994, c. 16 167.1, 2002, c. 76 167.2, 2002, c. 76 168, 1992, c. 21; 1994, c. 23 170, 1985, c. 30 170.1, 2002, c. 76 171, Ab. 1985, c. 6 172, 1985, c. 6; 1992, c. 11; 1997, c. 27; 2002, c. 76 174, 1990, c. 31; 1994, c. 12; 1997, c. 63; 1998, c. 36 174.1, 2001, c. 9 175, 1987, c. 68 176, 1986, c. 95; 1997, c. 27 176.0.1, 2002, c. 76 176.0.2, 2002, c. 76 176.1, 1985, c. 6; Ab. 1997, c. 27 176.1.1, 1992, c. 11; Ab. 1997, c. 27 176.1.2, 1992, c. 11; Ab. 1997, c. 27 176.1.3, 1992, c. 11; Ab. 1997, c. 27 176.1.4, 1992, c. 11; Ab. 1997, c. 27 176.2, 1985, c. 6; 1986, c. 95; 1992, c. 11; Ab. 1997, c. 27 176.2.1, 1992, c. 11; Ab. 1997, c. 27 176.3, 1985, c. 6; 1992, c. 11; Ab. 1997, c. 27 176.4, 1985, c. 6; 1992, c. 11; Ab. 1997, c. 27 176.5, 1985, c. 6; Ab. 1997, c. 27 </p>

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Reference	Title Amendments
c. S-2.1	<p>Act respecting occupational health and safety – <i>Cont'd</i></p> <p>176.5.1, 1992, c. 11; Ab. 1997, c. 27 176.5.2, 1992, c. 11; Ab. 1997, c. 27 176.5.3, 1992, c. 11; Ab. 1997, c. 27 176.6, 1985, c. 6; Ab. 1997, c. 27 176.7, 1985, c. 6; Ab. 1997, c. 27 176.7.1, 1992, c. 11; Ab. 1997, c. 27 176.7.2, 1992, c. 11; Ab. 1997, c. 27 176.7.3, 1992, c. 11; Ab. 1997, c. 27 176.7.4, 1992, c. 11; Ab. 1997, c. 27 176.8, 1985, c. 6; 1992, c. 11; Ab. 1997, c. 27 176.9, 1985, c. 6; 1992, c. 11; Ab. 1997, c. 27 176.10, 1985, c. 6; 1992, c. 11; Ab. 1997, c. 27 176.11, 1985, c. 6; Ab. 1997, c. 27 176.12, 1985, c. 6; Ab. 1997, c. 27 176.13, 1985, c. 6; Ab. 1997, c. 27 176.14, 1985, c. 6; Ab. 1997, c. 27 176.15, 1985, c. 6; Ab. 1992, c. 11 176.16, 1985, c. 6; 1992, c. 11; Ab. 1997, c. 27 176.16.1, 1992, c. 11; Ab. 1997, c. 27 176.17, 1985, c. 6; Ab. 1997, c. 27 176.18, 1985, c. 6; Ab. 1997, c. 27 176.19, 1985, c. 6; Ab. 1997, c. 27 176.20, 1985, c. 6; Ab. 1997, c. 27 177, 1985, c. 6 178, 1985, c. 6 179, 1986, c. 95 183, 1992, c. 21 188, 1999, c. 40 191, 1985, c. 6 191.1, 1985, c. 6; 1997, c. 27 191.2, 1985, c. 6; 1997, c. 27 192, 1985, c. 6; 1997, c. 27 193, 1985, c. 6; 1992, c. 11; 1997, c. 27 206, 1992, c. 21 210, 1985, c. 6 223, 1982, c. 58; 1985, c. 6; 1988, c. 61; 1997, c. 27 223.1, 1988, c. 61; 1997, c. 27 223.2, 1988, c. 61 224, 1985, c. 6; 2002, c. 76 225, 1985, c. 6 226, 1985, c. 6; Ab. 2002, c. 76 227, 1985, c. 6 228, 1985, c. 6; 1997, c. 27 229, Ab. 1985, c. 6 230, Ab. 1985, c. 6 231, Ab. 1985, c. 6 232, Ab. 1985, c. 6 233, Ab. 1985, c. 6 236, 1990, c. 4; 1999, c. 40 237, 1990, c. 4; 1999, c. 40 238, 1990, c. 4; 1992, c. 61 241, 1999, c. 40 242, 1985, c. 6; 1992, c. 61 243, 1985, c. 6; Ab. 1992, c. 61 243.1, Ab. 1992, c. 61 243.2, Ab. 1992, c. 61 244, 1985, c. 6; 1987, c. 85; 1990, c. 4; Ab. 2001, c. 26 245, Ab. 1992, c. 61 246, 1992, c. 61; 2002, c. 76 247, 1996, c. 70; 2002, c. 76 248, 2002, c. 76</p>

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c. S-2.1	Act respecting occupational health and safety – <i>Cont'd</i> 249 , Ab. 1996, c. 70 250 , Ab. 2002, c. 76 254 , Ab. 1985, c. 6 310 , 1980, c. 11 334 , Ab. 1985, c. 6
c. S-2.2	Public Health Act 2 , 2002, c. 38 10 , 2002, c. 38 131 , 2002, c. 38 132 , 2002, c. 38 166 , 2002, c. 69
c. S-2.3	Civil Protection Act 129 , 2001, c. 76 133 , 2003, c. 5
c. S-3	Public Buildings Safety Act 1 , Ab. 1985, c. 34; 1999, c. 40 2 , 1980, c. 11; 1999, c. 40 2.1 , 1985, c. 34; 2000, c. 43 3 , Ab. 1985, c. 34 4 , 1980, c. 32; Ab. 1985, c. 34 5 , Ab. 1985, c. 34 6 , 1982, c. 17; Ab. 1985, c. 34; 1995, c. 59 7 , 1979, c. 63; Ab. 1985, c. 34 8 , Ab. 1979, c. 63 9 , Ab. 1985, c. 34 10 , 1979, c. 63; Ab. 1985, c. 34; 1989, c. 8; 1994, c. 12; 1996, c. 29 10.1 , 1979, c. 63; Ab. 1985, c. 34 11 , Ab. 1985, c. 34; Ab. 1989, c. 8 12 , Ab. 1985, c. 34; 1995, c. 59 13 , Ab. 1985, c. 34; 1989, c. 8; Ab. 1995, c. 59 14 , Ab. 1985, c. 34; Ab. 1995, c. 59 15 , Ab. 1985, c. 34; Ab. 1995, c. 59 16 , Ab. 1985, c. 34; Ab. 1995, c. 59 17 , Ab. 1981, c. 23; Ab. 1985, c. 34 18 , 1981, c. 23; Ab. 1985, c. 34; Ab. 1995, c. 59 19 , Ab. 1985, c. 34; Ab. 1995, c. 59 20 , Ab. 1985, c. 34; Ab. 1995, c. 59 21 , Ab. 1985, c. 34; Ab. 1989, c. 8 22 , Ab. 1985, c. 34; 1989, c. 8; Ab. 1995, c. 59 22.1 , 2000, c. 43 23 , Ab. 1985, c. 34; Ab. 1995, c. 59 24 , Ab. 1985, c. 34; Ab. 1995, c. 59 25 , Ab. 1985, c. 34; Ab. 1995, c. 59 26 , Ab. 1985, c. 34; Ab. 1995, c. 59 27 , Ab. 1985, c. 34; Ab. 1995, c. 59 28 , Ab. 1985, c. 34; Ab. 1995, c. 59 29 , Ab. 1985, c. 34; Ab. 1995, c. 59 30 , Ab. 1985, c. 34; Ab. 1995, c. 59 31 , 1979, c. 63; Ab. 1985, c. 34; Ab. 1995, c. 59 32 , Ab. 1985, c. 34; 1992, c. 21; Ab. 1995, c. 59 33 , Ab. 1985, c. 34 34 , Ab. 1985, c. 34; 1995, c. 33 35 , Ab. 1985, c. 34; 1986, c. 58; 1989, c. 8; 1990, c. 4; 1991, c. 33 36 , Ab. 1985, c. 34; 1986, c. 58; 1989, c. 8; 1990, c. 4; 1994, c. 12; 1995, c. 59 36.1 , 1989, c. 8; 1990, c. 4; 1991, c. 33

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c. S-3	Public Buildings Safety Act – <i>Cont'd</i> 36.2 , 1989, c. 8; 1990, c. 4 36.3 , 1989, c. 8; 1991, c. 33; 1999, c. 40 37 , Ab. 1985, c. 34; 1989, c. 8; 1990, c. 4; 1992, c. 61 38 , Ab. 1985, c. 34; 1989, c. 8; Ab. 1992, c. 61 39 , 1979, c. 63; Ab. 1985, c. 34; 1992, c. 21; 1994, c. 5; 1994, c. 12; 1994, c. 23 40 , Ab. 1985, c. 34 41 , Ab. 1985, c. 34; 1989, c. 8 42 , Ab. 1985, c. 35; 1989, c. 8; 1994, c. 12 42.1 , 1997, c. 43 44 , 1994, c. 12; 1996, c. 29
c. S-3.1	Act respecting safety in sports 1 , 1984, c. 47; 1988, c. 26; 1997, c. 79 2 , 1984, c. 47; 1988, c. 26; 1997, c. 79 2.1 , 1988, c. 26; 1999, c. 40 3 , 1984, c. 47; Ab. 1997, c. 79 4 , Ab. 1997, c. 79 5 , Ab. 1997, c. 79 6 , Ab. 1997, c. 79 7 , Ab. 1997, c. 79 8 , Ab. 1997, c. 79 9 , Ab. 1997, c. 79 10 , Ab. 1997, c. 79 11 , 1986, c. 50; 1988, c. 26; 1997, c. 43; Ab. 1997, c. 79 12 , Ab. 1997, c. 79 13 , 1988, c. 26; Ab. 1997, c. 79 14 , 1997, c. 37; Ab. 1997, c. 79 15 , Ab. 1997, c. 79 16 , Ab. 1997, c. 79 16.1 , 1986, c. 50; 1997, c. 43; Ab. 1997, c. 79 16.2 , 1986, c. 50; Ab. 1997, c. 43 16.3 , 1986, c. 50; Ab. 1997, c. 43 16.4 , 1988, c. 26; 1997, c. 43; Ab. 1997, c. 79 17 , 1984, c. 47; 1994, c. 17; Ab. 1997, c. 79 18 , Ab. 1997, c. 79 19 , Ab. 1997, c. 79 20 , 1986, c. 50; 1988, c. 26; 1997, c. 79; 2003, c. 19 21 , 1986, c. 50; 1988, c. 26; 1997, c. 79 22 , 1984, c. 47; 1986, c. 50; 1988, c. 26; 1997, c. 79 23 , Ab. 1984, c. 47 24 , 1986, c. 50; 1997, c. 79 25 , 1985, c. 34; 1988, c. 26; 1997, c. 79 25.1 , 1999, c. 59 26 , 1984, c. 47 27 , 1984, c. 47; 1988, c. 26; 1997, c. 79 28 , 1988, c. 26; Ab. 1997, c. 79 29 , 1988, c. 26; 1997, c. 43; 1997, c. 79 29.1 , 1988, c. 26; 1997, c. 79 30 , 1988, c. 26; 1997, c. 79 31 , 1988, c. 84; 1996, c. 2; Ab. 1997, c. 79 32 , Ab. 1997, c. 79 33 , Ab. 1997, c. 79 34 , 1984, c. 47; Ab. 1997, c. 79 35 , 1986, c. 95; Ab. 1997, c. 79 36 , Ab. 1997, c. 79 37 , 1984, c. 47; 1986, c. 50; Ab. 1997, c. 79 38 , 1997, c. 43; Ab. 1997, c. 79 39 , Ab. 1997, c. 79 40 , 1988, c. 26; 1997, c. 79 41 , 1986, c. 50; 1997, c. 79

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c. S-3.1	<p>Act respecting safety in sports – <i>Cont'd</i></p> <p>42, 1984, c. 47; 1997, c. 79 43, 1984, c. 47; 1986, c. 50; 1997, c. 79 44, 1986, c. 50; 1997, c. 79 44.1, 1986, c. 50; 1988, c. 26; Ab. 1997, c. 79 44.2, 1986, c. 50; 1990, c. 4; Ab. 1997, c. 79 44.3, 1986, c. 50; 1990, c. 4; Ab. 1997, c. 79 44.4, 1986, c. 50; Ab. 1997, c. 79 45, 1986, c. 50; 1996, c. 2; 1997, c. 79 46, 1997, c. 79 46.1, 1986, c. 50; Ab. 1988, c. 26; 1997, c. 79 46.2, 1986, c. 50; Ab. 1988, c. 26; 1997, c. 79 46.2.1, 1997, c. 79 46.2.2, 1997, c. 79 46.2.3, 1997, c. 79 46.2.4, 1997, c. 79 46.2.5, 1997, c. 79 46.2.6, 1997, c. 79 46.2.7, 1999, c. 53 46.3, 1988, c. 26 46.4, 1988, c. 26; 1997, c. 79 46.5, 1988, c. 26 46.6, 1988, c. 26; 1997, c. 79 46.7, 1988, c. 26; 1997, c. 79 46.8, 1988, c. 26; 1992, c. 21; 1994, c. 23; 1997, c. 79 46.9, 1988, c. 26; 1997, c. 79 46.10, 1988, c. 26 46.11, 1988, c. 26; 1997, c. 79 46.12, 1988, c. 26; 1997, c. 79 46.13, 1988, c. 26; 1997, c. 79 46.14, 1997, c. 37 46.15, 1997, c. 37 46.16, 1997, c. 37 46.17, 1997, c. 37 46.18, 1997, c. 37 46.19, 1997, c. 37 46.20, 1997, c. 37 46.21, 1997, c. 37 46.22, 1997, c. 37 46.22.1, 1999, c. 59 46.23, 1997, c. 37 47, 1997, c. 43; 1997, c. 79 48, 1997, c. 43; 1997, c. 79 49, 1997, c. 43; 1997, c. 79 50, 1997, c. 43; 1997, c. 79 51, Ab. 1997, c. 43 52, Ab. 1997, c. 43 53, 1997, c. 43; 1997, c. 79 53.1, 1986, c. 50; 1997, c. 43; 1997, c. 79 53.2, 1986, c. 50; Ab. 1997, c. 43 53.3, 1986, c. 50; Ab. 1997, c. 43 53.4, 1986, c. 50; Ab. 1997, c. 43 53.5, 1986, c. 50; Ab. 1997, c. 43 53.6, 1986, c. 50; 1988, c. 21; Ab. 1997, c. 43 53.7, 1986, c. 50; Ab. 1997, c. 43 54, 1984, c. 47; 1986, c. 50; 1988, c. 26; 1997, c. 79 55, 1984, c. 47; 1986, c. 50; 1988, c. 26; 1997, c. 43; 1997, c. 79 55.1, 1988, c. 26; 1997, c. 79 55.2, 1988, c. 26; 1997, c. 79 55.3, 1997, c. 79 56, Ab. 1997, c. 79 57, Ab. 1997, c. 79</p>

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c. S-3.1	<p>Act respecting safety in sports – <i>Cont'd</i></p> <p>58, 1988, c. 26; 1990, c. 4 59, 1990, c. 4; 1997, c. 79 60, 1988, c. 26; 1990, c. 4; 1992, c. 61; 1997, c. 79 60.1, 1988, c. 26; 1990, c. 4; 1997, c. 79 61, 1990, c. 4; 1997, c. 79 62, 1992, c. 61; 1997, c. 79 65, 1990, c. 4; 1992, c. 61; 1997, c. 79 73, 1994, c. 17; 1997, c. 79; 2003, c. 19</p>
c. S-3.1.1	<p>Act respecting income security</p> <p>2, 1995, c. 1 3, 1999, c. 40 6, 1997, c. 57 7, 1995, c. 69; 1997, c. 57 8, 1997, c. 57 10, 1994, c. 12; 1995, c. 69; 1997, c. 63 11, 1997, c. 57 13, 1997, c. 57 14, 1995, c. 69; 1999, c. 24 15, 1995, c. 69 16, 1990, c. 31; 1995, c. 69; 1996, c. 78; 1999, c. 24 17, Ab. 1995, c. 69 19, 1995, c. 69 24, 1995, c. 69 25, 1990, c. 11; 1990, c. 57; 1994, c. 12; 1997, c. 63 35, 1996, c. 78 35.1, 1995, c. 69 36, 1995, c. 69 39, 1995, c. 18; 1996, c. 78 42, 1995, c. 69; 1996, c. 78 43, 1997, c. 43; 1999, c. 40 46, 1990, c. 31; 1991, c. 71; 1997, c. 85 48, 1990, c. 31; 1991, c. 71 48.1, 1991, c. 71; 1995, c. 1; 1997, c. 14; 1997, c. 57 48.2, 1991, c. 71; 1993, c. 64; 1995, c. 1; 1995, c. 69; 1997, c. 58; 1999, c. 83 48.3, 1991, c. 71; 1995, c. 1 48.4, 1991, c. 71; Ab. 1997, c. 57 48.5, 1997, c. 58 48.6, 1997, c. 58 49, 1989, c. 77; 1990, c. 31; 1991, c. 71; 1993, c. 64; 1995, c. 1; 1995, c. 63; 1995, c. 69; 1997, c. 57; 1997, c. 85; 1999, c. 83; 2001, c. 53 50, 1991, c. 71; 1993, c. 64; 1995, c. 69 51, 1991, c. 71; 1995, c. 1; 1997, c. 57; 1997, c. 58 52, 1991, c. 71; 1994, c. 12; 1995, c. 1; 1997, c. 63 54, Ab. 1995, c. 1 55, 1995, c. 1 56, 1990, c. 31; 1991, c. 71; 1993, c. 64; 1995, c. 1; 1997, c. 57; 1997, c. 58; 1999, c. 40; 1999, c. 83 58, 1991, c. 71; 1994, c. 12; 1997, c. 63 58.1, 1991, c. 71; 1995, c. 1 60, 1995, c. 1; 1997, c. 43 61, 1993, c. 64; 1995, c. 36 65, 1997, c. 57 65.1, 1995, c. 69; 1996, c. 21 65.2, 1995, c. 69; 1997, c. 63 67, 1997, c. 43 69, 1994, c. 12; 1996, c. 2; 1997, c. 63 75, 1990, c. 31 76, 1996, c. 78; 1997, c. 43 77, 1995, c. 69; 1997, c. 43</p>

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Reference	Title Amendments
c. S-3.1.1	<p>Act respecting income security – <i>Cont'd</i></p> <p>78, 1997, c. 43 79, 1997, c. 43 81, 1997, c. 43 81.1, 1995, c. 69; 1997, c. 43 82, 1993, c. 64; 1997, c. 43 83, 1997, c. 43; 1997, c. 85 84, 1990, c. 4 85, 1990, c. 4 85.1, 1995, c. 69 86, 1990, c. 4 89, Ab. 1990, c. 4 89.1, 1992, c. 61 90, Ab. 1992, c. 61 91, 1990, c. 11; 1990, c. 31; 1991, c. 71; 1993, c. 64; 1995, c. 1; 1995, c. 69; 1996, c. 78; 1997, c. 57; 1997, c. 58; 1999, c. 83 98, Ab. 1989, c. 4 99, Ab. 1989, c. 4 137, 1995, c. 69 140.1, 1995, c. 1 141, 1994, c. 12; 1997, c. 63 Rp., 1998, c. 36</p>
c. S-3.2	<p>Act respecting income security for Cree hunters and trappers who are beneficiaries under the Agreement concerning James Bay and Northern Québec</p> <p>1, 1982, c. 47; 1988, c. 51; 1988, c. 60; 1989, c. 4; 1994, c. 12; 1996, c. 2; 1997, c. 63; 1999, c. 40 4, 1985, c. 6; 1988, c. 51 5, 1988, c. 51 6, 1988, c. 60 7.1, 1988, c. 60 9, 1988, c. 60 10, 1988, c. 51; 1988, c. 60; 1989, c. 4; 1999, c. 40 11, 1988, c. 60 11.1, 1988, c. 60 11.2, 1988, c. 60 11.3, 1988, c. 60 11.4, 1988, c. 60 11.5, 1988, c. 60 12, 1988, c. 60 13, 1988, c. 60 14, 1988, c. 60 14.1, 1984, c. 27 16, 1999, c. 40 17, 1996, c. 2 22, 1999, c. 40 24, 1999, c. 40 26, 2000, c. 8 28.1, 1988, c. 60 29, 1986, c. 95; 1994, c. 12; 1997, c. 63 31, 1988, c. 60 31.1, 1988, c. 60 31.2, 1988, c. 60 31.3, 1988, c. 60 31.4, 1988, c. 60 31.5, 1988, c. 60 31.6, 1988, c. 60 31.7, 1988, c. 60; 1997, c. 43 31.8, 1988, c. 60 31.9, 1988, c. 60; 1997, c. 43 31.10, 1988, c. 60; 1997, c. 43</p>

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Reference	Title Amendments
c. S-3.2	<p>Act respecting income security for Cree hunters and trappers who are beneficiaries under the Agreement concerning James Bay and Northern Québec – <i>Cont'd</i></p> <p>31.11, 1988, c. 60 31.12, 1988, c. 60; 1997, c. 43 31.13, 1988, c. 60; 1997, c. 43 31.14, 1988, c. 60; 1997, c. 43 31.15, 1988, c. 60 31.16, 1988, c. 60; 1997, c. 43 31.17, 1988, c. 60; 1997, c. 43 31.18, 1988, c. 60; 1997, c. 43 31.19, 1988, c. 60; 1997, c. 43 34, 1988, c. 60 35, 1988, c. 60 37, 1988, c. 60 38, 1988, c. 60; 1999, c. 40 39, 1988, c. 60; 1997, c. 43; 1999, c. 40 40, 1997, c. 43 43, 1988, c. 60 46, 1988, c. 51; 1988, c. 60 47, 1990, c. 4 48, 1984, c. 27; 1988, c. 60 48.1, 1984, c. 27 51, Ab. 1988, c. 60 52, Ab. 1988, c. 60 53, Ab. 1988, c. 60 54, Ab. 1988, c. 60 55, Ab. 1988, c. 60 56, Ab. 1988, c. 60 57, Ab. 1988, c. 60 58, Ab. 1988, c. 60 60, 1994, c. 12; 1997, c. 63 Ab., 2002, c. 81</p>
c. S-3.3	<p>Act to ensure safety in guided land transport</p> <p>2, 1999, c. 40 3, 1999, c. 40 4, 1993, c. 75; 2001, c. 66 17, 1997, c. 78 18, 1997, c. 78 21, 1997, c. 78 23, 1997, c. 78 24, 1997, c. 78 28, 1997, c. 78 29, 1997, c. 78 30, 1997, c. 78 31, 1997, c. 78 37, 1997, c. 78 38, 1997, c. 78 41, Ab. 1997, c. 78 42, 1997, c. 78 43, 1997, c. 78 48, 1993, c. 75 50, 1997, c. 78 54, 1997, c. 78 54.1, 1997, c. 78 55, 1997, c. 78 63, 2001, c. 66 85, Ab. 1992, c. 61 85.1, 1997, c. 78 87, Ab. 1993, c. 75</p>

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c. S-3.4	<p>Fire Safety Act</p> <p>1, 2001, c. 76 2, 2001, c. 76 5, 2001, c. 76 7, 2001, c. 76 8, 2000, c. 56; 2001, c. 76 11, 2001, c. 76 12, 2001, c. 76 15, 2001, c. 76 16, 2001, c. 76 17, 2001, c. 76 18, 2001, c. 76 20, 2001, c. 76 23, 2001, c. 76 24, 2001, c. 76 27, 2001, c. 76 30, 2001, c. 76 32, 2001, c. 76 33, 2001, c. 76 34, 2001, c. 76 36, 2001, c. 76 39, 2001, c. 76 40, 2001, c. 76 41, 2001, c. 76 42, 2001, c. 76 43, 2001, c. 76 44, 2001, c. 76 45, 2001, c. 76 47, 2001, c. 76 48, 2001, c. 76 53, 2001, c. 76 88, 2001, c. 76 92, 2001, c. 76 95, 2001, c. 76 96, 2001, c. 76 99, 2001, c. 76 102, 2001, c. 76 121, 2001, c. 76 123, 2001, c. 76 127, 2001, c. 76 138, 2001, c. 76 143, 2001, c. 76 154, 2001, c. 26; 2001, c. 76 155, 2001, c. 76 157, 2003, c. 5 176, 2001, c. 76 178, Ab. 2001, c. 76</p>
c. S-4	<p>Act respecting the Service des achats du gouvernement</p> <p>1, 1983, c. 40; 1986, c. 52; 1994, c. 18; 1999, c. 40 2, 1986, c. 52; 1994, c. 18 3, 1983, c. 40; 1994, c. 18; 1999, c. 40 3.1, 1984, c. 47; Ab. 1994, c. 18 3.2, 1984, c. 47 3.3, 1984, c. 47 3.4, 1984, c. 47 3.5, 1984, c. 47 4, 1985, c. 30; 1991, c. 72; 1999, c. 40; 1999, c. 59 4.1, 1985, c. 30 4.2, 1996, c. 64 5, 1983, c. 40</p>

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c. S-4	Act respecting the Service des achats du gouvernement – <i>Cont'd</i> 6 , 1982, c. 62
c. S-4.01	Act respecting correctional services 4.1 , 1998, c. 28 9 , 1998, c. 28 12.1 , 1998, c. 28 12.2 , 1998, c. 28 12.3 , 1998, c. 28 19.6.1 , 1998, c. 28 19.7 , 1998, c. 28; 2000, c. 8 22 , 1999, c. 40 22.0.4 , 1999, c. 40 22.0.8 , 1999, c. 40 22.0.21 , 1999, c. 40 22.0.29 , 1999, c. 40 22.2 , 1998, c. 28 22.5 , 1998, c. 28 22.6 , 1995, c. 26 22.9 , 1997, c. 43 22.10 , 1995, c. 26 22.12 , 1997, c. 43 22.14.1 , 1997, c. 43 22.16 , 1998, c. 28; 1999, c. 40 23 , 1997, c. 43; 1998, c. 28 <i>see</i> c. P-26 Rp. , 2002, c. 24
c. S-4.1	Act respecting childcare centres and childcare services <i>see</i> c. C-8.2
c. S-4.2	Act respecting health services and social services 1 , 1999, c. 40 2 , 2002, c. 71 3 , 2002, c. 71 5 , 2002, c. 71 8 , 2002, c. 71 9 , 1999, c. 40 12 , 1999, c. 40 16 , 1999, c. 40 19 , 1992, c. 21; 1999, c. 45; 2001, c. 60 19.0.1 , 2001, c. 78 19.1 , 1999, c. 45 19.2 , 1999, c. 45 23 , 1999, c. 40 24 , 1999, c. 45 27 , 1997, c. 43 29 , 1998, c. 39; 2001, c. 43 30 , 2001, c. 43 31 , 1998, c. 39; 2001, c. 43 32 , 1998, c. 39; 2001, c. 43 33 , 1998, c. 39; 2001, c. 43 34 , 1998, c. 39; 2001, c. 43 34.1 , 1998, c. 39; 1999, c. 24; 2001, c. 43 35 , 1998, c. 39; 2001, c. 43 36 , 1998, c. 39; 2001, c. 43 37 , 1998, c. 39; 2001, c. 43 38 , 1992, c. 21; 1998, c. 39; 2001, c. 43 39 , 1992, c. 21; 1998, c. 39; 2001, c. 43

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c. S-4.2	Act respecting health services and social services – <i>Cont'd</i> 40 , 1998, c. 39; 2001, c. 43 41 , 1992, c. 21; 1998, c. 39; 1999, c. 24; 2001, c. 43 42 , 1998, c. 39; 2001, c. 43 43 , 1998, c. 39; 2001, c. 24; 2001, c. 43 44 , 1998, c. 39; 2001, c. 43 45 , 1998, c. 39; 2001, c. 43 46 , 1998, c. 39; 2001, c. 43 47 , 1998, c. 39; 2001, c. 43 48 , 1998, c. 39; 2001, c. 43 49 , 1998, c. 39; 2001, c. 43 50 , 1998, c. 39; 2001, c. 43 51 , 1998, c. 39; 2001, c. 43 52 , 1998, c. 39; 2001, c. 24; 2001, c. 43 53 , 1998, c. 39; 2001, c. 43 53.1 , 1998, c. 39; 2001, c. 43 54 , 1998, c. 39; 2001, c. 43 55 , 2001, c. 43 56 , 1998, c. 39; 2001, c. 43 57 , 1998, c. 39; 2001, c. 43 58 , 1998, c. 39; 2001, c. 43 59 , 1998, c. 39; 2001, c. 43 60 , 1998, c. 39; 2001, c. 43; 2002, c. 69 61 , 1998, c. 39; 2001, c. 43; Ab. 2002, c. 69 62 , 1998, c. 39; 2001, c. 43 62.1 , 1998, c. 39; 2001, c. 43 63 , 2001, c. 43 64 , 1999, c. 40; 2001, c. 43 65 , 2001, c. 43 65.1 , 1998, c. 39; 2001, c. 43 66 , 2001, c. 43 67 , 2001, c. 43 68 , 2001, c. 43 69 , 1998, c. 39; 2001, c. 43 69.1 , 1998, c. 39; 2001, c. 43 70 , 1998, c. 39; 2001, c. 43 71 , 2001, c. 43 72 , 1998, c. 39; 2001, c. 43 73 , 1998, c. 39; 2001, c. 43 74 , 1998, c. 39; 2001, c. 43 75 , 1998, c. 39; 2001, c. 43 76 , 1998, c. 39; 2001, c. 43 76.1 , 2001, c. 43 76.2 , 2001, c. 43 76.3 , 2001, c. 43 76.4 , 2001, c. 43 76.5 , 2001, c. 43 76.6 , 2001, c. 43 76.7 , 2001, c. 43 76.8 , 2001, c. 43 76.9 , 2001, c. 43 76.10 , 2001, c. 43 76.11 , 2001, c. 43 76.12 , 2001, c. 43 76.13 , 2001, c. 43 76.14 , 2001, c. 43 77 , 1992, c. 21 78 , 1999, c. 40 80 , 1998, c. 39; 2001, c. 60 88 , 1993, c. 51; 1994, c. 16; 1999, c. 8; 2003, c. 29 89 , 1992, c. 21; 1993, c. 51; 1994, c. 16; 1999, c. 8; 2003, c. 29 90 , 1993, c. 51; 1994, c. 16; 1999, c. 8; 2001, c. 24; 2003, c. 29

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c. S-4.2	<p>Act respecting health services and social services – <i>Cont'd</i></p> <p>91, 1993, c. 51; 1994, c. 16; 1999, c. 8; 2003, c. 29 92, 2001, c. 24 93, 1992, c. 21 98, 1996, c. 36; 1999, c. 40 99, 1996, c. 36 99.1, 1992, c. 21 100, 2002, c. 71 105, 1998, c. 39 107.1, 2002, c. 71 108, 1998, c. 39; 2001, c. 43 109, 1998, c. 39 110, 1993, c. 51; 1994, c. 16; 1998, c. 39 111, 1994, c. 23 112, 1995, c. 28 114, 1996, c. 16; 1997, c. 58 116, 1996, c. 32 118.1, 1997, c. 75 121, 1996, c. 36 122, Ab. 1996, c. 36 123, Ab. 1996, c. 36 125, 1992, c. 21 126, 2001, c. 24 126.1, 1996, c. 36; 2000, c. 56; 2001, c. 24 126.2, 1996, c. 36; 2001, c. 24 126.2.1, 2001, c. 24 126.3, 1996, c. 36; 2001, c. 24 126.4, 1996, c. 36; 1998, c. 39; 2001, c. 24 126.5, 1996, c. 36; 1998, c. 39; 2001, c. 24 127, 1998, c. 39 128, 1994, c. 23; 1996, c. 36 129, 1996, c. 36; 1998, c. 39; 2001, c. 24 129.1, 2001, c. 24 130, 1996, c. 36; 1998, c. 39; 2001, c. 24 131, 1992, c. 21; 1996, c. 36; 1998, c. 39; 1999, c. 24; 2001, c. 24 131.1, 1996, c. 36; 1998, c. 39; 2001, c. 24 132, 1992, c. 21; 1996, c. 36; 1998, c. 39; 2001, c. 24 132.1, 1996, c. 36; 1998, c. 39; 2001, c. 24 132.2, 1998, c. 39; 2001, c. 24 132.3, 2001, c. 24 133, 1996, c. 36; 2001, c. 24 133.0.1, 2001, c. 43 133.1, 1996, c. 36; 2001, c. 24 133.2, 1996, c. 36; 1998, c. 39; 2001, c. 24 134, 1996, c. 36; 1998, c. 39; Ab. 2001, c. 24 135, 1992, c. 21; 1996, c. 36; 1998, c. 39; 2001, c. 24 136, 1996, c. 36; Ab. 1998, c. 39 137, 1992, c. 21; 1996, c. 36; 1998, c. 39; 2001, c. 24 138, 1996, c. 36; 1998, c. 39; 2001, c. 24 139, 1992, c. 21; 1996, c. 36; 2001, c. 24 140, 1996, c. 36 147, 1998, c. 39 148, 1997, c. 43 149, 2001, c. 24 151, 1996, c. 36; 1998, c. 39; 1999, c. 24; 2001, c. 24 152, 1996, c. 36; 1998, c. 39; 2001, c. 24 154, 1992, c. 21; 1996, c. 36 156, 1996, c. 36; 2001, c. 24 158, 1999, c. 40 159, 1996, c. 24 161.1, 1998, c. 39 163, 1998, c. 39</p>

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c. S-4.2	Act respecting health services and social services – <i>Cont'd</i> 164 , 1998, c. 39 167 , 1996, c. 36; 1999, c. 40 168 , 1996, c. 36 170 , 1992, c. 21; 1996, c. 36 172 , 2002, c. 71 173 , 1998, c. 39; 1999, c. 24; 2001, c. 43 176 , 2001, c. 24 177 , 1998, c. 39; 2001, c. 43 178 , 1998, c. 39 179 , 1996, c. 36 180 , 1996, c. 36 181.1 , 1992, c. 21; 1996, c. 36 181.2 , 1992, c. 21; 1996, c. 36; 2001, c. 24 182 , 1992, c. 21; 1996, c. 36; 2001, c. 43; 2002, c. 71 182.1 , 2001, c. 24 182.2 , 2001, c. 24 182.3 , 2001, c. 24 182.4 , 2001, c. 24 182.5 , 2001, c. 24 182.6 , 2001, c. 24 182.7 , 2001, c. 24 182.8 , 2001, c. 24 183 , 1998, c. 39 183.1 , 2002, c. 71 183.2 , 2002, c. 71 183.3 , 2002, c. 71 183.4 , 2002, c. 71 184 , 1998, c. 39; 2002, c. 66 185 , 1998, c. 39 186 , 1992, c. 21; 1998, c. 39; 2002, c. 66 190 , 1997, c. 43; 2002, c. 33 192 , 2002, c. 71 193 , 1992, c. 21; 1998, c. 39; 2001, c. 24 193.1 , 1996, c. 36; Ab. 1998, c. 39 194 , 2001, c. 24 201 , 2001, c. 24 204 , 1998, c. 39 204.1 , 1993, c. 14 205 , 1997, c. 43 206 , 1992, c. 21 207 , 1992, c. 21; 2002, c. 33 207.1 , 2002, c. 33 208 , 1992, c. 21 208.1 , 1999, c. 24 208.2 , 1999, c. 24 208.3 , 1999, c. 24 209 , 1992, c. 21; 1998, c. 39 212 , 1998, c. 39; 2001, c. 43 213 , 1996, c. 36; 2001, c. 24 214 , 2001, c. 43 218 , 1997, c. 43; 2001, c. 43 219 , 1992, c. 21; 1996, c. 36; 2001, c. 24 220 , 2002, c. 33 223 , 1992, c. 21 224 , 1992, c. 21 225 , 1992, c. 21 225.1 , 1999, c. 24; 2001, c. 24 225.2 , 1999, c. 24 225.3 , 1999, c. 24 225.4 , 1999, c. 24 225.5 , 1999, c. 24

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Reference	Title Amendments
c. S-4.2	<p>Act respecting health services and social services – <i>Cont'd</i></p> <p> 225.6, 1999, c. 24 226, 1992, c. 21; 1996, c. 36; 1998, c. 39; 1999, c. 24; 2001, c. 24 233.1, 2002, c. 71 234, 1998, c. 39 235, 1998, c. 39 235.1, 2002, c. 71 236, 1999, c. 24 238, 1998, c. 39 239, 1998, c. 39; 2001, c. 24 240, 1998, c. 39; 2001, c. 24; 2002, c. 66 240.1, 2001, c. 24 240.2, 2001, c. 24 242.1, 2001, c. 24; 2002, c. 66 243, 2002, c. 66 243.1, 1998, c. 39 249, 2001, c. 43 250, 2001, c. 43 251, 1999, c. 40 252, 1997, c. 43 253, 1997, c. 43 259.1, 1992, c. 21 259.2, 1999, c. 24 259.3, 1999, c. 24 259.4, 1999, c. 24 259.5, 1999, c. 24 259.6, 1999, c. 24 259.7, 1999, c. 24 259.8, 1999, c. 24 259.9, 1999, c. 24 259.10, 1999, c. 24 259.11, 1999, c. 24 260, 1998, c. 39 262.1, 1992, c. 21; 1994, c. 23; 1996, c. 36; 1998, c. 39 264, 1998, c. 39 265, 1996, c. 36; 1998, c. 39 266, 1998, c. 39; 1999, c. 34 268, 1998, c. 39 269, 1998, c. 39; 1999, c. 40 269.1, 1998, c. 39 270, 1996, c. 36 271, 1996, c. 36; 1998, c. 39; 1999, c. 40 272, 1996, c. 36; 1998, c. 39 273, 1996, c. 36 274, 1996, c. 36 278, 2002, c. 71 283, 1992, c. 21 285, 1996, c. 36 290, 1998, c. 39 299, 1992, c. 21; 1998, c. 39 300, 1998, c. 39 302, 1998, c. 39 302.1, 2003, c. 12 303, 1998, c. 39; 2003, c. 12 303.1, 2003, c. 12 303.2, 2003, c. 12 304, 1998, c. 39; 2003, c. 12 309, 1999, c. 40 314, 1998, c. 39; 2003, c. 12 315, 1999, c. 40 317, 1999, c. 40 318, 1999, c. 40; 2002, c. 45 </p>

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Reference	Title Amendments
c. S-4.2	<p>Act respecting health services and social services – <i>Cont’d</i></p> <p>319, 1992, c. 21; 1996, c. 36; 2001, c. 24 319.1, 1996, c. 36; 2001, c. 24 320, 1996, c. 36; 1999, c. 40 321, 2002, c. 45 322, 2002, c. 45 323, 1999, c. 40 324, 1999, c. 40 326, 1999, c. 40 327, 1996, c. 36 328, 2002, c. 45 331, 1996, c. 36; 2002, c. 45 333, 2002, c. 66 334, 1999, c. 40 340, 1992, c. 21; 1996, c. 36; 1998, c. 39; 2001, c. 24; 2002, c. 66; 2002, c. 69; 2002, c. 71 341, 2001, c. 24 342, 1996, c. 36; 1999, c. 40 342.1, 1998, c. 39 343, 1996, c. 36 343.1, 2001, c. 24; 2003, c. 29 343.2, 2001, c. 24 343.3, 2001, c. 24 343.4, 2001, c. 24 343.5, 2001, c. 24 343.6, 2001, c. 24 344, 1998, c. 39; 2001, c. 43 345, Ab. 2001, c. 43 346, 1996, c. 36; 1998, c. 39 346.0.1, 2002, c. 36 346.0.2, 2002, c. 36 346.1, 2001, c. 24 347, 1996, c. 36; 1998, c. 39; 1999, c. 24; 2001, c. 24 350, 1992, c. 21; 1998, c. 39; 2001, c. 24 353.1, 2001, c. 24 355, 1998, c. 39 359, 1992, c. 21; 1998, c. 39 360, 2002, c. 66 361, 1992, c. 21; 1998, c. 39; 2002, c. 66 361.1, 2002, c. 66 361.2, 2002, c. 66 364.1, 2002, c. 66 365, 1997, c. 43; 1998, c. 39 366.1, 2002, c. 66 367, 2001, c. 24 368, 2001, c. 24 369, 1998, c. 39 370.1, 2001, c. 24 370.2, 2001, c. 24 370.3, 2001, c. 24 370.4, 2001, c. 24 370.5, 2001, c. 24 370.6, 2001, c. 24 370.7, 2001, c. 24 370.8, 2001, c. 24 371, 1992, c. 21; 1998, c. 39; 2001, c. 60 372, 2001, c. 24 372.1, 2001, c. 24 373, 1998, c. 39; 2001, c. 24; 2002, c. 38 375, 2001, c. 24 375.0.1, 2001, c. 24 375.1, 1992, c. 21; Ab. 1998, c. 39</p>

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Reference	Title Amendments
c. S-4.2	<p>Act respecting health services and social services – <i>Cont'd</i></p> <p> 377, 1998, c. 39; 2002, c. 66 377.1, 1998, c. 39; 2002, c. 66 378, 1998, c. 39; 2002, c. 66 383, 1996, c. 36; 1998, c. 39 384, 1998, c. 39 385.1, 2001, c. 24 385.2, 2001, c. 24 385.3, 2001, c. 24 385.4, 2001, c. 24 385.5, 2001, c. 24 385.6, 2001, c. 24 385.7, 2001, c. 24 385.8, 2001, c. 24 385.9, 2001, c. 24 387, 2001, c. 24 390, 1996, c. 36; 1998, c. 39 391, 1996, c. 36; 1998, c. 39; 2002, c. 71 393, Ab. 1998, c. 39 395, 1998, c. 39; 2001, c. 24 397, 1996, c. 36; 1996, c. 59; 1998, c. 39; 2000, c. 56; 2001, c. 24 397.0.1, 2001, c. 24 397.1, 1992, c. 21; 1996, c. 36; Ab. 1998, c. 39 397.2, 1996, c. 36; 1998, c. 39; 2000, c. 56; 2001, c. 24 397.3, 1996, c. 36; 2001, c. 24 398, 1992, c. 21; 1996, c. 36; Ab. 2001, c. 24 398.0.1, 1998, c. 39; 2001, c. 24 398.1, 1996, c. 36; 1998, c. 39; 1999, c. 24; Ab. 2001, c. 24 398.2, 1998, c. 39; 2001, c. 24 399, 1996, c. 36; 2001, c. 24 400, 1998, c. 39; 2001, c. 24 401, 1995, c. 28; 1996, c. 36; 1998, c. 39; 2001, c. 24 403, 2001, c. 24 405, 1992, c. 21; 1996, c. 36; 1998, c. 39; 2001, c. 24; 2001, c. 43 407, 1998, c. 39; 2001, c. 24 409, 1998, c. 39 410, 1998, c. 39; 2001, c. 24 411, Ab. 1998, c. 39 413.1, 2001, c. 24 414, 1992, c. 21; 1998, c. 39; 2001, c. 24 415, 2001, c. 24 416, 2001, c. 24 417, 1998, c. 39; 2001, c. 24 417.1, 1998, c. 39 417.2, 1998, c. 39; 2001, c. 24; 2002, c. 66 417.3, 1998, c. 39; 2001, c. 24 417.4, 1998, c. 39 417.5, 1998, c. 39 417.6, 1998, c. 39 418, Ab. 1996, c. 36 419, Ab. 1996, c. 36 420, Ab. 1996, c. 36 421, 1992, c. 21; 1996, c. 2; Ab. 1996, c. 36 422, 1996, c. 2; Ab. 1996, c. 36 423, Ab. 1996, c. 36 424, Ab. 1996, c. 36 425, Ab. 1996, c. 36 426, Ab. 1996, c. 36 427, Ab. 1996, c. 36 428, Ab. 1996, c. 36 429, Ab. 1996, c. 36 430, Ab. 1996, c. 36 </p>

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Reference	Title Amendments
c. S-4.2	<p>Act respecting health services and social services – <i>Cont'd</i></p> <p>431, 1992, c. 21; 1997, c. 75; 1998, c. 39; 2001, c. 24; 2001, c. 60; 2002, c. 71</p> <p>432, 2000, c. 8; 2003, c. 25</p> <p>432.1, 1999, c. 24</p> <p>432.2, 1999, c. 24</p> <p>432.3, 1999, c. 24</p> <p>433, 1998, c. 39</p> <p>435, 1996, c. 36; 1997, c. 43</p> <p>438, 1998, c. 39; 1999, c. 40</p> <p>442, 1998, c. 39</p> <p>442.1, 1995, c. 28</p> <p>443, 1995, c. 28; Ab. 1998, c. 39</p> <p>445, 1999, c. 40</p> <p>446, 1998, c. 39</p> <p>447, 1998, c. 39</p> <p>448, 1998, c. 39</p> <p>449, 1997, c. 43; 1998, c. 39</p> <p>450, 1997, c. 43; 1998, c. 39</p> <p>451, Ab. 1997, c. 43</p> <p>451.1, 1995, c. 28</p> <p>451.2, 1995, c. 28; 1998, c. 39</p> <p>451.3, 1995, c. 28</p> <p>451.4, 1995, c. 28</p> <p>451.5, 1995, c. 28</p> <p>451.6, 1995, c. 28</p> <p>451.7, 1995, c. 28</p> <p>451.8, 1995, c. 28</p> <p>451.9, 1995, c. 28</p> <p>451.10, 1995, c. 28</p> <p>451.11, 1995, c. 28</p> <p>451.12, 1995, c. 28</p> <p>451.13, 1995, c. 28</p> <p>451.14, 1995, c. 28; 2002, c. 45</p> <p>451.15, 1995, c. 28</p> <p>451.16, 1995, c. 28</p> <p>451.17, 1995, c. 28</p> <p>453, 1997, c. 43</p> <p>453.1, 1998, c. 39</p> <p>454, 1992, c. 21</p> <p>457, 1998, c. 39</p> <p>460, 1997, c. 43</p> <p>463, 1992, c. 21; 1998, c. 39; 2001, c. 24</p> <p>464, 1992, c. 21</p> <p>471, 1992, c. 21; 1994, c. 23; 1999, c. 34; 1999, c. 40</p> <p>472, Ab. 1999, c. 34</p> <p>472.1, 1996, c. 59</p> <p>473, 1996, c. 36; Ab. 1999, c. 34</p> <p>474, 1996, c. 36; Ab. 1999, c. 34</p> <p>475, 1998, c. 39</p> <p>476, 1998, c. 39</p> <p>485, 1999, c. 34</p> <p>487.1, 1998, c. 39</p> <p>487.2, 1998, c. 39; 2000, c. 8</p> <p>488.1, 1993, c. 23; 1994, c. 18; Ab. 1999, c. 34</p> <p>489, 1992, c. 21</p> <p>489.1, 1998, c. 39</p> <p>494, 1997, c. 43</p> <p>505, 1992, c. 21; 1998, c. 39; 1999, c. 24</p> <p>506, 1992, c. 21; 1998, c. 39; 2001, c. 43</p> <p>506.1, 1992, c. 21</p> <p>506.2, 1999, c. 24</p>

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Reference	Title Amendments
c. S-4.2	<p>Act respecting health services and social services – <i>Cont’d</i></p> <p>507, 1992, c. 21; Ab. 1998, c. 39 508, 1994, c. 23 510, 1992, c. 21 512, 1998, c. 39 513, 2002, c. 6 517, 1997, c. 43 520.1, 1998, c. 39 520.2, 1998, c. 39 520.3, 1998, c. 39 520.4, 1998, c. 39 522, 1992, c. 21; 1998, c. 39 527, 1992, c. 21 529, 1998, c. 39 530.1, 1993, c. 58 530.2, 1993, c. 58 530.3, 1993, c. 58 530.4, 1993, c. 58; Ab. 1998, c. 39 530.5, 1993, c. 58; 1998, c. 39; 2001, c. 43 530.6, 1993, c. 58; Ab. 1998, c. 39 530.7, 1993, c. 58; 1998, c. 39; 2001, c. 43 530.8, 1993, c. 58; 1998, c. 39; 2001, c. 43 530.9, 1993, c. 58; 2001, c. 43 530.10, 1993, c. 58; 2001, c. 43 530.11, 1993, c. 58 530.12, 1993, c. 58 530.13, 1993, c. 58; 1996, c. 2 530.14, 1993, c. 58 530.15, 1993, c. 58 530.16, 1993, c. 58; 1997, c. 43 530.17, 1993, c. 58 530.18, 1993, c. 58; 1996, c. 36; 2001, c. 24 530.19, 1993, c. 58 530.20, 1993, c. 58; 1996, c. 2 530.21, 1993, c. 58 530.22, 1993, c. 58; Ab. 1998, c. 39 530.23, 1993, c. 58 530.24, 1993, c. 58; 1999, c. 24 530.25, 1993, c. 58 530.26, 1993, c. 58; 1996, c. 36; 2001, c. 24 530.27, 1993, c. 58 530.28, 1993, c. 58; 2001, c. 24 530.29, 1993, c. 58 530.30, 1993, c. 58; 1996, c. 2 530.31, 1993, c. 58 530.31.1, 2001, c. 24 530.31.2, 2001, c. 24 530.31.3, 2001, c. 24 530.31.4, 2001, c. 24 530.31.5, 2001, c. 24 530.32, 1993, c. 58; Ab. 1998, c. 39 530.33, 1993, c. 58 530.34, 1993, c. 58 530.35, 1993, c. 58 530.36, 1993, c. 58 530.37, 1993, c. 58 530.38, 1993, c. 58 530.39, 1993, c. 58 530.40, 1993, c. 58 530.41, 1993, c. 58 530.42, 1993, c. 58 530.43, 1998, c. 39</p>

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c. S-4.2	Act respecting health services and social services – <i>Cont'd</i>
	530.44 , 1998, c. 39
	530.45 , 1998, c. 39; 2001, c. 24
	530.46 , 1998, c. 39
	530.47 , 1998, c. 39; Ab. 2001, c. 43
	530.48 , 1998, c. 39; 2001, c. 43
	530.49 , 1998, c. 39; 2001, c. 43
	530.50 , 1998, c. 39; 2001, c. 24
	530.50.1 , 2001, c. 24
	530.51 , 1998, c. 39
	530.52 , 1998, c. 39; 2001, c. 24
	530.53 , 1998, c. 39
	530.54 , 1998, c. 39
	530.55 , 1998, c. 39
	530.56 , 1998, c. 39
	530.57 , 1998, c. 39; 2002, c. 66
	530.58 , 1998, c. 39
	530.58.1 , 2001, c. 24
	530.58.2 , 2001, c. 24
	530.59 , 1998, c. 39; 2002, c. 38
	530.60 , 1998, c. 39
	530.61 , 1998, c. 39
	530.61.1 , 2001, c. 24
	530.62 , 1998, c. 39; 1999, c. 24; 2001, c. 24
	530.62.1 , 2001, c. 24
	530.63 , 1998, c. 39; 2001, c. 24
	530.64 , 1998, c. 39; 2001, c. 24
	530.65 , 1998, c. 39; 2001, c. 24
	530.66 , 1998, c. 39
	530.67 , 1998, c. 39
	530.68 , 1998, c. 39
	530.69 , 1998, c. 39; 2001, c. 24
	530.70 , 1998, c. 39; 2001, c. 24
	530.71 , 1998, c. 39
	530.72 , 1998, c. 39
	530.72.1 , 2001, c. 24
	530.73 , 1998, c. 39
	530.74 , 1998, c. 39
	530.75 , 1998, c. 39; 2001, c. 24
	530.76 , 1998, c. 39
	530.77 , 1998, c. 39
	530.78 , 1998, c. 39; 2001, c. 24
	530.78.1 , 1999, c. 24
	530.79 , 1998, c. 39
	530.80 , 1998, c. 39
	530.81 , 1998, c. 39
	530.82 , 1998, c. 39
	530.83 , 1998, c. 39
	530.84 , 1998, c. 39
	530.85 , 1998, c. 39
	530.86 , 1998, c. 39
	530.87 , 1998, c. 39
	530.88 , 1998, c. 39
	530.89 , 2000, c. 33
	530.90 , 2000, c. 33
	530.91 , 2000, c. 33; 2001, c. 43
	530.92 , 2000, c. 33; 2001, c. 43
	530.93 , 2000, c. 33; 2001, c. 43
	530.94 , 2000, c. 33
	530.95 , 2000, c. 33
	530.96 , 2000, c. 33
	530.97 , 2000, c. 33

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c. S-4.2	<p>Act respecting health services and social services – <i>Cont'd</i></p> <p>530.98, 2000, c. 33; Ab. 2001, c. 24 530.99, 2000, c. 33 530.100, 2000, c. 33 530.101, 2000, c. 33 530.102, 2000, c. 33 530.103, 2000, c. 33 530.104, 2000, c. 33 530.105, 2000, c. 33 530.106, 2000, c. 33 530.107, 2000, c. 33 530.108, 2000, c. 33 530.109, 2000, c. 33 530.110, 2000, c. 33 530.111, 2000, c. 33 530.112, 2000, c. 33 530.113, 2000, c. 33 530.114, 2000, c. 33 530.115, 2000, c. 33 530.116, 2000, c. 33 530.117, 2000, c. 33 531, 1996, c. 36; 1998, c. 39 532, 2002, c. 71 533, 2002, c. 45 539, Ab. 1992, c. 61 540, 1996, c. 36; 1999, c. 40 544, 1992, c. 21 548, 2002, c. 45 549, 1999, c. 40 551, 1992, c. 21; 1996, c. 36 553, 1996, c. 36; 1999, c. 40 554, 1992, c. 21 555, 1992, c. 21 556, 1992, c. 21 558, 1992, c. 21 599, 1992, c. 21 601, 1992, c. 21; 1996, c. 36 601.1, 1995, c. 28; 1996, c. 36 603, 1995, c. 28 606, 1992, c. 21; 1999, c. 40 606.1, 1992, c. 21; 1997, c. 43 607, Ab. 1996, c. 36 608, Ab. 1996, c. 36 609, Ab. 1996, c. 36 610, Ab. 1996, c. 36 611, Ab. 1996, c. 36 612, 1995, c. 28; Ab. 1996, c. 36 613, Ab. 1996, c. 36 613.1, 1995, c. 28; Ab. 1996, c. 36 614, 1992, c. 21 614.1, 1992, c. 21 614.2, 1992, c. 21 614.3, 1992, c. 21 619.1, 1992, c. 21 619.2, 1992, c. 21; 1999, c. 40 619.3, 1992, c. 21 619.4, 1992, c. 21 619.5, 1992, c. 21 619.6, 1992, c. 21 619.7, 1992, c. 21; 1996, c. 36 619.8, 1992, c. 21 619.9, 1992, c. 21</p>

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c. S-4.2	Act respecting health services and social services – <i>Cont'd</i>
	619.10 , 1992, c. 21
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	619.14 , 1992, c. 21
	619.15 , 1992, c. 21
	619.16 , 1992, c. 21
	619.17 , 1992, c. 21
	619.18 , 1992, c. 21
	619.19 , 1992, c. 21
	619.20 , 1992, c. 21
	619.21 , 1992, c. 21
	619.22 , 1992, c. 21
	619.23 , 1992, c. 21
	619.24 , 1992, c. 21
	619.25 , 1992, c. 21
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	619.36 , 1992, c. 21 ; 1996, c. 36
	619.37 , 1992, c. 21
	619.38 , 1992, c. 21
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	619.46 , 1992, c. 21
	619.47 , 1992, c. 21
	619.48 , 1992, c. 21
	619.49 , 1992, c. 21
	619.50 , 1992, c. 21
	619.51 , 1992, c. 21
	619.52 , 1992, c. 21
	619.53 , 1992, c. 21
	619.54 , 1992, c. 21
	619.55 , 1992, c. 21
	619.56 , 1992, c. 21
	619.57 , 1992, c. 21
	619.58 , 1992, c. 21
	619.59 , 1992, c. 21
	619.60 , 1992, c. 21
	619.61 , 1992, c. 21
	619.62 , 1992, c. 21
	619.63 , 1992, c. 21
	619.64 , 1992, c. 21 ; 1996, c. 35
	619.65 , 1992, c. 21 ; 1996, c. 35
	619.66 , 1992, c. 21 ; 1996, c. 35
	619.67 , 1992, c. 21
	619.68 , 1992, c. 21
	619.69 , 1992, c. 21
	619.70 , 1992, c. 21

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Reference	Title Amendments
c. S-4.2	<p>Act respecting health services and social services – <i>Cont'd</i></p> <p>619.71, 1992, c. 21 619.72, 1994, c. 23 619.73, 1994, c. 23 620, 1992, c. 21; 1993, c. 58 Sched. I, 2001, c. 43</p>
c. S-5	<p>Act respecting health services and social services for Cree Native persons</p> <p>Title, 1991, c. 42; 1994, c. 23 1, 1979, c. 85; 1981, c. 22; 1997, c. 43; 1997, c. 75; 1999, c. 40; 2002, c. 38 1.1, 1992, c. 21; 1994, c. 23; 2002, c. 69 2, 1997, c. 75 3, 1986, c. 106 3.1, 1987, c. 104 5.1, 1986, c. 106 7, 1983, c. 41; 1986, c. 95; 1987, c. 68; 1988, c. 21; 1997, c. 43; 1999, c. 45; 2001, c. 78 8, 1986, c. 95; 1987, c. 68; 1989, c. 54; 1999, c. 40 8.1, 1987, c. 68 10, 1981, c. 22; 1999, c. 40 11, 1999, c. 40 12, 1979, c. 85; 1999, c. 40 16, 1999, c. 40 18, 1978, c. 72; 1981, c. 22 18.0.1, 1986, c. 106 18.1, 1981, c. 22; 1983, c. 54; 1984, c. 47 18.2, 1981, c. 22 18.3, 1981, c. 22; 1984, c. 47; 1988, c. 47 18.4, 1981, c. 22 18.5, 1981, c. 22; 1999, c. 40 19, 1997, c. 43 23, 1987, c. 104 24, 1978, c. 72; 1981, c. 22; 1997, c. 43 24.1, 1981, c. 22 25, Ab. 1981, c. 22 26, 1981, c. 22 27, 1981, c. 22 29, 1978, c. 72 31, 1987, c. 104; 1999, c. 40 32, 1978, c. 72 33, Ab. 1981, c. 22 37, 1981, c. 22; 1987, c. 104 38, 1978, c. 72; 1981, c. 22 43, 1999, c. 40 44, 1978, c. 72 48, 1997, c. 43 51, 1978, c. 72 54, 2002, c. 38 59, 1997, c. 43 63.1, 1999, c. 24 63.2, 1999, c. 24 63.3, 2002, c. 38 63.4, 2002, c. 38 63.5, 2002, c. 38 63.6, 2002, c. 38 63.7, 2002, c. 38 63.8, 2002, c. 38 63.9, 2002, c. 38 63.10, 2002, c. 38 63.11, 2002, c. 38 63.12, 2002, c. 38</p>

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Reference	Title Amendments
c. S-5	Act respecting health services and social services for Cree Native persons – <i>Cont'd</i>
	63.13 , 2002, c. 38 63.14 , 2002, c. 38 63.15 , 2002, c. 38 63.16 , 2002, c. 38 63.17 , 2002, c. 38 63.18 , 2002, c. 38 64 , 1978, c. 72; 1981, c. 22; 1982, c. 52; 1984, c. 27; 2002, c. 45 66 , 1978, c. 72; 1982, c. 52; 2002, c. 45 66.1 , 1978, c. 72; 1982, c. 52; 2002, c. 45 67 , 1978, c. 72; 1982, c. 52; 2002, c. 45 68 , 1999, c. 40 70 , 1978, c. 72; 1979, c. 63; 1981, c. 22; 1984, c. 47; 1986, c. 57 70.0.1 , 1986, c. 57 70.0.2 , 1986, c. 57 70.1 , 1981, c. 22; 1984, c. 47 71 , 1989, c. 35 71.1 , 1981, c. 22; 1984, c. 47; 1989, c. 35 71.2 , 1981, c. 22; 1984, c. 47; 1989, c. 35; 2002, c. 33 71.3 , 1981, c. 22 71.4 , 1984, c. 47 72 , 1978, c. 72; 1981, c. 22; 1986, c. 106; 1999, c. 40 72.1 , 1978, c. 72; Ab. 1981, c. 22 73 , 1986, c. 106 73.1 , 1986, c. 106 74 , 1978, c. 72; 1999, c. 40 75 , 1981, c. 22; 1986, c. 106; 1999, c. 40 76 , 1999, c. 40 77 , 1981, c. 22; 1989, c. 54; 1999, c. 40 78 , 1978, c. 72; 1981, c. 22 79 , 1978, c. 72; 1981, c. 22; 1983, c. 54; 1984, c. 47; 1999, c. 40 80 , 1978, c. 72; Ab. 1981, c. 22 81 , 1978, c. 72; 1981, c. 22; 1999, c. 40 82 , 1978, c. 72; 1981, c. 22; 1999, c. 40 82.1 , 1981, c. 22 82.2 , 1981, c. 22 84 , 1978, c. 72; 1981, c. 22; 1987, c. 104 85 , 1978, c. 72; 1981, c. 22 86 , 1981, c. 22; 1986, c. 57; 1989, c. 54; 1990, c. 4; 1997, c. 75 87 , 1981, c. 22; Ab. 1997, c. 43 90 , 1978, c. 72; 1981, c. 22 91 , 1978, c. 72; 1981, c. 22 93 , 1981, c. 22 95 , 1986, c. 106; 1987, c. 104; 1999, c. 40 96 , 1978, c. 72 97 , 1978, c. 72; 1981, c. 22 98 , 1981, c. 22 99 , 1981, c. 22 104 , 1981, c. 22; 1987, c. 104 105 , 1981, c. 22; 1983, c. 54; 1984, c. 47; 1989, c. 54 111 , 1981, c. 22; 1984, c. 47 112 , 1981, c. 22; 1984, c. 47 113 , 1984, c. 47 114 , 1981, c. 22; 1987, c. 68; 1997, c. 43 115.1 , 2002, c. 33 116 , 1981, c. 22 118 , 1978, c. 72; 1981, c. 22; 1983, c. 41; 1984, c. 47 118.1 , 1981, c. 22; 1983, c. 54; 1999, c. 40 118.2 , 1981, c. 22 118.3 , 1981, c. 22 118.4 , 1981, c. 22 118.5 , 1981, c. 22

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Reference	Title Amendments
c. S-5	<p>Act respecting health services and social services for Cree Native persons – <i>Cont'd</i></p> <p>119, 1978, c. 72; 1982, c. 52; 1999, c. 40; 2002, c. 45 120, 1978, c. 72; 1982, c. 52; 1999, c. 40; 2002, c. 45 121, 1981, c. 22; 1982, c. 52; 1997, c. 43; 2002, c. 45 122, 1981, c. 22; 1999, c. 40 122.1, 1981, c. 22; 1999, c. 40 123, 1999, c. 40 125, 1985, c. 21; 1988, c. 41; 1993, c. 51; 1994, c. 16 126, 1978, c. 72; 1981, c. 22; 1987, c. 104 128, 1999, c. 40 129, 1981, c. 22; 1984, c. 47 129.1, 1981, c. 22; 1984, c. 47; 1999, c. 40 130, 1978, c. 72; 1981, c. 22; 1984, c. 47 131, 1984, c. 47 132, 1981, c. 22; 1984, c. 47; 1997, c. 43 132.1, 1986, c. 57 132.2, 1986, c. 57 134, 1999, c. 40; 2002, c. 45; 2004, c. 37 134.1, 1987, c. 104; 1999, c. 40 135, 1981, c. 22; 1996, c. 2 135.1, 1979, c. 85; 1980, c. 11; 1996, c. 16; 1997, c. 58 136, 1978, c. 72 137, 1978, c. 72; 1984, c. 47 138, 1978, c. 72 139, 1978, c. 72; 1981, c. 22 139.1, 1981, c. 22; 1997, c. 43 140, 1978, c. 72 141, 1981, c. 22 142, 1978, c. 72; 1984, c. 27; 1986, c. 95 143, 1999, c. 40 144, Ab. 1981, c. 22 147, 1978, c. 72; 1997, c. 43; 1999, c. 40 148, 1997, c. 43 149, Ab. 1997, c. 43 149.1, 1988, c. 47; 1999, c. 40; Ab. 2002, c. 69 149.2, 1988, c. 47; 1996, c. 2; Ab. 2002, c. 69 149.3, 1988, c. 47; Ab. 2002, c. 69 149.4, 1988, c. 47; Ab. 2002, c. 69 149.5, 1988, c. 47; 1992, c. 21; Ab. 2002, c. 69 149.6, 1988, c. 47; 1992, c. 21; 2000, c. 56; Ab. 2002, c. 69 149.7, 1988, c. 47; Ab. 2002, c. 69 149.8, 1988, c. 47; Ab. 2002, c. 69 149.9, 1988, c. 47; Ab. 2002, c. 69 149.10, 1988, c. 47; Ab. 2002, c. 69 149.11, 1988, c. 47; Ab. 2002, c. 69 149.12, 1988, c. 47; Ab. 2002, c. 69 149.13, 1988, c. 47; 1999, c. 40; Ab. 2002, c. 69 149.14, 1988, c. 47; 1999, c. 40; Ab. 2002, c. 69 149.15, 1988, c. 47; 2000, c. 8; Ab. 2002, c. 69 149.16, 1988, c. 47; Ab. 2002, c. 69 149.17, 1988, c. 47; Ab. 2002, c. 69 149.18, 1988, c. 47; Ab. 2002, c. 69 149.19, 1988, c. 47; Ab. 2002, c. 69 149.20, 1988, c. 47; Ab. 2002, c. 69 149.21, 1988, c. 47; Ab. 2002, c. 69 149.22, 1988, c. 47; Ab. 2002, c. 69 149.23, 1988, c. 47; Ab. 2002, c. 69 149.24, 1988, c. 47; Ab. 2002, c. 69 149.25, 1988, c. 47; Ab. 2002, c. 69 149.25.1, 1991, c. 39; Ab. 2002, c. 69 149.25.2, 1991, c. 39; Ab. 2002, c. 69 149.25.3, 1991, c. 39; Ab. 2002, c. 69</p>

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Reference	Title Amendments
c. S-5	<p>Act respecting health services and social services for Cree Native persons – <i>Cont'd</i></p> <p>149.25.4, 1991, c. 39; 1997, c. 43; Ab. 2002, c. 69 149.25.5, 1991, c. 39; Ab. 2002, c. 69 149.25.6, 1991, c. 39; Ab. 2002, c. 69 149.25.7, 1991, c. 39; Ab. 2002, c. 69 149.25.8, 1991, c. 39; 1999, c. 40; Ab. 2002, c. 69 149.25.9, 1991, c. 39; Ab. 2002, c. 69 149.25.10, 1991, c. 39; Ab. 2002, c. 69 149.25.11, 1991, c. 39; Ab. 2002, c. 69 149.26, 1988, c. 47; 1992, c. 21; 1998, c. 39; Ab. 2002, c. 69 149.27, 1988, c. 47; 1992, c. 21; 1998, c. 39; Ab. 2002, c. 69 149.28, 1988, c. 47; 1992, c. 21; 1998, c. 39; Ab. 2002, c. 69 149.29, 1988, c. 47; 1992, c. 21; Ab. 2002, c. 69 149.30, 1988, c. 47; Ab. 2002, c. 69 149.31, 1988, c. 47; 1992, c. 21; Ab. 2002, c. 69 149.32, 1988, c. 47; 1992, c. 21; Ab. 2002, c. 69 149.32.1, 1992, c. 21; 1994, c. 23; 1998, c. 39; Ab. 2001, c. 43 149.33, 1988, c. 47; 1992, c. 21; 1998, c. 36; Ab. 2002, c. 69 149.34, 1988, c. 47; Ab. 2002, c. 69 150, 1981, c. 22; 1984, c. 27; 1996, c. 32 150.1, 1997, c. 75 151, 1989, c. 50; 1999, c. 40 152, 1981, c. 22; 1985, c. 23 153, 1984, c. 47 154, 1981, c. 22; 1984, c. 47; 1987, c. 104; 1989, c. 35 154.1, 1987, c. 104 157, Ab. 1985, c. 23 159, 1979, c. 85 160, 1978, c. 72 161, 1978, c. 72; 1979, c. 85 161.1, 1984, c. 47 162, 1978, c. 72; 1979, c. 85; 1997, c. 43 162.1, 1987, c. 104 163, 1978, c. 72 163.1, 1978, c. 72 164, 1978, c. 72; 1999, c. 40 165, 1978, c. 72 166, 1978, c. 72; 1997, c. 43 167, 1978, c. 72; 1999, c. 40 168, 1978, c. 72 169, 1978, c. 72 170, 1978, c. 72 171, 1978, c. 72; 1992, c. 61 172, 1978, c. 72 173, 1978, c. 72; 1981, c. 22; 1982, c. 58; 1983, c. 38; 1983, c. 54; 1984, c. 47; 1986, c. 57; 1986, c. 106; 1987, c. 104; 1999, c. 40 173.1, 1981, c. 22; 1992, c. 21 173.2, 1983, c. 54 173.3, 1998, c. 39 174, 1978, c. 72 176, 1978, c. 72; 1984, c. 47 177, 1978, c. 72; 1984, c. 47 177.1, 1978, c. 72 178, 1982, c. 58 178.0.1, 1982, c. 58 178.0.2, 1982, c. 58; 1990, c. 66; 1992, c. 21 178.0.3, 1990, c. 66; 1992, c. 21 178.1, 1978, c. 72; 1982, c. 58; Ab. 1992, c. 21 178.2, 1978, c. 72; Ab. 1992, c. 21 178.3, 1978, c. 72; Ab. 1992, c. 21 179, 1981, c. 22; 1986, c. 58; 1987, c. 104; 1990, c. 4; 1998, c. 39; 1999, c. 40 180, 1999, c. 40</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-5	Act respecting health services and social services for Cree Native persons – <i>Cont'd</i> 181 , Ab. 1992, c. 61 182 , 1980, c. 33; 1981, c. 22; 1990, c. 4; 1999, c. 40 182.1 , 1980, c. 33; 1997, c. 43 183 , 1978, c. 72; 1981, c. 22 Rp. , 1991, c. 42 (<i>with exceptions</i>)
c. S-6	Act to ensure the provision of essential health services and social services in the event of a labour dispute Ab. , 1978, c. 52
c. S-6.01	Act respecting transportation services by taxi 4.1 , 2002, c. 49 6 , 2002, c. 49 11 , 2002, c. 49 12 , 2002, c. 49 13 , 2002, c. 49 18 , 2002, c. 49 19 , 2002, c. 49 25 , 2002, c. 49 26 , 2002, c. 49 27 , 2002, c. 49 31.1 , 2002, c. 49 31.2 , 2002, c. 49 40 , 2002, c. 49 82 , 2002, c. 49 82.1 , 2002, c. 49 88 , 2002, c. 49 89 , 2002, c. 49 135 , 2002, c. 45 138 , 2002, c. 45 142 , 2002, c. 49
c. S-6.1	Act respecting government services to departments and public bodies 1 , 1999, c. 40 2 , 1996, c. 21; 1999, c. 51 14 , 1996, c. 7 15 , 2000, c. 15; 16.1 , 1996, c. 7; 1999, c. 77 19 , 2000, c. 8; 2000, c. 15 21 , 1999, c. 40 21.1 , 1996, c. 7 21.2 , 1996, c. 7; 2000, c. 15 21.3 , 1996, c. 7
c. S-7	Sheriffs' Act 1 , 1999, c. 40 5 , 1999, c. 40 6 , 1992, c. 61
c. S-8	Act respecting the Société d'habitation du Québec 1 , 1981, c. 10; 1982, c. 26; 1987, c. 10; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2001, c. 25; 2002, c. 2; 2003, c. 19 1.1 , 1987, c. 10 1.2 , 1987, c. 10; 2002, c. 2 1.3 , 1987, c. 10 3 , 1987, c. 10; 1999, c. 40

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-8	<p>Act respecting the Société d'habitation du Québec – <i>Cont'd</i></p> <p>3.1, 1987, c. 10; 1989, c. 49; 1999, c. 40; 2002, c. 2 3.1.1, 1996, c. 77; 1999, c. 40; 2002, c. 77 3.2, 1987, c. 10; 1999, c. 40 3.2.1, 2002, c. 2 3.3, 1987, c. 10; 1999, c. 40 3.4, 1987, c. 10; 1999, c. 40 3.5, 1987, c. 10; 1991, c. 73; 1999, c. 40; 2000, c. 8 4, 1987, c. 10; 1999, c. 40 4.1, 1987, c. 10; 1999, c. 40 4.2, 1987, c. 10; 1999, c. 40 5, 1996, c. 2; 1999, c. 40 6, 1987, c. 10; 1999, c. 40 6.1, 1987, c. 10 6.2, 1987, c. 10 7, 1987, c. 10 8, 1987, c. 10; 1999, c. 40 9, 1987, c. 10 10, 1987, c. 10; 1999, c. 40 11, Ab. 1987, c. 10 12, 1987, c. 10 13, 1987, c. 10; 1999, c. 40 13.1, 1987, c. 10; 1999, c. 40 13.2, 1987, c. 10; 1999, c. 40 14, 1987, c. 10; 1999, c. 40 15, 1987, c. 10; 1999, c. 40 15.1, 1987, c. 10; 1991, c. 62; 1999, c. 40; 2002, c. 2 15.2, 2002, c. 2 16, 1987, c. 10; 1999, c. 40 17, 1987, c. 10; 1999, c. 40; 2002, c. 2 18, 1999, c. 40; 2002, c. 2 19, 2002, c. 2 20, 1986, c. 95; 1987, c. 10; 1999, c. 40 21, 1987, c. 10; 1999, c. 40 22, 1990, c. 4 23, 1999, c. 40 24, 1999, c. 40 25, 1999, c. 40 26, 1999, c. 40 27, Ab. 1987, c. 10 28, Ab. 1987, c. 10 29, Ab. 1987, c. 10 30, Ab. 1987, c. 10 31, Ab. 1987, c. 10 32, Ab. 1987, c. 10 33, Ab. 1987, c. 10 34, Ab. 1987, c. 10 35, Ab. 1987, c. 10 36, Ab. 1987, c. 10 37, Ab. 1987, c. 10 38, Ab. 1987, c. 10 39, Ab. 1987, c. 10 40, Ab. 1987, c. 10 41, Ab. 1987, c. 10 42, Ab. 1987, c. 10 43, Ab. 1987, c. 10 44, 1984, c. 38; Ab. 1987, c. 10 45, Ab. 1987, c. 10 46, Ab. 1987, c. 10 47, Ab. 1987, c. 10 48, 1982, c. 63; 1984, c. 38; Ab. 1987, c. 10 49, Ab. 1987, c. 10</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-8	<p>Act respecting the Société d'habitation du Québec – <i>Cont'd</i></p> <p>50, Ab. 1987, c. 10 51, 1978, c. 7; 1999, c. 40; 2001, c. 25 52, 1999, c. 40 53, 1978, c. 7; 1999, c. 40 54, 1984, c. 38; 1999, c. 40 55, 1999, c. 40 56, 1999, c. 40 56.1, 2002, c. 2; 2003, c. 19 56.2, 2002, c. 37 56.3, 2002, c. 37 57, 1982, c. 52; 1982, c. 63; 1987, c. 10; 1999, c. 40; 2001, c. 25; 2002, c. 2 57.1, 1998, c. 31; 2001, c. 25; 2002, c. 2 58, 1999, c. 40; 2000, c. 48; 2001, c. 25 58.0.1, 2001, c. 25 58.0.2, 2001, c. 25 58.0.3, 2001, c. 25 58.0.4, 2001, c. 25 58.0.5, 2001, c. 25 58.0.6, 2001, c. 25 58.0.7, 2001, c. 25 58.1, 1997, c. 93; 1999, c. 40; 2001, c. 25 58.2, 2002, c. 2 58.3, 2002, c. 2 58.4, 2002, c. 2 58.5, 2002, c. 2 58.6, 2002, c. 2 58.7, 2002, c. 2 59, 1982, c. 63; 1984, c. 38; 1999, c. 40; 1999, c. 43; 2003, c. 19 60, 1987, c. 10; 1999, c. 40; 2001, c. 25 61, 1999, c. 40; 2001, c. 25 62, 1991, c. 62; 1999, c. 40; 2001, c. 25 63, 1996, c. 2; 2001, c. 25 64, Ab. 1987, c. 10 65, Ab. 1979, c. 48 66, Ab. 1979, c. 48 67, Ab. 1979, c. 48 68, Ab. 1979, c. 48 68.1, 1991, c. 62; 1999, c. 40 68.2, 1991, c. 62; 1999, c. 40 68.3, 1991, c. 62; 1999, c. 40 68.4, 1991, c. 62; 1999, c. 40 68.5, 1991, c. 62; 1999, c. 40 68.6, 1991, c. 62; 1999, c. 40 68.7, 1991, c. 62; 1999, c. 40 68.8, 1991, c. 62; 1999, c. 40 68.9, 1991, c. 62 68.10, 1991, c. 62 73, 1984, c. 38; 1987, c. 10; 1999, c. 40 74, 1982, c. 63; 1984, c. 38; 1999, c. 43; 2003, c. 19 75, Ab. 1987, c. 10 76, 1987, c. 10 81, 1984, c. 8; 1987, c. 10; 1999, c. 40 82, 1982, c. 63; 1984, c. 38; 1999, c. 43; 2003, c. 19 83, Ab. 1987, c. 10 85, Ab. 1987, c. 10 85.1, 1996, c. 57; 1999, c. 40 85.2, 1996, c. 57 85.3, 1996, c. 57 85.4, 1996, c. 57 85.5, 1996, c. 57 85.6, 1996, c. 57</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-8	<p>Act respecting the Société d'habitation du Québec – <i>Cont'd</i></p> <p>85.7, 1996, c. 57 85.8, 1996, c. 57 85.9, 1996, c. 57 85.10, 1996, c. 57 86, 1978, c. 7; 1979, c. 48; 1987, c. 10; 1989, c. 49; 1991, c. 62; 1999, c. 40; 2001, c. 25; 2002, c. 2 86.1, 2002, c. 2 87, 1999, c. 40 88, 1999, c. 40 88.1, 2002, c. 37 89, 1999, c. 40 89.1, 2002, c. 2 90, 1987, c. 10; 1988, c. 41; 1999, c. 40; 2001, c. 25; 2002, c. 2 90.0.1, 2002, c. 2 90.1, 1984, c. 47; 1999, c. 40 91, Ab. 1987, c. 10 92, 1987, c. 10; 1999, c. 40 93, 1987, c. 10; 1999, c. 40 94, Ab. 1987, c. 10 94.1, 1979, c. 48; Ab. 1987, c. 10 94.2, 1979, c. 48; 1999, c. 40; Ab. 2002, c. 2 94.3, 1981, c. 5; Ab. 1987, c. 10 94.4, 1981, c. 5; Ab. 1987, c. 10 94.5, 1981, c. 5; 1996, c. 77 95, 1987, c. 10; 1999, c. 40; 2003, c. 19</p>
c. S-8.1	<p>Act respecting the Société d'Investissement Jeunesse</p> <p>1, 1999, c. 40 2, 1999, c. 40 3, 1999, c. 40 4, 1999, c. 40; 2000, c. 56 5, 1999, c. 40 12, 1999, c. 40 13, 1999, c. 40 14, 1999, c. 40 15, 1999, c. 40 16, 1999, c. 40 Ab., 2000, c. 62</p>
c. S-9	<p>Act respecting the Société de cartographie du Québec</p> <p>Ab., 1986, c. 81</p>
c. S-9.1	<p>Act respecting the James Bay Native Development Corporation</p> <p>1, 1999, c. 40 2, 1999, c. 40 17, 1999, c. 40 19, 1999, c. 40 21, 1999, c. 40 Ab., 2002, c. 25</p>
c. S-10	<p>Act respecting the Société de développement coopératif</p> <p>Rp., 1984, c. 8</p>
c. S-10.0001	<p>Act respecting the Société de développement de la Zone de commerce international de Montréal à Mirabel</p> <p>5, 2002, c. 9</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-10.0001	Act respecting the Société de développement de la Zone de commerce international de Montréal à Mirabel – <i>Cont'd</i> 35 , 2000, c. 8 50 , 2003, c. 29
c. S-10.001	Act respecting the Société de développement des coopératives 49 , 1984, c. 36; 1988, c. 41 Ab. , 1991, c. 1
c. S-10.002	Act respecting the Société de développement des entreprises culturelles 3 , 1999, c. 40 4 , 2000, c. 56 13 , 2000, c. 8 26 , 1999, c. 40 27.1 , 1997, c. 85
c. S-10.1	Act respecting the Naskapi Development Corporation 2 , 1999, c. 40 7 , 1999, c. 40 8 , 1999, c. 40 9 , 1999, c. 40 33 , 1985, c. 30; 1988, c. 41; 1994, c. 15; 1996, c. 21 Sched. , 1988, c. 84; 1996, c. 2; 1999, c. 40; 2000, c. 29; 2002, c. 75
c. S-11	Act respecting the Société de développement immobilier du Québec Ab. , 1983, c. 40
c. S-11.01	Act respecting the Société de développement industriel du Québec Title , 1982, c. 39 1 , 1984, c. 36; 1986, c. 110; 1988, c. 41; 1994, c. 16 2 , 1979, c. 13; 1982, c. 39; 1986, c. 110 3 , 1979, c. 13; 1982, c. 39; 1986, c. 110 4 , 1979, c. 13; 1982, c. 39; 1986, c. 110 5 , 1979, c. 13; 1982, c. 39; 1986, c. 110; 1988, c. 41; 1994, c. 16 6 , 1979, c. 13; 1982, c. 39; 1986, c. 110 7 , 1979, c. 13; 1982, c. 39; 1986, c. 110; 1988, c. 41; 1994, c. 16 8 , <i>Ab.</i> 1979, c. 13; 1982, c. 39; 1986, c. 110 8.1 , 1994, c. 31 9 , <i>Ab.</i> 1979, c. 13; 1982, c. 39; <i>Ab.</i> 1986, c. 110 10 , 1982, c. 39; <i>Ab.</i> 1986, c. 110 11 , 1979, c. 13; 1986, c. 110 12 , 1979, c. 13; 1982, c. 39; 1986, c. 110 12.1 , 1986, c. 110 13 , <i>Ab.</i> 1979, c. 13 14 , 1979, c. 13; 1982, c. 39 14.1 , 1979, c. 13; 1982, c. 39 14.2 , 1979, c. 13; 1986, c. 110 16 , 1986, c. 110 18 , 1996, c. 2 18.1 , 1979, c. 13; <i>Ab.</i> 1982, c. 39 19 , 1982, c. 39 20 , 1982, c. 58; 1991, c. 1 22 , 1986, c. 110 26 , 1982, c. 39 27 , 1984, c. 27 31 , 1984, c. 47 32.1 , 1982, c. 39; 1986, c. 110; 1988, c. 41; 1994, c. 16 33 , <i>Ab.</i> 1986, c. 110

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Reference	Title Amendments
c. S-11.01	<p>Act respecting the Société de développement industriel du Québec – <i>Cont'd</i></p> <p>34, 1979, c. 13 34.1, 1979, c. 13 38, 1985, c. 30; 1986, c. 30 39, 1982, c. 17 39.1, 1985, c. 30 41, 1988, c. 41; 1994, c. 16 42, 1986, c. 110 43, Ab. 1986, c. 110 44, Ab. 1986, c. 110 45, 1979, c. 13 46, 1979, c. 13; 1982, c. 39; 1986, c. 110; 1994, c. 31 46.1, 1979, c. 13 47, 1979, c. 13; 1982, c. 39; 1986, c. 110; 1988, c. 41; 1994, c. 16 48, 1984, c. 27 49, 1986, c. 110 50, 1979, c. 13 51, 1987, c. 68; 1990, c. 4 52, 1984, c. 36; 1988, c. 41; 1994, c. 16 Rp., 1998, c. 17</p>
c. S-11.0101	<p>Act respecting the Société de financement agricole</p> <p>1, 1999, c. 40 2, 1999, c. 40 3, 1999, c. 40 4, 1999, c. 40; 2000, c. 42; 2000, c. 56 5, 1999, c. 40 8, 1999, c. 40 9, 1999, c. 40 10, 1999, c. 40 11, 1999, c. 40 12, 1999, c. 40 13, 1999, c. 40 14, 1999, c. 40 16, 1999, c. 40 17, 1999, c. 40 18, 1999, c. 40 19, 1999, c. 40 20, 1999, c. 40 22, 1999, c. 40 23, 1999, c. 40 24, 1999, c. 40 25, 1999, c. 40 26, 1999, c. 40 27, 1999, c. 40 28, 1999, c. 40 30, 1999, c. 40 31, 1999, c. 40 32, 1999, c. 40 33, 1999, c. 40 34, 1999, c. 40 50, 1999, c. 40; 2000, c. 42 Ab., 2000, c. 53</p>
c. S-11.011	<p>Act respecting the Société de l'assurance automobile du Québec</p> <p>Title, 1990, c. 19 1, 1990, c. 19 2, 1980, c. 38; 1981, c. 7; 1982, c. 59; 1986, c. 91; 1990, c. 19; 1990, c. 83; 1991, c. 32; 1993, c. 56; 1997, c. 49; 1999, c. 40; 2004, c. 34 2.1, 1997, c. 49; Ab. 2004, c. 34</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-11.011	<p>Act respecting the Société de l'assurance automobile du Québec – <i>Cont'd</i></p> <p>4, 1980, c. 38; 1999, c. 40 5, 1999, c. 40; 2004, c. 34 7, 1980, c. 38; 1984, c. 47; 2004, c. 34 7.1, 2004, c. 34 7.2, 2004, c. 34 8, 1980, c. 38; 1999, c. 40 9, 1980, c. 38 10, 1980, c. 38 11, 1980, c. 38; 2004, c. 34 13, 2004, c. 34 14, 1980, c. 38; 1984, c. 47 15, 1980, c. 38; 1989, c. 15 15.1, 1986, c. 91; 1990, c. 4; 1999, c. 40 16, 1980, c. 38 16.3, 2004, c. 34 16.4, 1997, c. 49; 2004, c. 34 17, 1980, c. 38; 1985, c. 35; 2000, c. 49 17.0.1, 1990, c. 19 17.1, 1980, c. 38; 1989, c. 15; 2004, c. 34 17.2, 2004, c. 34 17.3, 2004, c. 34 17.4, 2004, c. 34 17.5, 2004, c. 34 17.6, 2004, c. 34 17.7, 2004, c. 34 18, 1984, c. 47 19, 1980, c. 38; 1990, c. 83; 2004, c. 34 22.1, 1980, c. 38; 1982, c. 59; 1990, c. 19 23, 1981, c. 7 23.0.1, 2004, c. 34 23.0.2, 2004, c. 34 23.0.3, 2004, c. 34 23.0.4, 2004, c. 34 23.0.5, 2004, c. 34 23.0.6, 2004, c. 34 23.0.7, 2004, c. 34 23.0.8, 2004, c. 34 23.0.9, 2004, c. 34 23.0.10, 2004, c. 34 23.0.11, 2004, c. 34 23.0.12, 2004, c. 34 23.0.13, 2004, c. 34 23.0.14, 2004, c. 34 23.0.15, 2004, c. 34 23.0.16, 2004, c. 34 23.0.17, 2004, c. 34 23.0.18, 2004, c. 34 23.0.19, 2004, c. 34 23.1, 1981, c. 7; Ab. 1982, c. 59; 1990, c. 19 23.2, 1990, c. 19; Ab. 1993, c. 57 23.3, 1990, c. 19 23.4, 1992, c. 51 23.5, 1993, c. 57 23.6, 1993, c. 57 24, 1985, c. 6 25, 1980, c. 38</p>
c. S-11.012	<p>Act respecting the Société de la faune et des parcs du Québec</p> <p>5, 2000, c. 56 Ab., 2004, c. 11</p>

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Reference	Title Amendments
c. S-11.02	Act respecting the Société de la Maison des sciences et des techniques 22 , 1988, c. 41 27 , 1985, c. 21; 1988, c. 41; 1994, c. 16 30 , 1985, c. 38 37 , 1985, c. 21; 1988, c. 41; 1994, c. 16 Ab. , 1997, c. 83
c. S-11.03	Act respecting the Société de la Place des Arts de Montréal 1 , 1999, c. 40 2 , 1999, c. 40 3 , 1999, c. 40; 2000, c. 56 4 , 1999, c. 40; 2000, c. 7; 2000, c. 56 5 , 1999, c. 40; 2000, c. 7 6 , 1999, c. 40 7 , 1999, c. 40 8 , 1999, c. 40 10 , 1999, c. 40 11 , 1999, c. 40 12 , 1999, c. 40 13 , 1999, c. 40 15 , 1999, c. 40 16 , 1999, c. 40; 2000, c. 8 17 , 1999, c. 40 18 , 1999, c. 40 19 , 1999, c. 40; 2000, c. 7 20 , 1999, c. 40; 2000, c. 7 20.1 , 2000, c. 7 21 , 1999, c. 40; 2000, c. 7; 2000, c. 8 22 , 1999, c. 40; Ab. 2000, c. 7; 2000, c. 8 23 , 1999, c. 40 24 , 1999, c. 40 25 , 1999, c. 40 26 , 1999, c. 40; 2000, c. 7 27 , 1994, c. 14; 1999, c. 40; 2000, c. 7 28 , 1999, c. 40 29 , 1999, c. 40 30 , 1999, c. 40 31 , 1999, c. 40 32 , 1999, c. 40; 2000, c. 7 33 , 1999, c. 40 42 , 1994, c. 14
c. S-11.04	Act respecting the Société de promotion économique du Québec métropolitain 1 , 1999, c. 40 2 , 2001, c. 25 4 , 1994, c. 16; 1996, c. 2; 1999, c. 8; 1999, c. 40; 2001, c. 25; 2002, c. 72 13 , 2001, c. 25 17 , 2001, c. 25 28 , 1991, c. 32; 1999, c. 40; 2001, c. 25 29 , 2001, c. 25 30 , 2001, c. 25 32 , 2001, c. 25 34 , 2001, c. 25 35 , 1994, c. 16; 1999, c. 8 Ab. , 2002, c. 77
c. S-11.1	Act respecting the Société de radio-télévision du Québec 1 , 1979, c. 11 2 , 1979, c. 11

