



Statutes of Québec 2006

NATIONAL ASSEMBLY

The Honourable
LISE THIBAUT, *Lieutenant-Governor*

QUÉBEC OFFICIAL PUBLISHER



Statutes of Québec 2006

assented to during the sittings of the Second Session of the Thirty-Seventh Legislature, held from 14 March to 15 June and 17 October to 14 December 2006

A publication of the
Legislative Translation and Publishing Directorate,
National Assembly

Legal Deposit – 2nd Quarter 2007
Bibliothèque nationale du Québec

ISBN 978-2-551-23352-6 (Print)
ISBN 978-2-551-23353-3 (CD-ROM)
ISSN 0712-4422
© Québec Official Publisher, 2007

All rights reserved in all countries. No part of this publication may be translated, used or reproduced for commercial purposes by any means, whether electronic or mechanical, including micro-reproduction, without the written authorization of the Québec Official Publisher.

Printed in Canada

NOTE

This volume contains the text of Acts assented to in 2006.

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 31 December 2006, and a list of the Acts, regulations and orders in council amended by the Act.

The cumulative table of amendments, listing all amendments made since 1977 to the Revised Statutes of Québec and other public Acts, including amendments made by the Acts passed in 2006, is now available on the CD-ROM provided with this volume and is also posted on the website of Les Publications du Québec at the following address: http://www2.publicationsduquebec.gouv.qc.ca/lois_et_reglements/tab_modifs/AaZ.htm. A table of the amendments made by public Acts passed in 2006 and a table of general amendments to public Acts in 2006 can be found in this volume together with 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 certain Acts passed between 1 January 2006 and 31 December 2006.

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.

An index is provided at the end of the volume.

Legislative Translation and Publishing Directorate
National Assembly
Québec

TABLE OF CONTENTS

	PAGE
Text of public Acts	1
Table of amendments to public Acts in 2006	1337
Table of general amendments to public Acts in 2006	1407
Table of corrections made to the English text of the Revised Statutes	1409
Annual Statute / Revised Statute table of concordance	1417
List of legislative provisions whose coming into force has been determined by proclamation or order in council as of 31 December 2006	1419
List of legislative provisions whose coming into force has yet to be determined by proclamation or order in council as of 31 December 2006	1481
Information required by law to be published	1497
Chapter / Bill table of concordance	1499
Bill / Chapter table of concordance	1500
Text of private Acts	1501
Index	1571

LIST OF ACTS ASSENTED TO IN 2006

CHAP.	TITLE	PAGE
1	Appropriation Act No. 1, 2006-2007	1
2	An Act to amend the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation	27
3	Sustainable Development Act	31
4	An Act respecting reserved designations and added-value claims	47
5	Appropriation Act No. 2, 2006-2007	65
6	An Act to amend the Pay Equity Act	93
7	An Act to amend various legislative provisions of a fiscal nature	99
8	An Act to amend the Act respecting the Ministère du Développement économique et régional et de la Recherche and other legislative provisions	107
9	An Act to amend the Act respecting the Barreau du Québec	125
10	An Act to amend the Act respecting the National Assembly and the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly	129
11	An Act to facilitate organ donation	135
12	An Act to amend the Act respecting off-highway vehicles ..	139
13	An Act to amend the Taxation Act and other legislative provisions	147
14	An Act to ensure the enlargement of Parc national du Mont-Orford, the preservation of the biodiversity of adjacent lands and the maintenance of recreational tourism activities ...	331
15	An Act to amend the Act respecting the Société nationale du cheval de course	371
16	An Act respecting the provision of health services by medical specialists	375

List of Acts assented to in 2006

CHAP.	TITLE	PAGE
17	An Act to amend the Election Act to encourage and facilitate voting	387
18	An Act to amend the Act respecting the Office Québec-Amériques pour la jeunesse and the Act respecting the Office franco-québécois pour la jeunesse	421
19	An Act to amend the Chartered Accountants Act	427
20	An Act to amend the Professional Code as regards the issue of permits	431
21	An Act to establish the Sports and Physical Activity Development Fund	437
22	An Act to amend the Act respecting Access to documents held by public bodies and the Protection of personal information and other legislative provisions	443
23	Private Security Act	497
24	An Act to reduce the debt and establish the Generations Fund	521
25	An Act to amend the Act respecting the Ministère de la Famille et de l'Enfance and other legislative provisions ...	529
26	An Act to amend the Act respecting the Conservatoire de musique et d'art dramatique du Québec	535
27	An Act to amend the Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec	543
28	An Act to amend the Act respecting Cree, Inuit and Naskapi Native persons and other legislative provisions	551
29	An Act respecting contracting by public bodies	563
30	An Act to amend the Act respecting the Ministère de la Culture et des Communications	579
31	An Act to amend various legislative provisions concerning municipal affairs	585

List of Acts assented to in 2006

CHAP.	TITLE	PAGE
32	An Act to amend the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation and the Act respecting the Ministère du Revenu	643
33	An Act to amend the Police Act	653
34	An Act to amend the Youth Protection Act and other legislative provisions	661
35	An Act to proclaim Black History Month	687
36	An Act to again amend the Taxation Act and other legislative provisions	691
37	Cooperative Investment Plan Act	907
38	An Act to amend the Act respecting the enterprise registrar and other legislative provisions	943
39	Legal Time Act	963
40	An Act to amend the Act respecting the lands in the domain of the State and other legislative provisions	967
41	An Act to amend the Crime Victims Compensation Act and other legislative provisions	973
42	An Act to amend the Supplemental Pension Plans Act, particularly with respect to the funding and administration of pension plans	979
43	An Act to amend the Act respecting health services and social services and other legislative provisions	1007
44	An Act to amend the Act respecting the marketing of agricultural, food and fish products as regards the deposit of guarantees of financial liability	1029
45	An Act to amend the Forest Act and other legislative provisions and providing for special provisions applicable to the Territory of application of chapter 3 of the Agreement Concerning a New Relationship Between Le Gouvernement du Québec and the Crees of Québec for the Years 2006-2007 and 2007-2008	1033
46	An Act respecting the implementation of the Québec Energy Strategy and amending various legislative provisions	1045

List of Acts assented to in 2006

CHAP.	TITLE	PAGE
47	An Act to amend the Act respecting hours and days of admission to commercial establishments	1073
48	An Act respecting the committee on the remuneration of the judges of the Court of Québec and the municipal courts ..	1077
49	An Act respecting the Commission administrative des régimes de retraite et d'assurances	1081
50	An Act to amend the Securities Act and other legislative provisions	1115
51	An Act to amend the Act respecting school elections and the Education Act	1151
52	An Act to amend the Act respecting the Conseil supérieur de l'éducation and other legislative provisions	1173
53	An Act to amend the Act respecting industrial accidents and occupational diseases and the Workers' Compensation Act	1179
54	An Act to amend the Education Act and the Act respecting municipal taxation	1193
55	An Act to amend various legislative provisions concerning retirement	1199
56	An Act to amend the Consumer Protection Act and the Act respecting the collection of certain debts	1213
57	An Act respecting the Centre de la francophonie des Amériques	1223
58	An Act to amend the Labour Code and other legislative provisions	1233
59	An Act respecting the governance of state-owned enterprises and amending various legislative provisions	1249
60	An Act to again amend various legislative provisions respecting municipal affairs	1289
61	An Act respecting Municipalité de Pointe-à-la-Croix	1501
62	An Act respecting Ville de Saint-Jean-sur-Richelieu	1505

List of Acts assented to in 2006

CHAP.	TITLE	PAGE
63	An Act respecting Municipalité de Cacouna	1511
64	An Act respecting Ville de Québec	1519
65	An Act respecting the pension plan of certain employees of the Commission scolaire de la Capitale	1523
66	An Act respecting Le Parc Co-ownership	1527
67	An Act respecting the demutualization of Sherbrooke-Vie, société de secours mutuels	1533
68	An Act respecting the Agence de développement de Saint- Donat	1539
69	An Act to amend the Act to incorporate Sir George Williams University	1545
70	An Act to again amend the charter of La Communauté des Sœurs de Charité de la Providence	1549
71	An Act respecting the Institut de recherches cliniques de Montréal	1557
72	An Act to amend the charter of the City of Laval	1563
73	An Act to amalgamate the Mackay Rehabilitation Centre and The Montreal Association for the Blind under the name MAB- Mackay Rehabilitation Centre / Centre de réadaptation MAB- Mackay (<i>modified title</i>)	1567

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 1
APPROPRIATION ACT NO. 1, 2006-2007

Bill 3

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

Introduced 28 March 2006

Passage in principle 28 March 2006

Passage 28 March 2006

Assented to 29 March 2006

Coming into force: 29 March 2006

Legislation amended: None



Chapter 1

APPROPRIATION ACT NO. 1, 2006-2007

[Assented to 29 March 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

\$12,615,358,600 for
2006-2007.

1. The Government may draw out of the consolidated revenue fund a sum not exceeding \$12,615,358,600.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2006-2007 fiscal year. This sum is constituted as follows:

(1) a first portion of \$10,280,366,800.00, in appropriations allocated according to the appended programs, representing 25.0% of appropriations to be voted in the 2006-2007 Expenditure Budget;

(2) an additional portion of \$2,334,991,800.00, in appropriations allocated according to the appended programs, representing some 5.7% of appropriations to be voted in the 2006-2007 Expenditure Budget.

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.

Exception.

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 warrant.

4. The special mandate No. 1-2005-2006, for the amount of \$12,118,575,000.00, delivered on 8 March 2006 is annulled.

Coming into force.

5. This Act comes into force on 29 March 2006.

SCHEDULE

AFFAIRES MUNICIPALES ET RÉGIONS

	First portion	Additional portion
PROGRAM 1		
Greater Montréal Promotion and Development	17,608,300.00	9,594,700.00
PROGRAM 2		
Upgrading Infrastructure and Urban Renewal	145,700,600.00	103,000,000.00
PROGRAM 3		
Compensation in lieu of Taxes and Financial Assistance to Municipalities	178,565,600.00	263,086,900.00
PROGRAM 4		
General Administration	15,923,500.00	
PROGRAM 5		
Regional Development and Rurality	17,256,200.00	25,529,100.00
PROGRAM 6		
Commission municipale du Québec	567,300.00	
PROGRAM 7		
Housing	84,475,100.00	
PROGRAM 8		
Régie du logement	3,671,900.00	
	463,768,500.00	401,210,700.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

	First portion	Additional portion
PROGRAM 1		
Bio-food Company Development, Training and Food Quality	91,573,200.00	
PROGRAM 2		
Government Agencies	79,212,300.00	228,750,000.00
	170,785,500.00	228,750,000.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

	First portion	Additional portion
PROGRAM 1		
Secrétariat du Conseil du trésor	29,496,400.00	5,100,000.00
PROGRAM 2		
Commission de la fonction publique	877,000.00	
PROGRAM 3		
Retirement and Insurance Plans	1,104,500.00	
PROGRAM 4		
Contingency Fund	188,395,600.00	
	<hr/>	<hr/>
	219,873,500.00	5,100,000.00

CONSEIL EXÉCUTIF

	First portion	Additional portion
PROGRAM 1		
Lieutenant-Governor's Office	214,400.00	
PROGRAM 2		
Support Services for the Premier and the Conseil exécutif	17,347,800.00	4,075,000.00
PROGRAM 3		
Canadian Intergovernmental Affairs	3,007,400.00	
PROGRAM 4		
Native Affairs	41,758,200.00	3,270,700.00
PROGRAM 5		
Youth	2,316,700.00	1,370,000.00
PROGRAM 6		
Reform of Democratic Institutions and Access to Information	1,408,300.00	
	<hr/> 66,052,800.00	<hr/> 8,715,700.00

CULTURE ET COMMUNICATIONS

	First portion	Additional portion
PROGRAM 1		
Internal Management, National Institutions and Commission des biens culturels	16,257,100.00	
PROGRAM 2		
Support for Culture, Communications and Government Corporations	123,905,900.00	16,967,200.00
PROGRAM 3		
Charter of the French Language	5,695,500.00	
	<hr/> 145,858,500.00	<hr/> 16,967,200.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

	First portion	Additional portion
PROGRAM 1		
Environmental Protection and Parks Management	49,943,000.00	9,549,700.00
PROGRAM 2		
Bureau d'audiences publiques sur l'environnement	1,322,300.00	
	<hr/> 51,265,300.00	<hr/> 9,549,700.00

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

	First portion	Additional portion
PROGRAM 1		
Department Administration	9,789,100.00	
PROGRAM 2		
Economic Development and Assistance to Enterprises	79,693,700.00	18,774,700.00
PROGRAM 3		
Research, Science and Technology	65,776,100.00	
PROGRAM 4		
Provision Concerning Financial Interventions Guaranteed by the Government	88,000,000.00	
	<hr/> 243,258,900.00	<hr/> 18,774,700.00

ÉDUCATION, LOISIR ET SPORT

	First portion	Additional portion
PROGRAM 1		
Administration and Consulting	37,692,700.00	
PROGRAM 2		
Tourism and Hotel Industry Training	5,153,200.00	
PROGRAM 3		
Financial Assistance for Education	124,126,700.00	
PROGRAM 4		
Pre-school, Primary and Secondary Education	1,872,302,100.00	559,286,100.00
PROGRAM 5		
Higher Education	996,153,300.00	636,088,000.00
PROGRAM 6		
Development of Recreation and Sport	16,804,200.00	24,393,000.00
	<u>3,052,232,200.00</u>	<u>1,219,767,100.00</u>

EMPLOI ET SOLIDARITÉ SOCIALE

	First portion	Additional portion
PROGRAM 1		
Employment Assistance Measures	198,823,000.00	26,041,800.00
PROGRAM 2		
Financial Assistance Measures	618,502,000.00	67,699,900.00
PROGRAM 3		
Administration	120,162,800.00	18,906,000.00
	<hr/>	<hr/>
	937,487,800.00	112,647,700.00

FAMILLE, AÎNÉS ET CONDITION FÉMININE

	First portion	Additional portion
PROGRAM 1		
Planning, Research and Administration	7,410,500.00	
PROGRAM 2		
Assistance Measures for Families	379,322,100.00	36,215,000.00
PROGRAM 3		
Condition of the elderly	716,800.00	
PROGRAM 4		
Status of Women	1,713,900.00	793,900.00
PROGRAM 5		
Public Curator	11,076,100.00	677,900.00
	<hr/> 400,239,400.00	<hr/> 37,686,800.00

FINANCES

	First portion	Additional portion
PROGRAM 1		
Department Administration	11,006,800.00	
PROGRAM 2		
Budget and Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities	26,737,300.00	
	37,744,100.00	

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

	First portion	Additional portion
PROGRAM 1		
Immigration, Integration and Cultural Communities	27,046,000.00	
PROGRAM 2		
Organization Reporting to the Minister	180,300.00	
	27,226,300.00	

JUSTICE

	First portion	Additional portion
PROGRAM 1		
Judicial Activity	6,526,600.00	
PROGRAM 2		
Administration of Justice	64,678,900.00	8,946,100.00
PROGRAM 3		
Administrative Justice	2,541,300.00	
PROGRAM 4		
Assistance to Persons Brought before the Courts	37,029,400.00	
PROGRAM 5		
Protection Organizations Reporting to the Minister	1,906,800.00	
PROGRAM 6		
Criminal and Penal Prosecutions	14,730,700.00	
	<hr/> 127,413,700.00	<hr/> 8,946,100.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

	First portion	Additional portion
PROGRAM 1		
The Public Protector	3,133,300.00	
PROGRAM 2		
The Auditor General	5,353,000.00	
PROGRAM 4		
The Lobbyists Commissioner	631,900.00	
	<hr/>	
	9,118,200.00	

RELATIONS INTERNATIONALES

	First portion	Additional portion
PROGRAM 1		
International Affairs	25,086,400.00	5,285,600.00
	<hr/>	<hr/>
	25,086,400.00	5,285,600.00

RESSOURCES NATURELLES ET FAUNE

	First portion	Additional portion
PROGRAM 1		
Management of Natural Resources and Wildlife	97,266,800.00	67,777,700.00
	<hr/> 97,266,800.00	<hr/> 67,777,700.00

REVENU

	First portion	Additional portion
PROGRAM 1		
Tax Administration	121,929,300.00	14,442,600.00
PROGRAM 2		
Enterprise Registrar	5,013,300.00	
	126,942,600.00	14,442,600.00

SANTÉ ET SERVICES SOCIAUX

	First portion	Additional portion
PROGRAM 1		
National Operations	72,916,700.00	
PROGRAM 2		
Regional Operations	3,243,573,300.00	
PROGRAM 3		
Office des personnes handicapées du Québec	2,929,200.00	
	<u>3,319,419,200.00</u>	

SÉCURITÉ PUBLIQUE

	First portion	Additional portion
PROGRAM 1		
Security, Prevention and Internal Management	104,313,300.00	3,835,100.00
PROGRAM 2		
Sûreté du Québec	119,970,200.00	115,683,100.00
PROGRAM 3		
Agencies Reporting to the Minister	7,309,200.00	
	231,592,700.00	119,518,200.00

SERVICES GOUVERNEMENTAUX

	First portion	Additional portion
PROGRAM 1		
Government Services	15,556,400.00	
	<hr/>	
	15,556,400.00	

TOURISME

	First portion	Additional portion
PROGRAM 1		
Promotion and Development of Tourism	34,814,800.00	9,292,500.00
	34,814,800.00	9,292,500.00

TRANSPORTS

	First portion	Additional portion
PROGRAM 1		
Transportation Infrastructures	335,648,700.00	29,750,000.00
PROGRAM 2		
Transportation Systems	103,995,300.00	18,500,000.00
PROGRAM 3		
Administration and Corporate Services	22,148,700.00	
PROGRAM 4		
Promotion and Development of the Capitale-Nationale Region	9,868,100.00	2,309,500.00
	<u>471,660,800.00</u>	<u>50,559,500.00</u>

TRAVAIL

	First portion	Additional portion
PROGRAM 1		
Labour	5,702,400.00	
	5,702,400.00	

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 2

**AN ACT TO AMEND THE ACT RESPECTING
THE MINISTÈRE DE L'AGRICULTURE, DES PÊCHERIES
ET DE L'ALIMENTATION**

Bill 10

Introduced by Mr. Yvon Vallières, Minister of Agriculture, Fisheries and Food

Introduced 4 April 2006

Passage in principle 6 April 2006

Passage 6 April 2006

Assented to 6 April 2006

Coming into force: 6 April 2006

Legislation amended:

Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14)



Chapter 2

AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DE L'AGRICULTURE, DES PÊCHERIES ET DE L'ALIMENTATION

[Assented to 6 April 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. M-14, s. 36.2, am. **1.** Section 36.2 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14), amended by section 4 of chapter 8 of the statutes of 2005, is again amended by replacing "31 March following the expiry of" in the second line of the second paragraph by "30 November preceding".
- Application. **2.** For the purposes of the second paragraph of section 36.2 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, amended by section 1 of this Act, an application for reimbursement for the school fiscal year 2005-2006 or the municipal fiscal year 2006 must be sent in not later than 30 November 2006.
- Coming into force. **3.** This Act comes into force on 6 April 2006.

2006, chapter 3

SUSTAINABLE DEVELOPMENT ACT

(introduced during the 1st Session of the 37th Legislature and allowed to continue during the 2nd Session of the 37th Legislature on 15 March 2006)

Bill 118

Introduced by Mr. Thomas J. Mulcair, Minister of Sustainable Development, Environment and Parks

Introduced 13 June 2005

Passage in principle 15 November 2005

Passage 13 April 2006

Assented to 19 April 2006

Coming into force: 19 April 2006

Legislation amended:

Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1)

Charter of human rights and freedoms (R.S.Q., chapter C-12)

Act respecting the Institut de la statistique du Québec (R.S.Q., chapter I-13.011)

Act respecting the Ministère de l'Environnement (R.S.Q., chapter M-15.2.1)

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)

Environment Quality Act (R.S.Q., chapter Q-2)

Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01)

Auditor General Act (R.S.Q., chapter V-5.01)

Legislation repealed:

Act to establish the Fonds national de l'eau (R.S.Q., chapter F-4.002)



Chapter 3

SUSTAINABLE DEVELOPMENT ACT

[Assented to 19 April 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TITLE I

GOVERNANCE FOR SUSTAINABLE DEVELOPMENT

CHAPTER I

PRELIMINARY PROVISIONS

- Object. **1.** The object of this Act is to establish a new management framework within the Administration to ensure that powers and responsibilities are exercised in the pursuit of sustainable development.
- Measures. The measures introduced by this Act are intended, more specifically, to bring about the necessary change within society with respect to non-viable development methods by further integrating the pursuit of sustainable development into the policies, programs and actions of the Administration, at all levels and in all areas of intervention. They are designed to ensure that government actions in the area of sustainable development are coherent and to enhance the accountability of the Administration in that area, in particular through the controls exercised by the Sustainable Development Commissioner under the Auditor General Act (R.S.Q., chapter V-5.01).
- “Sustainable development”. **2.** Within the scope of the proposed measures, “sustainable development” means development that meets the needs of the present without compromising the ability of future generations to meet their own needs. Sustainable development is based on a long-term approach which takes into account the inextricable nature of the environmental, social and economic dimensions of development activities.
- “Administration”. **3.** In this Act, unless otherwise indicated by the context, “Administration” means the Government, the Conseil exécutif, the Conseil du trésor, all government departments, and government agencies and government enterprises within the meaning of the Auditor General Act.
- Agency. A person appointed or designated by the Government or by a minister, when exercising functions assigned by law, the Government or that minister, together with the personnel directed by that person, is considered to be an agency.

- Exclusions. The Administration does not include courts of justice within the meaning of the Courts of Justice Act (R.S.Q., chapter T-16), bodies whose membership is wholly made up of judges of the Court of Québec, the Conseil de la magistrature, the committee on the remuneration of the judges of the Court of Québec or the municipal courts, or administrative bodies established to exercise adjudicative functions, when exercising those functions.
- Applicability. **4.** The Government may determine as of what dates, according to what timetable and, if applicable, with what modifications one or more provisions of this Act that apply to the Administration also apply to
- (1) one or more municipal bodies referred to in section 5 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1); or
- (2) one or more school bodies and health and social services institutions respectively referred to in sections 6 and 7 of that Act.
- Consultation. Before the issue of any Order in Council making provisions of this Act applicable to them, the bodies and institutions are to be consulted directly or through their associations or competent regional bodies.

CHAPTER II

SUSTAINABLE DEVELOPMENT STRATEGY AND MEASURES TO BE TAKEN BY THE ADMINISTRATION

DIVISION I

SUSTAINABLE DEVELOPMENT PRINCIPLES AND STRATEGY

- Implementation of sustainable development. **5.** The implementation of sustainable development within the Administration is to be based on the sustainable development strategy adopted by the Government and is to be carried out in a manner consistent with the principles stated in the strategy and those established by this division.
- Principles. **6.** In order to better integrate the pursuit of sustainable development into its areas of intervention, the Administration is to take the following set of principles into account when framing its actions:
- (a) “*Health and quality of life*”: People, human health and improved quality of life are at the centre of sustainable development concerns. People are entitled to a healthy and productive life in harmony with nature;
- (b) “*Social equity and solidarity*”: Development must be undertaken in a spirit of intra- and inter-generational equity and social ethics and solidarity;

(c) “*Environmental protection*”: To achieve sustainable development, environmental protection must constitute an integral part of the development process;

(d) “*Economic efficiency*”: The economy of Québec and its regions must be effective, geared toward innovation and economic prosperity that is conducive to social progress and respectful of the environment;

(e) “*Participation and commitment*”: The participation and commitment of citizens and citizens’ groups are needed to define a concerted vision of development and to ensure its environmental, social and economic sustainability;

(f) “*Access to knowledge*”: Measures favourable to education, access to information and research must be encouraged in order to stimulate innovation, raise awareness and ensure effective participation of the public in the implementation of sustainable development;

(g) “*Subsidiarity*”: Powers and responsibilities must be delegated to the appropriate level of authority. Decision-making centres should be adequately distributed and as close as possible to the citizens and communities concerned;

(h) “*Inter-governmental partnership and cooperation*”: Governments must collaborate to ensure that development is sustainable from an environmental, social and economic standpoint. The external impact of actions in a given territory must be taken into consideration;

(i) “*Prevention*”: In the presence of a known risk, preventive, mitigating and corrective actions must be taken, with priority given to actions at the source;

(j) “*Precaution*”: When there are threats of serious or irreversible damage, lack of full scientific certainty must not be used as a reason for postponing the adoption of effective measures to prevent environmental degradation;

(k) “*Protection of cultural heritage*”: The cultural heritage, made up of property, sites, landscapes, traditions and knowledge, reflects the identity of a society. It passes on the values of a society from generation to generation, and the preservation of this heritage fosters the sustainability of development. Cultural heritage components must be identified, protected and enhanced, taking their intrinsic rarity and fragility into account;

(l) “*Biodiversity preservation*”: Biological diversity offers incalculable advantages and must be preserved for the benefit of present and future generations. The protection of species, ecosystems and the natural processes that maintain life is essential if quality of human life is to be maintained;

(m) “*Respect for ecosystem support capacity*”: Human activities must be respectful of the support capacity of ecosystems and ensure the perennality of ecosystems;

(n) “*Responsible production and consumption*”: Production and consumption patterns must be changed in order to make production and consumption more viable and more socially and environmentally responsible, in particular through an ecoefficient approach that avoids waste and optimizes the use of resources;

(o) “*Polluter pays*”: Those who generate pollution or whose actions otherwise degrade the environment must bear their share of the cost of measures to prevent, reduce, control and mitigate environmental damage;

(p) “*Internalization of costs*”: The value of goods and services must reflect all the costs they generate for society during their whole life cycle, from their design to their final consumption and their disposal.

Sustainable development strategy.

7. The Government’s sustainable development strategy must state the selected approach, the main issues, the directions or areas of intervention, and the objectives to be pursued by the Administration in the area of sustainable development. Where appropriate, it must also state the sustainable development principles to be taken into consideration by the Administration, in addition to those enumerated in section 6 and those set out in sections 152 and 186 of the Environment Quality Act (R.S.Q., chapter Q-2).

Approach, responsibilities and monitoring.

For the purposes of its implementation by the Administration, the strategy must identify certain means selected to foster a concerted approach that is in keeping with all the principles of sustainable development; it must also state the roles and responsibilities of each player or certain members of the Administration in order to ensure internal efficiency and coherence. The strategy must also specify monitoring mechanisms or means.

Periodic reviews.

A status report on sustainable development in Québec must also be presented upon periodic reviews of the strategy based on sustainable development indicators or other criteria set out in the strategy to monitor or measure progress in the economic, social and environmental fields.

Objectives specified.

Moreover, in order to foster a synergy of interventions for sustainable development, the strategy may specify which objectives, among those that have been set, all or some of the bodies and institutions referred to in section 4 are encouraged to pursue, even before an Order in Council is issued under that section.

Differences taken into account.

8. The Minister of Sustainable Development, Environment and Parks, in collaboration with the other ministers concerned, is to ensure that the strategy is developed in a way that reflects the range of concerns of citizens and communities and all living conditions in Québec, so that the differences between the rural and urban areas and the situation of Native communities are taken into account.