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Reference	Title Amendments
c. S-11.1	<p>Act respecting the Société de radio-télévision du Québec – <i>Cont'd</i></p> <p>3, 1979, c. 11 4, 1979, c. 11 5, 1979, c. 11; 1996, c. 2 6, 1979, c. 11; 1985, c. 21; 1986, c. 47; 1994, c. 16 7, 1979, c. 11; 1986, c. 47 8, 1979, c. 11 8.1, 1979, c. 11 8.2, 1979, c. 11 8.3, 1979, c. 11; 1986, c. 47 8.4, 1979, c. 11 8.5, 1979, c. 11 9, 1979, c. 11 10, 1979, c. 11 11, 1979, c. 11; 1986, c. 47 12, Ab. 1979, c. 11 13, Ab. 1979, c. 11 14, 1979, c. 11 15, 1979, c. 11 16, 1979, c. 11 17, 1979, c. 11; 1986, c. 47 18, 1979, c. 11 19, 1979, c. 11 19.1, 1979, c. 11; Ab. 1986, c. 47 19.2, 1979, c. 11; Ab. 1986, c. 47 19.3, 1979, c. 11; Ab. 1986, c. 47 19.4, 1979, c. 11; Ab. 1986, c. 47 19.5, 1979, c. 11; Ab. 1986, c. 47 19.6, 1979, c. 11; Ab. 1986, c. 47 19.7, 1979, c. 11; Ab. 1986, c. 47 19.8, 1979, c. 11; Ab. 1986, c. 47 19.9, 1979, c. 11; Ab. 1986, c. 47 19.10, 1979, c. 11; Ab. 1986, c. 47 20, 1979, c. 11 20.1, 1979, c. 11; 1988, c. 8 21, 1979, c. 11; 1986, c. 47 22, 1979, c. 11 23, 1979, c. 11 24, 1979, c. 11 25, 1979, c. 11 26, 1979, c. 11 27, 1979, c. 11 28, 1994, c. 14 Rp., 1996, c. 20</p>
c. S-12	<p>Act respecting the Société de récupération, d'exploitation et de développement forestiers du Québec</p> <p>3, 1996, c. 24 4, 1984, c. 18; 1990, c. 16; 1996, c. 24 7.1, 1984, c. 18 7.2, 1990, c. 16 7.3, 1996, c. 24 7.4, 1996, c. 24 9, 1984, c. 18; 1990, c. 16; 1996, c. 24 10, 1979, c. 8 11, 1979, c. 8; 1996, c. 24 11.1, 1979, c. 8; 1996, c. 24 11.2, 1996, c. 24 11.3, 1996, c. 24 12, 1979, c. 8; 1996, c. 24 13, 1979, c. 8</p>

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Reference	Title Amendments
c. S-12	<p>Act respecting the Société de récupération, d'exploitation et de développement forestiers du Québec – <i>Cont'd</i></p> <p>14, 1979, c. 8; 1996, c. 24 15, 1979, c. 8; 1990, c. 16; Ab. 1996, c. 24 15.1, 1990, c. 16; Ab. 1996, c. 24 16, Ab. 1979, c. 8 17, 1990, c. 16; 1996, c. 24 17.1, 1990, c. 16; 1996, c. 24 18, Ab. 1983, c. 54 19, 1979, c. 8; 1990, c. 16; 1990, c. 64; 1994, c. 13; 1996, c. 24 19.1, 1979, c. 8; 1990, c. 64; 1994, c. 13 20, 1990, c. 16 21, Ab. 1990, c. 16 22, 1979, c. 8; 1996, c. 24 24, 1990, c. 16 24.1, 1979, c. 8; 1990, c. 16 25, 1990, c. 64; 1994, c. 13; 1996, c. 24 27.1, 1991, c. 50 28, 1990, c. 64; 1994, c. 13 Ab., 1998, c. 45</p>
c. S-12.01	<p>Act respecting the Société de télédiffusion du Québec</p> <p>3, 1999, c. 40 4, 2000, c. 56 13, 2000, c. 8</p>
c. S-13	<p>Act respecting the Société des alcools du Québec</p> <p>1, 1979, c. 71; 1983, c. 30; 1999, c. 53 2, 1999, c. 40 3, 1999, c. 40; 2000, c. 56 4, 1999, c. 40 5, 1999, c. 40 6, 1999, c. 40 7, 1983, c. 30; 1999, c. 40 7.1, 1983, c. 30 8, 1983, c. 30; 1986, c. 111 10, 1999, c. 40 12, 1983, c. 30; 1999, c. 40 13, 1983, c. 30; 1999, c. 40 14, 1999, c. 40; 2000, c. 8 16, 1999, c. 40 17, 1983, c. 30; 1992, c. 17; 1999, c. 40 18, 1999, c. 40 19, 1988, c. 41; 1999, c. 40 19.1, 1994, c. 26; 1999, c. 40 20, 1983, c. 30; 1986, c. 111; 1999, c. 40 20.1, 1983, c. 30; 1999, c. 40 20.2, 1983, c. 30; 1984, c. 36; 1988, c. 41; 1994, c. 16; 1999, c. 8; 1999, c. 40; 2003, c. 29 21, 1984, c. 36; 1988, c. 41; 1990, c. 30; 1999, c. 40 22, 1996, c. 2; 1999, c. 40 23, 1999, c. 40 24, 1983, c. 30; 1984, c. 36; 1986, c. 111; 1988, c. 41; 1990, c. 21; 1992, c. 17; 1996, c. 34; 1999, c. 40 24.1, 1986, c. 111; 1988, c. 41; 1990, c. 21; 1996, c. 34; 1999, c. 40 24.2, 1996, c. 34; 1999, c. 40 25, 1983, c. 30; 1987, c. 30; 1992, c. 17; 1997, c. 32; 1999, c. 40 25.1, 1992, c. 17; 1999, c. 40 26, 1983, c. 30; 1987, c. 30; 1999, c. 40 27, 1983, c. 30; 1987, c. 30; 1999, c. 40</p>

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Reference	Title Amendments
c. S-13	<p>Act respecting the Société des alcools du Québec – <i>Cont’d</i></p> <p>28, 1983, c. 30; 1986, c. 111; 1987, c. 30; 1997, c. 43; 1999, c. 40 29, 1983, c. 30; 1986, c. 111; 1987, c. 30; 1992, c. 17; 1996, c. 34 29.1, 1996, c. 34 30, 1983, c. 30; 1984, c. 36; 1988, c. 41; 1990, c. 21; 1991, c. 51; 1992, c. 17; 1994, c. 16; 1996, c. 34; 1997, c. 32; 1999, c. 8; 1999, c. 40; 2003, c. 29 30.1, 1990, c. 21; 1991, c. 51 30.1.1, 1991, c. 51; 1997, c. 43 30.1.2, 1996, c. 34; 1997, c. 32; 1997, c. 51 30.2, 1990, c. 21; 1991, c. 51; 1993, c. 39 31, 1983, c. 30; 1986, c. 111 32, 1983, c. 30; 1992, c. 17 33, 1983, c. 30; 1984, c. 36; 1986, c. 111; 1988, c. 41; 1990, c. 21; 1996, c. 34 33.1, 1996, c. 34 33.2, 1996, c. 34; 1997, c. 32; 1997, c. 51 34, 1983, c. 30; 1984, c. 36; 1986, c. 86; 1986, c. 95; 1986, c. 96; 1986, c. 111; 1988, c. 41; 1988, c. 46; 1990, c. 21; 1996, c. 34 34.1, 1986, c. 96; 1988, c. 41; 1994, c. 16; 1996, c. 34; 1999, c. 8; 2003, c. 29 35, 1983, c. 30; 1984, c. 36; 1986, c. 96; 1988, c. 41; 1989, c. 10; 1990, c. 21; 1992, c. 17; 1993, c. 39; 1996, c. 34; 1997, c. 32; 1999, c. 40 35.1, 1989, c. 10; Ab. 1990, c. 21 35.1.1, 1996, c. 34; 1997, c. 32 35.2, 1990, c. 21 35.3, 1990, c. 21 35.4, 1992, c. 17; 1997, c. 32 36, 1983, c. 30; 1986, c. 96; 1988, c. 41; 1990, c. 21; 1997, c. 43 36.1, 1983, c. 30; 1997, c. 43 36.2, 1983, c. 30; 1988, c. 21; Ab. 1997, c. 43 36.3, 1983, c. 30; 1986, c. 96; Ab. 1997, c. 43 37, 1979, c. 71; 1982, c. 4; 1983, c. 30; 1986, c. 111; 1987, c. 30; 1990, c. 21; 1990, c. 67; 1991, c. 51; 1994, c. 16; 1996, c. 34; 1999, c. 8; 1999, c. 40; 2003, c. 29 37.1, 1978, c. 67; Ab. 1983, c. 30 37.2, 1996, c. 34 38, 1978, c. 67; 1983, c. 30; 1990, c. 4; 1991, c. 33; 1994, c. 26; 1999, c. 40 38.1, 1983, c. 30; 1989, c. 10; 1992, c. 17; 1999, c. 40 38.2, 1992, c. 17; 1999, c. 40 39, 1983, c. 30; 1986, c. 95; 1990, c. 4; 1990, c. 21; 1991, c. 33; 1992, c. 61; 1994, c. 26 39.1, 1986, c. 96; 1990, c. 4; 1999, c. 40 39.2, 1994, c. 26; 1996, c. 17 40, 1986, c. 86; 1986, c. 95; 1988, c. 46; 1990, c. 4; 1990, c. 21; Ab. 1992, c. 61 41, 1986, c. 95; 1992, c. 61 42, 1986, c. 95; 1992, c. 61; 1993, c. 71; 1996, c. 17; 1999, c. 40 42.1, 1993, c. 71; 1996, c. 17 42.2, 1993, c. 71; 1999, c. 40 43, 1992, c. 61; 1999, c. 40 44, Ab. 1992, c. 61 45, 1988, c. 21; Ab. 1990, c. 4 46, 1986, c. 86; 1988, c. 46; 1990, c. 4; Ab. 1992, c. 61 47, 1986, c. 95; 1992, c. 61; 1993, c. 71; 1996, c. 17; 1999, c. 40 47.1, 1993, c. 71; 1999, c. 40 48, Ab. 1992, c. 61 49, 1999, c. 40 50, 1986, c. 86; 1988, c. 46; 1993, c. 71; 1996, c. 17; 1999, c. 40 51, 1993, c. 71; 1999, c. 40 52, 1986, c. 86; 1988, c. 46 53, 1984, c. 36; 1986, c. 96; 1986, c. 111; 1996, c. 34; 1999, c. 40 54, 1992, c. 61; 1996, c. 17 55, 1983, c. 30; Ab. 1992, c. 61 55.1, 1990, c. 21 55.2, 1990, c. 21 55.3, 1990, c. 21</p>

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Reference	Title Amendments
c. S-13	<p>Act respecting the Société des alcools du Québec – <i>Cont’d</i></p> <p>55.4, 1990, c. 21 55.5, 1990, c. 21; 1992, c. 61 55.6, 1990, c. 21; 1996, c. 17; 1999, c. 40 55.7, 1990, c. 21; 1994, c. 26; 1996, c. 17; 1999, c. 40 56, 1999, c. 40 57, 1999, c. 40 58, 1999, c. 40 59, 1984, c. 36; 1988, c. 41; 1994, c. 16; 1999, c. 8; 1999, c. 40; 2003, c. 29 60, 1999, c. 40 61, 1984, c. 36; 1988, c. 41; 1990, c. 21; 1992, c. 17; 1994, c. 16; 1996, c. 34; 1999, c. 8; 2003, c. 29</p>
c. S-13.01	<p>Act respecting the Société des établissements de plein air du Québec</p> <p>1, 1999, c. 40 2, 1999, c. 40; 2000, c. 56 3, 1999, c. 40 4, 1999, c. 36; 1999, c. 40 6, 1999, c. 40 7, 1999, c. 40 8, 1999, c. 40 10, 1999, c. 40 11, 1999, c. 40 12, 1999, c. 40 13, 1999, c. 40 14, 1999, c. 40; 2000, c. 8 15, 1999, c. 40; 2000, c. 8 16, 1999, c. 40 17, 1999, c. 40 18, 1999, c. 40; 2004, c. 11 19, 1997, c. 66; 1999, c. 40 20, 1999, c. 40 21, 1999, c. 40 22, 1999, c. 40 23, 1999, c. 40 24, 1999, c. 40 25, 1999, c. 40; 2000, c. 42 26, 1999, c. 40 27, 1999, c. 40 28, 1999, c. 40 29, 1999, c. 40 30, 1999, c. 40 31, 1999, c. 40 32, 1997, c. 66; 1999, c. 40 33, 1999, c. 40 34, 1999, c. 40 35, 1999, c. 40 36, 1999, c. 40 37, 1999, c. 40 38, 1999, c. 40 39, 1999, c. 40 41, 1996, c. 35; 1999, c. 40 42, 1996, c. 35; 1999, c. 40 43, 1996, c. 35; 1999, c. 40 45, 1999, c. 40 46, 1999, c. 40 47, 1991, c. 32 48, 1999, c. 40 49, 1999, c. 40 50, 1999, c. 40 51, 1999, c. 40</p>

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Reference	Title Amendments
c. S-13.01	Act respecting the Société des établissements de plein air du Québec – <i>Cont’d</i> 52 , 1985, c. 18 54 , 1994, c. 16
c. S-13.1	Act respecting the Société des loteries du Québec Title , 1990, c. 46 1 , 1990, c. 46; 1999, c. 40 2 , 1990, c. 46; 1999, c. 40 4 , 1999, c. 40 6 , 1999, c. 40 8 , 1999, c. 40 13 , 1993, c. 39 13.1 , 1993, c. 39 15 , 1993, c. 39; 2000, c. 8 16 , 1985, c. 30; 1987, c. 103; 1990, c. 46; 1993, c. 39 17 , 1993, c. 39 18 , 2002, c. 45; 2002, c. 70; 2004, c. 37 22 , 1999, c. 40 22.1 , 1995, c. 66 24 , 1993, c. 39 25.1 , 1999, c. 74 26 , 1990, c. 4 26.1 , 1999, c. 74 26.2 , 1999, c. 74 26.3 , 1999, c. 74 26.4 , 1999, c. 74 27 , Ab. 1992, c. 61 33 , 1999, c. 40 37 , 1993, c. 39
c. S-13.2	Act respecting the La Grande Complex Remedial Works Corporation Rp. , 1987, c. 24
c. S-14	Act respecting the Société des Traversiers du Québec 1 , 1999, c. 40 2 , 1996, c. 2; 2000, c. 56 3 , 1999, c. 40 5 , 1999, c. 40 16 , 2000, c. 8
c. S-14.001	Act respecting the Société du Centre des congrès de Québec 1 , 1999, c. 40 2 , 1999, c. 40 3 , 1999, c. 40 4 , 1996, c. 2; 1999, c. 40 5 , 1999, c. 40 6 , 1999, c. 40 8 , 1999, c. 40 10 , 1999, c. 40 14 , 1999, c. 40; 2000, c. 8 15 , 1999, c. 40 16 , 1999, c. 40 17 , 1999, c. 40 18 , 1999, c. 40 19 , 1999, c. 40 20 , 1999, c. 40 21 , 1999, c. 40 22 , 1999, c. 40

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Reference	Title Amendments
c. S-14.001	Act respecting the Société du Centre des congrès de Québec – <i>Cont'd</i> 23 , 1999, c. 40 24 , 1999, c. 40 26 , 1999, c. 40 27 , 1999, c. 40 28 , 1999, c. 40 29 , 1999, c. 40 30 , 1999, c. 40 31 , 1999, c. 40 33 , 1994, c. 16
c. S-14.01	Act respecting the Société du Grand Théâtre de Québec 1 , 1999, c. 40 2 , 1999, c. 40 3 , 1999, c. 40; 2000, c. 56 4 , 1982, c. 58; 1999, c. 40; 2000, c. 7; 2000, c. 56 5 , 1999, c. 40; 2000, c. 7 6 , 1999, c. 40 7 , 1999, c. 40 8 , 1999, c. 40 10 , 1999, c. 40 11 , 1999, c. 40 12 , 1999, c. 40 13 , 1999, c. 40 15 , 1999, c. 40 16 , 1999, c. 40; 2000, c. 8 17 , 1999, c. 40 18 , 1999, c. 40 19 , 1999, c. 40; 2000, c. 7 20 , 1999, c. 40; 2000, c. 7 20.1 , 2000, c. 7 21 , 1999, c. 40; 2000, c. 7; 2000, c. 8 22 , 1999, c. 40; Ab. 2000, c. 7; 2000, c. 8 23 , 1999, c. 40 24 , 1999, c. 40 25 , 1999, c. 40 26 , 1999, c. 40; 2000, c. 7 27 , 1994, c. 14; 1999, c. 40; 2000, c. 7 28 , 1999, c. 40 29 , 1999, c. 40 30 , 1999, c. 40 31 , 1999, c. 40 32 , 1999, c. 40; 2000, c. 7 33 , 1999, c. 40 40 , 1994, c. 14
c. S-14.1	Act respecting the Société du Palais des congrès de Montréal 1 , 1999, c. 40 2 , 1999, c. 40 3 , 1999, c. 40 4 , 1996, c. 2; 1999, c. 40 5 , 1999, c. 40 7 , 1999, c. 40 8 , 1999, c. 40 9 , 1999, c. 40 11 , 1999, c. 40 12 , 1999, c. 40 13 , 1999, c. 40 14 , 1999, c. 40; 2000, c. 8 15 , 1999, c. 40

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Reference	Title Amendments
c. S-14.1	Act respecting the Société du Palais des congrès de Montréal – <i>Cont’d</i> 16 , 1999, c. 40; 2000, c. 8 17 , 1999, c. 40 18 , 1983, c. 40; 1999, c. 40 19 , 1983, c. 40; 1999, c. 40 20 , 1999, c. 40 21 , 1999, c. 40 22 , 1999, c. 40 23 , 1999, c. 40 25 , 1999, c. 40 26 , 1999, c. 40 27 , 1984, c. 36; 1994, c. 16; 1999, c. 40 28 , 1985, c. 38; 1999, c. 40 29 , 1999, c. 40 30 , 1984, c. 36; 1994, c. 16; 1996, c. 13; 1999, c. 43; 2003, c. 29
c. S-14.2	Act respecting the Société du Parc des expositions agro-alimentaires Ab. , 1987, c. 20
c. S-15	Act respecting the Société du parc industriel du centre du Québec 17 , 1984, c. 36; 1988, c. 41 18 , 1984, c. 36; 1988, c. 41 21 , Ab. 1979, c. 51 22 , 1984, c. 36; 1988, c. 41 24 , 1984, c. 36; 1988, c. 41 25 , 1984, c. 36; 1988, c. 41; 1988, c. 84 26 , 1979, c. 112; 1984, c. 36; 1988, c. 41 32 , 1984, c. 36; 1988, c. 41 Rp. , 1990, c. 42
c. S-16	Act respecting the Société du parc industriel et commercial aéroportuaire de Mirabel Ab. , 1988, c. 52
c. S-16.001	Act respecting the Société du parc industriel et portuaire de Bécancour 1 , 1999, c. 40 2 , 1999, c. 40 3 , 1996, c. 2 4 , 1999, c. 40 17 , 2000, c. 8 21 , 1996, c. 2; 1999, c. 40 22 , 1996, c. 2 26 , 1999, c. 40 28 , 1996, c. 2; 1999, c. 40 29 , 1996, c. 2 30 , 1996, c. 2 31 , 1996, c. 2 32 , 1996, c. 2; 1999, c. 43; 2003, c. 19 33 , 1996, c. 2 43.1 , 1995, c. 57 43.2 , 1995, c. 57 43.3 , 1995, c. 57 45 , 1994, c. 16 48 , 1991, c. 32 49 , 1994, c. 16 51 , 1996, c. 35 52 , 1996, c. 35 53 , 1996, c. 35 55 , 1994, c. 16

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Reference	Title Amendments
c. S-16.001	Act respecting the Société du parc industriel et portuaire de Bécancour – <i>Cont'd</i> 62 , 1994, c. 16 63 , 1994, c. 16; 1999, c. 8; 2003, c. 29 Sched. I , 1996, c. 2
c. S-16.01	Act respecting the Société du parc industriel et portuaire Québec-Sud Title , 1988, c. 32 1 , 1984, c. 36; 1988, c. 32; 1988, c. 41; 1994, c. 16; 1999, c. 8; 1999, c. 40; 2003, c. 29 2 , 1988, c. 32; 1999, c. 40 3 , 1988, c. 32; 1996, c. 2 4 , 1988, c. 32; 1996, c. 2 5 , 1988, c. 32; 1996, c. 2 6 , 1992, c. 24; 1997, c. 91 7 , 1988, c. 32 18 , 1999, c. 40 20 , 1984, c. 36; 1988, c. 41; 1994, c. 16; 1999, c. 8; 2003, c. 29 Sched. , Ab. 1988, c. 32 Ab. , 2004, c. 40
c. S-16.02	Act respecting the Société du tourisme du Québec 9 , 1999, c. 40 13 , 1999, c. 40 22 , 2000, c. 8 23 , 1996, c. 21 43 , 1996, c. 21 45 , 1996, c. 35 46 , 1996, c. 35 47 , 1996, c. 35 Ab. , 2003, c. 29
c. S-16.1	Act respecting the James Bay Eeyou Corporation 3 , 1999, c. 40 10 , 1999, c. 40 11 , 1999, c. 40 23 , 1999, c. 40 52 , 1994, c. 13; 2003, c. 8
c. S-17	Act respecting the Société générale de financement du Québec 2 , Ab. 1978, c. 66 3 , 1978, c. 66; 1996, c. 44; 1999, c. 40 4 , 1978, c. 66; 1996, c. 44 4.1 , 1978, c. 66; 1983, c. 18; Ab. 1996, c. 44 4.2 , 1983, c. 18; Ab. 1996, c. 44 6 , 1978, c. 66; 1980, c. 35; 1983, c. 18; 1996, c. 44; 1998, c. 45 7 , 1983, c. 18; 1996, c. 44; 1998, c. 45 8 , 1978, c. 66; 1980, c. 35; 1983, c. 18; 1996, c. 44; 1998, c. 45 8.1 , 1983, c. 18; 1996, c. 44 8.2 , 1983, c. 18; Ab. 1996, c. 44 8.3 , 1983, c. 18; Ab. 1996, c. 44 8.4 , 1983, c. 18; Ab. 1996, c. 44 8.5 , 1983, c. 18; Ab. 1996, c. 44 9 , Ab. 1983, c. 18 9.1 , 1998, c. 45 10 , 1984, c. 36; 1988, c. 41; 1994, c. 16; 1996, c. 44 10.1 , 1978, c. 66; Ab. 1996, c. 44 10.2 , 1978, c. 66; Ab. 1996, c. 44 11 , 1983, c. 18

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Reference	Title Amendments
c. S-17	<p>Act respecting the Société générale de financement du Québec – <i>Cont’d</i></p> <p>12, 1983, c. 18; 1996, c. 44 12.1, 1983, c. 18; Ab. 1996, c. 44 12.2, 1983, c. 18; Ab. 1996, c. 44 13, Ab. 1978, c. 66 14, 1978, c. 66 14.0.1, 1998, c. 45 14.0.2, 1998, c. 45 14.1, 1996, c. 44 14.2, 1996, c. 44 14.3, 1996, c. 44 14.4, 1996, c. 44 14.5, 1996, c. 44 14.6, 1998, c. 45 15, 1978, c. 66; 1983, c. 18; 1984, c. 36; 1988, c. 41; 1994, c. 16; 1996, c. 44; 1999, c. 8; 2003, c. 29 15.1, 1980, c. 35; 1996, c. 44; 1998, c. 45; 1999, c. 8; 2003, c. 8; 2003, c. 29 15.2, 1998, c. 45 16, Ab. 1978, c. 66 17, 1984, c. 36; 1988, c. 41; 1994, c. 16; 1999, c. 8; 2003, c. 29 18, 1996, c. 44</p>
c. S-17.01	<p>Act respecting the Société générale des industries culturelles</p> <p>Title, 1982, c. 14; 1987, c. 71 1, 1982, c. 14; 1987, c. 71 4, 1980, c. 11; 1982, c. 14; 1987, c. 71 4.1, 1987, c. 71 5, 1982, c. 14; 1987, c. 71; 1994, c. 14 9, 1987, c. 71 10, 1987, c. 71 11, 1987, c. 71 12, 1987, c. 71 12.1, 1987, c. 71 15, 1982, c. 14; 1987, c. 71; 1994, c. 14 17, 1982, c. 14 19, 1982, c. 14 19.1, 1982, c. 14 19.2, 1982, c. 14 20, 1982, c. 14; 1987, c. 71 21, 1987, c. 71; 1994, c. 14 21.1, 1983, c. 37; 1987, c. 71; 1994, c. 14 21.2, 1987, c. 71 23, 1987, c. 71 24, 1994, c. 14 26, 1994, c. 14 27, 1994, c. 14 29, 1987, c. 71; 1994, c. 14 33, 1994, c. 14 Rp., 1994, c. 21</p>
c. S-17.1	<p>Act respecting the Société immobilière du Québec</p> <p>1, 1999, c. 40 2, 1999, c. 40; 2000, c. 56 3, 1999, c. 40 4, 1999, c. 40 6, 1999, c. 40 8, 1999, c. 40 10, 1986, c. 52; 1999, c. 40 11, 1989, c. 12; 1999, c. 40 12, 1999, c. 40</p>

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Reference	Title Amendments
c. S-17.1	<p>Act respecting the Société immobilière du Québec – <i>Cont'd</i></p> <p>13, 1999, c. 40 14, 1999, c. 40; 2000, c. 8 15, 1999, c. 40; 2000, c. 8 16, 1999, c. 40 17, 1989, c. 12; 1999, c. 40 18, 1999, c. 40 19, 1999, c. 40 20, 1999, c. 40 21, 1992, c. 2; 1999, c. 40; 2000, c. 29 22, 1999, c. 40 23, 1999, c. 40 24, 1999, c. 40 25, 1999, c. 40 26, 1999, c. 40 27, 1999, c. 40 28, 1999, c. 40 29, 1999, c. 40 30, 1999, c. 40; 2000, c. 42 31, 1999, c. 40 32, 1999, c. 40 33, 1999, c. 40 34, 1999, c. 40 35, 1984, c. 47; 1991, c. 32; 1996, c. 2; 1999, c. 40 36, 1988, c. 84; 1999, c. 40 37, 1999, c. 40 38, 1999, c. 40 39, 1999, c. 40 40, 1999, c. 40 41, 1999, c. 40 42, 1999, c. 40 43, 1999, c. 40 44, 1999, c. 40 45, 1999, c. 40 46, 1999, c. 40 48, 1996, c. 35; 1999, c. 40 49, 1996, c. 35; 1999, c. 40 50, 1996, c. 35; 1999, c. 40 52, 1999, c. 40 53, 1999, c. 40 54, 1999, c. 40 55, 1991, c. 32 56, 1999, c. 40 57, 1999, c. 40 58, 1999, c. 40 59, 1999, c. 40 60, 1999, c. 40 63, 1999, c. 40 64, 1999, c. 40 65, 1999, c. 40 95, Ab. 1991, c. 32</p>
c. S-17.2	<p>Act respecting Société Innovatech du Grand Montréal</p> <p>1, 1995, c. 19 2, 1995, c. 19 4, 1994, c. 16; 1995, c. 19; 1996, c. 13 7, 1995, c. 19 23, 1995, c. 19 24, 1995, c. 19 24.1, 1995, c. 19 28, 1994, c. 16; 1995, c. 19</p>

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Reference	Title Amendments
c. S-17.2	Act respecting Société Innovatech du Grand Montréal – <i>Cont'd</i> 32 , 1993, c. 80 33 , 1995, c. 19 35 , 1995, c. 19 44 , 1995, c. 19 45 , 1995, c. 19 46 , 1995, c. 19; 1996, c. 13 47 , 1995, c. 19 Sched. A , 1995, c. 19 Sched. B , 1995, c. 19 Rp. , 1998, c. 19
c. S-17.2.0.1	Act respecting Société Innovatech du Grand Montréal 4 , 1999, c. 43 5 , 1999, c. 8; 1999, c. 43; 2002, c. 72; 2003, c. 29 18 , 2000, c. 8 26 , 2002, c. 72 27 , 2002, c. 72 28 , 2002, c. 72 31 , 2002, c. 72 33 , 1999, c. 8; 1999, c. 43; 2002, c. 72; 2003, c. 29 42 , 2002, c. 72 45 , 2003, c. 29 Sched. A , 2000, c. 56
c. S-17.2.1	Act respecting Société Innovatech du sud du Québec Rp. , 1998, c. 22
c. S-17.2.2	Act respecting Société Innovatech du sud du Québec 5 , 1999, c. 8; 2002, c. 72; 2003, c. 29 18 , 2000, c. 8 25 , 2002, c. 14 26 , 2002, c. 72 27 , 2002, c. 14; 2002, c. 72 28 , 2002, c. 72 31 , 2002, c. 72 33 , 1999, c. 8; 2002, c. 72; 2003, c. 29 45 , 1999, c. 8; 2002, c. 72; 2003, c. 29
c. S-17.3	Act respecting Société Innovatech Québec et Chaudière-Appalaches 1 , 1995, c. 19 2 , 1995, c. 19 4 , 1994, c. 16; 1995, c. 19 7 , 1995, c. 19 23 , 1995, c. 19 24 , 1995, c. 19 28 , 1994, c. 16; 1995, c. 19 35 , 1995, c. 19 44 , 1995, c. 19 45 , 1995, c. 19 46 , 1995, c. 19 48 , 1995, c. 19 Sched. A , 1995, c. 19; 1996, c. 2 Rp. , 1998, c. 21
c. S-17.4	Act respecting Société Innovatech Québec et Chaudière-Appalaches 5 , 1999, c. 8; 2002, c. 72; 2003, c. 29

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Reference	Title Amendments
c. S-17.4	<p>Act respecting Société Innovatech Québec et Chaudière-Appalaches – <i>Cont'd</i></p> <p>18, 2000, c. 8 25, 2001, c. 17 26, 2002, c. 72 27, 2001, c. 17; 2002, c. 72 28, 2002, c. 72 31, 2002, c. 72 33, 1999, c. 8; 2002, c. 72; 2003, c. 29 45, 1999, c. 8; 2002, c. 72; 2003, c. 29 Sched. A, 2000, c. 56</p>
c. S-17.5	<p>Act respecting Société Innovatech Régions ressources</p> <p>5, 1999, c. 8; 2002, c. 72; 2003, c. 29 18, 2000, c. 8 25, 2002, c. 14 26, 2002, c. 72 27, 2002, c. 14; 2002, c. 72 28, 2002, c. 72 31, 2002, c. 72 33, 1999, c. 8; 2002, c. 72; 2003, c. 29 42, 1999, c. 8; 2002, c. 72; 2003, c. 29</p>
c. S-18.1	<p>Act respecting the Makivik Corporation</p> <p>2, 1999, c. 40 7, 1999, c. 40 8, 1999, c. 40 9, 1999, c. 40 18, 1987, c. 55 20, 1987, c. 55 21, 1987, c. 55 22, 1987, c. 55 23, 1987, c. 55 26, 1987, c. 55 37, 2000, c. 29 42, 1985, c. 30; 1988, c. 41; 1994, c. 15; 1996, c. 21 Sched., 1988, c. 84; 1996, c. 2; 1999, c. 40; 2000, c. 29; 2002, c. 75</p>
c. S-18.2	<p>Act respecting the Société nationale de l'amiante</p> <p>3, 1999, c. 40 4, 1999, c. 40 7, 1999, c. 40 12, 1999, c. 40 18, 1994, c. 13; 2003, c. 8 19, 1988, c. 84; 1999, c. 40 20, 1979, c. 44 21, 1979, c. 44 22, 1979, c. 44; 1999, c. 40 23, 1979, c. 44 24, 1979, c. 44; 1999, c. 40; 2000, c. 42 25, 1979, c. 44 26, 1979, c. 44 27, 1979, c. 44 28, 1979, c. 44 29, 1979, c. 44 30, 1979, c. 44 31, 1979, c. 44 32, 1979, c. 44; 1988, c. 21 33, 1979, c. 44 34, 1979, c. 44; 1999, c. 40</p>

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Reference	Title Amendments
c. S-18.2	<p>Act respecting the Société nationale de l'amiante – <i>Cont'd</i></p> <p>35, 1979, c. 44 36, 1979, c. 44 37, 1979, c. 44 38, 1979, c. 44 39, 1979, c. 44 40, 1979, c. 44 41, 1979, c. 44; 1990, c. 4; 1992, c. 61 42, 1979, c. 44 43, 1979, c. 44 44, 1979, c. 44 45, 1979, c. 44 46, 1979, c. 44; 1999, c. 40 47, 1979, c. 44; 1999, c. 40 48, 1979, c. 44 49, 1979, c. 44 50, 1979, c. 44 51, 1979, c. 44; 1999, c. 40 52, 1979, c. 44 53, 1979, c. 44 54, 1979, c. 44 55, 1979, c. 44 57, 1994, c. 13; 2003, c. 8 61, 1994, c. 13; 2003, c. 8</p>
c. S-18.2.0.1	<p>Act respecting the Société nationale du cheval de course</p> <p>17, 2002, c. 45</p>
c. S-18.2.1	<p>Act respecting the Société québécoise d'assainissement des eaux</p> <p>1, 1985, c. 30; 1990, c. 85; 1996, c. 2; 2000, c. 56 2, 1993, c. 2; 1999, c. 40 3, Ab. 1999, c. 40 4, 1999, c. 40 5, 1999, c. 40; 2002, c. 37 6, 1999, c. 40; 2002, c. 37 7, 1999, c. 40 8, 1999, c. 40 9, 1999, c. 40; 2002, c. 37 10, 1999, c. 40; Ab. 2002, c. 37 11, 1999, c. 40 12, 1999, c. 40 13, 1999, c. 40; Ab. 2002, c. 37 14, 2002, c. 37 15, 1999, c. 40; 2000, c. 8 16, 1999, c. 40; 2000, c. 8 17, 1999, c. 40 18, 1983, c. 57; 1985, c. 3; 1989, c. 63; 1990, c. 22; 1993, c. 2; 1995, c. 32; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 19, 1989, c. 63; 1993, c. 2; 1995, c. 32; 1999, c. 40; 1999, c. 43; 2003, c. 19 20, 1999, c. 40 21, 1983, c. 57; 1994, c. 17; 1999, c. 40; 1999, c. 43; 2003, c. 19 22, 1999, c. 40; 2000, c. 42 23, 1999, c. 40 24, 1999, c. 36; 1999, c. 40 25, 1983, c. 57; 1999, c. 40 26, Ab. 1983, c. 57 27, 1983, c. 57; 1994, c. 17; 1999, c. 36; 1999, c. 40; 1999, c. 43; 2003, c. 19 27.1, 1985, c. 3; 1994, c. 17; 1999, c. 40; 1999, c. 43; 2003, c. 19 27.2, 1993, c. 2; 1999, c. 40 27.3, 1995, c. 32; 1999, c. 40</p>

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Reference	Title Amendments
c. S-18.2.1	<p>Act respecting the Société québécoise d'assainissement des eaux – <i>Cont'd</i></p> <p>28, 1999, c. 40 29, 1999, c. 40 29.1, 1982, c. 2; 1999, c. 40 29.2, 1982, c. 2; 1999, c. 40 29.3, 1982, c. 2; 1999, c. 40 30, 1985, c. 3; 1989, c. 63; 1995, c. 32; 1999, c. 40 31, 1999, c. 40 32, 1999, c. 40 33, 1999, c. 40 34.1, 1995, c. 32; 1999, c. 40 35, 1984, c. 47; 1999, c. 40 35.1, 1995, c. 32; 1999, c. 40; 1999, c. 43; 2003, c. 19 36, 1999, c. 40 37, 1994, c. 17; 1999, c. 40; 1999, c. 43; 2003, c. 19 38, 1994, c. 17; 1999, c. 40; 1999, c. 43; 2003, c. 19 39, 1999, c. 40 40, 1999, c. 40 42, 1984, c. 38; 1985, c. 3; 1995, c. 32; 1999, c. 43; 2003, c. 19 43, 1999, c. 40 44, 1985, c. 3; 1987, c. 57 44.1, 1982, c. 2; 1985, c. 3 45, 1999, c. 40 46, 1994, c. 17; 1999, c. 43; 2003, c. 19 47, 1999, c. 40 48, 1990, c. 70; 1993, c. 2; 1995, c. 32; 1999, c. 40</p>
c. S-18.3	<p>Act respecting the Société québécoise de développement des industries culturelles</p> <p><i>see</i> c. S-17.01</p>
c. S-19	<p>Act respecting the Société québécoise d'exploration minière</p> <p>3, 1980, c. 26 4, 1980, c. 26 5, 1980, c. 26 11.1, 1980, c. 26 11.2, 1988, c. 78 12, Ab. 1980, c. 26 13, 1980, c. 26; 1988, c. 78 14, 1980, c. 26 15, 1980, c. 26 16, 1980, c. 26 17, 1980, c. 26 18, 1980, c. 26 19, 1980, c. 26 20, 1980, c. 26 21, 1980, c. 26 21.1, 1988, c. 78; Ab. 1994, c. 45 21.2, 1988, c. 78; Ab. 1994, c. 45 21.3, 1988, c. 78; Ab. 1994, c. 45 21.4, 1988, c. 78; Ab. 1994, c. 45 22, 1980, c. 26 23, 1980, c. 26; 1994, c. 13 24, Ab. 1980, c. 26 25, 1994, c. 13 26, 1980, c. 26 28, 1980, c. 26 29, 1980, c. 26; 1994, c. 13 Ab., 1998, c. 45</p>

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Reference	Title Amendments
c. S-20	<p>Act respecting the Société québécoise d'information juridique</p> <p>3, 1994, c. 18 6, 1999, c. 40 9, 2000, c. 8 10, 1999, c. 40 11, 1999, c. 40 12, 1996, c. 2 19, 1999, c. 40 21, 1997, c. 43 23, 1982, c. 62; 1994, c. 18</p>
c. S-21	<p>Act respecting the Société québécoise d'initiatives agro-alimentaires</p> <p>5, 1978, c. 48; 1983, c. 31 7, 1978, c. 48 7.1, 1983, c. 31 8, 1979, c. 19; 1990, c. 81; 1993, c. 49 9, 1990, c. 81 12, 1990, c. 81 13, 1983, c. 31; 1993, c. 49 13.1, 1993, c. 49 14, 1983, c. 31; 1993, c. 49 17, 1993, c. 49 17.1, 1993, c. 49 17.2, 1993, c. 49 19, 1983, c. 31; 1993, c. 49 21, 1983, c. 31; Ab. 1993, c. 49 22, 1983, c. 31; Ab. 1993, c. 49 23, 1983, c. 31; Ab. 1993, c. 49 24, 1983, c. 31; Ab. 1993, c. 49 25, 1983, c. 31; Ab. 1993, c. 49 26, 1983, c. 31; Ab. 1993, c. 49 27, 1983, c. 31; Ab. 1993, c. 49 28, 1983, c. 31; Ab. 1993, c. 49 29, 1983, c. 31 Ab., 1998, c. 45</p>
c. S-22	<p>Act respecting the Société québécoise d'initiatives pétrolières</p> <p>2, 1996, c. 2 3, 1980, c. 27 3.1, 1985, c. 30 3.2, 1985, c. 30 4, 1980, c. 27; 1982, c. 10 5, 1980, c. 27 9.1, 1980, c. 27; 1982, c. 10 9.2, 1980, c. 27 9.2.1, 1982, c. 10 9.3, 1980, c. 27; 1982, c. 10 10, 1980, c. 27 11, 1980, c. 27 12, 1980, c. 27 13, 1980, c. 27 14, 1980, c. 27 15, 1980, c. 27 16, 1980, c. 27 16.1, 1980, c. 27 17, 1980, c. 27 20, 1980, c. 27; 1994, c. 13 21, 1980, c. 27 22, 1980, c. 27 23, 1980, c. 27</p>

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Reference	Title Amendments
c. S-22	Act respecting the Société québécoise d'initiatives pétrolières – <i>Cont'd</i> 24 , 1980, c. 27 25 , 1980, c. 27 26 , 1980, c. 27; 1994, c. 13 Ab. , 1998, c. 45
c. S-22.001	Act respecting the Société québécoise de développement de la main-d'oeuvre 5 , 1993, c. 51; 1994, c. 16 12 , 1995, c. 43 17 , 1994, c. 12; 1996, c. 29 18 , 1994, c. 12; 1996, c. 29 21.1 , 1995, c. 43 27 , 1995, c. 43 29 , 1995, c. 43 43 , 1995, c. 43 46.1 , 1995, c. 43 87 , 1995, c. 43 88 , 1995, c. 43 89 , 1995, c. 43 93 , 1994, c. 12; 1996, c. 29 96 , 1994, c. 12; 1996, c. 29 Ab. , 1997, c. 63
c. S-22.01	Act respecting the Société québécoise de récupération et de recyclage 1 , 1999, c. 40 2 , 1999, c. 40 3 , 1999, c. 40 4 , 1999, c. 40; 2000, c. 56 5 , 1999, c. 40; 2002, c. 59 6 , 1999, c. 40; 2002, c. 59 7 , 2002, c. 59 8 , 1999, c. 40; 2002, c. 59 9 , 2002, c. 59 10 , 1999, c. 40; 2002, c. 59 11 , 1999, c. 40; 2002, c. 59 12 , 1999, c. 40; 2002, c. 59 13 , 1999, c. 40; 2000, c. 8; 2002, c. 59 14 , 1999, c. 40; 2002, c. 59 15 , 1999, c. 40; 2002, c. 59 16 , 1999, c. 40; 2002, c. 59 17 , 1999, c. 40; 2000, c. 8; 2002, c. 59 18 , 1999, c. 40; 2002, c. 59 19 , 1999, c. 40; 2002, c. 59 20 , 1994, c. 41; 1999, c. 40; 1999, c. 75; 2000, c. 47 21 , 1999, c. 40; 2002, c. 59 22 , 1999, c. 40 23 , 1999, c. 40 23.1 , 2002, c. 59 24 , 1999, c. 40 25 , 1999, c. 40 26 , 1999, c. 40 27 , 1999, c. 40 28 , 1999, c. 40 30 , 1999, c. 40 31 , 1999, c. 40 32 , 1999, c. 40 35 , 1999, c. 40 36 , 1999, c. 40 37 , 1999, c. 40 42 , 1999, c. 36

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Reference	Title Amendments
c. S-22.1	Act respecting the Société québécoise des transports Ab. , 1997, c. 83
c. S-23	Act respecting farmers' and dairymen's associations 2 , 1993, c. 48; 1999, c. 40 3.1 , 1993, c. 48; 1997, c. 70 3.2 , 1993, c. 48; 1997, c. 70; 1999, c. 40 4 , 1993, c. 48; 1999, c. 40; 2002, c. 45 5 , 1993, c. 48; 1999, c. 40 5.1 , 1993, c. 48; 1997, c. 70 5.2 , 1997, c. 70 5.3 , 1997, c. 70; 2002, c. 45 5.4 , 1997, c. 70 5.5 , 1997, c. 70; 2002, c. 45 5.6 , 1997, c. 70 5.7 , 1997, c. 70 5.8 , 1997, c. 70; 2002, c. 45 5.9 , 1997, c. 70 5.10 , 1997, c. 70; 2002, c. 45 6 , 1999, c. 40 7 , 1993, c. 48 10 , 1999, c. 40 11 , 1999, c. 40 Form 1 , 1993, c. 48
c. S-24	Act respecting cooperative agricultural associations Rp. , 1982, c. 26
c. S-25	Agricultural Societies Act 1.1 , 1993, c. 48 1.2 , 1996, c. 2 1.3 , 1996, c. 2 18 , 1993, c. 48 24 , 1993, c. 48 30 , 1993, c. 48 37 , 1996, c. 2 45 , 1996, c. 2 53 , 1990, c. 4; 1992, c. 61 61 , 1990, c. 4 69 , 1993, c. 48 70 , 1996, c. 2 72 , 1993, c. 48 72.1 , 1993, c. 48 72.2 , 1993, c. 48 72.3 , 1993, c. 48 72.4 , 1993, c. 48 72.5 , 1993, c. 48 72.6 , 1993, c. 48 72.7 , 1993, c. 48 Form 1 , 1993, c. 48 Ab. , 1997, c. 70
c. S-25.01	Act respecting mixed enterprise companies in the municipal sector 1 , 2000, c. 56 4 , 1999, c. 43; 2003, c. 19 5 , 1999, c. 43; 2000, c. 56; 2003, c. 19 8 , 1999, c. 43; 2003, c. 19 9 , 1999, c. 43; 2003, c. 19

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Reference	Title Amendments
c. S-25.01	<p>Act respecting mixed enterprise companies in the municipal sector – <i>Cont'd</i></p> <p>10, 1998, c. 31; 2002, c. 68 14, 1999, c. 40; 2003, c. 19 17, 1999, c. 43; 2002, c. 45; 2003, c. 19 18, 1999, c. 43; 2003, c. 19 19, 1999, c. 43; 2003, c. 19 20, 1999, c. 43; 2003, c. 19 24, 2000, c. 56 26, 1999, c. 40 30, 1999, c. 43; 2000, c. 56; 2003, c. 19 35, 1997, c. 93 42, 2000, c. 56 48, 1999, c. 43; 2000, c. 56; 2003, c. 19 51, 2000, c. 56 61, 1999, c. 43; 2003, c. 19 62, 1999, c. 43; 2003, c. 19 69, 1999, c. 43; 2003, c. 19</p>
c. S-25.1	<p>Act respecting the sociétés d'entraide économique</p> <p>3, 1999, c. 40 8, 1999, c. 40 9, 1999, c. 40 10, 1999, c. 40 11, 1999, c. 40 13, 1999, c. 40 14, 1999, c. 40 16, 1982, c. 15; 1999, c. 40 17, 1999, c. 40 18, 1999, c. 40 19, 1999, c. 40 20, 1999, c. 40 23, 1999, c. 40 28, 1999, c. 40 30, 1999, c. 40 35, 1999, c. 40 37, 1982, c. 52; 2002, c. 45; 2004, c. 37 38, Ab. 1982, c. 52 39, Ab. 1982, c. 52 40, 1982, c. 52; 2002, c. 45; 2004, c. 37 41, 1982, c. 52; 2002, c. 45; 2004, c. 37 43, 1982, c. 15 44, 1982, c. 15; 1999, c. 40 45, 1983, c. 54 48, 1999, c. 40 49, 1983, c. 54 52, 1999, c. 40 53, 1983, c. 54 53.1, 1982, c. 15; 1983, c. 44 53.2, 1982, c. 15 53.3, 1982, c. 15; 1983, c. 54 54, 1982, c. 15 55, 1983, c. 54 63, 1999, c. 40 67, 1999, c. 40 71, 1999, c. 40 76, 1999, c. 40 83, 1999, c. 40 86, 1999, c. 40 88, 1999, c. 40 91, 1982, c. 52; 1999, c. 40; 2002, c. 45; 2004, c. 37 101, 1982, c. 52; 2002, c. 45; 2004, c. 37</p>

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Reference	Title Amendments
c. S-25.1	Act respecting the sociétés d'entraide économique – <i>Cont'd</i>
	102 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	103 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	104 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	108 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	110 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	111 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	112 , 2002, c. 45; 2002, c. 70
	113 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	114 , 1999, c. 40
	115 , 1999, c. 40
	116 , 1982, c. 52; 1999, c. 40; 2002, c. 45; 2004, c. 37
	118 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	121 , 1982, c. 52; 1992, c. 57; 2002, c. 45; 2004, c. 37
	122 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	125 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	129 , 1982, c. 15
	131 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	133 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	134 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	135 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	137 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	138 , 1999, c. 40
	144 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	145 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	147 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	149 , 1982, c. 52; 1999, c. 40; 2002, c. 45; 2004, c. 37
	150 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	151 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	152 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	153 , 1982, c. 52; 1999, c. 40; 2002, c. 45; 2004, c. 37
	155 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	157 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	158 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	159 , 1999, c. 40
	160 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	161 , 1982, c. 15; 1982, c. 52; 2002, c. 45; 2004, c. 37
	162 , 1999, c. 40
	169 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	170 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	175 , 1982, c. 52; 1999, c. 40; 2002, c. 45; 2004, c. 37
	176 , 1999, c. 40
	177 , 1999, c. 40
	190 , 1982, c. 15; 1982, c. 52; 2002, c. 45; 2004, c. 37
	192 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	194 , 1990, c. 4
	195 , 1990, c. 4; Ab. 1992, c. 61
	196 , Ab. 1982, c. 15
	198 , Ab. 1982, c. 15
	200.1 , 1982, c. 15; 1983, c. 44
	200.2 , 1982, c. 15
	202 , 1982, c. 52; 2002, c. 45; 2004, c. 37
	205 , 1983, c. 54
	206 , 1983, c. 54; Ab. 1991, c. 25
	207 , Ab. 1991, c. 25
	208 , Ab. 1991, c. 25
	209 , Ab. 1989, c. 5
	210 , 1982, c. 15; Ab. 1991, c. 25
	215 , 1999, c. 40
	217 , 1982, c. 52
	222 , 1982, c. 52

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Reference	Title Amendments
c. S-26	Act respecting mineral exploration partnerships Ab. , 1988, c. 27
c. S-27	Horticultural Societies Act 2 , 1996, c. 2; 1999, c. 40 2.1 , 1993, c. 48; 1997, c. 70 3 , 1993, c. 48; 1997, c. 70; 1999, c. 40 3.1 , 1993, c. 48; 1999, c. 40; 2002, c. 45 4 , 1993, c. 48; 1999, c. 40 6 , 1999, c. 40 8 , 1997, c. 70 9 , 1999, c. 40 10 , 1993, c. 48; 1997, c. 70; 1999, c. 40 10.1 , 1993, c. 48; 1999, c. 40; 2002, c. 45 11 , 1993, c. 48; 1999, c. 40 12 , 1999, c. 40 14 , 1999, c. 40 18 , 1993, c. 48; 1997, c. 70 Form 1 , 1993, c. 48; 1996, c. 2; 1999, c. 40 Form 2 , 1993, c. 48; 1999, c. 40
c. S-28	Act respecting corporations for the development of Québec business firms 1 , 1984, c. 36 3 , 1982, c. 52 6 , 1982, c. 52 18 , 1982, c. 52 35 , 1983, c. 28 36 , 1983, c. 28 41 , 1983, c. 28 43 , 1982, c. 52 44 , 1982, c. 52 45 , 1982, c. 52 Ab. , 1985, c. 36
c. S-29	Butter and Cheese Societies Act 1 , 1993, c. 48 1.1 , 1993, c. 48 1.2 , 1993, c. 48 2 , 1993, c. 48 9 , 1992, c. 61 10 , 1990, c. 4; Ab. 1992, c. 61 14 , 1993, c. 48 Form 1 , 1993, c. 48; 1996, c. 2 Ab. , 1997, c. 70
c. S-29.01	Act respecting trust companies and savings companies 1 , 1989, c. 54; 1992, c. 57 2 , 2002, c. 45; 2004, c. 37 3 , 2002, c. 45; 2002, c. 70 5 , 1999, c. 40 6 , 1993, c. 48; 1999, c. 14; 2002, c. 6 13 , 1993, c. 48; 2002, c. 45; 2004, c. 37 14 , 2002, c. 45; 2004, c. 37 15 , 2002, c. 45; 2004, c. 37 15.1 , 1993, c. 48 16 , 1993, c. 48; 2002, c. 45; 2004, c. 37 18 , 1993, c. 48; 2002, c. 45; 2004, c. 37 19 , 1993, c. 48; 2002, c. 45; 2004, c. 37

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-29.01	Act respecting trust companies and savings companies – <i>Cont'd</i>
	24 , 1993, c. 48; 2002, c. 45; 2004, c. 37 25 , 1993, c. 48; 2002, c. 45; 2004, c. 37 26 , 2002, c. 45; 2004, c. 37 27 , 2002, c. 45; 2004, c. 37 28 , 2002, c. 45; 2004, c. 37 30 , 1993, c. 48; 2002, c. 45; 2004, c. 37 32 , 1999, c. 40 33 , 1999, c. 40 37 , 1993, c. 48; 2002, c. 45; 2004, c. 37 38 , 1993, c. 48; 2002, c. 45; 2004, c. 37 39 , 2002, c. 45; 2004, c. 37 40 , 2002, c. 45; 2004, c. 37 41 , 2002, c. 45; 2004, c. 37 43 , 1993, c. 48; 2002, c. 45; 2004, c. 37 45 , 1999, c. 40 46 , 1999, c. 40 50 , 1993, c. 48; 2002, c. 45; 2004, c. 37 51 , 1993, c. 48; 2002, c. 45; 2004, c. 37 52 , 2002, c. 45; 2004, c. 37 54 , 2002, c. 45; 2004, c. 37 56 , 1993, c. 48; 2002, c. 45; 2004, c. 37 58.1 , 2004, c. 27 67 , 2002, c. 45; 2004, c. 37 71 , 2002, c. 45; 2004, c. 37 72 , 1999, c. 40 75 , 1997, c. 43; 2002, c. 45; 2004, c. 37 77 , 2002, c. 45; 2004, c. 37 96 , 2002, c. 45; 2004, c. 37 97 , 1993, c. 48; 2002, c. 45; 2004, c. 37 98 , 2002, c. 45; 2004, c. 37 102 , 2002, c. 45; 2004, c. 37 108 , 2002, c. 45; 2004, c. 37 113 , 1999, c. 40 118 , 2002, c. 45; 2004, c. 37 119 , 2002, c. 45; 2004, c. 37 121 , 1999, c. 40; 2002, c. 45; 2004, c. 37 122 , 2002, c. 45; 2004, c. 37 123 , 1997, c. 43; 2002, c. 45; 2004, c. 37 125 , 2002, c. 45; 2004, c. 37 129 , 1999, c. 40 130 , 2002, c. 45; 2004, c. 37 133 , 2002, c. 45; 2004, c. 37 137 , 2002, c. 45; 2004, c. 37 148 , 1999, c. 40; 2002, c. 45; 2004, c. 37 149 , 2002, c. 45; 2004, c. 37 153.1 , 2002, c. 45 153.2 , 2002, c. 45; 2004, c. 37 153.3 , 2002, c. 45; 2004, c. 37 153.4 , 2002, c. 45; 2004, c. 37 153.5 , 2002, c. 45; 2004, c. 37 153.6 , 2002, c. 45; 2004, c. 37 153.7 , 2002, c. 45 155 , 1993, c. 48; 2002, c. 45; 2004, c. 37 156 , 2002, c. 45; 2004, c. 37 157 , 1999, c. 40 158 , 1999, c. 40 163 , 1993, c. 48; 2002, c. 45; 2004, c. 37 164 , 2002, c. 45; 2004, c. 37 165 , 2002, c. 45; 2004, c. 37 166 , 2002, c. 45; 2004, c. 37 167 , 2002, c. 45; 2004, c. 37

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Reference	Title Amendments
c. S-29.01	Act respecting trust companies and savings companies – <i>Cont'd</i>
	169 , 1993, c. 48; 2002, c. 45; 2004, c. 37
	169.1 , 1993, c. 48; 2002, c. 45; 2004, c. 37
	169.2 , 1993, c. 48; 2002, c. 45; 2004, c. 37
	170 , 1989, c. 54; 1992, c. 57; 1998, c. 37; 1999, c. 40
	172 , 1999, c. 40; 2002, c. 45; 2004, c. 37
	177 , 1999, c. 40; 2002, c. 45; 2004, c. 37
	184 , 1999, c. 40
	191 , 1992, c. 57
	192 , 2002, c. 45; 2004, c. 37
	194 , 2002, c. 45; 2004, c. 37
	195 , 2002, c. 45; 2004, c. 37
	196 , 1997, c. 43; 2002, c. 45; 2004, c. 37
	197 , 2002, c. 45; 2004, c. 37
	198 , 1999, c. 40; 2002, c. 45; 2004, c. 37
	199 , 2002, c. 45; 2004, c. 37
	203 , 1988, c. 84; 1996, c. 2; 2002, c. 45; 2002, c. 75; 2004, c. 37
	205 , 1999, c. 40
	207 , 1999, c. 40
	209 , 1999, c. 40
	210 , 1999, c. 40; 2002, c. 45; 2004, c. 37
	211 , 2002, c. 45; 2004, c. 37
	212 , 2002, c. 45; 2004, c. 37
	214 , 2002, c. 45; 2004, c. 37
	216 , 2002, c. 45; 2004, c. 37
	218 , 1999, c. 40
	222 , 2002, c. 45; 2004, c. 37
	226 , 2002, c. 45; 2004, c. 37
	227 , 2002, c. 45; 2004, c. 37
	228 , 2002, c. 45; 2004, c. 37
	233 , 1997, c. 43; 2002, c. 45; 2004, c. 37
	234 , 1993, c. 48; 2002, c. 45; 2004, c. 37
	235 , 2002, c. 45; 2004, c. 37
	236 , 1993, c. 48; 2002, c. 45; 2004, c. 37
	237 , 2002, c. 45; 2004, c. 37
	238 , 2002, c. 45; 2004, c. 37
	240 , 2002, c. 45; 2004, c. 37
	241 , 1997, c. 43; 2002, c. 45; 2004, c. 37
	242 , 2002, c. 45; 2004, c. 37
	243 , 2002, c. 45; 2004, c. 37
	244 , 2002, c. 45; 2004, c. 37
	245 , 2002, c. 45; 2004, c. 37
	246 , 2002, c. 45; 2004, c. 37
	247 , 1997, c. 43; 2002, c. 45; 2004, c. 37
	248 , 2002, c. 45; 2004, c. 37
	249 , 1999, c. 40
	251 , 1997, c. 43; 2002, c. 45; 2004, c. 37
	252 , 1997, c. 43
	253 , 1997, c. 43
	254 , Ab. 1997, c. 43
	255 , Ab. 1997, c. 43
	256 , 1992, c. 61; Ab. 1997, c. 43
	257 , Ab. 1997, c. 43
	258 , Ab. 1997, c. 43
	259 , Ab. 1997, c. 43
	260 , Ab. 1997, c. 43
	264 , 2002, c. 45; 2004, c. 37
	265 , 2002, c. 45; 2004, c. 37
	270 , 2002, c. 45; 2004, c. 37
	271 , 2002, c. 45; 2004, c. 37
	276 , 2002, c. 45; 2004, c. 37
	280 , 2002, c. 45; 2004, c. 37

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Reference	Title Amendments
c. S-29.01	Act respecting trust companies and savings companies – <i>Cont'd</i>
	285 , 2002, c. 45; 2004, c. 37
	286 , 2002, c. 45; 2004, c. 37
	293 , 1993, c. 48; 2002, c. 45; 2004, c. 37
	294 , 2002, c. 45
	295 , 2002, c. 45
	296 , 2002, c. 45; 2004, c. 37
	297 , 2002, c. 45; 2004, c. 37
	298 , 2002, c. 45; 2004, c. 37
	302 , 2002, c. 45; 2004, c. 37
	303 , 2002, c. 45; 2004, c. 37
	304 , 2002, c. 45; 2004, c. 37
	305 , 2002, c. 45; 2004, c. 37
	306 , 2002, c. 45; 2004, c. 37
	307 , 2002, c. 45; 2004, c. 37
	308 , 2002, c. 45; 2004, c. 37
	309 , 1992, c. 61; 1995, c. 42; 2002, c. 45; 2004, c. 37
	310 , 2002, c. 45; 2004, c. 37
	312 , 1992, c. 61; 2002, c. 45; 2004, c. 37
	313 , 2002, c. 45; 2004, c. 37
	314 , 2002, c. 45; 2004, c. 37
	314.1 , 2002, c. 45; 2004, c. 37
	314.2 , 2002, c. 45
	315 , 1997, c. 43; 2002, c. 45; 2004, c. 37
	316 , 1997, c. 43; 2002, c. 45; 2004, c. 37
	317 , 2002, c. 45; 2004, c. 37
	318 , 2002, c. 45; 2004, c. 37
	319 , 1999, c. 40; 2002, c. 45; 2004, c. 37
	320 , 1999, c. 40; 2002, c. 45; 2004, c. 37
	321 , 2002, c. 45; 2004, c. 37
	322 , 1997, c. 43; 2002, c. 45; 2004, c. 37
	323 , 2002, c. 45; 2004, c. 37
	324 , 2002, c. 45; 2004, c. 37
	325 , 2002, c. 45; 2004, c. 37
	326 , 2002, c. 45; 2004, c. 37
	327 , 2002, c. 45; 2004, c. 37
	328 , 2002, c. 45; 2004, c. 37
	329 , 2002, c. 45; 2004, c. 37
	331 , 2002, c. 45; 2004, c. 37
	333 , 2002, c. 45
	335 , 2002, c. 45; 2004, c. 37
	336 , 1999, c. 40; 2002, c. 45; 2004, c. 37
	337 , 1999, c. 40; 2002, c. 45; 2004, c. 37
	339 , 2002, c. 45; 2004, c. 37
	341 , 1997, c. 43; 2002, c. 45; 2004, c. 37
	343 , 1997, c. 43
	344 , 2002, c. 45; 2004, c. 37
	345 , 1999, c. 40; 2002, c. 45; 2004, c. 37
	346 , 2002, c. 45; 2004, c. 37
	347 , 1999, c. 40
	351 , 1999, c. 40; 2002, c. 45; 2004, c. 37
	356 , 2002, c. 45; 2004, c. 37
	361 , 2002, c. 45; 2004, c. 37
	363 , 1990, c. 4
	366 , 1990, c. 4; Ab. 1992, c. 61
	381 , Ab. 1993, c. 48
	382 , 2002, c. 45; 2004, c. 37
	385 , 2002, c. 45; 2004, c. 37
	388 , 2002, c. 45; 2004, c. 37
	389 , 2002, c. 45; 2004, c. 37
	390 , 2002, c. 45; 2004, c. 37
	391 , 2002, c. 45; 2004, c. 37

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-29.01	<p>Act respecting trust companies and savings companies – <i>Cont'd</i></p> <p>392, 2002, c. 45; 2004, c. 37 393, 2002, c. 45; 2004, c. 37 394, 2002, c. 45; 2004, c. 37 395, 2002, c. 45; 2002, c. 70; 2004, c. 37 396, Ab. 2002, c. 45 401, 2002, c. 45; 2004, c. 37 406, 2002, c. 45; 2004, c. 37 406.1, 2004, c. 37 407, 2002, c. 45; 2004, c. 37 408, 2002, c. 45</p>
c. S-29.1	<p>Act respecting Québec business investment companies</p> <p>1, 1989, c. 72; 1997, c. 3; 1999, c. 40; 2002, c. 40 2, 1987, c. 106; 1988, c. 80; 1989, c. 72; 1997, c. 14; 1999, c. 40 3, 1988, c. 80; 1999, c. 40; 1999, c. 83; 2000, c. 39 3.1, 1991, c. 17 3.2, 2002, c. 40 4, 1988, c. 80; 1989, c. 72; 1991, c. 17 4.0.1, 1999, c. 83; 2001, c. 51 4.1, 1986, c. 113; 1989, c. 72; Ab. 1999, c. 83 4.2, 1988, c. 80; Ab. 1989, c. 72 4.3, 1988, c. 80; Ab. 1989, c. 72 5, 1986, c. 15; 1986, c. 113; 1987, c. 106; 1999, c. 40 6, 1987, c. 106; 1999, c. 40 7, 1988, c. 80 8, 1986, c. 113; 1988, c. 80; 1989, c. 72; 1991, c. 17; 1992, c. 45; 2000, c. 39 9, 1986, c. 113 10, 1999, c. 40 10.1, 1988, c. 80; 1999, c. 40; Ab. 2002, c. 40 11, 1989, c. 72; 1999, c. 83 12, 1986, c. 15; 1986, c. 113; 1988, c. 80; 1989, c. 72; 1991, c. 17; 1997, c. 3; 1997, c. 14; 1999, c. 40; 1999, c. 83; 2000, c. 39; 2001, c. 51; 2002, c. 40 12.1, 1987, c. 106; 1988, c. 80; 1989, c. 72; 1999, c. 40; 1999, c. 83; 2000, c. 39; 2001, c. 51 12.2, 1989, c. 72; 1992, c. 45; Ab. 1999, c. 83 12.3, 1989, c. 72; 1999, c. 40; Ab. 1999, c. 83 13, 1989, c. 72; 1995, c. 63; 1999, c. 40; 2001, c. 51 13.1, 1988, c. 80; 1989, c. 72; 1997, c. 85; 1999, c. 40; 2002, c. 40 13.2, 1988, c. 80; 1989, c. 72; 1999, c. 40; 1999, c. 83 13.3, 1989, c. 72 15, 1986, c. 113; 1991, c. 17; 1999, c. 40 15.0.1, 1987, c. 106; 1988, c. 80; 1992, c. 45 15.0.2, 1987, c. 106; 1992, c. 45 15.0.3, 1987, c. 106; 1999, c. 40 15.1, 1986, c. 113; 1988, c. 80; 1989, c. 72; 1999, c. 40; Ab. 1999, c. 83 15.2, 1986, c. 113; 1999, c. 40; Ab. 1999, c. 83 15.2.1, 1989, c. 72; 1999, c. 40; Ab. 1999, c. 83 15.3, 1986, c. 113; 1989, c. 72; 1999, c. 40; Ab. 1999, c. 83 15.4, 1986, c. 113; Ab. 1999, c. 83 15.5, 1986, c. 113; Ab. 1999, c. 83 15.6, 1986, c. 113; Ab. 1999, c. 83 15.7, 1986, c. 113; Ab. 1999, c. 83 15.8, 1986, c. 113; 1999, c. 40; Ab. 1999, c. 83 15.9, 1986, c. 113; Ab. 1999, c. 83 15.10, 1986, c. 113; 1999, c. 40; Ab. 1999, c. 83 15.11, 1986, c. 113; Ab. 1999, c. 83 16, 1986, c. 15; 1987, c. 106; 1988, c. 80; 1989, c. 72; 1992, c. 45; 1997, c. 14; 1999, c. 40; 1999, c. 83; 2001, c. 51 17, 1988, c. 41; 1994, c. 16; 1999, c. 8; 2002, c. 40</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-30	<p>Loan and Investment Societies Act</p> <p>1, 1982, c. 52; 1987, c. 95; 1999, c. 40 2, 1999, c. 40 3, 1996, c. 2; 1999, c. 40 4, 1982, c. 52; 1999, c. 40 5, 1999, c. 40 6, 1982, c. 52; 1996, c. 5; 1999, c. 40 7, 1999, c. 40 8, 1999, c. 40 9, 1982, c. 52 10, 1982, c. 52 Ab., 2002, c. 45</p>
c. S-30.01	<p>Act respecting public transit authorities</p> <p>1, 2001, c. 66; 2002, c. 45 7, 2001, c. 66 10, 2001, c. 66 14, 2001, c. 66 15, 2001, c. 66 16, 2001, c. 66 16.1, 2001, c. 66 17, 2001, c. 66 18, 2001, c. 66 19, 2001, c. 66 20, 2001, c. 66 21, 2001, c. 66 22, 2001, c. 66 39, 2001, c. 66 48, 2001, c. 66 61, 2001, c. 66 64, 2001, c. 66 71, 2002, c. 45; 2004, c. 37 73, 2001, c. 26 74, 2001, c. 26 75, 2001, c. 26 77, 2001, c. 66; 2003, c. 19 83, 2002, c. 45 91, 2001, c. 66 92, 2001, c. 66 93, 2002, c. 37; 2003, c. 19 94, 2002, c. 37 95, 2001, c. 66; 2002, c. 37; 2003, c. 19 96, 2002, c. 37 96.1, 2002, c. 37 100, 2002, c. 37 101, 2002, c. 37 103, 2002, c. 37; 2003, c. 19 105, 2001, c. 66 108.1, 2002, c. 45 108.2, 2002, c. 45 109, 2001, c. 66 114, 2001, c. 66 116, 2001, c. 66 117, 2001, c. 66 119, 2001, c. 66; 2003, c. 19 120, 2001, c. 66 122, 2001, c. 66; 2003, c. 19 123, 2001, c. 66; 2003, c. 19 124, 2003, c. 19 126, 2001, c. 66 131, 2001, c. 66</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-30.01	<p>Act respecting public transit authorities – <i>Cont'd</i></p> <p>134, 2001, c. 66 135, 2001, c. 66 136, 2001, c. 66; 2003, c. 19 139, 2001, c. 66; 2003, c. 19 140, 2001, c. 66 144, 2001, c. 66 149, 2001, c. 66; 2003, c. 5 150, 2001, c. 66; 2003, c. 19 151, 2001, c. 66 160, 2002, c. 45 162, 2001, c. 66 164.1, 2001, c. 66; 2002, c. 45 165, 2001, c. 66 167, 2001, c. 66; 2002, c. 45 169, 2001, c. 66 170.1, 2001, c. 66 175, 2001, c. 66; 2002, c. 45 177, 2001, c. 66 179, Ab. 2001, c. 66 180, Ab. 2001, c. 66 181, Ab. 2001, c. 66 182, Ab. 2001, c. 66 183, Ab. 2001, c. 66 184, Ab. 2001, c. 66 185, Ab. 2001, c. 66 186, Ab. 2001, c. 66 187, Ab. 2001, c. 66 188, Ab. 2001, c. 66 189, Ab. 2001, c. 66 190, Ab. 2001, c. 66 191, Ab. 2001, c. 66 192, Ab. 2001, c. 66 193, Ab. 2001, c. 66 194, Ab. 2001, c. 66 195, Ab. 2001, c. 66 196, Ab. 2001, c. 66 197, Ab. 2001, c. 66 198, Ab. 2001, c. 66 199, Ab. 2001, c. 66 200, Ab. 2001, c. 66 201, Ab. 2001, c. 66 202, Ab. 2001, c. 66 203, Ab. 2001, c. 66 204, Ab. 2001, c. 66 205, Ab. 2001, c. 66 206, Ab. 2001, c. 66 230, Ab. 2001, c. 66 251, 2002, c. 37 253.1, 2001, c. 66 256, 2001, c. 66 258, 2001, c. 66 259.1, 2001, c. 66 262, 2003, c. 19</p>
c. S-30.1	<p>Act respecting municipal and intermunicipal transit authorities</p> <p>Title, 1999, c. 40 1, 1996, c. 2; 1999, c. 40 2, 1999, c. 40 3, 1999, c. 40 4, 1983, c. 45; 1999, c. 40</p>

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Reference	Title Amendments
c. S-30.1	Act respecting municipal and intermunicipal transit authorities – <i>Cont'd</i> 5 , 1999, c. 40 6 , 1999, c. 40 7 , 1999, c. 40 8 , 1999, c. 40 9 , 1999, c. 40 10 , 1999, c. 40 11 , 1999, c. 40 12 , 1999, c. 40 13 , 1999, c. 40 14 , 1987, c. 57; 1989, c. 56; 1999, c. 40 15 , 1999, c. 40 16 , 1999, c. 40 19 , 2000, c. 54 21 , 1999, c. 40 22 , 1999, c. 40 23 , 1988, c. 25; 1999, c. 40 23.1 , 1988, c. 25; 1999, c. 40 23.2 , 1988, c. 25 24 , 1999, c. 40 25 , 1996, c. 2; 1999, c. 40 26 , 1999, c. 40 27 , Ab. 1987, c. 57 28 , 1999, c. 40 29 , 1999, c. 40 30 , 1999, c. 40 31 , 1999, c. 40 32 , 1987, c. 68; 1999, c. 40 33 , 1999, c. 40 35 , 1999, c. 40 36 , 1999, c. 40 37 , 1999, c. 40 38 , 1983, c. 45; 1984, c. 23; 1984, c. 47; 1988, c. 25; 1996, c. 2; 1999, c. 40 38.1 , 1983, c. 46; 1999, c. 40 39 , 1999, c. 40 40 , 1995, c. 34; 1995, c. 71; 1997, c. 53; 1997, c. 93; 1998, c. 31; 1999, c. 40 41 , 1999, c. 40 41.0.1 , 1997, c. 53; 1999, c. 40 41.0.2 , 1997, c. 53; 1999, c. 40 41.0.3 , 1997, c. 53 41.0.4 , 1997, c. 53 41.1 , 1988, c. 25; 1999, c. 40 41.2 , 1999, c. 59 42 , 1999, c. 40 43 , 1999, c. 40 44 , 1984, c. 47; 1999, c. 40 44.1 , 1984, c. 47; 1999, c. 40 45 , 1999, c. 40 46 , 1999, c. 40 47 , 1999, c. 40 48 , 1999, c. 40 49 , 1999, c. 40 49.1 , 1986, c. 64; 1999, c. 40 50 , 1999, c. 40 51 , 1999, c. 40 52 , 1999, c. 40 53 , 1981, c. 26; 1984, c. 23; 1986, c. 64; 1999, c. 40 54 , 1985, c. 35; 1999, c. 40 54.1 , 1985, c. 35; 1999, c. 40 55 , 1999, c. 40 56 , 1999, c. 40 57 , 1999, c. 40

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-30.1	<p>Act respecting municipal and intermunicipal transit authorities – <i>Cont'd</i></p> <p>58, 1999, c. 40 59, 1992, c. 57; 1999, c. 40; 2000, c. 42 60, 1999, c. 40 61, 1999, c. 40 62, 1983, c. 45; 1988, c. 25; 1999, c. 40 63, 1981, c. 26; Ab. 1983, c. 45; 1988, c. 25; 1999, c. 40 64, Ab. 1981, c. 26 65, Ab. 1988, c. 25 66, 1981, c. 26; 1984, c. 38; 1988, c. 84; 1989, c. 17; 1994, c. 15; 1996, c. 21; 1999, c. 40 67, 1979, c. 83; 1980, c. 11; 1983, c. 45; 1996, c. 2; 1999, c. 40 67.1, 1981, c. 26; Ab. 1983, c. 45 68, 1988, c. 25; 1999, c. 40 69, 1999, c. 40 71, 1999, c. 40 72, 1999, c. 40 73, 1999, c. 40 74, 1999, c. 40 76, 1999, c. 40 77, 1999, c. 40 77.1, 1979, c. 83 78, 1999, c. 40 79, 1999, c. 40 80, 1999, c. 40 82, 1999, c. 40 83, 1999, c. 40 83.1, 1996, c. 77; 1999, c. 43 84, 1999, c. 40 85, 1979, c. 72; 1991, c. 32; 1999, c. 40 85.1, 1991, c. 32; 1999, c. 40 87, 1984, c. 38; 1985, c. 35; 1999, c. 40; 1999, c. 43 88, 1985, c. 35; 1999, c. 40 89, 1984, c. 38; 1985, c. 35; 1999, c. 40; 1999, c. 43 92, 1991, c. 32; 1999, c. 40 93, 1985, c. 27; 1988, c. 76; 1996, c. 52; 1999, c. 40 93.1, 1985, c. 27; 1988, c. 76; 1996, c. 52; 1999, c. 40 94, 1984, c. 38; 1989, c. 19; 1999, c. 40; 1999, c. 43 95, 1984, c. 38; 1999, c. 40; 1999, c. 43 96, 1999, c. 40 97, 1984, c. 38; 1999, c. 40 98, 1999, c. 40 99, 1996, c. 2; 1999, c. 40 100, Ab. 1996, c. 52; 1999, c. 40 101, 1996, c. 52; 1999, c. 40 102, 1984, c. 38; 1999, c. 40; 1999, c. 43 102.1, 1984, c. 38 102.2, 1984, c. 38; 1999, c. 43 102.3, 1984, c. 38; 1999, c. 40; 1999, c. 43 102.4, 1984, c. 38 102.5, 1984, c. 38; 1999, c. 40; 1999, c. 43 102.6, 1984, c. 38 102.7, 1984, c. 38 102.8, 1984, c. 38; 1999, c. 40 102.9, 1984, c. 38; 1999, c. 40 102.10, 1984, c. 38; 1999, c. 43 103, 1993, c. 67; 1999, c. 40 104, 1999, c. 40 105, 1999, c. 40 106, 1999, c. 40 107, 1990, c. 4; 1999, c. 40 108, Ab. 1992, c. 61</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-30.1	<p>Act respecting municipal and intermunicipal transit authorities – <i>Cont’d</i></p> <p>109, 1990, c. 4; 1992, c. 61; 1999, c. 40 110, 1999, c. 40 110.1, 1983, c. 45; 1999, c. 40 113, 1999, c. 40 115, 1999, c. 40 116, 1983, c. 45; 1999, c. 40 116.1, 1983, c. 45; 1999, c. 40 117, 1999, c. 40 117.1, 1996, c. 27 Ab., 2001, c. 23</p>
c. S-31	<p>National Benefit Societies Act</p> <p>1, 1993, c. 48; 1999, c. 40 1.1, 1993, c. 48 1.2, 1993, c. 48; 2002, c. 45 2, 1999, c. 40 3, 1996, c. 2; 1999, c. 40 4, 1999, c. 40 5.1, 1993, c. 48 7, 2002, c. 45 8, 2002, c. 45; 2003, c. 29</p>
c. S-32	<p>Act respecting societies for the prevention of cruelty to animals</p> <p>1, 1982, c. 52; 1993, c. 48; 1996, c. 2; 1999, c. 40; 2002, c. 45 1.1, 1993, c. 48 1.2, 1993, c. 48; 2002, c. 45 2, 1999, c. 40 2.1, 1993, c. 48 4, 2002, c. 45 5, 2002, c. 45; 2003, c. 29</p>
c. S-32.001	<p>Act respecting income support, employment assistance and social solidarity</p> <p>2, 2001, c. 44 7, 2002, c. 51 8, 2000, c. 8 12, 2001, c. 44 14, 2002, c. 51 15, 2001, c. 44; 2002, c. 51 18, 2001, c. 44 19, 1999, c. 14; 2002, c. 6; 2002, c. 51 20, 2002, c. 6 22, 2002, c. 51 24, 1999, c. 24 26, 2002, c. 51 27, 2002, c. 51 28, 1999, c. 14; 1999, c. 24; 2001, c. 9; 2002, c. 6 39, 2001, c. 44 43, 2002, c. 6 59, Ab. 2002, c. 51 60, Ab. 2002, c. 51 61, Ab. 2002, c. 51 62, Ab. 2002, c. 51 63, Ab. 2002, c. 51 64, Ab. 2002, c. 51 65, Ab. 2002, c. 51 66, Ab. 2002, c. 51 67, 2002, c. 51 68, 2001, c. 9; 2001, c. 44; 2002, c. 51</p>

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Reference	Title Amendments
c. S-32.001	<p>Act respecting income support, employment assistance and social solidarity – <i>Cont'd</i></p> <p>72, 2001, c. 44; 2002, c. 6 72.1, 2001, c. 44 73, 2001, c. 44 74, Ab. 2001, c. 44 75, 1999, c. 83; Ab. 2001, c. 44 76, Ab. 2001, c. 44 77, 2001, c. 44 78, 2001, c. 44 79, 1999, c. 83; 2001, c. 44; 2001, c. 53 79.1, 2001, c. 44 79.2, 2001, c. 44 79.3, 2001, c. 44; 2002, c. 51; 2003, c. 9 79.4, 2001, c. 44; 2003, c. 9 79.4.1, 2003, c. 9 79.5, 2001, c. 44; 2003, c. 9; 2004, c. 21 80, 2001, c. 44 81, 2001, c. 44 82, 2001, c. 44 82.1, 2001, c. 44; 2002, c. 51 82.2, 2001, c. 44 82.3, 2001, c. 44 84, 2002, c. 51 88, 2001, c. 44 91, 1999, c. 83; 2001, c. 44; 2002, c. 51 92, 2001, c. 44 95, 2004, c. 4 97, 2002, c. 51; 2004, c. 4 99, 2001, c. 44 100, 2002, c. 51 104, 2002, c. 6 106, 1999, c. 40 110, 2002, c. 51 111, 2002, c. 6 119, 2001, c. 44 127, 2001, c. 44 128, 2001, c. 44 129, 2001, c. 44 141, 2002, c. 51 142, Ab. 2002, c. 51 155, 2001, c. 44; 2002, c. 51 156, 2001, c. 44; 2002, c. 51 157, Ab. 2002, c. 51 158, 1999, c. 83; 2001, c. 44; 2003, c. 9; 2004, c. 21 213, Ab. 2002, c. 51 215, Ab. 1999, c. 83 225.1, 2001, c. 44 225.2, 2001, c. 44 225.3, 2002, c. 51 229, 2001, c. 44</p>
c. S-32.01	<p>Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters</p> <p>3, 1999, c. 40 6, 1999, c. 40 8, 1999, c. 40 10, 1997, c. 26 10.1, 2004, c. 16 26, 2004, c. 16 40, 1997, c. 26 43, 2004, c. 16</p>

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Reference	Title Amendments
c. S-32.01	<p>Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters – <i>Cont'd</i></p> <p>45.1, 2004, c. 16 46, 1990, c. 4 47, 1992, c. 61 48, 1997, c. 26 49, 1994, c. 14</p>
c. S-32.1	<p>Act respecting the professional status and conditions of engagement of performing, recording and film artists</p> <p>1, 2004, c. 16 2, 1999, c. 40 3, 1997, c. 26 4, 1997, c. 26 9, 1997, c. 26 10, 1997, c. 26 11.1, 1997, c. 26 11.2, 1997, c. 26 14, 1988, c. 9; 1997, c. 26 16, 1988, c. 9; 1997, c. 26 17, 1997, c. 26 18.1, 1997, c. 26 24, 1997, c. 26 26, 1997, c. 26 26.1, 1997, c. 26 26.2, 1997, c. 26 27, 1997, c. 26 28, 1997, c. 26 31, 1997, c. 26 32, 1997, c. 26 33, 1997, c. 26 33.1, 1997, c. 26; 2004, c. 16 34, 1997, c. 26 35, 1997, c. 26 35.1, 1997, c. 26; 2004, c. 16 35.2, 1997, c. 26 36, 1997, c. 26 37, 1997, c. 26 37.1, 1997, c. 26 39, 1997, c. 26 40, 1997, c. 26 42.1, 1997, c. 26 42.2, 1997, c. 26 42.3, 1997, c. 26 42.4, 1997, c. 26 42.5, 1997, c. 26 43, 1997, c. 26 44, 2004, c. 16 46, 2000, c. 8 47.1, 1988, c. 9 47.2, 2004, c. 16 48, 2000, c. 56 49, 1997, c. 26 56, 1988, c. 9; 1997, c. 26 57, 1997, c. 26 58, 1997, c. 26 59, 1997, c. 26 60, 1997, c. 26 62, 1988, c. 9 63, 1997, c. 26 63.1, 2004, c. 16</p>

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Reference	Title Amendments
c. S-32.1	Act respecting the professional status and conditions of engagement of performing, recording and film artists – <i>Cont'd</i> 67 , 1988, c. 9 69 , 1990, c. 4 70 , 1990, c. 4; 1997, c. 26 71 , 1990, c. 4; Ab. 1992, c. 61 73 , 1999, c. 40 76 , 1994, c. 14
c. S-33	Stenographers' Act 3 , 2001, c. 64
c. S-34	Act respecting fiscal incentives to industrial development 1 , 1984, c. 36; 1988, c. 41; 1994, c. 16; 1997, c. 3 1.1 , 1997, c. 3 2 , 1997, c. 3 4 , 1981, c. 12; 1997, c. 3 5 , 1997, c. 3 6 , 1997, c. 3 7 , 1997, c. 3 8 , 1984, c. 36; 1988, c. 41; 1994, c. 16; 1997, c. 3 9 , 1997, c. 3 10 , 1997, c. 3 11 , 1997, c. 3 12 , 1997, c. 3 14 , 1984, c. 36; 1988, c. 41; 1994, c. 16; 1997, c. 3 15 , 1981, c. 12; 1997, c. 3 16 , 1984, c. 36; 1988, c. 41; 1994, c. 16; 1997, c. 3 17 , 1981, c. 12; 1997, c. 3 18 , 1984, c. 36; 1988, c. 41; 1994, c. 16; 1997, c. 3 19 , 1997, c. 3 20 , 1997, c. 3 21 , 1980, c. 13; 1997, c. 3 22 , 1980, c. 13; 1997, c. 3 22.1 , 1980, c. 13; 1997, c. 3 23 , 1997, c. 3 24 , 1997, c. 3 25 , 1997, c. 3 26 , 1984, c. 36; 1988, c. 41; 1994, c. 16; 1997, c. 3 27 , 1995, c. 63 28 , 1995, c. 63 29 , 1997, c. 3 30 , 1984, c. 36; 1988, c. 41; 1994, c. 16 Ab. , 1997, c. 14
c. S-35	Act respecting Attorney General's prosecutors 1 , 1993, c. 29; 2002, c. 73; 2004, c. 22 3 , 1992, c. 61 4 , 1990, c. 4; 1992, c. 61; 1999, c. 40; 1999, c. 61 5 , 1993, c. 29; Ab. 2002, c. 73 6 , 1993, c. 29; 2002, c. 73 7 , 1993, c. 29 8 , 1979, c. 32; Ab. 1993, c. 29 9 , 1992, c. 61 9.1 , 1993, c. 29; 2004, c. 22 9.2 , 1993, c. 29; 2004, c. 22 9.3 , 1993, c. 29; 2004, c. 22 9.4 , 1993, c. 29; 2004, c. 22 9.5 , 1993, c. 29

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c. S-35	<p>Act respecting Attorney General's prosecutors – <i>Cont'd</i></p> <p>9.6, 1993, c. 29 9.7, 1993, c. 29; 2004, c. 22 9.8, 1993, c. 29 9.9, 1993, c. 29; 2004, c. 22 9.10, 1993, c. 29 9.11, 1993, c. 29 10, 2002, c. 73 10.1, 2004, c. 22 11, 2002, c. 73; 2004, c. 22 12, 2002, c. 73 12.1, 2004, c. 22 12.2, 2004, c. 22 12.3, 2004, c. 22 12.4, 2004, c. 22 12.5, 2004, c. 22 12.6, 2004, c. 22 12.7, 2004, c. 22 12.8, 2004, c. 22 12.9, 2004, c. 22 12.10, 2004, c. 22 12.11, 2004, c. 22 12.12, 2004, c. 22 12.13, 2004, c. 22 13, 2002, c. 73; 2004, c. 22 14, 2002, c. 73 15, 2002, c. 73 16, 2002, c. 73 17, 2002, c. 73; 2004, c. 22 18, 2002, c. 73 19, 2004, c. 22 20, 2004, c. 22 21, 2004, c. 22 22, 2004, c. 22 23, 2004, c. 22 24, 2004, c. 22 25, 2004, c. 22 26, 2004, c. 22 27, 2004, c. 22 28, 2004, c. 22 Sched., 1999, c. 40</p>
c. S-36	<p>Act respecting grants to school boards</p> <p>Ab., 1988, c. 84</p>
c. S-37	<p>Act respecting subsidies to municipalities of 5,000 or more inhabitants</p> <p>Ab., 1979, c. 72</p>
c. S-37.01	<p>Act respecting subsidies for the payment in capital and interest of loans of public or municipal bodies</p> <p>1, 1999, c. 77</p>
c. S-37.1	<p>Act respecting work income supplement</p> <p>1, 1988, c. 4 2, 1988, c. 4; 1989, c. 77 3, 1988, c. 4; 1989, c. 77 4, 1988, c. 4 5, 1988, c. 4</p>