Participation of public.	In collaboration with the other ministers concerned, the Minister may take any measure to consult the public and bring the public to take part in the development of any project or any review of the strategy, in order to promote discussion and enrich the content of the strategy, make it known and promote its implementation.
Parliamentary committee.	In addition, the strategy and any review of the strategy must be submitted to public consultation in the form of parliamentary committee hearings.
Effect.	9. The sustainable development strategy takes effect on the date on which it is adopted by the Government or on any later date determined by the Government.
Reviews.	The Government must review the whole content of the strategy every five years. However, the Government may defer a review for a period not exceeding two years.
Amendments.	In the intervals between reviews, the Government may also make any amendment to the strategy that allows the viability of development to be better promoted.
Publication and accessibility.	10. The sustainable development strategy, and any review of the strategy, are to be published and made accessible, among other ways, in the manner and under the conditions the Government considers appropriate.
Tabling.	They must be laid before the National Assembly by the Premier. The same applies to the implementation status reports that must be prepared under paragraph 3 of section 13.
First version.	11. The first version of the sustainable development strategy must be adopted by the Government in the year following the year of assent to this Act.
Issues addressed.	The first version of the strategy must, in particular, address the following issues: <ul style="list-style-type: none"> (1) the sustainable development information and education measures to be implemented, in particular for certain classes of the personnel of the Administration; (2) the development of tools or models for the design, determination and analysis of projects in terms of sustainable development, among other things to take into account all the principles of sustainable development or to implement approaches related to those principles, in particular concerning the life cycle of products and services; (3) the mechanisms to be implemented to encourage the participation of the various stakeholders in society; and

(4) the means selected to foster an integrated approach and the coherence of the various interventions undertaken in the area of sustainable development by the local and regional authorities concerned, including those undertaken by Native communities.

Indicators.

12. Not later than one year after the end of the year in which the strategy is adopted, the Minister of Sustainable Development, Environment and Parks submits to the Government for adoption a first list of sustainable development indicators designed to monitor and measure progress in Québec in the area of sustainable development.

Provisions applicable.

Sections 8 and 10 apply, with the necessary modifications, to the adoption of the indicators.

Functions of Minister.

13. To ensure the carrying out of this Act, the functions of the Minister of Sustainable Development, Environment and Parks consist more specifically in,

(1) promoting sustainable development within the Administration and among the general public, and fostering joint and cohesive action in order to harmonize interventions;

(2) coordinating the efforts of the government departments to define, renew or revise the components of the sustainable development strategy, including sustainable development indicators, and recommending the adoption of the strategy and indicators by the Government;

(3) coordinating efforts to prepare periodic assessments of the implementation of the sustainable development strategy within the Administration and, at least every five years, drafting, in collaboration with the other government departments concerned, an implementation status report and submitting it to the Government for approval;

(4) enhancing knowledge and analyzing experiences elsewhere in the field of sustainable development, in particular as regards the directions pursued by strategies and action plans and their implementation, and the development of indicators and other methods for measuring the progression of sustainable development and the integration of related environmental, social and economic concerns; and

(5) advising and providing expertise and assistance to the Government and third persons as regards sustainable development to help achieve the objectives of the strategy and to ensure that the principles of sustainable development are applied and complied with.

Assistance.

14. When so requested by the Minister, government departments, agencies and enterprises in the Administration provide assistance for sustainable development to the Minister in the areas under their jurisdiction. In particular, they provide the information needed by the Minister to develop, revise or

assess the implementation of the sustainable development strategy, including indicators or any other monitoring and accountability mechanisms.

Provision applicable.

This section also applies to bodies and institutions mentioned in section 4, whether or not an Order in Council has been issued under that section.

DIVISION II

IMPLEMENTATION OF THE STRATEGY AND ACCOUNTABILITY

Publication of objectives and interventions.

15. In order to focus its priorities and plan its actions in a way that will foster sustainable development in keeping with the strategy of the Government, every government department, agency and enterprise in the Administration must identify, in a document to be made public, the specific objectives it intends to pursue in order to contribute to a progressive and compliant implementation of the strategy, as well as the activities or interventions it plans on carrying out to that end, directly or in collaboration with one or more stakeholders in society.

Review of legislation and policies.

The interventions may include a review of existing Acts, regulations, policies or programs to ensure better compliance with the strategy and the principles on which it is based.

Voluntary basis.

On a voluntary basis, a body or an institution mentioned in section 4 may also, without waiting for an Order in Council under that section, submit to the same obligation to identify, in a document to be made public, the objectives, actions and interventions it intends to pursue or carry out within its jurisdiction and its powers and functions, in order to contribute to sustainable development and to the implementation of the strategy.

Terms and conditions.

16. The Government may specify the terms and conditions under which the obligation set out in section 15 must be performed. It may, in particular, issue directives concerning the form and content of the proposed planning operation and the frequency of or intervals between required updates.

Annual report.

17. Each government department, agency and enterprise in the Administration that is subject to section 15, must state in a special section of its annual report

(1) the objectives it had set in keeping with those of the strategy, in order to contribute to sustainable development and the progressive implementation of the strategy or, if applicable, the reasons why no specific objective was identified for the year given the content of the strategy adopted;

(2) the various activities or interventions aimed at achieving those objectives which it successfully carried out or failed to carry out during the year, the degree to which target results were achieved, the sustainable development indicators and other monitoring mechanisms or means used; and

(3) if applicable, the measures taken following comments or recommendations by the Sustainable Development Commissioner.

TITLE II

AMENDING AND FINAL PROVISIONS

- c. A-2.1, s. 41, am. **18.** Section 41 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 inserting “, 43.1” after “43” in the second line of paragraph 4.
- c. C-12, s. 46.1, added. **19.** The Charter of human rights and freedoms (R.S.Q., chapter C-12) is amended by inserting the following section after section 46:
- Healthful environment. **“46.1.** Every person has a right to live in a healthful environment in which biodiversity is preserved, to the extent and according to the standards provided by law.”
- c. F-4.002, repealed. **20.** The Act to establish the Fonds national de l’eau (R.S.Q., chapter F-4.002) is repealed.
- c. I-13.011, s. 3.1, added. **21.** The Act respecting the Institut de la statistique du Québec (R.S.Q., chapter I-13.011) is amended by inserting the following section after section 3:
- Sustainable development strategy. **“3.1.** In the pursuit of its mission, the Institut shall collect, produce and disseminate the statistical information needed to develop and monitor the Government’s sustainable development strategy, including the statistical information needed for sustainable development indicators, as well as the statistical information needed to prepare the reports provided for in the Sustainable Development Act (2006, chapter 3).”
- c. M-15.2.1, title, replaced. **22.** The title of the Act respecting the Ministère de l’Environnement (R.S.Q., chapter M-15.2.1) is replaced by the following title:
- “Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs”.
- c. M-15.2.1, s. 10, replaced. **23.** Section 10 of the Act is replaced by the following section:
- Protection of environment.
Responsibilities of Minister. **“10.** The Minister is responsible for the protection of the environment.
- The Minister is also responsible for coordinating government action in the area of sustainable development and for promoting compliance with the principles of sustainable development, especially in their environmental aspects, within the Administration and among the public.”

c. M-15.2.1, s. 11.1,
added.
Parks.

24. The Act is amended by inserting the following section after section 11:

“**11.1.** In addition, the Minister shall, with respect to parks,

(1) develop and propose to the Government policies concerning parks, see to their implementation and coordinate their application; and

(2) be responsible for the management, development, supervision and protection of parks under the Parks Act (chapter P-9) and the Act respecting the Saguenay–St. Lawrence Marine Park (chapter P-8.1).”

c. M-15.2.1, s. 12, am.

25. Section 12 of the Act is amended by inserting the following paragraph after paragraph 2:

“(2.1) prepare plans and programs to promote the sustainability of development and, with the authorization of the Government, see to the carrying out of those plans and programs;”.

c. M-15.2.1, Div. II.1,
added.

26. The Act is amended by inserting the following division after Division II:

“**DIVISION II.1**

“**GREEN FUND**

Establishment.

“**15.1.** A Green Fund is established.

Object.

The Fund is dedicated to the financing of measures or programs that the Minister may carry out within the scope of ministerial functions.

Purposes.

The Fund is intended, among other purposes, to support measures promoting sustainable development, especially in its environmental aspects, and make it possible for the Minister to grant financial assistance, within the framework of the law, in particular to municipalities and non-profit organizations working in the environmental field.

Water governance.

“**15.2.** In managing the Fund, the Minister sees to it that the revenue derived from fees related to the use, management or purification of water provided for in section 31 of the Environment Quality Act (chapter Q-2) are allocated to the funding of measures the Minister may take to ensure water governance, including measures to protect and develop water resources and measures to ensure that there is an adequate quality and quantity of water in a sustainable development perspective.

Powers of
Government.

“**15.3.** The Government fixes the date on which the Fund begins to operate and determines its assets and liabilities and the nature of the costs that may be charged to it.

Composition.

“15.4. The Fund is made up of

(1) the sums paid into the Fund by the Minister of Finance under sections 15.6, 15.7 and 15.11;

(2) the gifts, legacies and other contributions paid into the Fund to further the achievement of the objects of the Fund;

(3) the sums paid into the Fund by a minister out of the appropriations granted for that purpose by Parliament;

(4) the revenue allocated to that purpose by the Government, and any contribution determined by the Government on a proposal of the Minister of Finance, including all or part of the revenue from taxes or other economic instruments intended to promote sustainable development that are identified by the Government;

(5) the revenue derived from fees or other amounts collected under the Acts or regulations under the administration of the Minister, including revenue from economic instruments for the purpose of achieving environmental objectives prescribed under paragraph *e.1* of section 31 of the Environment Quality Act (chapter Q-2), except revenue specifically allocated, in accordance with the applicable Act or regulation, as in the case provided for in the third paragraph of section 31 of the Environment Quality Act, or in the case of a specified purpose account or a net voted appropriation;

(6) the fines paid by offenders for an offence against a provision of an Act or regulation under the administration of the Minister;

(7) the fees or other amounts collected by the Minister to compensate expenditure or costs incurred for the measures the Minister is authorized to take, within the scope of ministerial functions, to protect or restore the environment, such as the costs and other amounts referred to in sections 113, 114.3, 115, 115.0.1, 115.1, 116.1 and 116.1.1 of the Environment Quality Act;

(8) damages, including punitive damages, paid following a civil suit instituted on behalf of the Minister; and

(9) the income generated by the investment of the sums making up the Fund.

Management.

“15.5. The management of the sums making up the Fund is entrusted to the Minister of Finance. The sums are paid to the order of the Minister of Finance and deposited with the financial institutions designated by the Minister of Finance.

Books of account.

The Minister of Sustainable Development, Environment and Parks keeps the books of account of the Fund and records the financial commitments chargeable to it. The Minister also ensures that such commitments and the

payments arising from them do not exceed and are consistent with the available balances.

- Advances to Fund. **“15.6.** The Minister of Finance may, with the authorization of the Government and subject to the conditions it determines, advance to the Fund sums taken out of the consolidated revenue fund.
- Advances to consolidated revenue fund. Conversely, the Minister of Finance may, subject to the conditions determined by that minister, advance to the consolidated revenue fund on a short-term basis any part of the sums making up the Fund that is not required for its operation.
- Repayment. Any sum advanced to a fund is repayable out of that fund.
- Power to borrow. **“15.7.** The Minister, as manager of the Fund, may borrow sums from the Minister of Finance out of the financing fund of the Ministère des Finances.
- Provisions applicable. **“15.8.** Sections 20, 21 and 26 to 28, Chapters IV and VI and sections 89 and 90 of the Financial Administration Act (chapter A-6.001) apply to the Fund, with the necessary modifications.
- Fiscal year. **“15.9.** The fiscal year of the Fund ends on 31 March.
- Judgment against the State. **“15.10.** Despite any provision to the contrary, the Minister of Finance must, in the event of a deficiency in the consolidated revenue fund, pay out of the Green Fund the sums required for the execution of a judgment against the State that has become *res judicata*.
- Start-up sums. **“15.11.** The Minister of Finance advances the required start-up sums to the Fund. The Government determines the amount of the sums advanced and the date on which they must be paid into the Fund. The sums are taken out of the consolidated revenue fund.”
- c. M-25.2, s. 11.1, am. **27.** Section 11.1 of the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs (R.S.Q., chapter M-25.2) is amended
- (1) by striking out “, including parks” at the end of the first paragraph;
 - (2) by replacing “, Wildlife and Parks and the Minister of the Environment” in the second and third lines of the second paragraph by “and Wildlife and the Minister of Sustainable Development, Environment and Parks”;
 - (3) by striking out “by the Minister” in the fifth line of the second paragraph.
- c. M-25.2, s. 12.1, am. **28.** Section 12.1 of the Act is amended
- (1) by striking out “and parks” in the first line;
 - (2) by striking out “and park development and management” in paragraph 3;

(3) by replacing “, wildlife habitats and parks” in the first line of paragraph 4 by “and wildlife habitats”;

(4) by striking out paragraph 7.

c. Q-2, s. 31, am.

29. Section 31 of the Environment Quality Act (R.S.Q., chapter Q-2) is amended

(1) by replacing “to the Fonds national de l’eau for the purpose for which that fund is intended” at the end of the second paragraph by “into the Green Fund for the purpose of ensuring water governance, including protecting and developing water resources and ensuring that there is an adequate quality and quantity of water in a sustainable development perspective”;

(2) by replacing “into a green fund set up for that purpose” at the end of the sixth paragraph by “into the Green Fund”.

c. S-13.01, s. 18, am.

30. 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 replacing “by the Minister of Natural Resources, Wildlife and Parks” in the fourth and fifth lines of paragraph 3 by “, according to the subject matter concerned, by the Minister of Sustainable Development, Environment and Parks or the Minister of Natural Resources and Wildlife”.

c. V-5.01, s. 17, replaced.

31. Section 17 of the Auditor General Act (R.S.Q., chapter V-5.01) is replaced by the following section:

Assistant Auditor General.

“17. The Auditor General shall, with the approval of the Office of the National Assembly, appoint an Assistant Auditor General, bearing the title of Sustainable Development Commissioner, mainly to assist the Auditor General in the performance of the duties of office relating to sustainable development auditing.

Additional appointments.

In addition, the Auditor General may, with the approval of the Office of the National Assembly, appoint other Assistant Auditor Generals to assist the Auditor General in the performance of the duties of office.

Duties and powers.