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Reference	Title Amendments
c. S-37.1	Act respecting work income supplement – <i>Cont'd</i> 6 , 1986, c. 15; 1988, c. 4 7 , 1980, c. 31; 1986, c. 15; 1988, c. 4 8 , 1988, c. 4 9 , 1988, c. 4 11 , 1988, c. 4 14 , 1988, c. 4 15 , 1988, c. 4 16 , 1986, c. 15 22 , 1986, c. 15 36 , 1988, c. 4 37 , 1990, c. 4 39 , 1988, c. 4 43 , 1988, c. 4 48 , 1988, c. 4 Ab. , 1988, c. 4
c. S-38	Cooperative Syndicates Act Ab. , 1982, c. 26 16 , 1992, c. 57 40 , 1992, c. 57 41 , Ab. 1987, c. 68 46 , 1992, c. 57 51 , 1982, c. 26 52 , 1982, c. 26 54 , 1982, c. 26 55 , 1993, c. 48 56 , 1993, c. 48 57 , 1993, c. 48 60 , 1992, c. 61
c. S-39	Stock-breeding Syndicates Act 3.1 , 1993, c. 48 4 , 1993, c. 48 11 , 1993, c. 48 11.1 , 1993, c. 48 13 , 1993, c. 48 13.1 , 1993, c. 48 31 , 1993, c. 48 Form 1 , 1993, c. 48; 1996, c. 2 Form 2 , Ab. 1993, c. 48 Form 3 , Ab. 1993, c. 48 Form 4 , Ab. 1996, c. 2 Ab. , 1997, c. 70
c. S-40	Professional Syndicates Act 1 , 1982, c. 52; 1987, c. 59; 1993, c. 48; 1999, c. 40; 2002, c. 45 2 , 1982, c. 52; 1987, c. 59 4 , 1982, c. 52; 1987, c. 59 8 , 1999, c. 40 9 , 1982, c. 52; 1983, c. 54; 1989, c. 38; 1999, c. 40; 2002, c. 6; 2002, c. 45; 2004, c. 37 10 , 1982, c. 52; 2002, c. 45 11 , 1982, c. 52; 1993, c. 48; 2002, c. 45 12.1 , 1993, c. 48 14 , 1989, c. 38 16 , 1999, c. 40 17 , 1989, c. 38 19 , 1987, c. 59; 1999, c. 40 20 , 1982, c. 52; 1999, c. 40; 2002, c. 45; 2004, c. 37

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Reference	Title Amendments
c. S-40	Professional Syndicates Act – <i>Cont'd</i> 21 , 1989, c. 38 24 , Ab. 1996, c. 2 25 , 1982, c. 52; 1987, c. 59; 1989, c. 38; 1994, c. 12; 1996, c. 29 26 , 1982, c. 52; 1993, c. 48; 1999, c. 40; 2002, c. 45 27 , 1987, c. 85; 1999, c. 40 29 , 1987, c. 59 30 , 2002, c. 45 31 , 2002, c. 45; 2003, c. 29 Form 1 , 1982, c. 52; Ab. 1993, c. 48 Form 2 , 1982, c. 52; Ab. 1993, c. 48
c. S-41	Act respecting municipal and private electric power systems Title , 1988, c. 23 1 , 1996, c. 2 2 , 1988, c. 23; 1996, c. 2.; 1996, c. 61; 1999, c. 40 3 , 1980, c. 9; 1996, c. 2; 1999, c. 40 4 , 1987, c. 57; Ab. 1996, c. 77 5 , 1980, c. 9 6 , 1980, c. 9; 1988, c. 23; 1996, c. 2 7 , 1990, c. 4; 1999, c. 40 8 , 1980, c. 9; 1996, c. 2; 1996, c. 61 9 , 1996, c. 2; 1999, c. 40 10 , 1980, c. 9; 1980, c. 95; 1990, c. 4; 1996, c. 2; 1999, c. 40 11 , 1980, c. 9; 1996, c. 2; 1999, c. 40 12 , 1996, c. 2; 1996, c. 77 13 , 1996, c. 2; 1996, c. 77 14 , 1987, c. 57; 1996, c. 2; 1999, c. 43; 2003, c. 19 15 , 1980, c. 9; 1996, c. 2; 1996, c. 77 16 , 1996, c. 2; 1996, c. 61 17 , 1980, c. 9; 1996, c. 2; Ab. 1996, c. 61 17.1 , 1988, c. 23; 1996, c. 61 18 , Ab. 1979, c. 72 19 , Ab. 1979, c. 72 20 , Ab. 1979, c. 72 21 , Ab. 1979, c. 72
c. T-0.01	Tobacco Act 2 , 2001, c. 42; 2002, c. 24 4 , 2001, c. 42 5 , 2001, c. 42 6 , 2001, c. 42 7 , 2001, c. 42 8 , 2001, c. 42 9 , 2002, c. 24 69 , 2001, c. 42
c. T-0.1	Act respecting the Québec sales tax 1 , 1992, c. 21; 1993, c. 19; 1994, c. 22; 1994, c. 23; 1995, c. 1; 1995, c. 49; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 31; 1997, c. 85; 1999, c. 14; 1999, c. 83; 2000, c. 25; 2000, c. 56; 2001, c. 51; 2001, c. 53; 2002, c. 9; 2002, c. 40; 2002, c. 45; 2003, c. 2; 2004, c. 37 1.1 , 1997, c. 3 4 , 1997, c. 3 5 , 1997, c. 3 6 , 1997, c. 3 7 , 1997, c. 3 10.1 , 2001, c. 53 11 , 1997, c. 3; 1997, c. 85

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p>11.1, 1997, c. 85; 1999, c. 83; 2001, c. 51 11.1.1, 1999, c. 83 11.2, 1997, c. 85; 1999, c. 83 12, 1997, c. 85 12.1, 1994, c. 22; 1997, c. 3 13, 1997, c. 85 14.1, 1995, c. 63 16, 1993, c. 19; 1994, c. 22; 1995, c. 1; 1997, c. 85 16.1, 1997, c. 14; 1997, c. 85 17, 1993, c. 19; 1995, c. 1; 1995, c. 63; 1997, c. 85; 2001, c. 51 17.0.1, 1995, c. 1; 1995, c. 63; 1997, c. 14; 2000, c. 39 17.0.2, 1995, c. 1; 1995, c. 63; 2004, c. 21 17.1, 1993, c. 19; 1995, c. 63; 1999, c. 83; 2002, c. 9 17.2, 1993, c. 19; Ab. 1995, c. 63 17.3, 1993, c. 19; 1995, c. 1; Ab. 1995, c. 63 17.4, 1994, c. 22 17.5, 1994, c. 22; 1997, c. 85 17.6, 1994, c. 22; 1997, c. 85 17.7, 1997, c. 14 18, 1993, c. 19; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 85; 2001, c. 53; 2003, c. 2 18.0.1, 1997, c. 85; 2001, c. 53 18.0.2, 1997, c. 85 18.1, 1995, c. 1; Ab. 1995, c. 63 19, Ab. 1995, c. 63 20, Ab. 1995, c. 63 20.1, 1993, c. 19; 1995, c. 63 21, 1994, c. 22; 1995, c. 1; Ab. 1997, c. 85 22, Ab. 1997, c. 85 22.0.1, 1997, c. 85 22.0.2, 1997, c. 85 22.1, 1994, c. 22; Ab. 1997, c. 85 22.2, 1997, c. 85; 2003, c. 2 22.3, 1997, c. 85 22.4, 1997, c. 85 22.5, 1997, c. 85 22.6, 1997, c. 85 22.7, 1997, c. 85 22.8, 1997, c. 85 22.9, 1997, c. 85; 2001, c. 51 22.9.1, 2001, c. 53 22.10, 1997, c. 85 22.11, 1997, c. 85 22.12, 1997, c. 85 22.13, 1997, c. 85 22.14, 1997, c. 85 22.15, 1997, c. 85 22.15.1, 2001, c. 53 22.16, 1997, c. 85 22.17, 1997, c. 85 22.18, 1997, c. 85; 2001, c. 53 22.18.1, 2001, c. 53 22.19, 1997, c. 85 22.20, 1997, c. 85 22.21, 1997, c. 85 22.22, 1997, c. 85 22.23, 1997, c. 85 22.24, 1997, c. 85 22.25, 1997, c. 85 22.26, 1997, c. 85; 2002, c. 9 22.27, 1997, c. 85 22.28, 1997, c. 85; 2001, c. 51</p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p> 22.29, 1997, c. 85 22.30, 1997, c. 85 22.31, 1997, c. 85 22.32, 1997, c. 85 24, Ab. 1994, c. 22 24.1, 1994, c. 22; 1997, c. 85 24.2, 1994, c. 22; 1997, c. 85 24.3, 2001, c. 53 26, 1994, c. 22; 1997, c. 85 26.1, 1997, c. 85 29, 1997, c. 85 30.0.1, 2002, c. 9 30.1, 1993, c. 19; Ab. 1995, c. 63 31, 1994, c. 22; 1997, c. 85 31.1, 1994, c. 22; Ab. 1997, c. 85 32, 1994, c. 22 32.1, 1994, c. 22 32.2, 1997, c. 85 32.2.1, 2001, c. 53 32.3, 1997, c. 85 32.4, 1997, c. 85 32.5, 1997, c. 85 32.6, 1997, c. 85 32.7, 1997, c. 85 34, 1993, c. 19; 1995, c. 1 34.1, 1993, c. 19; Ab. 1995, c. 63 34.2, 1993, c. 19; 1994, c. 22; Ab. 1995, c. 63 34.3, 1993, c. 19; Ab. 1995, c. 1 34.4, 1994, c. 22 35, 1994, c. 22 36, 1994, c. 22; 1997, c. 3 37, Ab. 1994, c. 22 38, Ab. 1994, c. 22 39.1, 1994, c. 22; 1995, c. 1 39.2, 1994, c. 22 39.3, 2001, c. 53 39.4, 2001, c. 53 40, 1994, c. 22 41, 1994, c. 22 41.0.1, 1995, c. 63; 1997, c. 85 41.1, 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 85 41.2, 1994, c. 22; 1995, c. 63; 1997, c. 85 41.2.1, 1997, c. 85 41.3, 1994, c. 22; 1995, c. 63; Ab. 1997, c. 85 41.4, 1994, c. 22; 1995, c. 1; 1995, c. 63; Ab. 1997, c. 85 41.5, 1994, c. 22; 1995, c. 63; Ab. 1997, c. 85 41.6, 1994, c. 22; 1997, c. 85 42, Ab. 1994, c. 22 42.0.1, 1995, c. 1; 1997, c. 85 42.0.1.1, 1997, c. 85 42.0.1.2, 1997, c. 85 42.0.2, 1995, c. 1; 1995, c. 63; 1997, c. 85 42.0.3, 1995, c. 1; 1995, c. 63; 1997, c. 85 42.0.4, 1995, c. 1; 1995, c. 63; 1997, c. 85 42.0.5, 1995, c. 1; 1995, c. 63; 1997, c. 85 42.0.6, 1995, c. 1; 1995, c. 63 42.0.7, 1995, c. 1; 1995, c. 63; 1997, c. 85 42.0.8, 1995, c. 1 42.0.9, 1995, c. 1 42.1, 1994, c. 22 42.2, 1994, c. 22 </p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p> 42.3, 1994, c. 22; 1997, c. 3 42.4, 1994, c. 22 42.5, 1994, c. 22 42.6, 1994, c. 22 42.7, 1995, c. 63 43, 1994, c. 22 44, 1994, c. 22 45, 1994, c. 22 46, 1994, c. 22 47, 1994, c. 22; 1997, c. 85 48, 1994, c. 22 48.1, 1994, c. 22 49, 1994, c. 22; Ab. 1995, c. 1 50, 1997, c. 3; Ab. 1997, c. 85 51.1, 1994, c. 22; 1995, c. 63; Ab. 1997, c. 85 52, 2001, c. 53; 2003, c. 2 52.1, 1993, c. 19; 1995, c. 63; Ab. 1997, c. 85 54.1, 1997, c. 85; 2002, c. 9 54.1.1, 2001, c. 53 54.1.2, 2001, c. 53 54.1.3, 2001, c. 53 54.1.4, 2001, c. 53 54.1.5, 2001, c. 53 54.1.6, 2001, c. 53 54.2, 1997, c. 85; 2001, c. 51; 2002, c. 9; 2003, c. 9 54.3, 2001, c. 53 55, 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 85; 2002, c. 9 55.0.1, 1995, c. 1; 2002, c. 9 55.0.2, 1995, c. 1; 1995, c. 63; 1997, c. 14; 2000, c. 39 55.0.3, 1995, c. 1; 1995, c. 63; 2001, c. 51; 2004, c. 21 55.1, 1993, c. 19; 2002, c. 9 58, 1994, c. 22; Ab. 1997, c. 85 58.1, 1994, c. 22; Ab. 1997, c. 85 58.2, 1994, c. 22; Ab. 1997, c. 85 58.3, 1994, c. 22 59, Ab. 1994, c. 22 60, 1997, c. 85 61, 1995, c. 63; Ab. 1997, c. 85 62.1, 1994, c. 22 63, 1995, c. 63 67, Ab. 1995, c. 63 68, 1995, c. 63 69, 1997, c. 85 69.1, 1994, c. 22; 1997, c. 85 69.2, 1994, c. 22; Ab. 1995, c. 63 69.3, 1995, c. 1; 1997, c. 85 69.4, 1995, c. 1 69.5, 1997, c. 85 69.6, 1997, c. 85 70, Ab. 1994, c. 22 72, Ab. 1994, c. 22 73, 1993, c. 19; Ab. 1994, c. 22 74, Ab. 1994, c. 22 75, 1993, c. 19; 1994, c. 22 75.1, 1994, c. 22; 1995, c. 63 75.2, 1994, c. 22 76, 1994, c. 22; 1995, c. 63; 1997, c. 3; 2001, c. 53 77, 1994, c. 22; 1995, c. 63; 1997, c. 3; 2001, c. 53 78, 1997, c. 3; Ab. 1997, c. 85 79, 1997, c. 3; Ab. 1997, c. 85 79.1, 1993, c. 19; 1997, c. 85; 2002, c. 6 </p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p>80, 1994, c. 22; 1997, c. 85 80.1, 1993, c. 19; 1995, c. 1; 1997, c. 85; 2002, c. 6 80.1.1, 1995, c. 1; 1995, c. 63 80.1.2, 2002, c. 9 80.2, 1993, c. 19; Ab. 1995, c. 63 80.3, 1994, c. 22 81, 1993, c. 19; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 85; 2001, c. 51; 2001, c. 53; 2003, c. 2 82.1, 1993, c. 19 82.2, 2001, c. 51 86, 1995, c. 63 88, 1997, c. 3 90, 2003, c. 2 91, 2001, c. 51 92, 2001, c. 51 93, Ab. 1997, c. 85 94, 1994, c. 22; 2003, c. 2 95, 1994, c. 22 96, 1994, c. 22 97, 1994, c. 22 97.1, 1994, c. 22 97.2, 1994, c. 22 97.3, 1994, c. 22 98, 1994, c. 22; 1997, c. 85 99, 1994, c. 22; 1997, c. 85; 2001, c. 53 99.1, 1994, c. 22 100, 1994, c. 22; 1997, c. 85 101, 1994, c. 22; 1995, c. 1; 1997, c. 85; 2001, c. 53 101.1, 1994, c. 22; 1995, c. 1; 1997, c. 85; 2001, c. 53 101.1.1, 1997, c. 85 102, 1994, c. 22; 1997, c. 85; 2003, c. 2 105, 1997, c. 3 106, 2001, c. 53 106.1, 1994, c. 22 106.2, 1994, c. 22 106.3, 1997, c. 85 106.4, 1997, c. 85 107, 1994, c. 22 108, 1992, c. 21; 1994, c. 22; 1994, c. 23; 1995, c. 1; 1995, c. 63; 1997, c. 85; 2001, c. 53; 2003, c. 2 109, 2001, c. 53 111, 1997, c. 85 113, 1997, c. 3; 1997, c. 85 114, 1997, c. 85; 2001, c. 53 114.1, 1997, c. 85 116, 1995, c. 1; 2003, c. 2 119, Ab. 1997, c. 85 119.1, 1994, c. 22; 1995, c. 1 120, 1994, c. 22; 1997, c. 85 122, 1997, c. 85 124, 2002, c. 9 125, 1994, c. 22 126.1, 1994, c. 22 127, 1994, c. 22; 1997, c. 85; 2003, c. 2 128, 1994, c. 16; 1994, c. 22; 1999, c. 83 129, 1994, c. 16; Ab. 1994, c. 22 130, 2001, c. 53 132, 1997, c. 85 135, 1994, c. 22 136, 2001, c. 53 137, 1994, c. 22</p>

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c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p>137.1, 2001, c. 53 138, 1997, c. 3 138.1, 1997, c. 85; 2001, c. 53; 2003, c. 2 138.2, 1997, c. 85 138.3, 1997, c. 85 138.4, 1997, c. 85 138.5, 1997, c. 85 138.6, 1997, c. 85; 2001, c. 53 138.6.1, 2001, c. 53 138.7, 1997, c. 85 139, 1994, c. 22; 1996, c. 2; 1997, c. 85 140, Ab. 1997, c. 85 140.1, 1994, c. 22 141, 1993, c. 19; 1994, c. 22; 1995, c. 1; 1997, c. 85; 2003, c. 2 142, Ab. 1997, c. 85 143, 1994, c. 22; Ab. 1997, c. 85 143.1, 1997, c. 85 143.2, 1997, c. 85 146, 1994, c. 22; 1997, c. 85 147, 1997, c. 85 148, 1994, c. 22; 1997, c. 85; 2001, c. 53 149, Ab. 1997, c. 85 150, Ab. 1997, c. 85 151, 1997, c. 85 152, 1997, c. 85 154, 1997, c. 85 155, 1997, c. 85 157, 1997, c. 3; 1997, c. 85 158, Ab. 1994, c. 22 159, 1994, c. 22; 1997, c. 85 159.1, 1997, c. 85 160, 1994, c. 22 160.1, 1997, c. 85 160.2, 1997, c. 85 162, 1994, c. 22; 1995, c. 63; 1997, c. 85; 2000, c. 20 162.1, 1999, c. 83 163, 1994, c. 22 164, 1997, c. 85; 2002, c. 40 164.1, 1997, c. 85 165, 1994, c. 22; 1997, c. 85 166, 1994, c. 22; 1997, c. 85 167, 1997, c. 85 168, 1994, c. 22; 1995, c. 1; 1997, c. 85; 2003, c. 2 169.1, 1994, c. 22 169.2, 1994, c. 22; 1997, c. 85 170, 1994, c. 22 172.1, 1994, c. 22 173, 1997, c. 85; 2003, c. 2 174, 1994, c. 22; 1997, c. 85; 2001, c. 53 175, 1997, c. 85; 2003, c. 2 176, 1994, c. 22; 1995, c. 1; 1997, c. 85; 2001, c. 53; 2003, c. 2 177, 1994, c. 22; 1997, c. 14; 1997, c. 85 177.1, 1994, c. 22 178, 1994, c. 22; 1995, c. 1; 1997, c. 85 179, 1994, c. 22; 1995, c. 63; 2001, c. 53; 2003, c. 2 179.1, 2003, c. 2 179.2, 2003, c. 2 180, 1997, c. 85; 2003, c. 2 180.1, 1994, c. 22; 1997, c. 85 180.2, 1995, c. 1 180.3, 2001, c. 53</p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p> 182, 1997, c. 85; 1999, c. 83 183, 1997, c. 85 184, 1997, c. 85 184.1, 1997, c. 85 184.2, 1997, c. 85 185, 1994, c. 22; 1997, c. 85; 2002, c. 9 189.1, 1995, c. 63 190, 1995, c. 63; 1997, c. 85; 2001, c. 53 191, 1994, c. 22; 1995, c. 1; 2001, c. 53 191.1, 1994, c. 22 191.2, 1994, c. 22 191.3, 1994, c. 22; 2001, c. 53 191.3.1, 2001, c. 53 191.3.2, 2001, c. 53 191.3.3, 2001, c. 53 191.3.4, 2001, c. 53 191.4, 1994, c. 22; 1997, c. 85 191.5, 1994, c. 22 191.6, 1994, c. 22 191.7, 1994, c. 22 191.8, 1994, c. 22 191.9, 1994, c. 22; 1997, c. 85 191.9.1, 1997, c. 85 191.10, 1994, c. 22; 1997, c. 85 191.11, 1994, c. 22 192.1, 1995, c. 1; Ab. 1997, c. 14 192.2, 1995, c. 1; Ab. 1997, c. 14 193, 1994, c. 22; 1997, c. 85; 2001, c. 53 194, 1993, c. 19; 1997, c. 85; 2001, c. 53 196, 1997, c. 85 197, 1994, c. 22; 1995, c. 63; 1997, c. 85 197.1, 1997, c. 85 197.2, 2001, c. 51 198, 1994, c. 22 198.1, 1997, c. 14 198.2, 1999, c. 83 199, 1994, c. 22; 1997, c. 85; 2001, c. 51 199.0.1, 2001, c. 51 199.1, 1994, c. 22; 1997, c. 85 199.2, 1994, c. 22; Ab. 1997, c. 85 199.3, 1994, c. 22; Ab. 1997, c. 85 199.4, 1994, c. 22; Ab. 1994, c. 22 200, Ab. 1994, c. 22 201, 1994, c. 22; 1997, c. 85; 2001, c. 51 202, 1994, c. 22; 2000, c. 25 202.1, 2002, c. 9 203, 1994, c. 22; 1997, c. 3; 1997, c. 85; 2004, c. 21 205, Ab. 1997, c. 85 206.1, 1993, c. 19; Ab. 1995, c. 63 206.2, 1993, c. 19; Ab. 1995, c. 63 206.3, 1993, c. 19; Ab. 1995, c. 63; 2002, c. 40 206.3.1, 1994, c. 22; Ab. 1995, c. 63 206.4, 1993, c. 19; Ab. 1995, c. 63 206.5, 1993, c. 19; Ab. 1995, c. 63 206.6, 1994, c. 22; Ab. 1995, c. 63 206.7, 1995, c. 63; Ab. 1995, c. 63 207, 1994, c. 22; 1997, c. 85 208, 1997, c. 85 209, 1993, c. 19; 1994, c. 22; 1995, c. 63 210, 1997, c. 85 210.1, 1994, c. 22; 1995, c. 63 </p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p> 210.2, 1994, c. 22 210.3, 1994, c. 22; 1997, c. 85 210.4, 1994, c. 22; 1995, c. 63 210.5, 1994, c. 22; Ab. 1995, c. 63 210.6, 1995, c. 47 210.7, 1995, c. 63 210.8, 1999, c. 65 210.9, 2000, c. 39 211, 1993, c. 19; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 85 211.1, 1993, c. 19; Ab. 1995, c. 1 212, 1995, c. 1; 1997, c. 3; 1997, c. 85 212.1, 1997, c. 85 212.2, 1997, c. 85 213, 1994, c. 22; 1997, c. 85 214, 1993, c. 19; 1995, c. 63; Ab. 1997, c. 85 215, 1994, c. 22; Ab. 1997, c. 85 216, 1993, c. 19; 1994, c. 22; 1995, c. 63; Ab. 1997, c. 85 217, 1994, c. 22; 1995, c. 63; Ab. 1997, c. 85 217.1, 1994, c. 22; Ab. 1997, c. 85 218, Ab. 1997, c. 85 219, 1995, c. 63; Ab. 1997, c. 85 220, 1994, c. 22; 1997, c. 85 222, Ab. 1995, c. 63 222.1, 1994, c. 22 222.2, 1994, c. 22 222.3, 1994, c. 22 222.4, 1994, c. 22 222.5, 1994, c. 22 222.6, 2001, c. 53 223, 1994, c. 22; 1997, c. 14; 2001, c. 53 224, 1994, c. 22; 1997, c. 3; 1997, c. 14 224.1, 1997, c. 14 224.2, 1997, c. 14; 1997, c. 85 224.3, 1997, c. 14 224.4, 1997, c. 14 224.5, 1997, c. 14; 1998, c. 16 225, 1994, c. 22; 2001, c. 53 226, 1994, c. 22; 2001, c. 53 228.1, 1997, c. 85 229, 1994, c. 22; 1997, c. 85 230, 1994, c. 22 231, 1994, c. 22 231.1, 1994, c. 22 231.2, 1997, c. 85 231.3, 1997, c. 85 233, 1994, c. 22; 1997, c. 85 234, 1994, c. 22; 1997, c. 85 234.1, 1997, c. 85; 2003, c. 2 235, 1994, c. 22; 1997, c. 85 236, 1994, c. 22; Ab. 1995, c. 63 237, 1994, c. 22 237.1, 1994, c. 22; 1995, c. 63 237.2, 1994, c. 22; 1995, c. 63 237.3, 1994, c. 22 237.4, 1994, c. 22 238, 1994, c. 22 238.0.1, 1997, c. 85 238.1, 1994, c. 22; 1997, c. 85 239, 1993, c. 19; 1994, c. 22 239.1, 1994, c. 22; Ab. 1997, c. 85 239.2, 1994, c. 22; 1995, c. 1; Ab. 1997, c. 85 </p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p> 240, 1997, c. 85 241, 1993, c. 19; 1994, c. 22; 1995, c. 63 242, 1994, c. 22; 1997, c. 85 243, 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 85 243.1, 1993, c. 19; Ab. 1995, c. 63 244, 1993, c. 19; 1994, c. 22; 1995, c. 63 244.1, 1994, c. 22 245, 1997, c. 3; 1997, c. 85 246, 1993, c. 19; 1995, c. 63; 1997, c. 3 247, 1994, c. 22; 1997, c. 85 249, 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 85 250, 1994, c. 22; 1997, c. 3; 1997, c. 85 251, 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 3 252, 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 3; 1997, c. 85 253, 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 3; 1997, c. 85 253.1, 1993, c. 19; Ab. 1995, c. 63 255, 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 3; 2001, c. 51 256, 1994, c. 22; 1997, c. 85 257, 1994, c. 22; 1997, c. 85 258, 1994, c. 22; 1997, c. 85 259, 1994, c. 22; 1997, c. 85 261, 1994, c. 22; 1997, c. 85 262, 1994, c. 22; 1997, c. 85 263, 1994, c. 22 264, 1994, c. 22; 1997, c. 85 265, 1994, c. 22; 1997, c. 85 266, 1994, c. 22 267, 1994, c. 22; 1997, c. 3; 2001, c. 53 268, 1994, c. 22; 2001, c. 53 269, Ab. 1994, c. 22 270, Ab. 1994, c. 22 271, Ab. 1994, c. 22 272, 1994, c. 22 273, 1994, c. 22; 1997, c. 85 275, 1994, c. 22 277, 1995, c. 1 278, 1995, c. 63 279, 1993, c. 19; 1994, c. 22 282, 1997, c. 3; Ab. 1997, c. 85 283, Ab. 1995, c. 1 284, Ab. 1995, c. 1 286, 1995, c. 63; 1997, c. 3; 1997, c. 85 287, 1993, c. 19; 1994, c. 22; 1995, c. 63 287.1, 2001, c. 51 287.2, 2001, c. 51 287.3, 2001, c. 51 288, 1993, c. 19; Ab. 1994, c. 22 288.1, 1993, c. 19; 1995, c. 1; Ab. 1995, c. 63 288.2, 1993, c. 19; 1995, c. 1; Ab. 1995, c. 63 289, Ab. 1995, c. 63 289.1, 1993, c. 19; Ab. 1995, c. 63 290, 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 85 291, Ab. 1994, c. 22 292, 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 3; 1997, c. 85; 2004, c. 21 293, 1994, c. 22; 1997, c. 85 294, 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 85 295, 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 85 296.1, 1995, c. 63 297.0.1, 1995, c. 1; 1995, c. 63; 2003, c. 2 297.0.2, 1995, c. 1; 1997, c. 85 297.1, 1994, c. 22; 1995, c. 63; 2001, c. 53 </p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p>297.1.1, 1995, c. 63 297.1.2, 1995, c. 63 297.1.3, 1995, c. 63 297.1.4, 1995, c. 63 297.1.5, 1995, c. 63; 1999, c. 83 297.1.6, 1995, c. 63 297.1.7, 1995, c. 63 297.1.8, 1995, c. 63 297.1.9, 1995, c. 63 297.1.10, 1997, c. 14 297.1.11, 1997, c. 14 297.2, 1994, c. 22; 1995, c. 63 297.3, 1994, c. 22; Ab. 1995, c. 63 297.4, 1994, c. 22; Ab. 1995, c. 63 297.5, 1994, c. 22; 1995, c. 63 297.6, 1994, c. 22; 1995, c. 63; 1997, c. 85 297.7, 1994, c. 22; 1995, c. 63; 1997, c. 85 297.7.0.1, 2001, c. 53 297.7.0.2, 2001, c. 53 297.7.1, 1995, c. 63 297.7.2, 1995, c. 63 297.7.3, 1995, c. 63; 1997, c. 85 297.7.4, 1995, c. 63; 1997, c. 85 297.7.4.1, 2001, c. 53 297.7.4.2, 2001, c. 53 297.7.5, 1995, c. 63 297.7.6, 1995, c. 63 297.7.7, 1995, c. 63 297.7.8, 1995, c. 63 297.8, 1994, c. 22; Ab. 1995, c. 63 297.9, 1994, c. 22; Ab. 1995, c. 63 297.10, 1994, c. 22; 1995, c. 63 297.10.1, 1995, c. 63 297.11, 1994, c. 22; 1995, c. 63 297.12, 1994, c. 22; 1995, c. 63 297.13, 1994, c. 22; 1995, c. 63 297.14, 1994, c. 22; 1995, c. 63 297.15, 1994, c. 22; 1995, c. 63 298, 1994, c. 22; 1997, c. 85 299, 1994, c. 22 300, 1994, c. 22; 1995, c. 63; 1997, c. 85 300.1, 1994, c. 22; 1995, c. 63; 1997, c. 85 300.2, 1994, c. 22; 1995, c. 63; 1997, c. 85; 2001, c. 53 301, 1994, c. 22; 1995, c. 63; 1997, c. 85; 2001, c. 51; 2001, c. 53 301.1, 1994, c. 22; 1997, c. 85 301.2, 1994, c. 22; 1995, c. 63; 1997, c. 85; 2001, c. 51; 2001, c. 53 301.3, 1994, c. 22; 1997, c. 85 301.4, 2001, c. 53 302, 1994, c. 22; 1997, c. 85 302.1, 1997, c. 85 304, 1994, c. 22 304.1, 1994, c. 22 304.2, 1994, c. 22 305, 1994, c. 22 306, 1994, c. 22 307, 1994, c. 22 308, Ab. 1994, c. 22 309, 1994, c. 22 310, 1994, c. 22; 1997, c. 3; 2003, c. 2 311, 1994, c. 22 312, 1994, c. 22</p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p>312.1, 1994, c. 22 313, 1994, c. 22; 1995, c. 63; 1998, c. 16 314, 1994, c. 22 314.1, 1994, c. 22 315, 1994, c. 22 316, 1994, c. 22 317, Ab. 1994, c. 22 317.1, 1994, c. 22 317.2, 1994, c. 22 317.3, 1994, c. 22 318, 1994, c. 22; 1997, c. 85 318.0.1, 1997, c. 85 318.0.2, 1997, c. 85 318.1, 1994, c. 22 319, 1994, c. 22; Ab. 1997, c. 85 320, 1994, c. 22; 1997, c. 85 321, 1994, c. 22 322, Ab. 1994, c. 22 323, 1994, c. 22 323.1, 1994, c. 22; 1995, c. 63; 1997, c. 85 323.2, 1994, c. 22; 1995, c. 63; 1997, c. 85 323.3, 1994, c. 22; 1995, c. 63; 1997, c. 85; 2001, c. 53 324, 1994, c. 22; 1995, c. 63; 1997, c. 85; 2001, c. 51; 2001, c. 53 324.1, 1994, c. 22; 1997, c. 85 324.2, 1994, c. 22; 1995, c. 63; 1997, c. 85; 2001, c. 51; 2001, c. 53 324.3, 1994, c. 22; 1997, c. 85 324.4, 1994, c. 22 324.5, 1994, c. 22; 1997, c. 85; 2003, c. 2 324.5.1, 1997, c. 85; 2003, c. 2 324.6, 1994, c. 22 324.7, 1997, c. 85 324.8, 1997, c. 85 324.9, 1997, c. 85 324.10, 1997, c. 85 324.11, 1997, c. 85 324.12, 1997, c. 85 325, 1993, c. 19; 1995, c. 1; 1997, c. 85 326, 1994, c. 22; 1997, c. 85 327, 1995, c. 1; 1995, c. 63 327.1, 1995, c. 1; 1995, c. 63; 1997, c. 85 327.2, 1995, c. 1; 2003, c. 2 327.3, 1995, c. 1; 1995, c. 63; 2003, c. 2 327.4, 1995, c. 1 327.5, 1995, c. 1 327.6, 1995, c. 1; 1997, c. 85 327.7, 1995, c. 1 327.8, 1997, c. 85 327.9, 1997, c. 85 328, 1997, c. 3 329, 1994, c. 22; 1997, c. 3 329.1, 2001, c. 53 330, 1997, c. 3 331, 1994, c. 22; 1997, c. 3; 1999, c. 83; 2001, c. 53 331.1, 2001, c. 53 331.2, 2001, c. 53 331.3, 2001, c. 53 331.4, 2001, c. 53 332, 1994, c. 22; 1997, c. 3 333, 1997, c. 3 333.1, 1994, c. 22; 1997, c. 3 334, 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 3; 2001, c. 53</p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p>335, 1994, c. 22; 1997, c. 3; 2001, c. 53 336, 1994, c. 22 337.1, 1994, c. 22 337.2, 1994, c. 22; 1995, c. 1 338, 1994, c. 22 339, 1994, c. 22; 2000, c. 25 340, 1994, c. 22; 2000, c. 25 341, 1994, c. 22 341.0.1, 1997, c. 85 341.1, 1994, c. 22; 1995, c. 63 341.2, 1994, c. 22 341.3, 1994, c. 22 341.4, 1994, c. 22; 1995, c. 63; 1997, c. 14 341.5, 1994, c. 22 341.6, 1994, c. 22 341.7, 1994, c. 22; 1995, c. 63 341.8, 1994, c. 22; 1995, c. 63 341.9, 1994, c. 22 342, 1997, c. 3 343, 1993, c. 19; 1995, c. 63; 1997, c. 3 344, 1997, c. 3 345.1, 1997, c. 85 345.2, 1997, c. 85 345.3, 1997, c. 85 345.4, 1997, c. 85 345.5, 1997, c. 85 345.6, 1997, c. 85 345.7, 1997, c. 85 346, 1994, c. 22; 1995, c. 63; 1997, c. 3 346.1, 1994, c. 22; 1995, c. 63 346.2, 1994, c. 22 346.3, 1994, c. 22 346.4, 1994, c. 22; 1995, c. 63; 1997, c. 85 347, 1994, c. 22; 1997, c. 3 348, 1994, c. 22 349, 1997, c. 3 350.1, 1994, c. 22; 1997, c. 85; 2001, c. 53 350.2, 1994, c. 22; 1995, c. 1 350.3, 1994, c. 22; 1995, c. 1; 1997, c. 85 350.4, 1994, c. 22; 2001, c. 53 350.5, 1994, c. 22; 1995, c. 1; 1997, c. 85; 2001, c. 53 350.6, 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 85; 2001, c. 51 350.7, 1994, c. 22 350.7.1, 2001, c. 53 350.7.2, 2001, c. 53 350.7.3, 2001, c. 53 350.7.4, 2001, c. 53 350.7.5, 2001, c. 53 350.7.6, 2001, c. 53 350.8, 1994, c. 22; 2001, c. 53 350.9, 1994, c. 22 350.10, 1994, c. 22 350.11, 1994, c. 22; 2001, c. 53 350.12, 1994, c. 22; 1997, c. 3 350.13, 1994, c. 22; 1995, c. 63 350.14, 1994, c. 22 350.15, 1994, c. 22 350.16, 1994, c. 22 350.17, 1994, c. 22; 1995, c. 63 350.17.1, 2001, c. 53 350.17.2, 2001, c. 53</p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p>350.17.3, 2001, c. 53 350.17.4, 2001, c. 53 350.18, 1994, c. 22; 1997, c. 3 350.19, 1994, c. 22; 1995, c. 63 350.20, 1994, c. 22 350.21, 1994, c. 22; 1997, c. 3 350.22, 1994, c. 22; 1997, c. 3 350.23, 1994, c. 22; 1997, c. 3 350.23.1, 2003, c. 2 350.23.2, 2003, c. 2 350.23.3, 2003, c. 2 350.23.4, 2003, c. 2 350.23.5, 2003, c. 2 350.23.6, 2003, c. 2 350.23.7, 2003, c. 2 350.23.8, 2003, c. 2 350.23.9, 2003, c. 2 350.23.10, 2003, c. 2 350.23.11, 2003, c. 2 350.23.12, 2003, c. 2 350.23.13, 2003, c. 2 350.24, 1994, c. 22; 1995, c. 63 350.25, 1994, c. 22; 1995, c. 1 350.26, 1994, c. 22 350.27, 1994, c. 22 350.28, 1994, c. 22; 1995, c. 63 350.29, 1994, c. 22; Ab. 1995, c. 63 350.30, 1994, c. 22; Ab. 1995, c. 63 350.31, 1994, c. 22; Ab. 1995, c. 63 350.32, 1994, c. 22; Ab. 1995, c. 63 350.33, 1994, c. 22; Ab. 1995, c. 63 350.34, 1994, c. 22; Ab. 1995, c. 63 350.35, 1994, c. 22; Ab. 1995, c. 63 350.36, 1994, c. 22; 1995, c. 1; Ab. 1995, c. 63 350.37, 1994, c. 22; 1995, c. 1; Ab. 1995, c. 63 350.38, 1994, c. 22; Ab. 1995, c. 63 350.39, 1994, c. 22; 1995, c. 63; 1997, c. 85 350.40, 1994, c. 22; 1995, c. 63; 1997, c. 85 350.41, 1994, c. 22 350.42, 1994, c. 22 350.42.1, 2001, c. 53 350.42.2, 2001, c. 53 350.43, 1995, c. 1; Ab. 1995, c. 63 350.44, 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 85 350.45, 1995, c. 1 350.46, 1995, c. 1 350.47, 1995, c. 63; Ab. 2002, c. 46 350.48, 2002, c. 9 350.49, 2002, c. 9 351, 1994, c. 22; 1995, c. 63; 1997, c. 85; 2002, c. 9 352, 1995, c. 63; 1997, c. 14 352.1, 1995, c. 1; 2003, c. 2; 2004, c. 21 352.2, 1995, c. 1 353, 1993, c. 19; 1995, c. 63 353.0.1, 1997, c. 85 353.0.2, 1997, c. 85 353.0.3, 1997, c. 85; 1999, c. 83 353.0.4, 1997, c. 85 353.1, 1994, c. 22 353.2, 1994, c. 22 353.3, 1994, c. 22; Ab. 1994, c. 22</p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p>353.4, 1994, c. 22; Ab. 1994, c. 22 353.5, 1994, c. 22; Ab. 1994, c. 22 353.6, 1994, c. 22; 1997, c. 85; 2001, c. 53; Ab. 2002, c. 9 354, 1994, c. 22; 1997, c. 85; 2001, c. 53; Ab. 2002, c. 9 354.1, 1994, c. 22; 1997, c. 85; 2001, c. 53; Ab. 2002, c. 9 355, 1994, c. 22; 1995, c. 1; 1997, c. 85; 2001, c. 53; Ab. 2002, c. 9 355.1, 1994, c. 22; 1995, c. 1; 1997, c. 85; 2001, c. 53; Ab. 2002, c. 9 355.2, 1994, c. 22; 1997, c. 85; 2001, c. 53; Ab. 2002, c. 9 355.3, 1994, c. 22; 1997, c. 85; 2001, c. 53; Ab. 2002, c. 9 356, 1994, c. 22; 1997, c. 85; 2001, c. 53; Ab. 2002, c. 9 356.1, 1994, c. 22; Ab. 2002, c. 9 357, 1994, c. 22; 1995, c. 1; 1997, c. 85; 2001, c. 7; 2001, c. 53; 2002, c. 9 357.1, 1994, c. 22 357.2, 1994, c. 22; 2001, c. 53 357.3, 1994, c. 22 357.4, 1994, c. 22; 2001, c. 53 357.5, 1994, c. 22; 2001, c. 53; 2002, c. 9 357.5.1, 1997, c. 85 357.5.2, 1997, c. 85 357.5.3, 1997, c. 85 357.6, 1994, c. 22; 1995, c. 63; 2002, c. 9 358, 1993, c. 19; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 85 359, 1993, c. 19; 1994, c. 22; 1997, c. 3 360, 1994, c. 22; 2001, c. 53 360.1, 1994, c. 22 360.2, 1994, c. 22; Ab. 1995, c. 63 360.2.1, 1995, c. 1; Ab. 1995, c. 63 360.3, 1994, c. 22; Ab. 1995, c. 63 360.3.1, 1995, c. 1; Ab. 1995, c. 63 360.4, 1994, c. 22; 1995, c. 1; Ab. 1995, c. 63 360.5, 1995, c. 1; 2003, c. 2 360.6, 1995, c. 1; 1997, c. 85; 2001, c. 53 361, Ab. 1993, c. 19 362, 1993, c. 19; 1994, c. 22; 1995, c. 1; 2003, c. 2 362.1, 1993, c. 19; 1994, c. 22; Ab. 1995, c. 1 362.2, 1995, c. 1; 2001, c. 51 362.3, 1995, c. 1; 1997, c. 85; 2001, c. 51 362.4, 1995, c. 1; 1997, c. 85 363, Ab. 1993, c. 19 364, Ab. 1993, c. 19 365, Ab. 1993, c. 19 366, 1993, c. 19; 1995, c. 1; 1997, c. 85 367, 1993, c. 19; 1995, c. 1 368, 1993, c. 19; 1995, c. 1 368.1, 1995, c. 1; 2001, c. 51 369, Ab. 1993, c. 19 370, 1995, c. 63 370.0.1, 1995, c. 1; 1997, c. 85; 2001, c. 51; 2001, c. 53 370.0.2, 1995, c. 1; 1997, c. 85; 2001, c. 51 370.0.3, 1995, c. 1; 1997, c. 85 370.1, 1994, c. 22; 1995, c. 1; 1997, c. 85; 2001, c. 53 370.2, 1994, c. 22; 1995, c. 1 370.3, 1994, c. 22; 1995, c. 1 370.3.1, 1995, c. 1; 1997, c. 85; 2001, c. 51 370.4, 1994, c. 22; 1995, c. 63 370.5, 1995, c. 1; 1997, c. 85; 2001, c. 51 370.6, 1995, c. 1; 1997, c. 85; 2001, c. 51 370.7, 1995, c. 1; 1997, c. 85 370.8, 1995, c. 1; 1997, c. 85; 2001, c. 51 370.9, 1995, c. 1; 1997, c. 85; 2001, c. 51</p>

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c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p>370.9.1, 1997, c. 85 370.10, 1995, c. 1; 1997, c. 85; 2001, c. 51 370.11, 1995, c. 1; 1997, c. 85 370.12, 1995, c. 1; 1997, c. 85 370.13, 1995, c. 1; 2001, c. 51 371, Ab. 1993, c. 19 372, Ab. 1993, c. 19 373, Ab. 1993, c. 19 374, Ab. 1993, c. 19 375, Ab. 1993, c. 19 376, Ab. 1993, c. 19 377, Ab. 1993, c. 19 378, Ab. 1993, c. 19 378.1, 1994, c. 22; 2001, c. 53 378.2, 1994, c. 22; 2001, c. 53 378.3, 1994, c. 22; 1997, c. 85 378.4, 2003, c. 2 378.5, 2003, c. 2 378.6, 2003, c. 2 378.7, 2003, c. 2 378.8, 2003, c. 2 378.9, 2003, c. 2 378.10, 2003, c. 2 378.11, 2003, c. 2 378.12, 2003, c. 2 378.13, 2003, c. 2 378.14, 2003, c. 2 378.15, 2003, c. 2 378.16, 2003, c. 2 378.17, 2003, c. 2 378.18, 2003, c. 2 378.19, 2003, c. 2 379, 1994, c. 22; 1997, c. 85 380, 1997, c. 85 380.1, 1997, c. 85; 2003, c. 2 381, 1997, c. 3 382, 1997, c. 3 382.1, 2001, c. 53 382.2, 2001, c. 53 382.3, 2001, c. 53 382.4, 2001, c. 53 382.5, 2001, c. 53 382.6, 2001, c. 53 382.7, 2001, c. 53 383, 1994, c. 22; 1995, c. 63; 1997, c. 85; 1999, c. 83; 2001, c. 53 384, Ab. 1994, c. 22 386, 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 3; 1997, c. 85 386.1, 1994, c. 22; 1995, c. 63; Ab. 1997, c. 85 386.2, 1997, c. 85 387, 1994, c. 22; 1997, c. 85 387.1, 2001, c. 53 388, 1994, c. 22 388.1, 1993, c. 19; Ab. 1994, c. 22; 1997, c. 85 388.2, 1997, c. 14; 1997, c. 85; 2002, c. 9 388.3, 1997, c. 14 389, 1994, c. 22; 1997, c. 85 390, Ab. 1994, c. 22 391, 1994, c. 22; Ab. 1997, c. 85 392, 1994, c. 22; Ab. 1997, c. 85 393, 1994, c. 22; Ab. 1997, c. 85 394, 1994, c. 22; 1997, c. 85</p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p>395, 1994, c. 22; 1997, c. 85 396, 1994, c. 22; 1997, c. 85 397, 1994, c. 22; 1997, c. 85 398, 1997, c. 85 399, 1997, c. 85 400, 1994, c. 22 401, 1997, c. 85 402, 1994, c. 22 402.0.1, 1994, c. 22 402.0.2, 1994, c. 22 402.1, 1993, c. 19; Ab. 1995, c. 63 402.2, 1993, c. 19; Ab. 1995, c. 63 402.3, 1995, c. 1; 1995, c. 63; 2001, c. 51; 2004, c. 21 402.4, 1995, c. 1; 1995, c. 63 402.5, 1995, c. 1 402.6, 2000, c. 39 402.7, 2000, c. 39 402.8, 2001, c. 51 402.9, 2001, c. 51 402.10, 2001, c. 51 402.11, 2001, c. 51 402.12, 2001, c. 51; 2002, c. 9 402.13, 2001, c. 53 402.14, 2001, c. 53 402.15, 2001, c. 53; 2003, c. 2 402.16, 2001, c. 53 402.17, 2001, c. 53 403, 1994, c. 22 404, 1994, c. 22; 1997, c. 14; 2001, c. 53 404.1, 2001, c. 51 404.2, 2001, c. 51 405, 1994, c. 22 406, Ab. 1997, c. 14 407, 1994, c. 22; 1995, c. 63 407.1, 1994, c. 22 407.2, 1995, c. 47; 1997, c. 14 407.3, 1995, c. 63 407.4, 1999, c. 65 407.5, 2000, c. 39; 2001, c. 51 408, 1997, c. 85; 2004, c. 21 409, 1994, c. 22; 1997, c. 85; 2000, c. 39 409.1, 1995, c. 63 410, 1994, c. 22 410.1, 1994, c. 22; 1995, c. 47; 1995, c. 63; 1999, c. 65; 2000, c. 39 411, 1994, c. 22; 1995, c. 47; 1995, c. 63; 1997, c. 85; 1999, c. 65; 2000, c. 39; 2001, c. 51; 2004, c. 21 411.0.1, 1995, c. 1; 1995, c. 63 411.1, 1994, c. 22; 1997, c. 85 413, Ab. 1993, c. 79 414, Ab. 1993, c. 79 415, 1997, c. 3 415.0.1, 1998, c. 33 415.1, 1994, c. 22 416.1, 1995, c. 63 417, 1994, c. 22; 1995, c. 47; 1995, c. 63; 1997, c. 85; 2003, c. 2; 2004, c. 21 417.1, 1994, c. 22; 1997, c. 85 417.2, 1994, c. 22; 1995, c. 63; 1997, c. 14 417.3, 1997, c. 85; 1999, c. 65; 2000, c. 39 418, 1994, c. 22 418.1, 1995, c. 63 419, Ab. 1993, c. 79</p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p> 420, Ab. 1993, c. 79 421, Ab. 1993, c. 79 422, 1993, c. 19; 1995, c. 63; 2001, c. 51 423, 2001, c. 53; 2003, c. 2 424, 1997, c. 85 424.1, 2003, c. 2 425, 2001, c. 53; 2002, c. 46 425.0.1, 2001, c. 53 425.1, 2001, c. 51; 2002, c. 46 425.2, 2001, c. 51 427.1, 1995, c. 63; Ab. 2003, c. 2 427.2, 1995, c. 63 427.3, 1995, c. 63; 2001, c. 53; 2003, c. 2 427.4, 1995, c. 63 427.5, 1995, c. 63; 2003, c. 2 427.6, 1995, c. 63 427.7, 1995, c. 63 427.8, 1995, c. 63 427.9, 1995, c. 63 428, 1994, c. 22 429, 1994, c. 22 429.1, 1994, c. 22; Ab. 1995, c. 63 430, 1994, c. 22; 1997, c. 85 430.1, 1997, c. 85 430.2, 1997, c. 85 430.3, 1997, c. 85 431, 1997, c. 85 431.1, 1997, c. 85; 2003, c. 2 432, 1994, c. 22 433, Ab. 1994, c. 22 433.1, 1997, c. 85; 2001, c. 53 433.2, 1997, c. 85; 2001, c. 53 433.3, 1997, c. 85 433.4, 1997, c. 85 433.5, 1997, c. 85 433.6, 1997, c. 85 433.7, 1997, c. 85; 2001, c. 53 433.8, 1997, c. 85; 2001, c. 51 433.9, 1997, c. 85; 2004, c. 8 433.10, 1997, c. 85 433.11, 1997, c. 85 433.12, 1997, c. 85 433.13, 1997, c. 85 433.14, 1997, c. 85 433.15, 2001, c. 53 434, 1994, c. 22; 1997, c. 85; 2001, c. 53 435, 1995, c. 1 435.1, 1995, c. 1 435.2, 1995, c. 1; 2001, c. 51 435.3, 1995, c. 1 436.1, 1997, c. 85 437, 1994, c. 22; 1997, c. 31 438, 1994, c. 22; 1997, c. 85 438.1, 2001, c. 51 439, 1993, c. 19; 1994, c. 22; Ab. 1995, c. 63 440, Ab. 1994, c. 22 441, 1997, c. 85 442, 1997, c. 85 443, 1994, c. 22 444, 1993, c. 19; 1995, c. 1; 1997, c. 85; 2001, c. 53 445, 1997, c. 85; Ab. 2001, c. 53 </p>

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p>446, 1993, c. 19; 1995, c. 1; 1997, c. 85; 2001, c. 53 446.1, 1997, c. 85; 2001, c. 53 447, 1997, c. 85; 2004, c. 21 447.1, 2001, c. 51 449, 1994, c. 22; 2001, c. 51; 2001, c. 53 450.1, 2001, c. 53 451, 1994, c. 22; 1995, c. 63 452, 1994, c. 22 453, 1993, c. 19; 1994, c. 22; 1995, c. 1; 1997, c. 85 453.1, 1993, c. 19; Ab. 1995, c. 1 454, 1994, c. 22 454.1, 1994, c. 22; 1997, c. 85 454.2, 1994, c. 22; 1997, c. 85 454.3, 1994, c. 22 455, 1994, c. 22; 1997, c. 85; 2001, c. 51; 2001, c. 53 455.1, 1994, c. 22 456, 1994, c. 22; 1995, c. 63; 1997, c. 85 457.1, 1995, c. 63; 1997, c. 85; 2001, c. 53 457.1.1, 2001, c. 53 457.1.2, 2001, c. 53 457.1.3, 2004, c. 21 457.1.4, 2004, c. 21 457.1.5, 2004, c. 21 457.1.6, 2004, c. 21 457.2, 1997, c. 85; 2004, c. 21 457.3, 2001, c. 53 457.4, 2003, c. 2 457.5, 2003, c. 2 457.6, 2003, c. 2 457.7, 2003, c. 2 458, Ab. 1993, c. 19 458.0.1, 1995, c. 63 458.0.2, 1995, c. 63 458.0.3, 1995, c. 63 458.0.4, 1995, c. 63 458.0.5, 1995, c. 63 458.1, 1994, c. 22; 1995, c. 63 458.1.1, 1995, c. 63 458.1.2, 1995, c. 63 458.2, 1994, c. 22; 1995, c. 63 458.2.1, 1995, c. 63 458.3, 1994, c. 22; Ab. 1995, c. 63 458.4, 1994, c. 22; 1995, c. 63; 1997, c. 3 458.5, 1994, c. 22 458.6, 1994, c. 22; 1995, c. 63 458.7, 1995, c. 63; 2002, c. 9 459, 1993, c. 19; 1994, c. 22; 1995, c. 63; 1997, c. 85 459.0.1, 1995, c. 63; 1997, c. 85; 2002, c. 9 459.1, 1994, c. 22; Ab. 1995, c. 63 459.2, 1994, c. 22; 1995, c. 63 459.2.1, 1995, c. 63 459.3, 1994, c. 22; 1995, c. 63 459.4, 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 85 459.5, 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 85 460, 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 85 460.1, 1993, c. 19; Ab. 1994, c. 22 461, 1993, c. 19; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 85 461.1, 1995, c. 63 462, 1993, c. 19; 1994, c. 22; 1995, c. 63 462.1, 1994, c. 22; 1995, c. 63; 2001, c. 53 462.1.1, 1995, c. 63</p>

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c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p> 462.2, 1994, c. 22; Ab. 1995, c. 63 462.3, 1994, c. 22; 1995, c. 63 463, 1993, c. 19; Ab. 1994, c. 22 464, 1993, c. 19; 1994, c. 22; Ab. 1995, c. 63 465, 1993, c. 19; 1994, c. 22; Ab. 1995, c. 63 466, 1994, c. 22 467, 1994, c. 22 468, 1994, c. 22; 1995, c. 63; 1997, c. 31 470, 1994, c. 22 472, 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 85 473, 1993, c. 19; 1995, c. 63 473.1, 1993, c. 19; 1995, c. 1; 1995, c. 63; 2001, c. 51 473.1.1, 2001, c. 51; 2004, c. 21 473.2, 1995, c. 1; 1995, c. 63 473.3, 1995, c. 1 473.4, 1995, c. 1 473.5, 1995, c. 1 473.6, 1995, c. 1 473.7, 1995, c. 1 473.8, 1995, c. 1 473.9, 1995, c. 1 475, 2000, c. 25 477.1, 1995, c. 63; 1997, c. 85 483, 1997, c. 3; 2004, c. 4 485, 1995, c. 63 485.1, 1995, c. 1 485.2, 1995, c. 1; 1997, c. 3 485.3, 2002, c. 46 486, 1999, c. 83 487, 1995, c. 1 488, 1995, c. 1 489, 1995, c. 1; 1995, c. 63 489.1, 1995, c. 63; 1997, c. 85 490, 1995, c. 63; 1997, c. 14; 1997, c. 85 492, 1995, c. 63; 2002, c. 46 493, 1995, c. 63; 1997, c. 3 494, 1999, c. 83 496, 1992, c. 17; 1997, c. 14; 1997, c. 43 497, 1995, c. 63 498, 1999, c. 83 499.1, 1999, c. 83 499.2, 1999, c. 83 499.3, 1999, c. 83 500, 1995, c. 63 503, 1995, c. 1 504, 1995, c. 63 505.1, 2001, c. 51 505.2, 2001, c. 51 505.3, 2001, c. 51 506.1, 1997, c. 3 517, 1997, c. 14 517.1, 1997, c. 14 519, 1992, c. 57; 2002, c. 45; 2004, c. 37 520, 1992, c. 57; 1993, c. 64; 1997, c. 3 526, 1995, c. 63 526.1, 1995, c. 63 526.2, 1995, c. 63 527, 1994, c. 22; 1995, c. 63 528, 1995, c. 63 528.1, 1995, c. 63 529, 2004, c. 21 </p>

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c. T-0.1	Act respecting the Québec sales tax – <i>Cont'd</i>
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	541.3 , 1995, c. 63
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	541.5 , 1995, c. 63
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	541.8 , 1995, c. 63
	541.9 , 1995, c. 63
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	541.26 , 1997, c. 14; 2004, c. 21
	541.27 , 1997, c. 14; 2004, c. 21
	541.28 , 1997, c. 14
	541.29 , 1997, c. 14
	541.30 , 1997, c. 14
	541.31 , 1997, c. 14
	541.32 , 1997, c. 14; 2004, c. 21
	541.33 , 1997, c. 14
	541.34 , 1997, c. 85; Ab. 2004, c. 21
	541.35 , 1997, c. 85; 1999, c. 83; Ab. 2004, c. 21
	541.36 , 1997, c. 85; 2001, c. 51; Ab. 2004, c. 21
	541.37 , 1997, c. 85; Ab. 2004, c. 21
	541.38 , 1997, c. 85; 2002, c. 46; Ab. 2004, c. 21
	541.39 , 1997, c. 85; Ab. 2004, c. 21
	541.40 , 1997, c. 85; Ab. 2004, c. 21
	541.41 , 1997, c. 85; Ab. 2004, c. 21
	541.42 , 1997, c. 85; Ab. 2004, c. 21
	541.43 , 1997, c. 85; Ab. 2004, c. 21
	541.44 , 1997, c. 85; Ab. 2004, c. 21
	541.45 , 1999, c. 53
	541.46 , 1999, c. 53
	541.47 , 1999, c. 53
	541.48 , 2000, c. 39
	541.49 , 2000, c. 39
	541.50 , 2000, c. 39
	541.51 , 2000, c. 39
	541.52 , 2000, c. 39
	541.53 , 2000, c. 39; 2001, c. 51
	541.54 , 2000, c. 39
	541.55 , 2000, c. 39
	541.56 , 2000, c. 39; 2002, c. 46
	541.57 , 2000, c. 39

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Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax – <i>Cont'd</i></p> <p> 541.58, 2000, c. 39 541.59, 2000, c. 39 541.60, 2000, c. 39 541.61, 2000, c. 39 541.62, 2000, c. 39 541.63, 2000, c. 39 541.64, 2000, c. 39 541.65, 2000, c. 39 541.66, 2000, c. 39 541.67, 2000, c. 39 541.68, 2000, c. 39 541.69, 2000, c. 39 561, Ab. 1992, c. 1 571, Ab. 1992, c. 1 592, Ab. 1992, c. 1 620, 1994, c. 22 621, 1994, c. 22; 1997, c. 3 622, 1994, c. 22; 1997, c. 3 622.1, 1997, c. 85 622.2, 1997, c. 85 628, 1993, c. 19 631, 1995, c. 1; 1995, c. 63 635.1, 1995, c. 1 635.2, 1995, c. 1 635.3, 1995, c. 1 635.4, 1995, c. 1 635.5, 1995, c. 1 635.6, 1995, c. 63 635.7, 1995, c. 63 635.8, 1997, c. 85 635.9, 1997, c. 85 639, 1994, c. 22 640, 1993, c. 19; 1994, c. 22; 1995, c. 63 643.1, 1994, c. 22 643.2, 1994, c. 22 643.3, 1994, c. 22 659, 1993, c. 19 663, 1994, c. 22; 1995, c. 1 664, 1993, c. 19; 1994, c. 22 665, 1993, c. 19; 1994, c. 22 666, 1993, c. 19; 1994, c. 22 667, 1994, c. 22 668, 1994, c. 22 669, 1994, c. 22 669.1, 1994, c. 22 670, 1994, c. 22 673, 1993, c. 19 674.1, 1993, c. 19 674.2, 1993, c. 19 674.3, 1993, c. 19 674.4, 1993, c. 19 674.4.1, 1995, c. 1 674.4.2, 1995, c. 1 674.5, 1994, c. 22 674.6, 1994, c. 22; 1997, c. 3 677, 1993, c. 19; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1997, c. 3; 1997, c. 14; 1997, c. 85; 2000, c. 39; 2001, c. 51; 2001, c. 53; 2002, c. 9; 2002, c. 58; 2003, c. 2; 2003, c. 9; 2004, c. 8 678, 2004, c. 21 679, Ab. 1993, c. 79 680, Ab. 1993, c. 79 </p>

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Reference	Title Amendments
c. T-0.1	Act respecting the Québec sales tax – <i>Cont’d</i> 681 , 2000, c. 39 685 , 1994, c. 22; 1997, c. 85
c. T-1	Fuel Tax Act 1 , 1978, c. 28; 1979, c. 76; 1980, c. 14; 1983, c. 49; 1988, c. 4; 1991, c. 15; 1995, c. 65; 1997, c. 85; 1999, c. 65; 2000, c. 39; 2001, c. 52 1.1 , 1979, c. 20; 1998, c. 16 2 , 1978, c. 28; 1979, c. 78; 1980, c. 14; 1982, c. 4; 1983, c. 44; 1986, c. 72; 1987, c. 21; 1988, c. 4; 1990, c. 60; 1991, c. 67; 1993, c. 19; 1994, c. 22; 1995, c. 1; 1995, c. 63; 1995, c. 65; 1997, c. 85; 2001, c. 23 2.1 , 1995, c. 63 3 , 1980, c. 14; 1997, c. 14 4 , 1980, c. 14; 1983, c. 44; Ab. 1987, c. 21 5 , 1978, c. 27; 1979, c. 76; 1980, c. 14; 1983, c. 44; Ab. 1987, c. 21 6 , 1978, c. 28; 1980, c. 14; 1983, c. 44; Ab. 1987, c. 21 7 , 1978, c. 28; 1980, c. 14; Ab. 1987, c. 21 8 , 1980, c. 14; Ab. 1987, c. 21 9 , 1979, c. 76; 1980, c. 14; 1983, c. 44; 1984, c. 35; 1988, c. 4; 1997, c. 85 10 , 1978, c. 27; 1980, c. 14; 1982, c. 56; 1995, c. 63; 1997, c. 14 10.1 , 1984, c. 35; 1987, c. 21; 1991, c. 15; 1995, c. 65 10.2 , 1987, c. 21; 1991, c. 15; 1997, c. 64; 1999, c. 65; 2004, c. 4 10.3 , 1995, c. 63; 1995, c. 65 10.4 , 1995, c. 65 10.5 , 1995, c. 65 10.6 , 1999, c. 83 10.7 , 2000, c. 39; 2002, c. 9 10.8 , 2001, c. 51 10.9 , 2001, c. 51 10.10 , 2001, c. 51 11 , 1978, c. 28; 1980, c. 14; 1982, c. 56 12 , 1980, c. 14; 1991, c. 15; 1995, c. 65; 1999, c. 83; 2002, c. 46 13 , 1986, c. 18; 1991, c. 15; 1991, c. 67; 1995, c. 63; 1995, c. 65 14 , 1991, c. 15; 1991, c. 67; 1995, c. 63 14.1 , 1990, c. 60 15 , 1991, c. 15; 1991, c. 67; 1995, c. 63; 1995, c. 65 15.1 , 1995, c. 65 15.2 , 1995, c. 65 16 , 1978, c. 28; 1980, c. 14; 1991, c. 15; 1993, c. 64; 1997, c. 14 17 , 1980, c. 14; 1986, c. 18; 1991, c. 15; 1995, c. 63; 1995, c. 65 17.1 , 1995, c. 65 17.2 , 1995, c. 65 18 , 1980, c. 14; 2004, c. 9 19 , 1980, c. 14 19.1 , 1979, c. 76; 1980, c. 14 21.1 , 1979, c. 76 22 , 1980, c. 14 23 , 1986, c. 18; 1991, c. 15; 1997, c. 14; 1999, c. 65 23.1 , 1991, c. 15; 1997, c. 14 24 , 1991, c. 15; 1993, c. 79; 1997, c. 3; Ab. 1999, c. 65 25 , 1991, c. 15; 1997, c. 14; 1999, c. 65 25.1 , 1999, c. 65 26 , 1991, c. 15; 1999, c. 65; 2001, c. 51; 2004, c. 4 27 , 1990, c. 4; 1991, c. 15; 2000, c. 39 27.1 , 1991, c. 15; 1993, c. 79; 1997, c. 3; 1999, c. 65 27.2 , 1991, c. 15; 2000, c. 39 27.3 , 1991, c. 15; 1993, c. 79 27.4 , 1991, c. 15 27.5 , 1991, c. 15 27.6 , 1991, c. 15; 1997, c. 3; 1999, c. 65 27.7 , 1999, c. 65

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Reference	Title Amendments
c. T-1	<p>Fuel Tax Act – <i>Cont'd</i></p> <p>28, 1986, c. 18; 1991, c. 15; 1999, c. 65 28.1, 1986, c. 18; Ab. 1991, c. 15 29, 1991, c. 15 29.1, 1999, c. 65 30, 1991, c. 15; Ab. 1993, c. 79 31, 1990, c. 4; 1991, c. 15; Ab. 1993, c. 79 31.1, 1991, c. 15; Ab. 1993, c. 79 31.2, 1991, c. 15; Ab. 1993, c. 79 31.3, 1991, c. 15 31.4, 1991, c. 15; Ab. 1993, c. 79 31.5, 1991, c. 15; Ab. 1993, c. 79 32, 1991, c. 15; 1997, c. 14; 1999, c. 65 32.1, 1991, c. 15; 1995, c. 63 34, 1978, c. 28; 1991, c. 67 35, 1991, c. 15 36, 1991, c. 15 37, 1978, c. 28 38, 1991, c. 15 39, 1984, c. 35; 1986, c. 18; 1990, c. 4; 1991, c. 15; 1993, c. 79; 1996, c. 31 40, 1986, c. 18; 1990, c. 4; 1991, c. 15; 1993, c. 79; 1996, c. 31; 1999, c. 65 40.1, 1986, c. 18; 1988, c. 21; 1991, c. 15; 1993, c. 79; 1996, c. 31 40.2, 1991, c. 15; 1996, c. 31 40.3, 1991, c. 15; 1996, c. 31 40.4, 1991, c. 15; 1996, c. 31 40.5, 1991, c. 15; 1996, c. 31 40.6, 1991, c. 15; 1996, c. 31 40.7, 1991, c. 15 40.7.1, 1996, c. 31 40.8, 1991, c. 15; 1996, c. 31 41, 1991, c. 15; 1995, c. 63; 1995, c. 65; 1999, c. 65 42, 1979, c. 76; 1986, c. 18; 1991, c. 15; 1999, c. 65 42.1, 1991, c. 15; 1999, c. 65 43, 1986, c. 18; 1991, c. 15 43.1, 1979, c. 76; 1980, c. 14; 1990, c. 4; 1991, c. 15; 1999, c. 65 43.2, 1991, c. 15; 1995, c. 63; 1997, c. 14 44, 1980, c. 14; 1991, c. 15; 1995, c. 63 45.1, 1979, c. 76; 1986, c. 95; 1997, c. 3; Ab. 1999, c. 65 45.2, 1979, c. 76; 1980, c. 14; 1986, c. 95 45.3, 1979, c. 76 45.4, 1979, c. 76; 1991, c. 15 45.5, 1979, c. 76 45.6, 1979, c. 76 46, Ab. 1983, c. 49 47, Ab. 1983, c. 49 48, 1986, c. 18; 1991, c. 15; 1996, c. 31 48.1, 1991, c. 15; Ab. 1996, c. 31 49, Ab. 1982, c. 38 50, 1986, c. 18; 1990, c. 4; 1991, c. 15; 1996, c. 31; 1997, c. 3 50.0.1, 1995, c. 63 50.0.2, 1995, c. 63 50.0.3, 1995, c. 63 50.0.4, 1995, c. 63 50.0.5, 1995, c. 63 50.0.6, 1995, c. 63 50.0.7, 1995, c. 63 50.0.8, 1995, c. 63 50.0.9, 1995, c. 63 50.0.10, 1995, c. 63 50.0.11, 1995, c. 63; 1997, c. 14 50.0.12, 1995, c. 63; 2001, c. 52 50.0.13, 1999, c. 53</p>

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Reference	Title Amendments
c. T-1	<p>Fuel Tax Act – <i>Cont'd</i></p> <p>50.0.14, 1999, c. 53 50.0.15, 1999, c. 53 50.1, 1986, c. 18; Ab. 1991, c. 15 51, 1986, c. 18; 1999, c. 65; 2001, c. 52 51.1, 1986, c. 18; 1991, c. 15; 1995, c. 63; 1995, c. 65; 1997, c. 85; 1999, c. 83 51.2, 1986, c. 18; 1991, c. 15; 1991, c. 67; 1995, c. 63; 1995, c. 65; 1999, c. 83 51.3, 1986, c. 18; 1991, c. 15; 1998, c. 16 52.1, 1991, c. 15; 2001, c. 51; Ab. 2004, c. 9 53, 1979, c. 76; 1995, c. 63 54, 1991, c. 15; 1997, c. 3 55, 1991, c. 15; 1997, c. 3 55.1, 1978, c. 28; 1980, c. 14; 1982, c. 59 55.2, 1995, c. 65 56, 1979, c. 78; 1986, c. 72; 1987, c. 21; 1991, c. 67; 1993, c. 19; 1995, c. 63; 1995, c. 65; 1997, c. 14; 1997, c. 85; 1999, c. 83; 2000, c. 39; 2001, c. 51; 2001, c. 52</p>
c. T-2	<p>Broadcast Advertising Tax Act</p> <p>1, 1990, c. 60 2, 1990, c. 60 4, 1990, c. 60 7, 1990, c. 4 8, 1990, c. 4 8.1, 1990, c. 60 10, Ab. 1983, c. 49 11, Ab. 1983, c. 49 14, 1979, c. 20 16, 1991, c. 67</p>
c. T-3	<p>Meals and Hotels Tax Act</p> <p>1, 1978, c. 33; 1982, c. 38 1.1, 1979, c. 20 2, 1978, c. 33; 1982, c. 38; 1989, c. 5 3, 1978, c. 33; 1981, c. 24 5, 1982, c. 38; 1983, c. 43; 1987, c. 12; 1990, c. 4 7, Ab. 1983, c. 49 8, Ab. 1983, c. 49 9, Ab. 1982, c. 38 10, 1978, c. 32; 1979, c. 72; Ab. 1979, c. 72 11, 1978, c. 32; 1979, c. 72; Ab. 1979, c. 72 12, 1978, c. 33; 1979, c. 78 Ab., 1990, c. 60</p>
c. T-4	<p>Telecommunications Tax Act</p> <p>1, 1984, c. 35 2, 1981, c. 24; 1990, c. 4 3, 1979, c. 20 3.1, 1979, c. 20 4, 1982, c. 56; 1983, c. 44; 1988, c. 4; 1990, c. 60 4.1, 1990, c. 7 5, 1990, c. 60; 1994, c. 22 6, Ab. 1978, c. 25 8, 1981, c. 24 8.1, 1990, c. 60 10, Ab. 1983, c. 49 11, Ab. 1983, c. 49 12, 1979, c. 78 14, 1991, c. 67</p>

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Reference	Title Amendments
c. T-5	<p>Radiology Technologists Act</p> <p>Title, 1994, c. 40 1, 1994, c. 40 2, 1994, c. 40 4, 1994, c. 40 6, Ab. 1994, c. 40 7, 1994, c. 40; 2002, c. 33 8, 1994, c. 40; Ab. 2002, c. 33 9, Ab. 1994, c. 40 10, Ab. 1994, c. 40 11, 1994, c. 40 12, 1994, c. 40; 2002, c. 33</p>
c. T-6	<p>Official Time Act</p> <p>2, 1986, c. 107 3, 1999, c. 40</p>
c. T-7	<p>Act respecting lands of religious congregations</p> <p>4, 1999, c. 40 5, 1999, c. 40 9, 1996, c. 2 11, 1999, c. 40 12, 1999, c. 40 14, 1999, c. 40 15, 1996, c. 2; 1999, c. 40; 2000, c. 42 16, 1999, c. 40 17, 1999, c. 40</p>
c. T-7.1	<p>Act respecting agricultural lands in the domain of the State</p> <p>Title, 1987, c. 84; 1999, c. 40 1, 1987, c. 23; 1987, c. 84; 1999, c. 40 2, 1987, c. 84; 1999, c. 40 3, 1987, c. 84; 1999, c. 40 3.1, 1987, c. 84 4, 1987, c. 84 5, 1987, c. 68 7, 1987, c. 84 9, 1987, c. 84 9.1, 1987, c. 84 12.1, 1987, c. 84 13, 1987, c. 23; 1999, c. 40 14, 1987, c. 84 15, 1987, c. 84 16, 1987, c. 84 17, Ab. 1987, c. 84 19, 1999, c. 40 20, 1986, c. 95 21, 1987, c. 84; 1999, c. 40 25, 1987, c. 84 26, 1987, c. 84; 1999, c. 40; 2000, c. 42 27, 1999, c. 40; 2000, c. 42 28, 1987, c. 84; 1999, c. 40 29, Ab. 1987, c. 84 30, Ab. 1987, c. 84 30.1, 1987, c. 84; 1999, c. 40 30.2, 1987, c. 84 31, Ab. 1987, c. 84 32, Ab. 1987, c. 84 33, Ab. 1987, c. 84</p>

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Reference	Title Amendments
c. T-7.1	<p>Act respecting agricultural lands in the domain of the State – <i>Cont'd</i></p> <p>34, Ab. 1987, c. 84 35, 1987, c. 84 37, 1987, c. 84 40, 1996, c. 2 41, Ab. 1987, c. 84 42, Ab. 1987, c. 84 43, Ab. 1987, c. 84 43.1, 1987, c. 84; 1999, c. 40; 2000, c. 42 43.2, 1987, c. 84; 1999, c. 40 43.3, 1987, c. 84; 1999, c. 40 43.4, 1987, c. 84 43.5, 1987, c. 84; 1996, c. 2 43.6, 1987, c. 84 43.7, 1987, c. 84 43.8, 1987, c. 84; 1999, c. 40; 2000, c. 42 43.9, 1987, c. 84; 1999, c. 40 44, 1987, c. 84 44.1, 1987, c. 84 44.2, 1987, c. 84 44.3, 1987, c. 84 44.4, 1999, c. 40 44.5, 1987, c. 84 45, 1987, c. 23; 1999, c. 40 45.1, 1987, c. 84 46, 1987, c. 84 47, 1987, c. 68; 1987, c. 84 51, 1990, c. 4; 1991, c. 33; 1999, c. 40 52, 1990, c. 4; Ab. 1992, c. 61 55, 1987, c. 84; 1994, c. 13 55.1, 1987, c. 84 55.2, 1987, c. 84 56.1, 1987, c. 64; 1994, c. 13; 2003, c. 8 56.2, 1987, c. 84</p>
c. T-8	<p>Colonization Land Sales Act</p> <p>Rp., 1982, c. 13</p>
c. T-8.1	<p>Act respecting the lands in the domain of the State</p> <p>Title, 1999, c. 40 1, 1999, c. 40 2, 1995, c. 20; 1999, c. 40 3, 1994, c. 13; 1995, c. 20; 2003, c. 8 4, 1999, c. 40 5, 1999, c. 40 6, 1995, c. 20 7, 1991, c. 52; 1995, c. 20 8, 1991, c. 52; 1995, c. 20 9, 1991, c. 52; 1995, c. 20 12, 1995, c. 20 13.1, 1991, c. 52 13.2, 1995, c. 20; 1999, c. 40 13.3, 1995, c. 20; 1999, c. 40 13.4, 1995, c. 20 13.5, 1995, c. 20 13.6, 1995, c. 20; 1999, c. 40 13.7, 1995, c. 20 15, 1999, c. 40 17.1, 1995, c. 20 18, 1995, c. 20; 1999, c. 40</p>

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Reference	Title Amendments
c. T-8.1	<p>Act respecting the lands in the domain of the State – <i>Cont'd</i></p> <p>19, 1995, c. 20; 1999, c. 40; 2000, c. 42 20, 1992, c. 57; 1995, c. 20; 1999, c. 40 21, 1999, c. 40 23, 1990, c. 85; 1999, c. 40; 1999, c. 43; 2000, c. 56; 2002, c. 68; 2003, c. 19 24, 1995, c. 20; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 25, 1990, c. 85; 1996, c. 2; 1999, c. 43; 2000, c. 56; 2003, c. 19 26, 1987, c. 76; 1995, c. 20 28, Ab. 1995, c. 20 29, Ab. 1995, c. 20 31, Ab. 1995, c. 20 32, 1995, c. 20; 2000, c. 42 34, 1995, c. 20; 1999, c. 40 35, 1998, c. 24 35.1, 1987, c. 76; 1995, c. 20 37, 1995, c. 20 38, 1991, c. 52 39, 1991, c. 52 40, 1991, c. 52 40.1, 1995, c. 20 40.2, 1995, c. 20 43, 1987, c. 76 43.1, 1987, c. 76 44, 1991, c. 52; 1995, c. 20 45, 1987, c. 76 45.1, 1987, c. 76; 1991, c. 52; 1995, c. 20; 1999, c. 40 45.1.1, 1991, c. 52 45.2, 1987, c. 76; 1991, c. 52; 1995, c. 20; 1999, c. 40 45.2.1, 1991, c. 52; 1999, c. 40 45.2.2, 1991, c. 52; 1995, c. 20 45.3, 1987, c. 76; 1991, c. 52; 1995, c. 20 45.4, 1987, c. 76; 1991, c. 52 45.5, 1987, c. 76; 1991, c. 52; 1997, c. 43; 1999, c. 40; 2000, c. 42 45.6, 1987, c. 76; Ab. 1991, c. 52 46.1, 1995, c. 20; 1999, c. 40 47, 1995, c. 20; 1999, c. 40 48, 1998, c. 24 49, 1999, c. 40 50, 1987, c. 76; 1995, c. 20 52, 1999, c. 40 53, 1999, c. 40 55, 1988, c. 73 57, 1999, c. 40 58.1, 2004, c. 20 60, 1995, c. 20 61, 1995, c. 20; 1999, c. 40 62, 1995, c. 20 62.1, 1995, c. 20 63, 1999, c. 40 64, 1995, c. 20 66, 1987, c. 76; 1997, c. 43 67, 1990, c. 4 68, 1990, c. 4; 1995, c. 20 69, 1990, c. 4 70, Ab. 1990, c. 4 71, 1987, c. 76; 1991, c. 52 72, 1987, c. 76; 1999, c. 40; 2000, c. 42 72.1, 1995, c. 20 77, 1999, c. 40; 2002, c. 68 98, 1994, c. 13; 2003, c. 8 Sched. I, 1987, c. 76; 1991, c. 52 Sched. II, 1987, c. 76; 1991, c. 52; 1996, c. 2</p>

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Reference	Title Amendments
c. T-9	<p>Lands and Forests Act</p> <p>1, 1979, c. 81; Rp. 1987, c. 23 2, Rp. 1987, c. 23 3, 1979, c. 81; Rp. 1987, c. 23 4, Rp. 1986, c. 108 5, 1979, c. 81; Rp. 1986, c. 108 6, 1979, c. 81; Rp. 1986, c. 108 7, 1979, c. 81; Rp. 1987, c. 23 8, 1979, c. 81; Rp. 1987, c. 23 9, Rp. 1987, c. 23 10, Rp. 1987, c. 23 11, 1979, c. 81; Rp. 1987, c. 23 12, Rp. 1987, c. 23 13, 1979, c. 81; Rp. 1987, c. 23 14, Rp. 1987, c. 23 15, Rp. 1987, c. 23 16, Rp. 1987, c. 23 17, 1979, c. 81; Rp. 1987, c. 23 18, Rp. 1987, c. 23 19, Rp. 1987, c. 23 20, Rp. 1987, c. 23 21, 1979, c. 81; Rp. 1987, c. 23 22, Rp. 1987, c. 23 23, 1982, c. 13; Rp. 1987, c. 23 24, 1979, c. 77; 1979, c. 81; 1982, c. 13; Rp. 1987, c. 23 24.1, 1982, c. 13; Rp. 1987, c. 23 25, 1979, c. 77; 1982, c. 13; Rp. 1987, c. 23 26, Rp. 1987, c. 23 27, Rp. 1987, c. 23 28, Rp. 1987, c. 23 29, Rp. 1987, c. 23 30, 1979, c. 81; Rp. 1987, c. 23 31, Rp. 1987, c. 23 32, Rp. 1987, c. 23 33, Rp. 1987, c. 23 34, 1979, c. 81; Rp. 1987, c. 23 35, Rp. 1987, c. 23 36, 1979, c. 81; Rp. 1987, c. 23 37, Rp. 1987, c. 23 38, Rp. 1987, c. 23 39, 1979, c. 81; Rp. 1987, c. 23 40, Rp. 1987, c. 23 41, Rp. 1987, c. 23 42, Rp. 1987, c. 23 43, 1979, c. 81; Rp. 1987, c. 23 44, 1979, c. 81; Rp. 1987, c. 23 45, Rp. 1987, c. 23 46, Rp. 1987, c. 23 47, Rp. 1987, c. 23 48, Rp. 1987, c. 23 49, Rp. 1987, c. 23 50, Rp. 1987, c. 23 51, Rp. 1987, c. 23 52, Rp. 1987, c. 23 53, Rp. 1987, c. 23 54, 1979, c. 81; Rp. 1987, c. 23 55, Ab. 1982, c. 13 56, Rp. 1987, c. 23 57, Rp. 1987, c. 23 58, 1979, c. 81; Rp. 1987, c. 23 59, Rp. 1987, c. 23 60, Rp. 1987, c. 23</p>

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Reference	Title Amendments
c. T-9	<p>Lands and Forests Act – <i>Cont'd</i></p> <p>61, Rp. 1987, c. 23 62, Rp. 1987, c. 23 63, 1979, c. 81; Rp. 1987, c. 23 64, Rp. 1987, c. 23 65, 1979, c. 81; Rp. 1987, c. 23 66, 1979, c. 81; Rp. 1986, c. 108 67, 1979, c. 81; Rp. 1986, c. 108 68, Rp. 1986, c. 108 69, Rp. 1986, c. 108 70, Rp. 1986, c. 108 71, 1979, c. 81; Rp. 1986, c. 108 72, Rp. 1986, c. 108 73, Rp. 1986, c. 108 74, 1979, c. 77; Rp. 1986, c. 108 75, Rp. 1986, c. 108 76, Rp. 1986, c. 108 77, Rp. 1986, c. 108 78, Rp. 1986, c. 108 79, Rp. 1986, c. 108 80, Rp. 1986, c. 108 81, Rp. 1986, c. 108 82, 1979, c. 81; Rp. 1986, c. 108 83, 1979, c. 81; Rp. 1986, c. 108 84, 1979, c. 77; Rp. 1986, c. 108 85, Rp. 1986, c. 108 86, Rp. 1986, c. 108 87, Rp. 1986, c. 108 88, Rp. 1986, c. 108 89, Rp. 1986, c. 108 90, 1979, c. 81; Rp. 1986, c. 108 91, 1979, c. 81; Rp. 1986, c. 108 92, 1979, c. 81; Rp. 1986, c. 108 93, 1979, c. 81; Rp. 1986, c. 108 94, Rp. 1986, c. 108 95, Rp. 1986, c. 108 96, Rp. 1986, c. 108 97, Rp. 1986, c. 108 98, 1979, c. 81; Rp. 1986, c. 108 99, Rp. 1986, c. 108 100, Rp. 1986, c. 108 101, Rp. 1986, c. 108 102, Rp. 1986, c. 108 103, Rp. 1986, c. 108 104, Rp. 1986, c. 108 105, Rp. 1986, c. 108 106, Rp. 1986, c. 108 107, Rp. 1986, c. 108 108, Rp. 1986, c. 108 109, Rp. 1986, c. 108 110, Rp. 1986, c. 108 111, Rp. 1986, c. 108 112, Rp. 1986, c. 108 113, Rp. 1986, c. 108 114, 1979, c. 81; Rp. 1986, c. 108 115, Rp. 1986, c. 108 116, Rp. 1986, c. 108 117, 1979, c. 81; Rp. 1986, c. 108 118, Rp. 1986, c. 108 119, Rp. 1986, c. 108 120, Rp. 1986, c. 108 121, Rp. 1986, c. 108</p>

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Reference	Title Amendments
c. T-9	<p>Lands and Forests Act – <i>Cont'd</i></p> <p>122, Rp. 1986, c. 108 123, Rp. 1986, c. 108 124, Rp. 1986, c. 108 125, Rp. 1986, c. 108 126, Rp. 1986, c. 108 127, Rp. 1986, c. 108 128, Rp. 1986, c. 108 129, 1979, c. 81; Rp. 1986, c. 108 130, Rp. 1986, c. 108 131, Rp. 1986, c. 108 132, Rp. 1986, c. 108 133, Rp. 1986, c. 108 134, Rp. 1986, c. 108 135, Rp. 1986, c. 108 136, 1979, c. 81; Rp. 1986, c. 108 137, 1979, c. 81; Rp. 1986, c. 108 138, Rp. 1986, c. 108 139, 1979, c. 81; Rp. 1986, c. 108 140, Rp. 1986, c. 108 141, Rp. 1986, c. 108 142, Rp. 1986, c. 108 143, 1979, c. 81; Rp. 1986, c. 108 144, 1979, c. 81; Rp. 1986, c. 108 145, Rp. 1986, c. 108 146, Rp. 1986, c. 108 147, Rp. 1986, c. 108 148, Rp. 1986, c. 108 149, Rp. 1986, c. 108 150, Rp. 1986, c. 108 151, Rp. 1986, c. 108 152, Rp. 1986, c. 108 153, Rp. 1986, c. 108 154, 1979, c. 81; Rp. 1986, c. 108 155, Rp. 1986, c. 108 156, Rp. 1986, c. 108 157, 1979, c. 2; Rp. 1986, c. 108 158, Rp. 1986, c. 108 159, Rp. 1986, c. 108 160, Rp. 1986, c. 108 161, 1985, c. 27; Rp. 1986, c. 108 162, Rp. 1986, c. 108 163, Rp. 1986, c. 108 164, 1979, c. 81; Rp. 1986, c. 108 165, Rp. 1986, c. 108 166, Rp. 1986, c. 108 167, Rp. 1986, c. 108 168, Rp. 1986, c. 108 Form 1, Rp. 1986, c. 108 Form 2, 1979, c. 81; Rp. 1986, c. 108 Form 3, 1979, c. 81; Rp. 1986, c. 108</p>
c. T-10	<p>Stamp Act</p> <p>5, 1983, c. 41; 1988, c. 21 9, 1990, c. 4 28, 1982, c. 32; 1985, c. 22 35, 1990, c. 4 36, 1990, c. 4 37, 1990, c. 4 Ab., 1991, c. 20</p>

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Reference	Title Amendments
c. T-11	<p>Act respecting land titles in certain electoral districts</p> <p>1, 1994, c. 13; 1996, c. 2; 2003, c. 8 2, 1985, c. 22; 1988, c. 22; 1992, c. 29; 1993, c. 52; 1994, c. 13; 2003, c. 8 2.1, 1985, c. 22; Ab. 1988, c. 22 3, 1985, c. 22; 1988, c. 22; 1996, c. 2 4, 1985, c. 22; 1988, c. 22; 1993, c. 52; 1999, c. 40 4.1, 1985, c. 22; 1992, c. 29; Ab. 1993, c. 52 5, Ab. 1988, c. 22 6, 1980, c. 11; 1985, c. 22; 1988, c. 22; 1992, c. 29; 1992, c. 57; 1993, c. 52 7, 1985, c. 22; 1988, c. 22; 1993, c. 52 8, 1988, c. 22; 1993, c. 52; 1999, c. 40; 2000, c. 42 8.1, 1985, c. 22; Ab. 1993, c. 52 8.2, 1985, c. 22</p>
c. T-11.001	<p>Act respecting the remuneration of elected municipal officers</p> <p>1, 1996, c. 2; 1996, c. 27 2, 1988, c. 85; 1996, c. 27; 2002, c. 37 2.1, 1996, c. 27 2.2, 1996, c. 27 2.3, 1996, c. 27 3, 1996, c. 27 5, 1996, c. 27; 1997, c. 93 6, 1996, c. 27 8, 1996, c. 27 9, 1996, c. 27 11, 1996, c. 2; 1996, c. 27; 2001, c. 25 12, 1997, c. 93; 2004, c. 20 13, 1997, c. 93; 2004, c. 20 14, 1996, c. 27 16, 1997, c. 93; 2001, c. 25; 2004, c. 20 18, 1996, c. 2; Ab. 1996, c. 27 19, 1996, c. 27 20, 1996, c. 27 22, 1996, c. 27; 1997, c. 93; 2001, c. 25; 2002, c. 37; 2004, c. 20 24, 1996, c. 27 25, 1996, c. 27 25.1, 2003, c. 19 28, 1996, c. 27 29, 1999, c. 40 30, 1996, c. 27 30.0.1, 1996, c. 27 30.0.2, 1996, c. 27; 1997, c. 93 30.0.3, 1996, c. 27; 1997, c. 93; 2001, c. 25; 2002, c. 37 30.0.4, 1998, c. 31; 1999, c. 59; 2001, c. 76 30.0.5, 1998, c. 31 30.1, 1991, c. 78; 1996, c. 27; 2001, c. 25; 2004, c. 20 31, 1991, c. 78; 1996, c. 27; 2001, c. 25 31.1, 1991, c. 78 31.2, 2001, c. 71 31.3, 2001, c. 71 31.4, 2001, c. 71 31.5, 2001, c. 71 31.6, 2004, c. 20 32, 1996, c. 27; 2001, c. 25; 2004, c. 20 32.1, 2004, c. 20 32.2, 2004, c. 20 61, 1999, c. 40 62, 1999, c. 40 63, Ab. 1988, c. 85 64, 1989, c. 56 67, 1999, c. 43; 2003, c. 19</p>

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Reference	Title Amendments
c. T-11.01	<p>Marine Products Processing Act</p> <p>3, 1992, c. 21; 1994, c. 23; 1997, c. 75; 1999, c. 40; 2000, c. 26; 2002, c. 24 11, 1999, c. 40 15, 1997, c. 43 19, 1997, c. 43 22, 1997, c. 43 23, Ab. 1997, c. 43 24, Ab. 1997, c. 43 25, Ab. 1997, c. 43 26, Ab. 1997, c. 43 27, Ab. 1997, c. 43 28, Ab. 1997, c. 43 29, Ab. 1997, c. 43 30, 1999, c. 40 38, 1992, c. 61 41, 1992, c. 61 42, 1997, c. 80 43, 1992, c. 61 44, 1992, c. 61 45, 1999, c. 40 47, 1990, c. 4; 1999, c. 40 50, 1990, c. 4; Ab. 1992, c. 61 51, 1990, c. 4</p>
c. T-11.1	<p>Act respecting transportation by taxi</p> <p>1, 1985, c. 35; 1990, c. 83; 1990, c. 85; 1996, c. 2 2, 1984, c. 39; 1988, c. 84; 1989, c. 17; 1993, c. 12; 1994, c. 15; 1996, c. 21 3, 1993, c. 12 4, 1987, c. 26 9, 1986, c. 63; 1995, c. 65 12, 1987, c. 26 14, 1986, c. 63; 1987, c. 26; 1995, c. 65 15, Ab. 1986, c. 63 17, 1986, c. 63 18, 1985, c. 35; 1986, c. 63; 1993, c. 12 18.1, 1993, c. 12; 1999, c. 40 20.1, 1993, c. 12 25, 1997, c. 43 26, 1990, c. 4; 1990, c. 82; 1993, c. 12 27, 1990, c. 82 28, 1985, c. 35; 1986, c. 63; 1990, c. 4; 1990, c. 82 30, 1990, c. 89 31, 1986, c. 63 32, 1997, c. 43 32.1, 1990, c. 82 32.2, 1993, c. 12 33, 1999, c. 40 33.1, 1986, c. 63; 1990, c. 82 33.2, 1993, c. 12 35, 1992, c. 57; 1999, c. 40 37, 1993, c. 12 38, 1984, c. 23; 1990, c. 82 38.1, 1984, c. 23; 1985, c. 35; Ab. 1990, c. 82 39, 1992, c. 57 39.0.1, 1997, c. 43 39.1, 1987, c. 26 39.2, 1987, c. 26 40, 1990, c. 82 41, 1987, c. 26 41.1, 1985, c. 35; 1987, c. 26 41.2, 1985, c. 35</p>

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Reference	Title Amendments
c. T-11.1	<p>Act respecting transportation by taxi – <i>Cont'd</i></p> <p>41.3, 1985, c. 35; 1990, c. 82 41.4, 1985, c. 35 41.4.01, 1993, c. 12 41.4.1, 1990, c. 82 41.4.2, 1990, c. 82 41.4.3, 1990, c. 82 41.5, 1985, c. 35; 1987, c. 26 41.6, 1985, c. 35; 1986, c. 63; 1987, c. 26 41.7, 1985, c. 35 41.8, 1985, c. 35 42, 1986, c. 63; 1998, c. 8 42.1, 1993, c. 12; 1998, c. 8 42.2, 1998, c. 8 44, 1987, c. 26; 1998, c. 8 45, Ab. 1998, c. 8 46, 1987, c. 26; 1998, c. 8 47, 1998, c. 8 48.0.1, 1987, c. 26; 1998, c. 8 48.1, 1986, c. 63; 1987, c. 26; 1990, c. 4 49, Ab. 2001, c. 15 50, Ab. 2001, c. 15 50.1, 1987, c. 26; 1993, c. 12; Ab. 2001, c. 15 51, Ab. 2001, c. 15 52, 1999, c. 40; Ab. 2001, c. 15 53, 1999, c. 40; Ab. 2001, c. 15 54, Ab. 2001, c. 15 55, Ab. 2001, c. 15 56, Ab. 2001, c. 15 57, Ab. 2001, c. 15 58, Ab. 2001, c. 15 59, 1999, c. 40; Ab. 2001, c. 15 59.1, 1990, c. 82 59.2, 1990, c. 82 59.3, 1990, c. 82 59.4, 1990, c. 82 59.5, 1990, c. 82 59.6, 1990, c. 82 60, 1984, c. 23; 1985, c. 35; 1986, c. 63; 1987, c. 26; 1990, c. 82; 1993, c. 12; 1998, c. 8 61, 1987, c. 26; 1990, c. 82; 1993, c. 12 62, 1985, c. 35; 1986, c. 63; 1987, c. 26; 1990, c. 82; 1993, c. 12; 1998, c. 8 62.1, 1986, c. 63; 1993, c. 12; 1999, c. 40 63, 1990, c. 85; 1996, c. 2 64, 1986, c. 63 66, 1996, c. 2; 1998, c. 31 67, 1996, c. 2 68, 1984, c. 23; 1986, c. 63; 1987, c. 26; 1990, c. 82; 1993, c. 12; 1996, c. 2; 1997, c. 43; 1998, c. 8 68.1, 1997, c. 43 68.2, 1997, c. 43 68.3, 1997, c. 43 69, Ab. 1987, c. 97 70, 1985, c. 35; 1986, c. 58; 1986, c. 63; 1987, c. 26; 1990, c. 4; 1990, c. 82; 1991, c. 33; 1993, c. 12; 1998, c. 8 70.0.1, 1993, c. 12 70.1, 1990, c. 82; 1993, c. 12 70.1.1, 1998, c. 8 70.2, 1993, c. 12 70.3, 1993, c. 12 70.4, 1993, c. 12 70.5, 1993, c. 12</p>

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Reference	Title Amendments
c. T-11.1	<p>Act respecting transportation by taxi – <i>Cont'd</i></p> <p>71, 1990, c. 82 72, 1990, c. 82; 1999, c. 40 73, 1990, c. 4; 1990, c. 82; 1992, c. 61 74, 1986, c. 63; 1987, c. 26; Ab. 1992, c. 61 75, 1987, c. 26; 1990, c. 82; Ab. 1992, c. 61 76, 1986, c. 63; 1987, c. 26; 1990, c. 82; Ab. 1992, c. 61 76.1, 1987, c. 26; Ab. 1992, c. 61 76.2, 1987, c. 26; Ab. 1992, c. 61 76.3, 1987, c. 26; Ab. 1992, c. 61 77, 1987, c. 26; Ab. 1992, c. 61 77.1, 1987, c. 26; Ab. 1990, c. 82 77.2, 1987, c. 26; Ab. 1992, c. 61 77.3, 1987, c. 26; 1992, c. 61; 1999, c. 40 78, 1999, c. 40 79, 1986, c. 63; 1987, c. 26; 1992, c. 61; 1999, c. 40 79.1, 1986, c. 63 79.2, 1986, c. 63 80, 1990, c. 82 81, 1989, c. 52; 1990, c. 82 83, 1985, c. 35 84, 1985, c. 35; 1993, c. 12 85, Ab. 1985, c. 35 87, 1985, c. 35 88, 1986, c. 63; 2000, c. 56 89, Ab. 1986, c. 63 90.1, 1985, c. 35 90.2, 1985, c. 35; 1986, c. 63; 1999, c. 40 90.3, 1985, c. 35; 1986, c. 63 90.4, 1985, c. 35 90.5, 1993, c. 12 90.6, 1993, c. 12 91, 1993, c. 12; 2002, c. 6 91.1, 1993, c. 12 92, 1993, c. 12 93, 1993, c. 12 94, 1993, c. 12 94.0.1, 1987, c. 26; Ab. 2001, c. 15 94.0.2, 1987, c. 26; Ab. 2001, c. 15 94.0.3, 1987, c. 26; Ab. 2001, c. 15 94.0.4, 1987, c. 26; Ab. 2001, c. 15 94.0.5, 1987, c. 26; Ab. 2001, c. 15 94.0.6, 1993, c. 12; Ab. 2001, c. 15 94.1, 1985, c. 35; 1998, c. 8 94.2, 1985, c. 35 115, Ab. 1990, c. 82 116.1, 1987, c. 26; 1990, c. 82; 1997, c. 43 116.2, 1987, c. 26 117, 1984, c. 23 118, Ab. 1987, c. 26 124, Ab. 1990, c. 82 125, Ab. 1990, c. 82 126, Ab. 1986, c. 63 Rp., 2001, c. 15</p>
c. T-12	<p>Transport Act</p> <p>1, 1981, c. 8; 1986, c. 67; 1987, c. 97; 1988, c. 67; 1994, c. 14; 1997, c. 43; 1998, c. 40; 1999, c. 82 2, 1983, c. 46; 1987, c. 97; 1988, c. 67; 1991, c. 59; 1998, c. 40; 1999, c. 40 3, 1998, c. 8 4, 1981, c. 26; 1986, c. 67; 1989, c. 20</p>

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Reference	Title Amendments
c. T-12	<p>Transport Act – <i>Cont’d</i></p> <p>4.1, 1985, c. 35 4.1.0.1, 2000, c. 35 4.2, 1995, c. 52 5, 1981, c. 8; 1981, c. 26; 1983, c. 46; 1985, c. 35; 1986, c. 67; 1986, c. 92; 1987, c. 97; 1988, c. 67; 1991, c. 59; 1993, c. 24; 1995, c. 52; 1997, c. 43; 1998, c. 8; 1998, c. 40; 1999, c. 40; 1999, c. 82 5.1, 1986, c. 92; 1993, c. 24 6, 1981, c. 26; 1983, c. 46; Ab. 1986, c. 95 7, Ab. 1986, c. 95 8, 1981, c. 8; 1983, c. 46; 1986, c. 67; 1999, c. 40; 1999, c. 82 8.1, 1984, c. 23 9, 1985, c. 35; Ab. 1997, c. 83 9.1, 1985, c. 35; Ab. 1997, c. 83 9.2, 1985, c. 35; Ab. 1997, c. 83 9.3, 1985, c. 35; Ab. 1997, c. 83 9.4, 1985, c. 35; Ab. 1997, c. 83 9.5, 1985, c. 35; Ab. 1997, c. 83 9.6, 1985, c. 35; Ab. 1997, c. 83 9.7, 1985, c. 35; Ab. 1997, c. 83 9.8, 1985, c. 35; Ab. 1997, c. 83 9.9, 1985, c. 35; Ab. 1997, c. 83 10, 1985, c. 35; Ab. 1997, c. 83 10.1, 1985, c. 35; Ab. 1997, c. 83 11, 1985, c. 35; Ab. 1997, c. 83 11.1, 1985, c. 35; Ab. 1997, c. 83 12, 1985, c. 35; Ab. 1997, c. 83 13, Ab. 1985, c. 35; Ab. 1997, c. 83 15, 2000, c. 56 16, 1981, c. 8; 1987, c. 97; 2001, c. 27 16.0.1, 2001, c. 27 16.1, 1981, c. 8; 2000, c. 56 17, 1981, c. 8; Ab. 1997, c. 43 17.1, 1981, c. 8; 1987, c. 97; 1997, c. 43 17.2, 1981, c. 8; 1986, c. 95; 1997, c. 43; 1998, c. 40 17.3, 1981, c. 8; 1986, c. 95; 1987, c. 97; 1997, c. 43 17.4, 1981, c. 8; 1997, c. 43 17.5, 1981, c. 8; Ab. 1997, c. 43 17.6, 1981, c. 8; 1999, c. 40 17.7, 1981, c. 8 17.8, 1984, c. 23; 1986, c. 95; 1987, c. 97; 1995, c. 52; 1997, c. 43 17.9, 1984, c. 23; 1986, c. 95 18, 1981, c. 26; 1986, c. 67; Ab. 1987, c. 97 19, 1981, c. 8 20, 1981, c. 8 22, 1981, c. 8; 1986, c. 95 23, 1981, c. 8; 1981, c. 26; 1983, c. 46; 1987, c. 97 24, 1997, c. 43 24.1, 2001, c. 27 25, 1997, c. 43 27, 1997, c. 43 28, 1997, c. 43 31, 1986, c. 67 32, 1981, c. 8; 1981, c. 26; 1983, c. 46; 1984, c. 23; 1985, c. 35; 1986, c. 67; 1998, c. 8 32.1, 1986, c. 92 34, 1986, c. 92; 1997, c. 43 34.1, 1981, c. 8; 1983, c. 46; 1986, c. 92; 1997, c. 43; 1998, c. 40 35, 1997, c. 43; 1998, c. 40 35.1, 1986, c. 92 36, 1983, c. 32; 1998, c. 40; 2001, c. 15 36.1, 1988, c. 67; 1999, c. 40; 1999, c. 82</p>

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Reference	Title Amendments
c. T-12	<p>Transport Act – <i>Cont’d</i></p> <p>36.2, 1988, c. 67; 1991, c. 59; Ab. 1999, c. 82 36.3, 1988, c. 67; 1991, c. 59 37, 1981, c. 8; 1984, c. 23; 1985, c. 35; 1986, c. 92 37.1, 1984, c. 23; 1986, c. 92; 1987, c. 97; 1991, c. 59 37.1.1, 1993, c. 24; 1999, c. 82 37.2, 1986, c. 92; 1997, c. 43 37.3, 1986, c. 92; 1997, c. 43 38, 1987, c. 97; 2001, c. 27 38.1, 1985, c. 35 38.2, 1985, c. 35; 1986, c. 92 39, 1985, c. 30; 1999, c. 40 39.1, 1988, c. 67; 1999, c. 40; 1999, c. 82 40, 1981, c. 8; 1988, c. 67; 1991, c. 59; 1997, c. 43; 1999, c. 40; 1999, c. 82 40.1, 1981, c. 8; 1990, c. 4; 1997, c. 43 40.2, 1981, c. 8 40.3, 1985, c. 35 41, 1981, c. 8 42, 1981, c. 8 42.1, 1988, c. 67; 1999, c. 82 42.2, 1988, c. 67; 1997, c. 43; 1999, c. 82 43, 1981, c. 8 44, 1981, c. 8; 1997, c. 43; 1999, c. 40 45, 1981, c. 8; Ab. 1987, c. 97 46, 1981, c. 8; 1997, c. 43; 1998, c. 8; 1999, c. 82 46.1, 1998, c. 8 47, 1981, c. 8; 1995, c. 52; Ab. 1998, c. 8; 1999, c. 82 47.1, 1991, c. 59 47.2, 1991, c. 59; Ab. 1999, c. 82 47.3, 1991, c. 59; Ab. 1999, c. 82 47.4, 1991, c. 59; Ab. 1999, c. 82 47.5, 1991, c. 59; Ab. 1999, c. 82 47.6, 1991, c. 59; Ab. 1999, c. 82 47.7, 1991, c. 59; Ab. 1999, c. 82 47.8, 1991, c. 59; Ab. 1999, c. 82 47.9, 1999, c. 82; 2001, c. 27 47.10, 1999, c. 82 47.11, 1999, c. 82 47.12, 1999, c. 82 47.13, 1999, c. 82 47.14, 1999, c. 82 47.15, 1999, c. 82 47.16, 1999, c. 82 47.17, 1999, c. 82 48, 1984, c. 23; 1997, c. 43; 1998, c. 40; 2001, c. 27 48.1, 1981, c. 8; Ab. 1987, c. 97 48.2, 1991, c. 59; 1999, c. 40; 1999, c. 82 48.3, 1991, c. 59; 1997, c. 43; 1998, c. 8; 1999, c. 40; 1999, c. 82 48.4, 1991, c. 59; 1999, c. 40 48.5, 1991, c. 59; 1999, c. 40; Ab. 1999, c. 82 48.6, 1991, c. 59; 1999, c. 40; Ab. 1999, c. 82 48.7, 1991, c. 59; 1999, c. 40 48.8, 1991, c. 59; 1999, c. 40 48.9, 1991, c. 59; 1999, c. 40 48.10, 1991, c. 59 48.11, 1991, c. 59; 1999, c. 40 48.11.01, 2000, c. 35 48.11.02, 2000, c. 35 48.11.03, 2000, c. 35 48.11.04, 2000, c. 35 48.11.05, 2000, c. 35 48.11.06, 2000, c. 35</p>

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Reference	Title Amendments
c. T-12	<p>Transport Act – <i>Cont’d</i></p> <p> 48.11.07, 2000, c. 35 48.11.08, 2000, c. 35 48.11.09, 2000, c. 35 48.11.10, 2000, c. 35 48.11.11, 2000, c. 35 48.11.12, 2000, c. 35 48.11.13, 2000, c. 35 48.11.14, 2000, c. 35 48.11.15, 2000, c. 35 48.11.16, 2000, c. 35; 2001, c. 27 48.11.17, 2000, c. 35 48.11.18, 2000, c. 35 48.11.19, 2000, c. 35 48.11.20, 2000, c. 35 48.11.21, 2000, c. 35 48.11.22, 2000, c. 35 48.11.23, 2000, c. 35 48.12, 1993, c. 24 48.13, 1993, c. 24 48.14, 1993, c. 24 48.15, 1993, c. 24 48.16, 1993, c. 24 48.17, 1996, c. 56 49, 1981, c. 8; 1986, c. 95 49.1, 1981, c. 8; 1986, c. 95 49.2, 1981, c. 8; 1986, c. 95; 1987, c. 97; 1998, c. 40; 1999, c. 40 49.3, 1981, c. 8; Ab. 1986, c. 95 49.4, 1981, c. 8; 1984, c. 23; Ab. 1986, c. 95 49.5, 1981, c. 8; 1984, c. 23; Ab. 1986, c. 95 50, 1981, c. 8; 1984, c. 23; 1986, c. 95; 1987, c. 97 50.1, 1981, c. 8; 1984, c. 23; 1986, c. 95; 1987, c. 97 51, Ab. 1981, c. 7; 1981, c. 8; 1987, c. 97; 1997, c. 43 52, Ab. 1981, c. 7; 1981, c. 8; 1997, c. 43 53, Ab. 1981, c. 7; 1981, c. 8; 1987, c. 97; 1991, c. 59; 1997, c. 43 54, Ab. 1981, c. 7; Ab. 1997, c. 43 55, Ab. 1981, c. 7; Ab. 1997, c. 43 56, Ab. 1981, c. 7; Ab. 1997, c. 43 57, Ab. 1981, c. 7 58, Ab. 1981, c. 7 59, Ab. 1981, c. 7 60, Ab. 1981, c. 7 61, Ab. 1981, c. 7 62, Ab. 1981, c. 7 63, Ab. 1981, c. 7 64, Ab. 1981, c. 7 65, Ab. 1981, c. 7 66, Ab. 1981, c. 7 67, Ab. 1981, c. 7 68, Ab. 1981, c. 7 69, Ab. 1981, c. 7 70, Ab. 1981, c. 7 71, Ab. 1981, c. 7 72, Ab. 1981, c. 7 73, 1981, c. 8; 1986, c. 58; 1990, c. 4; 1991, c. 33; 1993, c. 24; 1998, c. 40 74, 1981, c. 8; 1986, c. 58; 1990, c. 4; 1991, c. 33; 1998, c. 40 74.1, 1981, c. 8; 1986, c. 58; 1988, c. 67; 1990, c. 4; 1991, c. 33; 1991, c. 59; 1998, c. 40; 1999, c. 82 74.1.1, 1998, c. 40; 1999, c. 82 74.2, 1981, c. 8; 1998, c. 8; 1998, c. 40 74.2.1, 1993, c. 24; 1998, c. 40 74.2.2, 1993, c. 24; 1998, c. 40 </p>

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Reference	Title Amendments
c. T-12	<p>Transport Act – <i>Cont’d</i></p> <p>74.2.3, 1993, c. 24; 1998, c. 40 74.2.4, 1993, c. 24; 1998, c. 40 74.3, 1981, c. 8; 1995, c. 52 75, 1981, c. 8; Ab. 1990, c. 4 75.1, 1981, c. 8; 1999, c. 40 75.2, 1981, c. 8; Ab. 1990, c. 4 76, 1981, c. 8; Ab. 1990, c. 4 77, 1999, c. 40 77.1, 1981, c. 8; 1992, c. 61 78, Ab. 1992, c. 61 79, Ab. 1987, c. 97 80, 1981, c. 8; 1982, c. 59; 1986, c. 67; 1987, c. 97; 1990, c. 4; 1998, c. 40 80.1, 1984, c. 23; Ab. 1987, c. 97 84, 1992, c. 57 88.1, 1991, c. 32; 1993, c. 67; 1995, c. 65; 1999, c. 40; 2001, c. 23; 2001, c. 66 88.2, 1991, c. 32 88.3, 1991, c. 32 88.4, 1991, c. 32 88.5, 1991, c. 32 88.6, 1991, c. 32; 1995, c. 65; 2001, c. 23; 2002, c. 77 89, 1987, c. 97 90, 1981, c. 8 Sched. A, 1991, c. 32; 1992, c. 53; 1993, c. 24; 2001, c. 23; 2001, c. 66; 2002, c. 77</p>
c. T-13	<p>Act respecting municipal winter works</p> <p>Ab., 1984, c. 38</p>
c. T-14	<p>Municipal Works Act</p> <p>1, 1980, c. 16; 1996, c. 2 2, 1980, c. 16; 1986, c. 39; 1996, c. 2; 2003, c. 19 3, 1986, c. 39; 1996, c. 2 4, 1996, c. 2 5, 1996, c. 2; 1999, c. 40 6, 1980, c. 16; 1987, c. 57; 1990, c. 4; 1996, c. 2</p>
c. T-15	<p>Public Works Act</p> <p>1, 1983, c. 40 8, 1978, c. 51; 1982, c. 58; 1990, c. 85 11, 1978, c. 51; Ab. 1983, c. 40 13, 1978, c. 51 14, Ab. 1983, c. 40 18, Ab. 1983, c. 40 19, Ab. 1983, c. 40 20, Ab. 1983, c. 40 21, 1986, c. 95 28, 1986, c. 95 29, 1986, c. 95 33, 1990, c. 4 42, 1990, c. 4 54, 1990, c. 4 55.1, 1983, c. 40 Ab., 1992, c. 54</p>
c. T-16	<p>Courts of Justice Act</p> <p>1, 1988, c. 21; 1992, c. 61 2, 1988, c. 21; 1992, c. 61; 1995, c. 42 3, 1988, c. 21; 1988, c. 74; 1990, c. 44; 1992, c. 61</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. T-16	<p>Courts of Justice Act – <i>Cont'd</i></p> <p>4, 1983, c. 41; 1983, c. 54; 1986, c. 86; 1988, c. 21; 1992, c. 61; 1995, c. 42; 1999, c. 40</p> <p>4.1, 1983, c. 28; 1992, c. 57; 1995, c. 42</p> <p>5, 1983, c. 54</p> <p>5.1, 1982, c. 58; 1995, c. 42</p> <p>5.2, 1984, c. 46; 1987, c. 85; 2001, c. 26</p> <p>5.3, 1987, c. 50; 1988, c. 21; 2002, c. 21</p> <p>5.3.1, 2002, c. 21</p> <p>5.4, 1987, c. 50; 1988, c. 21; Ab. 1990, c. 44</p> <p>5.5, 1988, c. 21; 1995, c. 42</p> <p>6, 1989, c. 45; 1991, c. 70</p> <p>7, 1989, c. 45; 1991, c. 70; 1996, c. 2</p> <p>8, 1999, c. 40</p> <p>8.1, 1987, c. 92</p> <p>9, 1988, c. 21; 1995, c. 42</p> <p>10, 1995, c. 42</p> <p>11, 1999, c. 40</p> <p>15, 1979, c. 43; 1983, c. 54; 1999, c. 40</p> <p>17, Ab. 2000, c. 8</p> <p>18, 1999, c. 40</p> <p>21, 1979, c. 42; 1982, c. 58; 1984, c. 26; 1984, c. 46; 1985, c. 29; 1987, c. 50; 1988, c. 21; 1989, c. 45; 2001, c. 8</p> <p>24, 1979, c. 15; 1985, c. 29; 1996, c. 2</p> <p>25, 1979, c. 15; 1982, c. 58; 1985, c. 29; 1996, c. 2</p> <p>26, 1996, c. 2</p> <p>27, 1996, c. 2</p> <p>28, 1999, c. 40</p> <p>30, 1999, c. 40</p> <p>31, 1999, c. 40</p> <p>31.1, 1987, c. 92</p> <p>32, 1979, c. 15; 1982, c. 58; 1984, c. 26; 1984, c. 46; 1985, c. 29; 1986, c. 95; 1987, c. 50; 1988, c. 21; 1989, c. 45; 1991, c. 70; 1996, c. 2; 2001, c. 8</p> <p>33, 1995, c. 42; 1996, c. 2</p> <p>35, 1995, c. 42</p> <p>38, 1995, c. 42</p> <p>40, Ab. 1988, c. 21</p> <p>41, 1979, c. 15; Ab. 1988, c. 21</p> <p>42, Ab. 1988, c. 21</p> <p>43, Ab. 1988, c. 21</p> <p>45, 1987, c. 92; Ab. 1988, c. 21</p> <p>46, Ab. 1988, c. 21</p> <p>47, Ab. 1988, c. 21</p> <p>48, Ab. 1988, c. 21</p> <p>49, Ab. 1988, c. 21</p> <p>50, 1979, c. 15; Ab. 1988, c. 21</p> <p>51, 1995, c. 42; 1996, c. 2</p> <p>54, 1983, c. 54; 1995, c. 42</p> <p>55, 1995, c. 42</p> <p>57, 1995, c. 42</p> <p>58, 1983, c. 54</p> <p>60, 1981, c. 14; 1986, c. 48; Ab. 1988, c. 21</p> <p>62, 1979, c. 15; 1981, c. 14; Ab. 1988, c. 21</p> <p>63, 1979, c. 15; 1981, c. 14; Ab. 1988, c. 21</p> <p>64, Ab. 1988, c. 21</p> <p>66, Ab. 1988, c. 21</p> <p>67, Ab. 1988, c. 21</p> <p>68, 1978, c. 19; Ab. 1988, c. 21</p> <p>68.1, 1982, c. 58; Ab. 1988, c. 21</p> <p>68.2, 1982, c. 58; Ab. 1988, c. 21</p> <p>68.3, 1982, c. 58; Ab. 1988, c. 21</p> <p>68.4, 1982, c. 58; Ab. 1988, c. 21</p>

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Reference	Title Amendments
c. T-16	<p>Courts of Justice Act – <i>Cont'd</i></p> <p>68.5, 1985, c. 29; Ab. 1988, c. 21 68.6, 1985, c. 29; Ab. 1988, c. 21 68.7, 1985, c. 29; Ab. 1988, c. 21 68.8, 1985, c. 29; Ab. 1988, c. 21 68.9, 1985, c. 29; Ab. 1988, c. 21 69, Ab. 1988, c. 21 70, 1983, c. 41; 1995, c. 42 71, 1995, c. 42 72, 1983, c. 54; 1995, c. 42; Ab. 1999, c. 40 73, 1983, c. 54; 1988, c. 21; 1992, c. 61; 1995, c. 42; 1999, c. 40 74, 1981, c. 14 75, 1981, c. 14; 1986, c. 48 77, Ab. 1981, c. 14 78, 1995, c. 42 79, 1978, c. 19; 1981, c. 14; 1985, c. 29; 1987, c. 92; 1988, c. 21; 1995, c. 42 80, 1978, c. 19; 1988, c. 21; 1995, c. 42; 1997, c. 43 81, 1978, c. 19; 1986, c. 95; 1988, c. 21; 1995, c. 42 81.1, 1978, c. 19; Ab. 1988, c. 21; 1995, c. 42 81.2, 1978, c. 19; Ab. 1988, c. 21; 1995, c. 42 81.3, 1978, c. 19; Ab. 1988, c. 21; 1995, c. 42 82, 1988, c. 21; 1990, c. 4; 1995, c. 42 83, 1988, c. 21; 1990, c. 4; 1995, c. 42 84, 1978, c. 19; 1988, c. 21 84.1, 1978, c. 19; Ab. 1988, c. 21 84.2, 1978, c. 19; Ab. 1988, c. 21 84.3, 1978, c. 19; Ab. 1988, c. 21 84.4, 1978, c. 19; Ab. 1988, c. 21 84.5, 1978, c. 19; Ab. 1988, c. 21 84.6, 1978, c. 19; Ab. 1988, c. 21 84.7, 1978, c. 19; Ab. 1988, c. 21 84.8, 1978, c. 19; Ab. 1988, c. 21 84.9, 1978, c. 19; Ab. 1988, c. 21 84.10, 1978, c. 19; Ab. 1988, c. 21 84.11, 1978, c. 19; 1987, c. 50; Ab. 1988, c. 21 84.12, 1986, c. 115; Ab. 1988, c. 21 85, 1988, c. 21; 1989, c. 71; 1991, c. 18; 1995, c. 42; 1997, c. 76; 2002, c. 21 86, 1987, c. 85; 1988, c. 21; 1995, c. 42 87, 1978, c. 19; 1988, c. 21 88, 1988, c. 21 88.1, 1998, c. 30; Ab. 2002, c. 21 89, 1988, c. 21; 1995, c. 42; 1999, c. 40 90, 1988, c. 21; 1995, c. 42; 1996, c. 2; 2002, c. 21 91, 1988, c. 21; 1995, c. 42 92, 1983, c. 54; 1988, c. 21; 1995, c. 42; 1999, c. 62 92.1, 1990, c. 44 93, 1988, c. 21 93.1, 1990, c. 44; 2001, c. 8 94, 1983, c. 54; 1988, c. 21 95, 1988, c. 21 96, 1988, c. 21; 1995, c. 42 97, 1988, c. 21; 1995, c. 42 98, 1978, c. 19; 1988, c. 21; 1995, c. 42; 2002, c. 21 98.1, 1978, c. 19; Ab. 1988, c. 21 99, 1978, c. 19; 1988, c. 21; 1995, c. 42; 1999, c. 40 100, 1988, c. 21; 1995, c. 42; 1999, c. 40 101, 1988, c. 21; 1995, c. 42; 1999, c. 40; 2002, c. 21 102, 1988, c. 21; Ab. 1995, c. 42 103, 1978, c. 19; 1988, c. 21; 1995, c. 42 103.1, 1978, c. 19; 1988, c. 21 104, 1988, c. 21; 1995, c. 42 105, 1988, c. 21; 1995, c. 42</p>

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Reference	Title Amendments
c. T-16	<p>Courts of Justice Act – <i>Cont'd</i></p> <p>105.1, 1995, c. 42 105.2, 1995, c. 42 105.3, 1995, c. 42 105.4, 1995, c. 42 105.5, 1995, c. 42; 1999, c. 40 106, 1980, c. 11; 1982, c. 17; 1988, c. 21; 1995, c. 42; 2001, c. 26 107, 1988, c. 21; 1995, c. 42 108, 1982, c. 17; 1987, c. 50; 1988, c. 21; 1995, c. 42 108.1, 1978, c. 19; 1988, c. 21 108.2, 1978, c. 19; 1982, c. 17; 1988, c. 21 108.3, 1988, c. 21 109, 1980, c. 11; 1988, c. 21; Ab. 1995, c. 42 110, 1978, c. 19; 1980, c. 11; 1987, c. 92; 1988, c. 21; 1995, c. 42 111, 1978, c. 19; 1988, c. 21; 1995, c. 42 112, 1978, c. 19; 1986, c. 95; 1988, c. 21 113, 1978, c. 19; 1988, c. 21; 1995, c. 42 114, 1982, c. 17; 1984, c. 4; 1988, c. 21; 1995, c. 42 115, 1980, c. 11; 1988, c. 21; 1991, c. 41; 1992, c. 39; 1995, c. 42; 1997, c. 84 115.1, 1978, c. 19; 1980, c. 11; Ab. 1988, c. 21 115.2, 1981, c. 14; Ab. 1988, c. 21 116, 1978, c. 19; 1988, c. 21 116a, Ab. 1987, c. 92 116b, Ab. 1987, c. 92 116c, Ab. 1987, c. 92 116.1, 1978, c. 19; Ab. 1984, c. 4 117, 1980, c. 11; 1988, c. 21; 1995, c. 42; 1999, c. 40 118, 1983, c. 54; 1988, c. 21; 1991, c. 79; 2002, c. 32 119, 1988, c. 21 120, 1978, c. 15; 1988, c. 21; 1995, c. 42 121, 1983, c. 54; 1988, c. 21; 1995, c. 42; 2001, c. 8 121.1, Ab. 1988, c. 21; 1999, c. 62 122, 1983, c. 54; 1988, c. 21; 1990, c. 44; 1991, c. 79; 1992, c. 67; 1995, c. 42; 1999, c. 62; 2001, c. 8 122.0.1, 1999, c. 62; 2001, c. 8 122.1, 1991, c. 79; 2002, c. 6 122.2, 1991, c. 79 122.3, 1991, c. 79; 2001, c. 8 122.4, 1997, c. 84 123, 1988, c. 21; 1991, c. 79 124, 1988, c. 21; 1991, c. 41; 1992, c. 39; Ab. 1997, c. 84 125, 1978, c. 19; 1979, c. 37; 1985, c. 29; 1987, c. 92; 1988, c. 21; Ab. 1997, c. 84 126, 1978, c. 19; 1986, c. 95; 1988, c. 21; Ab. 1997, c. 84 126.1, 1980, c. 11; 1982, c. 32; 1984, c. 46; Ab. 1988, c. 21 127, 1988, c. 21; 1991, c. 79; 2001, c. 8 128, 1988, c. 21; 1990, c. 4 129, 1978, c. 19; 1988, c. 21 130, 1988, c. 21 131, 1988, c. 21; 1989, c. 45 132, 1988, c. 21 133, 1978, c. 19; 1980, c. 11; 1981, c. 7; 1982, c. 62; 1987, c. 85; 1988, c. 21 134, 1987, c. 85; 1988, c. 21 134.1, 1981, c. 14; Ab. 1988, c. 21 135, 1988, c. 21 135.1, 1978, c. 19; Ab. 1988, c. 21 135.2, 1978, c. 19; Ab. 1988, c. 21 136, 1988, c. 21; 1988, c. 46 137, 1988, c. 21; 1995, c. 42 138, 1988, c. 21 139, 1988, c. 21 140, 1988, c. 21 141, 1986, c. 95; 1988, c. 21; 1995, c. 42</p>

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Reference	Title Amendments
c. T-16	<p>Courts of Justice Act – <i>Cont'd</i></p> <p> 142, 1978, c. 19; 1988, c. 21 143, 1978, c. 19; 1988, c. 21 144, 1978, c. 19; 1988, c. 21 145, 1988, c. 21 146, 1988, c. 21; 1995, c. 42 147, 1983, c. 54; 1988, c. 21 148, 1978, c. 19; Ab. 1988, c. 21 149, Ab. 1988, c. 21 150, Ab. 1988, c. 21 151, Ab. 1988, c. 21 152, Ab. 1988, c. 21 152.1, 1986, c. 61; Ab. 1988, c. 21 152.2, 1986, c. 61; Ab. 1988, c. 21 152.3, 1986, c. 61; Ab. 1988, c. 21 152.4, 1986, c. 61; Ab. 1988, c. 21 152.5, 1986, c. 61; Ab. 1988, c. 21 152.6, 1986, c. 61; Ab. 1988, c. 21 152.7, 1986, c. 61; Ab. 1988, c. 21 152.8, 1986, c. 61; Ab. 1988, c. 21 152.9, 1986, c. 61; Ab. 1988, c. 21 152.10, 1986, c. 61; Ab. 1988, c. 21 152.11, 1986, c. 61; Ab. 1988, c. 21 152.12, 1986, c. 61; Ab. 1988, c. 21 153, Ab. 1988, c. 21 154, Ab. 1988, c. 21 155, Ab. 1988, c. 21 156, Ab. 1988, c. 21 157, Ab. 1988, c. 21 158, 1992, c. 61; 1995, c. 42; 2002, c. 32; 2004, c. 12 159, 1992, c. 61; 2004, c. 12 160, 1992, c. 61; 2004, c. 12 161, 1992, c. 61; 1995, c. 42; 2004, c. 12 162, 1992, c. 61; 2001, c. 31; 2002, c. 32; 2004, c. 12 162.1, 2002, c. 32; 2004, c. 12 163, 1990, c. 4; 1992, c. 61; 2004, c. 12 164, 1990, c. 4; 1992, c. 61; 1996, c. 2; 1999, c. 40; 2004, c. 12 165, 1990, c. 4; Ab. 1992, c. 61; 2004, c. 12 166, Ab. 1992, c. 61; 2004, c. 12 167, Ab. 1992, c. 61; 2004, c. 12 168, Ab. 1992, c. 61; 2004, c. 12 169, 1990, c. 4; Ab. 1992, c. 61; 2004, c. 12 170, Ab. 1990, c. 4; 2004, c. 12 171, Ab. 1990, c. 4; 2004, c. 12 172, 1990, c. 4; Ab. 1992, c. 61; 2004, c. 12 173, Ab. 1992, c. 61; 2004, c. 12 174, 1983, c. 41; Ab. 1992, c. 61; 2004, c. 12 175, Ab. 1990, c. 4; 2004, c. 12 176, 1983, c. 54; Ab. 1992, c. 61; 2004, c. 12 177, 1983, c. 54; Ab. 1992, c. 61; 2004, c. 12 178, 1983, c. 54; Ab. 1992, c. 61; 2004, c. 12 179, 1983, c. 54; Ab. 1992, c. 61; 2004, c. 12 180, Ab. 1992, c. 61; 2004, c. 12 181, 1985, c. 29; Ab. 1992, c. 61; 2004, c. 12 182, Ab. 1992, c. 61; 2004, c. 12 183, Ab. 1992, c. 61 184, Ab. 1992, c. 61 185, Ab. 1992, c. 61 186, 1983, c. 54; Ab. 1992, c. 61 187, Ab. 1992, c. 61 188, Ab. 1992, c. 61 189, 1988, c. 21; Ab. 1992, c. 61 </p>

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Reference	Title Amendments
c. T-16	<p>Courts of Justice Act – <i>Cont'd</i></p> <p>189.1, 1978, c. 19; Ab. 1992, c. 61 190, Ab. 1990, c. 4 191, Ab. 1990, c. 4 192, Ab. 1990, c. 4 193, Ab. 1992, c. 61 194, 1988, c. 21; 1990, c. 4; Ab. 1992, c. 61 195, 1983, c. 54; 1988, c. 21; 1989, c. 52; Ab. 1992, c. 61 196, Ab. 1992, c. 61 197, 1990, c. 4; Ab. 1992, c. 61 198, Ab. 1992, c. 61 199, Ab. 1992, c. 61 200, Ab. 1992, c. 61 201, Ab. 1992, c. 61 202, Ab. 1979, c. 43 203, Ab. 1992, c. 61 204, Ab. 1992, c. 61 205, Ab. 1992, c. 61 206, 1990, c. 4; Ab. 1992, c. 61 207, Ab. 1992, c. 61 208, Ab. 1992, c. 61 209, Ab. 1992, c. 61 210, Ab. 1992, c. 61 211, 1990, c. 4; Ab. 1992, c. 61 212, 1990, c. 4; Ab. 1992, c. 61 213, Ab. 1992, c. 61 214, 1981, c. 23 215, 1981, c. 23 217, 1988, c. 62 218, 1999, c. 40 219, 1988, c. 62; 1992, c. 57; 1992, c. 61; 1995, c. 42; 1999, c. 40; 2000, c. 44 220, 1981, c. 14; 1999, c. 40 221, 1988, c. 62; 1999, c. 40 222, 1988, c. 62; 1999, c. 40 223, 1999, c. 40 223.1, 1992, c. 61 223.2, 1992, c. 61 223.3, 1992, c. 61 223.4, 1992, c. 61 223.5, 1992, c. 61 223.6, 1992, c. 61 223.7, 1992, c. 61 223.8, 1992, c. 61 224, 1979, c. 37; 1991, c. 20; 1992, c. 61; 1993, c. 31 224.1, 2001, c. 8; 2002, c. 21 224.2, 2001, c. 8; 2002, c. 32 224.3, 2001, c. 8 224.4, 2001, c. 8 224.5, 2001, c. 8 224.6, 2001, c. 8 224.7, 2001, c. 8 224.8, 2001, c. 8 224.9, 2001, c. 8; 2004, c. 41 224.10, 2001, c. 8 224.11, 2001, c. 8; 2002, c. 32 224.12, 2001, c. 8 224.13, 2001, c. 8 224.14, 2001, c. 8; 2002, c. 6 224.15, 2001, c. 8 224.16, 2001, c. 8 224.17, 2001, c. 8 224.18, 2001, c. 8</p>

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Reference	Title Amendments
c. T-16	<p>Courts of Justice Act – <i>Cont'd</i></p> <p>224.19, 2001, c. 8 224.20, 2001, c. 8 224.21, 2001, c. 8 224.22, 2001, c. 8 224.23, 2001, c. 8 224.24, 2001, c. 8 224.25, 2001, c. 8; 2002, c. 32 224.26, 2001, c. 8 224.27, 2001, c. 8 224.28, 2001, c. 8; 2002, c. 6 224.29, 2001, c. 8 225, 1978, c. 19; 1988, c. 21; 1990, c. 44; 1991, c. 79; 2001, c. 8; 2002, c. 21 226, 1978, c. 19; 1983, c. 24; Ab. 1990, c. 44; 1997, c. 7 226.1, 1997, c. 7 226.2, 1997, c. 7 227, 1978, c. 19; 1990, c. 44; 1991, c. 79; 2001, c. 8; 2002, c. 32 228, 1978, c. 19; 1990, c. 44; 1991, c. 79 229, 1978, c. 19; 1990, c. 44; 1991, c. 79; 1997, c. 7 229.1, 1991, c. 79 230, 1978, c. 19; 1990, c. 44; 1991, c. 79 230.1, 1982, c. 32; 1988, c. 21; Ab. 1990, c. 44 230.2, 1982, c. 32; Ab. 1990, c. 44 231, 1978, c. 19; 1990, c. 5; 1990, c. 44; 1991, c. 79; 1995, c. 42; 1997, c. 7; 1999, c. 62; 2004, c. 41 232, 1978, c. 19; 1990, c. 44; 1991, c. 79; Ab. 1992, c. 67 232.1, 1991, c. 79; 1992, c. 67 233, 1978, c. 19; 1990, c. 44; 1991, c. 79 234, 1978, c. 19; 1990, c. 5; 1990, c. 44 235, 1978, c. 19; 1990, c. 44; 1991, c. 79 236, 1978, c. 19; 1983, c. 24; 1990, c. 44; 1999, c. 14; 2002, c. 6 237, 1978, c. 19; 1987, c. 50; 1990, c. 44; 1991, c. 79; 1992, c. 67 238, 1978, c. 19; 1990, c. 44; 1991, c. 79 238.1, 1979, c. 42; 1988, c. 21; Ab. 1990, c. 44 239, 1978, c. 19; 1988, c. 21; 1990, c. 44 240, 1978, c. 19; 1990, c. 44 241, 1978, c. 19; 1990, c. 44 242, 1978, c. 19; 1990, c. 44 243, 1978, c. 19; 1990, c. 44 244, 1978, c. 19; 1990, c. 44 244.1, 1990, c. 44 244.2, 1990, c. 44; 1991, c. 79; 1997, c. 7; Ab. 2001, c. 8 244.3, 1990, c. 44; 1991, c. 79; 1997, c. 7; 2002, c. 32 244.4, 1990, c. 44; 1997, c. 7 244.5, 1990, c. 44; 1991, c. 79; 1997, c. 7 244.6, 1990, c. 44; 1997, c. 7 244.7, 1990, c. 44; 1991, c. 79; 1997, c. 7 244.8, 1990, c. 44 244.9, 1990, c. 44; 1997, c. 7 244.10, 1990, c. 44 244.11, 1990, c. 44; 1991, c. 79; 1992, c. 67; 2002, c. 32 244.12, 1990, c. 44 244.13, 1990, c. 44; 2002, c. 6 245, 1978, c. 19; 1983, c. 24; 1986, c. 61 246, 1978, c. 19; Ab. 1990, c. 44 246.1, 1987, c. 50; Ab. 1990, c. 44 246.2, 1988, c. 21; 1990, c. 44; 1991, c. 79; 1996, c. 2; 2001, c. 8 246.3, 1988, c. 21 246.4, 1988, c. 21; 1990, c. 44 246.5, 1988, c. 21; 1990, c. 44 246.6, 1978, c. 19; 1988, c. 21; 1990, c. 44 246.7, 1978, c. 19; 1988, c. 21; 1990, c. 44</p>

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Reference	Title Amendments
c. T-16	<p>Courts of Justice Act – <i>Cont'd</i></p> <p>246.8, 1988, c. 21 246.9, 1988, c. 21; 1991, c. 79 246.10, 1980, c. 11; 1982, c. 17; 1988, c. 21; 1990, c. 44; 2002, c. 6 246.11, 1988, c. 21; 1990, c. 44; 1991, c. 79 246.12, 1982, c. 17; 1987, c. 50; 1988, c. 21; 1990, c. 44; 2002, c. 6 246.13, 1978, c. 19; 1988, c. 21 246.14, 1978, c. 19; 1982, c. 11; 1988, c. 21; 1990, c. 44 246.14.1, 1990, c. 44 246.14.2, 1990, c. 44; 2002, c. 6 246.14.3, 1990, c. 44 246.14.4, 1990, c. 44 246.14.5, 1990, c. 44; 2002, c. 6 246.15, 1990, c. 5; 1990, c. 44; 2001, c. 8 246.16, 1990, c. 5; 1990, c. 44; 1995, c. 70; 2001, c. 8; 2002, c. 6 246.17, 1990, c. 5; 1990, c. 44; 1995, c. 70; 2001, c. 8; 2002, c. 6 246.18, 1990, c. 5 246.19, 1990, c. 5 246.20, 1990, c. 5; 1990, c. 44; 2001, c. 8 246.21, 1990, c. 5; 1990, c. 44; 2001, c. 8 246.22, 1990, c. 5; 1990, c. 44; 2001, c. 8; 2002, c. 32 246.22.1, 1997, c. 84; 2001, c. 8 246.23, 1990, c. 44; 2001, c. 8 246.23.1, 2002, c. 32 246.23.2, 2002, c. 32 246.23.3, 2002, c. 32 246.23.4, 2002, c. 32 246.24, 1990, c. 44; 1996, c. 2; 2001, c. 8 246.25, 1990, c. 44; 2001, c. 8 246.26, 1990, c. 44; 1991, c. 79; 1997, c. 7; 2001, c. 8 246.26.1, 1991, c. 79; 1997, c. 7; 2001, c. 8 246.27, 1990, c. 44; 1991, c. 79; 2001, c. 8 246.28, 1990, c. 44; 1996, c. 53; 2001, c. 8 246.29, 1997, c. 84; 2002, c. 21; 2004, c. 12 246.30, 1997, c. 84; 2002, c. 21; 2004, c. 12 246.31, 1997, c. 84; 1998, c. 30; 2002, c. 21; 2004, c. 12 246.32, 1997, c. 84 246.33, 1997, c. 84 246.34, 1997, c. 84 246.35, 1997, c. 84 246.36, 1997, c. 84; 1998, c. 30; 2002, c. 21; 2004, c. 12 246.37, 1997, c. 84; 2000, c. 8; 2000, c. 15 246.38, 1997, c. 84 246.39, 1997, c. 84 246.40, 1997, c. 84 246.41, 1997, c. 84; 1998, c. 30; 1999, c. 90; 2002, c. 21; 2004, c. 12 246.42, 1997, c. 84; 2002, c. 21; 2004, c. 12 246.43, 1997, c. 84; 1999, c. 62 246.44, 1997, c. 84 246.45, 1997, c. 84 247, 1978, c. 19 248, 1978, c. 19; 1986, c. 48; 1986, c. 61; 1987, c. 50; 1988, c. 21; 1991, c. 70; 1995, c. 42; 1998, c. 30; 2001, c. 26; 2002, c. 21 249, 1978, c. 19; 1988, c. 21; 1989, c. 45; 1995, c. 42; 1998, c. 30; 1999, c. 40 250, 1978, c. 19; 1988, c. 21 251, 1978, c. 19; 1986, c. 48 252, 1978, c. 19; 1996, c. 2 253, 1978, c. 19 254, 1978, c. 19 255, 1978, c. 19; 1989, c. 45; 1997, c. 76 255.1, 1989, c. 45; 1997, c. 76; 1999, c. 40 255.2, 1989, c. 45; 1997, c. 76</p>

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Reference	Title Amendments
c. T-16	<p>Courts of Justice Act – <i>Cont'd</i></p> <p>255.3, 1989, c. 45; 1997, c. 76 255.4, 1989, c. 45; Ab. 1997, c. 76 256, 1978, c. 19; 1988, c. 21 257, 1978, c. 19; 2004, c. 12 258, 1978, c. 19; 1987, c. 50; 2004, c. 12 259, 1978, c. 19 260, 1978, c. 19; 1980, c. 11; 1995, c. 42; 2004, c. 12 261, 1978, c. 19 262, 1978, c. 19; 1980, c. 11; 1988, c. 21; 1988, c. 74; 1989, c. 52; 1998, c. 30; 2002, c. 21; 2004, c. 12 263, 1978, c. 19; 1988, c. 21 264, 1978, c. 19 265, 1978, c. 19; 1986, c. 48; 1988, c. 21 266, 1978, c. 19 267, 1978, c. 19 268, 1978, c. 19; 1988, c. 21; 1990, c. 44; 2004, c. 12 269, 1978, c. 19 269.1, 1991, c. 70 269.2, 1991, c. 70; 1995, c. 42; 1999, c. 40 269.3, 1991, c. 70 269.4, 1991, c. 70 269.5, 2004, c. 12 270, 1978, c. 19 271, 1978, c. 19; 1988, c. 21; 1990, c. 44; 2004, c. 12 272, 1978, c. 19 273, 1978, c. 19; 1992, c. 61 273.1, 1980, c. 11 274, 1978, c. 19 275, 1978, c. 19 276, 1978, c. 19 277, 1978, c. 19 278, 1978, c. 19 279, 1978, c. 19; 1980, c. 11; 1988, c. 21; 1988, c. 74; 2004, c. 12 280, 1978, c. 19; 1988, c. 21; 2004, c. 12 281, 1978, c. 19 282, 1978, c. 19 282.1, 1988, c. 21 Sched. I, 1978, c. 19; 1988, c. 21; 1991, c. 70; 1992, c. 20; 1995, c. 42; 1996, c. 2; 2001, c. 8 Sched. II, 1988, c. 21; 1999, c. 40; 2004, c. 12 Sched. III, 1988, c. 21; 1989, c. 45; 1991, c. 70; 1997, c. 76; 1999, c. 40; 2004, c. 12 Sched. IV, 2004, c. 12 Sched. V, 2004, c. 12</p>
c. U-1	<p>Act respecting the Université du Québec</p> <p>1, 1985, c. 21; 1988, c. 41; 1994, c. 16 2, 1989, c. 14 3, 1989, c. 14 4, 1989, c. 14; 1992, c. 57; 1999, c. 40 6, 1996, c. 2 7, 1989, c. 14; 1990, c. 62 7.1, 1990, c. 62 8, 1989, c. 14 9, 1989, c. 14 10, 1989, c. 14 12, 1989, c. 14 12.1, 1989, c. 14 12.2, 1989, c. 14; 1990, c. 62 13.1, 1989, c. 14; 1999, c. 40 14, 1989, c. 14</p>

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Reference	Title Amendments
c. U-1	<p>Act respecting the Université du Québec – <i>Cont’d</i></p> <p>16.1, 1989, c. 14 17, 1989, c. 14; 1999, c. 40 18, 1990, c. 62 19, 1989, c. 14; 1990, c. 62 26, Ab. 1979, c. 72 28, 1989, c. 14 29.1, 1990, c. 62 30, 1989, c. 14 31, 1990, c. 62; 1999, c. 40 32, 1989, c. 14; 1990, c. 62 33, 1989, c. 14 34, 1989, c. 14 35, 1989, c. 14 37, 1989, c. 14 37.1, 1989, c. 14 37.2, 1989, c. 14; 1990, c. 62 38, 1989, c. 14 38.1, 1989, c. 14; 1999, c. 40 39, 1990, c. 62 40.1, 1989, c. 14 40.2, 1989, c. 14; 1999, c. 40 43, 1989, c. 14 45, 1990, c. 62 48, 1999, c. 40 49, 1990, c. 62 52.1, 1990, c. 62 53, 1990, c. 62; 1999, c. 40 54.1, 1989, c. 14; 1990, c. 62 54.2, 1989, c. 14; 1990, c. 62 55, 1989, c. 14; 1990, c. 62; 1999, c. 40 56, 1989, c. 14; 1990, c. 62 57, 1999, c. 40 58, 1990, c. 62 59, 1985, c. 21; 1988, c. 41; 1994, c. 16</p>
c. U-1.1	<p>Act respecting petroleum products and equipment</p> <p><i>see</i> c. P-29.1</p>
c. U-2	<p>Forest Resources Utilization Act</p> <p>3, 1983, c. 54 5, 1986, c. 95 Rp., 1986, c. 108</p>
c. V-1	<p>Securities Act</p> <p>Rp., 1982, c. 48</p>
c. V-1.1	<p>Securities Act</p> <p>1, 1999, c. 40; 2001, c. 38 3, 1982, c. 48; 1984, c. 41; 1985, c. 17; 1988, c. 64; 1990, c. 77; 1999, c. 40; 2000, c. 29; 2001, c. 38; 2002, c. 45; 2002, c. 70; 2004, c. 37 4, 1999, c. 40; 2002, c. 45; 2004, c. 37 4.1, 2001, c. 38 5, 1984, c. 41; 1987, c. 40; 1990, c. 77; 2001, c. 38; 2004, c. 37 6, 1984, c. 41; 2001, c. 38 7, 1984, c. 41; 2002, c. 45; 2004, c. 37 7.1, 2001, c. 38; 2002, c. 45; 2004, c. 37 8, 1984, c. 41</p>

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Reference	Title Amendments
c. V-1.1	Securities Act – <i>Cont’d</i>
	<p> 9, 1984, c. 41 10.1, 1984, c. 41; 1999, c. 40 10.2, 1984, c. 41; 1992, c. 57; 2002, c. 45; 2004, c. 37 10.3, 1984, c. 41 10.4, 1984, c. 41; 1992, c. 57 10.5, 1984, c. 41; 2002, c. 45; 2004, c. 37 10.6, 2001, c. 38; 2002, c. 45; 2004, c. 37 11, 1984, c. 41; 2002, c. 45; 2004, c. 37 12, 1990, c. 77; 2002, c. 45; 2004, c. 37 14, 2002, c. 45; 2004, c. 37 15, 1990, c. 77; 2002, c. 45; 2004, c. 37 18, 1984, c. 41; 2001, c. 38 18.1, 1984, c. 41 20, 2002, c. 45; 2004, c. 37 24.1, 1984, c. 41; Ab. 2001, c. 38 24.2, 1984, c. 41; Ab. 2001, c. 38 25, 1990, c. 77 27, 1984, c. 41; 2002, c. 45; 2004, c. 37 28, 1984, c. 41; 2002, c. 45; 2004, c. 37 30, 1987, c. 40 33, 1990, c. 77; 1992, c. 35; 2001, c. 38 34, 1990, c. 77; 2002, c. 45; 2004, c. 37 35, 2002, c. 45; 2004, c. 37 37, 2002, c. 45; 2004, c. 37 38, 2002, c. 45; 2004, c. 37 39, 2002, c. 45; 2004, c. 37 40, 1984, c. 41; 2002, c. 45; 2004, c. 37 40.1, 1983, c. 56; 1984, c. 41; 2001, c. 38; 2002, c. 45; 2004, c. 37 41, 1984, c. 41; 1988, c. 84; 1990, c. 85; 1992, c. 21; 1993, c. 67; 1994, c. 23; 1996, c. 2; 1999, c. 34; 1999, c. 40; 2000, c. 56; 2002, c. 75; 2004, c. 37 42, 1999, c. 40; 2004, c. 37 43, 1999, c. 40; 2004, c. 37 44, 1988, c. 84; 1990, c. 85; 1996, c. 2; 1999, c. 40; 2000, c. 29; 2000, c. 56; 2002, c. 45; 2002, c. 75; Ab. 2004, c. 37 45, 2001, c. 38; Ab. 2004, c. 37 46, 2002, c. 45; Ab. 2004, c. 37 47, 1984, c. 41; 1987, c. 40; 1990, c. 77; 2002, c. 45; Ab. 2004, c. 37 47.1, 1984, c. 41; Ab. 2004, c. 37 48, 1984, c. 41; 1990, c. 77; 2002, c. 45; Ab. 2004, c. 37 48.1, 1984, c. 41; 1990, c. 77; 2002, c. 45; Ab. 2004, c. 37 48.2, 1984, c. 41; Ab. 2004, c. 37 49, 1984, c. 41; 2002, c. 45; Ab. 2004, c. 37 50, 2001, c. 38; 2002, c. 45; Ab. 2004, c. 37 51, 1984, c. 41; 1990, c. 77; 1992, c. 35; Ab. 2004, c. 37 52, 1984, c. 41; 1990, c. 77; 2000, c. 29; Ab. 2004, c. 37 53, 1990, c. 77; 2002, c. 45; Ab. 2004, c. 37 53.1, 1990, c. 77; 2002, c. 45; Ab. 2004, c. 37 54, 1992, c. 35; Ab. 2004, c. 37 55, Ab. 2004, c. 37 56, Ab. 2004, c. 37 56.1, 1984, c. 41; Ab. 2004, c. 37 57, 1984, c. 41; 2001, c. 38; Ab. 2004, c. 37 58, 1984, c. 41; 1990, c. 77; 2001, c. 38; Ab. 2004, c. 37 59, 2001, c. 38; Ab. 2004, c. 37 59.1, 1984, c. 41; 2002, c. 45; Ab. 2004, c. 37 60, 2001, c. 38; Ab. 2004, c. 37 61, 2001, c. 38; Ab. 2004, c. 37 62, Ab. 2004, c. 37 63, 1987, c. 40; Ab. 2004, c. 37 64, 2001, c. 38; 2002, c. 45; 2004, c. 37 65, Ab. 1984, c. 41 </p>

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Reference	Title Amendments
c. V-1.1	Securities Act – <i>Cont’d</i> 66 , 2002, c. 45; 2004, c. 37 67 , 1987, c. 40; 1992, c. 35; 2002, c. 45; 2004, c. 37 68 , 1984, c. 41; 1990, c. 77; 2001, c. 38; 2002, c. 45; 2004, c. 37 68.1 , 1984, c. 41; 2002, c. 45; 2004, c. 37 69 , 1984, c. 41; 2002, c. 45; 2004, c. 37 69.1 , 1990, c. 77; 2002, c. 45; 2004, c. 37 70 , 2002, c. 45; 2004, c. 37 71 , 2002, c. 45; 2004, c. 37 73 , 2001, c. 38; 2002, c. 45; 2004, c. 37 74 , 2001, c. 38 75 , 1984, c. 41; 2001, c. 38; 2002, c. 45; 2004, c. 37 76 , 1984, c. 41; 2001, c. 38; 2002, c. 45; 2004, c. 37 77 , 2001, c. 38; 2002, c. 45; 2004, c. 37 78 , 1984, c. 41; 2001, c. 38; 2002, c. 45; 2004, c. 37 79 , 2002, c. 45; 2004, c. 37 80 , 1984, c. 41; 2001, c. 38 80.1 , 1990, c. 77; 2002, c. 45; Ab. 2004, c. 37 80.2 , 1992, c. 35 81 , 1999, c. 40 82 , 1984, c. 41; 2002, c. 45; 2004, c. 37 82.1 , 1984, c. 41; 1990, c. 77; 1999, c. 40 83.1 , 1990, c. 77 84 , 2001, c. 38; 2002, c. 45; 2004, c. 37 85 , 1984, c. 41; 2001, c. 38; 2002, c. 45; 2004, c. 37 86 , Ab. 2001, c. 38 87 , 2001, c. 38 88 , Ab. 2001, c. 38 89 , 1984, c. 41 92 , 2002, c. 45; 2004, c. 37 93 , Ab. 1984, c. 41 96 , 2001, c. 38; 2002, c. 45; 2004, c. 37 97 , 1987, c. 40 98 , 2001, c. 38 99 , 1984, c. 41; 1987, c. 40 100 , 1984, c. 41 101 , Ab. 1984, c. 41 103.1 , 1984, c. 41; 1999, c. 40; 2001, c. 38; 2002, c. 45 104 , 2002, c. 45; 2004, c. 37 105 , 1999, c. 40 106 , 1999, c. 40 108 , 1984, c. 41; 2001, c. 38; 2002, c. 45; 2004, c. 37 110 , 1984, c. 41 111 , 1984, c. 41; 1999, c. 40 112 , 1984, c. 41; 1999, c. 40 113 , 1984, c. 41 114 , 1984, c. 41 115 , 1984, c. 41 116 , 1984, c. 41; Ab. 1990, c. 77 117 , 1984, c. 41 118 , 1984, c. 41 119 , 1984, c. 41; 1987, c. 40; 2002, c. 45; 2004, c. 37 120 , 1984, c. 41; 1990, c. 77; 2002, c. 45; 2004, c. 37 121 , 1984, c. 41; 1987, c. 40; 1992, c. 35; 2002, c. 45; 2004, c. 37 122 , 1984, c. 41; 1987, c. 40 123 , 1984, c. 41; 1987, c. 40 124 , 1984, c. 41 125 , 1984, c. 41; 1999, c. 40 126 , 1984, c. 41; 1987, c. 40; 2001, c. 38 127 , 1984, c. 41 128 , 1984, c. 41; 2001, c. 38; 2002, c. 45; 2004, c. 37 129 , 1984, c. 41

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Reference	Title Amendments
c. V-1.1	Securities Act – <i>Cont’d</i>
	129.1 , 2001, c. 38
	130 , 1984, c. 41; 1987, c. 40; 2001, c. 38; 2002, c. 45; 2004, c. 37
	131 , 1984, c. 41
	132 , 1984, c. 41
	133 , 1984, c. 41; 2001, c. 38; 2002, c. 45; 2004, c. 37
	134 , 1984, c. 41; 2001, c. 38
	135 , 1984, c. 41
	136 , 1984, c. 41; 2001, c. 38
	137 , 1984, c. 41
	138 , 1984, c. 41; 1990, c. 77; 2001, c. 38
	139 , 1984, c. 41; 2002, c. 45; 2004, c. 37
	140 , 1984, c. 41; 2002, c. 45; 2004, c. 37
	141 , 1984, c. 41
	142 , 1984, c. 41; 2002, c. 45; 2004, c. 37
	142.1 , 1987, c. 40
	143 , 1984, c. 41; 1987, c. 40
	144 , 1984, c. 41; 1987, c. 40
	145 , 1984, c. 41; 1992, c. 35; 2002, c. 45; 2004, c. 37
	146 , 1984, c. 41
	147 , 1984, c. 41; 1992, c. 35; 2002, c. 45; 2004, c. 37
	147.1 , 1984, c. 41
	147.2 , 1984, c. 41
	147.3 , 1984, c. 41; 2001, c. 38
	147.4 , 1984, c. 41; 2001, c. 38
	147.5 , 1984, c. 41; 1987, c. 40; 2001, c. 38
	147.6 , 1984, c. 41; 1987, c. 40; 2001, c. 38
	147.7 , 1984, c. 41; 2001, c. 38
	147.8 , 1984, c. 41; 1987, c. 40; 2001, c. 38
	147.9 , 1984, c. 41; 1987, c. 40; 2001, c. 38
	147.10 , 1984, c. 41; 2002, c. 45; 2004, c. 37
	147.11 , 1984, c. 41; 1987, c. 40; 1999, c. 40; 2002, c. 45; 2004, c. 37
	147.12 , 1984, c. 41; 1987, c. 40
	147.13 , 1984, c. 41; Ab. 1987, c. 40
	147.14 , 1984, c. 41; 1987, c. 40
	147.15 , 1984, c. 41; 1987, c. 40; 2002, c. 45; 2004, c. 37
	147.16 , 1984, c. 41; 1987, c. 40; 2002, c. 45; 2004, c. 37
	147.17 , 1984, c. 41; Ab. 1987, c. 40
	147.18 , 1984, c. 41; Ab. 1987, c. 40
	147.19 , 1984, c. 41
	147.20 , 1984, c. 41; 1987, c. 40; 1990, c. 77
	147.21 , 1984, c. 41; 2001, c. 38; 2004, c. 37
	147.22 , 1984, c. 41
	147.23 , 1984, c. 41
	148 , 1998, c. 37; 2002, c. 45; 2004, c. 37
	148.1 , 2001, c. 38; 2002, c. 45; 2004, c. 37
	149 , 1989, c. 48; 2002, c. 45; 2004, c. 37
	150 , 2001, c. 38
	151 , 1984, c. 41; 2002, c. 45; 2004, c. 37
	151.1 , 1990, c. 77; 2002, c. 45; 2004, c. 37
	151.1.1 , 2002, c. 45; 2004, c. 37
	151.2 , 1990, c. 77
	151.3 , 1990, c. 77
	151.4 , 1990, c. 77
	152 , 2002, c. 45
	153 , 1984, c. 41; 1990, c. 77; 2002, c. 45; 2004, c. 37
	154 , 1984, c. 41; 1988, c. 64; 1990, c. 77; 1999, c. 40; 2000, c. 29; 2002, c. 45
	155.1 , 1984, c. 41; 1992, c. 35; 2001, c. 38; Ab. 2004, c. 37
	156 , 1987, c. 40; 1988, c. 64; 1999, c. 40; 2000, c. 29; 2002, c. 45; Ab. 2004, c. 37
	156.1 , 1987, c. 40; 1999, c. 40; Ab. 2004, c. 37
	157 , 1990, c. 77; 2001, c. 38; Ab. 2004, c. 37
	158 , 2001, c. 38; 2002, c. 45; 2004, c. 37

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Reference	Title Amendments
c. V-1.1	<p>Securities Act – <i>Cont’d</i></p> <p>159, 2002, c. 45; 2004, c. 37</p> <p>160, 2001, c. 38</p> <p>160.1, 2001, c. 38</p> <p>160.2, 2004, c. 37</p> <p>160.3, 2004, c. 37</p> <p>163.1, 1990, c. 77</p> <p>165, 2001, c. 38</p> <p>165.1, 2001, c. 38</p> <p>168.1, 1990, c. 77; 2002, c. 45; 2004, c. 37</p> <p>168.1.1, 2002, c. 45</p> <p>168.1.2, 2002, c. 45; 2004, c. 37</p> <p>168.1.3, 2002, c. 45; 2004, c. 37</p> <p>168.1.4, 2002, c. 45; 2004, c. 37</p> <p>168.1.5, 2002, c. 45</p> <p>168.2, 2001, c. 38</p> <p>168.3, 2001, c. 38</p> <p>168.4, 2001, c. 38</p> <p>169, 2002, c. 45; 2004, c. 37</p> <p>170, 2001, c. 38; 2002, c. 45; 2004, c. 37</p> <p>170.1, 1990, c. 77; 2002, c. 45</p> <p>170.2, 2001, c. 38; 2002, c. 45</p> <p>171, 2002, c. 45; 2004, c. 37</p> <p>171.1, 2004, c. 37</p> <p>172, 2002, c. 45</p> <p>173, 2002, c. 45</p> <p>174, 2002, c. 45</p> <p>175, 2002, c. 45</p> <p>176, 2002, c. 45</p> <p>177, 2002, c. 45</p> <p>178, 2002, c. 45</p> <p>179, 2002, c. 45</p> <p>180, 2002, c. 45</p> <p>180.1, 1990, c. 77; 2002, c. 45</p> <p>180.2, 1990, c. 77; 2002, c. 45</p> <p>180.3, 1990, c. 77; 2002, c. 45</p> <p>180.4, 1990, c. 77; 2002, c. 45</p> <p>181, 2002, c. 45</p> <p>182, 2002, c. 45</p> <p>182.1, 1992, c. 35; 2002, c. 45</p> <p>183, 2002, c. 45</p> <p>184, 2002, c. 45</p> <p>185, 2002, c. 45</p> <p>186, 2002, c. 45</p> <p>187, 1984, c. 41; 1987, c. 40; 1990, c. 77</p> <p>188, 1984, c. 41</p> <p>189, 1984, c. 41; 1999, c. 40</p> <p>189.1, 1984, c. 41</p> <p>191, 1999, c. 40</p> <p>192, 2002, c. 45; 2004, c. 37</p> <p>195, 2002, c. 45; 2004, c. 37</p> <p>195.1, 1984, c. 41; 2002, c. 45; 2004, c. 37</p> <p>195.2, 2002, c. 45</p> <p>197, 2002, c. 45; 2004, c. 37</p> <p>198, Ab. 2001, c. 38</p> <p>199, 2001, c. 38; 2002, c. 45; 2004, c. 37</p> <p>200, 1990, c. 77</p> <p>202, 1990, c. 4; 1992, c. 35</p> <p>204, 1987, c. 40; 1990, c. 4; 1992, c. 35; 2002, c. 45; 2004, c. 37</p> <p>205, 2002, c. 45</p> <p>206, Ab. 2001, c. 38</p> <p>208, 1987, c. 40</p>

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Reference	Title Amendments
c. V-1.1	Securities Act – <i>Cont’d</i>
	<p> 208.1, 2002, c. 45; 2002, c. 70 209, 1984, c. 41; Ab. 1990, c. 4 210, 1992, c. 61; 2002, c. 45; 2004, c. 37 210.1, 2001, c. 38; 2002, c. 45; 2004, c. 37 211, 1990, c. 77; 1992, c. 61; 2002, c. 45; 2004, c. 37 212, 1992, c. 35; 2002, c. 45; 2004, c. 37 213, 1988, c. 21; 2004, c. 37 214, 1990, c. 77; 1999, c. 40 215, 1999, c. 40 216, 1999, c. 40 217, 1999, c. 40 218, 1999, c. 40 219, 1999, c. 40 220, 1999, c. 40 221, 1984, c. 41; 2002, c. 45; 2004, c. 37 222, 1984, c. 41 223, 1999, c. 40 224, 1999, c. 40 225, 1984, c. 41; 1999, c. 40 225.1, 1987, c. 40 226, 1984, c. 41; 1999, c. 40 227, 1999, c. 40 228, 1984, c. 41 229, 2004, c. 37 233, 1984, c. 41; 2002, c. 45; 2004, c. 37 233.1, 1984, c. 41 234, 2002, c. 45 235, 1999, c. 40; 2002, c. 45 236, 1990, c. 77; 1999, c. 40; 2002, c. 45; 2004, c. 37 236.1, 1987, c. 40; 1999, c. 40 237, 1984, c. 41; 1999, c. 40; 2002, c. 45; 2004, c. 37 238, 2002, c. 45; 2004, c. 37 239, 1990, c. 77; 2001, c. 38; 2002, c. 45; 2004, c. 37 240, 2002, c. 45; 2004, c. 37 241, 1984, c. 41 242, 2002, c. 45; 2004, c. 37 243, 2002, c. 45; 2004, c. 37 245, 2002, c. 45; 2004, c. 37 247, 1984, c. 41; 2002, c. 45; 2004, c. 37 248, 2002, c. 45; 2004, c. 37 249, 2002, c. 45; 2004, c. 37 250, 1990, c. 77; 2002, c. 45 251, 2002, c. 45; 2004, c. 37 253, 2002, c. 45 255, 2002, c. 45 256, 1994, c. 13; 1999, c. 40; 2002, c. 45; 2003, c. 8; 2004, c. 37 257, 1990, c. 77; 1999, c. 40; 2002, c. 45 258, 1990, c. 77; 2002, c. 45; 2004, c. 37 258.1, 1990, c. 77 259, 1990, c. 77 259.1, 1990, c. 77; 2002, c. 45; 2004, c. 37 259.2, 1990, c. 77 260, 2002, c. 45; 2004, c. 37 261, 1990, c. 77; 2002, c. 45 261.1, 1990, c. 77 262, 1990, c. 77; 1995, c. 33 263, 2002, c. 45; 2004, c. 37 264, 2002, c. 45 265, 2002, c. 45; 2004, c. 37 266, 2002, c. 45 268, 2002, c. 45; 2004, c. 37 </p>

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Reference	Title Amendments
c. V-1.1	Securities Act – <i>Cont’d</i> 269 , 1987, c. 40; 2002, c. 45; 2004, c. 37 269.1 , 1984, c. 41; 1987, c. 40; 2002, c. 45; 2004, c. 37 269.2 , 2001, c. 38; 2002, c. 45; 2004, c. 37 270 , 2002, c. 45 271 , 2002, c. 45; 2004, c. 37 272 , 1990, c. 4; 2002, c. 45; 2004, c. 37 272.1 , 1990, c. 77; 2002, c. 45; 2004, c. 37 273 , 2002, c. 45 273.1 , 2001, c. 38; 2002, c. 45; 2004, c. 37 273.2 , 2001, c. 38; 2002, c. 45; 2004, c. 37 273.3 , 2001, c. 38; 2002, c. 45 274 , 1989, c. 48; 2001, c. 38; 2002, c. 45; 2004, c. 37 274.1 , 2004, c. 37 275 , Ab. 1997, c. 36 276 , 2002, c. 45; 2004, c. 37 276.1 , 1997, c. 36; 1999, c. 40; Ab. 2002, c. 45 276.2 , 1997, c. 36; 2002, c. 45; 2004, c. 37 276.3 , 1997, c. 36; 2002, c. 45; 2004, c. 37 276.4 , 1997, c. 36; 2002, c. 45; 2004, c. 37 276.5 , 1997, c. 36; Ab. 2002, c. 45 277 , 2001, c. 38; Ab. 2002, c. 45 278 , Ab. 2002, c. 45 278.1 , 1997, c. 36; Ab. 2002, c. 45 279 , 1999, c. 40; Ab. 2002, c. 45 280 , Ab. 2002, c. 45 281 , Ab. 2001, c. 38 281.1 , 2001, c. 38; Ab. 2002, c. 45 282 , Ab. 2002, c. 45 283 , 1984, c. 41; 2001, c. 38; 2002, c. 45; 2004, c. 37 284 , 2002, c. 45; 2004, c. 37 285 , 2002, c. 45; 2004, c. 37 286 , 2004, c. 37 287 , 1996, c. 2; Ab. 2002, c. 45 288 , Ab. 2002, c. 45 289 , Ab. 2002, c. 45 290 , Ab. 2002, c. 45 291 , Ab. 2002, c. 45 292 , 2002, c. 45; 2004, c. 37 293 , 2002, c. 45; 2004, c. 37 294 , 2002, c. 45; 2004, c. 37 294.1 , 2001, c. 38; 2002, c. 45; 2004, c. 37 295 , 2002, c. 45; 2004, c. 37 295.1 , 1990, c. 77; 2002, c. 45; 2004, c. 37 295.2 , 2002, c. 45; 2004, c. 37 296 , 1987, c. 68; 2002, c. 45; 2004, c. 37 297 , 1987, c. 68; 1990, c. 77; 2002, c. 45; 2004, c. 37 297.1 , 2001, c. 38; 2002, c. 45; 2004, c. 37 297.2 , 2004, c. 37 297.3 , 2004, c. 37 297.4 , 2004, c. 37 297.5 , 2004, c. 37 297.6 , 2004, c. 37 298 , 2002, c. 45; 2004, c. 37 299 , 1997, c. 36; 2000, c. 8; Ab. 2002, c. 45 300 , Ab. 2001, c. 38 301 , 2001, c. 38; Ab. 2002, c. 45 301.1 , 1997, c. 36; Ab. 2002, c. 45 302 , 2002, c. 45; 2004, c. 37 302.1 , 1983, c. 56; 2002, c. 28; 2002, c. 45; 2004, c. 37 303 , 2002, c. 45; 2004, c. 37 304 , Ab. 2002, c. 45

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Reference	Title Amendments
c. V-1.1	Securities Act – <i>Cont’d</i> 305 , Ab. 2002, c. 45 306 , 2002, c. 45; 2004, c. 37 307 , 1986, c. 95; 2001, c. 38; 2002, c. 45 308 , 1992, c. 35; 2001, c. 38; 2002, c. 45; 2004, c. 37 308.1 , 2004, c. 37 308.2 , 2004, c. 37 308.3 , 2004, c. 37 308.4 , 2004, c. 37 309 , 2002, c. 45; 2004, c. 37 310 , 2002, c. 45; 2004, c. 37 311 , 2002, c. 45; 2004, c. 37 312 , 2002, c. 45; 2004, c. 37 312.1 , 2001, c. 38; 2002, c. 45; 2004, c. 37 313 , 2002, c. 45; 2004, c. 37 314 , 1984, c. 41; 1986, c. 95; Ab. 2002, c. 45 314.1 , 2001, c. 38; 2002, c. 45; 2004, c. 37 315 , Ab. 2002, c. 45 316 , 2002, c. 45; 2004, c. 37 317 , Ab. 2002, c. 45 318 , 2002, c. 45; 2004, c. 37 318.1 , 2001, c. 38; 2002, c. 45; 2004, c. 37 319 , 2002, c. 45; 2004, c. 37 320 , 1990, c. 77; 2002, c. 45; 2004, c. 37 320.1 , 1990, c. 77; 2001, c. 38; 2002, c. 45; 2004, c. 37 320.2 , 2001, c. 38; 2002, c. 45; 2004, c. 37 321 , 1986, c. 95; 2002, c. 45; 2004, c. 37 321.1 , 2002, c. 45; 2004, c. 37 322 , 1990, c. 77; 2002, c. 45; 2004, c. 37 323 , 1990, c. 77; 2002, c. 45 323.1 , 1990, c. 77; 1992, c. 35; 2002, c. 45 323.2 , 2002, c. 45 323.3 , 2002, c. 45 323.4 , 2002, c. 45 323.5 , 2002, c. 45; 2004, c. 37 323.6 , 2002, c. 45 323.7 , 2002, c. 45 323.8 , 2002, c. 45 323.9 , 2002, c. 45 323.10 , 2002, c. 45 323.11 , 2002, c. 45 323.12 , 2002, c. 45 323.13 , 2002, c. 45 324 , 1990, c. 77; 2001, c. 38; 2002, c. 45 325 , 2002, c. 45 326 , 1984, c. 41 328 , 1984, c. 41; 2002, c. 45 329 , 2002, c. 45 330 , 1984, c. 41; 1990, c. 77 330.1 , 1997, c. 36; 2002, c. 45; 2004, c. 37 330.2 , 1997, c. 36; 2002, c. 45; 2004, c. 37 330.3 , 1997, c. 36; 2002, c. 45; 2004, c. 37 330.4 , 1997, c. 36; 2002, c. 45; 2004, c. 37 330.5 , 1997, c. 36; 2000, c. 29; 2002, c. 45; 2004, c. 37 330.6 , 1997, c. 36; 2002, c. 45; 2004, c. 37 330.7 , 1997, c. 36; Ab. 2002, c. 45 330.8 , 1997, c. 36; Ab. 2002, c. 45 330.9 , 1997, c. 36; 2002, c. 45; 2004, c. 37 330.10 , 1997, c. 36; 2002, c. 45; 2004, c. 37 331 , 1984, c. 41; 1987, c. 40; 1990, c. 77; 1992, c. 35; 1997, c. 36; 2001, c. 38; 2002, c. 45; 2004, c. 37 331.1 , 1997, c. 36; 2001, c. 38; 2002, c. 45; 2004, c. 37

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Reference	Title Amendments
c. V-1.1	<p>Securities Act – <i>Cont’d</i></p> <p>331.2, 2001, c. 38; 2002, c. 45; 2004, c. 37 332, 2001, c. 38; 2002, c. 45 333, 1997, c. 36; 2001, c. 38; 2002, c. 45; 2004, c. 37 334, 2002, c. 45; 2004, c. 37 335, 1984, c. 41; 1997, c. 36; 2001, c. 38; 2002, c. 45; 2004, c. 37 338.1, 1984, c. 41; 2004, c. 37 348, 2002, c. 45 350, Ab. 1997, c. 36 351, 1984, c. 41; 1989, c. 48; Ab. 2002, c. 45</p>
c. V-1.2	<p>Act respecting off-highway vehicles</p> <p>1, 2003, c. 19 8, 1999, c. 40; 2002, c. 74 11, 1998, c. 7 12, 2000, c. 56; 2002, c. 68 14, 1999, c. 40 15, 1999, c. 40 19, 2001, c. 57 19.1, 2001, c. 57 19.2, 2001, c. 57 19.3, 2001, c. 57 19.4, 2001, c. 57 27, 1999, c. 40 46, 1999, c. 40 48, 1999, c. 40 68, 2003, c. 5 83, Ab. 1997, c. 95 87.1, 2004, c. 27</p>
c. V-2	<p>Railway Ticket Sales Act</p> <p>Ab., 1988, c. 27</p>
c. V-3	<p>Act respecting the sale of unclaimed goods</p> <p>6, 1992, c. 61 Ab., 1992, c. 57</p>
c. V-4	<p>Act respecting sales of municipal public utilities</p> <p>1, 1987, c. 57 2, 1982, c. 63; 1988, c. 85</p>
c. V-5	<p>Unwrought Metal Sales Act</p> <p>Ab., 1984, c. 47</p>
c. V-5.001	<p>Act respecting the sale and distribution of beer and soft drinks in non-returnable containers</p> <p>2, 1999, c. 36 3, 1999, c. 75 4, 1999, c. 75 10, 1999, c. 36 <i>see</i> c. P-9.2</p>
c. V-5.01	<p>Auditor General Act</p> <p>2, 1999, c. 40 3, 1987, c. 82</p>

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Reference	Title Amendments
c. V-5.01	<p>Auditor General Act – <i>Cont'd</i></p> <p>4, 1989, c. 54; 1999, c. 40; 2000, c. 8 5, 1999, c. 40 6, 1999, c. 40 11, 1999, c. 40 14, 1987, c. 82 23, 1999, c. 40 24, 1999, c. 40 27, 1999, c. 40 28, 1999, c. 40 29, 1999, c. 40 30, 1999, c. 40 31, 1999, c. 40 32, 1999, c. 40 34, 1999, c. 40 37, 2000, c. 15 40, 1999, c. 40 42, 1999, c. 40 43, 1999, c. 40 47, 1999, c. 40 48, 1999, c. 40 49, 1992, c. 61 54, 1999, c. 40 58, 2000, c. 8 59, 1996, c. 35 61, 2000, c. 8 62, Ab. 2000, c. 15 64, 2000, c. 8 66.1, 2000, c. 15 67, 2000, c. 8 68, Ab. 2000, c. 15 70, 1999, c. 40 Sched. I, 1999, c. 40</p>
c. V-5.1	<p>Cree Villages and the Naskapi Village Act</p> <p>Title, 1979, c. 25 1, 1979, c. 25; 1996, c. 2; 1999, c. 40; 1999, c. 43 2, 1996, c. 2; 2003, c. 19 3, 1996, c. 2 4, 1984, c. 27; 1996, c. 2 5, 1996, c. 2 6, 1996, c. 2 7, 1996, c. 2 8, 1996, c. 2 9, 1996, c. 2 9.1, 1979, c. 25; 1996, c. 2 9.2, 1996, c. 2 10, 1996, c. 2 11, 1996, c. 2 12, 1979, c. 25; 1996, c. 2 13, 1979, c. 25; 1996, c. 2 14, 1979, c. 25; 1996, c. 2; 1999, c. 40 15, 1979, c. 25; 1996, c. 2 16, 1979, c. 25 17, 1979, c. 25; 1985, c. 30; 1996, c. 2 18, 1979, c. 25; 1996, c. 2 19, 1979, c. 32; 1996, c. 2 20, 1979, c. 25; 1996, c. 2; 1999, c. 40 21, 1979, c. 25; 1994, c. 17; 1996, c. 2; 1999, c. 36 22, 1979, c. 25; 1979, c. 32 23, 1996, c. 2</p>

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Reference	Title Amendments
c. V-5.1	<p>Cree Villages and the Naskapi Village Act – <i>Cont'd</i></p> <p>24, 1979, c. 25 25, 1992, c. 61 26, 1999, c. 40 27, 1996, c. 2; 1999, c. 40 28, 1996, c. 2 29, 1979, c. 25; 1996, c. 2 31, 1979, c. 25; 1996, c. 2; 1999, c. 40 32, 1979, c. 25; 1992, c. 61; 1996, c. 2; 1999, c. 40 33, 1979, c. 25; 1996, c. 2 34, 1996, c. 2 35, 1996, c. 2 36, 1979, c. 25; 1996, c. 2 37, 1979, c. 32; 1996, c. 2; 1999, c. 40 38, 1979, c. 25 39, 1996, c. 2; 1999, c. 40 41.1, 1992, c. 61; 1996, c. 2; 1999, c. 40 42, 1992, c. 21; 1996, c. 2 43, 1996, c. 2 44, 1996, c. 2 45, 1996, c. 2 46, 1996, c. 2; 1999, c. 40 47, 1979, c. 25; 1996, c. 2; 1999, c. 40 48, Ab. 1990, c. 4 48.1, 1992, c. 61 49, 1996, c. 2 51, 1996, c. 2 52, 1996, c. 2 53, 1996, c. 2 54, 1996, c. 2 55, 1979, c. 25; 1996, c. 2 57, 1996, c. 2 58, 1996, c. 2 60, 1979, c. 25; 1991, c. 32 61, 1996, c. 2; 1999, c. 40 64, 1979, c. 25</p>
c. V-6	<p>Mining Villages Act</p> <p>Ab., 1988, c. 19</p>
c. V-6.1	<p>Act respecting Northern villages and the Kativik Regional Government</p> <p>2, 1987, c. 91; 1989, c. 70; 1996, c. 2; 1999, c. 40; 1999, c. 43; 2003, c. 19 3, 1996, c. 2; 1998, c. 44 4, Ab. 1996, c. 2 5, 1996, c. 2 7, 1996, c. 2 8, 1996, c. 2 11, 1996, c. 2 12, 1996, c. 2 13, 1996, c. 2 14, 1996, c. 2 15, 1996, c. 2 16, 1983, c. 57; 1996, c. 2 17, 1996, c. 2; 1999, c. 40 18, 1984, c. 38; 1996, c. 2; 1997, c. 93; 1999, c. 40 18.1, 1984, c. 38; 1996, c. 2; 1999, c. 43; 2003, c. 19 19, 1996, c. 2 20, 1986, c. 95; 1987, c. 91; 1988, c. 49; 1989, c. 70; 1990, c. 4; 1994, c. 17; 1996, c. 2; 1999, c. 36; 1999, c. 40; 1999, c. 43; 2003, c. 19 22.1, 1987, c. 57</p>

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Reference	Title Amendments
c. V-6.1	<p>Act respecting Northern villages and the Kativik Regional Government – <i>Cont'd</i></p> <p> 23, 1996, c. 2 24, 1996, c. 2; 1999, c. 40 25, 1996, c. 2; 1999, c. 40 26, 1985, c. 27 27, 1982, c. 2; Ab. 1985, c. 27 29, 1996, c. 2 31, 1987, c. 91; 1996, c. 2 32, 1996, c. 2; 1999, c. 40 36, 1987, c. 91; 1996, c. 2 37, 1996, c. 2 38, 1996, c. 2 40, 1982, c. 2; 1996, c. 2; 1996, c. 77; 1999, c. 59 41, 1987, c. 91; 1996, c. 2 42, 1986, c. 95; 1990, c. 4; 1996, c. 2 43, 1996, c. 2; 1999, c. 40 44, 1996, c. 2 45, 1987, c. 91; 1999, c. 40 46, 1996, c. 2 47, 1996, c. 2 49, 1996, c. 2 50, 1996, c. 2 51, 1987, c. 91; 1996, c. 2 52, 1996, c. 2 53, 1996, c. 2 54, 1999, c. 40 56, 1996, c. 2; 1999, c. 40; 2000, c. 29 57, 1996, c. 2 58, 1996, c. 2 59, 1987, c. 68 60, 1996, c. 2 61, 1987, c. 68 62, 1996, c. 2 62.1, 1987, c. 68; 1996, c. 2 62.2, 1987, c. 68; 1996, c. 2 64, 1996, c. 2; 1999, c. 40 65, 1996, c. 2; 1999, c. 40 66, 1982, c. 63; 1985, c. 27; 1996, c. 2; 1999, c. 40 67, 1992, c. 61; 1996, c. 2 68, 1982, c. 63; 1996, c. 2 69, 1982, c. 63; 1996, c. 2 70, 1982, c. 63; 1996, c. 2 74, 1996, c. 2 76, 1982, c. 63; 1996, c. 2; 2002, c. 77 77, 1982, c. 63; 1996, c. 2 78, 1996, c. 2 80, 1987, c. 91; 1999, c. 40 81, 1987, c. 91; 1999, c. 40 83, 1987, c. 91; 1999, c. 40 85, 1996, c. 2; 2002, c. 77 85.1, 2002, c. 77 85.2, 2002, c. 77 85.3, 2002, c. 77 85.4, 2002, c. 77 96, 1987, c. 91; 1996, c. 2 97, 1996, c. 2 104, 1999, c. 40 110, 1987, c. 91 111, 1987, c. 91 115, 1996, c. 2 118, 1996, c. 2 121, 1999, c. 40 </p>