The Auditor General shall determine the duties and powers of the Assistant Auditor Generals to the extent that they are not determined by law.

Applicability of Public Service Act.

If the Public Service Act (chapter F-3.1.1) is not already applicable to an Assistant Auditor General at the time of appointment, it becomes applicable to the Assistant Auditor General without other formality, unless the Assistant Auditor General is hired under a contract for a period determined by the Auditor General. In the latter case, section 57 of the Public Service Act applies with the necessary modifications.”

c. V-5.01, s. 22, am.

32. Section 22 of the Act is amended by adding the following paragraph at the end:

“(3) the carrying out by the bodies and institutions mentioned in section 4 of the Sustainable Development Act (2006, chapter 3) of the provisions of that Act to which they are subject.”

c. V-5.01, s. 26, am.

33. Section 26 of the Act is amended by adding the following paragraph after paragraph 7:

“(8) implementation of sustainable development.”

c. V-5.01, s. 43.1,
added.

34. The Act is amended by inserting the following section after section 43:

Report.

“**43.1.** Under the authority of the Auditor General, the Sustainable Development Commissioner shall prepare, at least once a year, a report stating, to the extent deemed appropriate by the Commissioner,

(1) the Commissioner’s findings and recommendations respecting the carrying out of the Sustainable Development Act (2006, chapter 3);

(2) any matter or any case arising from auditing or investigations in the area of sustainable development; and

(3) the Commissioner’s comments concerning the principles, procedures or other methods used in the area of sustainable development by the Administration within the meaning of the Sustainable Development Act and by the other bodies and institutions that are subject to that Act.

Inclusion in annual
report.

The Auditor General shall include the report in the annual or special report prepared for the National Assembly under section 42 or 45.”

Words replaced.

35. The words “of Natural Resources, Wildlife and Parks” are replaced by “of Sustainable Development, Environment and Parks” in the following provisions:

(1) section 1 of the Act respecting Mauricie Park and its surroundings (R.S.Q., chapter P-7);

(2) sections 1, 3 and 5 of the Act respecting Forillon Park and its surroundings (R.S.Q., chapter P-8);

(3) sections 3 and 24 of the Act respecting the Saguenay–St. Lawrence Marine Park (R.S.Q., chapter P-8.1);

(4) sections 1 and 16 of the Parks Act (R.S.Q., chapter P-9).

References replaced.

In any other legislative provision,

(1) a reference to the Minister or Deputy Minister of the Environment is replaced by a reference to the Minister or Deputy Minister of Sustainable

Development, Environment and Parks and a reference to the Ministère de l'Environnement is replaced by a reference to the Ministère du Développement durable, de l'Environnement et des Parcs; and

(2) a reference to the Minister or Deputy Minister of Natural Resources, Wildlife and Parks is replaced by a reference to the Minister or Deputy Minister of Natural Resources and Wildlife and a reference to the Ministère des Ressources naturelles, de la Faune et des Parcs is replaced by a reference to the Ministère des Ressources naturelles et de la Faune.

References in other documents.

Unless the context indicates otherwise, in any other document,

(1) a reference to the Minister or Deputy Minister of the Environment is a reference to the Minister or Deputy Minister of Sustainable Development, Environment and Parks and a reference to the Ministère de l'Environnement is a reference to the Ministère du Développement durable, de l'Environnement et des Parcs;

(2) a reference to the Minister or Deputy Minister of Natural Resources, Wildlife and Parks or to the Ministère des Ressources naturelles, de la Faune et des Parcs is, according to the subject matter concerned, a reference to the Minister or Deputy Minister of Natural Resources and Wildlife or to the Ministère des Ressources naturelles et de la Faune, or to the Minister or Deputy Minister of Sustainable Development, Environment and Parks or to the Ministère du Développement durable, de l'Environnement et des Parcs; and

(3) a reference to the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs or to any of its provisions is, according to the subject matter concerned, a reference to the Act respecting the Ministère des Ressources naturelles et de la Faune, to the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs or to the corresponding provision of either of those Acts.

Minister responsible.

36. The Minister of Sustainable Development, Environment and Parks is responsible for the administration of this Act.

Report.

37. At the latest on 19 April 2013, and every ten years thereafter, the Minister must report to the Government on the carrying out of this Act.

Tabling.

The report must be laid before the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption.

Coming into force.

38. This Act comes into force on 19 April 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 4

AN ACT RESPECTING RESERVED DESIGNATIONS AND ADDED-VALUE CLAIMS

(introduced during the 1st Session of the 37th Legislature and allowed to continue during the 2nd Session of the 37th Legislature on 15 March 2006)

Bill 137

Introduced by Mr. Laurent Lessard, Minister of Agriculture, Fisheries and Food

Introduced 6 December 2005

Passage in principle 13 December 2005

Passage 13 April 2006

Assented to 19 April 2006

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

— 2006-11-06: ss. 7, 8, 12-14, 16-29, 71, 79
O.C. 856-2006
G.O., 2006, Part 2, p. 3259

Legislation replaced:

Act respecting reserved designations (R.S.Q., chapter A-20.02)



Chapter 4

AN ACT RESPECTING RESERVED DESIGNATIONS AND ADDED-VALUE CLAIMS

[Assented to 19 April 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

OBJECT AND PRINCIPLES

- Object. **1.** The object of this Act is to protect the authenticity of products, and of terms used to identify and promote them, through product certification based on origin or on special characteristics associated with a method of production or specificity.
- “product”. **2.** In this Act, “product” means an unprocessed or processed agricultural, aquacultural or other food product that is intended for sale.
- Reserved designation. **3.** A reserved designation falls into one of the following three classes:
- (1) reserved designations relating to a method of production such as organic farming;
 - (2) reserved designations relating to a link with a terroir, such as protected designations of origin and protected geographical indications;
 - (3) reserved designations relating to specificity.
- Added-value claim. **4.** An authorized added-value claim identifies a special characteristic of a product, generally a method of production or preparation, that is sought by the consumer.
- Certification. **5.** To qualify for a reserved designation, a product must be certified by an accredited certification body as compliant with a specification manual.
- Certification. To qualify for an added-value claim, a product must be certified by an accredited certification body as compliant with standards defined by regulation of the Minister.
- Recognition. **6.** Recognition of a reserved designation or authorization of an added-value claim grants the parties registered with an accredited certification body the exclusive right to use the designation or claim, on the conditions set by that certification body.

CHAPTER II**CONSEIL DES APPELLATIONS RÉSERVÉES ET DES TERMES VALORISANTS**

- Establishment. **7.** A reserved designations and added-value claims board (“the Board”) is established under the name “Conseil des appellations réservées et des termes valorisants”.
- Legal person. The Board is a legal person.
- Public body. The Board is deemed a public body 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) for the sole purpose of making the Board subject to that Act.
- Head office. **8.** The Board has its head office in the city of Québec. It may hold its meetings anywhere in Québec.
- Mission. **9.** The mission of the Board is
- (1) to accredit bodies that comply with the applicable accreditation manual as certification bodies;
 - (2) to advise the Minister on the recognition of reserved designations;
 - (3) to advise the Minister on the authorization of added-value claims and issue advisory opinions on the special characteristics of products that may qualify for those claims;
 - (4) to hold consultations, particularly prior to recommending the recognition of a reserved designation or the authorization of an added-value claim and prior to issuing advisory opinions on the special characteristics of products that may qualify for those claims; and
 - (5) to monitor the use of recognized reserved designations and authorized added-value claims.
- Functions. **10.** To that end, the Board
- (1) prepares, in accordance with the regulations of the Minister, an accreditation manual setting out the standards and criteria against which it will assess applications for accreditation;
 - (2) monitors accredited certification bodies, and sees that they apply certification standards and criteria and have the necessary resources to exercise adequate supervision, as provided for in the applicable accreditation manual, over the activities of users of recognized reserved designations and authorized added-value claims, and the necessary resources to verify the products they certify; and

(3) sees that the parties registered with an accredited certification body comply with the rules for using recognized reserved designations and authorized added-value claims.

- Contribution. **11.** The Board may impose a contribution on accredited certification bodies to cover the cost of its activities.
- Composition. **12.** The Board is composed of nine members, including a chair and executive director.
- Appointments. The Government appoints two members, including the chair and executive director. The Conseil de promotion de l'agroalimentaire québécois incorporated by letters patent issued under Part III of the Companies Act (R.S.Q., chapter C-38) appoints a member from each of the following groups:
- (1) producers;
 - (2) processors;
 - (3) distributors;
 - (4) retailers;
 - (5) certification bodies;
 - (6) consumers; and
 - (7) producers of products that contain alcohol.
- Proposals. The Conseil de promotion de l'agroalimentaire québécois chooses each of these seven members from among the candidates proposed by the representative associations for the group concerned; those associations collectively propose three to five candidates.
- Designation. If the Conseil de promotion de l'agroalimentaire québécois fails to make those appointments, the Minister designates another legal person with similar activities.
- Term. **13.** The members of the Board are appointed for a term not exceeding three years in such a manner that two positions on the Board become vacant each year. On the expiry of their term, the members remain in office until replaced or reappointed.
- Resignation. **14.** A member of the Board may resign by sending a written notice of resignation to the Minister.
- Committees. **15.** The Board assigns the following functions to committees:

(1) to design an accreditation manual in keeping with the criteria and requirements prescribed by regulation of the Minister, to assess specification manuals, to assess, at the Minister's request to the Board, the special characteristics of products that may qualify for an added-value claim, and to assess the advisability of holding consultations on proposed amendments to a specification manual;

(2) to assess, in light of the applicable accreditation manual and through such means as inspection plans designed to verify the compliance of a product with the specification manual or the regulation authorizing the relevant added-value claim, the capacity of certification bodies to administer a certification program, and to ensure that accredited certification bodies comply with the standards and criteria set out in the applicable accreditation manual; and

(3) to monitor the use of recognized reserved designations and authorized added-value claims, and to assess suitable means or proceedings to prevent the unlawful use of those designations and claims.

Composition. Each committee is composed of members qualified in the matters within its purview. The functions set out in subparagraphs 1, 2 and 3 must be exercised by separate committees.

Decisions. The Board makes a decision on an accreditation manual, an accreditation, consultations or suitable means and proceedings once an assessment has been submitted by the competent committee.

Chair and executive director. **16.** The chair and executive director is responsible for the administration and general management of the Board. The position of chair and executive director is a full-time position.

Functions. The chair and executive director calls and presides at meetings of the Board and sees to the proper conduct of business. The chair and executive director, if absent or unable to act, is replaced by the member designated by the chair and executive director. If that member or another member is absent or unable to act, the Government may appoint a replacement.

Remuneration. **17.** The chair and executive director is entitled to remuneration and employment benefits in accordance with the standards and scales set by the Government.

Reimbursement of expenses. The other members of the board of directors receive no remuneration. They are entitled, however, to the reimbursement of expenses incurred in the exercise of their functions on the conditions and to the extent determined by the internal by-laws.

Personnel. **18.** The Board may appoint a secretary and hire the personnel it requires to carry out its functions.

Appointments.	The secretary of the Board and the other members of its personnel are appointed in accordance with the staffing plan established by by-law of the Board.
Conditions of employment.	The Board determines the standards and scales of remuneration, employment benefits and other conditions of employment of the members of its personnel by by-law, subject to the provisions of a collective agreement.
Quorum.	19. The quorum at meetings of the Board is the majority of its members, including the chair and executive director or the person replacing the chair and executive director.
Vote.	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.
Conflict of interest.	20. No member of the Board may have a direct or indirect interest in a certification body.
Disclosure.	A member who has a direct or indirect interest in an enterprise causing the member's personal interest to conflict with the interest of the Board must, on pain of forfeiture of office, disclose the interest in writing and abstain from participating in any decision involving the enterprise.
Waiver of notice.	21. The members of the Board may waive notice of a meeting. Attendance at a meeting constitutes a waiver of notice, unless the members are present for the sole purpose of contesting the legality of the meeting.
Meetings.	22. The members of the Board may, in the cases and on the conditions specified in the internal by-laws, take part in a meeting of the Board from separate locations by means of equipment allowing all of them to communicate directly with one another.
Minutes.	23. The minutes of the meetings of the Board, approved by the Board and certified by the chair and executive director or the secretary, are authentic. The same applies to documents and copies of documents emanating from the Board or forming part of its records, if they are so certified.
Documents.	24. An intelligible transcription of a decision or other data stored by any technological means is a document of the Board and is evidence of its contents if it is certified by a person referred to in section 23.
Binding force.	25. A deed, document or writing is binding on and may be attributed to the Board only if it is signed by the chair and executive director or the secretary.
Facsimile.	26. The internal by-laws of the Board may, subject to specified conditions, allow a signature to be affixed by means of an automatic device 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.

- Disclosure. **27.** If the secretary or a member of the personnel of the Board has a direct or indirect interest in an enterprise causing that person's personal interest to conflict with the interest of the Board, the person must, on pain of dismissal, disclose the interest in writing to the chair and executive director.
- Immunity. **28.** No judicial proceedings may be brought against a member, the secretary or the personnel of the Board for an act done in good faith in the exercise of their functions.
- Transmission of information. **29.** Any personal or other information held by the Board for the purposes of this Act and required for the purposes of section 4 of the Food Products Act (R.S.Q., chapter P-29) or a regulation under paragraph *e*, *h* or *m* of section 40 of that Act must be sent to the Minister.
- Applicability. The first paragraph applies despite sections 23, 24 and 28 of the Act respecting Access to documents held by public bodies and the Protection of personal information.