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Reference	Title Amendments
c. V-6.1	<p>Act respecting Northern villages and the Kativik Regional Government – <i>Cont'd</i></p> <p> 124.1, 1987, c. 91 126, 1996, c. 2 127, 1996, c. 2 128, 1996, c. 2 133, 1996, c. 2 135, 1999, c. 40 136, 1982, c. 63; 1996, c. 2 137, 1996, c. 2 138, 1996, c. 2 141, 1982, c. 63 143, 1996, c. 2; 1999, c. 40 144, 1982, c. 63; 1987, c. 68; 1996, c. 2 145, 1990, c. 4; 1996, c. 2 146, Ab. 1990, c. 4 147, Ab. 1990, c. 4 148, Ab. 1990, c. 4 149, 1990, c. 4; 1992, c. 61; 1996, c. 2; 1997, c. 93 150, 1990, c. 4; 1992, c. 61; 1996, c. 2 151, 1990, c. 4; 1996, c. 2 154, 1996, c. 2 156, 1996, c. 2; 1999, c. 40 157, 1982, c. 63; 1999, c. 43; 2003, c. 19 158, 1982, c. 63 159, 1982, c. 63 160, 1982, c. 63 162, 1996, c. 2 163, 1996, c. 2 164, 1996, c. 2; 1999, c. 40 165, 1987, c. 91; 1996, c. 2 166, 1996, c. 2 166.1, 1987, c. 42 167, 1997, c. 43 168, 1979, c. 25; 1982, c. 2; 1985, c. 27; 1988, c. 41; 1994, c. 15; 1996, c. 2; 1996, c. 21; 1999, c. 90 168.1, 1985, c. 27; 1996, c. 2; 1997, c. 93 168.2, 1997, c. 93 169, 1996, c. 2; 1999, c. 40 170, 1999, c. 40 171, 1999, c. 40 172, 1996, c. 2 173, 1982, c. 2; 1987, c. 91; 1989, c. 70; 1996, c. 2; 1999, c. 40 174, 1982, c. 2; 1986, c. 41; 1987, c. 42; 1989, c. 70; 1996, c. 2 175, 1992, c. 61; 1996, c. 2 176, 1996, c. 2 177, 1996, c. 2 178, 1987, c. 42 179, 1987, c. 42; 1989, c. 70; 1996, c. 2 180, 1996, c. 2 182, 1996, c. 2 183, 1996, c. 2 184, 1986, c. 95; 1989, c. 70; 1996, c. 2 185, 1996, c. 2 186, 1996, c. 2 188, 1996, c. 2 189, 1999, c. 40 190, 1988, c. 23; 1996, c. 2; 1996, c. 61 191, 1987, c. 42 192, 1990, c. 4; 1996, c. 2 194, 1996, c. 2 195, 1986, c. 95; 1989, c. 70; 1996, c. 2 196, 1989, c. 70; 1996, c. 2; 1999, c. 40 </p>

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c. V-6.1	<p>Act respecting Northern villages and the Kativik Regional Government – <i>Cont'd</i></p> <p>197, 1983, c. 15; 1999, c. 40 198, 1999, c. 40 199, 1984, c. 38; 1996, c. 2; 1999, c. 40 200, 1996, c. 2 201, 1996, c. 2 202, 1996, c. 2; 1999, c. 40 203, 1982, c. 2; 1987, c. 91; 1996, c. 2 204, 1983, c. 57; 1987, c. 57; 1987, c. 91; 1996, c. 2; 1997, c. 93; 1998, c. 31; 1999, c. 40 204.1, 1983, c. 57; 1996, c. 2; 1997, c. 93 204.1.1, 1997, c. 93 204.1.2, 1997, c. 93 204.1.3, 1997, c. 93 204.1.4, 1997, c. 93 204.1.5, 1997, c. 93 204.2, 1983, c. 57 204.3, 1983, c. 57; 1997, c. 93; 2003, c. 19 204.4, 1997, c. 93 205, 1996, c. 2 206, 1996, c. 2 207, 1999, c. 40 207.1, 1999, c. 59 208, 1996, c. 2 209, 1982, c. 63; 1984, c. 38; 1999, c. 40 209.1, 1987, c. 91; 1996, c. 2 210, 1996, c. 2 211, 1996, c. 2 211.1, 1987, c. 91; 1996, c. 2; 1999, c. 40 212, 1996, c. 2 213, 1996, c. 2; 2000, c. 29 214, 1989, c. 70; 1996, c. 2 215, 1996, c. 2; 1999, c. 40 216, 1990, c. 4 217, 1996, c. 2 218, 1996, c. 2 218.1, 1982, c. 2; 1987, c. 42; 1996, c. 2; 1999, c. 40 218.2, 1987, c. 42 219, 1989, c. 70 220, Ab. 1987, c. 91 221, 1996, c. 2 224, 1996, c. 2 225, 1989, c. 70 226, 1996, c. 2; 1999, c. 40 227, 1984, c. 38; 1985, c. 27; 1996, c. 2 227.1, 1982, c. 63; 1996, c. 2 228, 1996, c. 2; 1999, c. 59 229, 1985, c. 27 230, 1996, c. 2; 1996, c. 77; 1999, c. 40 232, 1996, c. 2 233, 1996, c. 2 234, 1990, c. 4; 1996, c. 2 235, 1996, c. 2 236, 1996, c. 2; 1999, c. 40 237, 1991, c. 32; 1996, c. 2; 1999, c. 40 239, 1996, c. 2; 1999, c. 40 240, Ab. 1999, c. 40 241, 1996, c. 2 243, 1996, c. 2; 1999, c. 40 244, 1982, c. 63; 1996, c. 2; 1999, c. 40 245, 1987, c. 91; 1996, c. 2; 1999, c. 40 246.1, 1987, c. 57</p>

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c. V-6.1	<p>Act respecting Northern villages and the Kativik Regional Government – <i>Cont'd</i></p> <p> 247, 1999, c. 40 251, 1979, c. 25; 1987, c. 91; 1996, c. 2; 1999, c. 40 252, 1987, c. 91; 1996, c. 2 253, 1987, c. 91; 1996, c. 2 254, 1987, c. 91; 1996, c. 2 259, Ab. 2004, c. 20 261, Ab. 2004, c. 20 261.1, 1996, c. 77; Ab. 2004, c. 20 262, 1996, c. 2 263, 1999, c. 40 265, 1983, c. 57 265.1, 1983, c. 57; 1987, c. 91; 1999, c. 40 266, 2002, c. 77 268, 1999, c. 40 270, 1999, c. 40 271, 1996, c. 2 273, 1999, c. 40 275, 1987, c. 68 275.1, 1987, c. 91 278, 1987, c. 91 280, 1996, c. 2 280.1, 1982, c. 63; 1987, c. 91; 1996, c. 2; 1999, c. 40 280.2, 1989, c. 75; 1996, c. 2 280.3, 2001, c. 68 281, 1989, c. 75; 2004, c. 20 286, 1983, c. 57; 1985, c. 27 286.1, 1985, c. 27 286.2, 1985, c. 27 289, 1987, c. 91 290, 1999, c. 40 291, 1999, c. 40 294, 1987, c. 91 296.1, 2004, c. 20 296.2, 2004, c. 20 296.3, 2004, c. 20 297, 2002, c. 77 298, 1999, c. 40; 2002, c. 77 299, 1987, c. 91 301, 1999, c. 40 302, 1987, c. 91 302.1, 1985, c. 27; 1987, c. 91 302.2, 1987, c. 91 303, 1987, c. 91; 2002, c. 77 306, 1987, c. 68; 2002, c. 77 306.1, 2002, c. 77 307, 1987, c. 68 309, 1999, c. 40 310, 2000, c. 29 311, 1982, c. 63; 1999, c. 40 314, 1996, c. 2 316, 1996, c. 2 323, 1982, c. 63 326, 1999, c. 40 328, 1982, c. 63 330, 1990, c. 4 331, Ab. 1990, c. 4 332, Ab. 1990, c. 4 333, Ab. 1990, c. 4 334, 1990, c. 4; 1992, c. 61; 1997, c. 93 335, 1990, c. 4; 1992, c. 61 336, 1990, c. 4; 1996, c. 2 </p>

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c. V-6.1	<p>Act respecting Northern villages and the Kativik Regional Government – <i>Cont'd</i></p> <p>338, 1982, c. 63; 1999, c. 43; 2003, c. 19 339, 1982, c. 63 340, 1982, c. 63 341, 1982, c. 63; 1996, c. 2 342, 1996, c. 2 348, 1999, c. 40 350, 1987, c. 91 351, 1996, c. 2 351.1, 1992, c. 6; 1996, c. 2 351.2, 1997, c. 93 351.3, 2003, c. 19 353, 1985, c. 27; 1988, c. 41; 1994, c. 15; 1996, c. 21; 1999, c. 90 353.1, 1985, c. 27; 1996, c. 2; 1997, c. 93 354, 1996, c. 2 355, 1996, c. 2; 1999, c. 40 355.1, 1999, c. 90 356, 1984, c. 38; 1997, c. 93; 1999, c. 40; 2002, c. 77 357, 1987, c. 91 358, 1983, c. 57; 1987, c. 57; 1987, c. 91; 1997, c. 93; 1998, c. 31; 1999, c. 40 358.1, 1983, c. 57; 1997, c. 93 358.1.1, 1997, c. 93 358.1.2, 1997, c. 93 358.1.3, 1997, c. 93 358.1.4, 1997, c. 93 358.1.5, 1997, c. 93 358.2, 1983, c. 57 358.3, 1983, c. 57; 1997, c. 93; 2003, c. 19 358.4, 1997, c. 93; 2000, c. 19 358.5, 1999, c. 59 360, 1999, c. 40 361, 1987, c. 91; 1996, c. 2 361.1, 1984, c. 38; 1999, c. 43; 2003, c. 19 362, 1992, c. 61; 1996, c. 2 362.1, 1982, c. 63; 1996, c. 2 363, 1996, c. 2 364, 1996, c. 2 365, 1979, c. 25; 1982, c. 2; Ab. 1985, c. 27 366, 1996, c. 2; 1999, c. 40 368, 1996, c. 2 369, 1996, c. 2 370, 1988, c. 75; 2000, c. 12 371, 1996, c. 2; 2000, c. 12 372, 1979, c. 25; 1988, c. 75; 2000, c. 12 373, 1986, c. 86; 1988, c. 46; 2000, c. 12 374, 1986, c. 86; 1988, c. 46; 1996, c. 73; 2000, c. 12 375, 1986, c. 86; 1988, c. 46; 2000, c. 12 376, 1996, c. 2; 1999, c. 40; 2000, c. 12 377, 1986, c. 86; 1988, c. 46 378, 1996, c. 2 379, 1994, c. 12; 1996, c. 29; 1997, c. 63 382, 1982, c. 63; 1984, c. 38 383, 1982, c. 63; 1984, c. 38; 1999, c. 40 384.1, 1987, c. 91; 1996, c. 2 385, 1996, c. 2 386, 1996, c. 2; 1999, c. 40 387, 2002, c. 77 388, 2002, c. 77 395, 1996, c. 77; 2000, c. 29 398, 1984, c. 38; 1985, c. 27 398.1, 1982, c. 63; 1996, c. 2; 1999, c. 40 399, 1987, c. 91; 1996, c. 2; 1999, c. 59</p>

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1963 (1 st sess.), c. 97	Act respecting Municipalité de Côte-Nord-du-Golfe-du-Saint-Laurent Title , 1996, c. 2 2 , 1996, c. 2 9 , 1988, c. 55; 1993, c. 65 9.1 , 1993, c. 65
1964, c. 33	Act respecting rural electrification 5 , Ab. 1986, c. 21 6 , Ab. 1986, c. 21 7 , Ab. 1986, c. 21
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1969, c. 84	Act respecting the Communauté urbaine de Montréal <i>see</i> c. C-37.2
1971, c. 58	Act respecting the neighbourhood of Mont Sainte-Anne Park 5 , 1990, c. 4 Sched. , 1986, c. 100 Ab. , 1996, c. 19
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1976, c. 22	Act to amend the Petroleum Products Trade Act Rp. , 1987, c. 80
1976, c. 43	Act respecting the Olympic Village 1 , 1996, c. 13 4 , 1999, c. 40; 2000, c. 42 6 , 1999, c. 40 23 , 1990, c. 4 28 , 1999, c. 40 36 , 1999, c. 40 Sched. C , 1999, c. 40
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1978, c. 54	Act to amend the Electricians and Electrical Installations Act and the Building Contractors Vocational Qualifications Act 24 , 1979, c. 75 27 , 1979, c. 75 33 , 1979, c. 75
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1978, c. 94	Act to again amend the Environment Quality Act 2 , 1980, c. 11; Ab. 1988, c. 49
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1984, c. 23	Act to amend various legislation respecting transport 4 , Ab. 1986, c. 91 5 , Ab. 1986, c. 91 6 , Ab. 1986, c. 91
1984, c. 41	Act to amend the Securities Act 14 , 1985, c. 30 36 , 1987, c. 40 40 , 1987, c. 40
1984, c. 42	Act respecting the Société de transport de la Ville de Laval 17 , 1987, c. 57 18 , 1985, c. 35 21 , 1985, c. 35 24.1 , 1987, c. 68 30 , 1985, c. 35 31 , 1985, c. 35 42 , 2000, c. 54 42.1 , 2000, c. 54 42.2 , 2000, c. 54 42.3 , 2000, c. 54 42.4 , 2000, c. 54 42.5 , 2000, c. 54 47 , 1995, c. 65 48 , 1995, c. 65 49 , 1989, c. 17; 1994, c. 15; 1996, c. 21 50 , 1985, c. 35; 1988, c. 25 51 , 1986, c. 64 52.1 , 1985, c. 35 53 , 1986, c. 64 54 , 1986, c. 64 55 , 1986, c. 64 56 , 1988, c. 25 57 , 1986, c. 64 58 , 1991, c. 45 69 , 1997, c. 53 70 , 1995, c. 34; 1995, c. 71; 1997, c. 53; 1997, c. 93; 1998, c. 31 72 , 1997, c. 53 72.0.1 , 1997, c. 53

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1984, c. 42	Act respecting the Société de transport de la Ville de Laval – <i>Cont'd</i> 72.0.2 , 1997, c. 53 72.0.3 , 1997, c. 53 72.0.4 , 1997, c. 53 72.1 , 1988, c. 25 73.1 , 1999, c. 59 75.1 , 1996, c. 77 77 , 1990, c. 41; 1995, c. 65 78 , 1990, c. 41 100 , Ab. 1996, c. 52 102 , 1996, c. 52 103 , 1985, c. 27 104 , 1985, c. 27 105 , 1985, c. 27; 1988, c. 76; Ab. 1996, c. 52 106 , 1985, c. 27; 1988, c. 76; Ab. 1996, c. 52 106.1 , 1985, c. 27; 1997, c. 53 119 , 1990, c. 4 120 , 1990, c. 4 121 , 1992, c. 61 122 , 1992, c. 61 123 , Ab. 1990, c. 4 124 , 1997, c. 43 128 , 1986, c. 64; 1988, c. 25 143 , 1999, c. 59 Ab. , 2001, c. 23
1984, c. 45	Act to amend various legislation respecting labour relations 31 , 1985, c. 30
1984, c. 48	Act respecting the transfer of certain public servants from the Ministère de l'Éducation to the Société de gestion du réseau informatique des commissions scolaires 6 , 1996, c. 35 7 , 1996, c. 35 8 , 1996, c. 35 9 , 1996, c. 35
1985, c. 8	Act to amend the Education Act and various legislation 54 , 1986, c. 10
1985, c. 23	Act to amend various legislation respecting social affairs 26 , 1987, c. 89 27 , 1987, c. 89
1985, c. 25	Act to amend the Taxation Act and other fiscal legislation 7 , 1986, c. 15 86 , 1987, c. 67
1985, c. 31	Act to amend the Act respecting the Communauté urbaine de Montréal and other legislation 33 , Ab. 1986, c. 64
1985, c. 32	Act respecting the Société de transport de la rive sud de Montréal 21 , 1987, c. 57 27.1 , 1987, c. 68 55 , 2000, c. 54

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1985, c. 32	<p>Act respecting the Société de transport de la rive sud de Montréal – <i>Cont’d</i></p> <p>55.1, 2000, c. 54 55.2, 2000, c. 54 55.3, 2000, c. 54 55.4, 2000, c. 54 55.5, 2000, c. 54 60, 1995, c. 65 61, 1995, c. 65 62, 1989, c. 17; 1994, c. 15; 1996, c. 21 63, 1988, c. 25 68, 1986, c. 64 69, 1986, c. 64 70, 1988, c. 25 71, 1986, c. 64 90, 1997, c. 53 91, 1995, c. 34; 1995, c. 71; 1997, c. 53; 1997, c. 93; 1998, c. 31 93, 1997, c. 53 93.0.1, 1997, c. 53 93.0.2, 1997, c. 53 93.0.3, 1997, c. 53 93.0.4, 1997, c. 53 93.1, 1988, c. 25 95.1, 1999, c. 59 97.1, 1996, c. 77 99, 1991, c. 32 100, 1986, c. 40; 1991, c. 29; 1991, c. 32 100.1, 1991, c. 32 103, 1990, c. 41; 1991, c. 32; 1995, c. 65 118, 1991, c. 32 121, 1986, c. 40 126, Ab. 1996, c. 52 128, 1996, c. 52 129, 1996, c. 52 131, 1988, c. 76; Ab. 1996, c. 52 132, 1988, c. 76; 1996, c. 52 144, Ab. 1986, c. 64 146, 1990, c. 4 147, 1990, c. 4 148, 1992, c. 61 149, 1992, c. 61 150, Ab. 1990, c. 4 151, 1997, c. 43 155.1, 1988, c. 25 155.2, 1996, c. 27 161, 1991, c. 32 168, Ab. 1988, c. 76 169, Ab. 1986, c. 64 172, 1999, c. 59 Ab., 2001, c. 23</p>
1985, c. 68	<p>Act respecting the Collège militaire Royal de Saint-Jean</p> <p>1, 1993, c. 26</p>
1986, c. 5	<p>Act respecting the establishment of the boundaries of electoral divisions</p> <p>Ab., 1987, c. 28</p>

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Reference	Title Amendments
1986, c. 21	Act respecting the Coopérative régionale d'électricité de Saint-Jean-Baptiste de Rouville and repealing the Act to promote rural electrification by means of electricity cooperatives 2 , 1996, c. 61 3 , 1996, c. 61 9 , 1996, c. 61 10 , 1996, c. 61
1986, c. 43	Act respecting the transfer of certain employees from the Ministère de l'Éducation to the Société de radio-télévision du Québec 8 , 1996, c. 35 9 , 1996, c. 35 10 , 1996, c. 35
1986, c. 51	Act respecting the town of Schefferville Ab. , 1990, c. 43
1986, c. 55	Act to amend the Code of Civil Procedure 9 , 1986, c. 85
1986, c. 58	Act respecting various financial provisions relating to the administration of justice 68 , Ab. 1986, c. 109
1986, c. 60	Act respecting the sale of the Raffinerie de sucre du Québec 1 , Ab. 1986, c. 60 2 , Ab. 1986, c. 60 3 , Ab. 1986, c. 60
1986, c. 62	Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act 3 , Ab. 1992, c. 57
1986, c. 74	Act to ensure that essential services are maintained in the health and social services sector <i>see</i> c. M-1.1
1986, c. 87	Act to amend the Act respecting the establishment of the boundaries of electoral divisions Ab. , 1987, c. 28
1986, c. 92	Act to amend the Transport Act 13 , Ab. 1987, c. 97
1987, c. 18	Act to add the reformed law of persons, successions and property to the Civil Code of Québec Rp. , 1991, c. 64
1987, c. 50	Act to amend the Courts of Justice Act 10 , Ab. 1990, c. 44 11 , Ab. (part) 1990, c. 44 12 , Ab. 1990, c. 44

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1987, c. 50	Act to amend the Courts of Justice Act – <i>Cont'd</i> 13 , Ab. (part) 1990, c. 44 14 , Ab. 1990, c. 44 15 , Ab. 1990, c. 44 16 , Ab. 1990, c. 44 17 , Ab. 1990, c. 44
1987, c. 67	Act to amend the Taxation Act and other fiscal legislation 19 , 1988, c. 18 20 , 1988, c. 18 55 , 1988, c. 18 103 , 1990, c. 59 104 , 1990, c. 59 106 , 1990, c. 59 107 , 1990, c. 59 141 , 1988, c. 18 166 , 1988, c. 18 189 , 1988, c. 18 190 , 1988, c. 18 191 , 1988, c. 18
1987, c. 85	Act to establish the Commission des relations du travail and to amend various legislation 39 , 1992, c. 61 47 , Ab. 1992, c. 61 51 , Ab. 1992, c. 61 52 , Ab. 1992, c. 61 87 , Ab. 1990, c. 4 Ab. , 2001, c. 26
1987, c. 94	Act to amend the Highway Safety Code and other legislation 1 , Ab. 1990, c. 83 101 , 1990, c. 4
1987, c. 102	Act to amend the Act respecting land use planning and development, the Cities and Towns Act and the Municipal Code of Québec 48 , 1989, c. 46 152 , 1989, c. 46
1988, c. 4	Act to amend the Taxation Act and other fiscal legislation 124 , 1988, c. 18
1988, c. 18	Act to again amend the Taxation Act and other fiscal legislation 51 , 1993, c. 16 52 , 1990, c. 59; 1993, c. 16; 2004, c. 8 53 , 1993, c. 16 54 , 1990, c. 59; 1993, c. 16; 2004, c. 8
1988, c. 55	Act respecting the municipal reorganization of the territory of Municipalité de Côte-Nord-du-Golfe-du-Saint-Laurent Title , 1996, c. 2 1 , 1996, c. 2 2 , 1993, c. 65; 1996, c. 2 3 , 1996, c. 2

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Reference	Title Amendments
1988, c. 55	Act respecting the municipal reorganization of the territory of Municipalité de Côte-Nord-du-Golfe-du-Saint-Laurent – <i>Cont'd</i> 4 , 1996, c. 2 6 , 1993, c. 65; 1996, c. 2 8 , 1996, c. 2 9 , 1996, c. 2
1988, c. 56	Act to amend the Code of Civil Procedure in respect of the collection of support payments 1 , 1993, c. 72 1.1 , 1993, c. 72 11 , Ab. 1988, c. 51
1988, c. 74	Act respecting certain aspects of the status of municipal judges 1 , 1989, c. 52 2 , 1989, c. 52 3 , 1989, c. 52 5 , 1989, c. 52
1988, c. 76	Act to amend various legislation respecting the finances of municipalities and intermunicipal bodies 97 , 1988, c. 85
1988, c. 93	Act respecting the Régie intermunicipale de gestion des déchets sur l'Île de Montréal Ab. , 2001, c. 25
1989, c. 5	Act to amend the Taxation Act and other legislation and to make certain provisions respecting retail sales tax 52 , 1989, c. 77 85 , 1993, c. 19 86 , 1990, c. 7; 1993, c. 64; 1995, c. 1 88 , 1990, c. 7 197 , 1990, c. 7 198 , 1990, c. 7 216 , 1990, c. 7 217 , 1990, c. 7 236 , 1990, c. 7 252 , 1990, c. 7
1989, c. 7	Act to amend the Act to preserve agricultural land 35 , Ab. 1996, c. 26
1989, c. 15	Act to amend the Automobile Insurance Act and other legislation 25 , 1991, c. 58
1989, c. 52	Act respecting municipal courts and amending various legislation <i>see</i> c. C-72.01
1989, c. 101	Act respecting the Régie intermunicipale de gestion des déchets sur l'Île de Montréal Ab. , 2001, c. 25

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Reference	Title Amendments
1989, c. 113	<p>Act to replace the Act respecting La Confédération des caisses populaires et d'économie Desjardins du Québec</p> <p>1, 1993, c. 111 5, 1994, c. 77 5.1, 1994, c. 77 10, 1993, c. 111 11.1, 1993, c. 111 13, 1994, c. 77 24, 1996, c. 69 31, 1994, c. 77 42, 1993, c. 111 ; 1994, c. 77 50.1, 1993, c. 111 74, 1999, c. 72 86, 1990, c. 4</p>
1990, c. 4	<p>Act to amend various legislative provisions respecting the implementation of the Code of Penal Procedure</p> <p>293, Ab. 1992, c. 61 442, 1992, c. 61 591, Ab. 1992, c. 61 739, 1992, c. 61 871, 1992, c. 61 876, 1992, c. 61</p>
1990, c. 7	<p>Act to amend the Taxation Act and other fiscal legislation</p> <p>11, 1992, c. 1 12, 1992, c. 1 13, 1992, c. 1 143, 1991, c. 8 148, 1992, c. 1 152, 1992, c. 1 153, 1992, c. 1 154, 1992, c. 1 156, 1992, c. 1 157, 1992, c. 1 158, 1992, c. 1 161, 1992, c. 1 162, 1991, c. 8 ; 1992, c. 1 163, 1992, c. 1 164, 1992, c. 1 166, 1992, c. 1 168, 1992, c. 1 169, 1992, c. 1</p>
1990, c. 9	<p>Act to ensure continuity of electrical service by Hydro-Québec</p> <p>Sched. I, 1991, c. 41 Ab., 1991, c. 53</p>
1990, c. 34	<p>Act to establish the Commission on the Political and Constitutional Future of Québec</p> <p>5, 1990, c. 45 8, 1990, c. 45 24, 1990, c. 45</p>
1990, c. 41	<p>Act respecting the Conseil métropolitain de transport en commun and amending various legislation</p> <p><i>see c. C-59.001</i></p>

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Reference	Title Amendments
1990, c. 44	Act to amend the Courts of Justice Act with respect to the pension plans of the judges of the Court of Québec 45 , 1991, c. 25
1990, c. 55	Act to amend the Public Health Protection Act 1 , 1992, c. 21 2 , 1992, c. 21 3 , 1997, c. 77 6 , 1992, c. 21 10 , 1992, c. 21 12 , 1992, c. 21 ; 1994, c. 23
1990, c. 58	Act respecting the computation of interest applicable to tax claims Ab. , 1995, c. 1
1990, c. 59	Act to again amend the Taxation Act and other fiscal legislation 3 , 1991, c. 25 21 , 1993, c. 16 55 , 1993, c. 16 61 , 1993, c. 16 71 , 1991, c. 25 91 , 1991, c. 25 92 , 1995, c. 49 107 , 1993, c. 16 110 , 1993, c. 16 155 , 1993, c. 16 156 , 1993, c. 16 168 , 1991, c. 25 206 , 1993, c. 16 251 , 1992, c. 1
1990, c. 61	Act respecting the establishment of the boundaries of electoral divisions 1 , 1991, c. 36
1990, c. 83	Act to amend the Highway Safety Code and other legislative provisions 140 , 1996, c. 56 257 , Ab. 1996, c. 56
1990, c. 85	Act to amend various legislation respecting the Outaouais intermunicipal bodies 152 , 1991, c. 32
1990, c. 95	Act respecting the Régie intermunicipale de gestion des déchets sur l'Île de Montréal Ab. , 2001, c. 25
1991, c. 8	Act to amend the Taxation Act and other fiscal legislation 77 , 1992, c. 1 80 , 1992, c. 1
1991, c. 22	Act to extend the terms of office of certain directors of regional councils and public establishments in the health and social services sector Ab. , 1992, c. 21

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Reference	Title Amendments
1991, c. 25	<p>Act to again amend the Taxation Act and other fiscal legislation</p> <p>2, 1993, c. 16 5, 1993, c. 16; 1995, c. 49; 1996, c. 39 24, 1993, c. 16 25, 1993, c. 16 26, 1993, c. 16 27, 1993, c. 16 28, 1993, c. 16 29, 1993, c. 16 30, 1993, c. 16 31, 1993, c. 16 32, 1993, c. 16 33, 1993, c. 16 34, 1993, c. 16 36, 1993, c. 16 38, 1993, c. 16 39, 1993, c. 16 49, 1993, c. 16 52, 1993, c. 16 54, 1993, c. 16 62, 1993, c. 16 67, 1992, c. 1 68, 1992, c. 1 90, 1993, c. 16 94, 1993, c. 16 142, 1993, c. 16; 1994, c. 22 158, 1993, c. 16 159, 1993, c. 16 161, 1993, c. 16 162, 1993, c. 16</p>
1991, c. 32	<p>Act to amend various legislative provisions respecting municipal finances</p> <p>280, 1992, c. 53 282, 1992, c. 53 286, 1992, c. 53</p>
1991, c. 34	<p>Act respecting the process for determining the political and constitutional future of Québec</p> <p>Preamble, 1992, c. 47 1, 1992, c. 47</p>
1991, c. 37	<p>Real Estate Brokerage Act</p> <p><i>see</i> c. C-73.1</p>
1991, c. 41	<p>Act respecting the placing of a temporary ceiling on remuneration in the public sector</p> <p>8, 1992, c. 39 9, 1992, c. 39 13, 1992, c. 39</p>
1991, c. 42	<p>Act respecting health services and social services and amending various legislation</p> <p><i>see</i> c. S-4.2</p>
1991, c. 49	<p>Act to amend the Tourist Establishments Act</p> <p>2, Ab. 1993, c. 22</p>

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Reference	Title Amendments
1991, c. 49	Act to amend the Tourist Establishments Act – <i>Cont'd</i> 3 , Ab. 1993, c. 22 4 , 1993, c. 22 5 , Ab. 1993, c. 22 6 , Ab. 1993, c. 22 7 , Ab. 1993, c. 22 8 , Ab. 1993, c. 22 9 , Ab. 1993, c. 22 10 , 1993, c. 22 11 , Ab. 1993, c. 22
1991, c. 56	Act respecting the Conseil médical du Québec <i>see</i> c. C-59.0001
1991, c. 64	Civil Code of Québec 15 , 2002, c. 6 21 , 1992, c. 57; 1998, c. 32 23 , 1998, c. 32 26 , 1997, c. 75 27 , 1997, c. 75 28 , 1997, c. 75 29 , 1997, c. 75 30 , 1997, c. 75; 2002, c. 19 30.1 , 2002, c. 19 33 , 2002, c. 19 35 , 2002, c. 19 51 , 1999, c. 47 54 , 1999, c. 47 56 , 2002, c. 6 61 , 2002, c. 6 63 , 1996, c. 21 67 , 1996, c. 21 71 , 2004, c. 23 73 , 2004, c. 23 82 , 2002, c. 6 88 , 2002, c. 6 89 , 2002, c. 6 93 , 2002, c. 6 96 , 2002, c. 6 97 , 2002, c. 6 107 , 2002, c. 6 108 , 1999, c. 47; 2002, c. 6 109 , 2004, c. 3 114 , 2002, c. 6 115 , 2002, c. 6; 2002, c. 19 118 , 1999, c. 47 120 , 2004, c. 23 121.1 , 2002, c. 6 121.2 , 2002, c. 6 121.3 , 2002, c. 6 122 , 1999, c. 47 125 , 1999, c. 47; 2002, c. 6 126 , 2002, c. 6 129 , 1999, c. 47; 2002, c. 6 130 , 1999, c. 47; 2002, c. 6 132.1 , 2004, c. 3 134 , 1999, c. 47; 2002, c. 6 135 , 1999, c. 47; 2002, c. 6; 2004, c. 23 137 , 1999, c. 47 142 , 1999, c. 47

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1991, c. 64	Civil Code of Québec – <i>Cont’d</i>
	145 , 1999, c. 47
	146 , 2002, c. 6
	148 , 2001, c. 41; 2001, c. 70
	151 , 1996, c. 21; 1999, c. 47
	152 , 1999, c. 53
	200 , 1998, c. 51
	201 , 1998, c. 51
	202 , 1998, c. 51
	206 , 2002, c. 6
	213 , 2002, c. 19
	222 , 2002, c. 6
	224 , 2002, c. 6
	225 , 2002, c. 6
	226 , 2002, c. 6
	229 , 2002, c. 6
	231 , 2002, c. 6
	258 , 2002, c. 6
	260 , 2002, c. 19
	264 , 1999, c. 30
	266 , 1998, c. 51; 2002, c. 6
	267 , 2002, c. 6
	269 , 2002, c. 6
	272 , 1999, c. 30
	280 , 2002, c. 19
	281 , 2002, c. 19
	306 , 2000, c. 42; 2002, c. 45
	322 , 2002, c. 19
	332 , 2002, c. 19
	352 , 2002, c. 19
	358 , 2000, c. 42; 2002, c. 45
	365 , 2002, c. 6
	366 , 1996, c. 21; 1999, c. 53; 2002, c. 6; 2004, c. 5
	368 , 2004, c. 23
	373 , 2002, c. 6; 2004, c. 23
	375 , 1999, c. 47
	376 , 2002, c. 6
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	423 , 1992, c. 57
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	521.2 , 2002, c. 6
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	521.7 , 2002, c. 6
	521.8 , 2002, c. 6
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	521.12 , 2002, c. 6; 2004, c. 23
	521.13 , 2002, c. 6
	521.14 , 2002, c. 6
	521.15 , 2002, c. 6
	521.16 , 2002, c. 6
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1991, c. 64	Civil Code of Québec – <i>Cont’d</i>
	535 , 2002, c. 6
	535.1 , 2002, c. 19
	538 , 2002, c. 6
	538.1 , 2002, c. 6
	538.2 , 2002, c. 6
	538.3 , 2002, c. 6
	539 , 2002, c. 6
	539.1 , 2002, c. 6
	540 , 2002, c. 6
	541 , 2002, c. 6
	542 , 2002, c. 6
	555 , 2002, c. 6
	564 , 2004, c. 3
	565 , 2004, c. 3
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	573.1 , 2004, c. 3
	574 , 2004, c. 3
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	577 , 2002, c. 6
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	578.1 , 2002, c. 6
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	585 , 1996, c. 28; 2002, c. 6
	586 , 2004, c. 5
	587.1 , 1996, c. 68
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	596 , 2002, c. 19
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	654 , 2002, c. 6
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	701 , 1997, c. 80
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	706 , 2002, c. 6
	717 , 1992, c. 57
	723 , 2002, c. 6
	726 , 1992, c. 57
	757 , 1992, c. 57; 2002, c. 6
	759 , 2002, c. 19
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	777 , 1998, c. 51; 1999, c. 49
	778 , 2002, c. 19
	809 , 2002, c. 6
	840 , 2002, c. 6
	844 , 2002, c. 6
	851 , 2002, c. 6
	856 , 2002, c. 6
	857 , 2002, c. 6
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	934 , 2002, c. 19
	948 , 1992, c. 57
	993 , 1992, c. 57
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1991, c. 64	Civil Code of Québec – <i>Cont'd</i>
	1077 , 2002, c. 19
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	1341 , 2002, c. 45; 2004, c. 37
	1457 , 2002, c. 19
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	1612 , 2002, c. 19
	1624 , 2002, c. 19
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	1682 , 2002, c. 19
	1696 , 1992, c. 57; 2002, c. 6
	1745 , 1998, c. 5
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	1775 , Ab. 2002, c. 19
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	1777 , Ab. 2002, c. 19
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	1862 , 2002, c. 19
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	1938 , 2002, c. 6
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1991, c. 64	Civil Code of Québec – <i>Cont’d</i>
	2449 , 2002, c. 6
	2457 , 2002, c. 6
	2459 , 2002, c. 6
	2649 , 2002, c. 19
	2651 , 1999, c. 90
	2654.1 , 1999, c. 90
	2655 , 1999, c. 90
	2656 , 1999, c. 90
	2667 , 2002, c. 19
	2676 , 2002, c. 19
	2683 , 1998, c. 5
	2700 , 1998, c. 5
	2723 , 2000, c. 42
	2726 , 1992, c. 57
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	2745 , 1998, c. 5
	2758 , 1998, c. 5
	2762 , 2002, c. 19
	2764 , 2000, c. 42
	2779 , 1992, c. 57; 2002, c. 19
	2781 , 2000, c. 42
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	2874 , 2001, c. 32
	2906 , 2002, c. 6
	2918 , 2000, c. 42
	2934.1 , 2000, c. 42
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	2943.1 , 2000, c. 42
	2944 , 2000, c. 42
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	2953 , 2002, c. 19
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	2961.1 , 1998, c. 5
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1991, c. 64	<p>Civil Code of Québec – <i>Cont’d</i></p> <p>2977, Ab. 2000, c. 42 2979.1, 2000, c. 42 2980, 2000, c. 42 2981, 2000, c. 42 2981.1, 2000, c. 42 2981.2, 2000, c. 42 2982, 2000, c. 42 2983, 2000, c. 42 2985, 1992, c. 57 2986, 2000, c. 42 2988, 2000, c. 42 2989, 2000, c. 42 2990, 2000, c. 42 2991, 2000, c. 42 2993, 1995, c. 33; 2000, c. 42 2994, 2000, c. 42 2996, 2000, c. 42 2997, 2000, c. 42 2999, 2002, c. 6 2999.1, 1999, c. 49; 2000, c. 42 3000, 1998, c. 5 3003, 2000, c. 42 3005, 2000, c. 42; 2002, c. 19 3006.1, 2000, c. 42 3007, 2000, c. 42 3011, 2000, c. 42 3012, 2000, c. 42 3013, Ab. 2000, c. 42 3014, 2000, c. 42 3014.1, 2000, c. 42 3016, 2000, c. 42 3017, 2000, c. 42 3018, 1998, c. 5; 2000, c. 42 3019, 2000, c. 42 3021, 2000, c. 42 3022, 2000, c. 42; 2002, c. 6 3023, 2000, c. 42 3023.1, 2000, c. 42 3024, 1992, c. 57 3025, 2000, c. 42 3026, 2000, c. 42 3027, 2000, c. 42 3028, 2000, c. 42 3028.1, 2000, c. 42 3029, 2000, c. 42 3031, 1995, c. 33 3033, 1992, c. 57 3034, 2000, c. 42 3035, 2000, c. 42 3036, 2000, c. 42; 2002, c. 19 3038, 1995, c. 33 3040, 2000, c. 42 3042, 2000, c. 42 3043, 2000, c. 42 3044, 2000, c. 42 3045, 2000, c. 42 3046, Ab. 2000, c. 42 3047, Ab. 2000, c. 42 3048, Ab. 2000, c. 42 3049, Ab. 2000, c. 42 3050, Ab. 2000, c. 42</p>

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1991, c. 67	<p>Act respecting the Québec sales tax and amending various fiscal legislation</p> <p><i>see</i> c. T-0.1</p>
1991, c. 72	<p>Act to amend the Act respecting the Ministère des Approvisionnements et Services and other legislation</p> <p>18, 1993, c. 23</p>
1991, c. 73	<p>Act to amend the Financial Administration Act and other legislation</p> <p>12, 1993, c. 23</p>
1991, c. 74	<p>Act to amend the Building Act and other legislation</p> <p>78, 1998, c. 46 170, Ab. 1992, c. 61</p>

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1992, c. 8	Act respecting the Conseil de la santé et du bien-être <i>see</i> c. C-56.3
1992, c. 19	Act to amend the Health Insurance Act 9 , Ab. 1996, c. 32 10 , Ab. 1996, c. 32 11 , Ab. 1996, c. 32
1992, c. 33	Act respecting Société Innovatech du Grand Montréal <i>see</i> c. S-17.2
1992, c. 44	Act respecting the Société québécoise de développement de la main-d'oeuvre <i>see</i> c. S-22.001
1992, c. 46	Act to promote the capitalization of small and medium-sized businesses <i>see</i> c. A-33.01
1992, c. 57	Act respecting the implementation of the reform of the Civil Code 98 , Ab. 1998, c. 5 107 , Ab. 1998, c. 5 136 , 1995, c. 33 137 , Ab. 1998, c. 5 138 , 1995, c. 33 142 , Ab. 1999, c. 40 143 , 2000, c. 42 144 , Ab. 2000, c. 42 145 , Ab. 2000, c. 42 146 , 2000, c. 42 147 , Ab. 2000, c. 42 148 , Ab. 2000, c. 42 149 , 1995, c. 33; Ab. 2000, c. 42 149.1 , 1995, c. 33 149.2 , 1995, c. 33 150 , Ab. 2000, c. 42 151 , Ab. 2000, c. 42 152 , Ab. 2000, c. 42 153 , Ab. 2000, c. 42 154 , 1995, c. 33; Ab. 2000, c. 42 155 , 1995, c. 33; 2000, c. 42 155.1 , 1995, c. 33; Ab. 2000, c. 42 156 , 1995, c. 33 157.1 , 1995, c. 33 157.2 , 1995, c. 33 158 , 1995, c. 33 162 , Ab. 1998, c. 5 165 , Ab. 2000, c. 42 166 , Ab. 2000, c. 42 312 , 1993, c. 72 324 , 1993, c. 72 586 , 1993, c. 55 608 , 1993, c. 71

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1992, c. 68	Act respecting private education <i>see</i> c. E-9.1
1992, c. 73	Act respecting the Régie intermunicipale de gestion des déchets sur l'Île de Montréal Ab. , 2001, c. 25
1993, c. 6	Act to amend the Labour Code and the Act respecting the Ministère du Travail 10 , Ab. 1996, c. 30
1993, c. 15	Act to amend the Act respecting the Québec Pension Plan and other legislative provisions 93 , Ab. 1993, c. 64 94 , 1993, c. 64 96 , Ab. 1993, c. 64
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1993, c. 37	Act respecting the conditions of employment in the public sector and the municipal sector 20 , Ab. 1996, c. 82 21 , Ab. 1996, c. 82 22 , Ab. 1996, c. 82 23 , 1993, c. 51; 1994, c. 16; Ab. 1996, c. 82 24 , Ab. 1996, c. 82 25 , Ab. 1996, c. 82 28 , Ab. 1996, c. 82 34 , 1996, c. 82 35 , 1996, c. 82 40 , Ab. 1996, c. 82 41 , Ab. 1996, c. 82 42 , Ab. 1996, c. 82 44 , 1996, c. 82
1993, c. 50	Act repealing the Act respecting the Institut québécois de recherche sur la culture and providing for the continuation of the activities of the Institut 7 , 1994, c. 16

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1993, c. 54	<p>Act respecting assistance and compensation for victims of crime</p> <p>9, 1999, c. 40 19, 1999, c. 40 21, 1999, c. 40 24, 1999, c. 40 28, 1999, c. 40 32, 1999, c. 40 34, 1999, c. 40 37, 1999, c. 40 42, 1999, c. 40 45, 1999, c. 40 52, 1999, c. 40 76, 1999, c. 14; 2002, c. 6 78, 1999, c. 40 83, 1999, c. 40 94, 1999, c. 40 99, 1999, c. 40 124, 1999, c. 40 125, 1999, c. 40 126, 1999, c. 40 146, 1994, c. 12; 1998, c. 36 149, 1994, c. 23 171, 1999, c. 77 174, 1999, c. 40 176, 2000, c. 15 177, 2000, c. 8; 2000, c. 15 197, 1999, c. 14; 1999, c. 40; 2002, c. 6 200, 1999, c. 40 213, 1999, c. 40</p>
1993, c. 61	<p>Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions</p> <p>63, Ab. 1995, c. 8 73, Ab. 1995, c. 8 77, 1995, c. 8 83, 1995, c. 8 85, 1995, c. 8</p>
1993, c. 64	<p>Act to again amend the Taxation Act and various legislative provisions</p> <p>11, 1995, c. 63 16, 1995, c. 63 59, 1995, c. 1 155, 1995, c. 63 156, 1995, c. 63 157, 1995, c. 63 162, 1994, c. 22 194, 1994, c. 22</p>
1993, c. 70	<p>Act respecting the Ministère des Communautés culturelles et de l'Immigration</p> <p>8, Ab. 1998, c. 15</p>
1993, c. 71	<p>Act to amend the Act respecting the Régie des alcools, des courses et des jeux and various Acts concerning the activities under its supervision</p> <p>29, 1997, c. 43</p>

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1993, c. 72	Act to amend the Code of Civil Procedure and various legislative provisions 16 , Ab. 1997, c. 85
1993, c. 80	Act respecting Société Innovatech Québec et Chaudière-Appalaches <i>see</i> c. S-17.3
1993, c. 102	Act respecting the Compagnie de chemin de fer de l'Outaouais 2 , 1993, c. 75 4 , 1993, c. 75
1994, c. 9	Act respecting the provisional administration of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec 2 , 1996, c. 29 3 , 1995, c. 22; 1996, c. 29 10 , 1996, c. 29 11 , 1996, c. 29 17 , 1996, c. 29 20 , 1995, c. 22; 1996, c. 29 28 , 1996, c. 29
1994, c. 22	Act to amend the Taxation Act, the Act respecting the Québec sales tax and other fiscal provisions 41 , 1995, c. 49 247 , 1995, c. 49 266 , 1995, c. 63 270 , 1995, c. 63 370 , 1995, c. 1 382 , Ab. 1995, c. 1 425 , 1995, c. 63 486 , 1995, c. 63 497 , 1995, c. 63 559 , 1995, c. 1 567 , 1995, c. 1 574 , 1995, c. 63 579 , 1995, c. 1
1994, c. 27	Act respecting the Société du tourisme du Québec <i>see</i> c. S-16.02
1994, c. 34	Act to amend the Act respecting municipal industrial immovables 14 , Ab. 2002, c. 37
1995, c. 1	Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions 14 , 1997, c. 14 20 , 1997, c. 14 28 , 1998, c. 16 30 , 1997, c. 14 38 , 1997, c. 14 39 , 2000, c. 5 69 , 1997, c. 14 74 , Ab. 1995, c. 63 84 , 1997, c. 14 85 , 1997, c. 14 120 , 1997, c. 31

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1995, c. 8	Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions 74 , 1996, c. 29
1995, c. 22	Act to amend the Act respecting the provisional administration of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec 3 , 1996, c. 29
1995, c. 27	Act respecting the Commission des droits de la personne et des droits de la jeunesse 30 , 1996, c. 35 31 , 1996, c. 35 33 , 1996, c. 35
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1995, c. 47	Act to amend the Tobacco Tax Act and the Act respecting the Québec sales tax 10 , 1995, c. 63
1995, c. 48	Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi <i>see</i> c. F-3.1.2
1995, c. 49	Act to amend the Taxation Act and other fiscal provisions 248 , Ab. 1996, c. 39
1995, c. 63	Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions 122 , 1997, c. 31 175 , 1997, c. 14 177 , 1996, c. 39 193 , 1997, c. 14 210 , Ab. 1997, c. 14 219 , 1996, c. 39 230 , 1996, c. 39 231 , 1996, c. 39 232 , 1996, c. 39

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1995, c. 63	Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions – <i>Cont'd</i>
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1995, c. 63	Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions – <i>Cont'd</i> 551.4 , 1997, c. 85 552 , 1997, c. 85
1995, c. 65	Act respecting the Agence métropolitaine de transport and amending various legislative provisions <i>see</i> c. A-7.02
1995, c. 67	Act to amend the Cooperatives Act and other legislative provisions 150 , Ab. 2003, c. 18
1996, c. 16	Act to amend the Act respecting child day care and other legislative provisions 75 , Ab. 1997, c. 58 80 , Ab. 1997, c. 58 82 , 1997, c. 58
1996, c. 21	Act respecting the Ministère des Relations avec les citoyens et de l'Immigration and amending other legislative provisions <i>see</i> c. M-25.01
1996, c. 26	Act to amend the Act to preserve agricultural land and other legislative provisions in order to promote the preservation of agricultural activities 78 , 1997, c. 93 84 , Ab. 2001, c. 35 87 , 2001, c. 35 88 , Ab. 2001, c. 35 89 , Ab. 2001, c. 35
1996, c. 27	Act to amend the Cities and Towns Act, the Municipal Code of Québec and other legislative provisions 32 , Ab. 1997, c. 53 33 , Ab. 1997, c. 53 34 , Ab. 1997, c. 53 101 , Ab. 1997, c. 53 102 , Ab. 1997, c. 53 103 , Ab. 1997, c. 53 146 , Ab. 1997, c. 53
1996, c. 32	Act respecting prescription drug insurance and amending various legislative provisions <i>see</i> c. A-29.01
1996, c. 39	Act to amend the Taxation Act and other legislative provisions 163 , 2001, c. 7
1996, c. 45	Act to establish a disaster assistance fund for certain areas affected by the torrential rains of 19 and 20 July 1996 6 , 2000, c. 15 9 , 2000, c. 8; 2000, c. 15

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1996, c. 52	<p>Act to amend the constituent Acts of the urban communities and other legislative provisions</p> <p>13, Ab. 1997, c. 53 20, Ab. 1997, c. 53 32, 1997, c. 53 33, Ab. 1997, c. 53 34, Ab. 1997, c. 53 39, 1997, c. 53 40, Ab. 1997, c. 53 41, Ab. 1997, c. 53 42, Ab. 1997, c. 53 84, Ab. 1997, c. 53 85, Ab. 1997, c. 53 94, Ab. 1997, c. 53 95, Ab. 1997, c. 53 96, Ab. 1997, c. 53 97, Ab. 1997, c. 53 98, Ab. 1997, c. 53 99, Ab. 1997, c. 53 100, Ab. 1997, c. 53 101, Ab. 1997, c. 53 103, Ab. 1997, c. 53 104, Ab. 1997, c. 53</p>
1996, c. 54	<p>Act respecting administrative justice</p> <p><i>see</i> c. J-3</p>
1996, c. 56	<p>Act to amend the Highway Safety Code and other legislative provisions</p> <p>158, 1999, c. 66</p>
1996, c. 60	<p>Act respecting off-highway vehicles</p> <p><i>see</i> c. V-1.2</p>
1996, c. 61	<p>Act respecting the Régie de l'énergie</p> <p><i>see</i> c. R-6.01</p>
1996, c. 66	<p>Act to establish a departure incentive management fund</p> <p><i>see</i> c. F-3.2.0.2</p>
1996, c. 67	<p>Act to establish an administrative review procedure for real estate assessment and to amend other legislative provisions</p> <p>68, 1997, c. 93; 2000, c. 54; 2002, c. 77; 2003, c. 19; 2004, c. 20</p>
1996, c. 77	<p>Act to amend the Cities and Towns Act, the Municipal Code of Québec and other legislative provisions</p> <p>87, 2004, c. 20</p>
1997, c. 3	<p>Act to harmonize certain legislative provisions of a fiscal nature with the Civil Code of Québec</p> <p>71, 1997, c. 31</p>

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1997, c. 16	Act respecting the Saguenay—St. Lawrence Marine Park <i>see</i> c. P-8.1
1997, c. 20	Act to amend the Act to foster the development of manpower training and other legislative provisions 17 , Ab. 1997, c. 63
1997, c. 27	Act to establish the Commission des lésions professionnelles and amending various legislative provisions 58 , 1997, c. 43 58.1 , 1997, c. 43 64 , 1997, c. 43
1997, c. 28	Act to establish a fund to combat poverty through reintegration into the labour market <i>see</i> c. F-3.2.0.3
1997, c. 29	Act respecting the Centre de recherche industrielle du Québec <i>see</i> c. C-8.1
1997, c. 31	Act to amend the Taxation Act and other legislative provisions of a fiscal nature 32 , 2000, c. 5
1997, c. 33	Act to amend the Forest Act 17 , Ab. 2001, c. 6
1997, c. 41	Act respecting mixed enterprise companies in the municipal sector <i>see</i> c. S-25.01
1997, c. 42	Act to institute, under the Code of Civil Procedure, pre-hearing mediation in family law cases and to amend other provisions of the Code 20 , 1999, c. 46 22 , 1999, c. 46
1997, c. 43	Act respecting the implementation of the Act respecting administrative justice 185 , Ab. 1997, c. 93 363 , Ab., 1997, c. 70 490 , 1997, c. 70 833 , 1997, c. 93 840 , 1997, c. 93

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1997, c. 47	Act to amend the Education Act, the Act respecting school elections and other legislative provisions 18 , Ab. 1997, c. 96 23 , Ab. 1997, c. 96 24 , Ab. 1997, c. 96 Sched. , 1997, c. 98
1997, c. 50	Act to amend various legislative provisions of the pension plans in the public and parapublic sectors 101 , 1997, c. 71
1997, c. 53	Act to amend various legislative provisions concerning municipal affairs 55 , 1997, c. 91 56 , 1997, c. 91
1997, c. 55	Act respecting the Agence de l'efficacité énergétique <i>see</i> c. A-7.001
1997, c. 57	Act respecting family benefits <i>see</i> c. P-19.1
1997, c. 58	Act respecting the Ministère de la Famille et de l'Enfance and amending the Act respecting child day care <i>see</i> c. M-17.2
1997, c. 60	Act respecting the reconstruction and redevelopment of areas affected by the torrential rains of 19 and 20 July 1996 in the Saguenay — Lac-Saint-Jean region 18 , 1997, c. 43
1997, c. 63	Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail <i>see</i> c. M-15.001
1997, c. 71	Act to amend various legislative provisions concerning retirement 37 , 1999, c. 73
1997, c. 80	Act to amend the Public Curator Act and other legislative provisions relating to property under the provisional administration of the Public Curator 79 , Ab. 1999, c. 30 80 , Ab. 1999, c. 30
1997, c. 85	Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions 59 , 2000, c. 5 66 , 2000, c. 5 186 , 1999, c. 83 253 , 1999, c. 83

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1997, c. 91	Act respecting the Ministère des Régions <i>see</i> c. M-25.001
1997, c. 92	Act to establish the special local activities financing fund and to amend the Act respecting municipal taxation <i>see</i> c. F-4.01
1997, c. 98	Act respecting the election of the first commissioners of the new school boards and amending various legislative provisions 12.1 , 1998, c. 12 14.1 , 1998, c. 12
1997, c. 100	Act respecting the Agence de développement Station Mont-Tremblant 18 , 1999, c. 43; 1999, c. 88 19 , 1999, c. 40 22 , 1999, c. 43 27 , 1999, c. 43
1997, c. 118	Act respecting the Régie intermunicipale de gestion des déchets sur l'Île de Montréal Ab. , 2001, c. 25
1998, c. 2	Act respecting the negotiation of agreements concerning the reduction of labour costs in the municipal sector 2 , 1999, c. 40 32 , 2003, c. 3 45 , 1999, c. 43; 2003, c. 19
1998, c. 9	Act to establish a fund in respect of the ice storm of 5 to 9 January 1998 6 , 2000, c. 15 9 , 2000, c. 8; 2000, c. 15 11 , 1999, c. 40
1998, c. 16	Act to amend the Taxation Act and other legislative provisions of a fiscal nature 283 , Ab. 1999, c. 83 306 , 2000, c. 39
1998, c. 19	Act respecting Société Innovatech du Grand Montréal <i>see</i> c. S-17.2.0.1

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1998, c. 21	Act respecting Société Innovatech Québec et Chaudière-Appalaches <i>see</i> c. S-17.4
1998, c. 22	Act respecting Société Innovatech du sud du Québec <i>see</i> c. S-17.2.2
1998, c. 25	Act to provide for the protection of groundwater 1 , 1999, c. 36 2 , 1999, c. 36
1998, c. 36	Act respecting income support, employment assistance and social solidarity <i>see</i> c. S-32.001
1998, c. 40	Act respecting owners and operators of heavy vehicles <i>see</i> c. P-30.3
1998, c. 41	Act respecting Héma-Québec and the haemovigilance committee <i>see</i> c. H-1.1
1998, c. 45	Act respecting the combination of certain state enterprises 3 , 2000, c. 56 9 , 2000, c. 56 14 , 2000, c. 56 20 , 2000, c. 56
1998, c. 47	Act respecting certain facilities of Ville de Montréal 21 , 2001, c. 68 42 , 1999, c. 43 ; 2003, c. 19
1998, c. 51	Act to amend the Code of Civil Procedure and other legislative provisions in relation to notarial matters 29 , Ab. 2000, c. 44
1999, c. 8	Act respecting the Ministère de la Recherche, de la Science et de la Technologie <i>see</i> c. M-19.1.2
1999, c. 11	Act respecting Financement-Québec <i>see</i> c. F-2.01
1999, c. 16	Act respecting Immobilière SHQ <i>see</i> c. I-0.3
1999, c. 24	Midwives Act <i>see</i> c. S-0.1

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1999, c. 32	Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec <i>see</i> c. B-7.1
1999, c. 34	Act respecting the Corporation d'hébergement du Québec <i>see</i> c. C-68.1
1999, c. 36	Act respecting the Société de la faune et des parcs du Québec <i>see</i> c. S-11.012
1999, c. 40	Act to harmonize public statutes with the Civil Code 116 , 2001, c. 2
1999, c. 41	Act respecting the Société de développement de la Zone de commerce international de Montréal à Mirabel <i>see</i> c. S-10.0001
1999, c. 54	Act respecting the terms of the directors of certain public health and social service institutions 1 , 2001, c. 74
1999, c. 57	Act respecting the conditions of employment in certain sectors of the clothing industry and amending the Act respecting labour standards 13 , 2001, c. 47
1999, c. 62	Act to amend the Courts of Justice Act and the Act respecting municipal courts 8 , 2001, c. 8
1999, c. 63	Water Resources Preservation Act <i>see</i> c. P-18.1
1999, c. 75	Act to amend the Environment Quality Act and other legislation as regards the management of residual materials 37 , Ab. 2000, c. 34 39 , Ab. 2000, c. 34 52 , 2000, c. 56
1999, c. 77	Act respecting the Ministère des Finances <i>see</i> c. M-24.01
1999, c. 83	Act to amend the Taxation Act and other legislative provisions 165 , 2000, c. 39 273 , 2001, c. 7 301 , 2000, c. 39 331 , 2000, c. 39

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1999, c. 86	Act respecting international financial centres 76 , 2004, c. 21 77 , 2004, c. 21 78 , 2004, c. 21 80 , 2002, c. 9 81 , 2004, c. 21 <i>see</i> c. C-8.3
1999, c. 88	Act respecting the amalgamation of Municipalité de Mont-Tremblant, Ville de Saint-Jovite, Municipalité de Lac-Tremblant-Nord and Paroisse de Saint-Jovite 1 , 2003, c. 19 2 , 2003, c. 19 6 , 2003, c. 19
1999, c. 106	Act respecting Industrial-Alliance, Life Insurance Company 18 , 1999, c. 86
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2000, c. 8	Public Administration Act <i>see</i> c. A-6.01
2000, c. 12	Police Act <i>see</i> c. P-13.1
2000, c. 14	Act to establish the Québec Youth Fund <i>see</i> c. F-4.001
2000, c. 15	Financial Administration Act <i>see</i> c. A-6.001
2000, c. 20	Fire Safety Act <i>see</i> c. S-3.4
2000, c. 27	Act to amend the Act respecting municipal territorial organization and other legislative provisions 12 , 2000, c. 54 12.1 , 2000, c. 54 14 , 2000, c. 54 14.1 , 2000, c. 54; Ab. 2003, c. 14 14.2 , Ab. 2003, c. 14 15 , 2000, c. 54; Ab. 2001, c. 68 16 , 2000, c. 54; Ab. 2001, c. 68
2000, c. 34	Act respecting the Communauté métropolitaine de Montréal <i>see</i> c. C-37.01

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Reference	Title Amendments
2000, c. 41	Act to amend the Supplemental Pension Plans Act and other legislative provisions 205 , Ab. 2002, c. 5
2000, c. 43	Act to amend the Architects Act 7 , 2001, c. 34
2000, c. 44	Notaries Act <i>see</i> c. N-3
2000, c. 53	Act respecting La Financière agricole du Québec <i>see</i> c. L-0.1
2000, c. 54	Act to again amend various legislative provisions respecting municipal affairs 119 , 2001, c. 25 127 , 2001, c. 68 140 , 2001, c. 25 143 , 2001, c. 68 144 , Ab. 2001, c. 68 145 , 2001, c. 25
2000, c. 56	Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais 100 , 2001, c. 25 154 , 2001, c. 25 195 , 2001, c. 25 201 , 2001, c. 25 214 , 2001, c. 25 217 , Ab. 2001, c. 76 217.1 , 2001, c. 25 219 , 2001, c. 25 232.1 , 2001, c. 25 232.2 , 2001, c. 25 232.3 , 2001, c. 25; 2001, c. 68 232.4 , 2001, c. 25 233 , 2001, c. 25 233.1 , 2001, c. 25 233.2 , 2001, c. 25 233.3 , 2001, c. 25 233.4 , 2001, c. 25 233.5 , 2001, c. 25 233.6 , 2001, c. 25 243 , Ab. 2002, c. 21 247 , 2001, c. 25; 2001, c. 68; 2002, c. 37; 2002, c. 68 248 , 2001, c. 25; 2001, c. 68; 2002, c. 37; 2002, c. 68; 2003, c. 19 249 , 2001, c. 25; 2001, c. 68; 2002, c. 37; 2002, c. 68 250 , 2001, c. 25; 2001, c. 68; 2002, c. 37; 2002, c. 68 252 , 2001, c. 25 253 , 2001, c. 25 255 , 2001, c. 25 255.1 , 2001, c. 25 256.1 , 2001, c. 25 257 , 2003, c. 19 Sched. I , <i>see</i> c. C-11.4 Sched. I-B , 2001, c. 25 Sched. II , <i>see</i> c. C-11.5

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Reference	Title Amendments
2000, c. 56	<p>Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais – <i>Cont'd</i></p> <p>Sched. II-A, 2001, c. 25 Sched. II-B, 2001, c. 25; 2001, c. 68 Sched. III, <i>see</i> c. C-11.3 Sched. III-B, 2001, c. 68 Sched. IV, <i>see</i> c. C-11.1 Sched. V, <i>see</i> c. C-11.2 Sched. VI, <i>see</i> c. C-37.02 Sched. VI-A, 2001, c. 25</p>
2000, c. 77	<p>Act respecting the Mouvement Desjardins</p> <p>9, 2002, c. 45; 2004, c. 37 15, 2002, c. 45; 2004, c. 37 46, 2002, c. 45; 2004, c. 37 48, 2002, c. 45; 2004, c. 37 49, 2002, c. 45; 2004, c. 37 51, 2002, c. 45; 2004, c. 37 53, 2002, c. 45; 2004, c. 37 65, 2002, c. 45; 2004, c. 37 70, 2002, c. 45; 2004, c. 37</p>
2001, c. 6	<p>Act to amend the Forest Act and other legislative provisions</p> <p>159, 2003, c. 16 160, 2003, c. 16 161, 2003, c. 16 162, 2003, c. 16 163, 2003, c. 16 167, 2003, c. 16 169.1, 2003, c. 16 169.2, 2003, c. 16 169.3, 2003, c. 16 169.4, 2003, c. 16 169.5, 2003, c. 16 170, 2003, c. 16 171, 2003, c. 16 175, 2003, c. 16 176, 2003, c. 16 180, 2003, c. 16 181, 2003, c. 16 182, 2003, c. 16 182.1, 2003, c. 16 183, 2003, c. 16 189, 2003, c. 16</p>
2001, c. 7	<p>Act to amend the Taxation Act and other legislative provisions</p> <p>92, 2004, c. 8</p>
2001, c. 9	<p>Act respecting parental insurance</p> <p><i>see</i> c. A-29.011</p>
2001, c. 14	<p>Act respecting nature reserves on private land</p> <p><i>see</i> c. R-26.2</p>

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Reference	Title Amendments
2001, c. 15	Act respecting transportation services by taxi <i>see</i> c. S-6.01
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2001, c. 25	Act to amend various legislative provisions concerning municipal affairs 507 , 2001, c. 68 508 , 2001, c. 68 512 , 2001, c. 68
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2001, c. 31	Act respecting the Pension Plan of Management Personnel <i>see</i> c. R-12.1
2001, c. 36	Act constituting Capital régional et coopératif Desjardins <i>see</i> c. C-6.1
2001, c. 43	Act respecting the Health and Social Services Ombudsman and amending various legislative provisions <i>see</i> c. P-31.1
2001, c. 53	Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions 270 , 2002, c. 40 271 , 2002, c. 40 293 , 2003, c. 2 295 , 2003, c. 2
2001, c. 60	Public Health Act <i>see</i> c. S-2.2
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2002, c. 7	Act to reform the Code of Civil Procedure 94 , 2002, c. 54 180 , 2004, c. 14
2002, c. 25	Act to ensure the implementation of the Agreement Concerning a New Relationship Between le Gouvernement du Québec and the Crees of Québec <i>see</i> c. M-35.1.2
2002, c. 37	Act to amend various legislative provisions concerning municipal affairs 282 , 2003, c. 19
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2002, c. 40	Budget Act No. 2 giving effect to the Budget Speech delivered on 29 March 2001 and to certain budget statements 196 , 2003, c. 9
2002, c. 45	Act respecting the Agence nationale d'encadrement du secteur financier <i>see</i> c. A-7.03
2002, c. 72	Act respecting the Ministère des Finances, de l'Économie et de la Recherche Ab. , 2003, c. 29
2002, c. 77	Act to amend various legislative provisions concerning municipal affairs 107 , 2003, c. 19 110 , 2003, c. 19
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2003, c. 3	Act to amend various legislative provisions concerning municipal affairs 11 , 2003, c. 19 12 , 2004, c. 20 13 , 2003, c. 19; 2004, c. 20
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2003, c. 29	Act respecting the Ministère du Développement économique et régional et de la Recherche <i>see</i> c. M-30.01

TABLE OF GENERAL AMENDMENTS TO PUBLIC STATUTES

The entries below are references to legislative provisions passed in 2004 which amend generally or affect one or several Acts rather than specific sections.

Title	Reference
An Act to repeal the Act respecting the Société de la faune et des parcs du Québec and to amend other legislative provisions	2004, c. 11, s. 80 (Bill 48)
An Act to amend the Act respecting the Bibliothèque nationale du Québec, the Archives Act and other legislative provisions	2004, c. 25, s. 69 (Bill 69)
An Act to amend the Act to secure the handicapped in the exercise of their rights and other legislative provisions	2004, c. 31, ss. 57, 71 and 72 (Bill 56)
An Act to amend the Securities Act and other legislative provisions	2004, c. 37, s. 91 (Bill 72)

TABLE OF CORRECTIONS MADE TO THE ENGLISH TEXT OF THE REVISED STATUTES

The corrections made to the French text are indicated in the corresponding table of the French volume of the Statutes.

Updating to 1 November 1980

Reference	Title	Provisions corrected
R.S.Q., c. A-16	Social Aid Act	s. 31
R.S.Q., c. A-24	Cooperative Associations Act	s. 19
R.S.Q., c. C-12	Charter of human rights and freedoms	s. 50
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R.S.Q., c. J-2	Jurors Act	s. 16
R.S.Q., c. M-10	Agricultural Merit Act	s. 2
R.S.Q., c. M-13	Mining Act	s. 298
R.S.Q., c. T-12	Transport Act	s. 8

Updating to 31 December 1981

Reference	Title	Provisions corrected
R.S.Q., c. P-13	Police Act	s. 1
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Updating to 1 July 1982

Reference	Title	Provisions corrected
R.S.Q., c. C-35	An Act respecting the Commission municipale	s. 47
R.S.Q., c. C-55	An Act respecting the Conseil consultatif du travail et de la main-d'oeuvre	s. 2
R.S.Q., c. C-75	Farm Credit Act	s. 46
R.S.Q., c. N-2	Notarial Act	s. 129
R.S.Q., c. V-3	An Act respecting the sale of unclaimed goods	ss. 8, 10

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Reference	Title	Provisions corrected
R.S.Q., c. C-38	Companies Act	Concordance Table
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R.S.Q., c. E-3.1	Election Act	Schedule B
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R.S.Q., c. L-4.1	An Act respecting electoral lists	Form 9
R.S.Q., c. M-13	Mining Act	s. 27
R.S.Q., c. N-1.1	An Act respecting labour standards	Schedule I
R.S.Q., c. P-8	An Act respecting Forillon Park and its surroundings	s. 4
R.S.Q., c. R-10	An Act respecting the Government and Public Employees Retirement Plan	s. 2
R.S.Q., c. T-9	Lands and Forests Act	s. 31

Updating to 1 July 1983

Reference	Title	Provisions corrected
R.S.Q., c. A-14	Legal Aid Act	s. 81
R.S.Q., c. C-34	An Act respecting the Commission des affaires sociales	s. 21
R.S.Q., c. C-38	Companies Act	s. 7
R.S.Q., c. D-11	Territorial Division Act	ss. 13, 14
R.S.Q., c. I-3	Taxation Act	s. 1
R.S.Q., c. P-15	Summary Convictions Act	Schedule B
R.S.Q., c. S-18.1	An Act respecting the Makivik Corporation	s. 4
R.S.Q., c. T-8	Colonization Land Sales Act	s. 17

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R.S.Q., c. L-4.1	An Act respecting electoral lists	Schedule II
R.S.Q., c. R-14	An Act respecting the Syndical Plan of the Sûreté du Québec	s. 8
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Updating to 1 July 1984

Reference	Title	Provisions corrected
R.S.Q., c. C-27.1	Municipal Code of Québec	Preliminary Title, a. 347
R.S.Q., c. F-5	An Act respecting manpower vocational training and qualification	s. 30

Updating to 1 March 1985

Reference	Title	Provisions corrected
R.S.Q., c. C-27.1	Municipal Code of Québec	aa. 1061, 1094
R.S.Q., c. C-70	An Act respecting municipal and intermunicipal transit corporations	s. 38
R.S.Q., c. D-2	An Act respecting collective agreement decrees	s. 22
R.S.Q., c. E-8.1	An Act respecting public elementary and secondary education	s. 137
R.S.Q., c. I-3	Taxation Act	s. 182
R.S.Q., c. I-14	Education Act	s. 137
R.S.Q., c. P-1	An Act respecting the payment of allowances to certain self-employed workers	s. 1
R.S.Q., c. R-10	An Act respecting the Government and Public Employees Retirement Plan	Schedule II

Updating to 1 March 1986

Reference	Title	Provisions corrected
R.S.Q., c. C-27	Labour Code	s. 1
R.S.Q., c. O-3	An Act respecting the Office de planification et de développement du Québec	ss. 4, 12
R.S.Q., c. P-7	An Act respecting Mauricie Park and its surroundings	s. 3
R.S.Q., c. P-8	An Act respecting Forillon Park and its surroundings	s. 4
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R.S.Q., c. A-3.001	An Act respecting industrial accidents and occupational diseases	Schedule IV
R.S.Q., c. A-25	Automobile Insurance Act	Repeal Schedules
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Updating to 1 March 1987

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R.S.Q., c. A-21.1	Archives Act	Schedule
R.S.Q., c. C-12	Charter of human rights and freedoms	s. 23
R.S.Q., c. C-64.1	Referendum Act	Appendix 2, s. 447
R.S.Q., c. D-11	Territorial Division Act	s. 9
R.S.Q., c. E-3.2	Election Act	s. 339
R.S.Q., c. P-37	Tree Protection Act	s. 1
R.S.Q., c. S-18.2.1	An Act respecting the Société québécoise d'assainissement des eaux	Alphanumerical designation

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Reference	Title	Provisions corrected
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Reference	Title	Provisions corrected
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R.S.Q., c. R-9	An Act respecting the Québec Pension Plan	s. 1
R.S.Q., c. R-11	An Act respecting the Teachers Pension Plan	Schedule III
R.S.Q., c. S-5	An Act respecting health services and social services	ss. 2, 24.1, 34, 43, 78, 82, 118.5, 135
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Updating to 1 March 1988

Reference	Title	Provisions corrected
R.S.Q., c. A-7.1	An Act respecting the Agence québécoise de valorisation industrielle de la recherche	s. 16
R.S.Q., c. A-29.1	An Act respecting farm-loan insurance and forestry-loan insurance	s. 25
R.S.Q., c. C-26	Professional Code	s. 184
R.S.Q., c. C-52.1	An Act respecting the conditions of employment and the pension plan of the Members of the National Assembly	Running head
R.S.Q., c. E-9	An Act respecting private education	s. 2

Updating to 1 March 1988

Reference	Title	Provisions corrected
R.S.Q., c. F-2.1	An Act respecting municipal taxation	s. 211
R.S.Q., c. I-17	University Investments Act	s. 1

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Reference	Title	Provisions corrected
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Annual Statute	Revised Statute
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2004, chapter 29	chapter E-20.001
2004, chapter 30	chapter S-6.3
2004, chapter 32	chapter A-7.002
2004, chapter 35	chapter S-11.0102

**LIST OF LEGISLATIVE PROVISIONS BROUGHT INTO FORCE
BY PROCLAMATION OR ORDER IN COUNCIL AS OF 1 MARCH 2005
DATE OF COMING INTO FORCE**

Reference	Subject
1964	An Act respecting the Revised Statutes, 1964 1965-09-09
1965, c. 10	An Act to amend the Territorial Division Act 1966-04-18 ss. 1-78
1965, c. 11	An Act to amend the Legislature Act and the Executive Power Act 1966-04-18 s. 1
1965, c. 17	An Act to amend the Courts of Justice Act 1966-09-01 ss. 1-4, 22, 26-41
1965, c. 51	An Act to amend the Professional Syndicates Act 1965-11-01 ss. 3, 4
1965, c. 59	Blind Persons Allowances Act 1966-02-14 ss. 1-22
1965, c. 60	Disabled Persons Assistance Act 1966-02-14 ss. 1-21
1965, c. 61	Aged Persons Assistance Act 1966-02-14 ss. 1-21
1965, c. 67	An Act to amend the Education Act 1966-05-15 s. 10
1965, c. 80	Code of Civil Procedure 1966-09-01 ss. 1-951
1966-67, c. 18	An Act to amend the Courts of Justice Act 1968-03-11 ss. 2, 3
1966-67, c. 21	An Act to amend the Liquor Board Act 1968-03-01 ss. 1, 4, 5, 7, 9-11, 12 (par. <i>a</i>), 13-16, 19-22, 24, 26
1966-67, c. 24	Quebec National Library Act 1968-01-01 ss. 1-16
1966-67, c. 61	An Act to again amend the Education Act 1970-09-15 s. 1
1966-67, c. 72	Financial Institutions, Companies and Cooperatives Department Act 1968-05-28 ss. 1-24

PROVISIONS BROUGHT INTO FORCE BY PROCLAMATION OR ORDER IN COUNCIL

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1968, c. 42	An Act to amend the Animal Health Protection Act 1972-01-01 s. 1
1968, c. 48	An Act to establish the Office for the Prevention and Treatment of Alcoholism and other Toxicomanias 1970-05-01 ss. 1-17
1968, c. 67	Private Education Act 1969-07-02 ss. 9, 15, 23, 73
1968, c. 82	An Act respecting civil marriage 1969-04-01 ss. 1-15
1969, c. 21	Probation and Houses of Detention Act 1973-10-01 s. 17
1969, c. 51	Manpower Vocational Training and Qualification Act 1971-01-01 ss. 64-95, 99 1971-03-06 ss. 59-61
1969, c. 58	Wild-life Conservation Act 1970-06-15 ss. 1-83
1969, c. 59	An Act to amend the Hotels Act 1975-05-07 ss. 1-9
1969, c. 61	Stuffing and Upholstered and Stuffed Articles Act 1973-01-01 ss. 1-38
1969, c. 63	Social Aid Act 1970-09-10 Div. V, ss. 30-41, 65 1970-11-01 Div. I, II, III, IV, VI, VII, VIII, IX, except ss. 58, 59 1972-05-01 s. 60
1969, c. 67	An Act to amend the Education Act 1970-03-31 ss. 1-9
1970, c. 10	An Act to again amend the Courts of Justice Act 1971-10-30 ss. 1, 2
1970, c. 27	An Act to amend the Mining Act 1971-12-01 ss. 11-18, 20-23, 32
1971, c. 20	Québec Liquor Corporation Act 1993-09-30 s. 25 (3 rd par.), date from which a beer distributor's permit may be issued
1971, c. 33	Petroleum Products Trade Act 1973-01-01 ss. 1-29, 36 1974-05-01 ss. 30-35

PROVISIONS BROUGHT INTO FORCE BY PROCLAMATION OR ORDER IN COUNCIL

Reference	Subject
1971, c. 47	An Act to amend the Health Insurance Act and the Health Insurance Board Act 1972-05-23 s. 3 1972-08-01 ss. 1, 2, 9-17, exceptions excluded 1974-01-01 ss. 1 ¹ (par. <i>f</i> (part)), 2 (2 nd par. (par. <i>b</i>)), 16 (part) 1974-05-01 s. 15 (par. <i>a</i> , subpar. <i>c</i> ¹)
1971, c. 48	An Act respecting health services and social services 1972-06-01 ss. 1-148, 150-168
1971, c. 50	Real Estate Assessment Act 1972-10-15 s. 129 1972-11-30 ss. 130, 132
1971, c. 81	Public Curatorship Act 1972-06-01 ss. 1-48
1972, c. 4	An Act to amend the Territorial Division Act 1973-09-25 ss. 1, 2
1972, c. 14	Legal Aid Act 1973-06-04 ss. 2-10, 22 (par. <i>a, j</i>), 24-28, 50-55, 57, 58, 60, 62-79, 82, 83, 91-94
1972, c. 42	Public Health Protection Act 1974-04-17 ss. 25-35
1972, c. 49	Environment Quality Act 1975-01-22 ss. 54-56, 58, 59, 64, 66, 67 1984-05-16 s. 45
1972, c. 52	An Act respecting the General Investment Corporation of Québec 1973-04-27 ss. 4, 6-9, 12-14
1972, c. 53	An Act to amend the Québec Pension Plan 1973-05-01 ss. 4-8, 66, 68
1972, c. 55	Transport Act 1973-05-24 ss. 52-73, 182, 183 (par. <i>b</i>) 1973-07-09 ss. 98, 101 (part), 102 1973-07-18 s. 101 (part) 1974-05-13 ss. 101 (part), 125 1974-05-27 s. 101 (part) 1974-08-14 ss. 99, 100
1973, c. 26	An Act to amend the Animal Health Protection Act 1987-07-01 s. 31
1973, c. 30	An Act to amend the Health Insurance Act and the Québec Health Insurance Board Act 1974-01-01 s. 15 1975-05-07 s. 17 1975-06-11 ss. 1 (par. <i>a</i>), 2 (par. <i>d</i>), 3-5, 8, 13 (par. <i>e</i>)
1973, c. 37	An Act to amend the Transport Act 1973-08-06 s. 4

PROVISIONS BROUGHT INTO FORCE BY PROCLAMATION OR ORDER IN COUNCIL

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1973, c. 43	Professional Code 1974-09-01 s. 101 1974-10-27 ss. 241-244 1975-02-12 ss. 239, 240
1973, c. 46	Medical Act 1974-09-01 s. 37 (1 st par.)
1973, c. 50	Denturologists Act 1974-06-01 ss. 1-19
1973, c. 54	Hearing-aid Acousticians Act 1974-10-21 s. 17
1973, c. 55	Podiatry Act 1974-10-21 s. 19
1973, c. 56	Chiropractic Act 1974-10-21 s. 15
1974, c. 6	Official Language Act 1976-01-01 ss. 78-99 1976-01-28 s. 34 1976-09-01 ss. 26-29, 39
1974, c. 10	An Act to amend the Civil Service Superannuation Plan 1977-07-01 ss. 2, 4, 5, 6 (s. 16 <i>c</i>), 11, 14, 16, 17 (s. 52 <i>a</i>), 26
1974, c. 13	Bailiffs Act 1975-09-20 ss. 2-21, 26-34, 36, 38
1974, c. 14	An Act to amend the Liquor Permit Control Commission Act 1975-05-26 s. 59 1975-07-01 ss. 1, 8-10, 12, 13 (par. <i>a</i>), 16, 18-22, 23 (par. <i>a</i> , <i>d</i>), 24 (par. <i>c</i>), 30, 32, 39, 40, 56, 64-67, 73, 75, 82
1974, c. 15	Intergovernmental Affairs Department Act 1976-06-01 s. 21
1974, c. 31	Crop Insurance Act 1977-04-15 ss. 23 (1 st par.), 30, 31, 34, 35, 37, 43, 44 (4 th , 5 th par.) 1977-05-18 ss. 32, 33, 36, 38-42, 45 1977-10-19 s. 44 (1 st , 2 nd , 3 rd par.)
1974, c. 33	An Act to amend the Act to promote credit to farm producers 1975-06-01 ss. 1-13
1974, c. 35	Agricultural Products and Food Act 1975-07-15 ss. 1-5, 6 (except 1 st par. (par. <i>b</i>)), 7-42, 44-53
1974, c. 39	Social Affairs Commission Act 1975-08-01 ss. 1-74

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1974, c. 40	An Act to amend the Health Insurance Act and the Québec Health Insurance Board Act 1975-04-11 s. 15 (par. <i>j</i> , except “or research scholarships”, par. <i>k</i>) 1975-05-07 s. 21 1975-06-11 s. 5 1975-07-16 ss. 15 (par. <i>j</i> , “or research scholarships”), 18 1979-04-04 s. 4
1974, c. 42	An Act to amend the Act respecting health services and social services 1980-11-04 s. 66
1974, c. 53	Travel Agents Act 1975-04-30 ss. 1-43
1974, c. 59	An Act respecting the protection of children subject to ill-treatment 1975-04-11 ss. 1 (ss. 14 <i>a</i> -14 <i>g</i> , 14 <i>i</i>), 2-4 1975-10-04 s. 1 (ss. 14 <i>h</i> , 14 <i>j</i> -14 <i>q</i>)
1974, c. 61	An Act to amend the Transport Act 1974-08-14 ss. 1, 2, 4-11 1974-08-28 s. 3
1974, c. 63	An Act to amend the Teachers Pension Plan 1975-07-01 ss. 1 (par. <i>b</i>), 3, 5, 9, 10
1974, c. 67	An Act to amend the Trust Companies Act 1975-09-24 ss. 4, 8
1974, c. 70	An Act respecting insurance 1976-10-20 ss. 1-274, 276-336, 340-481 1979-11-21 s. 275
1975, c. 6	Charter of human rights and freedoms 1976-06-28 ss. 1-56, 66-89, 91-96
1975, c. 7	An Act to amend the Territorial Division Act 1980-01-01 ss. 1-23
1975, c. 12	An Act to constitute the “Société québécoise d’information juridique” 1976-04-01 ss. 1-26
1975, c. 45	An Act to amend the Transport Act and other legislation 1976-05-03 ss. 7, 37 1976-08-04 s. 30
1975, c. 50	An Act to amend the Construction Industry Labour Relations Act 1976-09-15 s. 3 (ss. 32 <i>m</i> , 32 <i>n</i>)
1975, c. 58	An Act to repeal the Health Units Act 1976-04-01 s. 1
1976, c. 22	An Act to amend the Petroleum Products Trade Act 1987-06-10 ss. 1-8
1976, c. 46	An Act approving the Agreement concerning James Bay and Northern Québec 1977-10-31 ss. 2 (par. 1-5, 7), 3, 4, 5

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1976, c. 51	An Act to prolong and amend the Act to promote conciliation between lessees and property-owners 1977-04-01 ss. 2, 3, 8, 10, 11
1976, c. 58	An Act respecting the city of Hull 1981-08-19 ss. 1, 2
1977, c. 20	Youth Protection Act 1979-01-15 ss. 2-11, 23-27, 30, 32-137, 140, 146, 147, 150-153, 155
1977, c. 52	An Act to amend the Cities and Towns Act 1978-08-01 ss. 21, 22
1977, c. 53	An Act to amend the Municipal Code 1978-08-01 s. 37
1977, c. 55	An Act to amend the Environment Quality Act 1984-05-16 ss. 1, 2
1977, c. 60	An Act to facilitate conversion to the international system of units (SI) and to other customary units 1983-11-01 ss. 16, 18, 19
1977, c. 62	An Act to amend the Charter of the Québec Deposit and Investment Fund 1979-04-11 ss. 4, 5, 8-11
1977, c. 68	Automobile Insurance Act 1978-07-05 ss. 140, 236
1978, c. 7	An Act to secure the handicapped in the exercise of their rights 1979-08-01 s. 92 1980-11-15 ss. 68, 69, 70 (2 nd par.) 1983-01-01 s. 63
1978, c. 9	Consumer Protection Act 1979-04-04 ss. 1 (subpar. <i>i, j, l, p</i>), 291-299, 301-304, 350-352, 362 (2 nd , 3 rd par.), 363 1980-04-30 ss. 1 (subpar. <i>a-h, k, m-o</i>), 2-5, 6 (par. <i>a, b</i>), 7-155, 156 (subpar. <i>a-g, i</i>), 157-222, 224-245, 247-255, 257-290, 300, 305-307, 309-349, 353-361, 362 (1 st par.) 1981-03-01 ss. 256, 308 1982-06-02 s. 223
1978, c. 18	An Act respecting certain legislative provisions 1979-04-04 ss. 28, 29, 31, 32, 36, 37 1979-05-09 ss. 14, 15
1978, c. 22	An Act to promote the parole of inmates and to amend the Probation and Houses of Detention Act 1979-04-04 ss. 19-48, 51, 52, 54 1979-05-09 ss. 55, 56
1978, c. 36	An Act respecting lotteries, racing, publicity contests and amusement machines 1980-07-30 ss. 20 (part), 23 (part), 24-26, 27 (part), 28 (part), 29, 30, 31 (2 nd par.), 34 (part), 36 (part), 38-44, 45 (part), 46, 53 (part), 56, 57, 67 (part), 70 (part), 73, 77 (part), 125 (part)

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1978, c. 54	An Act to amend the Electricians and Electrical Installations Act and the Building Contractors Vocational Qualifications Act 1979-03-01 ss. 1-23, 35 1980-04-01 ss. 24-34
1978, c. 55	An Act to amend the Pipe-Mechanics Act and to again amend the Building Contractors Vocational Qualifications Act 1980-04-01
1978, c. 56	An Act to amend the Stationary Enginemen Act 1981-09-01
1978, c. 57	An Act to amend the Workmen's Compensation Act and other legislation 1981-01-01 s. 67 1981-03-11 s. 24
1978, c. 64	An Act to amend the Environment Quality Act 1984-05-16 s. 18
1978, c. 66	An Act to amend the Charter of the General Investment Corporation of Québec 1979-08-15 s. 5
1978, c. 75	An Act to amend the Highway Code 1979-09-17 ss. 2, 3, 5, 7
1978, c. 98	An Act approving the Northeastern Québec Agreement 1979-07-04 ss. 2 (par. 1-5, 7), 3, 4
1979, c. 1	An Act to amend the Health Insurance Act and other legislation 1982-03-24 s. 40 (par. <i>a</i> , <i>b</i>)
1979, c. 17	An Act to amend the Adoption Act 1980-10-08 ss. 3 (s. 37.3), 4 (s. 41 (1 st par., subpar. <i>f</i>)) 1981-04-15 s. 3 (s. 37.2)
1979, c. 25	An Act respecting the legislation provided for in the Northeastern Québec Agreement and amending other legislation 1981-09-10 ss. 105 (s. 31 <i>i</i> (2 nd par.)), 111-114, 116-119, 122-128, 131-139, 142, 145 (ss. 763-765, 790, 792) 1985-07-01 s. 145 (ss. 766-779, 782-789, 791, 793, 794)
1979, c. 27	An Act to amend the Maritime Fisheries Credit Act 1980-03-13 ss. 1-4
1979, c. 31	An Act to amend the Companies Act and other legislation 1980-09-17 ss. 11, 12, 28, 29, 33 1980-12-17 s. 48 1980-12-30 ss. 19 (s. 31.1), 20 (s. 32 (part)), 30 (s. 132.1), 31 (s. 133 (part)), 35, 36, 37 (par. <i>a</i>), 38, 39, 45-47
1979, c. 45	An Act respecting labour standards 1980-04-16 ss. 1-4, 5 (par. 1-3), 6-28, 29 (par. 1-3, 5), 30-38, 39 (par. 1-5, 8-12), 40-69, 71-74, 76, 77 (part), 78-111, 113-135, 139-171 1981-04-01 s. 75

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1979, c. 48	An Act to establish the Régie du logement and to amend the Civil Code and other legislation 1980-03-15 s. 126 1980-07-01 ss. 4, 6, 7, 14, 85, 128 1980-10-01 ss. 1-3, 5, 8-13, 15-84, 86-125, 127, 129, 132-146
1979, c. 51	An Act respecting land use planning and development 1985-06-01 s. 261 (par. 4) 1985-09-01 s. 261 (par. 7) 1993-07-01 s. 261 (par. 6) 1995-01-01 s. 261 (par. 10)
1979, c. 56	Election Act 1980-07-10 ss. 1, 177-215, 220, 231, 232, 238, 239, 289-308, 313, 314 1980-08-15 ss. 2-176, 216-219, 221-230, 233-237, 240-288, 309-312
1979, c. 63	An Act respecting occupational health and safety 1981-01-01 s. 271 1981-01-01 ss. 9-51, 53-57, 62-67, 98-103, 127-136, 178-192, 194-197, 216-222, 227-246, 252, 265, 267, 273, 275, 278-282, 284-286, 289-301, 303-310, 313-324, 326 1981-02-25 ss. 110, 111, 247 (2 nd par.) 1982-05-26 ss. 58-61, 198-203 1982-12-01 ss. 52, 112-126 1983-10-22 ss. 68-86, 268, 327 1984-09-08 ss. 87-97
1979, c. 64	An Act respecting the protection of persons and property in the event of disaster 1980-09-01 ss. 1-16, 18, 19 (1 st par.), 20-22, 24-44, 46, 48-60
1979, c. 67	An Act to amend the Police Act 1980-06-01 ss. 1-50
1979, c. 68	An Act respecting the development of Québec firms in the book industry 1981-02-12 ss. 1, 6-14, 38, 39, 48-50, 52 1981-06-01 ss. 2-5, 15-37, 40-47, 51, schedule
1979, c. 70	An Act respecting the collection of certain debts 1981-04-01 ss. 2-4, 45-63, 65-70 1981-07-01 ss. 1, 5-24, 26-44, 64
1979, c. 71	An Act respecting liquor permits 1980-06-01 ss. 2-24, 42 (par. 1), 64, 86 (1 st par. (subpar. 9), 2 nd par.), 114-118, 120 (par. 1), 121, 122, 128, 132 (par. 2, 4, 5), 133 (par. 3), 137, 141, 144, 146, 148, 149, 160, 163, 164, 165, 169, 170, 172, 173, 175, 176 1980-10-15 ss. 1, 25-41, 42 (par. 2), 43-47, 50, 51 (2 nd par.), 52-63, 65-85, 86 (1 st par. (subpar. 1-8, 10)), 87-113, 119, 120 (par. 2), 123-127, 130, 131, 132 (par. 1, 3 (part)), 133 (par. 2, 4), 134, 135 (part), 136, 138-140, 142, 143, 145, 147, 150-159, 161, 162, 166-168, 171, 174 1981-01-01 ss. 48, 49, 51 (1 st par.), 129, 132 (par. 3 (part)), 133 (par. 1), 135 (part)
1979, c. 73	An Act to amend the Crop Insurance Act and the Act respecting farm income stabilization insurance 1981-01-21 ss. 1-22
1979, c. 75	An Act respecting pressure vessels, and other legislation 1980-04-01 ss. 1-38, 50-52

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1979, c. 84	Grain Act 1981-02-01 ss. 1-66
1979, c. 85	An Act respecting child day care 1980-10-16 ss. 1-4, 7-31, 34-45, 74-76, 80-86, 88-96
1979, c. 86	An Act respecting safety in sports 1980-06-25 ss. 1-20, 22-25, 54-57, 71-74 1982-12-30 ss. 21, 26-30, 47-53, 58, 61-65 1987-06-23 ss. 32-38, 40-46, 59, 60, 66-69 1987-09-28 s. 70
1980, c. 11	An Act to amend various legislative provisions 1981-03-01 s. 113
1980, c. 18	An Act to amend the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan 1981-11-01 ss. 2, 3
1980, c. 27	An Act to amend the Act respecting the Société québécoise d'initiatives pétrolières 1981-04-01 ss. 1-9
1980, c. 29	An Act to amend the Forestry Credit Act 1981-07-09 ss. 1-3
1980, c. 32	An Act respecting the conservation of energy in buildings 1981-11-01 ss. 5, 16, 17 1983-02-01 ss. 1-4, 6-15, 18-26
1980, c. 39	An Act to establish a new Civil Code and to reform family law 1981-04-02 ss. 1 (Civil Code of Québec, aa. 407-422, 440-458, 460-524, 572-594, 633-659), 2-5, 7, 8, 10-32, 34-58, 61, 62, 65-67, 72, 74-79 1982-12-01 ss. 1 (Civil Code of Québec, aa. 406, 431-439, 459, 525-537, 556-559, 568, 570, 595-632), 6, 33, 59, 60, 64 (3 rd par.), 68, 69, 70 (2 nd par.), 71 (1 st par.), 73 1986-06-01 s. 1 (Civil Code of Québec, aa. 547, 549, 550)
1981, c. 2	An Act to amend the Youth Protection Act 1981-08-01 ss. 1-27
1981, c. 3	An Act to amend the Civil Service Act 1981-06-23 ss. 1, 2, 3 (s. 50 (subpar. <i>a</i> and <i>b</i>)) 1982-07-02 s. 5 1982-08-12 s. 3 (par. <i>c</i>)
1981, c. 6	An Act respecting the Société du Palais des congrès de Montréal 1981-07-16 ss. 1-31
1981, c. 7	Highway Safety Code 1981-11-01 ss. 58, 59, 143, 163-165, 273, 477-479, 510, 511, 562, 563, 568 1982-01-01 ss. 1-57, 60, 61, 63-66, 68, 70-94, 125-129, 132-162, 166-168, 172-179, 512-529, 533-550, 554-561, 564, 565 1982-04-01 ss. 118-124, 194-263, 265-272, 274-476, 482, 484, 486, 489-491, 498-503, 505-509 1982-06-01 ss. 95-117, 169-171, 180-193, 480, 481, 485, 487, 488, 492-497, 504, 530 (1 st par.), 531, 532, 551-553, 556

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1981, c. 7	Highway Safety Code– <i>Cont'd</i> 1983-01-01 s. 69 1984-03-14 ss. 62, 67 1985-07-01 s. 264
1981, c. 8	An Act to amend the Transport Act and other legislation 1981-09-01 ss. 1, 2 (par. 4, 5), 3, 6, 15, 18, 19, 21, 22, 24-28, 31-35, 38 1981-12-16 ss. 4, 20, 36, 37 1982-01-20 ss. 2 (par. 1, 3), 5, 7-11, 13, 14, 16, 17 1982-11-17 ss. 23, 30 1983-08-01 s. 29 (s. 80 (par. a, b)) 1984-01-01 s. 29 (s. 80 (par. c))
1981, c. 10	An Act respecting the Ministère de l'Habitation et de la Protection du consommateur 1981-07-22 s. 28 (2 nd par.)
1981, c. 20	An Act to amend the Civil Service Act 1982-01-08 ss. 1-9
1981, c. 22	An Act to amend various legislation in the field of health and social services 1982-03-24 ss. 1 (s. 2 (10 th par.)), 4, 8, 9, 14-20, 22, 23, 24 (par. 1, 3, 4, 6), 25-29, 33, 35, 36, 40, 42, 43 (ss. 18.1, 18.2, 18.5), 46, 52-55, 57, 59-82, 86-91, 94-96, 100, 102, 113 (3 rd par.), 116 1982-07-01 ss. 1 (s. 3 (9 th , 11 th par.)), 7, 10 1983-02-01 s. 49 1983-04-01 s. 21
1981, c. 23	An Act to amend various legislative provisions 1983-01-01 ss. 16, 17
1981, c. 24	An Act to amend various fiscal laws 1982-01-20 ss. 14, 15
1981, c. 26	An Act to amend the Transport Act and other legislation 1982-03-25 ss. 1-26, 28, 29, 40, 41 1982-04-01 ss. 31, 32, 37 1982-07-01 ss. 27, 30, 33-36, 38, 39
1981, c. 27	An Act respecting school loans 1982-03-08 ss. 1-27
1981, c. 31	An Act respecting the sociétés d'entraide économique and amending various legislation 1982-01-13 ss. 1-15, 16 (part), 17-49, 162-167, 190-195, 201-204, 206 (1 st par.), 207-213, 216-218, 220-223 1982-03-01 ss. 50-52, 53 (par. 1, 2), 54-56, 61-99, 100 (2 nd par.), 104-117, 118 (1 st par.), 119-123, 124 (1 st par., 2 nd par. (par. 1, 2, 4, 5)), 125, 127 (1 st par.), 128, 129 (part), 130-161, 170-181, 189, 198-200, 214, 215 1984-04-01 ss. 53 (par. 3), 60, 100 (1 st par.), 101-103, 118 (2 nd par.) 1984-11-15 ss. 168 (part), 169
1981, c. 32	An Act to amend the Act to establish the Régie du logement and to amend the Civil Code and other legislation 1982-02-17 ss. 2, 16 1982-06-09 ss. 10, 18
1982, c. 2	An Act to amend various legislative provisions respecting municipalities 1982-08-12 s. 121

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1982, c. 8	An Act respecting the Société du Grand Théâtre de Québec 1982-07-01 ss. 1-41
1982, c. 9	An Act respecting the Société de la Place des Arts de Montréal 1982-07-01 ss. 1-43
1982, c. 13	An Act respecting public agricultural lands 1984-07-01 ss. 1-73
1982, c. 17	An Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure 1982-12-01 ss. 1, 3-28, 29 (Code of Civil Procedure, aa. 813-817.4, 818.1-819.4, 821-827.1), 30-41, 43-80, 81 (par. 1, 2), 83-87 1983-10-01 ss. 2, 42
1982, c. 26	Cooperatives Act 1983-03-30 ss. 328, 329 1983-06-08 ss. 244, 245, 271, 279, 282 1983-12-21 ss. 1-243, 246-270, 272-278, 280, 281, 283-327
1982, c. 27	An Act respecting the revocation of mining rights and amending the Mining Act 1982-09-15 ss. 1-15
1982, c. 29	An Act to promote the establishment of young farmers 1982-09-01 ss. 1-34
1982, c. 30	An Act respecting Access to documents held by public bodies and the Protection of personal information 1983-10-01 ss. 155-157, 168, 169, 178 1984-07-01 ss. 9-15, 17-68, 71-102, 122-130, 132-154, 158-167, 170-173, 175-177 1985-07-01 ss. 69, 70 1986-01-01 s. 16
1982, c. 31	An Act to amend certain legislation concerning the financing of political parties and concerning municipal elections 1982-06-30 ss. 1-59, 62-118 1982-10-10 ss. 60, 61
1982, c. 32	An Act to amend the Summary Convictions Act, the Code of Civil Procedure and other legislation 1982-06-23 ss. 64-69, 71, 72, 97, 99 1983-01-01 ss. 1-30 1983-04-01 s. 59
1982, c. 33	An Act to amend various legislation respecting pension plans 1982-08-18 ss. 1, 21, 30, 36 (s. 115), 40
1982, c. 37	An Act to amend the Labour Code, the Code of Civil Procedure and other legislation 1982-06-30 ss. 20-26, 28, 29 1982-08-03 ss. 1, 4, 6 (ss. 111.0.15, 111.0.16, 111.0.18-111.0.26), 17, 27 1982-11-10 s. 6 (ss. 111.0.1-111.0.3, 111.0.5-111.0.7, 111.0.14) 1982-12-01 ss. 2, 3, 5, 6 (ss. 111.0.8-111.0.11, 111.0.13, 111.0.17), 16, 18, 19 1985-06-19 ss. 7-10, 13

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1982, c. 38	An Act to amend various fiscal laws 1983-01-01 s. 23
1982, c. 40	An Act to amend the Act to preserve agricultural land 1982-07-01 ss. 1-15
1982, c. 48	Securities Act 1983-01-19 ss. 150, 160, 300, 301, 331-335, 348, 353, 354 1983-04-06 ss. 1-149, 151-159, 161-299, 302-330, 336-338, 340-347, 349-352 1983-12-21 s. 339
1982, c. 49	An Act to amend the Autoroutes Act and other legislation 1983-01-01 ss. 1-10, 12-23 1983-01-20 s. 11
1982, c. 50	An Act respecting the Ministère du Commerce extérieur 1983-01-12 ss. 1-22
1982, c. 51	An Act respecting the abolition of compulsory retirement in the public and parapublic sector pension plans and amending various legislation respecting such plans 1983-01-01 ss. 45, 122
1982, c. 52	An Act respecting the Inspector General of Financial Institutions and amending various legislation 1983-04-01 ss. 1-30, 32-35, 37-43, 45-52, 56-233, 235-263, 266-273, Schedule I 1983-04-01 ss. 264, 265
1982, c. 54	An Act respecting the integration of the administration of the electoral system 1983-01-01 ss. 1-59
1982, c. 55	An Act respecting the transfer of property in stock 1984-07-03 ss. 1-6
1982, c. 58	An Act to amend various legislation 1983-04-01 s. 1 1983-12-21 s. 22 1984-01-18 ss. 75 (s. 178.0.2), 76 (s. 178.1) 1987-03-18 ss. 41, 42, 43
1982, c. 59	An Act to amend the Automobile Insurance Act and other legislation 1983-01-01 ss. 1-4, 5 (par. 1, 3), 12, 15, 19, 20, 24, 27-30, 48, 49, 54, 59-61, 63, 64, 66, 70-73 1983-03-01 ss. 31-35, 62, 67-69 1983-07-01 ss. 6-9, 10 (s. 26 (3 rd par.)), 13, 14, 16-18, 21, 23, 36 (par. 2) 1984-01-01 ss. 25, 26, 47, 53, 55, 56 1984-03-14 ss. 10 (s. 26 (2 nd par.)), 11, 38-41, 50, 52 1984-05-16 ss. 57, 58
1982, c. 61	An Act to amend the Charter of human rights and freedoms 1983-10-01 ss. 1-4, 5 (s. 18.2), 6 (par. 1), 7-20, 21 (ss. 86.8-86.10), 22, 23, 28, 29, 31-35 1984-06-01 s. 5 (s. 18.1) 1985-06-26 ss. 21 (ss. 86.1, 86.2 (2 nd par.)), 86.3-86.7), 24, 26, 27
1982, c. 62	An Act respecting the National Assembly 1983-02-09 ss. 33-36, 38, 40, 41, 42-56, 66, 74, 77-79, 116, 128-132, 133, 134, 136-139, 140, 155 (to the extent that it repeals ss. 14, 16, 27-33 and 37 of the Interpretation Act), 159, Schedule II

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1982, c. 62	An Act respecting the National Assembly – <i>Cont'd</i> 1983-05-04 ss. 86-115, 117-127, 147, 164 1983-05-18 ss. 57-65, 67-73, 75, 76, 80-85, 135, 141 (2 nd par.), 167 (1 st par.) 1989-06-07 ss. 37, 39, 155 to the extent that it repeals ss. 15, 20, 21, 23-26, 34-36
1983, c. 7	An Act to amend the Act to promote farm improvement 1983-06-08 ss. 1-6
1983, c. 8	An Act to amend the Act to promote credit to farm producers 1983-06-08 ss. 1-4, 6-8
1983, c. 10	An Act to amend the Deposit Insurance Act 1984-06-01 ss. 2-4, 28, 32 1991-12-01 s. 35
1983, c. 15	An Act to amend the Hydro-Québec Act and the Act respecting the exportation of electric power 1983-06-28 ss. 1-47
1983, c. 16	An Act to promote forest credit by private institutions 1984-06-30 ss. 1-71
1983, c. 20	An Act to amend certain fiscal legislation 1984-01-01 s. 5
1983, c. 21	An Act to amend the Expropriation Act, the Civil Code and the Act respecting the Communauté urbaine de Montréal 1983-10-01 ss. 8, 12, 14, 17, 19-34
1983, c. 23	An Act to promote the advancement of science and technology in Québec 1983-08-17 ss. 1-64, 98-101, 103-109, 111, 113 (s. 55 (par. 16, 18)), 114, 115, 127-131 1984-01-25 ss. 65 (par. 2), 66-79, 81, 83-93, 94 (2 nd par.), 95 (2 nd , 3 rd par.), 96, 97, 113 (s. 55 (par.17)), 116, 119-124 respecting the Fonds de recherche en santé du Québec 1984-01-25 ss. 102, 110 1984-11-28 ss. 65 (par. 1), 66-80, 83-93, 94 (1 st par.), 95 (1 st , 3 rd par.), 96, 97, 117-124 to the extent that they relate to the Fonds pour la formation de chercheurs et l'aide à la recherche 1984-11-28 s. 112
1983, c. 25	An Act to amend the Act respecting assistance for tourist development 1983-09-15 ss. 1-13
1983, c. 26	An Act to amend various legislative provisions respecting housing and consumer protection 1983-09-01 ss. 10, 12 (par. 2)
1983, c. 27	An Act respecting the Société québécoise des transports 1983-07-05 ss. 1-38
1983, c. 28	An Act to amend the Code of Civil Procedure, the Civil Code and other legislation 1983-12-01 ss. 10, 28-35 1985-02-25 s. 43

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1983, c. 30	An Act to amend the Act respecting the Société des alcools du Québec and other legislation 1983-10-19 ss. 1-14 (s. 83), 15-28
1983, c. 37	Cinema Act 1983-12-14 ss. 1-8, 15-35, 38, 40-62, 65-75, 123-134, 136, 137, 145-148, 167-172, 185-187, 192, 193, 202, 209-211 1984-02-20 ss. 9-14, 36, 37, 39, 207, 208 1984-04-11 ss. 63, 64, 191 1985-03-13 ss. 76-78, 80-82, 84-90, 135 (1 st par. (subpar. 1, 7), 2 nd par.), 138-144, 149-153, 173-176, 178-181, 195, 196, 200, 201, 203-206 1985-04-01 ss. 100, 197 1985-10-08 s. 83 1988-09-30 ss. 79, 91-96, 97 (1 st par., 2 nd par. (subpar. 1-5, 7)), 98, 99, 101-104, 106-108, 110, 117-122, 135 (1 st par. (subpar. 2, 3, 5, 6)), 154-166, 177, 182-184, 194
1983, c. 38	Archives Act 1987-08-21 ss. 69, 71 1989-08-30 ss. 58, 63, 80 1990-04-02 ss. 73, 81 1991-04-19 s. 79 1992-02-05 s. 72 1993-04-01 s. 70 1994-04-27 ss. 64, 66, 67
1983, c. 39	An Act respecting the conservation and development of wildlife 1984-06-06 ss. 1-25, 27, 28, 31-37, 39, 41, 44, 45, 47, 48, 50, 52-66, 69-74, 77-128, 162, 164-197 1984-06-15 ss. 30, 38, 40, 129-132, 133 (1 st par.), 134-139, 142-146, 150-161, 163 1985-11-27 ss. 140, 141 1988-01-13 s. 148 1988-03-09 ss. 147, 149 1989-03-01 ss. 49, 51, 75, 76 1989-08-23 s. 29 1992-08-06 ss. 42, 67, 68 1993-07-29 s. 26 1999-04-22 s. 43
1983, c. 40	An Act respecting the Société immobilière du Québec 1984-02-15 ss. 1-17, 53, 61, 66, 96, 97, 98 1984-03-14 ss. 18, 22-45, 54-60, 67, 68, 72-76, 79-82, 84, 91, 92 (except Div. II and ss. 19, 20), 93-95 1984-04-01 ss. 85-87 1984-09-25 ss. 19, 21 1984-09-30 ss. 46-52 1984-10-01 ss. 20, 62, 63-65, 69-71, 77, 78, 83, 88-90, 92 (Div. II and ss. 19, 20)
1983, c. 41	An Act respecting the determination of the causes and circumstances of death 1984-11-21 ss. 5-33, 163-169, 183, 184, 189, 212, 213 1986-03-03 ss. 1-4, 34-162, 170-182, 185-188, 190-211
1983, c. 42	An Act respecting the Agence québécoise de valorisation industrielle de la recherche 1984-01-25 ss. 1-42
1983, c. 47	An Act to amend various fiscal laws in view of instituting a new right of appeal for taxpayers 1984-09-30 ss. 1-10

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1983, c. 49	An Act to amend various fiscal laws 1984-01-01 ss. 7-9, 18-21, 23, 36, 37, 39 (in respect of individuals only), 43-45, 49-53 1984-05-01 s. 17 1984-08-08 s. 39 in respect of the department corporations and mandataries
1983, c. 52	National Museums Act 1984-05-16 ss. 1-22, 26-41, 44-52, 55-57 1984-11-09 ss. 23, 24, 25, 42, 43, 53, 54
1983, c. 54	An Act to amend various legislative provisions 1984-03-14 s. 13 1984-04-25 s. 21 (s. 78 (4 th par.)) 1985-01-09 s. 44
1983, c. 55	Public Service Act 1984-02-02 ss. 28, 29, 87-89, 136, 137, 153, 164, 174 1984-03-21 ss. 162, 169-171, 173 1984-04-01 ss. 1-27, 30-41, 51, 52, 54-86, 90-135, 138-152, 154-161, 163, 165-168, 172 1985-02-01 ss. 42-50, 53
1983, c. 56	An Act to amend the Charter of the French language 1984-02-01 ss. 1-53
1984, c. 4	An Act to amend the Youth Protection Act and other legislation 1984-04-04 ss. 3, 15, 20, 21, 22 (par. 1), 26, 27, 33, 38, 44, 46, 62-85 1984-04-16 ss. 1, 2, 4-14, 16-19, 22 (par. 2), 23-25, 28-32 (ss. 57.2, 57.3), 34-37, 39-43, 45, 47-61
1984, c. 8	An Act respecting the Société de développement des coopératives 1984-06-06 ss. 1-51
1984, c. 12	An Act respecting the civil aspects of international and interprovincial child abduction 1984-12-12 ss. 41, 46, 47 1985-01-01 ss. 1-40, 42-45
1984, c. 16	An Act respecting commercial fisheries and aquaculture and amending other legislation 1985-11-15 ss. 1-3, 5-10, 12-68
1984, c. 17	An Act to amend the Act respecting commercial establishments business hours 1984-08-15 ss. 1-8
1984, c. 19	An Act respecting the leasing of water-powers of the Péribonca river to the Aluminum Company of Canada Limited 1984-09-07 ss. 1-10
1984, c. 23	An Act to amend various legislation respecting transport 1984-12-12 ss. 7, 12, 26-30 1985-03-13 s. 3
1984, c. 26	An Act to amend the Code of Civil Procedure and other legislation 1984-07-03 ss. 34, 35, 36 1984-08-08 ss. 37, 38, 42, 43 1984-11-01 ss. 1-5, 11, 13, 14, 19, 23-28, 30-33, 39, 40 1985-01-01 ss. 6-10, 12, 15-18, 20, 22
1984, c. 27	An Act to amend various legislation 1995-06-30 s. 84

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1984, c. 30	An Act respecting beer and soft drinks distributor's permits 1984-06-27 ss. 1, 5, 10, 11, 12 1984-07-15 ss. 2, 3, 4, 6, 7, 8, 9
1984, c. 33	An Act to amend the National Museums Act 1984-12-19 ss. 1, 3, 13, 15 1985-04-01 ss. 2, 4-12, 14
1984, c. 36	An Act respecting the Ministère du Tourisme and amending other legislation 1984-12-20 ss. 1-52
1984, c. 41	An Act to amend the Securities Act 1985-08-01 ss. 8, 14-16, 20, 33 1987-06-04 ss. 1 (par. 2), 36, 37, 40 (ss. 110-118, 120, 123 (1 st par.), 124, 125, 127-142, 145-147.7, 147.8 (part), 147.9-147.12, 147.15, 147.16, 147.19-147.23), 53, 54 1987-07-16 s. 40 (ss. 119, 121, 122, 126, 143, 144, 147.13, 147.14, 147.17, 147.18)
1984, c. 42	An Act respecting the Société de transport de la Ville de Laval 1985-02-01 ss. 1-145
1984, c. 43	An Act respecting the leasing of water-powers of the du Lièvre river to Les Produits forestiers Bellerive Ka'N'Enda Inc. 1985-03-06 ss. 1-10
1984, c. 46	An Act to amend the Civil Code, the Code of Civil Procedure and other legislation 1985-04-01 ss. 5-14
1984, c. 47	An Act to amend various legislation 1985-02-22 ss. 23-25, 191, 192, 195, 196, 197 1985-03-01 s. 137 1985-03-13 s. 22 1985-03-13 ss. 217-225 1985-04-01 s. 207 1985-12-15 ss. 128-132 1986-04-30 s. 31
1984, c. 51	Election Act 1985-03-13 ss. 1-93, 95-563 1985-07-01 s. 94
1984, c. 54	An Act respecting the Société des établissements de plein air du Québec 1985-03-20 ss. 1-56
1985, c. 9	An Act respecting Québec business investment companies 1985-08-14 ss. 1-19
1985, c. 12	An Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors 1985-06-19 ss. 1-56, 70-91, 93-101, schedules A, B, C 1985-08-01 s. 92 (ss. 111.16-111.20 of the Labour Code) 1985-08-01 ss. 57-69
1985, c. 13	An Act respecting the Société du Parc des expositions agro-alimentaires 1985-07-10 ss. 1-40
1985, c. 14	Cullers Act 1985-09-01 ss. 1-46

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1985, c. 15	Restoration Merit Act 1985-12-01 ss. 1-12
1985, c. 16	Fishermen's Merit Act 1985-12-01 ss. 1-12
1985, c. 17	An Act to amend the Act respecting insurance and other legislation 1985-09-11 ss. 1-100
1985, c. 20	An Act to amend the Act respecting the Montréal Museum of Fine Arts 1985-09-01 ss. 1-12
1985, c. 21	An Act respecting the Ministère de l'Enseignement supérieur, de la Science et de la Technologie and amending various legislation 1985-07-15 ss. 1-30, 32, 35-74, 80-85, 96-106 1985-08-15 ss. 31, 33, 34
1985, c. 23	An Act to amend various legislation respecting social affairs 1992-08-01 ss. 1, 2, 4
1985, c. 24	An Act to amend the Cultural Property Act and other legislation 1986-04-02 ss. 1-46
1985, c. 29	An Act to amend various legislation respecting the administration of justice 1985-11-27 ss. 17-19, 42 (s. 103.1), 44-47 1986-03-03 ss. 16, 20, 21, 38-41, 42 (ss. 103.2-103.6), 43 1989-05-01 ss. 7-11
1985, c. 30	An Act to amend various legislation 1985-10-16 ss. 26-28 1985-10-23 ss. 40-52
1985, c. 34	Building Act 1985-10-31 ss. 87-111, 130, 140-149, 154, 156-159, 217, 220, 222, 223, 225 (Title of Div. III.2, ss. 9.14-9.34), 228 (par. 1), 229 (par. 2), 233, 236, 237, 241 (ss. 20.8-21, 21.2-23), 244, 246, 248, 250, 251, 255 (par. 1), 256, 261 (ss. 19.8-20, 20.2-21.2), 298, 300 1986-11-01 ss. 226, 227, 228 (par. 2, 3) 1987-01-01 s. 224 1988-06-15 ss. 269-273 1989-02-01 ss. 221, 225 (s. 9.35), 229 (par. 1) 1995-09-01 ss. 151 (par. 6) (in any respect other than the qualification of contractors and owner-builders), 153 (in any respect other than the qualification of contractors and owner-builders) 1997-01-15 ss. 160 (par. 1), 165 (par. 1) 2000-11-07 ss. 2 (in all respects other than the qualification of contractors and owner-builders), 3, 5, 7 (with regard to the definition of "pressure vessel"), 10, 12-18, 20-23, 36, 112 (in all respects other than the qualification of contractors and owner-builders), 113, 114, 115 (in all respects other than the qualification of contractors and owner-builders), 116, 122-128, 132-139, 151 (par. 1-5) (in all respects other than the qualification of contractors and owner-builders)), 153 (1 st par.) (in all respects other than the qualification of contractors and owner-builders)), 194 (par. 3, 6, 6.1, 6.2) (par. 2, 4, 7 (in all respects other than the qualification of contractors and owner-builders)), 198, 199, 210, 282 (with regard to buildings and facilities intended for public use to which Chapter I of the Building Code approved by Order in Council 953-2000 dated 26 July 2000 applies) and 283

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1985, c. 34	Building Act – <i>Cont'd</i>
2002-10-01	ss. 6, 24-27, the heading of Div. I preceding s. 29, 29 (with regard to the plumbing installations, electrical installations and installations intended to use, store or distribute gas), 30-35, the heading of Div. III preceding s. 37, 37, 39, 40, 119, 214 (concerning the Act respecting piping installations (R.S.Q., chapter I-12.1) and the Act respecting electrical installations (R.S.Q., chapter I-13.01)), 230 (par. 1, 2), 239, 245 (par. 2), 259, 260, 291 (1 st par. (in all respects other than the qualification of contractors and owner-builders), 2 nd par.)
2003-01-01	s. 19
2003-12-02	s. 214 (concerning the Gas Distribution Act (R.S.Q., chapter D-10))
2004-10-21	s. 282 (with regard to mechanical lifts and with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies)
2005-02-17	s. 38
2006-01-01	ss. 29 (with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies), 282 (with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies)
1985, c. 35	An Act to amend various legislation respecting transport
1985-07-10	ss. 3-7, 12 (par. 2), 13 (par. 1), 16-23, 26-29, 31, 33, 36-48, 50-55, 57, 60-73, 75-80
1985-10-16	ss. 1, 2, 8-11, 12 (par. 1), 13 (par. 2), 14, 15, 24, 25, 30, 32, 34, 35, 49, 56, 58, 59, 74
1985, c. 36	An Act to repeal the Act respecting corporations for the development of Québec business firms
1985-11-01	ss. 1-4
1985, c. 62	An Act respecting the Société mutuelle de réassurance du Québec
1985-12-16	ss. 1-60
1985, c. 66	An Act respecting a trust created for the benefit of Phyllis Barbara Bronfman
1986-07-23	s. 4 (3 rd par.)
1985, c. 68	An Act respecting the Collège militaire Royal de Saint-Jean
1985-08-28	ss. 1-5
1986, c. 12	An Act to amend the Highway Safety Code
1986-08-29	ss. 1-15
1986, c. 17	An Act to amend the Tobacco Tax Act in order to counter the misappropriation of tax by intermediaries
1986-09-01	ss. 1-10
1986, c. 18	An Act to amend the Fuel Tax Act in order to counter the misappropriation of tax by intermediaries
1986-09-01	ss. 1-12
1986, c. 21	An Act respecting the Coopérative régionale d'électricité de Saint-Jean-Baptiste de Rouville and repealing the Act to promote rural electrification by means of electricity cooperatives
1986-11-05	ss. 1-26
1986, c. 45	An Act to amend the Hotels Act
1986-07-22	ss. 1-9

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1986, c. 50	An Act to amend the Act respecting safety in sports 1987-06-23 ss. 1-17
1986, c. 52	An Act respecting the Ministère des Approvisionnements et Services and amending various legislation 1986-07-09 ss. 1-28
1986, c. 53	An Act to amend the Animal Health Protection Act 1986-09-03 ss. 1-20
1986, c. 54	An Act to amend the Act to promote the development of agricultural operations 1986-08-20 ss. 3, 5, 7-10, 13
1986, c. 57	An Act to amend the Act respecting health services and social services 1986-08-09 ss. 1-3, 5-11 1986-11-12 s. 4
1986, c. 58	An Act respecting various financial provisions relating to the administration of justice 1987-01-01 ss. 18, 72
1986, c. 60	An Act respecting the sale of the Raffinerie de sucre du Québec 1986-09-18 ss. 4-9, 11-15, 18
1986, c. 62	An Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act 1986-11-15 ss. 1, 2, 4 (par. 5, 12 except that part which concerns the territory included in the registration division of Montmorency), 5 1987-03-14 s. 4 (par. 14, 17) 1987-04-04 s. 4 (par. 2, 6) 1987-06-20 s. 4 (par. 13, 18) 1988-03-31 s. 4 (par. 3, 15) 1988-06-24 s. 4 (par. 9, 10, 11 (Nicolet)) 1988-07-01 s. 4 (par. 11 (Yamaska)) 1988-09-09 s. 4 (par. 16 (Iberville)) 1988-09-16 s. 4 (par. 16 (Napierville))
1986, c. 64	An Act to amend the Act respecting municipal and intermunicipal transit corporations and other legislation respecting public bodies providing public transportation 1986-07-16 ss. 1-30
1986, c. 66	An Act to amend the Act respecting intermunicipal boards of transport in the area of Montréal, the Cities and Towns Act and the Municipal Code of Québec 1986-07-16 ss. 1-18
1986, c. 67	An Act to amend the Transport Act, the Act respecting the Ministère des Transports and the Roads Act 1986-07-16 ss. 1-12
1986, c. 71	An Act to amend the Interpretation Act and to again amend the Act respecting the National Assembly 1989-12-20 s. 2
1986, c. 81	An Act to repeal the Act respecting the Société de cartographie du Québec 1987-05-01 s. 1
1986, c. 82	An Act to repeal the Act respecting the Institut national de productivité 1990-08-29 s. 1

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1986, c. 86	An Act respecting the Ministère du Solliciteur général and amending various legislation 1986-12-10 ss. 1-48
1986, c. 91	Highway Safety Code 1987-06-29 ss. 1-10, 12-75, 81-83, 85-104, 107-116, 127-142, 146-150, 167-179, 187, 188, 189 (par. 1, 3), 190, 191, 195-206, 210-331, 333-387, 390-412, 415-495, 497-520, 521 (par. 4, 7-11), 522-602, 612-617, 620-623, 625-638, 640-649, 651-653, 655, 657-659, 661, 664, 665, 668, 669 1987-06-30 ss. 603-611 1987-12-01 ss. 11, 76-80, 105, 106, 117-126, 143-145, 151-166, 180, 181 (1 st par.), 182-186, 192, 193, 207-209, 388, 521 (par. 1, 2, 3, 6), 639, 654, 656, 666, 667, 670, 671 1988-05-01 ss. 181 (2 nd par.), 189 (par. 2) 1988-05-04 ss. 413, 414 1988-06-01 ss. 84, 194 1990-09-01 s. 521 (par. 5)
1986, c. 95	An Act to amend various legislation having regard to the Charter of human rights and freedoms 1987-02-15 ss. 1-30, 32, 34-68, 70, 71, 75, 79-120, 121 (par. 1), 122-229, 231-302, 304-353, 358 1987-04-01 s. 230 1988-08-01 ss. 31, 33, 69, 72-74, 76-78, 121 (par. 2, 3)
1986, c. 97	An Act to again amend the Animal Health Protection Act 1990-06-15 ss. 1-12
1986, c. 104	An Act to amend the Youth Protection Act with reference to international adoptions 1987-08-17 ss. 1-3
1986, c. 106	An Act to again amend the Act respecting health services and social services 1987-01-07 ss. 1-9, 11 1987-10-25 s. 10
1986, c. 107	An Act to amend the Official Time Act 1987-02-01 ss. 1, 2
1986, c. 110	An Act to amend the Act respecting the Société de développement industriel du Québec 1987-03-01 ss. 2, 13, 14
1987, c. 10	An Act to amend the Act respecting the Société d'habitation du Québec 1987-04-01 ss. 1-43
1987, c. 12	Tourist Establishments Act 1991-06-27 ss. 1-55
1987, c. 20	An Act to repeal the Act respecting the Société du Parc des expositions agro-alimentaires 1989-02-01 ss. 1-4
1987, c. 25	An Act to amend the Environment Quality Act 1987-11-01 ss. 2-15
1987, c. 29	Pesticides Act 1988-07-07 ss. 1-10, 14-62, 63 (par. 1), 64-104, 108-134 2003-03-05 ss. 11-13, 63 (par. 2), 105-107

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1987, c. 31	An Act respecting the funding of the Fondation pour la conservation et la mise en valeur de la faune et de son habitat 1987-07-17 ss. 1-5
1987, c. 35	An Act to amend the Grain Act and the Farm Products Marketing Act 1987-07-16 ss. 1-16
1987, c. 40	An Act to amend various legislative provisions respecting securities 1987-07-15 ss. 4, 5, 29-31 1988-07-21 ss. 3, 6
1987, c. 44	An Act respecting adoption and amending the Youth Protection Act, the Civil Code of Québec and the Code of Civil Procedure 1987-08-17 ss. 1-17
1987, c. 50	An Act to amend the Courts of Justice Act 1988-09-01 s. 3 (par. 4) 1989-06-14 s. 3 (par. 2)
1987, c. 51	The Marine Products Processing Act 1987-07-22 ss. 1-55
1987, c. 52	An Act to amend the Territorial Division Act with respect to certain registration divisions 1989-07-04 ss. 1, 2
1987, c. 64	Mining Act 1988-07-06 ss. 273-277 1988-10-24 ss. 1-272, 278-383
1987, c. 65	An Act respecting prearranged funeral services and sepultures 1988-03-01 ss. 1-90
1987, c. 71	An Act to amend the Cinema Act and the Act respecting the Société de développement des industries de la culture et des communications 1988-03-30 ss. 1-4, 15, 17, 34 (par. 1, 3, 4), 35-49, 52-61 1988-09-30 ss. 20-25, 27-33, 34 (par. 2) 1988-10-12 ss. 5-14, 16, 51 1989-03-01 ss. 18, 50
1987, c. 73	An Act respecting the Conseil de la conservation et de l'environnement 1988-04-27 ss. 1-28
1987, c. 80	An Act respecting the use of petroleum products 1991-07-11 ss. 1-82
1987, c. 86	An Act respecting farm financing 1988-07-13 ss. 6, 64, 95, 111, 159, 160 1988-08-11 ss. 1-5, 7-63, 65-94, 96-110, 112-158
1987, c. 94	An Act to amend the Highway Safety Code and other legislation 1988-06-01 ss. 38, 47, 63, 64, 66, 67, 70 (ss. 519.10, 519.13, 519.20, 519.24-519.34, 519.36, 519.37, 519.39-519.41, 519.43, 519.45, 519.48, 519.49, 519.51, 519.52, 519.55-519.62), 79, 82, 100 1988-07-01 ss. 10 (ss. 80.1, 80.2), 13, 17 (s. 94 (2 nd par., par. 1, 2)), 22, 23, 32 (s. 187.1), 36 (par. 1)

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1987, c. 95	An Act respecting trust companies and savings companies 1988-05-18 s. 408 1988-06-09 ss. 1-312, 315-407, 409, 410 1989-07-01 ss. 313, 314
1987, c. 96	Code of Penal Procedure 1990-10-01 ss. 1-7, 17-54, 55 (1 st , 2 nd par.), 56-61, 62, 63 (offence reports), 64, 65, 66 (1 st , 2 nd par.), 67-70, 71 (par. 1, 2 except the words “statement of offence or”, 3-7), 72-86, 88, 89, 90 (1 st par.), 92-128, 143, 150-155, 169 (1 st , 2 nd par.), 170-173, 174 (par. 1-4, 6-8), 175-179, 181-183, 184 (1 st par. (subpar. 1-3, 5-8)), 184 (2 nd par.), 185 (except the reference to subpar. 4 of s. 184), 186, 189-221, 222 (2 nd par.), 223-229, 231-243, 244 (except the second sentence of the 2 nd par.), 245, 246 (except the words “or under article 165”), 247-249, 250 (1 st par.), 251-256, 257 (1 st par.), 258-260, 265, 266 (except the words “or the proceeds of the sale thereof”), 267, 268 (except the words “or, even if he was not a party to the proceedings, the Attorney General”), 269, 270 (1 st par.), 271-290, 291 (except the words “and the Attorney General, even if he was not a party to the proceedings,”), 292, 293, 294 (the following words: “An appeal shall be brought before the Court of Appeal sitting at Montréal or at Québec according to where an appeal from a judgment in a civil matter would lie”), 295-315, 316 (1 st par.), 317-362, 364, 365, 367-386 and the schedule 1993-11-01 ss. 8-16, 55 (3 rd par.), 62, 63, 66 (3 rd par.), the words “statement of offence or” in 71 (par. 2), 87, 90 (2 nd par.), 91, 129-142, 144-146, 147 (1 st , 3 rd par.), 148, 149, 156-168, 169 (3 rd par.), 174 (par. 5), 180, 184 (1 st par. (subpar. 4)), 185 (reference to subpar. 4 of s. 184), 187 (1 st par.), 188, 222 (1 st , 3 rd par.), 230, 261, 262 (1 st par.), 263, 264, 266 (the words “or the proceeds of the sale thereof” in par. 6), 268 (the words “or, even if he was not a party to the proceedings, the Attorney General”), 291 (the words “and the Attorney General, even if he was not a party to the proceedings,”), 363, 366 1996-07-15 ss. 187 (2 nd par.), 244 (2 nd par. (2 nd sentence)), 250 (2 nd par.), 257 (2 nd par.), 262 (2 nd par.), 270 (2 nd par.), 294 (the words “or, also, where the judgment was rendered in the judicial district contemplated in the second paragraph of article 187, according to where the appeal from the judgment would lie if it had been rendered in the district where proceedings were instituted”), 316 (2 nd par.)
1987, c. 97	An Act respecting truck transportation 1988-01-13 ss. 1-9, 11-13, 16-50, 52-62, 64-100, 102-130 1988-06-30 ss. 10, 14, 15, 51, 63 1989-02-01 s. 101
1987, c. 103	An Act respecting horse racing 1988-03-31 ss. 1-144
1987, c. 141	An Act respecting Les Clairvoyants, Compagnie Mutuelle d'Assurance de Dommages 1988-04-15 ss. 1-14
1988, c. 3	An Act to amend the Act respecting farm-loan insurance and forestry-loan insurance 1988-08-11 ss. 1-14

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1988, c. 8	An Act respecting the Régie des télécommunications 1988-11-09 ss. 1-99
1988, c. 9	An Act to amend the Mining Act 1988-07-06 s. 48 1988-10-24 ss. 1-47, 49-66
1988, c. 14	Roadside Advertising Act 1989-09-15 ss. 1-38
1988, c. 19	An Act respecting municipal territorial organization 1996-09-01 s. 235
1988, c. 21	An Act to amend the Courts of Justice Act and other legislation to establish the Court of Québec 1988-08-17 s. 74 (par. 2) 1988-08-31 ss. 1-16, 19-73, 74 (par. 1), 75-166
1988, c. 24	An Act to again amend the Act respecting the conservation and development of wildlife with regard to wildlife habitats 1992-08-06 ss. 3, 4 1993-07-29 ss. 1, 2, 5-8
1988, c. 32	An Act respecting the Société de promotion économique du Québec métropolitain and amending the Act respecting the Société Inter-Port de Québec 1988-08-31 ss. 1-45
1988, c. 33	An Act to amend the Act respecting the Communauté urbaine de Québec and other legislation concerning industrial promotion and development 1989-11-01 ss. 3, 5
1988, c. 36	An Act to amend the Hydro-Québec Act 1988-06-30 ss. 1-6
1988, c. 41	An Act respecting the Ministère des Affaires internationales 1988-12-21 ss. 1-103
1988, c. 42	An Act respecting the Bibliothèque nationale du Québec 1989-04-01 ss. 1-62
1988, c. 45	An Act to amend the Consumer Protection Act 1988-12-14 ss. 1, 3-5, 7 1989-08-03 ss. 2, 6, 8-15
1988, c. 46	An Act to amend various legislation respecting public security 1989-01-01 ss. 1, 3-9, 24, 25 1989-04-01 ss. 2, 10-23, 26-31
1988, c. 47	An Act to amend the Act respecting health services and social services and other legislation 1988-12-21 ss. 4 (par. 1), 5 1989-03-08 ss. 2 (ss. 149.1-149.4, 149.6-149.25, 149.27, 149.29, 149.30, 149.33, 149.34), 4 (par. 2, 4), 7, 8, 14, 15, 17-24, 26-30 1989-07-17 ss. 1, 2 (ss. 149.5, 149.26, 149.28, 149.31, 149.32), 3, 4 (par. 3), 6, 9, 16, 25 1990-09-01 ss. 11-13

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Reference	Subject
1988, c. 49	An Act to amend the Environment Quality Act and other legislation 1989-02-22 ss. 1, 2, 4 (par. 1, 3), 5-7, 9 (par. 1, 2), 10, 11, 12 (par. 1), 13-17, 18 (s. 106.1), 19-27, 30-36, 38-57 1993-04-28 ss. 3, 8, 9 (par. 3), 12 (par. 2), 18 (s. 106.2), 28, 29, 37 1993-12-02 s. 4 (par. 2)
1988, c. 51	An Act respecting income security 1989-07-01 ss. 41, 43, 137 1989-08-01 ss. 1-40, 42, 45, 62-84, 86-97, 100-136, 141, 142
1988, c. 52	An Act to repeal the Act respecting the Société du parc industriel et commercial aéroportuaire de Mirabel 1990-10-03 ss. 1, 2
1988, c. 56	An Act to amend the Code of Civil Procedure in respect of the collection of support payments 1992-01-22 s. 1 (s. 553.10)
1988, c. 57	An Act to ensure safety in guided land transport 1989-05-17 ss. 1-3, 19-22, 24-26, 28, 30-35, 37-43, 48, 69-88 2000-05-01 ss. 50-62, 63 (1 st par.), 64-68 2001-01-01 ss. 4-18, 23, 27, 29, 36, 44-47, 49
1988, c. 61	An Act to amend the Act respecting occupational health and safety 1989-03-22 ss. 1, 2 (ss. 62.2-62.21), 3-6 1989-10-01 s. 2 (s. 62.1)
1988, c. 64	Savings and Credit Unions Act 1989-03-15 ss. 1-344, 346-447, 448 (1 st par.), 449-513, 516-572, 574-593 1990-01-01 ss. 514, 515
1988, c. 65	An Act to amend the Jurors Act 1989-06-15 ss. 1-10
1988, c. 67	An Act to amend the Transport Act 1989-02-08 ss. 1-6, 8-10 1990-06-01 s. 7
1988, c. 69	An Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters 1989-12-01 ss. 8, 10, 29, 43-45, 48, 54
1988, c. 74	An Act respecting certain aspects of the status of municipal judges 1989-05-17 s. 3 (s. 609)
1988, c. 75	An Act respecting police organization and amending the Police Act and various legislation 1989-04-26 ss. 1-13, 20, 27-34, 37-46, 91-100, 104, 135-141, 143, 144, 203, 204, 272 1990-06-27 s. 35 1990-08-31 ss. 14-19, 21-26, 236, 244-254 1990-09-01 ss. 36, 47-88, 108-134, 169-201, 205-210, 212-222, 224-235, 237-240, 242, 243, 255-271, Schedule I, Schedule II 2000-03-29 s. 202
1988, c. 84	Education Act 1997-08-13 ss. 111, 112, 205, 207, 516-521, 523, 524, 526, 527, 530-535, 537-540 1998-01-01 ss. 262, 263, 402

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Reference	Subject
1988, c. 95	An Act respecting Laurentian Mutual Insurance 1988-12-31 ss. 1-27
1989, c. 1	Election Act 1990-04-15 s. 1 (subpar. 4)
1989, c. 7	An Act to amend the Act to preserve agricultural land 1989-07-01 ss. 1, 4, 19 (par. 3), 20, 21, 24, 25, 26, 29, 31, 33 (1 st par.), 35 1989-08-02 ss. 3, 5-18, 19 (par. 1, 2), 22, 23, 27, 28, 30, 32, 33 (2 nd , 3 rd par.), 34
1989, c. 13	An Act respecting the examination of complaints from customers of electricity distributors 1989-07-12 ss. 10, 23, 33 1989-09-01 ss. 1-9, 11-22, 24-32
1989, c. 22	An Act to amend the Act respecting the National Assembly 1990-05-09 s. 1
1989, c. 25	An Act to amend the Chartered Accountants Act 1990-04-15 s. 1 (par. 1)
1989, c. 36	An Act respecting school elections 1990-04-15 s. 12 (par. 4)
1989, c. 38	Supplemental Pension Plans Act 1990-09-01 ss. 89, 107-110, 244 (1 st par. (subpar. 7)), 264 (1 st par. (subpar. 3))
1989, c. 47	An Act to amend the Automobile Insurance Act 1990-01-01 ss. 1-10, 11 (except for the words “and the amount of his indemnity” in the 2 nd par. of s. 179.3), 12-15
1989, c. 48	An Act respecting market intermediaries 1989-07-12 ss. 30, 39, 115-135, 184-203, 210-212, 215-221, 254-256, 259-262 1989-09-20 s. 204 1989-10-01 ss. 91-114 1989-11-01 ss. 58-90, 136-160 1991-05-01 ss. 1 (def. of “market intermediary in insurance business”, “market intermediary in damage insurance” and “market intermediary in insurance of persons”), 2 (1 st par.), 14 (1 st par.) 1991-09-01 ss. 1 (definitions not in force), 2 (2 nd par.), 3-13, 14 (2 nd , 3 rd , 4 th par.), 15-25, 27, 28, 29 (except second sentence of 1 st par.), 31-38, 40-48, 161-183, 205-209, 213, 214, 222-253, 257, 258
1989, c. 51	An Act to amend the Charter of human rights and freedoms concerning the commission and establishing the Tribunal des droits de la personne 1990-06-27 ss. 14, 15 1990-09-01 ss. 16 (ss. 100-102), 22 1990-12-10 ss. 1-13, 16 (ss. 103-133), 17-21
1989, c. 52	An Act respecting municipal courts and amending various legislation 1991-04-01 ss. 1-66, 68-205, 207-218, Schedule I (par. 1-59, 62-130)
1989, c. 54	An Act respecting the Public Curator and amending the Civil Code and other legislative provisions 1990-04-15 ss. 1-154, 156-207
1989, c. 55	An Act to amend the Civil Code of Québec and other legislation in order to favour economic equality between spouses 1989-07-01 ss. 1-47

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Reference	Subject
1989, c. 57	An Act to amend the Bailiffs Act 1989-09-13 ss. 1-22, 24-35, 38 1990-02-14 ss. 23, 36, 37
1989, c. 66	An Act to amend the Act respecting electrical installations 1990-08-02 s. 12
1989, c. 114	An Act to amend the Act to incorporate the Roberval and Saguenay Railway Company 1989-12-13 ss. 1-4
1990, c. 4	An Act to amend various legislative provisions respecting the implementation of the Code of Penal Procedure 1990-10-01 ss. 1-292, 294-590, 592-743, 746-1126, 1128-1258 1993-11-01 ss. 744, 745, 1127
1990, c. 5	An Act to amend various legislation for the purposes of partition and assignment between spouses of benefits accrued under a pension plan 1990-09-01 ss. 1-53
1990, c. 13	An Act respecting the marketing of agricultural, food and fish products and amending various legislation 1990-09-12 ss. 1-229
1990, c. 29	An Act respecting adoption and amending the Civil Code of Québec, the Code of Civil Procedure and the Youth Protection Act 1990-09-24 ss. 1-16
1990, c. 32	An Act to amend various legislative provisions respecting the pension plans of the public and parapublic sectors 1990-09-01 s. 46 (par. 2)
1990, c. 38	An Act to amend the Act respecting the Ministère des Transports 1991-04-01 ss. 1-3
1990, c. 41	An Act respecting the Conseil métropolitain de transport en commun and amending various legislation 1994-07-20 ss. 72, 82, 86-97, 99
1990, c. 54	An Act to amend the Act respecting the Barreau du Québec 1991-09-30 ss. 2, 78, 81 1994-01-06 s. 43
1990, c. 60	An Act to amend the Retail Sales Tax Act and other fiscal legislation 1991-01-01 ss. 1-63
1990, c. 64	An Act respecting the Ministère des Forêts 1991-01-30 ss. 1-43
1990, c. 71	An Act to repeal the Act respecting the Agence québécoise de valorisation industrielle de la recherche 1991-04-01 ss. 1-6
1990, c. 75	An Act to amend the Pharmacy Act 1998-07-01 ss. 1-10

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1990, c. 77	An Act to amend the Securities Act 1991-03-15 ss. 1, 2, 5-10, 12-28, 31-58 1991-08-01 ss. 4, 29 1992-04-15 s. 30
1990, c. 78	An Act to amend the Education Act and the Act respecting private education 1997-08-13 s. 18
1990, c. 80	An Act to amend the Agricultural Products, Marine Products and Food Act 1992-01-01 s. 5 (par. 2, subpar. <i>m</i> and <i>n</i>)
1990, c. 81	An Act to amend the Act respecting the Société québécoise d'initiatives agro-alimentaires 1991-03-15 ss. 1-3
1990, c. 82	An Act to amend the Act respecting transportation by taxi 1991-05-01 ss. 2 (par. 2), 6, 7, 12 (par. 4), 13
1990, c. 83	An Act to amend the Highway Safety Code and other legislative provisions 1991-02-01 ss. 2 (par. 1, 2, 4-7), 15-17, 20-23, 25, 48, 49, 62, 67, 92, 94, 96-111, 113-128, 130-138, 141-147, 149, 150, 158, 161, 163, 164, 167-171, 172 (ss. 473, 473.1), 173-186, 188, 189, 191-195, 203, 205, 207, 211, 212, 218, 224, 232, 235, 238, 240, 254 1991-11-13 ss. 209, 213 1991-11-14 ss. 3-6, 8-11, 13, 14, 18, 19, 24, 26-29, 31-34, 36, 37 (par. 2), 44-47, 51 (par. 1), 52, 53 (par. 1, 3), 54, 56, 60, 61, 69, 70, 75-79, 81-85, 87-91, 93, 95, 214 (par. 1), 216 (s. 553 (1 st par.)), 217 (par. 1), 220 (par. 1), 226 (par. 1-11), 227 (par. 1, 2, 4, 6, 9), 227 (par. 3 concerning par. 6 and 6.4 of s. 619), 228, 231, 242 (par. 1), 244-250, 261, 262 1999-08-01 s. 241 (as regards s. 645.3 of the Highway Safety Code (R.S.Q., chapter C-24.2)) 2000-01-27 s. 140 (par. 1, 3)
1990, c. 86	An Act to amend the Act respecting insurance and other legislation 1991-03-15 ss. 1-5, 6 (par. 2), 7, 12, 14 (ss. 93.154-93.154.3), 16 (ss. 93.238-93.238.3), 20, 22-35, 38, 39 (ss. 285.1-285.3, 285.5-285.11, 285.17-285.26), 45-56, 61, 63, 64 1991-07-01 ss. 6 (par. 1), 8-11, 13, 14 (s. 93.154.4), 15, 16 (s. 93.238.4), 17-19, 21, 36, 37, 39 (ss. 285.4, 285.12-285.16), 40-44, 57-60, 62
1990, c. 88	An Act to again amend the Financial Administration Act 1991-01-16 s. 2 1991-04-24 s. 1
1990, c. 91	An Act to amend the Charter of the city of Québec 1990-10-01 s. 12
1990, c. 98	An Act respecting The Laurentian Mutual Management Corporation and The Laurentian Life Insurance Company Inc. 1991-01-01 ss. 1-31
1991, c. 13	An Act to amend the Act respecting the Québec Pension Plan and other legislation 1991-10-25 ss. 1-7
1991, c. 15	An Act to amend the Fuel Tax Act 1991-09-01 ss. 1 (par. 3, 4, 6 to the extent that s. 23 of the Fuel Tax Act (R.S.Q., chapter T-1), as enacted by s. 10, applies to an importer, 7, 8 to the extent that the abovementioned s. 23, as enacted by s. 10, applies to a refiner, 9 to the extent that par. 10 uses the word “vehicle”, and par. 10 except,

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Reference	Subject
1991, c. 15	<p>An Act to amend the Fuel Tax Act – <i>Cont'd</i></p> <p>with respect to par. 10, to the extent that the abovementioned s. 23, as enacted by s. 10, applies to a motor vehicle), 8 (par. 1, 2, 4), 10 to the extent that it enacts ss. 23, 23.1, 25, 28 excluding the words “or to a wholesale dealer who does not hold a collection officer’s permit required by section 27”, 30 excluding: in that part preceding subparagraph <i>a</i> of the first paragraph, the words “or a permit, or refuse to renew the permit”; in subparagraph <i>c</i> of the first paragraph, the words “or a permit”; subparagraph <i>g</i> of the first paragraph; in subparagraph <i>h</i> of the first paragraph, the words “a permit or”; in subparagraph <i>i</i> of the first paragraph, the words “permit or”; in the second paragraph, the words “or the permit”; s. 31.1 excluding, in the first paragraph, the words “or of a permit”; s. 31.2 excluding, in the first paragraph, the words “or permit”; in the fifth paragraph, the words “or permit”; s. 31.3, s. 31.4 excluding the words “or permit” and s. 31.5 excluding, in the first paragraph, the words “or permit” of the Fuel Tax Act (R.S.Q., chapter T-1), and s. 20 to the extent that it enacts s. 43.2 of the Fuel Tax Act (R.S.Q., chapter T-1)</p> <p>1992-04-01 ss. 1 (except par. 3, 4 and 6-10, to the extent that they were put into force by O.C. 1205-91), 2-7, 8 (par. 3), 9, 10 (except ss. 23, 23.1, 25, 28, 30 and 31.1-31.5 of R.S.Q., chapter T-1 that it enacts, to the extent that they were put into force by O.C. 1205-91), 11-19, 20 (except s. 43.2 of R.S.Q., chapter T-1 that it enacts), 21-34</p>
1991, c. 16	<p>An Act to amend the Tobacco Tax Act</p> <p>1991-10-09 ss. 1, where it replaces or enacts the definitions of the words: “manufacturer”, “package” and “tobacco”, but to the extent that s. 13.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), as amended by s. 7, uses the words “package” and “tobacco”; “retail vendor” to the extent that s. 13.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), as amended by s. 7, and s. 17.10 of the Tobacco Tax Act (R.S.Q., chapter I-2), as enacted by s. 21, apply to a retail vendor; “retail sale” to the extent that s. 13.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), as amended by s. 7, applies to a retail sale, 7, 14 to the extent that it enacts that part preceding par. <i>a</i> and par. <i>b</i> and <i>e</i> of s. 14.2 of the Tobacco Tax Act (R.S.Q., chapter I-2), and s. 21 to the extent that it enacts ss. 17.10 and 17.11 of the Tobacco Tax Act (R.S.Q., chapter I-2)</p> <p>1992-03-01 ss. 1 (except the definitions of the words “manufacturer”, “package”, “tobacco”, “retail vendor” and “retail sale”), 2-6, 8-13, 14 (except for that part preceding par. <i>a</i>, <i>b</i> and <i>e</i> of s. 14.2), 15-20, 21 (except for ss. 17.10 and 17.11), 22-24</p>
1991, c. 20	<p>An Act to repeal the Stamp Act and amending various legislative provisions</p> <p>1992-05-01 ss. 1-11</p>
1991, c. 21	<p>An Act to amend the Cinema Act</p> <p>1991-09-18 s. 52 (s. 168 (1st par. (subpar. 2), 2nd par.))</p> <p>1991-10-22 ss. 6-9, 28, 29</p> <p>1992-01-01 ss. 2-5, 10, 11, 14 (ss. 83, 83.1)</p> <p>1992-04-01 ss. 14 (s. 81), 15 (ss. 86, 86.1)</p> <p>1992-06-15 ss. 1, 12, 13, 14 (ss. 82, 82.1), 15 (ss. 85, 86.2), 16-27, 30-51, 52 (ss. 167, 168 (1st par. (subpar. 1, 3-11))), 53-62</p>
1991, c. 23	<p>An Act to amend the Mining Act</p> <p>1991-11-14 ss. 1, 2, 3, 5, 8</p> <p>1995-03-09 ss. 4, 6, 7, 9, 10</p>
1991, c. 24	<p>An Act to amend the Consumer Protection Act</p> <p>1992-05-15 ss. 14, 15, 18</p> <p>1992-06-30 ss. 1-13, 16, 17, 19</p>

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1991, c. 26	An Act to amend various legislative provisions respecting the establishment of the register fund of the Ministère de la Justice 1992-01-01 ss. 1-7
1991, c. 28	An Act respecting the energy efficiency of electrical or hydrocarbon-fuelled appliances 1992-10-01 ss. 1-19
1991, c. 33	An Act to amend the amount of fines in various legislation 1991-11-15 ss. 1-145
1991, c. 37	Real Estate Brokerage Act 1991-09-11 ss. 64-66, 68, 69, 74-78, 80, 88-92, 94-96, 101-106, 142-155, 158-162, 165, 166, 176, 177, 186-190 1993-05-17 ss. 178-181 1993-12-15 s. 184 1994-01-15 ss. 1-63, 67, 70-73, 81-87, 93, 97-100, 107-141, 156, 157, 163, 164, 167-175, 182, 183, 185 1994-08-01 s. 79
1991, c. 42	An Act respecting health services and social services and amending various legislation 1992-06-17 ss. 478 (assistance to victims of violence), 479, 480, 481, 482, 484 1992-07-01 s. 148 (2 nd , 3 rd , 4 th par.) 1992-08-01 ss. 571, 572, 583 1992-09-30 ss. 559, 560, 569, 574 (par. 1), 577 (par. 1), 581 (par. 1, 2, 3), 592 1992-10-01 ss. 1-108, 110-118, 148 (1 st par.), 160-164, 166-172, 173 (par. 2-5), 174-192, 194-213, 214 (except subpar. d of subpar. 7 of 1 st par.), 215-258, 260-338, 340, 343-359, 367, 368, 369 (except subpar. 3 of 1 st par.), 370-396, 405 (1 st par., 2 nd par. (par. 1, 2, 4)), 406-413, 415-417, 419 (par. 3, 4), 431-477, 478 (with exceptions), 485-504, 508-520, 531-555, 558 (par. 1), 578, 594, 620 1993-01-20 ss. 588, 590 1993-04-01 ss. 259 (1 st sentence), 568 1993-09-01 s. 564 1993-09-01 ss. 109, 214 (subpar. d of subpar. 7 of 1 st par.), 360 (1 st par.), 361-366, 369 (1 st par. (subpar. 3)), 565, 566, 581 (par. 5, 6), 582, 584
1991, c. 43	An Act to amend the Act to promote the parole of inmates and the Act respecting probation and houses of detention 1992-04-01 ss. 1, 2 1992-06-15 ss. 3-23
1991, c. 49	An Act to amend the Tourist Establishments Act 1993-11-10 ss. 1, 4 (par. 2), 10 (par. 1, 6), 12, 13
1991, c. 51	An Act to amend the Act respecting liquor permits and the Act respecting the Société des alcools du Québec 1992-01-15 ss. 4, 5 (par. 1, 2), 6, 7, 10, 12, 13 (par. 1, 2), 14, 15, 17, 18, 21, 22 (par. 1), 24, 25, 26 (par. 3), 27, 28, 30-34 1992-05-20 s. 20 1992-08-27 ss. 1, 3, 5 (par. 3), 8, 9, 11, 13 (par. 3), 16, 19, 22 (par. 2, 3), 23, 26 (par. 1, 2), 29, 35
1991, c. 53	An Act to repeal the Act to ensure continuity of electrical service by Hydro-Québec 1992-04-15 s. 1
1991, c. 58	An Act to amend the Automobile Insurance Act and the Act to amend the Automobile Insurance Act and other legislation 1993-07-01 s. 14

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1991, c. 59	An Act to amend the Transport Act 1993-05-31 s. 4
1991, c. 62	An Act to amend the Act respecting the Société d'habitation du Québec and other legislation 1993-07-07 ss. 3, 6, 7
1991, c. 64	Civil Code of Québec 1994-01-01 ss. 1-3168
1991, c. 72	An Act to amend the Act respecting the Ministère des Approvisionnements et Services and other legislation 1992-04-01 ss. 4 (par. 2 to the extent that it concerns the mail and messenger services fund) (par. 3 relating to the supplies and services fund to the extent that it concerns goods supplied by the General Purchasing Director), 15 1992-04-01 ss. 4 (par. 1, 3 with respect to the provisions not affected by O.C. 305-92), 16 1993-08-18 ss. 1 (ss. 7.2-7.5), 18
1991, c. 73	An Act to amend the Financial Administration Act and other legislation 1993-08-18 ss. 1-13
1991, c. 74	An Act to amend the Building Act and other legislation 1995-09-01 ss. 68 (par. 5) (in any respect other than the qualification of contractors and owner-builders), 70 (par. 2) (in any respect other than the qualification of contractors and owner-builders) 1997-01-15 ss. 72 (par. 2), 73 (par. 2) 2000-11-07 ss. 2 (in all respects other than the qualification of contractors and owner-builders), 3, 5, 6, 8, 9 (to the extent that it enacts section 11.1 of the Building Act (R.S.Q., chapter B-1.1) in all respects other than the qualification of contractors and owner-builders), 10-12, 14, 15, 52-55, 56 (to the extent that it enacts sections 128.1, 128.4 (with regard to the revocation of the recognition of a person referred to in section 16 of the Act), 128.5 and 128.6 of the Building Act), 60, 61, 93 (par. 1, 2), 97, 98, 100 (in all respects other than the qualification of contractors and owner-builders), 116 (to the extent that it replaces section 282 of the Building Act with regard to buildings and facilities intended for public use to which Chapter I of the Building Code approved by Order in Council 953-2000 dated 26 July 2000 applies and to the extent that it replaces section 283 of the Building Act in all respects) and section 169 to the extent that it refers to sections 20, 26, 27, 33, 34, 113, 114, 116, 119, 123-128, 132-134, 139 of the Building Act 2002-10-01 ss. 16, 17, 20-23, 24 (to the extent that it refers to ss. 37-37.4, 38.1 and 39 of the Building Act (R.S.Q., chapter B-1.1)), 50, 51, 56 (to the extent that it enacts ss. 128.3, 128.4 (with regard to the revocation of the recognition of a person referred to in s. 35) of the Building Act) 2003-01-01 s. 13 (with regard to electrical installations to which Chapter V of the Construction Code approved by Order in Council 961-2002 dated 21 August 2002 applies) 2004-10-21 s. 116 (to the extent that it replaces s. 282 of the Building Act (R.S.Q., chapter B-1.1) with regard to mechanical lifts and with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies) 2005-02-17 s. 24 (to the extent that it refers to s. 38 of the Building Act (R.S.Q., chapter B-1.1)) 2006-01-01 s. 116 (to the extent that it replaces s. 282 of the Building Act (R.S.Q., chapter B-1.1) with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies)

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1991, c. 80	An Act to amend the Environment Quality Act 1993-06-09 ss. 1 (par. 4), 6 (s. 70.19) 1997-12-01 ss. 1 (par. 1, 2, 3), 2-5, 6 (with respect to ss. 70.1-70.18 of R.S.Q., chapter Q-2), 7-16
1991, c. 82	An Act to amend the charter of the city of Montréal 1993-01-11 ss. 6, 11-26, 29-32
1991, c. 84	An Act to amend the Charter of the city of Québec 1994-04-15 ss. 39-41, 43, 45 (s. 601b (1 st par.)), 47
1991, c. 85	An Act to amend the charter of the city of Longueuil 1993-05-31 ss. 1-3
1991, c. 87	An Act respecting the city of Saint-Hubert 1993-05-01 s. 48
1991, c. 106	An Act respecting Aéroports de Montréal 1992-08-29 ss. 1-7
1992, c. 5	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration 1992-05-19 ss. 1-12
1992, c. 11	An Act to amend the Act respecting industrial accidents and occupational diseases, the Act respecting occupational health and safety and the Health Insurance Act 1992-09-23 ss. 29, 30, 44 (par. 3), 45, 83 1992-10-01 ss. 4, 8 (par. 1, 3), 32 (par. 1), 40, 43, 44 (par. 1), 48, 65-69, 71 (s. 176.7.1), 72-74, 75 (ss. 176.16, 176.16.1 (1 st par.)), 76, 84, 86 1992-10-28 ss. 49-64, 88, 89 1992-11-01 ss. 1-3, 5-7, 10-28, 31, 32 (par. 2), 33-39, 41, 42, 44 (par. 2), 46, 47, 70, 71 (ss. 176.7.2, 176.7.3, 176.7.4), 75 (s. 176.16.1 (2 nd par.)), 77, 78, 80-82, 85, 87
1992, c. 17	An Act to amend the Act respecting the Société des alcools du Québec and other legislation 1992-06-30 ss. 1-20
1992, c. 18	An Act to amend the Financial Administration Act and the Act respecting municipal debts and loans 1992-08-19 ss. 1-6
1992, c. 20	An Act to amend the Courts of Justice Act and to make various provisions respecting the establishment of the judicial district of Laval 1992-08-31 ss. 1-11
1992, c. 21	An Act to amend various legislative provisions concerning the application of the Act respecting health services and social services and amending various legislation 1992-09-30 ss. 104, 381 1992-10-01 ss. 2-9, 17-20, 22-40, 46-52, 56, 59-61, 68 (ss. 619.2-619.4, 619.8-619.15, 619.18-619.46, 619.48-619.68), 69-77, 79-81, 83-100, 101 (par. 1, 2, 4), 102, 103, 106-110, 114, 116-299, 300 (par. 1, 2), 311 (par. 1), 320 (par. 2), 322, 327 (par. 1), 328, 329 (par. 2), 330, 333-364, 370-375 1993-04-28 s. 68 (s. 619.27 (2 nd par.); date of application) 1993-04-28 ss. 78, 82, 300 (par. 3, 4), 301-310, 311 (par. 2), 312-319, 320 (par. 1), 321, 323-326, 327 (par. 2), 329 (par. 1), 331, 332 1993-05-01 s. 68 (s. 619.13 (1 st par.)) 1993-07-01 ss. 268-273 1993-09-01 s. 113

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Reference	Subject
1992, c. 24	An Act to amend various legislative provisions concerning regional affairs 1993-04-01 s. 7 (Note: Section 6 repealing the Act respecting the Office de planification et de développement du Québec (R.S.Q., chapter O-3) comes into force on 1 April 1993, by virtue of the same Order in Council)
1992, c. 32	An Act respecting the Société de financement agricole and amending other legislative provisions 1993-06-17 ss. 1-52
1992, c. 44	An Act respecting the Société québécoise de développement de la main-d'oeuvre 1992-09-01 ss. 1-15, 47-54, 67-69, 71 (par. 2), 73 (par. 2), 74, 81, 95, 96 1993-03-24 ss. 21, 23, 30, 39, 77, 78 (1 st par.), 84-91, 94 1993-04-01 ss. 16-20, 22, 24-29, 31-38, 40-46, 55-66, 70, 71 (par. 1), 72, 73 (par. 1), 75, 76, 78 (2 nd par.), 79, 80, 82, 83, 92, 93
1992, c. 50	An Act to amend the Financial Administration Act and the Act respecting the Ministère des Approvisionnements et Services 1993-08-18 ss. 1-3
1992, c. 56	An Act to amend the Environment Quality Act 1993-02-15 s. 14
1992, c. 57	An Act respecting the implementation of the reform of the Civil Code 1994-01-01 ss. 1-716, 719
1992, c. 61	An Act respecting the implementation of certain provisions of the Code of Penal Procedure and amending various legislative provisions 1993-11-01 ss. 1-8, 10-25, 27-34, 36-40, 43, 44, 47-49, 51-54, 56, 58, 60-64, 67, 71, 75-88, 91, 93-99, 101-128, 131-168, 171-174, 178-193, 195-197, 200, 201, 204, 205, 207-210, 213, 216, 218-234, 237, 239-245, 248, 250-253, 255-260, 262, 264, 266, 267, 269-273, 276, 277, 279, 280, 282, 283, 285-293, 295-301, 303, 304, 309-316, 319, 320, 322-325, 328-330, 332, 334-344, 346-348, 350, 351, 353-376, 378, 380-382, 384-387, 389-392, 396, 397, 399, 400, 402-404, 407-412, 414-416, 418-422, 424-426, 428-439, 443-446, 449-456, 458-467, 471-474, 476-479, 483-490, 492, 496-498, 500-506, 508-510, 514-516, 518, 520-525, 527, 528, 530-533, 535-538, 540, 542-544, 546-550, 552, 553, 555-560, 562, 565, 566, 568-570, 572-582, 584, 586, 587, 589, 591, 593-597, 600-608, 610-620, 622-624, 626-639, 641-645, 647-656, 658, 662-678, 680-690, 692-699, 701-704
1992, c. 63	An Act to amend the Code of Civil Procedure with respect to the recovery of small claims 1993-11-01 ss. 1-20
1992, c. 64	An Act respecting the Conseil des aînés 1993-10-27 ss. 1-24
1992, c. 66	An Act respecting the Conseil des arts et des lettres du Québec 1993-07-07 ss. 1-50
1993, c. 1	An Act to amend the Code of Civil Procedure regarding family mediation 1997-05-01 s. 4 (to the extent that that section enacts the first sentence of a. 827.2 of the Code of Civil Procedure)
1993, c. 3	An Act to amend the Act respecting land use planning and development and other legislative provisions 1997-04-16 s. 31 (par. 3)

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Reference	Subject
1993, c. 12	An Act to amend the Act respecting transportation by taxi 1996-01-01 ss. 2, 4, 24 (ss. 90.6, 91.1), 27
1993, c. 17	An Act respecting the protection of personal information in the private sector 1994-01-01 ss. 1-4, 10-21, 22 (1 st par. (subpar. 1, 3), 2 nd par.), 23 (1 st par.), 27-114 1994-07-01 ss. 5-9, 22 (1 st par. (subpar. 2)), 23 (2 nd par.), 24-26
1993, c. 18	An Act to amend the Animal Health Protection Act 2004-12-08 ss. 6-8
1993, c. 21	An Act to amend the Agricultural Products, Marine Products and Food Act and to repeal the Act respecting the bread trade 1993-11-10 ss. 2, 4
1993, c. 22	An Act to amend the Tourist Establishments Act and to repeal certain legislative provisions 1993-11-10 ss. 1-7
1993, c. 23	An Act to amend the Financial Administration Act, the Act respecting the Ministère des Approvisionnements et Services and other legislative provisions 1993-08-18 ss. 1-9
1993, c. 25	An Act to amend the General and Vocational Colleges Act and other legislative provisions 1993-07-14 s. 11 (s. 18 (3 rd par. (subpar. e))) 1993-08-31 s. 11 (s. 18 (4 th par.))
1993, c. 26	An Act respecting the Commission d'évaluation de l'enseignement collégial and amending certain legislative provisions 1993-07-14 ss. 1-30, 31 (par. 2, 3, 4), 32-48 1993-08-31 s. 31 (par. 1)
1993, c. 29	An Act to amend the Act respecting Attorney General's prosecutors 1993-08-11 s. 3
1993, c. 30	An Act to amend the Code of Civil Procedure and the Charter of human rights and freedoms 1994-01-01 ss. 2-4, 6-8, 10-16, 18
1993, c. 34	An Act respecting the Société du Centre des congrès de Québec 1994-05-30 s. 32
1993, c. 37	An Act respecting the conditions of employment in the public sector and the municipal sector 1993-09-15 ss. 1-19, 26, 27, 29-39, 43-55, 57 1993-10-01 ss. 20-25, 28, 40-42, 56
1993, c. 38	An Act to amend the Professional Code and the Nurses Act 1993-09-15 ss. 2 (par. 20), 3 (par. 2), 5 (par. 1), 7
1993, c. 39	An Act respecting the Régie des alcools, des courses et des jeux and amending various legislative provisions 1993-07-14 ss. 1-22, 23 (par. 1, 2, 4, 5, 6), 24, 25 (par. 1, 2, 3, 7), 26-40, 48-55, 56 (ss. 52.1-52.11, 52.13-52.15), 57-75, 77-97, 100 (1 st par.), 101, 102, 104-107, 109-111, 114-117 1993-10-27 ss. 23 (par. 3), 25 (par. 4, 5, 6), 41-47, 76, 98, 99, 100 (2 nd par.), 103, 108

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Reference	Subject
1993, c. 40	An Act to amend the Charter of the French language 1993-12-22 ss. 1-69
1993, c. 42	An Act to amend the Highway Safety Code 1993-09-01 ss. 1-28, 30-32 1993-11-01 s. 29
1993, c. 45	An Act to amend the Supplemental Pension Plans Act 1998-02-25 s. 1
1993, c. 48	An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons 1993-12-15 ss. 58-60, 63-65, 97-99, 537-539 1994-01-01 ss. 1-57, 61, 62, 66-96, 100-519, 521-526, 528-536 1994-07-01 ss. 520, 527
1993, c. 49	An Act to amend the Act respecting the Société québécoise d'initiatives agro-alimentaires 1994-01-01 ss. 1-5, 7-12 1994-04-27 s. 6
1993, c. 55	An Act to amend the Forest Act and to repeal various legislative provisions 1994-05-04 s. 30 (par. 1) 1994-09-07 ss. 27, 30 (par. 2)
1993, c. 58	An Act to amend the Act respecting health services and social services 1995-04-01 s. 1 (ss. 530.40, 530.41) 1995-05-01 s. 1 (ss. 530.1-530.10, 530.16, 530.18, 530.20-530.24, 530.27-530.29, 530.31-530.39, 530.42)
1993, c. 61	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions 1994-01-01 ss. 11 (par. 1), 89, 90 1994-07-01 ss. 1 (par. 3, 5, 7), 19, 21-33, 35, 40, 43-47, 57 (par. 1, 2) 1995-01-01 ss. 1 (par. 4, 6, 8, 9), 4 (par. 1, 2, 4), 6, 11 (par. 3), 13-18, 20, 34, 36-39, 41, 42, 51, 52, 53 (par. 1) [except for the amendment concerning the second paragraph of the section it amends], 53 (par. 2), 54, 55, 58, 61, 62, 79 1999-01-20 ss. 11 (par. 2), 48, 49, 50, 53 (par. 1, for the amendment concerning the second paragraph of the section it amends), 53 (par. 3), 59, 60
1993, c. 70	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration 1994-10-31 ss. 2, 3 (par. 2), 4, 6, 10, 11 (par. 4, 10) 1996-10-01 ss. 11 (par. 1), 12
1993, c. 71	An Act to amend the Act respecting the Régie des alcools, des courses et des jeux and various Acts concerning the activities under its supervision 1994-02-03 provisions concerning the activities under the supervision of the Régie 1994-10-01 provisions respecting the renewal of amusement machine licences or registrations and the revocation of such licences or registrations
1993, c. 72	An Act to amend the Code of Civil Procedure and various legislative provisions 1995-05-11 ss. 17, 18, 19
1993, c. 77	An Act to amend the Pesticides Act 1997-04-23 ss. 1-8, 10 (in respect of the repeal of s. 108 of R.S.Q., chapter P-9.3), 12, 13

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Reference	Subject
1994, c. 2	An Act respecting the Conservatoire de musique et d'art dramatique du Québec 1994-11-01 s. 28
1994, c. 21	An Act respecting the Société de développement des entreprises culturelles 1994-10-19 ss. 1-16, 28, 29 (1 st par. (subpar. 1)), 30 (1 st par.), 40, 41, 65 1995-04-01 ss. 17-27, 29 (1 st par. (subpar. 2), 2 nd par.), 30 (2 nd , 3 rd par.), 31-39, 42-64
1994, c. 23	An Act to amend the Act respecting health services and social services and other legislative provisions 1995-05-01 ss. 4, 6, 8-15, 17-21, 23
1994, c. 24	An Act to amend the Supplemental Pension Plans Act 1995-08-17 s. 7 1995-12-31 ss. 13, 14
1994, c. 28	An Act to amend the Code of Civil Procedure 1995-10-01 ss. 1-26, 28-42
1994, c. 30	An Act to amend the Act respecting municipal taxation and other legislative provisions 1994-12-15 ss. 8, 29-32, 36, 41 (par. 2, 3), 42, 55 (par. 1, 2), 57, 83
1994, c. 35	An Act to amend the Youth Protection Act 1994-09-01 ss. 1-43, 45-51, 52 (par. 1), 54-60, 61 (par. 1, 2), 62-67, 70 1995-09-28 ss. 44, 61 (par. 3)
1994, c. 37	An Act respecting acupuncture 1994-10-15 ss. 46-50 1995-07-01 ss. 2, 5, 8-20, 22-25, 28-33, 36-45
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions 1994-10-15 ss. 1-199, 200 (except where it repeals ss. 10 (par. <i>b, c, d, f</i>), 11 of the Architects Act (R.S.Q., chapter A-21)), 201-207, 208 (par. 1), 209-211, 212 (except where it repeals s. 37 (1 st par. (subpar. <i>c, d, e, f, g, h</i>), 2 nd par.) of the Land Surveyors Act (R.S.Q., chapter A-23)), 213-237, 238 (except where it repeals s. 43 (1 st par. (subpar. <i>d</i>)) of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1)), 239-243, 244 (except where it repeals ss. 50 (1 st par. (subpar. <i>b, c, d</i>)), 51, 54 of the Act respecting the Barreau du Québec), 245-277, 279-293, 294 (except where it repeals ss. 21 (1 st par., 2 nd par. except the words “, provided that they are Canadian citizens or comply with section 44 of the Professional Code (chapter C-26)”), 22 (1 st par., 2 nd par. (subpar. <i>a, c, d, e</i>)) of the Chartered Accountants Act (R.S.Q., chapter C-48)), 295-342, 343 (except where it repeals ss. 14, 15 (subsect. 2, except the words “any Canadian citizen and any candidate who fulfils the conditions prescribed by section 44 of the Professional Code”) of the Engineers Act (R.S.Q., chapter I-9)), 344, 345 (except where it repeals s. 17 (1 st par., except the word “Canadian”) of the Engineers Act), 346-405, 406 (except where it repeals ss. 107-112, 113 (par. <i>c, d, e</i>), 114, 118 of the Notarial Act (R.S.Q., chapter N-2)), 407-435, 437-470 1995-11-30 s. 406 (where it repeals ss. 107-112, 113 (par. <i>c, d, e</i>), 114, 118 of the Notarial Act (R.S.Q., chapter N-2)) 1996-07-04 ss. 238 (where it repeals s. 43 (1 st par. (subpar. <i>d</i>)) of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1)), 244 (where it repeals ss. 50 (1 st par. (subpar. <i>b, c, d</i>)), 51, 54 of the Act respecting the Barreau du Québec) 1998-07-01 s. 436 (s. 37.1 of the Pharmacy Act (R.S.Q., chapter P-10)) 2002-03-27 ss. 343 (where it repeals ss. 14, 15 (subsect. 2, except the words “any Canadian citizen and any candidate who fulfils the conditions prescribed

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1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions – <i>Cont’d</i> by section 44 of the Professional Code”) of the Engineers Act (R.S.Q., chapter I-9)), 345 (where it repeals s. 17 (1 st par., except the word “Canadian”) of the Engineers Act)
1994, c. 41	An Act to amend the Environment Quality Act and other legislative provisions 1996-06-01 s. 21
1995, c. 5	An Act to amend the Hydro-Québec Act 1995-04-03 ss. 1-9
1995, c. 6	An Act to again amend the Highway Safety Code 1995-04-12 s. 16 1995-04-24 ss. 1-15
1995, c. 8	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions 1995-06-28 ss. 5, 6, 51-53
1995, c. 9	An Act to amend the Act respecting the Caisse de dépôt et placement du Québec 1995-03-31 ss. 1-9
1995, c. 12	An Act to amend the Police Act and the Act respecting police organization as regards Native police 1995-04-05 ss. 1-5
1995, c. 18	An Act to facilitate the payment of support 1995-12-01 ss. 1-79, 81 (where the collector of support payments is charged with compulsory execution of a judgment awarding support), 82-84, 86, 89-95, 96 (where the collector of support payments is charged with compulsory execution of a judgment awarding support), 99 (except for 1 st par. (subpar. 1)), 101 1996-05-16 ss. 81 and 96 (where the collector of support is charged with compulsory execution of a judgment awarding support), 97, 98, 99 (1 st par. (subpar. 1)) 1997-04-01 ss. 80, 85, 87, 88, 100
1995, c. 23	An Act to establish the permanent list of electors and amending the Election Act and other legislative provisions 1996-05-01 ss. 12 (where it enacts sections 40.2, 40.3 and 40.4 except, in the 3 rd line of the 1 st par., the words “by electors and on the basis of the information transmitted” and except, in the 2 nd and 3 rd lines of the 2 nd par., the words “or by the person responsible for a municipal poll”, 40.7-40.9, 40.11, 40.12, 40.39-40.42), 91 1997-05-31 ss. 12 (where it enacts sections 40.1, 40.4 (in the 3 rd line of the 1 st par., the words “by electors and on the basis of the information transmitted”), 40.5, 40.6), 51, and the amendment appearing in the schedule opposite s. 570 1997-06-01 ss. 12 (where it enacts sections 40.4 (in the 2 nd and 3 rd lines of the 2 nd par., the words “ or by the person responsible for a municipal poll”), 40.10), 57-76, 84-90 1997-10-15 ss. 77, 78, 79 (where it enacts s. 39), 80-83
1995, c. 27	An Act respecting the Commission des droits de la personne et des droits de la jeunesse 1995-11-29 ss. 1-23, 25-41
1995, c. 33	An Act to amend the Act respecting the implementation of the reform of the Civil Code and other legislative provisions as regards security and the publication of rights 2000-11-07 s. 17

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Reference	Subject
1995, c. 38	An Act to amend the Consumer Protection Act 1995-09-20 ss. 1, 2, 3 (par. 2), 4-8, 9 (R.S.Q., chapter P-40.1 (s. 302, 1 st sentence)), 10, 11 1997-08-20 ss. 3 (par. 1), 9 (the second sentence of s. 302 of the Consumer Protection Act (R.S.Q., chapter P-40.1) enacted by s. 9)
1995, c. 39	An Act to amend the Code of Civil Procedure and the Act respecting the Régie du logement 1995-09-01 ss. 1-22
1995, c. 41	Court Bailiffs Act 1995-10-01 ss. 1-37
1995, c. 51	An Act to amend the Code of Penal Procedure and other legislative provisions 1996-03-01 ss. 1, 3, 5, 7-9, 12, 13 (par. 2, 3, 4, 5), 15, 16, 19, 20, 22, 27, 31, 33-45, 47-49 1996-07-15 ss. 4, 17, 23, 24 1997-10-01 ss. 6 (s. 62.1 (1 st par.) of the Code of Penal Procedure), 18, 21, 32
1995, c. 55	An Act to amend the Act respecting the Québec Pension Plan and the Automobile Insurance Act 1996-06-01 ss. 1-9
1995, c. 61	An Act to amend the Act respecting the Régie du logement and the Civil Code of Québec 1996-09-01 ss. 1, 2
1995, c. 67	An Act to amend the Cooperatives Act and other legislative provisions 1997-02-14 ss. 1-149, 151-201
1995, c. 69	An Act to amend the Act respecting income security and other legislative provisions 1996-03-01 ss. 10, 14, 21, 26 1996-04-01 ss. 3-7, 9, 17, 23, 25 1996-04-01 ss. 1 (par. 2), 20 (par. 2, 6), 24 1996-07-18 ss. 11, 20 (par. 4 and 7 [but solely in respect of s. 91 (subpar. 24.1 of 1 st par.) of the Act respecting income security]) 1996-07-18 s. 20 (par. 7 [in respect of s. 91 (subpar. 23 and 24 of 1 st par.) of the Act respecting income security]) 1996-08-01 ss. 1 (par. 1), 20 (par. 1) 1996-10-01 ss. 18, 20 (par. 4 [but solely in respect of s. 91 (subpar. 24.2 of 1 st par.) of the Act respecting income security]) 1997-01-01 ss. 12, 13, 20 (par. 5, 8, 9)
1996, c. 6	An Act respecting the implementation of international trade agreements 1996-07-10 ss. 1-10
1996, c. 8	An Act to amend the Act respecting lotteries, publicity contests and amusement machines in respect of international cruise ships 1999-09-08 s. 1
1996, c. 18	An Act to amend the Act respecting the conservation and development of wildlife 1998-04-29 s. 7
1996, c. 20	An Act respecting the Société de télédiffusion du Québec and amending the Act respecting educational programming and other legislative provisions 1996-12-18 ss. 1-41
1996, c. 21	An Act respecting the Ministère des Relations avec les citoyens et de l'Immigration and amending other legislative provisions 1996-09-04 ss. 1-74

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Reference	Subject
1996, c. 23	An Act to amend the Legal Aid Act 1996-07-17 s. 59 1996-08-28 ss. 42, 43 1996-09-26 ss. 1-5, 6 (ss. 4, 4.1, 4.4-4.13), 7-41, 44-58, 60 1997-01-01 s. 6 (ss. 4.2, 4.3)
1996, c. 24	An Act to amend the Act respecting the Société de récupération, d'exploitation et de développement forestiers du Québec 1996-11-13 s. 8
1996, c. 26	An Act to amend the Act to preserve agricultural land and other legislative provisions in order to promote the preservation of agricultural activities 1997-06-20 ss. 1-89
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions 1996-08-01* ss. 3 (except the words “, or by the insurers insuring transacting group insurance or the administrators of private-sector employee benefit plans,”), 5, 8 (1 st par. except the words “ in Québec”), 9, 11 (1 st , 3 rd par.) (4 th par. except the words “or by an insurer or employee benefit plan, as the case may be”), 12, 13 (1 st sentence which reads: “The maximum contribution for a reference period of one year shall not exceed \$750 per adult;”), 14, 15 (par. 1 except the words “who are not members of a group insurance contract or employee benefit plan that is applicable to a group of persons determined on the basis of current or former employment status, profession or any other habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan;”), 15 (par. 2, 3), 22 (1 st par.) (2 nd par. except the words “ and, with respect to medications provided by an institution, according to the price established in that list”), 31 (*The coming into force of the provisions of the sections referred to in the preceding paragraph have effect: — from 1996-08-01, in respect of the persons referred to in s. 15 (par. 1 to 3) of 1996, c. 32; — on the date or dates determined by the Government, in respect of the other persons eligible for the basic prescription drug insurance plan.) 1996-08-01 ss. 1, 51-82, 87, 88, 89 (par. 1 (3 rd par. of s. 3 of the Health Insurance Act except, in the introductory sentence, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”, except, in subpar. a of 3 rd par. the words “and is not a member of a group insurance contract or employee benefit plan that is applicable to a group of persons determined on the basis of current or former employment status, profession or any other habitual occupation and that includes basic plan coverage, and is not a beneficiary under such a plan”, and except subpar. c of 3 rd par.)), 89 (par. 2 (4 th par. of s. 3 of the Health Insurance Act except the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”), 89 (par. 3), 90, 92-94, 98-105, 109-116, 118 1996-09-01 ss. 17, 19 (1 st par.), 20, 21, 43 (2 nd par.) (*The provisions of 1996, c. 32 that came into force on 1996-08-01 and that have effect only in respect of the persons referred to in s. 15 (par. 1-3) have effect, from 1997-01-01, in respect of every person eligible for the basic prescription drug insurance plan.) 1997-01-01 ss. 3 (except the words “, or by the insurers insuring transacting group insurance or the administrators of private-sector employee benefit plans,”), 5, 8 (1 st par. except the words “in Québec”), 9, 11 (1 st , 3 rd par.) (4 th par. except the words “or by an insurer or employee benefit plan, as the case may be”), 12, 13 (1 st sentence which reads: “The maximum contribution for a reference period of one year shall not exceed \$750 per adult;”), 14,

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Reference	Subject
1996, c. 32	<p>An Act respecting prescription drug insurance and amending various legislative provisions – <i>Cont'd</i></p> <p>15 (par. 1 except the words “who are not members of a group insurance contract or employee benefit plan that is applicable to a group of persons determined on the basis of current or former employment status, profession or any other habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan;”), 15 (par. 2, 3), 22 (1st par.) (2nd par. except the words “and, with respect to medications provided by an institution, according to the price established in that list”), 31</p>
1997-01-01	<p>ss. 2,3 (the words “or by the insurers transacting group insurance or the administrators of private sector employee benefit plans”), 4, 6, 7, 8 (1st par., the words “in Québec”) (2nd par., 3rd par. except the words “or any other institution recognized for that purpose by the Minister that is situated outside Québec in a region bordering on Québec”), 10, 11 (2nd par.) (4th par., the words “, or by an insurer or employee benefit plan, as the case may be”), 13 (2nd sentence which reads “this amount includes any amounts paid by the adult as a deductible amount and coinsurance payment for a child of the adult or a person suffering from a functional impairment who is domiciled with the adult.”), 15 (par. 1, the words “who are not members of a group insurance contract or employee benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession or habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan”), 15 (par. 4), 16, 18, 19 (2nd par.), 22 (2nd par., the words “and, with respect to medications provided by an institution, according to the price established in that list”), 23-30, 32-37, 38 (except, in subpar. 2 of 1st par., the words “otherwise binding the policy-holder” and except, in subpar. 3 of 1st par., the words “administered by or on behalf of the policy-holder”), 39 (except, in subpar. 2 of 1st par., the words “otherwise binding the plan administrator”) and except, in subpar. 3 of 1st par., the words “binding the plan administrator”), 41, 42, 43 (1st par.), 44, 45 (except, in the first sentence, the words “or the plan member” and except the second sentence, which reads “Any notice of non-renewal or of a change in the premium or assessment from the insurer must be sent to the last known address of the plan member not later than 30 days preceding the date of expiry.”), 46-50, 83-86, 89 (par. 1, introductory sentence of 3rd par. of s. 3 of the Health Insurance Act, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”), 89 (par. 1, subpar. a of 3rd par. of s. 3 of the Health Insurance Act, the words “and is not a member of a group insurance contract or employee benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession, or habitual occupation and that includes basic plan coverage, and is not a beneficiary under such a plan”), 89 (par. 1, subpar. c of 3rd par. of s. 3 of the Health Insurance Act), 89 (par. 2, 4th par. of s. 3 of the Health Insurance Act, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”), 91 (except 3rd par. of s. 10 of the Health Insurance Act, introduced by par. 2), 95 (s. 22.1.0.1 of the Health Insurance Act, except, in 3rd par., the words “or institution”), 96, 97, 106-108, 117</p>
1996, c. 44	<p>An Act to amend the Act respecting the Société générale de financement du Québec</p> <p>2001-03-31 s. 6 (when it enacts s. 8.1)</p>
1996, c. 51	<p>An Act respecting reserved designations and amending the Act respecting the marketing of agricultural, food and fish products</p> <p>1997-10-15 ss. 1-27</p>

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Reference	Subject
1996, c. 54	An Act respecting administrative justice 1997-09-24 ss. 16, 17, 61, 63, 64, 68, 69, 70, 79, 80, 86 (1 st par.), 98, 199 1997-09-24 s. 14 (1 st par.) [for the sole purposes of the preceding sections] 1998-04-01 ss. 1-13, 14 (in all other respects), 15, 18-60, 62, 65-67, 71-78, 81-85, 86 (2 nd par.), 87-92, 99-164, 177, 178, 182-198, schedules
1996, c. 56	An Act to amend the Highway Safety Code and other legislative provisions 1997-12-01 ss. 46, 51, 156 1998-12-24 ss. 103, 104 (par. 1), 106, 107 1999-07-01 ss. 99, 121, 137 (par. 6) 1999-07-15 s. 53 1999-08-01 ss. 118, 119 2000-01-27 ss. 82, 93, 149, 150
1996, c. 60	An Act respecting off-highway vehicles 1997-10-02 ss. 1-10, 11 (1 st , 2 nd par. (subpar. 1, 2, 4, 5, 6), 3 rd par.), 12-17, 18 (1 st , 3 rd par.), 19-26, 28-82, 84-87 1998-02-02 ss. 11 (par. 3), 27 1999-09-01 s. 18 (2 nd par.)
1996, c. 61	An Act respecting the Régie de l'énergie 1997-02-05 ss. 8, 165 1997-05-01 s. 134 (with the exception of s. 16 (1 st par.) of R.S.Q., chapter S-41) 1997-05-13 ss. 6, 7, 9, 10, 12, 60-62, 122, 135, 148, 171 1997-06-02 ss. 4, 13-15, 19-22 1997-06-02 ss. 2, 3, 5, 11, 16, 17, 18 (1 st par.), 23, 26-30, 31 (2 nd par.), 33, 34, 37-41, 63-71, 77-79, 81-85, 104-109, 113, 115, 128, 129, 132, 142-144, 146, 157-159, 161, 162, 166, 170; and, as they apply to natural gas, ss. 1, 25, 31 (1 st par., subpar. 1, 2, 4, 5), 32, 35, 36, 42-54, 73-75, 80, 86-103, 110-112, 114 (par. 1-6), 116, 117, 147 1997-10-15 ss. 24, 127, 130, 131, 149-156, 168, and, as they do not apply to natural gas, ss. 1, 25 (1 st par. (subpar. 3), 2 nd par.), 35, 36, 42-47, 75, 87-89, 110-112, 116 (2 nd par., subpar. 4), 117 1997-11-01 ss. 137, 138, 140, 141, and, as they apply to petroleum products, ss. 55-58, 116 1998-01-01 as they do not apply to natural gas, ss. 102, 103 1998-02-11 ss. 18 (2 nd par.), 59, 118, 139 (s. 45.1, par. d of subpar. 1 of 3 rd par. of R.S.Q., chapter U-1.1), 160, 167 (1 st par.), 169, and, as they do not apply to natural gas, ss. 25 (1 st par., subpar. 2), 31 (1 st par., subpar. 4), 86, 90-101, 147 1998-03-18 ss. 31 (1 st par. (subpar. 2, 5)), 32 (par. 3), 114 (par. 4) [as they do not apply to natural gas] 1998-05-02 ss. 121, 123, 125, 133, 1 st par. of s. 16 of R.S.Q., chapter S-41, as enacted by s. 134, 136, 145, 164 and, as they do not apply to natural gas, subpar. 1 of 1 st par. of s. 25, subpar. 1 of 1 st par. of s. 31, par. 1 and 4 of s. 32, 48-51, 53, 54 and, as it does not apply to natural gas and petroleum products, subpar. 1 of 2 nd par. of s. 116 1998-08-11 s. 114 (par. 7) and, as it does not apply to natural gas, s. 114 (par. 6) 1998-11-01 ss. 31 (1 st par. (subpar. 3)), 72, 76, 119, 120, 124 and, as they apply to steam, ss. 55-58 and, as they do not apply to natural gas, ss. 32 (par. 2), 73, 74, 80, 114 (par. 1-3, 5) and, as they do not apply to natural gas and petroleum products, s. 116 (1 st par., 2 nd par. (subpar. 2))
1996, c. 68	An Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments 1997-05-01 ss. 1-4

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Reference	Subject
1996, c. 69	An Act to amend the Savings and Credit Unions Act
1997-02-15*	ss. 1-3, 7-13, 14 (par. 1), 15, 16 (par. 1), 17 (par. 1, 3), 18, 19, 20 (par. 1), 21-165, 167-182, 184 (*Subject to the following provisions which come into force 1997-02-15:
	Provisions relating to the structure of credit unions and federations
	<ol style="list-style-type: none"> 1. The new provisions relating to the structure of credit unions and federations whose fiscal period ended before 1 February 1997, and that therefore have eight months in which to hold their annual meeting, apply thereto from the time at which their respective annual meeting is held. Pending the annual meeting, such credit unions and federations may hold a special meeting for the purpose of determining the interest that is payable on permanent shares following the allocation of the annual surplus earnings. In such case, the new provisions relating to structure apply thereto only from the time at which the annual meeting is held. Credit unions and federations that do not take advantage of that extended time period may postpone until a later special meeting, held before 1 October 1997, the election of the members of their board of directors and board of audit and ethics, in which case the new provisions relating to structure will apply thereto only from the time at which that meeting is held. 2. In the case of credit unions and federations whose fiscal period ends between 1 February 1997 and 31 May 1997 and that must therefore hold their annual meeting before 1 October 1997, the same provisions will apply from the time at which their respective annual meeting are held. 3. In the case of credit unions and federations whose fiscal period ends between 1 June 1997 and 31 August 1997 and that therefore are not obliged to hold their annual meeting before 1 October 1997, the same provisions will apply, from the latter date, except where such credit unions or federations hold a special meeting before that time, in which case those same provisions apply thereto from the time at which that meeting is held. 4. Notwithstanding the foregoing, where, on 15 February 1997, credit unions are involved in a process of amalgamation, the new provisions relating to structure will apply thereto from the time at which the amalgamation becomes effective, if the amalgamation agreement complies with those provisions. Where the agreement does not comply, the amalgamating credit unions have until 30 September 1997 to remedy the situation at a single special meeting of all the members of the credit unions that are being amalgamated.
	Provisions relating to administration
	<ol style="list-style-type: none"> 5. Decisions rendered by credit committees before they were abolished may be reviewed by any employee who is appointed for that purpose and whose position allows him to grant credit. 6. Representatives of legal persons who are members of a credit union and have been acting as directors or members of the board of supervision shall continue to act in that capacity until the end of their term of office. 7. The provisions of section 54 of the Act to amend the Savings and Credit Unions Act apply immediately to officers who, on 15 February 1997, are under suspension from duty. 8. Credit unions, federations and confederations have 18 months from the coming into force of paragraph 4 of section 36 of that Act to provide liability insurance for directors and officers. 9. The reports on activities that would have been submitted by the credit committees and ethics committees, had they not been abolished, shall be drafted by the boards of audit and ethics.)