CHAPTER III

REGULATORY MEASURES

DIVISION I

RECOGNITION AND AUTHORIZATION

- Compliance. **30.** When one or more certification bodies have demonstrated to the Board that they meet the standards and criteria set out in the applicable accreditation manual and have provided the documents and information required by regulation of the Minister, the Minister, on the recommendation of the Board,
- (1) recognizes the reserved designation concerned; or
 - (2) makes a regulation to authorize an added-value claim and define the standards with which products must comply in order to qualify for it.
- Alcohol. If the reserved designation or added-value claim is for a product that contains alcohol within the meaning of the Act respecting offences relating to alcoholic beverages (R.S.Q., chapter I-8.1), the Minister must, in addition, obtain the opinion of the Minister responsible for the administration of that Act and the opinion of the Minister responsible for the administration of Divisions III and IV of the Act respecting the Société des alcools du Québec (R.S.Q., chapter S-13).
- Notice of recognition. **31.** The Minister gives notice of the recognition of a reserved designation in the *Gazette officielle du Québec*.
- Specification manual. The notice specifies where and how the specification manual may be consulted.

- Effective date. **32.** The recognition of a reserved designation takes effect on the date of publication of the notice in the *Gazette officielle du Québec* and the authorization of an added-value claim, on the date of coming into force of the regulation.
- Power of the Board. From that date, the Board has the power to accredit certification bodies and regulate the use of the recognized reserved designation or the authorized added-value claim.
- Delay. Despite the first paragraph, the Minister may delay the effective date of a notice relating to a reserved designation in order to give the persons concerned the opportunity to comply with this Act.
- Proceedings. **33.** The Board may institute proceedings against any person using a recognized reserved designation or authorized added-value claim for products not certified by an accredited certification body.

DIVISION II

INSPECTION AND SEIZURE

- Appointments. **34.** The Minister appoints the inspectors, analysts and other officers necessary for the enforcement of this Act and the regulations on the recommendation of the Board and from among its personnel.
- Powers. **35.** An inspector who has reasonable grounds to believe that products or objects to which this Act or the regulations apply may be found in certain premises may, in the exercise of inspection functions,
 - (1) enter the premises at any reasonable time;
 - (2) inspect the products, the premises and any object to which this Act and the regulations apply, and take samples free of charge;
 - (3) take photographs or make recordings; and
 - (4) require the production of any book, bill of lading, record or other document for examination or for the purpose of making copies or extracts, if the inspector has reasonable grounds to believe that they contain information related to the application of this Act or the regulations.
- Powers. **36.** An inspector may, in the exercise of inspection functions, require any person to produce the documents or information held by the person that the inspector needs in order to make sure that a product or object complies with the provisions of this Act and the regulations. The person must furnish the documents or information to the inspector within such reasonable time as is specified by the inspector.

- Seizure. **37.** An inspector may seize any product or object to which this Act applies if the inspector has reasonable grounds to believe that the product or object was used in the commission of an offence under this Act or the regulations.
- Identification. **38.** Inspectors, analysts and other officers must, on request, identify themselves and produce a certificate of authority signed by the Minister.
- Hindrance prohibited. A person that hinders an inspector, analyst or other officer in the exercise of official functions or misleads or attempts to mislead, or fails or refuses to obey an inspector, analyst or other officer, is guilty of an offence and is liable to a fine of not less than \$1,000 nor more than \$6,000 and, for a subsequent offence, to a fine of not less than \$3,000 nor more than \$18,000.

DIVISION III

AUTHORIZATION TO REMEDY

- Conditions. **39.** On application and if considered appropriate by the Minister, the Minister may authorize the owner or possessor of a seized product to make the identification of the product compliant with this Act and the regulations of the Minister. Authorization is granted on the advice of the Board and on the conditions the Minister specifies regarding such matters as the packaging and labelling of the product as well as indications, logos, symbols or other markings associated with the product or its identification.
- Application. The application must be made in writing to the Minister not later than 30 days after the date of the seizure. It must be submitted with a detailed description of the proposed steps for making the identification of the product compliant with this Act and the regulations of the Minister. The detailed description must include a time frame and indicate a projected completion date.
- Costs. The application must also be submitted with a written undertaking to pay the costs involved and reimburse the Board for inspection costs and other expenses related to the verification of the product.
- Compliance. If the Board is satisfied with the proof presented by the holder of the authorization to the effect that the identification of the product has been made compliant with this Act and the regulations of the Minister, it certifies that fact in writing.
- Seizure lifted. The seizure is lifted on the date the holder of the authorization receives the certificate. The Board so informs the Minister in writing.
- Failure to comply. **40.** If the holder of an authorization under section 39 fails to comply with any of the specified conditions, the Minister, on the recommendation of the Board, may revoke the authorization. Revocation of the authorization obliges the holder to destroy the product, at the holder's expense, within the time determined by the Minister and according to the Minister's instructions. If the

holder fails to do so, the product is confiscated by an inspector and the Board destroys the product at the holder's expense.

DIVISION IV

DISPOSAL OF THING SEIZED

- Custody. **41.** The owner or possessor of a thing seized assumes custody of that thing. An inspector may, however, if the inspector considers it appropriate, remove it to other premises for safekeeping. In addition, the custodian retains custody of the thing seized when it is submitted in evidence, unless the judge decides otherwise. The custody is maintained until it is dealt with under section 39, 42, 43, 44 or 45 or, if proceedings are instituted, until a judge rules on it.
- Return of seized property. **42.** The thing seized must be returned to the owner or possessor
- (1) if a period of 90 days has expired after the date of seizure and no proceedings have been instituted or authorization granted under section 39; or
 - (2) if the inspector is of the opinion, after verification during that period, that no offence under this Act or the regulations has been committed or that the owner or possessor of the thing seized has, since the seizure, complied with this Act and the regulations.
- Sale. **43.** A judge may, on the application of the seizer, authorize the sale of the thing seized if it is perishable or likely to depreciate rapidly.
- Prior notice. At least one clear day's prior notice of the application must be served on the person from whom the thing was seized and on the persons who claim to have a right in the thing. However, the judge may exempt the seizer from service if deterioration of the thing is imminent.
- Conditions. The conditions of the sale are determined by the judge. The proceeds of the sale are deposited with the Minister of Finance in accordance with the Deposit Act (R.S.Q., chapter D-5).
- Application for release. **44.** The owner or possessor of the thing seized may, at any time, apply to a judge to obtain the release of the thing or of the proceeds of the sale, except if the owner or possessor has applied for an authorization under section 39.
- Service. The application must be served on the seizer or, if proceedings have been instituted, on the prosecutor.
- Conditions. The judge grants the application if satisfied that the applicant would suffer serious or irreparable damage from continued detention of the thing seized or of the proceeds of the sale and that the release will not hinder the course of justice.

- Owner unknown. **45.** If the owner or possessor of a thing seized is unknown or untraceable, the thing seized or the proceeds of the sale are transferred to the Minister of Revenue 90 days after the date of seizure, together with a statement describing the thing and indicating, if available, the name and last known address of the interested party.
- Provisions applicable. The provisions of the Public Curator Act (R.S.Q., chapter C-81) pertaining to unclaimed property apply to the thing or proceeds so transferred to the Minister of Revenue.
- Extension. **46.** On the application of the seizer, a judge may order that the period of detention be prolonged for a maximum of 90 days.
- Confiscation. **47.** On the application of either party, a judge may, on pronouncing a conviction for an offence under a provision of this Act or the regulations, order the confiscation of a thing seized or of the proceeds of the sale.
- Prior notice. Prior notice of the application for confiscation must be given to the other party and to the person from whom the thing was seized, except if they are in the presence of the judge.
- Disposal. The Board prescribes the manner in which the thing or proceeds of the sale confiscated under this section are to be disposed of.
- Prohibition. **48.** Except with the assent of an inspector, no person may sell or offer for sale a seized or confiscated thing, or remove or allow such a thing, its container or the writ of seizure or confiscation to be removed, or remove or break seals affixed by an inspector.

CHAPTER IV

ACCREDITATION

DIVISION I

ACCREDITATION PROCESS

- Applicant. **49.** A body constituted as a legal person that applies to the Board for accreditation and, in the opinion of the Board, complies with the applicable accreditation manual is entitled to accreditation to certify products as compliant with a specification manual or with the standards defined by regulation of the Minister.
- Bureau de normalisation du Québec. For the purposes of this Act, the administrative unit of the Centre de recherche industrielle du Québec referred to as the “Bureau de normalisation du Québec” in section 16 of the Act respecting the Centre de recherche industrielle du Québec (R.S.Q., chapter C-8.1) is considered a body constituted as a legal person.

Conditions.	The Board must satisfy itself that the applicant body has the capacity to administer a certification program based on the specification manual or the standards defined by regulation of the Minister.
Application.	50. A body's application for accreditation must be submitted with all the documents specified in the applicable accreditation manual and the regulations. It must also be submitted with a list of the parties registered with the body and a list of the products that the body intends to certify.
Additional information.	51. The Board may require the applicant body to provide any other document or information it considers relevant to the assessment of the application. It may demand to be allowed to visit, as provided for in the applicable accreditation manual, the facilities of the applicant body and of the parties registered with the applicant body.
Accreditation denied.	52. If of the opinion that the applicant body does not meet the standards and criteria set out in the applicable accreditation manual, the Board must first give the applicant body an opportunity to submit its observations, then give reasons for its decision to deny accreditation.

DIVISION II

EFFECT OF ACCREDITATION

Effective date.	53. On the expiry of a period of 15 days after the date on which the Board sends the interested parties its decision granting accreditation to the certification body, the Board gives notice of the decision in the <i>Gazette officielle du Québec</i> . The decision becomes effective on the date of publication of the notice.
Powers and obligations.	<p>54. Accreditation gives the certification body for a recognized reserved designation or authorized added-value claim the power or obligation</p> <p>(1) to administer a certification program that complies with the applicable accreditation manual;</p> <p>(2) to refrain from unduly limiting the accessibility of its services for those to whom a specification manual or a regulation authorizing an added-value claim applies or whose activities are regulated by such a manual or regulation;</p> <p>(3) to certify products bearing the recognized reserved designation as compliant with the specification manual or to certify products bearing the authorized added-value claim as compliant with the regulation of the Minister;</p> <p>(4) to ensure that the parties registered with the certification body comply with the specification manual or with the standards defined by regulation of the Minister;</p>

(5) to receive any proposed amendment to a specification manual and forward it to the Board;

(6) to keep an up-to-date list of the parties registered with the certification body, including their business contact information, and an up-to-date list of the products it certifies, and provide access to those lists, which are public information; and

(7) to impose a contribution on the parties registered with the certification body to cover its operating costs.

DIVISION III

WITHDRAWAL OF ACCREDITATION

Notification. **55.** Before withdrawing the accreditation of a certification body, the Board must inform the certification body of the reasons for its decision and, if applicable, of the corrective action to be taken to avoid withdrawal. The Board must also give the certification body an opportunity to submit its observations.

Publication. **56.** On the expiry of a period of 15 days after the date on which the Board sends the interested parties a decision to withdraw accreditation, the Board gives notice of the decision in the *Gazette officielle du Québec*. The withdrawal becomes effective on the date of publication of the notice.

CHAPTER V

POWERS OF THE GOVERNMENT AND THE MINISTER

DIVISION I

REGULATORY POWERS

Regulations. **57.** The Minister may make regulations

(1) to determine criteria and requirements for the recognition of reserved designations;

(2) to prescribe the documents and information that must be submitted with an application for the recognition of a reserved designation;

(3) to determine the standards and criteria that an accreditation manual prepared by the Board must set out and that certification bodies must meet in order to obtain accreditation, which standards and criteria may vary according to the class of reserved designations, according to whether the accreditation manual applies to certification bodies for products that contain alcohol or according to the group of authorized added-value claims the Minister determines;

(4) to determine the indications, logos, symbols or other markings that may be used to identify recognized reserved designations or authorized added-value claims and regulate their use; and

(5) to determine the content and means of dissemination of a notice that the Board is to hold a consultation and any other conditions related to the consultation.

Regulation. **58.** The Government may, by regulation, make any provision necessary for the carrying out of this Act.

Added-value claim. **59.** The Minister must, in a regulation authorizing an added-value claim,

(1) identify the added-value claim and the products or the class of products that may qualify for that claim; and

(2) define the standards with which such products or products of such a class must comply in order to qualify for that claim.

DIVISION II

OTHER POWERS OF THE MINISTER

Approval. **60.** The Minister, on the recommendation of the Board, may approve a certification body accredited by an accreditation body coming under another administrative authority. The Minister gives notice of such approval in the *Gazette officielle du Québec*.

Designation or claim. From the publication of the notice, a product bearing a reserved designation or added-value claim certified by the body named in the notice is deemed to qualify for the designation or claim under this Act.

Withdrawal of approval. The Minister, on the Minister's own initiative or on the recommendation of the Board, may withdraw the approval of such a certification body. The Minister informs the body concerned and the Board of the withdrawal, and gives notice of it in the *Gazette officielle du Québec*. The Board must see to it that the identification of the products concerned is made compliant with this Act and the regulations.

Cancellation of recognition. **61.** After seeking an advisory opinion from the Board, the Minister may cancel the recognition of a reserved designation, particularly when there no longer is an accredited certification body that meets the standards and criteria set out in the applicable accreditation manual. The Board must, in its advisory opinion, set out any corrective action that could be taken to avoid cancellation of the recognition.

Obligation to inform. In all cases, the Minister must first inform the interested parties of the grounds for cancellation of the recognition and, if applicable, of the corrective action the Minister considers must be taken in order to avoid it.

Notice. **62.** The Minister gives notice of the cancellation of the recognition of a reserved designation in the *Gazette officielle du Québec*. The cancellation takes effect on the date of publication of the notice.

Effective date. Despite the first paragraph, the Minister may delay the effective date of a cancellation to give the interested parties the opportunity to comply with this Act.

CHAPTER VI

OFFENCES AND PENALTIES

Prohibition. **63.** A person may not use a recognized reserved designation or authorized added-value claim on a product, its packaging or its labelling, in advertising or commercial documents or in the presentation of a product unless the person is registered with an accredited certification body and the product is certified by such a body as compliant with the applicable specification manual or regulation.

Offence and penalty. A person to whom a specification manual or a regulation authorizing an added-value claim applies or whose activities are regulated by such a manual or regulation and who contravenes the first paragraph is guilty of an offence and is liable to the fines set out in section 68.

Prohibition. **64.** No person may sell or keep for sale a product bearing a recognized reserved designation or authorized added-value claim unless the product is certified by an accredited certification body.

Presumption. **65.** In the absence of any evidence to the contrary, persons in possession of a product in a quantity that exceeds the quantity they need for their own consumption are presumed to intend the product for sale.

Party to an offence. **66.** If a legal person, partnership, association or body commits an offence under this Act or a regulation, any director, officer, employee, partner or mandatary of the legal person, partnership, association or body who directed, authorized, advised or consented to the commission of the offence is deemed a party to the offence and is liable to the same penalty as that prescribed for committing the offence, whether or not the legal person, partnership, association or body has been prosecuted, convicted or deemed convicted.

Complicity. **67.** A person that advises, encourages or incites a person to commit an offence or participates in an offence committed by another person is guilty of the offence and is liable to the penalty prescribed for the offence.

Offence and penalty. **68.** A person that contravenes a provision of section 48 or 64 or a provision of a regulation under paragraph 4 of section 57 is guilty of an offence and is liable to a fine of not less than \$2,000 nor more than \$20,000 and, for a subsequent offence, to a fine of not less than \$4,000 nor more than \$60,000.

Amount of fine.	In determining the amount of the fine, the court takes into account such factors as the benefits the offender has derived from the offence and its social and economic consequences.
Penal proceedings.	69. Penal proceedings for an offence under section 63 or 68 may be instituted by the Board in accordance with article 10 of the Code of Penal Procedure (R.S.Q., chapter C-25.1).
Fine.	70. The fine imposed for an offence belongs to the Board if it instituted the penal proceedings.

CHAPTER VII

MISCELLANEOUS PROVISIONS

DIVISION I

FUNDING OF THE BOARD

Funding.	71. The activities of the Board are self-funded by the contributions collected by the Board under this Act.
Contribution by the Minister.	Despite the first paragraph, the Minister may contribute to the funding of the activities of the Board, up to the amounts specified by the Government.

DIVISION II

TRANSITIONAL AND FINAL PROVISIONS

c. A-20.02, replaced.	72. This Act replaces the Act respecting reserved designations (R.S.Q., chapter A-20.02).
Provisions in force.	73. The provisions of the Regulation respecting reserved designations, enacted by a ministerial order dated 10 September 1997 (1997, G.O. 2, 5043), remain in force until replaced or repealed by a regulation under this Act.
Conseil d'accréditation du Québec.	74. The Conseil d'accréditation du Québec incorporated by letters patent issued on 16 July 1998 under Part III of the Companies Act is dissolved on (<i>insert the date of coming into force of this section</i>) and its rights and obligations are assumed by the Board established under section 7 of this Act.
Reference.	75. In any Act, regulation, order in council or statutory instrument, unless the context indicates otherwise and subject to the necessary modifications, a reference to the Act respecting reserved designations (R.S.Q., chapter A-20.02) or to any of its provisions is a reference to this Act or to the corresponding provision of this Act.
Presumption.	76. Reserved designations recognized under the Act respecting reserved designations are deemed reserved designations recognized under this Act.

- Presumption. **77.** Certification bodies accredited under the Act respecting reserved designations are deemed certification bodies accredited under this Act.
- Presumption. **78.** Certification bodies accredited by an accreditation body coming under another administrative authority that were acknowledged by the Conseil d'accréditation du Québec before (*insert the date of coming into force of this section*) are, for the imported products they certify, deemed approved under this Act until the Minister makes a decision under section 60.
- Recommendation. The Board must send its recommendation concerning those bodies to the Minister not later than (*insert the date that is 36 months after the coming into force of section 60*).
- Minister responsible. **79.** The Minister of Agriculture, Fisheries and Food is responsible for the administration of this Act.
- Coming into force. **80.** The provisions of this Act come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 5
APPROPRIATION ACT NO. 2, 2006-2007

Bill 18

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

Introduced 16 May 2006

Passage in principle 16 May 2006

Passage 16 May 2006

Assented to 16 May 2006

Coming into force: 16 May 2006

Legislation amended: None



Chapter 5

APPROPRIATION ACT NO. 2, 2006-2007

[Assented to 16 May 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

\$28,955,104,500.00
for 2006-2007.

1. The Government may draw out of the consolidated revenue fund a sum not exceeding \$28,955,104,500.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2006-2007 fiscal year, for which provision has not otherwise been made, including an amount of \$449,000,000.00 for the payment of expenditures chargeable to the 2007-2008 fiscal year, being the amount of the estimates for each of the programs listed in Schedules 1 and 2, less the amounts totalling \$12,615,358,600.00 of the estimates voted pursuant to the Appropriation Act No. 1, 2006-2007 (2006, chapter 1).

Balance.

2. The balance of any appropriation allocated for the 2006-2007 fiscal year that is not entirely used may, subject to the conditions stipulated in the Expenditure Budget, be carried over in 2007-2008, up to the equivalent of \$133,097,000.00. Moreover, the Conseil du trésor may authorize the carryover of an additional \$124,421,600.00 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.

Exception.

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 16 May 2006.

SCHEDULE 1

AFFAIRES MUNICIPALES ET RÉGIONS

PROGRAM 1

Greater Montréal Promotion and Development	43,230,100.00
---	---------------

PROGRAM 2

Upgrading Infrastructure and Urban Renewal	334,101,700.00
---	----------------

PROGRAM 3

Compensation in lieu of Taxes and Financial Assistance to Municipalities	272,609,700.00
---	----------------

PROGRAM 4

General Administration	47,770,600.00
------------------------	---------------

PROGRAM 5

Regional Development and Rurality	26,239,300.00
-----------------------------------	---------------

PROGRAM 6

Commission municipale du Québec	1,701,700.00
---------------------------------	--------------

PROGRAM 7

Housing	253,425,400.00
---------	----------------

PROGRAM 8

Régie du logement	11,015,700.00
	<hr/> 990,094,200.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1

Bio-food Company Development, Training and Food Quality	274,719,500.00
--	----------------

PROGRAM 2

Government Agencies	8,887,000.00
	<hr/>
	283,606,500.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

PROGRAM 1

Secrétariat du Conseil du trésor	83,389,200.00
----------------------------------	---------------

PROGRAM 2

Commission de la fonction publique	2,630,900.00
------------------------------------	--------------

PROGRAM 3

Retirement and Insurance Plans	3,313,300.00
--------------------------------	--------------

PROGRAM 4

Contingency Fund	565,186,900.00
	<hr/>
	654,520,300.00

CONSEIL EXÉCUTIF

PROGRAM 1

Lieutenant-Governor's Office	643,100.00
------------------------------	------------

PROGRAM 2

Support Services for the Premier and the Conseil exécutif	47,968,300.00
--	---------------

PROGRAM 3

Canadian Intergovernmental Affairs	9,022,100.00
------------------------------------	--------------

PROGRAM 4

Native Affairs	122,003,900.00
----------------	----------------

PROGRAM 5

Youth	5,580,100.00
-------	--------------

PROGRAM 6

Reform of Democratic Institutions and Access to Information	4,224,900.00
--	--------------

	189,442,400.00
--	----------------

CULTURE ET COMMUNICATIONS

PROGRAM 1

Internal Management, National Institutions and Commission des biens culturels	48,771,100.00
--	---------------

PROGRAM 2

Support for Culture, Communications and Government Corporations	354,750,400.00
--	----------------

PROGRAM 3

Charter of the French Language	17,086,400.00
	<hr/>
	420,607,900.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

PROGRAM 1

Environmental Protection and Parks Management	140,279,100.00
--	----------------

PROGRAM 2

Bureau d'audiences publiques sur l'environnement	3,966,800.00
---	--------------

144,245,900.00

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

PROGRAM 1

Department Administration	29,367,100.00
---------------------------	---------------

PROGRAM 2

Economic Development and Assistance to Enterprises	220,306,200.00
---	----------------

PROGRAM 3

Research, Science and Technology	197,328,300.00
----------------------------------	----------------

PROGRAM 4

Provision Concerning Financial Interventions Guaranteed by the Government	264,000,000.00
	<hr/>
	711,001,600.00

ÉDUCATION, LOISIR ET SPORT

PROGRAM 1

Administration and Consulting	113,078,200.00
-------------------------------	----------------

PROGRAM 2

Tourism and Hotel Industry Training	15,459,500.00
-------------------------------------	---------------

PROGRAM 3

Financial Assistance for Education	372,380,200.00
------------------------------------	----------------

PROGRAM 4

Pre-school, Primary and Secondary Education	5,057,620,000.00
--	------------------

PROGRAM 5

Higher Education	2,352,372,000.00
------------------	------------------

PROGRAM 6

Development of Recreation and Sport	26,019,700.00
	<hr/>
	7,936,929,600.00

EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 1

Employment Assistance Measures	570,427,100.00
--------------------------------	----------------

PROGRAM 2

Financial Assistance Measures	1,787,806,200.00
-------------------------------	------------------

PROGRAM 3

Administration	341,582,200.00
----------------	----------------

	2,699,815,500.00
--	------------------

FAMILLE, AÎNÉS ET CONDITION FÉMININE

PROGRAM 1

Planning, Research and Administration	22,231,600.00
---------------------------------------	---------------

PROGRAM 2

Assistance Measures for Families	1,101,751,200.00
----------------------------------	------------------

PROGRAM 3

Condition of the elderly	2,150,500.00
--------------------------	--------------

PROGRAM 4

Status of Women	4,347,800.00
-----------------	--------------

PROGRAM 5

Public Curator	32,550,500.00
----------------	---------------

	1,163,031,600.00
--	------------------

FINANCES

PROGRAM 1

Department Administration	33,020,300.00
---------------------------	---------------

PROGRAM 2

Budget and Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities	80,211,900.00
	<hr/>
	113,232,200.00

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

PROGRAM 1

Immigration, Integration and Cultural Communities	81,137,800.00
--	---------------

PROGRAM 2

Organization Reporting to the Minister	540,900.00
	<hr/>
	81,678,700.00

JUSTICE

PROGRAM 1

Judicial Activity	19,579,800.00
-------------------	---------------

PROGRAM 2

Administration of Justice	185,090,400.00
---------------------------	----------------

PROGRAM 3

Administrative Justice	7,623,800.00
------------------------	--------------

PROGRAM 4

Assistance to Persons Brought before the Courts	111,088,000.00
--	----------------

PROGRAM 5

Protection Organizations Reporting to the Minister	5,720,300.00
---	--------------

PROGRAM 6

Criminal and Penal Prosecutions	44,192,100.00
	<hr/>
	373,294,400.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1

The Public Protector	9,399,700.00
----------------------	--------------

PROGRAM 2

The Auditor General	16,059,000.00
---------------------	---------------

PROGRAM 4

The Lobbyists Commissioner	1,895,500.00
----------------------------	--------------

	27,354,200.00
--	---------------

RELATIONS INTERNATIONALES

PROGRAM 1

International Affairs	69,973,500.00
	<hr/>
	69,973,500.00

RESSOURCES NATURELLES ET FAUNE

PROGRAM 1

Management of Natural Resources and Wildlife	224,022,600.00
	<hr/>
	224,022,600.00

REVENU

PROGRAM 1

Tax Administration	351,345,400.00
--------------------	----------------

PROGRAM 2

Enterprise Registrar	15,039,800.00
----------------------	---------------

366,385,200.00

SANTÉ ET SERVICES SOCIAUX

PROGRAM 1

National Operations	218,750,000.00
---------------------	----------------

PROGRAM 2

Regional Operations	9,730,720,000.00
---------------------	------------------

PROGRAM 3

Office des personnes handicapées du Québec	8,787,700.00
	<hr/>
	9,958,257,700.00

SÉCURITÉ PUBLIQUE

PROGRAM 1

Security, Prevention and Internal Management	309,104,800.00
---	----------------

PROGRAM 2

Sûreté du Québec	244,227,400.00
------------------	----------------

PROGRAM 3

Agencies Reporting to the Minister	21,927,400.00
	<hr/>
	575,259,600.00

SERVICES GOUVERNEMENTAUX

PROGRAM 1

Government Services	46,669,100.00
	<hr/>
	46,669,100.00

TOURISME

PROGRAM 1

Promotion and Development of Tourism	95,151,800.00
	<hr/>
	95,151,800.00

TRANSPORTS

PROGRAM 1

Transportation Infrastructures	977,196,000.00
--------------------------------	----------------

PROGRAM 2

Transportation Systems	293,485,900.00
------------------------	----------------

PROGRAM 3

Administration and Corporate Services	66,446,200.00
---------------------------------------	---------------

PROGRAM 4

Promotion and Development of the Capitale-Nationale Region	27,294,600.00
---	---------------

	1,364,422,700.00
--	------------------

TRAVAIL

PROGRAM 1

Labour	17,107,300.00	
	<hr/>	
	17,107,300.00	
		<hr/>
		28,506,104,500.00

SCHEDULE 2

EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 2

Financial Assistance Measures	279,000,000.00
	<hr/>
	279,000,000.00

FAMILLE, AÎNÉS ET CONDITION FÉMININE

PROGRAM 2

Assistance Measures for Families	170,000,000.00	
	<hr/>	
	170,000,000.00	
		<hr/>
		449,000,000.00

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 6
AN ACT TO AMEND THE PAY EQUITY ACT

Bill 28

Introduced by Mr. Laurent Lessard, Minister of Labour

Introduced 18 May 2006

Passage in principle 25 May 2006

Passage 25 May 2006

Assented to 25 May 2006

Coming into force: 25 May 2006

Legislation amended:

Pay Equity Act (R.S.Q., chapter E-12.001)



Chapter 6

AN ACT TO AMEND THE PAY EQUITY ACT

[Assented to 25 May 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. E-12.001, s. 3, am. **1.** Section 3 of the Pay Equity Act (R.S.Q., chapter E-12.001) is amended by replacing the second paragraph by the following paragraph:

Application to
Government.