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Reference	Subject
1996, c. 70	An Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety
1997-10-01	ss. 9 (insofar as it enacts s. 284.2 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 39 (insofar as it enacts the second paragraph of s. 357.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 40, 44 (par. 2, insofar as it enacts subpar. 4.2 of the first paragraph of s. 454 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001))
1998-01-01	ss. 8, 10-18, 19 (par. 2), 20 (par. 1), 24, 25, 28, 30, 34 (par. 1), 38, 44 (par. 2, insofar as it enacts subpar. 4.3 of the first paragraph of s. 454 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 44 (par. 3-5)
1999-01-01	ss. 4, 19 (par. 1), 20 (par. 2), 22, 23, 26, 27, 29, 31, 32, 33, 39 (insofar as it enacts the first paragraph of s. 357.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 41-43, 44 (par. 6-11, 13)
1996, c. 74	An Act to amend various legislative provisions relating to the construction industry
1997-01-15	ss. 2, 10 (par. 4), 15-27
1997-01-15	ss. 7, 8
1996, c. 78	An Act to amend the Act respecting income security
1997-04-01	ss. 2-5, 6 (par. 2, 3, 4)
1997-10-01	ss. 1, 6 (par. 1)
1996, c. 79	An Act to amend the Act respecting financial assistance for students and the General and Vocational Colleges Act
1997-02-06	ss. 1, 2, 3, 4, 8, 9, 10, 12, 13, 14, 15, 17
1997-04-01	ss. 6, 16
1997-05-01	ss. 7, 11
1997-07-01	s. 5
1997, c. 8	An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors
1998-10-21	ss. 10 (par. 4), 11 (par. 1, the words “and a list of the addresses for which no electors’ names are entered”), 13 (where it enacts s. 198.1 of the Election Act (R.S.Q., chapter E-3.3))
1999-09-22	ss. 5, 8 (except for the words “as such information appears in the register kept under section 54 of the Public Curator Act (chapter C-81)” in section 40.7.1 enacted by section 8)
1997, c. 16	An Act respecting the Saguenay — St. Lawrence Marine Park
1998-06-12	ss. 1-26
1997, c. 20	An Act to amend the Act to foster the development of manpower training and other legislative provisions
1998-04-01	s. 8 (s. 23.1 of R.S.Q., chapter D-7.1)
1998-02-04	ss. 13, 15
1998-04-01	s. 16
1997, c. 23	An Act to amend the Act respecting the Conseil consultatif du travail et de la main-d’œuvre
1997-11-26	ss. 1, 2
1997, c. 24	An Act to amend the Charter of the French language
1997-09-01	ss. 1, 2, 7-21, 23-26
1998-01-01	ss. 3-6, 22

PROVISIONS BROUGHT INTO FORCE BY PROCLAMATION OR ORDER IN COUNCIL

Reference	Subject
1997, c. 27	An Act to establish the Commission des lésions professionnelles and amending various legislative provisions
1997-10-29	ss. 24 (enacting ss. 429.1, 429.5 (1 st par.), 429.12 of R.S.Q., chapter A-3.001), 30 (enacting s. 590 of R.S.Q., chapter A-3.001) [for the sole purpose of declaring the Minister of Labour responsible for the provisions of the latter Act concerning the Commission des lésions professionnelles], 62
1998-04-01	ss. 1-23, 24 (ss. 367-429, 429.2-429.4, 429.5 (2 nd par.), 429.6-429.11, 429.13-429.59), 25-29, 31-61, 63-68
1997, c. 29	An Act respecting the Centre de recherche industrielle du Québec
1997-06-30	ss. 1-42
1997, c. 37	An Act to amend the Act respecting safety in sports
2002-04-01	s. 2 (ss. 46.17, 46.18 of the Act respecting safety in sports (R.S.Q., chapter S-3.1))
1997, c. 39	An Act respecting certain flat glass setting or installation work
1997-07-09	ss. 1-3
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice
1997-09-24	ss. 845 (2 nd par.), 848-850 (as regards persons governed by s. 853), 853 (except the words "Until 1 December 1997")
1997-09-24	s. 14 (1 st par.) [for the sole purposes of the preceding sections]
1997-10-29	s. 866 (s. 58.1 of the Act to establish the Commission des lésions professionnelles and amending various legislative provisions (1997, chapter 27))
1998-04-01	ss. 1-10, 14-105, 111 (par. 1), 121 (par. 1), 124-184, 186-211, 216-337, 340-360, 362, 364-404, 410-565, 567 (par. 3), 568, 576 (par. 1), 577 (par. 1, 3, 4), 578-759, 761-824, 826-832, 833 (except the provisions of the second paragraph respecting proceedings already before the Commission municipale du Québec, in matters of real estate or business tax exemptions), 835-844, 845 (1 st par.), 846, 847, 848-850 (as regards the persons governed by s. 841), 851, 852, 855-864
1998-04-01	ss. 11, 12, 13, 865, 867, 876 (par. 4)
1997, c. 44	An Act respecting the Commission de développement de la métropole
1997-06-20	s. 103
1997, c. 47	An Act to amend the Education Act, the Act respecting school elections and other legislative provisions
1997-08-13	ss. 2, 3, 16, 17, 25, 29-50, 52, 54-59, 61-63, 67-71
1998-07-01	ss. 1, 4-15, 18-24, 26, 27, 28 (subject to s. 68), 51, 53, 60, 64-66
1997, c. 49	An Act to amend the Act respecting the Société de l'assurance automobile du Québec and other legislative provisions
1998-07-02	ss. 4-7, 9
1997, c. 50	An Act to amend various legislative provisions of the pension plans in the public and parapublic sectors
1997-03-22	ss. 52, 53 (effective date)
1997, c. 53	An Act to amend various legislative provisions concerning municipal affairs
1998-07-01	ss. 7 (par. 3), 18 (par. 3), 24 (par. 2), 29 (par. 2), 33 (par. 2), 36 (par. 3), 42 (par. 2), 47 (par. 2), 52 (par. 4)
1997, c. 54	An Act to amend the Act respecting lotteries, publicity contests and amusement machines
1997-09-24	ss. 1-9

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Reference	Subject
1997, c. 55	An Act respecting the Agence de l'efficacité énergétique 1997-10-22 ss. 1-11, 14, 15, 35 1997-12-03 ss. 12, 13, 16-31, 34
1997, c. 58	An Act respecting the Ministère de la Famille et de l'Enfance and amending the Act respecting child day care 1997-07-02 ss. 1-19, 21 (par. 4), 24 (par. 3), 25-41, 44, 52, 59 (par. 4), 68, 98, 106 (par. 1), 121, 133, 134, 135 (par. 3), 136 (par. 3), 142-155
1997, c. 63	An Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail 1997-09-10 ss. 16, 17 (1 st par. (the part preceding subpar. 1, subpar. 8)), 21-29, 31, 32 1997-12-17 ss. 37, 38 (the part preceding par. 1, par. 2, 5), 40-46 1997-12-17 ss. 58-68, 107 (par. 4), 110, 119 (the part preceding par. 1, par. 2), 135, 145, 147 1998-01-01 ss. 17 (1 st par. (subpar. 1-7)), 18-20, 30, 33-36, 38 (par. 1, 3, 4, 6, 7), 39, 120-123, 136, 137 1998-04-01 ss. 17 (2 nd par.), 69-96, 97 (par. 2, 3), 98-105, 107 (par. 1, 2), 108, 111-118, 119 (par. 1), 125, 127, 129-134, 138 (par. 4), 140-143, 146
1997, c. 64	An Act to amend the Act respecting the use of petroleum products and other legislative provisions 1999-02-24 ss. 1, 2 (enact. ss. 5, 7, 8 (2 nd par.), 14 (2 nd par.), 22 (subpar. 3), 23, 25 (subpar. 2, 5), 27 (3 rd par.), 37, 39, 41, 50, 51, 54, 59), 14 (enact. ss. 96, 97, 114, 115, 116), 15, 17, 18, 25 (3 rd par.) 1999-04-30 ss. 2 (enact. ss. 1-4, 6, 8 (1 st par.), 9-13, 14 (1 st par.), 15-21, 22 (subpar. 2 of 1 st par., 2 nd par.), 24, 25 (subpar. 1, 4 of 1 st par., 2 nd par.), 26, 27 (1 st , 2 nd , 4 th par.), 28-30, 32-38, 40, 42-49, 52, 53, 55-58, 60-66), 3-13, 14 (enact. ss. 98-113), 16, 19-24, 25 (1 st , 2 nd par.) 1999-07-01 s. 2 (enact. ss. 22 (subpar. 1), 25 (subpar. 3), 31)
1997, c. 75	An Act respecting the protection of persons whose mental state presents a danger to themselves or to others 1998-06-01 ss. 1-60
1997, c. 77	An Act to amend the Public Health Protection Act 1998-02-15 ss. 3-7
1997, c. 78	An Act to amend the Act to ensure safety in guided land transport 2000-01-01 ss. 1, 2, 4, 7, 15-18 2000-05-01 ss. 3, 5, 6, 8-12, 13 (par. 2), 14 (par. 1), 19
1997, c. 80	An Act to amend the Public Curator Act and other legislative provisions relating to property under the provisional administration of the Public Curator 1998-12-16 ss. 36, 37 1999-06-01 s. 31 1999-07-01 ss. 1-27, 29, 30, 33-35, 39-43, 45-61, 62 except as regards funds held in trust by the Joint Committee of the women's clothing industry for the payment of compensation for annual vacation with pay provided for in sections 8.00 to 8.06 of the Decree respecting the women's clothing industry (R.R.Q., 1981, chapter D-2, r. 26), 63-78, 81 2000-10-01 s. 62 as regards funds held in trust by the Joint Committee of the women's clothing industry for the payment of compensation for annual vacation with pay provided for in sections 8.00 to 8.06 of the Decree respecting the women's clothing industry (R.R.Q., 1981, chapter D-2, r. 26)
1997, c. 83	An Act to abolish certain bodies 1998-03-18 ss. 25, 31, 32, 33, 38 (par. 1), 41, 42, 43, 44, 49 (par. 3), 50 (par. 3), 56 (par. 3) 2002-10-01 ss. 29, 30

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Reference	Subject
1997, c. 85	An Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions 1998-09-16 ss. 5-9, 395-399
1997, c. 87	An Act to amend the General and Vocational Colleges Act and other legislative provisions 1998-03-11 ss. 1-5, 7-11, 14, 21, 23-28, 34, 35 1998-07-01 ss. 6, 12, 13, 16-19, 22, 29-33 1999-01-01 ss. 15, 20
1997, c. 90	An Act to amend the Act respecting financial assistance for students 1998-04-01 ss. 1, 2, 3, 13, 14 1998-05-01 ss. 4, 5, 6, 7, 8, 9, 10, 11, 12
1997, c. 91	An Act respecting the Ministère des Régions 1998-04-01 ss. 1-7, 16-66, 68
1997, c. 96	An Act to amend the Education Act and various legislative provisions 1998-04-01 ss. 107, 109-111, 126 (par. 2), 131, 163, 178, 180-183, 187-191
1998, c. 5	An Act to amend the Civil Code and other legislative provisions as regards the publication of personal and movable real rights and the constitution of movable hypothecs without delivery 1999-09-17 ss. 1-9, 12, 13, 19, 21, 23, 24, 25
1998, c. 15	An Act to amend the Act respecting immigration to Québec and other legislative provisions 1998-09-07 ss. 8, 10 (par. 8)
1998, c. 17	An Act respecting Investissement-Québec and Garantie-Québec 1998-08-21 ss. 1-83
1998, c. 19	An Act respecting Société Innovatech du Grand Montréal 1998-06-30 ss. 1-45
1998, c. 20	An Act respecting Société Innovatech Régions ressources 1998-06-30 ss. 1-42
1998, c. 21	An Act respecting Société Innovatech Québec et Chaudière-Appalaches 1998-06-30 ss. 1-45
1998, c. 22	An Act respecting Société Innovatech du sud du Québec 1998-06-30 ss. 1-45
1998, c. 24	An Act to amend the Mining Act and the Act respecting the lands in the public domain 1999-12-01 s. 82 (s. 169.2, except par. 3) 2000-11-22 ss. 1 (par. 2), 3 (par. 1), 4-51, 56-70, 75 (par. 3), 102 (par. 2), 103 (except with respect to applications for a licence or lease relating to petroleum, natural gas, brine or underground reservoirs), 105-109, 113 (par. 2), 114, 116, 117 (par. 2, 3), 118-120, 122, 124-126, 127 (par. 1, 3, 4), 128 (par. 1, 3-9, 12 (except with respect to applications for a licence or lease relating to petroleum, natural gas, brine or underground reservoirs)), 129, 130, 133, 134, 136, 142-145, 148-152, 158
1998, c. 27	An Act to amend the Act to promote the parole of inmates 1999-01-27 s. 13

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Reference	Subject
1998, c. 30	An Act to amend the Act respecting municipal courts and the Courts of Justice Act 1998-09-09 ss. 6, 7, 14, 16, 21 1998-10-15 ss. 4, 5, 8-13, 18, 19, 22-28, 30, 31, 36, 40-42, 44 2001-03-28 ss. 15, 37, 38, 39
1998, c. 33	Tobacco Act 1998-10-01 ss. 67, 71 1998-11-01 ss. 32-40, 55-57
1998, c. 36	An Act respecting income support, employment assistance and social solidarity 1998-08-05 s. 203 1999-10-01 ss. 1-19, 20 (1 st par.), 21-26, 27 (1 st , 2 nd par.), 28-31, 33-55, 58, 67, 68 (except 2 nd par. (subpar. 4, what follows the word “work”)), 69-74, 75 (except 2 nd par. (subpar. 4, what follows the words “Insurance Act”)), 76-78, 79 (except 1 st par., last sentence), 80-95, 96 (1 st , 3 rd par.), 97-155, 156 (par. 1-6, 8-23, 25-30), 158 (1 st par. (subpar. 1-13), 2 nd par.), 159-175, 178-186, 189-202, 204, 206, 209-212, 216, 217, 219-226, 228 (except for the provisions of the first paragraph concerning the report on the implementation of the provisions pertaining to the payment of part of the benefit relating to lodging to the lessor), 229 2000-01-01 ss. 68 (2 nd par. (subpar. 4, what follows the word “work”)), 75 (2 nd par. (subpar. 4, what follows the words “Insurance Act”)), 79 (1 st par., last sentence), 96 (2 nd par.), 158 (1 st par. (subpar. 14)) 2000-11-01 ss. 56, 57, 156 (par. 31)
1998, c. 37	An Act respecting the distribution of financial products and services 1998-08-26 ss. 158-184, 194, 229, 231, 244-248, 251-255, 256 (1 st , 2 nd par.), 257, 284-287, 288 (1 st par.), 296 (2 nd par.), 297 (2 nd par.), 299, 302-311, 312 (1 st par.), 323-326, 504-506, 510, 568, 572, 577, 579, 581 1999-02-24 ss. 1-11, 13 (2 nd par.), 58, 59, 61-65, 70, 72, 185, 189, 190, 193, 195, 196, 200-217, 223-228, 232, 233 (1 st par.), 258-273, 274 (3 rd par.), 279-283, 312 (2 nd par.), 313, 314, 315 (2 nd par.), 316, 319, 321, 322, 327, 328, 331-333, 351, 352, 355-358, 364, 365, 366, 370, 408 (2 nd par.), 411-414, 416, 423, 424, 426, 440, 443, 503, 543, 573 (2 nd par.) 1999-07-19 ss. 45, 57, 66, 67, 73-79, 82 (1 st par.), 104 (1 st par.), 128, 130-134, 144 (1 st par.), 146-157, 197, 218-222, 234-239, 249, 250, 274 (2 nd par. (subpar. 1)), 395-407, 418, 427, 428, 445, 447, 449, 450, 451 (1 st par.), 452, 458, 459, 484, 485, 487, 502, 517-521, 534-542, 544-546, 549 (1 st par.), 550-553, 566, 569, 570, 571, 574, 576 1999-10-01 ss. 12, 13 (1 st par.), 14-16, 18-25, 27, 29, 30, 33-39, 41-44, 46-56, 60, 68, 69, 71, 80, 81, 82 (2 nd par.), 83-103, 104 (2 nd , 3 rd par.), 105-127, 129, 135-143, 144 (2 nd , 3 rd par.), 145, 186-188, 191, 192, 198, 199, 230, 233 (2 nd par.), 240-243, 256 (3 rd par.), 274 (1 st par., 2 nd par. (subpar. 2)), 275-278, 288 (2 nd par.) 289-295, 296 (1 st par.), 297 (1 st par.), 298, 300, 301, 315 (1 st par.), 317, 318, 320, 329, 330, 334-350, 353, 354, 359-363, 367-369, 371-394, 408 (1 st par.), 409, 410, 415, 417, 419-422, 425, 429-439, 441, 442, 444, 446, 448, 451 (2 nd par.), 453-457, 460-483, 486, 488-501, 507-509, 511-516, 522-533, 547, 548, 549 (2 nd , 3 rd par.), 554, 557-565, 567, 573 (1 st par.), 575, 578, 580, 582 1999-10-01 ss. 555, 556 2003-01-01 ss. 17, 26, 31, 32
1998, c. 38	An Act to establish the Grande bibliothèque du Québec 1998-08-05 ss. 1-3, 4 (1 st par. (subpar. 1, 3), 2 nd par.), 5-22, 24-33 1999-05-05 ss. 4 (1 st par. (subpar. 2)), 23
1998, c. 39	An Act to amend the Act respecting health services and social services and amending various legislative provisions 1999-04-01 ss. 171, 207, 208 1999-03-31 ss. 139, 141-149, 202 2001-04-01 ss. 63 (par. 2), 94-97, 160

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Reference	Subject
1998, c. 40	An Act respecting owners and operators of heavy vehicles
1998-07-21	ss. 1-4, 6-14, 19, 20, 22-46, 48, 49, 51, 54, 55 (par. 1), 55 (par. 2, as regards the definition of “tool vehicle”), 58, 59, 62, 65, 66, 69, 71-76, 78, 79, 94, 117, 120-123, 125, 126, 128 (par. 1), 144 (par. 7, 8, 12), 146-148, 150 (par. 1, 2), 154-162, 171, 172, 174-182
1998-11-27	s. 144 (par. 9, 10)
1998-12-24	ss. 130, 131, 132
1999-02-24	ss. 15 (1 st , 3 rd par.), 16 (1 st par.), 17, 18
1999-04-01	ss. 5, 21, 50, 55 (par. 2 (as regards the definition of “heavy vehicle”)), 56, 57, 60, 61, 63, 67, 70, 77, 80, 82, 84, 85, 86, 88-93, 95, 96, 98, 103, 107, 108, 109 (par. 1 (except as regards the deletion of ss. 413 and 471), par. 3)), 111, 114, 124 (par. 2, 3), 127, 128 (par. 2), 129, 133-140, 149, 151, 163-170, 173
1999-04-29	s. 112
1999-07-01	ss. 15 (2 nd par.), 16 (2 nd par.), 47
1999-06-02	ss. 83, 144 (par. 1-6, 11, 13-18, 20, 21, 23)
1999-07-01	ss. 52, 53, 64, 68, 81, 99-102, 104-106, 109 (par. 2), 118, 119, 124 (par. 1), 141-143, 144 (par. 19, 22, 24), 145, 150 (par. 3), 152, 153
1999-11-01	ss. 115, 116
2000-12-14	ss. 109 (par. 1 (as regards the striking out of section 471)), 110, 113
1998, c. 41	An Act respecting Héma-Québec and the haemovigilance committee
1998-07-08	ss. 1, 2, 4-54, 56-75
1998-09-28	ss. 3, 55
1998, c. 42	An Act respecting Institut national de santé publique du Québec
1998-10-08	ss. 1-3, 4 (1 st par. (subpar. 5), 2 nd par.), 5-48
1999-09-12	s. 4 (1 st par. (subpar. 2, 3, 4))
2000-04-01	s. 4 (1 st par. (subpar. 1))
1998, c. 44	An Act respecting the Institut de la statistique du Québec
1998-10-14	ss. 1, 14-19, 21-24, 63
1999-04-01	ss. 2-13, 20, 25-62
1998, c. 46	An Act to amend various legislative provisions relating to building and the construction industry
1998-09-08	ss. 1, 3, 25, 41, 42 (par. 1), 43-50, 58, 60-63, 68-70, 81, 82, 84-86, 88-100, 110-113, 120, 122 (par. 1) [which enacts s. 123 (par. 8.4) of the Act respecting labour relations, vocational training and manpower management in the construction industry], 122 (par. 2), 125-135
2000-11-07	ss. 4-7, 9, 30-32, 37
2002-10-01	ss. 8, 10-13
2002-11-20	ss. 71, 73, 75, 76, 78, 80
1998, c. 47	An Act respecting certain facilities of Ville de Montréal
1998-09-25	ss. 1-42
1998, c. 51	An Act to amend the Code of Civil Procedure and other legislative provisions in relation to notarial matters
1999-05-13	ss. 1-25, 27, 29
2000-01-01	s. 26
1998, c. 52	An Act to amend the Election Act, the Referendum Act and other legislative provisions
1999-09-22	ss. 46, 47, 55, 56, 81, 94 (par. 3, 4)
1999, c. 11	An Act respecting Financement-Québec
1999-10-01	ss. 1-68

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1999, c. 13	An Act to amend various legislative provisions relating to building and the construction industry 1999-09-08 ss. 1, 8, 10, 13
1999, c. 14	An Act to amend various legislative provisions concerning de facto spouses 1999-07-01 ss. 18, 19 (on the date of the coming into force of ss. 35 and 65 of 1997, c. 73, under the provisions of s. 98 (par. 2) of that Act) 1999-10-01 ss. 34 (on the date of the coming into force of the provisions of s. 19 of 1998, c. 36 (subpar. 3 of 1 st par.)), 35 (on the date of the coming into force of the provisions of s. 28 of 1998, c. 36 (subpar. 4 of 1 st par.))
1999, c. 16	An Act respecting Immobilière SHQ 1999-12-15 ss. 1-38
1999, c. 26	An Act respecting the Société nationale du cheval de course 1999-09-01 ss. 1-20
1999, c. 30	An Act to amend certain legislative provisions respecting the Public Curator 2000-04-01 ss. 7-15, 17, 18, 19 (par. 1, 3, 4), 20, 24
1999, c. 32	An Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec 1999-08-04 ss. 1, 2 (1 st par., 2 nd par. (subpar. 2)), 3-15, 18-30, 33 2001-09-13 ss. 2 (2 nd par. (par. 1)), 16, 17, 31, 32
1999, c. 34	An Act respecting the Corporation d'hébergement du Québec 1999-12-01 ss. 1-26, 28-40, 42-55, 56 (par. 1), 57-61, 63-77 2000-01-05 ss. 27, 62 2000-04-01 ss. 41, 56 (par. 2)
1999, c. 36	An Act respecting the Société de la faune et des parcs du Québec 1999-09-08 ss. 1-3, 5-23, 33, 35, 36, 169, 170 1999-12-01 ss. 4, 24-32, 34, 37-168
1999, c. 37	An Act to amend the Act respecting prescription drug insurance 1999-09-01 ss. 1, 4-8
1999, c. 38	An Act respecting the transport of bulk material under municipal contracts 2000-09-20 ss. 1-3
1999, c. 41	An Act respecting the Société de développement de la Zone de commerce international de Montréal à Mirabel 2000-03-30 ss. 1-50
1999, c. 45	An Act to amend the Act respecting health services and social services as regards access to users' records 2000-01-01 ss. 1-5
1999, c. 46	An Act to amend the Code of Civil Procedure 2000-02-01 ss. 1-19
1999, c. 47	An Act to amend the Civil Code as regards names and the register of civil status 2002-05-01 s. 8
1999, c. 49	An Act to amend the Civil Code as regards publication of certain rights by means of a notice 2000-01-01 s. 1

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1999, c. 50	An Act to repeal the Grain Act and to amend the Act respecting the marketing of agricultural, food and fish products and other legislative provisions 2002-03-27 ss. 30 (to the extent that it enacts ss. 149.2-149.5 of the Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1)), 31, 47 (to the extent that it repeals ss. 19-22 of the Dairy Products and Dairy Products Substitutes Act (R.S.Q., chapter P-30)), 74
1999, c. 52	An Act to amend the Act respecting labour standards and other legislative provisions concerning work performed by children 2000-07-20 ss. 11 (where it enacts sections 84.6, 84.7 of the Act respecting labour standards), 12
1999, c. 53	An Act to provide for the implementation of agreements with Mohawk communities 1999-11-24 ss. 1-21
1999, c. 65	An Act to amend the Act respecting the Ministère du Revenu and other legislative provisions of a fiscal nature 2000-02-02 ss. 1-4, 6, 7, 9 (par. 1, 2, 3), 11, 13-16, 17 (par. 2), 18, 19, 27, 28 (par. 1), 29 (par. 1, 2, 5), 30-32, 46, 49-53, 54 (par. 2), 55-63, 65-71, 74-76 2002-02-02 ss. 28 (par. 2, 3, 4), 29 (par. 3, 4)
1999, c. 66	An Act to amend the Highway Safety Code and other legislative provisions 2000-04-01 ss. 8, 9, 12, 13, 22-24, 30, 31 2000-12-14 ss. 18, 26 (par. 1), 29 2001-03-01 s. 20 2003-09-03 s. 15
1999, c. 69	An Act to again amend the James Bay Region Development Act 2000-09-27 ss. 1-16
1999, c. 75	An Act to amend the Environment Quality Act and other legislation as regards the management of residual materials 2000-05-01 ss. 1-13 (subsections 1, 3, 4, 5 (heading) of Division VII of Chapter I of the Environment Quality Act), 14-54 2001-01-01 subsection 2 of Division VII of Chapter I of the Environment Quality Act, enacted by section 13
1999, c. 77	An Act respecting the Ministère des Finances 2000-11-15 ss. 1-56
1999, c. 84	An Act to delimit the high water mark of the St. Lawrence River in the territory of Municipalité régionale de comté de La Côte-de-Beaupré 2002-10-03 ss. 1-4
1999, c. 89	An Act to amend the Health Insurance Act and other legislative provisions 2000-03-01 ss. 1 (par. 1, 3 (the replacement of “beneficiary” by “insured person”), 4, 5), 2, 3, 8, 11-17, 19, 20, 22-29, 31-37, 38 (par. 3-6), 39-56 2001-05-31 ss. 1 (par. 2, 3 (the replacement of “deemed” by “temporary”)), 4-7, 9, 10 (except the new s. 9.6 of the Health Insurance Act (R.S.Q., chapter A-29) that it introduces), 18, 21, 30, 38 (par. 1, 2)
1999, c. 90	An Act to amend various legislative provisions respecting municipal affairs 2001-01-31 ss. 22-26, 31
2000, c. 8	Public Administration Act 2000-09-06 s. 144 2000-10-01 ss. 1, 2, 12-23, 29-36, 38-56, 58-76, 77 (par. 1-3, 5-10, 12), 78-92, 93 (except to the extent that it repeals sections 22, 49.6 of the Financial

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2000, c. 8	Public Administration Act – <i>Cont'd</i> Administration Act (R.S.Q., chapter A-6) and Division IX of that Act comprising sections 83-85), 94-98, 100, 103-105, 109, 120-123, 125-143, 145-149, 152, 153, 157-173, 175, 178-182, 186, 188, 191, 201, 219, 221, 222, 224-228, 230, 231, 236, 238, 239, 240 (with the exception of the number and word “10.2 and” in paragraph 3 and paragraphs 4 and 5), 242, 243 (with the exception of the word and number “and 49.6”), 244-253 2001-04-01 ss. 6, 7, 28, 57, 93 (to the extent that it repeals section 49.6 and Division IX comprising sections 83-85 of the Financial Administration Act), 192, the number and word “10.2 and” in paragraph 3 of section 240, and the word and number “and 49.6” in section 243 of that Act 2001-06-20 ss. 37, 93 (to the extent that it repeals s. 22 of the Financial Administration Act (R.S.Q., chapter A-6)), 99, 101, 102, 106-108, 110-119, 124, 150, 151, 154-156, 174, 176, 177, 183-185, 187, 189, 190, 193-200, 202-218, 220, 223, 229, 232-235, 237, 241 2002-04-01 ss. 24-27
2000, c. 9	Dam Safety Act 2002-04-11 ss. 1-18, 19 (1 st , 2 nd , 3 rd , 5 th par.), 20-49
2000, c. 10	An Act to amend the Tourist Establishments Act 2001-12-01 ss. 1-4, 6-33
2000, c. 13	An Act to amend the Professional Code and other legislative provisions 2000-07-12 ss. 1-95
2000, c. 15	Financial Administration Act 2000-11-15 ss. 1-14, 20-32, 46-57, 77-163, 165, 166 (except to the extent that the latter replaces sections 8, 22, 36-36.2, 47, 48, 49.6, 59-69.0.7, 69.5 and Division IX comprising sections 83-85 of the Financial Administration Act (R.S.Q., chapter A-6)), 167 2001-03-01 ss. 67, 68, 69 and 166 (to the extent that it replaces sections 59, 68 and 69 of the Financial Administration Act (R.S.Q., chapter A-6)) 2002-03-01 ss. 15-19, 61-66, 70-76, 164, 166 (to the extent that the latter replaces ss. 8, 36-36.2, 47, 48, 60-67, 69.0.1-69.0.7, 69.5 of the Financial Administration Act (R.S.Q., chapter A-6))
2000, c. 18	An Act respecting the Office Québec-Amériques pour la jeunesse 2000-09-13 ss. 1-34
2000, c. 20	Fire Safety Act 2000-09-01 ss. 1-6, 8-38 (1 st par.), 39-152, 154-185 2001-04-01 ss. 7, 153
2000, c. 21	An Act to amend the Cinema Act 2001-01-01 ss. 1-8
2000, c. 22	An Act to amend the Act respecting the Régie de l'énergie and other legislative provisions 2000-11-15 ss. 68, 69 2001-09-20 ss. 58, 59, 65 2004-03-24 ss. 45 (par. 2), 50 (par. 1 (except the words “the registration fees and”), 2)
2000, c. 28	An Act respecting Nasdaq stock exchange activities in Québec 2000-10-19 ss. 1, 9
2000, c. 29	An Act respecting financial services cooperatives 2000-10-04 ss. 641, 642

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2000, c. 29	An Act respecting financial services cooperatives – <i>Cont'd</i> 2001-07-01 ss. 1-640, 643-683, 685-693, 695-698, 700-701, 704-711, 712 (1 st par.), 713-717, 719-723, 725-728, 730
2000, c. 35	An Act to amend the Transport Act 2000-06-30 ss. 2, 4, 5, 6, 7
2000, c. 36	An Act to amend the Act respecting the Ministère du Revenu as regards the suspension of recovery measures 2000-10-01 ss. 1-14
2000, c. 40	An Act to amend the Animal Health Protection Act and other legislative provisions and to repeal the Bees Act 2004-12-08 ss. 28-33
2000, c. 42	An Act to amend the Civil Code and other legislative provisions relating to land registration 2001-10-09 ss. 1, 2, 10, 11, 13-21, 24-26, 28-32, 41 (where it amends a. 2999.1 (1 st par.) of the Civil Code), 42, 43 (except where it deals with the information referred to in a. 3005 of the Civil Code, on the geodesic reference and geographic coordinates making it possible to describe an immovable), 44-52, 54-58, 60-62, 64, 65, 69, 71-78, 81, 83-86, 88, 89 (except where it strikes out s. 146 (2 nd par.) of the Act respecting the implementation of the reform of the Civil Code), 90, 91 (except where it repeals ss. 151 (1 st sentence), 152 (2 nd par.), 153 (par. 2) of the Act respecting the implementation of the reform of the Civil Code), 92 (except where it repeals s. 155 (par. 2.3, 2.4) of the Act respecting the implementation of the reform of the Civil Code), 93, 96-98, 100-107, 117, 119-127, 129-133, 136, 138-143, 148-153, 155, 157-185, 188, 197-209, 212-214, 216, 218-225, 229-236, 238, 241-245
2000, c. 44	Notaries Act 2002-01-01 ss. 1-25, 27-58, 60, 61, 93-105, 106 (except where it replaces the provisions of the Notarial Act (R.S.Q., chapter N-2) respecting the preservation of notarial acts <i>en minute</i> , the keeping, surrender, deposit and provisional custody of notarial records, the issue of copies and extracts from notarial acts <i>en minute</i> and the seizure of property related to the practice of the notarial profession), 107
2000, c. 45	An Act respecting equal access to employment in public bodies and amending the Charter of human rights and freedoms 2001-04-01 ss. 1-34
2000, c. 46	An Act respecting the exercise of the fundamental rights and prerogatives of the Québec people and the Québec State 2001-02-28 ss. 1-13
2000, c. 53	An Act respecting La Financière agricole du Québec 2001-04-01 ss. 1, 2, 3 (1 st , 3 rd par.), 4-18, 82, 83 2001-04-17 ss. 3 (2 nd par.), 19-69, 70 (1 st par.), 71-77, 78 (to the extent that it governs the regulations made under the Act respecting the Société de financement agricole (R.S.Q., chapter S-11.0101)), 79-81 2001-09-05 s. 70 (2 nd par.)
2000, c. 57	An Act to amend the Charter of the French language 2001-06-18 ss. 1-5, 6 (except the words “, Cree School Board, Kativik School Board” in s. 29.1 enacted by par.1), 7-15
2000, c. 61	An Act to amend the Maritime Fisheries Credit Act 2001-05-02 ss. 1-7

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2000, c. 62	An Act respecting the Société d'Investissement Jeunesse 2001-02-28 ss. 1-4
2000, c. 68	An Act respecting La Société Aéroportuaire de Québec 2000-10-25 ss. 1-7
2000, c. 77	An Act respecting the Mouvement Desjardins 2001-07-01 ss. 1-62, 64, 66, 68, 71 (s. 689 of the Act respecting financial services cooperatives (2000, c. 29))
2001, c. 2	An Act to amend the Election Act and other legislative provisions 2001-05-02 ss. 1-12, 14-21, 23-25, 32-37, 38 (par. 1), 40-44, 48, 50-57
2001, c. 6	An Act to amend the Forest Act and other legislative provisions 2001-06-27 ss. 3-25, 27-29, 31, 34, 35 (to the extent that it enacts s. 43.2), 37, 48, 49, 53, 55, 56 (par. 2, 3), 59, 61, 64-69, 70 (par. 1), 71 (except for s. 84.8 that it enacts), 74-76, 78 (except for ss. 92.0.5 and 92.0.6 that it enacts), 79-90, 91 (except for s. 104.1 that it enacts), 92-98, 99 (par. 1), 100-102, 104-118, 119 (par. 1-4, 8), 120, 121, 122 (except for ss. 184 (2 nd par.), 186.7 (1 st par. (subpar. 3)) and 186.9 that it enacts), 123-129, 131-154, 157 (par. 1), 159, 160, 162, 163, 168, 170-172, 174-176, 182-188 2001-09-01 s. 169 2002-01-01 ss. 164-167, 173 2002-04-01 ss. 1, 54, 58, 158 2002-09-01 ss. 26, 161 2005-03-31 ss. 70 (par. 4), 91 (to the extent that it enacts s. 104.1), 122 (to the extent that it enacts s. 186.7 (1 st par. (subpar. 3))) 2006-04-01 ss. 60, 77, 130
2001, c. 9	An Act respecting parental insurance 2005-01-10 ss. 82 (to the extent that it concerns the Conseil de gestion de l'assurance parentale), 85 (to the extent that it concerns the Conseil de gestion de l'assurance parentale), 89, 90, 91 (except 2 nd par. (subpar. 2)), 92-110, 111 (except par. 1), 112-120, 152
2001, c. 11	An Act respecting the Bibliothèque nationale du Québec and amending various legislative provisions 2002-03-04 ss. 1-34
2001, c. 12	Geologists Act 2001-08-22 ss. 1-24
2001, c. 15	An Act respecting transportation services by taxi 2002-05-15 ss. 10 (3 rd par.), 79 (1 st par. (subpar. 4, 8)) 2002-06-05 ss. 12 (4 th par.), 88 2002-06-30 ss. 1-9, 10 (1 st , 2 nd par.), 11, 12 (1 st , 2 nd , 3 rd par.), 13-17, 18 (except 3 rd par. (subpar. 1)), 19-25, 26 (except 1 st par. (subpar. 3)), 27-34, 48-71, 79 (1 st par. (subpar. 1-3, 5-7, 9-12), 2 nd , 3 rd , 4 th par.), 80-87, 89-134, 139-151
2001, c. 19	An Act concerning the organization of police services 2001-10-10 s. 1 (par. 1)
2001, c. 23	An Act respecting public transit authorities 2002-02-13 s. 208
2001, c. 24	An Act to amend the Act respecting health services and social services and other legislative provisions 2001-06-29 ss. 6, 7 (to the extent that it introduces s. 126.2 (2 nd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 8, 11

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2001, c. 24	An Act to amend the Act respecting health services and social services and other legislative provisions – <i>Cont'd</i>
2001-12-19	ss. 1, 2, 55, 56, 58-61, 63, 65, 66, 67 (to the extent that it replaces s. 397.3 of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 68-78, 80-82, 85, 87, 92, 106, 108, 109
2002-04-01	s. 64
2002-05-01	ss. 36-38
2002-08-01	ss. 5, 7 (to the extent that it introduces s. 126.2 (3 rd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 9, 10, 12-34, 39-42, 46, 47, 50-52, 84, 90, 91, 94-101, 104, 107
2001, c. 26	An Act to amend the Labour Code, to establish the Commission des relations du travail and to amend other legislative provisions
2002-02-13	ss. 63 (where it enacts ss. 137.11-137.16 of the Labour Code (R.S.Q., chapter C-27)), 207
2002-10-02	s. 63 (where it enacts ss. 137.17-137.39 of the Labour Code)
2002-10-23	ss. 63 (where it enacts ss. 113, 137.62, 137.63 of the Labour Code), 139, 209, 220
2002-11-25	s. 63 (where it enacts s. 112 of the Labour Code)
2002-11-25	ss. 1-11, 12 (par. 1), 13-24, 25 (par. 2, 3), 26-30, 32 (where it enacts ss. 45.1, 45.2 of the Labour Code), 33-41, 43, 46, 48, 49, 52-56, 59, 63 (where it enacts ss. 114 (except with respect to a complaint, other than that provided for in s. 47.3 of the Labour Code, alleging a contravention of s. 47.2 of the Code), 115, 116 (1 st par.), 117-132, 134-137.10, 137.40-137.61 of the Labour Code), 64 (except par. 3 where it enacts s. 138 (1 st par. (subpar. <i>g</i> , <i>h</i>)) of the Labour Code), 65-72, 83-92, 94-125, 127, 131, 140-150, 151 (par. 1-23, 25), 152-157, 160-172, 174-181, 182 (par. 1, 2, 4), 183-201, 203-205, 208, 210, 212-219
2003-04-01	s. 138
2003-09-01	s. 63 (where it enacts s. 133 of the Labour Code)
2004-01-01	s. 63 (where it enacts ss. 114 (with respect to a complaint, other than that provided for in s. 47.3 of the Labour Code, alleging a contravention of s. 47.2 of the Code), 116 (2 nd par.) of the Labour Code)
2001, c. 29	An Act to amend the Highway Safety Code as regards alcohol-impaired driving
2002-04-21	ss. 3, 4, 21
2002-10-27	ss. 12, 13, 15
2001, c. 32	An Act to establish a legal framework for information technology
2001-10-17	s. 104
2001-11-01	ss. 1-103
2001, c. 35	An Act to amend the Act respecting the preservation of agricultural land and agricultural activities and other legislative provisions
2004-07-15	s. 35
2004-12-08	s. 30
2001, c. 36	An Act constituting Capital régional et coopératif Desjardins
2001-07-01	s. 32 (s. 689 of the Act respecting financial services cooperatives (2000, c. 29))
2001, c. 38	An Act to amend the Securities Act
2003-06-27	ss. 8-11, 15-17, 18 (par. 2), 19, 20, 24-33, 35-52, 54, 59, 60, 82, 100
2001, c. 43	An Act respecting the Health and Social Services Ombudsman and amending various legislative provisions
2002-04-01	ss. 7-9, 12-28, 38, 39, 41 (ss. 33, 35-40, 44-50, 52-61, 66, 68-72, 76.8-76.14 of the Act respecting health services and social services (R.S.Q., chapter S-4.2))

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2001, c. 60	Public Health Act 2003-02-26 ss. 7-17, 18 (the words “as provided in the national public health program”), 19-32, 146, 163 (s. 371 (par. 3, 4) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 164
2001, c. 75	An Act to amend certain legislative provisions concerning the conclusion and signing of borrowing transactions and financial instruments 2002-03-01 ss. 1-7
2001, c. 78	An Act to amend various legislative provisions as regards the disclosure of confidential information to protect individuals 2002-03-13 s. 16
2002, c. 17	An Act to amend the Act respecting childcare centres and childcare services and the Act respecting the Ministère de la Famille et de l'Enfance 2004-06-01 ss. 1, 8-11, 13, 14, 18 (par. 1-3, 7), 20, 23
2002, c. 21	An Act to amend the Act respecting municipal courts, the Courts of Justice Act and other legislative provisions 2002-06-26 s. 18 2002-07-01 ss. 1-8, 10-17, 19-53, 55-68 2002-09-01 ss. 9, 54
2002, c. 22	An Act to amend the Act respecting administrative justice and other legislative provisions 2002-10-02 ss. 32-34 (s. 137.27 of the Labour Code (R.S.Q., chapter C-27) enacted by 2001, c. 26, s. 63)
2002, c. 23	Lobbying Transparency and Ethics Act 2002-11-28 ss. 8-18 (Div. I of Chap. II), 19 (2 nd par.), 20-24, 25, 49-51, 56, 60 (insofar as it relates to a provision of Div. I of Chap. II), 61 (insofar as it relates to s. 25), 69
2002, c. 25	An Act to ensure the implementation of the Agreement Concerning a New Relationship Between le Gouvernement du Québec and the Crees of Québec 2003-09-15 s. 17 (to the extent that it enacts ss. 95.11-95.24 of the Forest Act (R.S.Q., chapter F-4.1))
2002, c. 27	An Act to amend the Act respecting prescription drug insurance and other legislative provisions 2002-06-26 s. 15 2002-12-01 ss. 12, 47 2003-01-01 s. 5 2003-02-26 ss. 14, 16, 17, 18, 20, 21, 22 (par. 1), 23 (par. 1), 25, 27, 29, 31 (2 nd par.), 32 (2 nd par.), 41 (par. 2), 42-44 2003-03-01 s. 10 (par. 1, 3)
2002, c. 28	An Act to amend the Charter of the French language 2002-10-01 ss. 2-10, 18-24, 43-48
2002, c. 29	An Act to amend the Highway Safety Code and other legislative provisions 2002-09-03 ss. 1, 3-6, 33, 34, 36, 39, 40, 42, 43 (regarding the reference to ss. 251 and 274.2), 45, 46, 53, 55, 56, 57 (regarding s. 492.2), 59-61, 67-70, 72-74, 77, 78 2002-10-27 ss. 2, 7-9, 13-17, 20 (except the reference to s. 202.2.1 in subpar. 1 of 1 st par. and except the 2 nd par.), 21-24, 25 (except par. 2), 26-28, 30-32, 35, 37, 41, 43 (regarding the reference to s. 233.2), 47-52, 54, 57 (regarding s. 492.3), 58, 62-66, 71, 75, 76 2002-12-16 ss. 10-12, 79, 80

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2002, c. 30	An Act to amend the pension plans of the public and parapublic sectors
2003-02-20	ss. 6 (to the extent that it enacts s. 17.2 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)) except in respect of the category of employees comprised of employees on leave without pay, 10 (par. 3) except in respect of the category of employees comprised of employees on leave without pay, 18 except in respect of the category of employees comprised of employees on leave without pay
2002, c. 33	An Act to amend the Professional Code and other legislative provisions as regards the health sector
2003-01-30	ss. 1 (except where it replaces s. 37 (par. <i>c</i> , <i>m</i> , <i>n</i> and <i>o</i>) of the Professional Code (R.S.Q., chapter C-26)), 2 (except where it adds s. 37.1 (par. 1, 2, 3 (except subpar. <i>i</i>), 4) of the Professional Code), 3, 4 (except where it adds, in s. 39.2 of the Professional Code, a reference to par. 24, 34-36 of its schedule I as well as s. 39.10 of the Professional Code), 5-9, 11, 12 (except where it adds s. 36 (2 nd par. (subpar. 14)) of the Nurses Act (R.S.Q., chapter I-8)), 13-16, 17 (except where it adds s. 31 (2 nd par. (subpar. 10)) of the Medical Act (R.S.Q., chapter M-9)), 18-33
2003-06-01	ss. 1 (where it replaces s. 37 (par. <i>c</i> , <i>m</i> , <i>n</i> and <i>o</i>) of the Professional Code (R.S.Q., chapter C-26)), 2 (where it adds s. 37.1 (par. 1, 2, 3 (except subpar. <i>i</i>), 4) of the Professional Code), 4 (where it adds, in s. 39.2 of the Professional Code, a reference to par. 24, 34-36 of its schedule I as well as s. 39.10 of the Professional Code), 12 (where it adds s. 36 (2 nd par. (subpar. 14)) of the Nurses Act (R.S.Q., chapter I-8)), 17 (where it adds s. 31 (2 nd par. (subpar. 10)) of the Medical Act (R.S.Q., chapter M-9))
2002, c. 41	An Act respecting the Observatoire québécois de la mondialisation
2003-01-15	ss. 1-35
2002, c. 45	An Act respecting the Agence nationale d'encadrement du secteur financier
2003-02-06	ss. 116 (1 st par., 3 rd par.), 117-152, 153 (except 5 th par.), 154-156, 485, 689 (par. 3)
2003-04-16	ss. 1-3, 20-22, 25-32, 33 (1 st par.), 36, 39-47
2003-12-03	ss. 92, 95, 97-102, 106, 108-115
2004-02-01	ss. 4-19, 23, 24, 33 (2 nd par.), 34, 35, 37, 38, 48-62, 64-91, 93, 94, 96, 103, 104 (2 nd par.), 105, 107, 157-178, 179 (par. 1, 3), 180-196, 197 (par. 1, 3), 198-212, 214 (par. 1, 2), 215-219, 221 (par. 1, 2), 222-230, 231 (par. 1), 232, 240, 241, 243, 244, 246-263, 264 (to the extent that it enacts s. 7 of the Fish and Game Clubs Act (R.S.Q., chapter C-22)), 265, 266 (to the extent that it enacts s. 11 of the Amusement Clubs Act (R.S.Q., chapter C-23)), 267-274, 276-279, 280 (to the extent that it enacts s. 14 of the Cemetery Companies Act (R.S.Q., chapter C-40)), 281, 282 (to the extent that it enacts s. 52 of the Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1)), 283, 284, 285 (to the extent that it enacts s. 98 of the Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44)), 286, 288, 289, 291-293, 294 (to the extent that it enacts s. 15 of the Act respecting the constitution of certain Churches (R.S.Q., chapter C-63)), 295-305, 307, 308, 310 (par. 2), 311-314, 316-333, 336, 338, 339, 340 (to the extent that it enacts s. 19 of the Religious Corporations Act (R.S.Q., chapter C-71)), 341, 344-346, 348, 349, 351, 352, 354, 355, 357 (par. 1), 358 (par. 2), 360, 363-372, 374 (par. 1), 375, 376, 379-382, 385, 386, 388, 389, 391-399, 401, 402, 404-406, 407 (par. 4), 408, 410-415, 417, 419-444, 446-458, 460-470, 472-482, 486-489, 492-501, 502 (to the extent that it enacts s. 22 of the Roman Catholic Bishops Act (R.S.Q., chapter E-17)), 503, 505-508, 509 (to the extent that it enacts s. 75 of the Act respecting fabriques (R.S.Q., chapter F-1)), 510, 512, 513, 515-538, 540, 542, 543, 544 (to the extent that it enacts s. 34 of the Winding-up Act (R.S.Q., chapter L-4)), 545-547, 549-551, 554-558, 559 (par. 2), 560-562, 564-566, 568, 569 (par. 2), 570-581, 583-588, 589 (par. 2), 590 (par. 2), 591 (par. 1), 594-596, 598, 599, 601-604, 610, 611, 613, 614 (to the extent

PROVISIONS BROUGHT INTO FORCE BY PROCLAMATION OR ORDER IN COUNCIL

Reference	Subject
2002, c. 45	<p>An Act respecting the Agence nationale d'encadrement du secteur financier – <i>Cont'd</i></p> <p>that it enacts s. 7 of the National Benefit Societies Act (R.S.Q., chapter S-31)), 615, 616 (to the extent that it enacts s. 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)), 617-619, 620 (to the extent that it enacts s. 30 of the Professional Syndicates Act (R.S.Q., chapter S-40)), 621, 622, 624 (par. 3), 629, 631, 638, 639, 642-652, 654-685, 687, 688, 689 (par. 1, 2, 4, 5), 695-703, 705-726, 731, 739, 740, 742-744</p> <p>2004-06-01 ss. 358 (par. 1), 359 (par. 2), 373, 374 (par. 2), 445, 730</p> <p>2004-08-01 s. 104 (1st par.)</p> <p>2006-01-01 ss. 342, 343, 361, 378, 384, 390, 400, 403, 416, 418, 483, 484, 491, 727, 728, 729</p>
2002, c. 50	<p>An Act to amend the General and Vocational Colleges Act and the Act respecting the Commission d'évaluation de l'enseignement collégial</p> <p>2004-04-07 s. 7</p>
2002, c. 51	<p>An Act to amend the Act respecting income support, employment assistance and social solidarity and the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail</p> <p>2003-01-01 ss. 1-31</p>
2002, c. 55	<p>An Act to amend the Travel Agents Act and the Consumer Protection Act</p> <p>2003-01-29 s. 22</p> <p>2004-11-11 ss. 18 (par. 2), 25 (par. 2, 6), 26</p>
2002, c. 56	<p>An Act to secure the supply of hogs to a slaughterhouse enterprise in the Abitibi-Témiscamingue region</p> <p>2004-07-21 s. 1</p>
2002, c. 61	<p>An Act to combat poverty and social exclusion</p> <p>2003-03-05 ss. 1 (1st par., 2nd par. (except the second sentence)), 2-20, 21 (1st par.), 61, 62 (except as regards ss. 58 and 60), 64, 66, 69</p> <p>2003-04-01 ss. 1 (3rd par.), 46-57, 67</p>
2002, c. 62	<p>An Act to amend the Highway Safety Code and the Act respecting the Ministère du Revenu</p> <p>2003-03-05 s. 4 (to the extent that it replaces s. 359.1 (2nd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2))</p> <p>2003-04-13 s. 4 (to the extent that it replaces s. 359.1 (1st par.) of the Highway Safety Code (R.S.Q., chapter C-24.2))</p>
2002, c. 66	<p>An Act to amend the Act respecting health services and social services as regards the medical activities, the distribution and the undertaking of physicians</p> <p>2003-07-01 ss. 5-11, 13, 15 (par. 2, 3), 16-20, 22-24, 29</p> <p>2003-09-01 s. 28</p>
2002, c. 70	<p>An Act to amend the Act respecting insurance and other legislative provisions</p> <p>2003-02-12 ss. 1-38, 39 (except s. 88.1 of the Act respecting insurance (R.S.Q., chapter A-32) which it replaces), 40-78, 79 (except Div. III.1 of Chapter V of Title III of the Act respecting insurance comprising ss. 200.0.4-200.0.13), 80-147, 149-157, 163, 164, 169, 173-175, 177, 179-186, 188, 189, 191-204</p> <p>2003-02-26 s. 148</p> <p>2003-06-25 ss. 170-172</p>
2002, c. 78	<p>An Act to amend the Code of Penal Procedure</p> <p>2003-07-01 ss. 1-7</p>

PROVISIONS BROUGHT INTO FORCE BY PROCLAMATION OR ORDER IN COUNCIL

Reference	Subject
2003, c. 5	An Act to amend the Highway Safety Code and the Code of Penal Procedure as regards the collection of fines 2004-05-16 ss. 1-7, 8 (except to the extent that it enacts s. 194.3 of the Highway Safety Code (R.S.Q., chapter C-24.2)), 9-30 2004-12-05 s. 8 (to the extent that it enacts s. 194.3 of the Highway Safety Code (R.S.Q., chapter C-24.2))
2003, c. 17	An Act to amend the Act respecting financial assistance for education expenses 2004-05-01 ss. 1-43
2003, c. 23	An Act respecting commercial aquaculture 2004-09-01 ss. 1-80
2003, c. 29	An Act respecting the Ministère du Développement économique et régional et de la Recherche 2004-03-23 ss. 1-134, 135 (except par. 7-17, 20, 21, 24, 25 (to the extent that it amends s. 35 of the Winding-up Act (R.S.Q., chapter L-4)), 30, 31, 35-37), 136-178
2004, c. 2	An Act to amend the Highway Safety Code and other legislative provisions 2005-01-01 ss. 6, 8, 12, 15, 30, 41, 55, 62, 76, 77, 79
2004, c. 3	An Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption and to amend various legislative provisions in relation to adoption 2004-09-01 ss. 26, 27 (par. 1), 28-30
2004, c. 11	An Act to repeal the Act respecting the Société de la faune et des parcs du Québec and to amend other legislative provisions 2004-06-30 ss. 1-80

**LIST OF LEGISLATIVE PROVISIONS
NOT YET BROUGHT INTO FORCE BY PROCLAMATION
OR ORDER IN COUNCIL AS OF 1 MARCH 2005**

Provisions not in force on 1 March 2005 and rendered inapplicable or obsolete following the coming into force of other provisions are not included in this table.

Reference	Subject
1969, c. 51	Manpower Vocational Training and Qualification Act s. 62
1971, c. 48	An Act respecting health services and social services s. 149
1972, c. 55	Transport Act ss. 126, 151 (par. <i>a</i>), 155 (par. <i>a</i>)
1977, c. 68	Automobile Insurance Act s. 93
1978, c. 7	An Act to secure the handicapped in the exercise of their rights s. 71
1978, c. 9	Consumer Protection Act s. 6 (par. <i>c</i> , <i>d</i>)
1979, c. 45	An Act respecting labour standards ss. 5 (par. 4), 29 (par. 4, 6), 39 (par. 6, 7), 112, 136-138
1979, c. 63	An Act respecting occupational health and safety ss. 204-215
1979, c. 64	An Act respecting the protection of persons and property in the event of disaster ss. 17, 19 (2 nd par.), 23, 45, 47
1979, c. 85	An Act respecting child day care ss. 5, 6, 97
1979, c. 86	An Act respecting safety in sports ss. 31, 39
1980, c. 39	An Act to establish a new Civil Code and to reform family law ss. 63, 64 (1 st , 2 nd par.), 70 (1 st par.)
1981, c. 31	An Act respecting the sociétés d'entraide économique and amending various legislation ss. 57-59, 124 (2 nd par. (par. 3)), 126, 127 (2 nd par.), 129 (the word and figure "or 126"), 168 (1 st par., subpar. 4 (the words "matters provided for by section 107, paragraph 3 of section 108, section 115 and paragraphs 1 to 3, 5 and")), 182-188
1982, c. 17	An Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure s. 81 (par. 3)
1982, c. 25	An Act to amend the Environment Quality Act and other legislation ss. 27-34

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
1982, c. 61	An Act to amend the Charter of human rights and freedoms ss. 6 (par. 2), 21 (R.S.Q., chapter C-12, s. 86.2 (former), 1 st par.), 25, 30
1983, c. 23	An Act to promote the advancement of science and technology in Québec ss. 66-79, 83-93, 94 (1 st par.), 95 (1 st , 3 rd par.), 96 and 97, to the extent that they relate to the Fonds established by par. 3 of s. 65 and ss. 65 (par. 3), 82, 125, 126
1983, c. 38	Archives Act s. 82
1983, c. 39	An Act respecting the conservation and development of wildlife s. 46
1983, c. 43	An Act respecting restaurant and hotel workers who derive income from gratuities ss. 1, 3-6, 8, 10, 11, 12, to the extent that they refer to an allocation of gratuities or to gratuities that are allocated
1983, c. 53	An Act to amend the Agricultural Products, Marine Products and Food Act s. 3 (par. 2, 3)
1983, c. 54	An Act to amend various legislative provisions s. 81 (R.S.Q., chapter S-25.1, s. 53 (par. 3))
1984, c. 16	An Act respecting commercial fisheries and aquaculture and amending other legislation ss. 4, 11
1984, c. 41	An Act to amend the Securities Act s. 19
1985, c. 26	An Act to amend the Act to preserve agricultural land ss. 12, 17
1985, c. 34	Building Act ss. 29 (except with regard to the plumbing installations, electrical installations and installations intended to use, store or distribute gas and except with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies), 120, 121, 214 (except with regard to the Gas Distribution Act (R.S.Q., chapter D-10), the Act respecting piping installations (R.S.Q., chapter I-12.1), the Act respecting electrical installations (R.S.Q., chapter I-13.01) and the Act respecting building contractors vocational qualifications (R.S.Q., chapter Q-1)), 215 (except with regard to the provisions of regulations adopted under the Act respecting building contractors vocational qualifications), 218, 219, 263-267, 274-279, 282 (except with regard to buildings and facilities intended for public use to which Chapter I of the Building Code, approved by Order in Council 953-2000 dated 26 July 2000, applies, except with regard to mechanical lifts and except with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies, and except with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies), 284, 291 (1 st par. (except with regard to a licence issued under the Act respecting building contractors vocational qualifications and except in all respects other than the qualification of contractors and owner-builders))
1986, c. 60	An Act respecting the sale of the Raffinerie de sucre du Québec ss. 16, 17, 19
1986, c. 62	An Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act s. 4 (par. 12 (Montmorency))

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
1986, c. 91	Highway Safety Code ss. 332, 496
1986, c. 109	An Act to amend the Act respecting the conservation and development of wildlife and the Parks Act s. 21
1987, c. 25	An Act to amend the Environment Quality Act s. 1
1987, c. 36	An Act to again amend the Act respecting probation and houses of detention in respect of close supervision ss. 1-3
1987, c. 94	An Act to amend the Highway Safety Code and other legislation ss. 49, 50, 62, 70 (R.S.Q., chapter C-24.2, s. 519.14), 77, 78
1987, c. 102	An Act to amend the Act respecting land use planning and development, the Cities and Towns Act and the Municipal Code of Québec s. 22
1988, c. 39	An Act to amend the Act respecting the conservation and development of wildlife and the Parks Act ss. 9, 12
1988, c. 47	An Act to amend the Act respecting health services and social services and other legislation s. 10
1988, c. 51	An Act respecting income security s. 85
1988, c. 56	An Act to amend the Code of Civil Procedure in respect of the collection of support payments ss. 1 (R.S.Q., chapter C-25, ss. 553.3-553.9), 2-10, 12
1988, c. 57	An Act to ensure safety in guided land transport s. 63 (2 nd par.)
1988, c. 75	An Act respecting police organization and amending the Police Act and various legislation ss. 211, 223, 241
1988, c. 84	Education Act ss. 123, 124, 131, 137, 139, 206, 210, 354, 355, 509-515, 522, 525, 528, 529, 536
1988, c. 86	An Act to amend the charter of the city of Montréal s. 2 (par. 1)
1989, c. 7	An Act to amend the Act to preserve agricultural land s. 2
1989, c. 15	An Act to amend the Automobile Insurance Act and other legislation s. 1 (R.S.Q., chapter A-25, s. 72)
1989, c. 47	An Act to amend the Automobile Insurance Act s. 11 (R.S.Q., chapter A-25, s. 179.3, the words “and the amount of his indemnity”)

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
1989, c. 48	An Act respecting market intermediaries s. 26
1989, c. 52	An Act respecting municipal courts and amending various legislation s. 67, Sched. I (par. 60, 61, 131)
1989, c. 59	An Act to amend the Act respecting child day care s. 4
1990, c. 26	An Act to amend the Environment Quality Act s. 4 (R.S.Q., chapter Q-2, ss. 31.46-31.51)
1990, c. 55	An Act to amend the Public Health Protection Act ss. 1-12
1990, c. 77	An Act to amend the Securities Act ss. 3, 11
1990, c. 78	An Act to amend the Education Act and the Act respecting private education ss. 3, 13-17, 19-22
1990, c. 80	An Act to amend the Agricultural Products, Marine Products and Food Act s. 5 (par. 1, 2 (R.S.Q., chapter P-29, s. 9 (1 st par., par. <i>k</i> , <i>l</i> , <i>l.1</i> , <i>o</i> , <i>p</i>)), 3)
1990, c. 83	An Act to amend the Highway Safety Code and other legislative provisions ss. 2 (par. 3), 40-42, 129, 140 (par. 2, 4), 166, 187, 190, 241 (except as regards s. 645.3 of the Highway Safety Code (R.S.Q., chapter C-24.2))
1991, c. 6	An Act respecting the construction and putting into operation of power control and transformer stations and an aluminium plant in the Deschambault-Portneuf industrial park ss. 3, 4
1991, c. 27	An Act amending the Education Act and amending the Act respecting private education s. 4
1991, c. 42	An Act respecting health services and social services and amending various legislation ss. 259 (2 nd sentence), 360 (2 nd par.), 483, 570, 573, 574 (par. 2), 575, 581 (par. 4)
1991, c. 74	An Act to amend the Building Act and other legislation ss. 13 (except with regard to electrical installations to which Chapter V of the Building Code, approved by Order in Council 961-2002 dated 21 August 2002, applies), 49 (except with regard to the qualification of contractors and owner-builders), 56 (to the extent that it enacts s. 128.4 (except with regard to the revocation of the recognition of a person referred to in s. 16 and except with regard to the revocation of the recognition of a person referred to in s. 35) of the Building Act (R.S.Q., chapter B-1.1)), 68 (par. 1-4 (except with regard to the qualification of contractors and owner-builders)), 70 (par. 1 (except with regard to the qualification of contractors and owner-builders)), 93 (par. 3 (except with regard to the qualification of contractors and owner-builders)), 106 (par. 1), 109, 114, 116 (except to the extent that it replaces s. 282 of the Building Act with regard to buildings and facilities intended for public use to which Chapter I of the Building Code, approved by Order in Council 953-2000 dated 26 July 2000, applies, except with regard to mechanical lifts and except with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies, except with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
1991, c. 74	An Act to amend the Building Act and other legislation – <i>Cont'd</i> 896-2004 dated 22 September 2004, applies, and to the extent that it replaces s. 283 of the Building Act in all respects), 123 (except to the extent that it does not apply to the Bureau des examinateurs électriciens and the Bureau des examinateurs en tuyauterie), 124, 125 (par. 2), 130, 133-135, 138, 163-165
1991, c. 83	An Act to amend the charter of the city of Laval ss. 5-7
1991, c. 84	An Act to amend the Charter of the city of Québec ss. 45 (s. 601b (2 nd par.)), 50, 54-56
1991, c. 104	An Act respecting Cooperants, Mutual Life Insurance Society ss. 1-13, 14 (2 nd , 3 rd par.), 15-39
1992, c. 21	An Act to amend various legislative provisions concerning the application of the Act respecting health services and social services and amending various legislation ss. 365-369, 378
1992, c. 29	An Act to amend the Act to promote the reform of the cadastre in Québec and other legislative provisions ss. 2 (par. 2), 3
1992, c. 35	An Act to amend the Securities Act ss. 2, 13
1992, c. 36	An Act to amend the Act respecting child day care s. 3
1992, c. 43	An Act respecting the Institut québécois de réforme du droit ss. 1-19
1992, c. 56	An Act to amend the Environment Quality Act ss. 1-13, 15-23
1992, c. 61	An Act respecting the implementation of certain provisions of the Code of Penal Procedure and amending various legislative provisions s. 499
1993, c. 1	An Act to amend the Code of Civil Procedure regarding family mediation ss. 1-3, 4 (R.S.Q., chapter C-25, s. 827.4), 5
1993, c. 3	An Act to amend the Act respecting land use planning and development and other legislative provisions s. 69
1993, c. 18	An Act to amend the Animal Health Protection Act s. 1
1993, c. 39	An Act respecting the Régie des alcools, des courses et des jeux and amending various legislative provisions s. 56 (R.S.Q., chapter L-6, s. 52.12 (1 st par.))
1993, c. 45	An Act to amend the Supplemental Pension Plans Act ss. 2, 3
1993, c. 54	An Act respecting assistance and compensation for victims of crime ss. 1-225

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
1993, c. 61	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions ss. 1 (par. 2), 12
1993, c. 70	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration ss. 3 (par. 1), 5, 9, 11 (par. 2, 6, 8, 9)
1993, c. 71	An Act to amend the Act respecting the Régie des alcools, des courses et des jeux and various Acts concerning the activities under its supervision ss. 4, 5 (par. 2, 3), 16 (par. 1), 26 (par. 2 (subpar. <i>i</i> 1)), 29 (par. 2-4), 30, 39-45, 47
1993, c. 72	An Act to amend the Code of Civil Procedure and various legislative provisions ss. 10, 11 (par. 2-4), 14, 15, 20, 21
1993, c. 77	An Act to amend the Pesticides Act ss. 9, 10 (as regards the repeal of s. 103 of R.S.Q., chapter P-9.3), 11
1994, c. 2	An Act respecting the Conservatoire de musique et d'art dramatique du Québec ss. 6, 13 (2 nd par.), 14-16, 19-27, 29-80, 83-88, 96-98
1994, c. 8	An Act to amend the Health Insurance Act and the Act respecting the Régie de l'assurance-maladie du Québec ss. 2 (par. 5), 7, 9 (par. 2), 10, 15 (par. 6, 8), 21 (par. 1, 3)
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions ss. 200 (where it repeals ss. 10 (par. <i>b</i> , <i>c</i> , <i>d</i> , <i>f</i>), 11 of the Architects Act (R.S.Q., chapter A-21)), 208 (par. 2), 212 (where it repeals s. 37 (1 st par. (subpar. <i>c</i> , <i>d</i> , <i>e</i> , <i>f</i> , <i>g</i> , <i>h</i>), 2 nd par.) of the Land Surveyors Act (R.S.Q., chapter A-23)), 278, 294 (where it repeals ss. 21 (1 st par., 2 nd par, except the words “, provided that they are Canadian citizens or comply with section 44 of the Professional Code (chapter C-26)”), 22 (1 st par., 2 nd par. (subpar. <i>a</i> , <i>c</i> , <i>d</i> , <i>e</i>)) of the Chartered Accountants Act (R.S.Q., chapter C-48))
1994, c. 41	An Act to amend the Environment Quality Act and other legislative provisions ss. 1-20, 22-33
1995, c. 23	An Act to establish the permanent list of electors and amending the Election Act and other legislative provisions s. 79 (where it enacts s. 39.1)
1995, c. 51	An Act to amend the Code of Penal Procedure and other legislative provisions ss. 2, 6 (s. 62.1 (2 nd par.) of the Code of Penal Procedure), 11 (s. 68 of the Code of Penal Procedure), 13 (par. 1, 6), 14, 25, 26, 30
1995, c. 52	An Act to amend the Transport Act s. 2
1995, c. 65	An Act respecting the Agence métropolitaine de transport and amending various legislative provisions s. 159
1995, c. 67	An Act to amend the Cooperatives Act and other legislative provisions s. 150

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
1995, c. 69	An Act to amend the Act respecting income security and other legislative provisions ss. 2, 8, 20 (par. 3)
1996, c. 12	An Act to amend the Financial Administration Act and other legislative provisions ss. 1, 2, 9
1996, c. 18	An Act to amend the Act respecting the conservation and development of wildlife ss. 4, 13
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions ss. 8 (3 rd par., the words “or any other institution recognized for that purpose by the Minister that is situated outside Québec in a region bordering on Québec”), 38 (in subpar. 2 of 1 st par., the words “otherwise binding the policy-holder”) (in subpar. 3 of 1 st par., the words “administered by or on behalf of the policy-holder”), 39 (in subpar. 2 of 1 st par., the words “otherwise binding the plan administrator”) (in subpar. 3 of 1 st par., the words “binding the plan administrator”), 40, 45 (in 1 st sentence, the words “or the plan member” and the 2 nd sentence, which reads: “Any notice of non-renewal or of a change in the premium or assessment from the insurer must be sent to the last known address of the plan member not later than 30 days preceding the date of expiry.”), 89 (par. 1 (subpar. b)), 91 (3 rd par. of s. 10 of the Health Insurance Act, introduced by par. 2)
1996, c. 50	An Act to amend the Agricultural Products, Marine Products and Food Act and the Environment Quality Act s. 2
1996, c. 53	An Act respecting the Commission administrative des régimes de retraite et d’assurances and amending various legislative provisions as regards pension plans ss. 2, 9, 13 (par. 1)
1996, c. 54	An Act respecting administrative justice Sched. IV (par. 27)
1996, c. 56	An Act to amend the Highway Safety Code and other legislative provisions ss. 84, 108
1996, c. 62	An Act to amend the Act respecting the conservation and development of wildlife s. 1 (par. 1)
1996, c. 69	An Act to amend the Savings and Credit Unions Act ss. 4, 5, 6, 14 (par. 2), 16 (par. 2), 17 (par. 2), 20 (par. 2), 166
1996, c. 71	An Act to amend the Act respecting collective agreement decrees ss. 17, 41 (2 nd , 3 rd , 4 th , 5 th par.)
1997, c. 8	An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors s. 8 (the words “as such information appears in the register kept under section 54 of the Public Curator Act (chapter C-81)” in section 40.7.1)
1997, c. 34	An Act to amend the Act respecting elections and referendums in municipalities ss. 20 (par. 2), 37 (where it enacts the second paragraph of s. 546.1 of the Act respecting elections and referendums in municipalities)[on the date fixed for the coming into force of s. 10 (par. 4) of 1997, c. 8]

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice ss. 106-110, 111 (par. 2), 112-115, 116 (par. 2), 117-120, 121 (par. 2), 122, 123, 833 (2 nd par.) [those provisions respecting proceedings already before the Commission municipale du Québec, in matters of real estate or business tax exemptions], 834, 853 (the words “Until 1 December 1997” of the second and third paragraphs), 854 (the words “until 1 December 1997” of the second paragraph)
1997, c. 59	An Act to amend the Act respecting the Agence métropolitaine de transport s. 1 (s. 21.2)
1997, c. 72	An Act to again amend the Act respecting labour standards ss. 5, 6
1997, c. 77	An Act to amend the Public Health Protection Act ss. 1, 2, 8, 9, 10
1997, c. 78	An Act to amend the Act to ensure safety in guided land transport ss. 13 (par. 1), 14 (par. 2)
1997, c. 123	An Act respecting the Association de villégiature du Mont Sainte-Anne ss. 1-9, schedule
1998, c. 3	An Act to amend the Act respecting stuffing and upholstered and stuffed articles ss. 1-10
1998, c. 18	An Act to amend the Professional Code with respect to the title of psychotherapist ss. 1, 2, 3 (ss. 187.1, 187.4)
1998, c. 24	An Act to amend the Mining Act and the Act respecting the lands in the public domain ss. 1 (par. 1), 2, 3 (par. 2, 3, 4), 71-74, 75 (par. 1, 2), 76-81, 82 (169.2 (par. 3)), 83-101, 102 (par. 1), 103 (with regard to applications for a licence or lease relating to petroleum, natural gas, brine or underground reservoirs), 104, 113 (par. 1), 115, 117 (par. 1), 123, 127 (par. 2), 128 (par. 2, 10, 11, 12 (with regard to applications for a licence or lease relating to petroleum, natural gas, brine or underground reservoirs)), 131, 132, 154-157
1998, c. 35	An Act to amend the Roads Act and other legislative provisions ss. 12-14, 16
1998, c. 36	An Act respecting income support, employment assistance and social solidarity ss. 20 (2 nd par.), 27 (3 rd par.), 32, 59-66, 156 (par. 7, 24), 157, 187, 188, 213, 228 (the provisions of the first paragraph concerning the report on the implementation of the provisions pertaining to the payment of part of the benefit relating to lodging to the lessor)
1998, c. 37	An Act respecting the distribution of financial products and services ss. 28, 40
1998, c. 40	An Act respecting owners and operators of heavy vehicles ss. 87, 97, 109 (par. 1 (as regards the striking out of section 413))
1998, c. 46	An Act to amend various legislative provisions relating to building and the construction industry ss. 29, 35 (par. 1), 36, 38, 39, 40 (to the extent that the provisions do not apply to the vocational qualification of contractors and owner-builders), 55 (to the extent that the provisions do not apply to the vocational qualification of contractors and owner-builders)

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
1999, c. 14	An Act to amend various legislative provisions concerning de facto spouses ss. 32, 33 (on the date of coming into force of the provisions they amend, that is: s. 76 of 1993, c. 54 (in the definition of «spouse»); s. 197 of 1993, c. 54 (par. 2 of the definition of «spouse»))
1999, c. 35	An Act respecting environmental assessment of the proposed Churchill River hydroelectric development ss. 1-4
1999, c. 50	An Act to repeal the Grain Act and to amend the Act respecting the marketing of agricultural, food and fish products and other legislative provisions ss. 61, 65-67
1999, c. 51	An Act respecting the flag and emblems of Québec ss. 11, 12
1999, c. 66	An Act to amend the Highway Safety Code and other legislative provisions ss. 10, 26 (par. 2)
1999, c. 79	An Act to amend the Act respecting the Régie des installations olympiques s. 1
1999, c. 88	An Act respecting the amalgamation of Municipalité de Mont-Tremblant, Ville de Saint-Jovite, Municipalité de Lac-Tremblant-Nord and Paroisse de Saint-Jovite ss. 5 and 8 (which come into force on the date on which the order made under s. 3 of that Act comes into force)
1999, c. 89	An Act to amend the Health Insurance Act and other legislative provisions s. 10 (new s. 9.6 of the Health Insurance Act (R.S.Q., chapter A-29) that it introduces)
2000, c. 8	Public Administration Act s. 240 (par. 4, 5)
2000, c. 9	Dam Safety Act s. 19 (4 th par.)
2000, c. 15	Financial Administration Act ss. 33-45, 58-60
2000, c. 20	Fire Safety Act s. 38 (2 nd par.)
2000, c. 22	An Act to amend the Act respecting the Régie de l'énergie and other legislative provisions ss. 45 (par. 1), 50 (par. 1 (the words “the registration fees and”))
2000, c. 26	An Act to amend the Agricultural Products, Marine Products and Food Act and other legislative provisions ss. 11, 13 (par. 1, 3, 5, 7), 38, 77
2000, c. 28	An Act respecting Nasdaq stock exchange activities in Québec ss. 2-8
2000, c. 35	An Act to amend the Transport Act s. 1

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
2000, c. 40	An Act to amend the Animal Health Protection Act and other legislative provisions and to repeal the Bees Act ss. 4, 14 (to the extent that it introduces s. 22.5), 15-18
2000, c. 42	An Act to amend the Civil Code and other legislative provisions relating to land registration ss. 43 (where it deals with the information referred to in a. 3005 of the Civil Code, on the geodesic reference and geographic coordinates making it possible to describe an immovable), 67
2000, c. 44	Notaries Act ss. 26, 59, 62-92, 106 (where it replaces the provisions of the Notarial Act (R.S.Q., chapter N-2) respecting the preservation of notarial acts <i>en minute</i> , the keeping, surrender, deposit and provisional custody of notarial records, the issue of copies and extracts from notarial acts <i>en minute</i> and the seizure of property related to the practice of the notarial profession)
2000, c. 48	An Act to amend the Act respecting the conservation and development of wildlife and the Act respecting hunting and fishing rights in the James Bay and New Québec territories s. 14 (par. 1, 2)
2000, c. 49	An Act respecting transport infrastructure partnerships ss. 23-27, 29
2000, c. 53	An Act respecting La Financière agricole du Québec s. 78 (to the extent that it does not govern the regulations made under the Act respecting the Société de financement agricole (R.S.Q., chapter S-11.0101))
2000, c. 54	An Act to again amend various legislative provisions respecting municipal affairs ss. 3, 6
2000, c. 57	An Act to amend the Charter of the French language s. 6 (the words “ Cree School Board, Kativik School Board” in s. 29.1 enacted by par. 1)
2001, c. 6	An Act to amend the Forest Act and other legislative provisions ss. 57, 99 (par. 2), 119 (par. 6, 7), 122 (to the extent that it enacts s. 186.9)
2001, c. 9	An Act respecting parental insurance ss. 1-81, 82 (except to the extent that it concerns the Conseil de gestion de l'assurance parentale), 83, 84, 85 (except to the extent that it concerns the Conseil de gestion de l'assurance parentale), 86-88, 91 (2 nd par. (subpar. 2)), 111 (par. 1), 121-151, 153
2001, c. 15	An Act respecting transportation services by taxi ss. 18 (3 rd par. (subpar. 1)), 26 (1 st par. (subpar. 3))
2001, c. 24	An Act to amend the Act respecting health services and social services and other legislative provisions s. 49
2001, c. 26	An Act to amend the Labour Code, to establish the Commission des relations du travail and to amend other legislative provisions ss. 25 (par. 1), 64 (par. 3 where it enacts s. 138 (1 st par. (subpar. g, h)) of the Labour Code (R.S.Q., chapter C-27)), 135
2001, c. 29	An Act to amend the Highway Safety Code as regards alcohol-impaired driving ss. 14, 16

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
2001, c. 35	An Act to amend the Act respecting the preservation of agricultural land and agricultural activities and other legislative provisions s. 29 (par. 1, 2)
2001, c. 38	An Act to amend the Securities Act ss. 5 (par. 3), 12, 13, 22, 23, 58, 64
2001, c. 57	An Act to amend the Act respecting off-highway vehicles ss. 1-3
2001, c. 58	An Act to amend the Act respecting immigration to Québec ss. 1-4
2001, c. 60	Public Health Act ss. 61-68
2001, c. 64	An Act to amend the Act respecting the Barreau du Québec and the Stenographers' Act ss. 2, 5-8
2002, c. 5	An Act to amend the Act respecting the Ministère du Revenu and other legislative provisions as regards the protection of confidential information ss. 12 (s. 69.1 (2 nd par, subpar. <i>n</i> (the words "or the Act respecting parental insurance (2001, chapter 9)"))), 13 (s. 69.4 (the words "or the Act respecting parental insurance (2001, chapter 9)"))
2002, c. 6	An Act instituting civil unions and establishing new rules of filiation ss. 228 (on the date of coming into force of 1993, c. 54, s. 76), 229 (on the date of coming into force of 1993, c. 54, s. 197)
2002, c. 22	An Act to amend the Act respecting administrative justice and other legislative provisions ss. 7, 8, 10 (to the extent that it enacts s. 119.4 of the Act respecting administrative justice (R.S.Q., chapter J-3)), 24, 35
2002, c. 24	An Act respecting the Québec correctional system ss. 1-210
2002, c. 25	An Act to ensure the implementation of the Agreement Concerning a New Relationship Between le Gouvernement du Québec and the Crees of Québec ss. 1-15
2002, c. 27	An Act to amend the Act respecting prescription drug insurance and other legislative provisions ss. 1 (par. 2), 19, 22 (par. 3)
2002, c. 28	An Act to amend the Charter of the French language s. 1
2002, c. 29	An Act to amend the Highway Safety Code and other legislative provisions ss. 18, 19, 20 (1 st par. (subpar. 1 (regarding the reference to s. 202.2.1)), 2 nd par.), 25 (par. 2), 29
2002, c. 30	An Act to amend the pension plans of the public and parapublic sectors ss. 6 (to the extent that it enacts s. 17.2 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)) with regard to the category of employees comprised of employees on leave without pay, 10 (par. 3) with regard to the category of employees comprised of employees on leave without pay, 18 with regard to the category of employees comprised of employees on leave without pay

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
2002, c. 33	An Act to amend the Professional Code and other legislative provisions as regards the health sector ss. 2 (where it adds s. 37.1 (par. 3 (subpar. <i>i</i>)) of the Professional Code (R.S.Q., chapter C-26)), 10 (where it replaces s. 12 of the Nurses Act (R.S.Q., chapter I-8))
2002, c. 34	An Act respecting the Commission des droits de la personne et des droits de la jeunesse s. 1
2002, c. 45	An Act respecting the Agence nationale d'encadrement du secteur financier ss. 116 (2 nd par.), 153 (5 th par.), 264 (except to the extent that it enacts s. 7 of the Fish and Game Clubs Act (R.S.Q., chapter C-22)), 266 (except to the extent that it enacts s. 11 of the Amusement Clubs Act (R.S.Q., chapter C-23)), 275, 280 (except to the extent that it enacts s. 14 of the Cemetery Companies Act (R.S.Q., chapter C-40)), 282 (except to the extent that it enacts s. 52 of the Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1)), 285 (except to the extent that it enacts s. 98 of the Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44)), 287, 290, 294 (except to the extent that it enacts s. 15 of the Act respecting the constitution of certain Churches (R.S.Q., chapter C-63)), 340 (except to the extent that it enacts s. 19 of the Religious Corporations Act (R.S.Q., chapter C-71)), 347, 502 (except to the extent that it enacts s. 22 of the Roman Catholic Bishops Act (R.S.Q., chapter E-17)), 509 (except to the extent that it enacts s. 75 of the Act respecting fabriques (R.S.Q., chapter F-1)), 539, 544 (except to the extent that it enacts s. 34 of the Winding-up Act (R.S.Q., chapter L-4)), 548, 552, 614 (except to the extent that it enacts s. 7 of the National Benefit Societies Act (R.S.Q., chapter S-31)), 616 (except to the extent that it enacts s. 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)), 620 (except to the extent that it enacts s. 30 of the Professional Syndicates Act (R.S.Q., chapter S-40))
2002, c. 53	An Act to amend the Environment Quality Act and other legislative provisions ss. 1, 2 (par. 2), 3-5, 9-14, 18
2002, c. 61	An Act to combat poverty and social exclusion ss. 1 (2 nd par. (2 nd sentence)), 21 (2 nd par.), 22-34, 35-45, 58-60, 62 (as regards ss. 58, 60), 63, 65, 68
2002, c. 66	An Act to amend the Act respecting health services and social services as regards the medical activities, the distribution and the undertaking of physicians ss. 1-4, 12, 14, 15 (par. 1), 21
2002, c. 69	An Act respecting pre-hospital emergency services and amending various legislative provisions ss. 63, 67, 69-75, 170, 171
2002, c. 70	An Act to amend the Act respecting insurance and other legislative provisions ss. 39 (where it replaces s. 88.1 of the Act respecting insurance (R.S.Q., chapter A-32)), 79 (where it enacts Division III.1 of Chapter V of Title III of the Act respecting insurance comprising ss. 200.0.4-200.0.13), 158-162, 165-168, 190
2002, c. 71	An Act to amend the Act respecting health services and social services as regards the safe provision of health services and social services s. 15 (s. 431 (subpar. 6.2) of the Act respecting health services and social services (R.S.Q., chapter S-4.2))

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
2002, c. 80	An Act to amend the Act respecting labour standards and other legislative provisions ss. 23, 32, 57 (par. 3 (s. 89 (par. 6 (insofar as it concerns paternity leave), 6.1) of the Act respecting labour standards (R.S.Q., chapter N-1.1))), 66 (par. 2) which come into force on the date of coming into force of 2001, c. 9, s. 9
2003, c. 18	An Act to amend the Cooperatives Act ss. 1-185
2003, c. 25	An Act respecting bargaining units in the social affairs sector and amending the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors ss. 12-51
2003, c. 29	An Act respecting the Ministère du Développement économique et régional et de la Recherche s. 135 (par. 7-17, 20, 21, 24, 25 (to the extent that it amends s. 35 of the Winding-up Act (R.S.Q., chapter L-4)), 30, 31, 35-37)
2004, c. 2	An Act to amend the Highway Safety Code and other legislative provisions ss. 2, 5, 7, 10, 11, 14, 16, 21-25, 27-29, 33-39, 42-52, 54, 56-59, 61, 63-65, 73-75
2004, c. 3	An Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption and to amend various legislative provisions in relation to adoption ss. 1-25, 27 (par. 2), 31-35
2004, c. 6	An Act to amend the Forest Act s. 6
2004, c. 12	An Act to amend the Courts of Justice Act and other legislative provisions as regards the status of justices of the peace ss. 1 (to the extent that it enacts ss. 174-177, 178 (2 nd par.), 179 of the Courts of Justice Act (R.S.Q., chapter T-16)), 2-8
2004, c. 18	An Act to amend the Act respecting immigration to Québec ss. 2, 6, 10 (par. 5)
2004, c. 25	An Act to amend the Act respecting the Bibliothèque nationale du Québec, the Archives Act and other legislative provisions ss. 1-79
2004, c. 30	An Act respecting Services Québec ss. 1-60
2004, c. 31	An Act to amend the Act to secure the handicapped in the exercise of their rights and other legislative provisions ss. 3 (par. 1), 29, 33, 60, 65, 66, 68 (to the extent that it refers to par. 5 of Schedule 1 to the Act respecting administrative justice (R.S.Q., chapter J-3)), 70 (par. 2)
2004, c. 32	An Act respecting the Agence des partenariats public-privé du Québec ss. 1-71
2004, c. 37	An Act to amend the Securities Act and other legislative provisions ss. 1 (par. 2-4), 3 (par. 1-4, 6), 4 (par. 2), 7, 8, 9 (par. 1), 10 (par. 3), 11-13, 15, 22, 23 (par. 2), 25, 26, 29, 30, 31 (par. 2), 32, 37 (par. 2, 3), 38 (par. 4), 43 (par. 3), 46, 56, 58, 61, 86

LEGISLATIVE PROVISIONS NOT IN FORCE

Reference	Subject
2004, c. 39	<p>An Act to amend the Act respecting the Pension Plan of Peace Officers in Correctional Services and other legislative provisions</p> <p>ss. 6 (to the extent that it enacts subdivision 4 of Division IV of Chapter II of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)), 47 (par. 3 (to the extent that it refers to s. 41.7)), 68, 101, 122, 124 (to the extent that it enacts Division III.3 of Chapter VI of Title I of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)), 136, 137 (par. 7 (to the extent that it refers to s. 109.8 of the Act respecting the Government and Public Employees Retirement Plan)), 176, 192, 210, 236, 255 (to the extent that it enacts Division I.3 of Chapter VI of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)), 262, 263 (par. 3 (to the extent that it refers to s. 138.7 of the Act respecting the Pension Plan of Management Personnel))</p>
2004, c. 40	<p>An Act to repeal the Act respecting the establishment of a steel complex by Sidbec and the Act respecting the Société du parc industriel et portuaire Québec-Sud</p> <p>ss. 1-17</p>

INFORMATION REQUIRED BY LAW TO BE PUBLISHED

None in 2004.