“For the purposes of this Act,

(1) the Conseil du trésor is deemed to be the employer in the public service enterprise and the parapublic sector enterprise;

(2) the public service enterprise includes government departments and bodies and persons other than the National Assembly whose personnel is appointed in accordance with the Public Service Act (chapter F-3.1.1); and

(3) the parapublic sector enterprise includes colleges, school boards and institutions to which the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) applies.”

c. E-12.001, s. 11, am. **2.** Section 11 of the Act is amended by adding the following paragraph at the end:

Parapublic sector.

“In the parapublic sector enterprise, however, there may be only one pay equity plan for all employees represented by certified associations.”

c. E-12.001, s. 19.1,
added.

3. The Act is amended by inserting the following section after section 19:

Representation of all
employees.

“**19.1.** In the public service enterprise and the parapublic sector enterprise, a certified association or, where applicable and under section 21.1, a group of employees’ associations, that represents employees in a job class to which a pay equity plan applies also represents, for the purposes of that plan and until it has been completed, all the employees in that job class who are not covered by a certification.

Compensation
adjustments.

The adjustments in compensation and the terms and conditions of payment of compensation adjustments set out in such a plan are the only ones applicable to all such employees.”

c. E-12.001, s. 20.1,
added.

4. The Act is amended by inserting the following section after section 20:

- Certified associations. **“20.1.** In the public service enterprise and the parapublic sector enterprise, an association that comprises employees not represented by a certified association and that is recognized by government order for labour relations purposes and a representative body referred to in section 432 of the Act respecting health services and social services (chapter S-4.2) are considered to be certified associations for the purposes of the designation of members of the pay equity committee responsible for establishing a pay equity plan applicable to employees not represented by a certified association.
- Application of s. 19.1. Section 19.1 applies, with the necessary modifications, to those associations and bodies as well as to the employees they represent.”
- c. E-12.001, s. 21.1, added. **5.** The Act is amended by inserting the following section after section 21:
- Composition. **“21.1.** The pay equity committee responsible for establishing the pay equity plan referred to in the third paragraph of section 11 is composed of 16 members, 11 of whom shall represent employees and five of whom shall represent the employer.
- Designation of members. The members representing employees shall be designated as follows:
- (1) two by each of the following employees’ associations or groups of employees’ associations: the Centrale des syndicats du Québec (CSQ), the Confédération des syndicats nationaux (CSN), the Fédération des infirmières et infirmiers du Québec (FIIQ) and the Fédération des travailleurs et travailleuses du Québec (FTQ);
- (2) one by the Alliance du personnel professionnel et technique de la santé et des services sociaux (APTS);
- (3) one by the employees’ associations or groups of such associations that represent employees covered by an accreditation in colleges and school boards, to which subparagraphs 1 and 2 do not apply, that do not form part of associations or groups referred to in those subparagraphs and that are not affiliated with them; and
- (4) one by employees’ associations or groups of such associations that represent employees covered by a certification in an institution to which the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) applies, to which subparagraphs 1 and 2 do not apply, that do not form part of associations or groups referred to in those subparagraphs and that are not affiliated with them.”
- c. E-12.001, s. 23, am. **6.** Section 23 of the Act is amended by adding the following paragraph at the end:
- Mode of designation. “The Commission may also authorize another mode of designation of the representatives of employees not represented by a certified association.”

- c. E-12.001, s. 40, am. **7.** Section 40 of the Act is amended by inserting “or, if applicable, the bargaining agent appointed under the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2)” after “concerned” in the fifth line of the second paragraph.
- c. E-12.001, s. 74, am. **8.** Section 74 of the Act is amended by replacing “applicable” in the fourth line by “or the conditions of employment applicable”.
- c. E-12.001, s. 93, am. **9.** Section 93 of the Act is amended by inserting the following paragraph after paragraph 5:
- “(5.1) authorizing a mode of designation of representatives to a pay equity committee other than that provided for in the first paragraph of section 23;”.
- New postings. **10.** A pay equity committee in the public service enterprise must, if the postings under sections 75 and 76 of the Pay Equity Act (R.S.Q., chapter E-12.001) were effected before 25 May 2006, again effect the postings under the second paragraph of section 75 and section 76 to allow employees not covered by a certification but who are in a job class to which the pay equity plan established by the committee applies to exercise the rights exercisable under section 76 of that Act.
- Coming into force. **11.** This Act comes into force on 25 May 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 7

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS OF A FISCAL NATURE

Bill 5

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

Introduced 28 March 2006

Passage in principle 6 April 2006

Passage 2 June 2006

Assented to 8 June 2006

Coming into force: 8 June 2006

Legislation amended:

Act respecting parental insurance (R.S.Q., chapter A-29.011)

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

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)

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



Chapter 7

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS OF A FISCAL NATURE

[Assented to 8 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING PARENTAL INSURANCE

c. A-29.011, s. 55, am. **1.** (1) Section 55 of the Act respecting parental insurance (R.S.Q., chapter A-29.011), replaced by section 34 of chapter 13 of the statutes of 2005, is amended by replacing “in respect of a person” by “in respect of an employee, a person referred to in section 51 or a self-employed worker”, and by replacing “exonérée” in the French text by “exonéré”.

(2) Subsection 1 has effect from 1 January 2006.

c. A-29.011, s. 59, am. **2.** (1) Section 59 of the Act, replaced by section 35 of chapter 13 of the statutes of 2005, is amended by adding the following paragraphs:

Reduction.

“However, for the purpose of computing, in accordance with the first paragraph, the premium of an employer in respect of an employee who, in relation to the employment, also reports for work at an establishment of the employer situated outside Québec or, if the employee is not required to report for work at an establishment of the employer, part of whose wages are paid from such an establishment situated outside Québec, the amount referred to in subparagraph 2 of the first paragraph is reduced, subject to the third paragraph, by the aggregate of the amounts each of which is the quotient obtained by dividing the amount paid by the employer for the year in respect of that employee, under a statute of another province establishing a plan similar to the plan established by this Act or under the Employment Insurance Act, as a premium attributable to benefits similar to those provided for in this Act, by the rate referred to in subparagraph 2 of the first paragraph of section 6.

Amount paid by
employer.

In addition, an amount paid by an employer in respect of an employee, under a statute of another province establishing a plan similar to the plan established by this Act or under the Employment Insurance Act, as a premium attributable to benefits similar to those provided for in this Act, is taken into account in computing the aggregate described in the second paragraph only if the Minister is authorized, in accordance with section 74, to make adjustment payments referred to in section 74.2 to the government of that other province or the Government of Canada.”

(2) Subsection 1 has effect from 1 January 2006.

c. A-29.011, s. 74.2, am.

3. (1) Section 74.2 of the Act, enacted by section 43 of chapter 13 of the statutes of 2005, is amended

(1) by replacing the portion of paragraph 2 before subparagraph *a* by the following:

“(2) the amount by which the amount described in the second paragraph is exceeded by the amount the employer would have paid for the year in respect of the employee, as a premium attributable to benefits similar to those provided for in this Act had the employer been subject, in relation to all of the employee’s eligible wages for the year, in respect of the employee’s employment with the employer;”;

(2) by adding the following paragraph:

Amount paid by employer.

“The amount to which subparagraph 2 of the first paragraph refers is the amount paid by the employer for the year in respect of the employee, under a statute of the other province referred to in subparagraph *a* of that subparagraph 2, or under the Employment Insurance Act, as a premium attributable to benefits similar to those provided for in this Act.”

(2) Subsection 1 has effect from 1 January 2006.

TOBACCO TAX ACT

c. I-2, s. 13, repealed.

4. Section 13 of the Tobacco Tax Act (R.S.Q., chapter I-2) is repealed.

ACT RESPECTING THE MINISTÈRE DU REVENU

c. M-31, s. 17.4.1, added.

5. The Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by inserting the following section after section 17.4:

Public interest.

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

c. M-31, s. 39, am.

6. Section 39 of the Act is amended by inserting the following paragraphs after the second paragraph:

Application.

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

Authorization.

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

- c. M-31, s. 39.0.1, added.
Formal demand.
- 7.** The Act is amended by inserting the following section after section 39:
- “39.0.1.** The authorization granted under the fourth paragraph of section 39 must be attached to the formal demand.
- Review.
- Within 15 days after receiving the formal demand, the person may, by motion, apply to a judge of the Court of Québec for a review of the authorization.
- Notice.
- At least five days’ notice must be given to the Minister before the date on which the motion is presented.
- Extension.
- The court may extend the time limit provided for in the second paragraph if the person demonstrates that it was impossible in fact for the person to act and that the motion was presented as soon as circumstances permitted.
- Judgment.
- The judge may confirm, vacate or vary the authorization under review and make any order the judge considers expedient. The judgment is without appeal.”
- c. M-31, s. 39.2, am.
- 8.** Section 39.2 of the Act is amended by inserting the following paragraph after the second paragraph:
- Order.
- “The order is sent to the person by registered mail or personal service, unless it is made from the bench in the person’s presence.”
- c. M-31, s. 59.3.1, added.
Penalty.
- 9.** The Act is amended by inserting the following section after section 59.3:
- “59.3.1.** Every person who, wilfully or in circumstances equivalent to gross negligence, fails to pay, deduct, withhold, collect or remit a duty imposed under a fiscal law and who, in relation to that duty, fails to file a return or report as and when prescribed by a fiscal law, a regulation made under such a law or a ministerial order, incurs a penalty equal to 50% of the amount of the duties the person so failed to pay, deduct, withhold, collect or remit.
- Application.
- However, the penalty applies only if the person did not file the return or report although required to do so under section 39.”
- c. M-31, s. 59.6, am.
- 10.** Section 59.6 of the Act, replaced by section 316 of chapter 1 of the statutes of 2005, is amended by inserting the following sentence after the first sentence: “Moreover, no person shall incur, in respect of the same omission, both the penalty provided for in section 59 or 59.2 or section 1045 of the Taxation Act and the penalty provided for in section 59.3.1.”
- c. M-31, s. 61.1, am.
- 11.** Section 61.1 of the Act is amended by replacing the second paragraph by the following paragraphs:
- Service.
- “Prior notice of the application for an order shall be served by the prosecutor on the person who could be compelled under such an order, unless the person

is in the presence of the judge. The prior notice may be given with the statement of offence, specifying that the application for an order is to be made at the time of the judgment.

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

c. M-31, s. 64, am. **12.** Section 64 of the Act, amended by section 317 of chapter 1 of the statutes of 2005, is again amended by inserting "59.3.1," after "59.3,".

c. M-31, s. 79, am. **13.** Section 79 of the Act is amended by inserting "of an order," after "by mail" and "order," after "copy of the".

ACT RESPECTING THE QUÉBEC SALES TAX

c. T-0.1, s. 485.1, replaced. **14.** Section 485.1 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is replaced by the following section:

Offence and penalty. **"485.1.** Every person who contravenes a regulatory provision made under subparagraph 22 of the first paragraph of section 677, the violation of which is an offence under a regulatory provision made under subparagraph 60 of that paragraph, is liable to a fine of not less than \$500 nor more than \$2,000 and, in the case of a second offence within five years, to a fine of not less than \$2,000 nor more than \$5,000 and, for a subsequent offence within that time, to a fine of not less than \$5,000 nor more than \$10,000."

c. T-0.1, s. 497, am. **15.** Section 497 of the Act, amended by section 366 of chapter 1 of the statutes of 2005, is again amended by replacing the second paragraph by the following paragraph:

Exceptions. "However, the requirement provided for in the first paragraph does not apply

(1) to the sale of an alcoholic beverage that is delivered outside Québec; and

(2) to the sale of an alcoholic beverage that is delivered in Québec, if it is taken or shipped outside Québec, in the circumstances described in paragraphs 2 to 4 of section 179, for the purpose of resale and the collection officer keeps evidence satisfactory to the Minister."

FUEL TAX ACT

c. T-1, s. 10, am. **16.** Section 10 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended by adding the following paragraph after paragraph *b*:

"(c) on coloured fuel oil when that fuel oil, having been purchased in Québec by a person carrying on a business, was exported and used outside Québec to supply a railroad locomotive engine."

- c. T-1, s. 21, replaced. **17.** Section 21 of the Act is replaced by the following section:
- Prohibition. **“21.** Coloured fuel oil shall not be sold in a filling station or a service station.”
- c. T-1, s. 21.1, am. **18.** Section 21.1 of the Act is amended by inserting “or a service station” after “filling station”.
- c. T-1, s. 43.1, am. **19.** Section 43.1 of the Act is amended,
- (1) in the first paragraph,
- (a) by replacing the portion after subparagraph *e* by the following:
- “is guilty of an offence and liable, in addition to any other penalty otherwise provided for, to a fine of not less than \$500 nor more than \$2,000 and, in the case of a second offence within five years, to a fine of not less than \$2,000 nor more than \$10,000 and, for a subsequent offence within that time, to a fine of not less than \$10,000 nor more than \$25,000.”;
- (b) by adding “or a service station” at the end of subparagraph *c*;
- (c) by inserting “or a service station” after “filling station” in subparagraph *d*;
- (2) in the second paragraph, by replacing “\$5,000 to \$10,000” by “\$10,000 to \$25,000”.
- c. T-1, s. 45.4, am. **20.** Section 45.4 of the Act is amended by inserting “or a service station” after “filling station”.
- c. T-1, s. 50.0.4, am. **21.** Section 50.0.4 of the Act is amended by replacing the first paragraph by the following paragraph:
- Refund. **“50.0.4.** A carrier is entitled to a refund of the tax the carrier has paid in respect of fuel acquired by the carrier in Québec and used outside Québec in the propulsion of a prescribed motor vehicle, provided that the carrier holds the licence required by section 50.0.6 and the licence is in force at the time the fuel is acquired.”

TRANSITIONAL AND FINAL PROVISIONS

- Power of the Minister. **22.** The power of the Minister under the new section 17.4.1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) applies to any application for a permit made before the coming into force of that section and to any permit issued before that date.
- Coming into force. **23.** This Act comes into force on 8 June 2006.