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**TABLE OF CONCORDANCE
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NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 42
AN ACT RESPECTING VILLAGE DE KINGSBURY

Bill 206

Introduced by Mr. Yvon Vallières, Member for Richmond

Introduced 22 April 2004

Passage in principle 17 June 2004

Passage 17 June 2004

Assented to 23 June 2004

Coming into force: 23 June 2004

Legislation amended: None



Chapter 42

AN ACT RESPECTING VILLAGE DE KINGSBURY

[Assented to 23 June 2004]

Preamble. AS it is in the interest of Village de Kingsbury and necessary for its proper administration that it be granted certain powers relating to its industrial development;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Exception. **1.** Despite the second paragraph of section 7 of the Act respecting municipal industrial immovables (R.S.Q., chapter I-0.1), Village de Kingsbury may lease, to Camoplast Inc. and Domtar Inc., for a term exceeding six years, all or part of the immovable it acquired under a deed of sale registered at the registry office of the registration division of Richmond on 17 July 1992 under No. 190723.

Leases valid. **2.** The leases granted by Village de Kingsbury since 14 July 1992 on the immovable referred to in section 1 are declared valid.

Coming into force. **3.** This Act comes into force on 23 June 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 43
AN ACT RESPECTING VILLE DE BLAINVILLE

Bill 207

Introduced by Mr. Richard Legendre, Member for Blainville

Introduced 11 May 2004

Passage in principle 17 June 2004

Passage 17 June 2004

Assented to 23 June 2004

Coming into force: 23 June 2004

Legislation amended: None



Chapter 43

AN ACT RESPECTING VILLE DE BLAINVILLE

[Assented to 23 June 2004]

Preamble. AS it is in the interest of Ville de Blainville that certain additional powers be granted to it;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Development project. **1.** The town may acquire, by agreement or by expropriation, any immovable situated in the part of its territory described in the schedule in order to transfer it to a person for the purpose of carrying out a development project consistent with town planning by-laws.

Agreement. **2.** Before acquiring an immovable referred to in section 1, the town may enter into an agreement with a person interested in carrying out a development project, in particular, for the purpose of setting the conditions for carrying out that project.

Coming into force. **3.** This Act comes into force on 23 June 2004.

SCHEDULE

A territory situated in Ville de Blainville, Municipalité régionale de comté de Thérèse-De Blainville, comprising, with reference to the cadastre of Québec, the lots or parts of lots and their successor lots, the whole within the limits hereinafter described, that is: from the apex of the west angle of lot 2 656 204, successively, the following lines and demarcations: northeasterly, the northwest line of lots 2 656 204, 2 743 394, 2 656 201 back to 2 656 190, 2 743 355, 2 656 179 back to 2 656 169, 2 743 348, 2 656 159 back to 2 656 149, 2 743 334 and 2 656 077; southeasterly, the northeast line of lots 2 656 077, 2 656 076, 2 743 609, 2 656 075, 2 656 074 and 2 656 022; northeasterly, part of the northwest line of lot 2 656 021 to the apex of the north angle of that lot; southeasterly, the northeast line of lots 2 656 021, 2 655 967, 2 743 610 and 2 655 909; southwesterly, part of the southeast line of lot 2 655 909 to the apex of the north angle of lot 2 655 757; southeasterly, the northeast line of lots 2 655 757, 2 655 756 and 2 655 755, a straight line through lot 2 743 339 to the apex of the north angle of lot 2 655 713, then the northeast line of that lot; successively southeasterly, southwesterly and again southeasterly, the broken northeast line of lot 2 655 712, then the northeast line of lot 2 655 711; southerly, a straight line through lot 2 743 340 to the apex of the north angle of lot 2 655 660; southeasterly, the northeast line of that last lot; southwesterly, the southeast line of lots 2 655 660, 2 743 607, 2 655 661, 2 655 663, 2 655 665 to 2 655 677, 2 743 393, 2 655 678 to 2 655 693, 2 743 390, 2 655 694 to 2 655 699, 2 743 819, 2 743 806, 2 655 700 to 2 655 702; westerly, successively, the south line of lots 2 655 702, 2 655 703, 2 743 361, 2 655 753, a straight line through lots 2 655 754 and 2 743 391 to the apex of the east angle of lot 2 743 811, the south line of that lot, a straight line through lot 2 655 892 to the apex of the southeast angle of lot 2 743 542, the south line of that lot, then the extension of that last line in lot 2 655 962 to the southwest line of that lot; lastly, northwesterly, successively, part of the southwest line of lot 2 655 962, then the southwest line of lots 2 656 007, 2 743 548, 2 656 073, 2 656 137, 2 743 549, 2 656 139, 2 656 203, 2 743 550 and 2 656 204 to the starting point.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 44
AN ACT RESPECTING VILLE DE LA POCATIÈRE

Bill 209

Introduced by Mr. Norbert Morin, Member for Montmagny-L'Islet

Introduced 12 May 2004

Passage in principle 17 June 2004

Passage 17 June 2004

Assented to 23 June 2004

Coming into force: 23 June 2004

Legislation amended: None



Chapter 44

AN ACT RESPECTING VILLE DE LA POCATIÈRE

[Assented to 23 June 2004]

Preamble. AS it is in the interest of Ville de La Pocatière that it be granted certain powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Tax credit. **1.** Ville de La Pocatière may adopt a program by by-law to grant a tax credit, on the conditions stipulated in the program, for the establishment or enlargement of high technology facilities on the territory described in the schedule.

“high technology”. For the purposes of this section, the expression “high technology” refers in particular to new technologies in the agri-forestry, agri-environmental and agri-food transformation fields used mainly for

(1) scientific or technological research or development;

(2) scientific or technological training;

(3) the management of a technological business; or

(4) the manufacturing of technological products, including scientific research and experimental development activities.

Period. A by-law passed under this section may not provide for a tax credit exceeding five years and the eligibility period for the program may not extend beyond 31 December 2010.

Calculation method. The purpose of the tax credit is to offset any increase in property taxes that may result from a reassessment of the immovables after completion of the work. For the fiscal year in which the work is completed and for the next two fiscal years, the amount of the tax credit shall be the difference between the amount of the property taxes that would have been payable if the assessment of the immovables had not been changed and the amount of the taxes actually payable. For the next two fiscal years, the amount of the tax credit shall be, respectively, 80% and 60% of the amount of the tax credit for the first fiscal year.

Entitlement.

The by-law referred to in the first paragraph must state that only those immovables where at least 50% of the net total floor space is used or intended to be used for the activities referred to in the second paragraph may give entitlement to a tax credit.

Coming into force.

2. This Act comes into force on 23 June 2004.

SCHEDULE

DESCRIPTION OF THE TERRITORY CONCERNED

The immovable represented in this technical description is situated in Ville de La Pocatière, Municipalité régionale de comté de Kamouraska, and known and designated in the official cadastre of the Paroisse de Sainte-Anne-de-la-Pocatière, registration division of Kamouraska, as lots 311-1-1, 311-1-2, 314-1-1, 314-1-2, 317-1-1, 317-1-2, 317-1-3, 317-1-4, 317-1-5, 323-1-1, 323-1-2, 323-1-3, 331-1-1, 331-1-2, 333-1-1-1, 333-1-1-2, 962 and parts of lots 311-1, 314-1, 336, 337-1, 317-1, 323-1, 331-1 and 333-1-1.

The immovable is contained within the following perimeter: starting from the intersection of the boundary line of lots 307-1 and 311-1 with the northwest right of way of avenue Industrielle (highway 132), which point is identified as point “1”; from that point, southwesterly along the northwest right of way of avenue Industrielle on a bearing of $223^{\circ}42'40''$ for a distance of one hundred metres and eighty-four hundredths (100.84 m) to point “2”; from that point, southwesterly along the northwest right of way of avenue Industrielle on a bearing of $226^{\circ}51'44''$ for a distance of thirty-one metres and ten hundredths (31.10 m) to point “3”; from that point, southwesterly along the northwest right of way of avenue Industrielle on a bearing of $227^{\circ}51'23''$ for a distance of forty-one metres and fifty-eight hundredths (41.58 m) to point “4”; from that point, southwesterly along the northwest right of way of avenue Industrielle on a bearing of $227^{\circ}10'39''$ for a distance of ninety-six metres and fifteen hundredths (96.15 m) to point “5”; from that point, southwesterly along the northwest right of way of avenue Industrielle on a bearing of $227^{\circ}41'43''$ for a distance of eighty-nine metres and sixty-five hundredths (89.65 m) to point “6”; from that point, southwesterly along the northwest right of way of avenue Industrielle on a bearing of $227^{\circ}31'40''$ for a distance of ninety-two metres and ninety-eight hundredths (92.98 m) to point “7”; from that point, southwesterly along the northwest right of way of avenue Industrielle on a bearing of $221^{\circ}29'27''$ for a distance of forty-three metres and eighty-four hundredths (43.84 m) to point “8”; from that point, southwesterly along the northwest right of way of avenue Industrielle on a bearing of $217^{\circ}01'42''$ for a distance of thirty-nine metres and ten hundredths (39.10 m) to point “9”; from that point, southwesterly along the northwest right of way of avenue Industrielle on a bearing of $214^{\circ}47'15''$ for a distance of thirty-seven metres and twenty-six hundredths (37.26 m) to point “10”; from that point, northwesterly along the boundary line of lots 331-1 and 333-1-1 on a bearing of $315^{\circ}05'57''$ for a distance of seventy-five hundredths of a metre (0.75 m) to point “11”; from that point, southwesterly along the northwest right of way of avenue Industrielle for a distance of thirty-nine metres and fifty-seven hundredths (39.57 m) following the arc of a circle with a radius of 704.60 metres, to point “12”; from that point, southwesterly along the northwest right of way of avenue Industrielle on a bearing of $210^{\circ}53'22''$ for a distance of twenty metres and thirty-eight hundredths (20.38 m) to point “13”; from that point, southwesterly along the northwest right of way of avenue Industrielle on a bearing of $209^{\circ}13'52''$ for a distance of three metres

and seventy-three hundredths (3.73 m) to point “14”; from that point, northwesterly on a bearing of $301^{\circ}52'19''$ for a distance of twelve metres and forty-four hundredths (12.44 m) to point “15”; from that point, southwesterly on a bearing of $247^{\circ}00'31''$ for a distance of one hundred and seventy-seven metres and twenty-four hundredths (177.24 m) to point “16”; from that point, northwesterly on a bearing of $314^{\circ}21'09''$ for a distance of thirty-nine metres and forty-eight hundredths (39.48 m) to point “17”; from that point, northeasterly on a bearing of $37^{\circ}29'44''$ for a distance of eighty-seven metres and forty-nine hundredths (87.49 m) to point “18”; from that point, northwesterly on a bearing of $313^{\circ}40'47''$ for a distance of twelve metres and twenty-six hundredths (12.26 m) to point “19”; from that point, northeasterly on a bearing of $32^{\circ}52'00''$ for a distance of twenty-six metres and sixteen hundredths (26.16 m) to point “20”; from that point, northeasterly on a bearing of $33^{\circ}41'30''$ for a distance of eighty-eight metres and forty-three hundredths (88.43 m) to point “21”; from that point, northeasterly on a bearing of $33^{\circ}43'11''$ for a distance of twenty-nine metres and eighty-nine hundredths (29.89 m) to point “22”; from that point, northeasterly on a bearing of $29^{\circ}19'18''$ for a distance of twenty metres and ten hundredths (20.10 m) to point “23”; from that point, northeasterly on a bearing of $29^{\circ}24'28''$ for a distance of sixteen metres and twenty-five hundredths (16.25 m) to point “24”; from that point, northeasterly on a bearing of $46^{\circ}07'14''$ for a distance of forty-two metres and ninety-seven hundredths (42.97 m) to point “25”; from that point, northeasterly on a bearing of $31^{\circ}01'35''$ for a distance of ninety metres and ninety-six hundredths (90.96 m) to point “26”; from that point, northerly on a bearing of $16^{\circ}12'02''$ for a distance of fifty-two metres and fifty-one hundredths (52.51 m) to point “27”; from that point, northeasterly on a bearing of $60^{\circ}39'59''$ for a distance of sixty-four metres and sixty-four hundredths (64.64 m) to point “28”; from that point, northeasterly on a bearing of $60^{\circ}40'50''$ for a distance of thirty-one metres and seventy-four hundredths (31.74 m) to point “29”; from that point, northeasterly on a bearing of $60^{\circ}40'14''$ for a distance of twenty-eight metres and twenty-one hundredths (28.21 m) to point “30”; from that point, northeasterly on a bearing of $25^{\circ}34'29''$ for a distance of twenty-three metres and eighty-seven hundredths (23.87 m) to point “31”; from that point, northeasterly on a bearing of $42^{\circ}32'57''$ for a distance of twenty-three metres and forty-nine hundredths (23.49 m) to point “32”; from that point, northeasterly on a bearing of $42^{\circ}33'04''$ for a distance of twenty-two metres and thirty-eight hundredths (22.38 m) to point “33”; from that point, northeasterly on a bearing of $40^{\circ}20'35''$ for a distance of forty-one metres (41.00 m) to point “34”; from that point, southeasterly on a bearing of $135^{\circ}17'51''$ for a distance of seven metres and forty-nine hundredths (7.49 m) to point “35”; from that point, northeasterly on a bearing of $44^{\circ}28'05''$ for a distance of one hundred and thirty-three metres and sixty-two hundredths (133.62 m) to point “36”; from that point, southeasterly along the southwest boundary of lot 307-1 on a bearing of $135^{\circ}50'21''$ for a distance of one hundred and eighty-two metres and eighty-eight hundredths (182.88 m) to starting point “1”.

All distances in this technical description are in metres (SI). As for directions, bearings are referenced to the Québec plane coordinate system (zone 7).

The territory thus described, as shown on the accompanying plan prepared by Guy Marion, land surveyor, dated 8 January 2004 under number 573 of his minutes, comprises an area of 126,602.1 square metres.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 45
AN ACT RESPECTING VILLE DE NEW RICHMOND

Bill 211

Introduced by Madam Nancy Charest, Member for Matane

Introduced 12 May 2004

Passage in principle 17 June 2004

Passage 17 June 2004

Assented to 23 June 2004

Coming into force: 23 June 2004

Legislation amended: None



Chapter 45

AN ACT RESPECTING VILLE DE NEW RICHMOND

[Assented to 23 June 2004]

Preamble. AS Ville de New Richmond intends to revitalize its territory, diversify its economy, create jobs and increase its population;

As it is in the interest of the town that it be granted certain powers for those purposes;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Revitalization program. **1.** Ville de New Richmond may adopt a residential, commercial and industrial revitalization program by by-law for all or part of its territory.

By-law. The by-law must determine the amount of the expenses that the town may incur under the program, and is submitted for approval to persons qualified to vote in the entire territory of the town.

Financial assistance. The program may provide for the awarding of financial assistance to promote access to home ownership and home renovation.

Eligibility period. The eligibility period for the program may not extend beyond 31 December 2008.

Sections applicable. **2.** The second paragraph of section 542.1 and sections 542.2 and 542.6 of the Cities and Towns Act (R.S.Q., chapter C-19) apply to the revitalization program, with the necessary modifications.

Grant. **3.** The program may provide for the awarding of a grant to the owner, lessee or occupant of an enterprise located outside the industrial zone determined in accordance with By-law 551-91 of Ville de New Richmond, for the relocation of the enterprise in the part of that zone that is located north of Route 132.

Agreement. The town may make any agreement for that purpose.

Limit. **4.** The total amount of financial assistance that may be granted under the industrial component of the program may not exceed \$1,000,000.

Changes. **5.** The town may increase the amount specified in section 4 and extend the eligibility period for the program by a by-law approved by the Minister of Municipal Affairs, Sports and Recreation.

Coming into force.

- 6.** This Act comes into force on 23 June 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 46

AN ACT RESPECTING VILLE DE BROWNSBURG-CHATHAM, VILLE DE LACHUTE AND MUNICIPALITÉ DE WENTWORTH- NORD

Bill 212

Introduced by Mr. David Whissell, Member for Argenteuil

Introduced 13 May 2004

Passage in principle 17 June 2004

Passage 17 June 2004

Assented to 23 June 2004

Coming into force: 23 June 2004

Legislation amended: None

Order in Council amended:

Order in Council 1112-99 dated 29 September 1999



Chapter 46

AN ACT RESPECTING VILLE DE BROWNSBURG-CHATHAM, VILLE DE LACHUTE AND MUNICIPALITÉ DE WENTWORTH-NORD

[Assented to 23 June 2004]

Preamble. AS it is in the interest of Ville de Brownsburg-Chatham, Ville de Lachute and Municipalité de Wentworth-Nord that certain powers be granted to them, in particular to allow them to consolidate land;

As Ville de Brownsburg-Chatham considers it necessary to make certain amendments to Order in Council 1112-99 dated 29 September 1999;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

“municipality”. **1.** The word “municipality”, wherever it is used in this Act, refers to Ville de Brownsburg-Chatham, Ville de Lachute and Municipalité de Wentworth-Nord.

“sector described in the schedule”. The expression “sector described in the schedule”, wherever it is used, refers to a sector described in Schedule A for Ville de Brownsburg-Chatham, Schedule B for Ville de Lachute and Schedule C for Municipalité de Wentworth-Nord.

Taxes in arrears. **2.** The municipality may, in a sector described in the schedule, be declared the owner of an immovable on which municipal taxes have not been paid for three consecutive years.

Future thoroughfare. The municipality may also, in a sector described in the schedule, be declared the owner of an immovable which is not entered on the assessment roll or is exempt from property tax and is identified as or considered by the court to be a future thoroughfare.

Application. **3.** The application is made by a motion presented before the Superior Court sitting in the district in which the immovable is situated. The motion may concern more than one immovable belonging to different owners.

Indemnity. The motion may be granted only after publication of a notice in a newspaper in the territory of the municipality requesting all persons who may have rights respecting the immovables to appear in court within 60 days in order to claim an indemnity equal to the value of their rights, after the deduction of an amount sufficient to pay all outstanding municipal and school taxes, any accrued interest and the costs pertaining to the motion, including publication

costs. The indemnity claimed may not exceed the actual value of the immovable before the deduction, on the date of coming into force of this Act.

Publication of notice. The publication of the notice replaces service. The notice must indicate that it is given under this Act.

Description of immovables. The description of the immovables concerned that are parts of a lot is deemed to be sufficient if it mentions the lot number and the approximate area of the part of the lot concerned as well as the name of its owner.

Judgment. If the judgment grants the motion, it orders the registrar to enter the judgment in the land register of the immovables so described to stand in lieu of title for the municipality even if the description of the immovables does not comply with the rules of the Civil Code of Québec in the matter.

No appeal. No appeal lies from the judgment rendered on the motion.

Title and real rights. **4.** The municipality becomes the owner of the immovables in respect of which publication of the judgment declaring ownership is effected at the registry office, and no claim in respect of the immovables may be made at a later time. The publication gives title to the municipality, the validity of which cannot be contested for any reason. The real rights that may affect the immovables concerned, including prior claims, hypothecs, resolute clauses or clauses granting rights of cancellation, and servitudes other than public servitudes are extinguished.

Cancellation. The municipality may draw up a list of the real rights, other than public servitudes, that encumber the immovables described in the judgment declaring ownership, that have been published, and that are extinguished under this section and, on an application to that effect, the registrar cancels the registration of those rights.

Powers. **5.** To consolidate land or to reconstitute the original lots in a sector described in the schedule that is situated in an agricultural zone established by an order under the Act respecting the preservation of agricultural land and agricultural activities (R.S.Q., chapter P-41.1) and on which the municipality wishes to promote, ensure or maintain agricultural operations, the municipality may

- (1) acquire an immovable by agreement or by expropriation;
- (2) hold and manage the immovable;
- (3) carry out the required development, restoration, demolition or clearing work on the immovable;
- (4) transfer or lease the immovable; and
- (5) exchange an immovable it owns in its territory for another immovable it wishes to acquire, if their value is comparable. If the municipality considers

that an unconditional exchange would not be appropriate, it may also offer as consideration an amount of money in lieu of or in addition to an immovable.

Logging operations.

In order to consolidate land in a sector described in the schedule that is not situated in such an agricultural zone, the municipality may exercise the powers listed in the first paragraph, mainly to facilitate, ensure or maintain logging operations.

Acquisitions,
exchanges and
transfers.

6. Acquisitions by agreement or expropriation, exchanges provided for in the first paragraph of section 5 and transfers referred to in section 28 do not constitute an alienation within the meaning assigned to that term in the definition in section 1 of the Act respecting the preservation of agricultural land and agricultural activities.

Offer of exchange.

7. An offer of exchange is made by service on the owner of a notice to that effect, accompanied by the text of sections 5 to 23 and 29 of this Act. Section 40.1 of the Expropriation Act (R.S.Q., chapter E-24) applies to the service of the notice. The notice is then published at the registry office.

Notice.

The notice must also be published in the *Gazette officielle du Québec* at least 10 days before being served on the owner.

Contents.

The notice must indicate that it is given under this Act and contain, in particular, the following information:

- (1) a description of the immovable that the municipality wishes to acquire;
- (2) the name of the owner of the immovable;
- (3) a description of the immovable offered as consideration; and
- (4) the time limit for filing an objection with the municipality.

Consideration.

In the case provided for in subparagraph 5 of the first paragraph of section 5, the notice must mention the sum of money, if any, offered by the municipality as consideration.

Objection.

8. Within 60 days of the date of being served the notice referred to in section 7, the owner of the immovable that the municipality wishes to acquire may file with the municipality a substantiated objection, in writing, to the consideration offered. Holders of real rights in the immovable and, in particular, holders of claims secured by a prior claim or hypothec on the immovable have the same right within that time.

Indemnity.

In addition, every owner, lessee or occupant of an immovable upon which there is a servitude other than a public servitude may, within the same time, file a substantiated objection with the municipality, in writing, for the purpose of claiming an indemnity.

Time limit.

No objection may be filed after the expiry of that time.

Expiry.	At the expiry of the time provided for in the first paragraph, if no objection to the consideration offered has been filed, the municipality makes the exchange with the owners of the immovables.
Agreement on exchange.	9. If, within the time mentioned in section 8, the owner of the immovable that the municipality wishes to acquire or the holder of a real right in the immovable, other than a servitude, files a substantiated objection in writing, the municipality may enter into an agreement on the exchange with that person.
Agreement on indemnity.	As well, if the owner, lessee or occupant of an immovable the municipality wishes to acquire, upon which there is a servitude other than a public servitude, files a substantiated objection in writing, the municipality may enter into an agreement on the indemnity with that person.
Agreement.	Any agreement entered into must be evidenced in writing. After payment or deposit with the Superior Court of any sum of money agreed upon, the municipality makes the exchange.
Fair consideration.	10. Failing agreement within 30 days after the expiry of the time for filing a notice of objection, the owner of the immovable that the municipality wishes to acquire or the holder of a real right in the immovable, other than a servitude, may, within 15 days after the expiry of the 30-day period, by a motion served on the municipality, apply to the Administrative Tribunal of Québec to have the Tribunal determine fair consideration for the exchange.
Indemnity.	Within that 15-day period, the owner, lessee or occupant of an immovable the municipality wishes to acquire upon which there is a servitude other than a public servitude may apply to the Administrative Tribunal of Québec to have the Tribunal determine the amount of the indemnity resulting from the extinction of the servitude.
Expiry of period.	If, at the expiry of the 15-day period provided for in the first paragraph, no application has been made to the Administrative Tribunal of Québec in relation to the consideration, the municipality may make the exchange as proposed.
Hearing.	11. When a person makes an application under section 10, the Administrative Tribunal of Québec hears the parties and determines the consideration or the indemnity payable to that person.
Consideration.	The consideration giving effect to an application made under the first paragraph of section 10 may consist, in whole or in part, of an immovable.
Indemnity.	The indemnity giving effect to an application made under the second paragraph of section 10 may consist only of a sum of money.
Exchange.	Following the decision of the Administrative Tribunal of Québec and, if applicable, the payment of the sum determined or its deposit with the Superior Court, the municipality makes the exchange.

- Provisions applicable. **12.** Sections 40.1, 48 and 58 of the Expropriation Act apply to the proceedings, with the necessary modifications.
- Transfer of ownership. **13.** The ownership of an immovable described in a notice under section 7 is transferred by the publication of a notice of the transfer at the registry office. The notice of transfer contains the description of the immovable referred to and a reference to the notice served under section 7, indicating its publication number at the registry office.
- Real rights. The real rights in the immovable acquired by the municipality, other than the servitudes, are transferred to the immovable transferred as consideration.
- Servitudes. Public servitudes continue to encumber the immovable acquired by the municipality, but the other servitudes are extinguished.
- Copy of notice. **14.** The municipality sends the owner with whom an exchange has been made a certified true copy of or extract from the notice referred to in section 13 that concerns the owner. The document must mention the number under which the notice was published at the registry office and is valid as a title of ownership.
- Transfer of rights. **15.** As of the transfer of the right of ownership resulting from an exchange, the immovables affected by the exchange are subject only to the rights and actions which the new owner may exercise.
- Registration. **16.** Registration of the real rights that affected the immovable acquired by the municipality and that may be transferred to the immovable transferred as consideration under section 13 must be carried over to the immovable by a notice published at the registry office within six months of the transfer of ownership.
- Extinction of rights. At the expiry of the six months, any rights that have been registered but not carried over are extinguished and any notice of carrying over consequent to a requisition presented more than six months after the transfer of ownership is without effect.
- Prior claims and hypothecs. The prior claims and hypothecs that have been registered and carried over to the immovable transferred as consideration retain the initial order they had on the immovable acquired by the municipality.
- Notice. **17.** Upon publication of a notice referred to in section 13, the municipality sends the holders of real rights in the immovable acquired by the municipality, including claims secured by a prior claim or hypothec on the immovable but excluding servitudes, a notice, by registered mail, advising them to carry over to the immovable transferred as consideration by the municipality the registration of the real rights in respect of which they appear as holders, within six months after the transfer of ownership.

- Notice of transfer. **18.** The second paragraph of section 4 applies, with the necessary modifications, to the notice of transfer referred to in section 13.
- Cancellation. The cancellation of the registration of real rights other than servitudes does not prevent the application of section 16.
- Act not applicable. **19.** The Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1) does not apply to the transfer of an immovable under section 5.
- Act not applicable. **20.** The Act respecting the acquisition of farm land by non-residents (R.S.Q., chapter A-4.1) does not apply to an immovable exchanged in accordance with the first paragraph of section 5.
- Provisions applicable. **21.** This Act does not operate to limit or prevent the application of all or any of the provisions of a fiscal law within the meaning of section 1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).
- Exception. **22.** This Act does not apply to an immovable real right published under an Act, regulation, order in council, order, agreement or arrangement administered by the Minister of Revenue.
- Withdrawal. **23.** The municipality may withdraw wholly or partially from a measure taken for the purpose of exchanging an immovable to which this Act applies, before publication of the notice referred to in section 13.
- Damages. Damages granted following withdrawal may not exceed the value of the immovable entered on the assessment roll in force on the date on which the notice under section 7 is sent, multiplied by the factor established for the roll under the Act respecting municipal taxation (R.S.Q., chapter F-2.1).
- Surtax. **24.** In addition to any property tax that it may impose and levy on land situated in a sector described in the schedule, the municipality may, by by-law, impose and levy annually on that land a surtax that may be equal to the total property taxes that the municipality may impose and levy on that land for the fiscal year concerned.
- By-law. The by-law may set a minimum amount for the surtax, which may not exceed \$100. It may also indicate the categories of land subject to the surtax and impose a surtax whose rate may vary according to the category.
- Exclusions. **25.** The following lands are not subject to the surtax provided for in section 24:
- (1) land on which there is a building whose property value exceeds 25% of the property value of the land, according to the assessment roll in force;
 - (2) land owned by a railway undertaking and on which there is a railway track;

(3) land used for overhead electric powerlines;

(4) land forming part of an agricultural operation registered in accordance with a regulation made under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14); and

(5) land that may be used for purposes other than agriculture under an authorization of the Commission de protection du territoire agricole du Québec or that benefits from acquired rights within the meaning of Chapter VII of the Act to preserve agricultural land and agricultural activities.

Financial reserve.

26. The municipality must, by by-law, create a financial reserve for the benefit of a sector described in the schedule for the purpose of financing the consolidation of land, and allocate to that reserve the revenue from the surtax imposed under section 24.

Consolidation.

The sums from the reserve may be used solely to further, in the sectors described in the schedules, the consolidation, the acquisition by agreement or by expropriation, the exchange, the transfer and, in an agricultural zone established by an order under the Act respecting the preservation of agricultural land and agricultural activities, the reconversion of land for agricultural purposes.

By-law.

The by-law must set out, in particular, the length of time the reserve will exist and the allocation of the amount, if any, by which the income of the reserve exceeds its expenditures. If there is no such provision, any excess amount is paid into the general fund.

Agricultural zone.

27. When, under this Act, the municipality becomes the owner of immovables that are sufficient to be used for genuine and sustained agricultural purposes, in a sector described in the schedule and situated in an agricultural zone established by an order under the Act respecting the preservation of agricultural land and agricultural activities, it submits a plan to the Minister of Natural Resources, Wildlife and Parks entailing the striking out or replacement of the numbers of the lots it owns in accordance with article 3043 of the Civil Code of Québec.

Ministerial authorization.

Every operation carried out under the first paragraph of this section must be authorized by the Minister of Agriculture, Fisheries and Food after the opinion of the Commission de protection du territoire agricole du Québec has been obtained.

Offer to sell.

28. Within two years following the authorization required under section 27, the municipality must offer for sale, at its actual value, the lot concerned by the cadastral amendment so that it may be used for agricultural purposes, and must so advise the Minister of Agriculture, Fisheries and Food and the Fédération régionale de l'Union des producteurs agricoles.

Extension.

If the municipality fails to find a purchaser for a lot at its actual value within the required time, it must so advise the Minister of Agriculture, Fisheries and Food, who may grant an extension for the selling of the lot or, at the request of the council, authorize the municipality to retain it permanently.

Powers of the municipality.

The municipality may, with respect to an immovable it is authorized to retain, carry out development, restoration, demolition or clearing work, or operate or lease it.

Title.

29. The title the municipality obtains under this Act to immovables situated in the sectors described in the schedules may not be contested.

Non-profit organization.

30. The municipality may enter into an agreement with a non-profit organization, entrusting it with the administration, management and operation of an immovable acquired under this Act, and lend the organization money for those purposes. The municipality may also use the money from the financial reserve created under section 26 to finance the activities of that organization.

O. C. 1112-99, s. 20, am.

31. Section 20 of Order in Council 1112-99 dated 29 September 1999 constituting Ville de Brownsburg-Chatham is amended by replacing “five” in the first line by “eight”.

Case pending.

32. This Act does not affect any case pending immediately before the coming into force of the Act.

Coming into force.

33. This Act comes into force on 23 June 2004.

SCHEDULE A

The sectors of the territory of Ville de Brownsburg-Chatham comprising lots 534, 792, 793, 892, 940 to 946, 972 to 976, 981 to 988, 997 to 999, 1014 to 1019, 1033, 1034, 1035 and 1053 to 1058 of the cadastre of Canton de Chatham, registration division of Argenteuil, their subdivisions, their replacements, any cadastral amendments and their parts, present or future.

SCHEDULE B

The sectors of the territory of Ville de Lachute comprising lots 1794, 1860, 1879, 1880, 1894, 1966, 1967 and 1968 of the cadastre of Paroisse de Saint-Jérusalem, registration division of Argenteuil, their subdivisions, their replacements, any cadastral amendments and their parts, present or future.

SCHEDULE C

The sectors of the territory of Municipalité de Wentworth-Nord comprising lots 23B, 24, 28A and 28B of Range 1; 8, 9A and 9B of Range 9; 8, 9, 10, 11A, 11B and 12A of Range 10; and 7, excluding the parts and subdivisions in which the State holds ownership rights, 8, 9, 10 and 11 of Range 11 of the cadastre of Canton de Wentworth, registration division of Argenteuil, their subdivisions, their replacements, any cadastral amendments and their parts, present or future.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 47

AN ACT RESPECTING MUNICIPALITÉ RÉGIONALE DE COMTÉ D'ARTHABASKA

Bill 213

Introduced by Mr. Claude Bachand, Member for Arthabaska

Introduced 13 May 2004

Passage in principle 17 June 2004

Passage 17 June 2004

Assented to 23 June 2004

Coming into force: 23 June 2004

Legislation amended: None



Chapter 47

AN ACT RESPECTING MUNICIPALITÉ RÉGIONALE DE COMTÉ D'ARTHABASKA

[Assented to 23 June 2004]

Preamble. AS it is in the interest of the regional county municipality known as “Municipalité régionale de comté d’Arthabaska” that it be granted certain powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Founder of a company. **1.** The regional county municipality known as “Municipalité régionale de comté d’Arthabaska” may act as a founder of a company under section 123.9 of the Companies Act (R.S.Q., chapter C-38).

Articles of incorporation and amendment. The articles of incorporation of the company, as well as its articles of amendment, if any, must be submitted for approval to the Minister of Municipal Affairs, Sports and Recreation; once approved, they are filed by the Minister with the enterprise registrar, under section 123.11 or 123.104 of the said Act.

Call for tenders. **2.** The regional county municipality must issue a call for tenders to select as co-founder a person operating an enterprise in the private sector.

Information required. The call for tenders must invite persons operating an enterprise in the private sector to submit their expertise and main achievements in the provision of goods and services relating to residual materials management and indicate which installations for the treatment and disposal of residual materials the person intends to set up in the territory of the regional county municipality to attain the objective stated in the call for tenders.

Publication. The call for tenders must be published by means of an electronic tendering system accessible to contractors having an establishment in Québec and to contractors having an establishment in a province or territory covered by an intergovernmental trade liberalization agreement applicable to the regional county municipality and in a newspaper in the territory of the regional county municipality.

Restriction. **3.** The activities of the company referred to in section 1 are restricted to carrying out the agreement referred to in section 7.

Prohibition. In no case may the company make a public distribution of shares.

Presumption.	4. The company referred to in section 1 is considered to be a legal person established for a private interest.
Minister's approval.	5. The by-laws passed by the company referred to in section 1 under section 91, 92 or 93 of the Companies Act, as well as any shareholders' agreement, must be approved by the Minister of Municipal Affairs, Sports and Recreation.
Regional county municipality.	6. Members of the council of the regional county municipality must be in the majority at all times on the board of directors of the company referred to in section 1 and only they are qualified to serve as chair. The regional county municipality may hold shares in the company; it must at all times hold the majority of voting shares.
Residual materials management.	7. The regional county municipality may, with the authorization of the Minister of Municipal Affairs, Sports and Recreation, enter into an agreement with the company referred to in section 1 relating to the exercise of its jurisdiction over residual materials management.
Agreement.	8. The agreement referred to in section 7 must include <ol style="list-style-type: none">(1) a detailed description of its object;(2) the obligations of the parties, including the obligations relating to their financial participation;(3) the procedure for determining the cost of carrying out the agreement;(4) the obligations of the parties in case of total or partial non-execution of the agreement;(5) the duration of the agreement and, where applicable, the conditions for its renewal.
Cost estimate.	9. The company must, before 1 October each year, transmit to the regional county municipality an estimate of the costs relating to the implementation of the agreement and the financial participation required from the regional county municipality for that purpose for its next fiscal year.
Documents to be sent to Minister.	Moreover, for each of the five fiscal years following the year of its incorporation, the company must send in good time to the Minister of Municipal Affairs, Sports and Recreation its budget estimates, its financial statements and any other information pertaining to its financial situation requested by the Minister.
Public body.	10. Despite section 4, the company referred to in section 1 is a public body for the purposes of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1).

Insurance.	11. The company must take out insurance, and maintain it in force, to cover the liability of its directors, officers and other representatives.
Disqualification.	12. Any member of the council of the regional county municipality who, during a term of office as council member, directly or indirectly acquires or holds shares issued by the company referred to in section 1 or by any of its subsidiaries, or has a direct or indirect interest in a contract with any of those companies is disqualified from holding the office of member of the council of any municipality.
Duration.	The disqualification persists until the expiry of a period of five years after the day on which the judgment declaring the person disqualified becomes <i>res judicata</i> .
Declaration of disqualification.	The declaration of disqualification may be sought by means of an action for declaration of disqualification under sections 308 to 312 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2).
Exception.	13. Section 12 does not apply in the cases described in paragraphs 1 and 2.1 to 9 of section 305 of the Act respecting elections and referendums in municipalities.
Disqualification.	14. Any person who directly or indirectly acquires or holds shares issued by the company referred to in section 1 or by any of its subsidiaries, or has a direct or indirect interest in a contract with any of those companies is disqualified from holding a position as an officer or employee of the regional county municipality other than that of an employee within the meaning of the Labour Code (R.S.Q., chapter C-27).
Restriction.	15. The company may not acquire shares in another company or acquire an interest in a partnership unless the activities of that company or partnership are limited to residual materials management or a related field. No such shares or interest may be acquired without the authorization of the regional county municipality.
Surety.	16. With the authorization of the Minister of Municipal Affairs, Sports and Recreation, the regional county municipality may stand surety for the company referred to in section 1 up to the value of the shares it holds in the company.
Approval.	Before granting authorization, the Minister may order the regional county municipality to submit the resolution or by-law authorizing the suretyship for their approval to the qualified voters in the local municipalities whose territories are subject to the jurisdiction of the regional county municipality in the field of residual materials management under articles 678.0.2.1 to 678.0.2.7 and 678.0.2.9 of the Municipal Code of Québec (R.S.Q., chapter C-27.1).
Act applicable.	The Act respecting elections and referendums in municipalities, with the necessary modifications, applies to the approval referred to in the second paragraph.

Acquisition of
immovables.

17. For the purposes of this Act, the regional county municipality may acquire immovables, by agreement or expropriation, in order to transfer or lease them to the company referred to in section 1.

Applicability.

18. This Act applies notwithstanding the Act respecting municipal industrial immovables (R.S.Q., chapter I-0.1), the Municipal Aid Prohibition Act (R.S.Q., chapter I-15) and the Act respecting sales of municipal public utilities (R.S.Q., chapter V-4).

Exceptions.

19. Articles 14.1 and 935 to 938.4 of the Municipal Code of Québec apply to the company referred to in section 1, except where the agreement referred to in section 7 is concerned. Articles 935 to 938.4 do not apply to a contract awarded to the person whose tender has been retained in accordance with section 2 or an associate, if a non-application provision has been provided for in the documents relating to the call for tenders.

Exception.

20. The Act respecting mixed enterprise companies in the municipal sector (R.S.Q., chapter S-25.01) does not apply with respect to the company referred to in section 1.

Coming into force.

21. This Act comes into force on 23 June 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 48

AN ACT RESPECTING MUNICIPALITÉ RÉGIONALE DE COMTÉ DE LAC-SAINT-JEAN-EST

Bill 214

Introduced by Mr. Stéphan Tremblay, Member for Lac-Saint-Jean

Introduced 27 May 2004

Passage in principle 17 June 2004

Passage 17 June 2004

Assented to 23 June 2004

Coming into force: 23 June 2004

Legislation amended: None



Chapter 48

AN ACT RESPECTING MUNICIPALITÉ RÉGIONALE DE COMTÉ DE LAC-SAINT-JEAN-EST

[Assented to 23 June 2004]

Preamble. AS it is in the interest of Municipalité régionale de comté de Lac-Saint-Jean-Est that certain powers be granted to it;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Alienation of
immovable.

1. Municipalité régionale de comté de Lac-Saint-Jean-Est may alienate, by gratuitous title, in favour of Les Papiers Soliderr inc., the immovable known and designated as lot 2 480 959 of the cadastre of Québec, with the buildings erected on that lot, bearing the civic address 800, Rue Tanguay, Alma.

Coming into force.

2. This Act comes into force on 23 June 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 49
AN ACT RESPECTING VILLE DE MURDOCHVILLE

Bill 208

Introduced by Mr. Guy Lelièvre, Member for Gaspé

Introduced 12 May 2004

Passage in principle 16 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended: None



Chapter 49

AN ACT RESPECTING VILLE DE MURDOCHVILLE

[Assented to 17 December 2004]

Preamble. AS Ville de Murdochville intends to revitalize its territory, diversify its economy, create jobs and increase its population;

As the town has acquired, with the support of the Government, certain immovables owned by Noranda Inc. for industrial recovery purposes;

As it is in the interest of the town that it be granted certain powers for those purposes;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Revitalization program. **1.** Ville de Murdochville may adopt a residential, commercial and industrial revitalization program by by-law for all or part of its territory.

Grant. The program may provide for the awarding of a grant to encourage access to residential ownership and renovation.

Eligibility period. The eligibility period for the program may not extend beyond 31 December 2009.

Provisions applicable. **2.** The second paragraph of section 542.1 and sections 542.2 and 542.6 of the Cities and Towns Act (R.S.Q., chapter C-19) apply to the revitalization program, with the necessary modifications.

Amount of assistance. **3.** The total amount of financial assistance that may be granted under the revitalization program may not exceed \$3,000,000. The town may increase that amount by by-law approved by the Minister of Municipal Affairs, Sports and Recreation.

Alienation of immovables. **4.** Despite the Act respecting municipal industrial immovables (R.S.Q., chapter I-0.1), the town may alienate for industrial purposes, and by gratuitous title, the immovables it acquired from Noranda Inc. under a contract registered at the registry office of Sainte-Anne-des-Monts under registration number 10 983 427.

- Exemption from tax. If these immovables are alienated, the town may, by by-law, exempt them from property taxes until 31 December 2009.
- Coming into force. **5.** This Act comes into force on 17 December 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 50

AN ACT RESPECTING COMPAGNIE DE CIMETIÈRES CATHOLIQUES DES BOIS-FRANCS

Bill 210

Introduced by Mr. Claude Bachand, Member for Arthabaska

Introduced 12 May 2004

Passage in principle 16 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation replaced:

Act to incorporate le Cimetière de Saint-Joseph de Victoriaville (1955-56, chapter 148)



Chapter 50

AN ACT RESPECTING COMPAGNIE DE CIMETIÈRES CATHOLIQUES DES BOIS-FRANCS

[Assented to 17 December 2004]

Preamble.

AS le Cimetière de Saint-Joseph de Victoriaville is a legal person duly constituted under the Act to incorporate le Cimetière de Saint-Joseph de Victoriaville (1955-56, chapter 148), and as that legal person requests that its incorporating act be replaced by this Act;

As that legal person was constituted to allow the Sainte-Victoire, Saint-Gabriel Lalemant and Sainte-Famille parishes, all situated in Victoriaville, to erect and own a cemetery for their common use and for the use of any other parish in the region of Ville de Victoriaville that could be admitted as a member of the legal person;

As the Act to incorporate le Cimetière de Saint-Joseph de Victoriaville is no longer adapted to the social and economic situation of the Catholic parishes;

As the corporation, at the request of Monseigneur Raymond St-Gelais, Bishop of Nicolet, intends to change its structure and objects in order to acquire and administer the cemeteries currently owned by fabriques, within the meaning of the Act respecting fabriques (R.S.Q., chapter F-1), or by any other body under the authority of the Bishop of Nicolet, to administer, on behalf of certain fabriques, the cemeteries owned by those fabriques, and to provide other services related to the disposal of the body or ashes of a deceased person;

As the Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1) does not contain all the provisions required to meet the needs of the fabriques under the authority of the Bishop of Nicolet that are or may become members of the legal person;

As the general meeting of members of le Cimetière de Saint-Joseph de Victoriaville has approved the request to replace its incorporating act;

As Monseigneur Raymond St-Gelais, Bishop of Nicolet, has approved the request;

As it is appropriate and in the public interest to grant the request;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1955-56, c. 148,
replaced.

1. The Act to incorporate le Cimetière de Saint-Joseph de Victoriaville (1955-56, chapter 148) is replaced by this Act.

Change of name.

2. With the approval of its visitor, the company may change its name by a by-law adopted by its board of directors and approved by the general meeting of members. The new name must respect section 9.1 of the Companies Act (R.S.Q., chapter C-38). The by-law is sent to the enterprise registrar for approval. If applicable, the enterprise registrar files a notice of approval in the registry established under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45).

Head office.

3. The head office of the company is situated in the diocese of Nicolet, at the address determined by a resolution adopted by the board of directors and approved by the general meeting of members.

Members.

4. The Fabrique de la paroisse de Sainte-Victoire, the Fabrique de la paroisse de Saint-Gabriel Lalemant, the Fabrique de la paroisse de Sainte-Famille and the Fabrique de la paroisse de Notre-Dame de l'Assomption are members of the company, as well as any other fabrique under the authority of the Bishop of Nicolet accepted as a member in accordance with the company's by-laws, inasmuch as they comply with those by-laws.

General meeting.

5. The general meeting of members is composed of the rectors, chairs and wardens of the member fabriques.

Powers.

6. The general meeting of members has the powers granted to it by company by-law.

Board of directors.

7. The affairs of the company are administered by a board of directors composed of

(a) a president appointed by the Bishop of Nicolet;

(b) a delegate from each fabrique that is a member of the company, proposed by the fabrique and appointed as an administrator by the Bishop of Nicolet.

Delegates.

The delegate of a fabrique need not be the rector, the chair or a warden of the fabrique.

Term of office.

In the deeds of appointment, the Bishop of Nicolet must determine the term of office of the company president and the delegates appointed as administrators.

Mandate.

8. The mandate of the board of directors is to exercise the powers granted to it by company by-law.

Object.	9. The company's purpose and object is to own and administer cemeteries and to provide funeral services of all kinds, including interment, disinterment, cremation, transportation, embalming, viewing of the deceased, burial or placement in a mausoleum crypt, deposit of ashes in the ground or in a niche and any other mode of disposal of human remains that is recognized by the rites and customs of the Roman Catholic Church.
Acquisition of cemeteries.	10. The company may, gratuitously or by onerous title, acquire cemeteries owned by bodies under the authority of the Bishop of Nicolet, as well as all the structures on the premises.
Act applicable.	11. The Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1) applies to the company, subject to the provisions of this Act and with the necessary modifications.
Acts confirmed.	12. All the acts performed by le Cimetière de Saint-Joseph de Victoriaville before the coming into force of this Act are confirmed, approved and ratified and may not be invalidated by the fact that (a) certain official acts were issued before 2 July 1986 under the name of the corporation of le Cimetière St-Joseph rather than under the name "le Cimetière de Saint-Joseph de Victoriaville"; or (b) the president of the corporation was the chair of the Fabrique de la paroisse de Sainte-Victoire and not the rector of Sainte-Victoire parish.
Coming into force.	13. This Act comes into force on 17 December 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 51
AN ACT RESPECTING VILLE DE LA TUQUE

Bill 215

Introduced by Mr. André Gabias, Member for Trois-Rivières

Introduced 2 June 2004

Passage in principle 16 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended: None



Chapter 51

AN ACT RESPECTING VILLE DE LA TUQUE

[Assented to 17 December 2004]

Preamble.

AS it is advisable to validate the application of loan by-law No. 85-96 of the former Municipalité de Lac-Édouard;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Validity.

1. By-law No. 85-96 of the former Municipalité de Lac-Édouard, and the work carried out, the expenditures made, the compensations or sums of money required and levied and the payments received from ratepayers under the by-law may not be invalidated for any of the following reasons:

- (1) the cost of the work exceeds the authorized cost;
- (2) the amount of the loan exceeds the authorized amount;
- (3) a compensation or sum of money was required and levied instead of the regular property tax;
- (4) the term of part of the loan exceeds the authorized term;
- (5) the amount levied annually exceeds the amount authorized for the period prior to the permanent financing of the loan;
- (6) the provisions relating to the payment in one instalment of the portion of the loan principal relating to an immovable were not properly applied;
- (7) tax accounts were not sent or were insufficient;
- (8) a compensation or sum of money was required and levied for immovables totally exempt from municipal or school property taxes under the Act respecting municipal taxation (R.S.Q., chapter F-2.1);
- (9) the work benefits immovables not covered by the by-law.

Incontestability.

A compensation or sum of money required or levied or a payment relating to an immovable made under the by-law before 17 December 2004 may not be contested and is deemed to have been required, levied or made under the by-law as amended by this Act.

Expenditure.

2. Despite section 1 of the by-law, the amount of the expenditure the municipality is authorized to make and of the related loan is \$1,078,482.29. In addition, the term of the loan is

(1) five years for the amount of \$19,082; and

(2) 15 years for the amount of \$213,275.

By-law, s. 2, replaced.

3. Section 2 of the by-law is replaced by the following sections:

“2. In order to defray the annual payment of interest and principal of part of the loan, in the amount of \$19,082, a compensation is required of each owner of an immovable mentioned in Schedule A and will be levied each year for five years on each such immovable.

The amount of the compensation is calculated annually by distributing the cost incurred for the annual payment of interest and principal in proportion to the balances set out in Schedule A for each owner concerned.

“2.1. In order to defray the annual payment of interest and principal of part of the loan, in the amount of \$56,775, a compensation is required of each owner of an immovable mentioned in Schedule B and will be levied each year for 15 years on each such immovable.

The amount of the compensation is calculated annually by distributing the cost incurred for the annual payment of interest and principal in proportion to the balances set out in Schedule B for each owner concerned.

“2.2. In order to defray the annual payment of interest and principal of part of the loan, in the amount of \$156,500,

(1) for 50% of that amount, a compensation on each immovable mentioned in Schedule C is required of the owner of the immovable and will be levied each year for 15 years, in an amount calculated annually by dividing the annual payment for that part of the loan by the number of immovables whose owners are subject to payment of the compensation; and

(2) for 50% of that amount, a special tax at a sufficient rate is levied and will be collected each year for 15 years on all taxable immovables in the sector formed by the former *Municipalité de Lac-Édouard*, on the basis of their value as it appears on the assessment roll in force.”

Exemption.

4. An owner or occupant may be exempted from paying the compensation under section 2 or 2.1 or paragraph 1 of section 2.2 of the by-law by paying, in one instalment, the portion of the principal which, upon maturity of that part of the loan, would have been provided by the compensation required for the immovable. That portion must be calculated on the basis of the distribution set out in Schedule A or Schedule B, as the case may be, as it applies at the time of payment, and the calculation must take into account any compensations paid under those sections before the payment.

- Payment. The payment must be made 30 days before the date of any financing or refinancing of the part of the loan concerned. The amount of the loan is reduced by an amount equal to any sum paid under this section.
- Applicability. This section does not apply with respect to the immovable located at 276 Principale (registration number 9680-53-4972) or the immovable located at 32 Damasse (registration number 9680-62-7931).
- Reference. **5.** The clerk must enter a reference to this Act in the book of by-laws of the town, below the by-law referred to in section 1.
- Cases pending. **6.** This Act does not affect cases pending on 4 March 2004.
- Coming into force. **7.** This Act comes into force on 17 December 2004.

SCHEDULE A

	<i>Registration Number</i>	<i>Location</i>	<i>Principal Balance ¹</i>	<i>Interest on Arrears</i>	<i>Balance</i>
1	9680-41-5915	305 Principale	\$1,295.00	\$0.00	\$1,295.00
2	9680-53-4972	276 Principale	\$1,503.00	\$113.00	\$1,616.00
3	9680-54-9607	270 Principale	\$1,295.00	\$0.00	\$1,295.00
4	9680-61-2476	44 Damasse	\$1,503.00	\$113.00	\$1,616.00
5	9680-64-1532	266 Principale	\$1,503.00	\$113.00	\$1,616.00
6	9680-64-9475	10 Saint-Henri	\$1,295.00	\$0.00	\$1,295.00
7	9680-84-9307	215 Principale	\$1,295.00	\$0.00	\$1,295.00
8	9680-93-1089	15 Saint-Pierre	\$1,503.00	\$113.00	\$1,616.00
9	9680-93-2983	5 Saint-Pierre	\$1,295.00	\$0.00	\$1,295.00
10	9680-95-4740	196 Principale	\$1,503.00	\$113.00	\$1,616.00
11	9680-96-4893	158 Principale	\$1,295.00	\$0.00	\$1,295.00
12	9680-96-6020	172 Principale	\$1,503.00	\$113.00	\$1,616.00
13	9680-97-9697	140 Principale	\$1,503.00	\$113.00	\$1,616.00
		Total:	\$18,291.00	\$ 791.00	\$19,082.00

¹ Amount that remains to be paid on the initial amount of \$2,198.

SCHEDULE B

	<i>Registration Number</i>	<i>Location</i>	<i>Principal Balance ¹</i>	<i>Interest on Arrears</i>	<i>Balance</i>
1	9680-41-7834	301 Principale	\$1,903.00	\$0.00	\$1,903.00
2	9680-52-3960	286 Principale	\$1,971.00	\$148.00	\$2,119.00
3	9680-53-2122	8 Cloutier	\$2,043.00	\$613.00	\$2,656.00
4	9680-62-7931	32 Damasse	\$2,093.00	\$644.00	\$2,737.00
5	9680-64-4199	11 Saint-Henri	\$2,198.00	\$684.00	\$2,882.00
6	9680-64-7909	265 Principale	\$1,971.00	\$148.00	\$2,119.00
7	9680-65-1433	28 Saint-Henri	\$2,198.00	\$824.00	\$3,022.00
8	9680-65-6236	15 Saint-Henri	\$2,034.00	\$305.00	\$2,339.00
9	9680-65-9709	14 Saint-Henri	\$2,198.00	\$824.00	\$3,022.00
10	9680-71-1173	39 Damasse	\$1,971.00	\$148.00	\$2,119.00
11	9680-71-2989	35 Damasse	\$1,971.00	\$148.00	\$2,119.00
12	9680-72-7433	27 Damasse	\$2,198.00	\$824.00	\$3,022.00
13	9680-72-9263	23 Damasse	\$2,147.00	\$644.00	\$2,791.00
14	9680-83-4233	9 Damasse	\$2,034.00	\$305.00	\$2,339.00
15	9680-83-5862	10 Saint-Pierre	\$1,696.00	\$254.00	\$1,950.00
16	9680-83-8490	223 Principale	\$1,971.00	\$148.00	\$2,119.00
17	9680-84-9593	200 Principale	\$1,903.00	\$0.00	\$1,903.00
18	9680-86-7030	285 Principale	\$1,962.00	\$410.00	\$2,372.00
19	9680-93-2117	8 Saint-Pierre	\$2,198.00	\$762.00	\$2,960.00
20	9680-93-5025	20 Saint-Pierre	\$1,971.00	\$148.00	\$2,119.00
21	9680-95-5773	188 Principale	\$2,198.00	\$824.00	\$3,022.00
22	9680-95-6085	184 Principale	\$2,198.00	\$824.00	\$3,022.00
23	9680-97-9370	144 Principale	\$1,971.00	\$148.00	\$2,119.00
Total:			\$46,998.00	\$9,777.00	\$56,775.00

¹ Amount that remains to be paid on the initial amount of \$2,198.

SCHEDULE C

	<i>Registration Number</i>	<i>Location</i>		<i>Registration Number</i>	<i>Location</i>
1	9680-41-5915	305 Principale	31	9680-72-9263	23 Damasse
2	9680-53-2122	8 Cloutier	32	9680-83-4233	9 Damasse
3	9680-53-4972	276 Principale	33	9680-83-8490	223 Principale
4	9680-54-9607	270 Principale	34	9680-84-9593	200 Principale
5	9680-61-2476	44 Damasse	35	9680-93-2117	8 Saint-Pierre
6	9680-64-1532	266 Principale	36	9680-93-5025	20 Saint-Pierre
7	9680-64-4199	11 Saint-Henri	37	9680-97-9370	144 Principale
8	9680-64-9475	10 Saint-Henri	38	9679-16-9272	258 Principale
9	9680-83-5862	10 Saint-Pierre	39	9680-52-5218	289 Principale
10	9680-84-9307	215 Principale	40	9680-53-4501	282 Principale
11	9680-86-7030	285 Principale	41	9680-54-6677	16 Edgar
12	9680-93-1089	15 Saint-Pierre	42	9680-54-7895	36 Saint-Henri
13	9680-93-2983	5 Saint-Pierre	43	9680-54-7924	13 Edgar
14	9680-95-4740	196 Principale	44	9680-54-9972	12 Edgar
15	9680-95-5773	188 Principale	45	9680-63-3216	283 Principale
16	9680-95-6085	184 Principale	46	9680-64-3263	5 Saint-Henri
17	9680-96-4893	158 Principale	47	9680-65-3363	24 Saint-Henri
18	9680-96-6020	172 Principale	48	9680-65-5895	20 Saint-Henri
19	9680-97-9697	140 Principale	49	9680-72-1163	28 Damasse
20	9680-41-7834	301 Principale	50	9680-72-4708	31 Damasse
21	9680-52-3960	286 Principale	51	9680-72-5993	22 Damasse
22	9680-62-7931	32 Damasse	52	9680-73-2888	257 Principale
23	9680-64-7909	265 Principale	53	9680-74-9131	254 Principale
24	9680-65-0106	32 Saint-Henri	54	9680-75-0452	16 Saint-Henri
25	9680-65-1433	28 Saint-Henri	55	9680-82-1788	19 Damasse
26	9680-65-6236	15 Saint-Henri	56	9680-83-2714	15 Damasse
27	9680-65-9709	14 Saint-Henri	57	9680-94-1955	201 Principale
28	9680-71-1173	39 Damasse	58	9680-95-5359	192 Principale
29	9680-71-2989	35 Damasse	59	9680-96-6202	180 Principale
30	9680-72-7433	27 Damasse	60	9680-97-4030	154 Principale

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 52

**AN ACT RESPECTING DESJARDINS TRUST INC. AND
DESJARDINS SPECIALIZED FINANCIAL SERVICES
MANAGEMENT INC.**

Bill 216

Introduced by Mr. Raymond Bernier, Member for Montmorency

Introduced 11 November 2004

Passage in principle 16 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended: None



Chapter 52

AN ACT RESPECTING DESJARDINS TRUST INC. AND DESJARDINS SPECIALIZED FINANCIAL SERVICES MANAGEMENT INC.

[Assented to 17 December 2004]

Preamble.

AS Desjardins Trust Inc. was incorporated as a trust company by letters patent issued on 27 September 1962 and registered on 24 October 1962 under the Trust Companies Act (R.S.Q. 1977, chapter C-41), under the company name Société de fiducie du Québec;

As supplementary letters patent were issued on 5 December 1974 under the Trust Companies Act in order to change the company name to Fiducie du Québec;

As supplementary letters patent were issued on 28 September 1988, under the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01), which replaced the Trust Companies Act, in order to again change the company name, to Desjardins Trust Inc.;

As Desjardins Trust Inc. is a wholly-owned subsidiary of Desjardins Specialized Financial Services Management Inc., itself a wholly-owned subsidiary of Desjardins Financial Corporation Inc., which is a wholly-owned subsidiary of the Fédération des caisses Desjardins du Québec;

As it is expedient for Desjardins Trust Inc. to be continued as a federal trust company governed by the Trust and Loan Companies Act (Statutes of Canada, 1991, chapter 45);

As there is no legislation in Québec authorizing the continuance of a provincial trust company as a federal trust company governed by the Trust and Loan Companies Act;

As, before the continuance, Desjardins Trust Inc. and Desjardins Specialized Financial Services Management Inc. wish to transfer the shares they hold in the capital stock of their subsidiaries and other movable and immovable property to the Fédération des caisses Desjardins du Québec through one or more holding companies controlled by the federation, and as they must also at that time acquire securities issued by the federation or by such a holding company;

As the provisions of the Act respecting trust companies and savings companies governing the operations a Québec trust company carries on with restricted parties and those pertaining to the transfer of property do not allow Desjardins Trust Inc. to be party with a holding company controlled by the Fédération des caisses Desjardins du Québec or another restricted party to a contract for the transfer of certain property, nor to acquire certain securities from the federation or from such a holding company;

As section 474 of the Act respecting financial services cooperatives (R.S.Q., chapter C-67.3) does not allow a holding company controlled by the Fédération des caisses Desjardins du Québec and established under the laws of Québec for the sole purpose of holding the shares of a legal person that only carries on activities similar to those the federation is authorized to carry on to hold property other than the shares of that legal person;

As Desjardins Trust Inc. and Desjardins Specialized Financial Services Management Inc. also wish to transfer movable and immovable property they own to one or more legal persons belonging to the Fédération des caisses Desjardins du Québec group and as it is expedient to facilitate such transfers, particularly as regards their opposability;

As it is expedient to grant Desjardins Trust Inc. and the Fédération des caisses Desjardins du Québec all the powers connected with the property surrendered by Desjardins Specialized Financial Services Management Inc. and the three legal persons successively known as Desjardins Industrial Credit Inc. and now dissolved which, at the time of their dissolution, were part of the Fédération des caisses Desjardins du Québec group;

As it is expedient to pass an Act to protect the interests of the persons who do business with Desjardins Trust Inc., taking into consideration the fact that rights and obligations of Desjardins Trust Inc. will eventually be assumed by one or more of the holding companies controlled by the Fédération des caisses Desjardins du Québec and ultimately by the Fédération des caisses Desjardins du Québec itself;

As the directors and shareholders of Desjardins Trust Inc. and the directors and shareholder of Desjardins Specialized Financial Services Management Inc. have adopted a resolution agreeing to the passing of this Act and the implementation of each and every action and provision provided for in it;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Definitions.

1. In this Act,

“Desjardins group”;

“Desjardins group” means the group made up of the Federation, the legal persons or partnerships referred to in section 3 of the Act respecting financial services cooperatives (R.S.Q., chapter C-67.3) and Desjardins Credit Union Inc.;

“Desjardins Industrial Credit”;

“Desjardins Industrial Credit” means any of the following three legal persons formerly known as Desjardins Industrial Credit Inc., namely,

(1) Desjardins Industrial Credit Inc., a legal person constituted on 17 September 1975 under the Companies Act (R.S.Q., chapter C-38), whose name was changed on 30 December 1994 to 9012-8190 Québec Inc., and that was dissolved on 17 May 1995;

(2) 9010-4852 Québec Inc., a legal person constituted on 14 October 1994 under the Companies Act, whose name was changed on 30 December 1994 to Desjardins Industrial Credit Inc. and again on 30 December 1997 to 9058-1141 Québec Inc., and that was dissolved on 17 January 2001; and

(3) 9054-1384 Québec Inc., a legal person constituted on 5 September 1997 under the Companies Act, whose name was changed on 30 December 1997 to Desjardins Industrial Credit Inc., and that was dissolved on 29 December 2003;

“Desjardins Management”;

“Desjardins Management” means Desjardins Specialized Financial Services Management Inc.;

“Desjardins Trust”;

“Desjardins Trust” means Desjardins Trust Inc.; and

“Federation”.

“Federation” means the Fédération des caisses Desjardins du Québec.

Powers.

2. Despite sections 69, 120, 133 and 154 to 160 of the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01),

(1) Desjardins Trust and Desjardins Management may transfer property to the Federation directly or through one or more holding companies controlled by the Federation. The terms and conditions of a transfer of property under this section must first be set out in a transfer agreement and approved by the Agence nationale d’encadrement du secteur financier, which may set the terms, conditions and restrictions it deems appropriate; and

(2) Desjardins Trust may acquire securities issued by a restricted party. Such an acquisition requires the prior approval of the Agence nationale d’encadrement du secteur financier and the Agency may, for that purpose, impose the conditions and restrictions it considers appropriate.

(3) Desjardins Trust may acquire property from a restricted party. The terms and conditions of an acquisition of property under this section must first be set out in an acquisition agreement and approved by the Agence nationale d’encadrement du secteur financier, which may set the terms, conditions and restrictions it considers appropriate.

Presumption.

3. Property transferred by Desjardins Trust or Desjardins Management to a holding company controlled by the Federation under the terms of an agreement referred to in section 2 is deemed to have been acquired by that holding company under section 474 of the Act respecting financial services cooperatives.

Continuance of suit.

4. When a transferee acquires property from Desjardins Trust or Desjardins Management, a suit, action, application, motion or other proceeding brought or a power or recourse exercised or that could be brought or exercised by or against Desjardins Trust or Desjardins Management in a court of justice, an administrative tribunal or a government body in Québec in respect of property or activities transferred may not be suspended, interrupted or cancelled, but may be continued, brought or exercised on behalf of or against the transferee without continuance of suit on written notice by the latter duly served on all restricted parties and filed of record.

Substitution.

5. In every notarial deed or deed under private signature, in every judgment or court order, or in any document involving or naming Desjardins Trust or Desjardins Management and pertaining to debts secured by movable or immovable securities, or to movable or immovable property acquired on realization of such securities or through the exercise of any other recourse, that were subsequently transferred in whole or in part by Desjardins Trust or Desjardins Management to one or more legal persons belonging to the Federation group, under the terms of one or more transfers that may have been successive, including a transfer by Desjardins Management to Desjardins Trust and then by Desjardins Trust to another legal person belonging to the Federation group, the name of the transferee is substituted by operation of law for the name of Desjardins Trust or Desjardins Management, from the effective date of the transfer, with the same effects as if it appeared in the document.

Formalities.

The substitution under this section is effected and may be set up against anyone without it being necessary to observe the formalities set out in articles 1641, 1642, 1645 and 3003 of the Civil Code or to publish or file this Act, the act of transfer or any other document evidencing the substitution with regard to those rights in any register in Québec. The registrar must accept for registration any act that mentions the substitution under this section although the act of transfer or this Act may not have been published.

Rights and liability.

6. Nothing in this Act affects the rights of a person with a claim against Desjardins Trust or Desjardins Management or diminishes, modifies or affects the liability of either one toward that person. However, all such rights may be exercised against the transferee of the property that is the subject of the claim.

Powers.

7. Despite any provision to the contrary, Desjardins Trust and the Federation each have the power and capacity

(1) to grant total or partial acquittance for any loan made by Desjardins Industrial Credit and surrendered by it or transferred to Desjardins Trust or Desjardins Management, or to grant, with or without consideration, total or partial release of the registration of any security or other right of a movable or immovable nature registered in the name of Desjardins Industrial Credit that arises from a contract, judgment or Act;

(2) to grant total or partial acquittance for any loan acquired by Desjardins Management that may be surrendered by it or to grant, with or without consideration, total or partial release of the registration of a security or other right of a movable or immovable nature registered in the name of Desjardins Management that arises from a contract, judgment or Act;

(3) to transfer, with or without consideration, property of a movable or immovable nature that was surrendered by Desjardins Industrial Credit or may be surrendered by Desjardins Management; and

(4) to correct, for and on behalf of Desjardins Industrial Credit or Desjardins Management, any act, contract or proceedings to which Desjardins Industrial Credit or Desjardins Management is a party.

Registration.

An act of acquittance, release, transfer or correction made by Desjardins Trust or the Federation under this section is registered by filing that act, which must refer to this Act and the acts constituting the rights cancelled, transferred or corrected, give their registration numbers and, if required by the Civil Code, include a description of the movable or immovable property concerned. The power and capacity of Desjardins Trust and the Federation to act on behalf and in the name of the holder of the rights affected by such a cancellation, transfer or correction result from this section. The registrar must accept for registration any act referred to in this section that mentions that Desjardins Trust or the Federation is acting on behalf of and in the name of the holder of the rights referred to in this Act and that is certified by an advocate or a notary. The capacity of Desjardins Trust or the Federation to act on behalf of and in the name of the holder of those rights is then held to have been verified within the meaning of article 3009 of the Civil Code.

Letters patent of continuance.

8. Desjardins Trust is authorized to apply for letters patent of continuance under the Trust and Loan Companies Act (Statutes of Canada, 1991, chapter 45).

Extra-provincial company.

9. On the date stated in the letters patent of continuance, Desjardins Trust ceases to be a Québec company within the meaning of section 6 of the Act respecting trust companies and savings companies.

Coming into force.

10. This Act comes into force on 17 December 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 53

AN ACT RESPECTING INDUSTRIAL-ALLIANCE TRUST COMPANY

Bill 217

Introduced by Madam Margaret F. Delisle, Member for Jean-Talon

Introduced 10 November 2004

Passage in principle 16 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended: None



Chapter 53

AN ACT RESPECTING INDUSTRIAL-ALLIANCE TRUST COMPANY

[Assented to 17 December 2004]

Preamble.

AS Industrial-Alliance Trust Company (referred to throughout as “the Company”) is a trust company incorporated in Québec by letters patent issued on 15 July 1999 under the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01) and is governed by that Act;

As the Company is a wholly-owned subsidiary of Industrial-Alliance Insurance and Financial Services Inc. (“Industrial-Alliance”);

As, given the changes made by certain Canadian provinces to legislation governing trust companies, the Company wishes to be continued as a trust company governed by the Trust and Loan Companies Act (Statutes of Canada, 1991, chapter 45) in order to be able to carry on its activities as a trust company in all the provinces of Canada;

As the Trust and Loan Companies Act allows a body corporate incorporated otherwise than by or under an Act of the Parliament of Canada to apply for letters patent continuing the body corporate as a company under that Act if so authorized by the laws of the jurisdiction where it is incorporated;

As there is no legislation in Québec enabling a trust company incorporated in Québec to apply for letters patent of continuance;

As the Company is in compliance with the requirements of the Act respecting trust companies and savings companies and the attendant regulations;

As the directors of the Company and of Industrial-Alliance, which is the Company’s only shareholder, have adopted a resolution authorizing the Company to be continued as a trust company governed by the Trust and Loan Companies Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Letters patent of continuance.

1. The Company is authorized to apply for letters patent of continuance under the Trust and Loan Companies Act (Statutes of Canada, 1991, chapter 45).

Date of deemed
incorporation.

2. On the date stated in the letters patent of continuance, the Company becomes a company deemed to have been incorporated under the Trust and Loan Companies Act.

Filing of application.

3. If it fails to file an application for letters patent of continuance within 180 days after the date of assent to this Act, the Company will be required to obtain the written consent of the Agence nationale d'encadrement du secteur financier in order to file such an application.

Coming into force.

4. This Act comes into force on 17 December 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 54

AN ACT RESPECTING LAURENTIAN TRUST OF CANADA INC.

Bill 218

Introduced by Madam Margaret F. Delisle, Member for Jean-Talon

Introduced 10 November 2004

Passage in principle 16 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended: None



Chapter 54

AN ACT RESPECTING LAURENTIAN TRUST OF CANADA INC.

[Assented to 17 December 2004]

Preamble.

AS Laurentian Trust of Canada Inc. (referred to throughout as “the Company”) is a trust company incorporated by letters patent of amalgamation issued on 30 December 1996 under the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01) and is governed by that Act;

As the Company is a wholly-owned subsidiary of the Laurentian Bank of Canada (“the Laurentian Bank”);

As, given the changes made by certain Canadian provinces to legislation governing trust companies, the Company wishes to be continued as a trust company governed by the Trust and Loan Companies Act (Statutes of Canada, 1991, chapter 45) in order to be able to carry on its activities as a trust company in all the provinces of Canada;

As the Trust and Loan Companies Act allows a body corporate incorporated otherwise than by or under an Act of the Parliament of Canada to apply for letters patent continuing the body corporate as a company under that Act if so authorized by the laws of the jurisdiction where it is incorporated;

As there is no legislation in Québec enabling a trust company incorporated in Québec to apply for letters patent of continuance;

As the Company is in compliance with the requirements of the Act respecting trust companies and savings companies and the attendant regulations;

As the directors of the Company and of the Laurentian Bank, which is the Company’s only shareholder, have adopted a resolution authorizing the Company to be continued as a trust company governed by the Trust and Loan Companies Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Letters patent of continuance.

1. The Company is authorized to apply for letters patent of continuance under the Trust and Loan Companies Act (Statutes of Canada, 1991, chapter 45).

Presumption.

2. On the date stated in the letters patent of continuance, the Company becomes a company deemed to have been incorporated under the Trust and Loan Companies Act.

Filing of application.

3. If it fails to file an application for letters patent of continuance within 180 days after the date of assent to this Act, the Company will be required to obtain the written consent of the Agence nationale d'encadrement du secteur financier in order to file such an application.

Coming into force.

4. This Act comes into force on 17 December 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 55

AN ACT RESPECTING THE ASSOCIATION DES POLICIERS PROVINCIAUX DU QUÉBEC

Bill 219

Introduced by Mr. Réjean Lafrenière, Member for Gatineau

Introduced 11 November 2004

Passage in principle 16 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended: None



Chapter 55

AN ACT RESPECTING THE ASSOCIATION DES POLICIERS PROVINCIAUX DU QUÉBEC

[Assented to 17 December 2004]

Preamble.

AS the Association des policiers provinciaux du Québec was constituted as an association under the Professional Syndicates Act (R.S.Q., chapter S-40) on 5 April 1966;

As section 13.04 of the articles and operating by-laws of the Association confers on the general assembly of active members the power to ratify or revoke decisions that are made and that are submitted to it by the executive committee and the conference of delegates of the Association;

As section 13.03 of the articles and operating by-laws of the Association provides that the quorum for the general assembly of members is 250 active members;

As the articles and operating by-laws of the Association, and their subsequent amendments, and the other decisions made by the executive committee and the conference of delegates were never validly ratified by the general assembly of active members because the quorum required for the valid constitution and operation of the general assembly could not be reached;

As section 9 of the Professional Syndicates Act provides that the Association may establish and administer special funds for assistance in case of illness for the benefit of its members;

As the Association adopted by-laws entitled “Règlements du régime d’assurance-maladie de l’Association des policiers provinciaux du Québec” establishing a health insurance plan for its members, which plan came into force on 1 January 1980;

As section 3.06 of the health insurance plan by-laws provides that the executive committee of the Association may amend the provisions of the plan at any time provided that the amendments are ratified by the general assembly of active members;

As several amendments were made to the health insurance plan after it came into force without being validly ratified by the general assembly of active members of the Association because the quorum required for the valid constitution and operation of the general assembly could not be reached;

As the approval required by sections 9 and 29 of the Professional Syndicates Act with respect to the articles and by-laws governing a special fund for assistance in case of illness was never obtained;

As it is in the interest of the Association des policiers provinciaux du Québec that these irregularities be remedied;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

General assembly.

1. From 17 December 2004 and until sections 13.02 and 13.03 of the articles and operating by-laws of the Association des policiers provinciaux du Québec are amended according to the procedure set out in the articles and by-laws, the general assembly of active members of the Association may be held on the same date as the conference of delegates, and the quorum for that general assembly is 175 active members.

Articles and operating by-laws.

2. In the event that the general assembly of active members of the Association approves the articles and operating by-laws of the Association des policiers provinciaux du Québec adopted on 6 February 1966 and all amendments made to those articles and operating by-laws from the date they were adopted to 31 August 2004, the articles and operating by-laws and the amendments so approved are deemed to have been ratified and to be enforceable from the date they were adopted by the executive committee of the Association.

Decisions of executive committee.

The same applies to the decisions made by the executive committee and the conference of delegates from the date the Association des policiers provinciaux du Québec was formed until 31 August 2004.

Health insurance plan by-laws.

3. In the event that the general assembly of active members of the Association approves the health insurance plan by-laws of the Association des policiers provinciaux du Québec in force since 1 January 1980 and all amendments made to those by-laws from the date they came into force to 31 August 2004, except the amendment adopted on 31 May 2003 eliminating the requirement to submit amendments to the health insurance plan to an assembly of active members of the Association for ratification, the by-laws and the amendments so approved are deemed to have been ratified by the general assembly of active members of the Association and approved in accordance with sections 9 and 29 of the Professional Syndicates Act. They are deemed to be enforceable from the date they were adopted by the executive committee of the Association.

Prohibition.

4. No irregularity or illegality may be alleged against the articles and operating by-laws, the decisions made by the executive committee and the conference of delegates or the by-laws of the health insurance plan of the Association des policiers provinciaux du Québec referred to in sections 1, 2 and 3, except the amendment mentioned in section 3, on the grounds that they were not ratified by the general assembly of active members of the Association or that they were not approved in accordance with sections 9 and 29 of the Professional Syndicates Act.

Cases pending.

5. This Act does not affect cases pending or decisions or judgments already rendered.

Coming into force.

6. This Act comes into force on 17 December 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 56
AN ACT RESPECTING VILLE DE SHERBROOKE

Bill 221

Introduced by Mr. Claude Boucher, Member for Johnson

Introduced 11 November 2004

Passage in principle 16 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended: None

Order in Council amended:

Order in Council 850-2001 dated 4 July 2001



Chapter 56

AN ACT RESPECTING VILLE DE SHERBROOKE

[Assented to 17 December 2004]

Preamble.

AS it is expedient to amend certain provisions of Order in Council 850-2001 dated 4 July 2001 respecting the amalgamation of Ville de Sherbrooke, Ville de Rock Forest, Ville de Lennoxville, Ville de Fleurimont and Ville de Bromptonville, the municipalities of Ascot and Deauville, amended by Orders in Council 1475-2001 dated 12 December 2001, 509-2002 dated 1 May 2002 and 1078-2002 dated 18 September 2002 and by chapters 37, 68 and 77 of the statutes of 2002, chapter 19 of the statutes of 2003 and chapter 20 of the statutes of 2004 respecting Hydro-Sherbrooke and the appropriation of its operating revenues;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

O.C. 850-2001, s. 146,
am.

1. Section 146 of Order in Council 850-2001 dated 4 July 2001 respecting Ville de Sherbrooke is amended by adding the following paragraph after the last paragraph:

“Furthermore, from 1 January 2005, any revenue of Hydro-Sherbrooke in excess of its operating expenses other than expenditures relating to its debts shall be appropriated for the payment, on a pro rata basis, of the expenditures relating to the debts of the municipalities mentioned in section 4 that are charged to all ratepayers of the territory of those municipalities. Any balance shall be paid into the general fund of the city.”

O.C. 850-2001, s. 147,
am.

2. Section 147 of the said Order in Council is amended by striking out the third, fourth and fifth paragraphs.

Coming into force.

3. This Act comes into force on 17 December 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 57

AN ACT RESPECTING THE “INSTITUT UNIVERSITAIRE DE GÉRIATRIE DE SHERBROOKE ET SA VERSION SHERBROOKE GERIATRIC UNIVERSITY INSTITUTE”

Bill 222

Introduced by Mr. Yvon Vallières, Member for Richmond

Introduced 7 December 2004

Passage in principle 16 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation replaced:

Act to incorporate “The Sherbrooke Protestant Hospital.” (1888, chapter 64)



Chapter 57

AN ACT RESPECTING THE “INSTITUT UNIVERSITAIRE DE GÉRIATRIE DE SHERBROOKE et sa version SHERBROOKE GERIATRIC UNIVERSITY INSTITUTE”

[Assented to 17 December 2004]

Preamble.

AS the “Institut universitaire de gériatrie de Sherbrooke et sa version Sherbrooke Geriatric University Institute” was constituted under the Act to incorporate “The Sherbrooke Protestant Hospital.” (1888, chapter 64), as amended by chapter 117 of the statutes of 1903 and by chapter 152 of the statutes of 1914;

As under the Special Corporate Powers Act (R.S.Q., chapter P-16), the corporation changed its name to “Centre hospitalier de Sherbrooke – Sherbrooke Hospital Centre” on 31 March 1979;

As under section 548 of the Act respecting health services and social services (R.S.Q., chapter S-4.2), the name and constituting act of the legal person “Centre hospitalier de Sherbrooke – Sherbrooke Hospital Centre” were amended by supplementary letters patent issued by the Inspector General of Financial Institutions on 17 April 1996 and 26 February 1997, which were replaced by new supplementary letters patent issued on 14 July 1999;

As under the provisions governing that legal person, the “Institut universitaire de gériatrie de Sherbrooke et sa version Sherbrooke Geriatric University Institute” does not have the power to operate a local community service centre within the meaning of the Act respecting health services and social services and it is expedient that this power be granted to it;

As it is also expedient to allow the constituting act of the legal person to be amended from now on by supplementary letters patent issued by the enterprise registrar under the Act respecting health services and social services;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Mission.

1. The mission of the “Institut universitaire de gériatrie de Sherbrooke et sa version Sherbrooke Geriatric University Institute” is to operate a local community service centre, a general and specialized hospital centre and a residential and long-term care centre in accordance with the Act respecting health services and social services (R.S.Q., chapter S-4.2).

Head office.

2. The head office of the legal person is situated in Sherbrooke.

- Value of immovables. **3.** The value of the immovables that the legal person is authorized to own cannot exceed \$100,000,000.
- Provisions applicable. **4.** The provisions of the Act respecting health services and social services apply to the conditions of admission of the members of the legal person and to the other rules governing those members.
- Supplementary letters patent. **5.** Despite any inconsistent legislative provision, the provisions of this Act may be amended by supplementary letters patent issued under sections 548 to 550 or any other applicable provision of the Act respecting health services and social services.
- 1888, c. 64, replaced. **6.** This Act replaces the Act to incorporate “The Sherbrooke Protestant Hospital.” (1888, chapter 64), amended by chapter 117 of the statutes of 1903, by chapter 152 of the statutes of 1914 and by supplementary letters patent issued under section 548 of the Act respecting health services and social services on 17 April 1996 and 26 February 1997 and replaced by new supplementary letters patent issued on 14 July 1999.
- Coming into force. **7.** This Act comes into force on 17 December 2004.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, first session

2004, chapter 58
AN ACT RESPECTING VILLE DE BAIE-COMEAU

Bill 223

Introduced by Mr. Marjolain Dufour, Member for René-Lévesque

Introduced 7 December 2004

Passage in principle 16 December 2004

Passage 16 December 2004

Assented to 17 December 2004

Coming into force: 17 December 2004

Legislation amended: None



Chapter 58

AN ACT RESPECTING VILLE DE BAIE-COMEAU

[Assented to 17 December 2004]

Preamble. AS Ville de Baie-Comeau intends to revitalize its territory, diversify its economy, create jobs and increase its population;

As it is in the interest of the town that it be granted certain powers for those purposes;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Industrial and commercial recovery programs.

1. Ville de Baie-Comeau may pass a by-law adopting an industrial recovery program for all or part of its territory. It may also, in the same manner, adopt a commercial recovery program for the part of its territory under the authority of a commercial development corporation established in accordance with sections 458.1 to 458.44 of the Cities and Towns Act (R.S.Q., chapter C-19).

Expenses incurred.

The by-law must determine the amount of the expenses that the town may incur under the program, and be submitted for approval to the qualified voters of the whole territory of the town.

Scope of program.

The eligibility period for the program may not extend beyond 31 December 2010 and the total amount of financial assistance that may be granted under these programs may not exceed \$4,000,000.

Modifications to scope of program.

However, the town may adopt a by-law approved by the Minister of Municipal Affairs, Sports and Recreation extending the eligibility period for the program and increasing the amount of financial assistance specified in the third paragraph.

Provisions applicable.

2. The second paragraph of section 542.1 and sections 542.2, 542.6 and 542.7 of the Cities and Towns Act apply to a recovery program, with the necessary modifications.

Relocation.

3. A recovery program may provide for a grant for the owner, lessee or occupant of an enterprise located outside the industrial zone determined in accordance with By-law 2003-644 of the town, for the relocation of the enterprise in the industrial park located north of highway 138.

Agreement.

The town may make an agreement for that purpose.

Coming into force.

4. This Act comes into force on 17 December 2004.

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