2006, chapter 8

**AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE
DU DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL
ET DE LA RECHERCHE AND OTHER LEGISLATIVE
PROVISIONS**

Bill 13

Introduced by Mr. Raymond Bachand, Minister of Economic Development, Innovation and Export Trade

Introduced 11 April 2006

Passage in principle 17 May 2006

Passage 1 June 2006

Assented to 8 June 2006

Coming into force: 8 June 2006

Legislation amended:

Act respecting land use planning and development (R.S.Q., chapter A-19.1)

Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail (R.S.Q., chapter M-15.001)

Act respecting the Ministère des Affaires municipales et des Régions (R.S.Q., chapter M-22.1)

Act respecting the Ministère du Développement économique et régional et de la Recherche (R.S.Q., chapter M-30.01)

Act respecting the preservation of agricultural land and agricultural activities (R.S.Q., chapter P-41.1)

Act respecting health services and social services (R.S.Q., chapter S-4.2)

Act respecting the Société des alcools du Québec (R.S.Q., chapter S-13)



Chapter 8

AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL ET DE LA RECHERCHE AND OTHER LEGISLATIVE PROVISIONS

[Assented to 8 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. M-30.01, title,
replaced.
- 1.** The title of the Act respecting the Ministère du Développement économique et régional et de la Recherche (R.S.Q., chapter M-30.01) is replaced by the following title:
- “Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation”.
- c. M-30.01, s. 1,
replaced.
Minister.
- 2.** Section 1 of the Act is replaced by the following section:
- “**1.** The Ministère du Développement économique, de l’Innovation et de l’Exportation shall be under the direction of the Minister of Economic Development, Innovation and Export Trade, appointed under the Executive Power Act (chapter E-18).”
- c. M-30.01, s. 2, am.
- 3.** Section 2 of the Act is amended
- (1) by replacing “and regional development” in the first and second lines by “development, innovation and export trade”;
- (2) by striking out “, and enable local and regional communities to take responsibility for their own economic and regional development in partnership with the State”.
- c. M-30.01, s. 3, am.
- 4.** Section 3 of the Act is amended by replacing “promoting research, science, technology and innovation, and encouraging local and regional development” in the last two lines of the first paragraph by “and promoting research, science, technology and innovation”.
- c. M-30.01, s. 5, am.
- 5.** Section 5 of the Act is amended
- (1) by replacing “local and regional” in the first and second lines of paragraph 6 by “economic”;
- (2) by replacing “local and regional” in the first line of paragraph 7 by “economic”;

- (3) by striking out “and regional” in the first line of paragraph 8;
- (4) by replacing “local or regional” in the third line of paragraph 8 by “economic”.
- c. M-30.01, s. 9,
replaced.
Annual management
report.
- 6.** Section 9 of the Act is replaced by the following section:
- “**9.** The Minister shall lay the department’s annual management report before the National Assembly within four months of the end of the fiscal year or, if the Assembly is not sitting, within 15 days of resumption.”
- c. M-30.01, s. 10, am.
- 7.** Section 10 of the Act is amended by replacing “et régional et de la Recherche” in the third line by “, de l’Innovation et de l’Exportation”.
- c. M-30.01, s. 61, am.
- 8.** Section 61 of the Act is amended by striking out paragraph 4.
- c. M-30.01, Chap. V,
Div. VI, ss. 84-88,
repealed.
- 9.** Division VI of Chapter V of the Act, comprising sections 84 to 88, is repealed.
- c. M-30.01, Chap. VI,
heading, Chap. VI,
Div. I, heading,
replaced.
- 10.** The heading of Chapter VI of the Act and of Division I of that chapter are replaced by the following:
- “**CHAPTER VI**
“LOCAL AUTHORITIES”.
- c. M-30.01, Chap. VI,
Div. II, ss. 97-108,
integrated into
c. M-22.1.
- 11.** Division II of Chapter VI of the Act, comprising sections 97 to 108, becomes Division IV.3, comprising sections 21.5 to 21.17, of the Act respecting the Ministère des Affaires municipales et des Régions (R.S.Q., chapter M-22.1), subject to the following modifications:
- (1) making the necessary changes in numbering;
- (2) replacing “jointly by the Minister of Economic and Regional Development and Research and the Minister of Municipal Affairs and Regions” in section 107 by “by the Minister”.
- c. M-30.01, Chap. VI,
Div. III, repealed.
- 12.** Division III of Chapter VI of the Act is repealed.
- c. M-30.01, Chap. VII,
ss. 111-122 and
Chap. VIII, ss. 123-
128, integrated into
c. M-22.1.
- 13.** Chapter VII of the Act, comprising sections 111 to 122, and Chapter VIII of the Act, comprising sections 123 to 128, become, respectively, Division IV.4, comprising sections 21.18 to 21.29, and Division IV.5, comprising sections 21.30 to 21.35, of the Act respecting the Ministère des Affaires municipales et des Régions, subject to the necessary changes in numbering.
- c. M-30.01, s. 178, am.
- 14.** Section 178 of the Act is amended by replacing “Chapters VI, VII and VIII” in the second and third lines by “Chapter VI”.

c. M-30.01, sched.
becomes integrated
into c. M-22.1.

15. The schedule to the Act becomes Schedule B to the Act respecting the Ministère des Affaires municipales et des Régions, subject to the reference to section 100 being replaced by a reference to section 21.8.

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

c. A-19.1, s. 79.20, am.

16. Section 79.20 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended

(1) by replacing “99 of the Act respecting the Ministère du Développement économique et régional et de la Recherche” in subparagraph 3 of the second paragraph by “21.7 of the Act respecting the Ministère des Affaires municipales et des Régions (chapter M-22.1)”;

(2) by replacing “98 of the Act respecting the Ministère du Développement économique et régional et de la Recherche” in subparagraph 4 of the second paragraph by “21.6 of the Act respecting the Ministère des Affaires municipales et des Régions”.

ACT RESPECTING THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE AND ESTABLISHING THE COMMISSION DES PARTENAIRES DU MARCHÉ DU TRAVAIL

c. M-15.001, s. 38, am.

17. Section 38 of the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail (R.S.Q., chapter M-15.001) is amended

(1) by replacing “97 of the Act respecting the Ministère du Développement économique et régional et de la Recherche (chapter M-30.01)” in the last three lines of paragraph 6 by “21.5 of the Act respecting the Ministère des Affaires municipales et des Régions (chapter M-22.1)”;

(2) by replacing “97 of the Act respecting the Ministère du Développement économique et régional et de la Recherche” in the second and third lines of paragraph 7 by “21.5 of the Act respecting the Ministère des Affaires municipales et des Régions”.

ACT RESPECTING THE MINISTÈRE DES AFFAIRES MUNICIPALES ET DES RÉGIONS

c. M-22.1, s. 17.1, am.

18. Section 17.1 of the Act respecting the Ministère des Affaires municipales et des Régions (R.S.Q., chapter M-22.1) is amended by replacing “the schedule” in the second line of the fourth paragraph by “Schedule A”.

c. M-22.1, subdiv. 2.1,
ss. 17.5.1-17.5.3,
added.

19. The Act is amended by inserting the following subdivision after section 17.5:

“§2.1. — *Regions*”

Mission. “**17.5.1.** The mission of the Minister is to support regional development, particularly by fostering coordinated and concerted action between the various stakeholders in that development, with a view to enabling local and regional communities to take responsibility for regional development in partnership with the State.

Policies. “**17.5.2.** The Minister shall develop policies with a view to encouraging local and regional development, and propose them to the Government.

Implementation. The Minister shall coordinate the implementation of those policies and follow them up in coordination with any government departments and bodies concerned.

Functions and powers. “**17.5.3.** The functions and powers of the Minister are, more particularly,

(1) to increase the effectiveness of initiatives aimed at stimulating local and regional development by promoting the harmonization, simplification and accessibility of support services for local and regional development;

(2) to ensure that government action to support local and regional development is coherent and concordant by taking part in the development of related measures and ministerial decisions and giving an opinion whenever appropriate;

(3) to frame, coordinate and implement, in collaboration with any other government department concerned, regional development strategies and assistance programs, particularly for municipalities or territories with specific problems;

(4) to be responsible, in conjunction with recognized local and regional authorities, for the funds made available to such authorities and administer the other sums entrusted to the Minister for the carrying out of local or regional development projects;

(5) to provide financial and technical support for action promoting local and regional development, subject to the conditions determined by the Minister under government guidelines and policies; and

(6) to facilitate the development and signing of agreements, particularly between regional conferences of elected officers and government departments and bodies.”

c. M-22.1, s. 17.8, am. **20.** Section 17.8 of the Act is amended by adding the following sentence at the end of the first paragraph: “The report must take into account the activity reports of the regional conferences of elected officers forwarded to the Minister under section 21.13.”

c. M-22.1, Divs. IV.2-IV.5, ss. 21.3-21.35, added.

21. The Act is amended by inserting the following after Division IV.1:

“DIVISION IV.2

“TABLE QUÉBEC-RÉGIONS

Function.

“21.3. The Table Québec-régions shall advise the Minister on any matter submitted to it by the Minister.

Composition.

“21.4. The Minister shall determine the composition of the Table Québec-régions.

“DIVISION IV.3

“REGIONAL CONFERENCES OF ELECTED OFFICERS

Establishment.

“21.5. A regional conference of elected officers is hereby established for each administrative region of Québec.

Montérégie administrative region.

However, for the Montérégie administrative region, three regional conferences of elected officers are hereby established, more specifically one for the urban agglomeration of Longueuil described in section 6 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), one for the territories of the regional county municipalities of Beauharnois-Salaberry, Haut-Saint-Laurent, Jardins-de-Napierville, Roussillon and Vaudreuil-Soulanges, and one for the territories of the regional county municipalities of Acton, Brome-Missisquoi, La Haute-Yamaska, La-Vallée-du-Richelieu, Lajemmerais, Bas-Richelieu, Haut-Richelieu, Maskoutains and Rouville.

Nord-du-Québec administrative region.

For the Nord-du-Québec administrative region, a regional conference of elected officers is hereby established for the territory of the Municipalité de Baie-James and the territories of the cities of Chapais, Chibougamau, Lebel-sur-Quévillon and Matagami, while the Kativik Regional Government and the Cree Regional Authority are deemed to act as the regional conference of elected officers for their respective communities.

Legal person.

A regional conference of elected officers is a legal person.

Function.

“21.6. A regional conference of elected officers is the primary interlocutor of the Government for the territory or community it represents as regards regional development.

Agreement.

The Minister shall enter into an agreement with the regional conference of elected officers determining the conditions that the regional conference undertakes to fulfill and the role and responsibilities of each of the parties.

Mandate.	<p>“21.7. The mandate of a regional conference of elected officers consists primarily in evaluating local and regional planning and development bodies funded in whole or in part by the Government, promoting concerted action among partners in the region and, where warranted, giving advice to the Minister on regional development matters.</p>
Five-year development plan.	<p>The regional conference of elected officers shall establish a five-year development plan that identifies general and specific development objectives for the region in keeping with sustainable development and taking foremost account of young people’s participation and, in accordance with the principles of equality and parity, women’s participation, in the democratic life of the region.</p>
Content.	<p>The five-year development plan must also take into account regional manpower and employment strategies and objectives defined by the regional council of labour market partners in its territory and, if applicable, the metropolitan land use and development plan as well as the general economic development plan adopted by the metropolitan community in its territory.</p>
Specific agreements.	<p>The regional conference of elected officers may enter into specific agreements with government departments or bodies and, where warranted, other partners, to exercise the powers and responsibilities stemming from the agreement referred to in section 21.6. A specific agreement entered into with a municipality or a mandatary of a municipality may depart from the Municipal Aid Prohibition Act (chapter I-15).</p>
Other mandates.	<p>The regional conference of elected officers shall carry out any other mandate received from the Minister.</p>
Board of directors.	<p>“21.8. The board of directors of a regional conference of elected officers shall be composed of the following members from its territory:</p> <ol style="list-style-type: none"> (1) the wardens of the regional county municipalities; (2) the mayors of local municipalities with a population of 5,000 or more; and (3) the mayors of the local municipalities listed in Schedule B.
Capitale-Nationale administrative region.	<p>In the case of the Capitale-Nationale administrative region, in addition to the persons mentioned in the first paragraph, the board of directors of the regional conference of elected officers shall include the borough chairs and two members of the executive committee of Ville de Québec designated by that executive committee.</p>
Côte-Nord administrative region.	<p>In the case of the Côte-Nord administrative region, in addition to the persons mentioned in the first paragraph, the board of directors of the regional conference of elected officers shall include two mayors designated by and from among the mayors of the local municipalities in that administrative region whose territories are not comprised in the territory of a regional county</p>

municipality. For the purpose of that designation, the administrator of the *Municipalité de Côte-Nord-du-Golfe-du-Saint-Laurent* is considered a mayor. The two mayors shall be designated at a meeting convened and held by the secretary-treasurer of the municipality with the largest population among those local municipalities except the *Municipalité de Côte-Nord-du-Golfe-du-Saint-Laurent*. The meeting may be held as provided in article 164.1 of the *Municipal Code of Québec* (chapter C-27.1), with the necessary modifications. At the beginning of the meeting, the mayors may decide the procedure to be followed in case of a tie-vote. The secretary-treasurer shall draw up the minutes of the meeting.

Additional member. The cities of Gatineau, La Tuque, Lévis, Mirabel, Rouyn-Noranda, Saguenay, Shawinigan, Sherbrooke and Trois-Rivières shall designate, among the members of their respective councils, an additional member to sit on the board of directors of the regional conference of elected officers in their respective territories.

Additional member. If the warden of a regional county municipality is also the mayor of a local municipality referred to in the first paragraph, the council of the regional county municipality shall appoint one additional member to the board of directors of the regional conference from among its members. The same applies if the territory of a regional county municipality does not include a local municipality referred to in the first paragraph.

Composition. The board of directors is composed of the following members:

(1) in the case of the regional conference of elected officers of the administrative region of Laval, all the members of the council of *Ville de Laval*;

(2) in the case of the regional conference of elected officers established for the urban agglomeration of Longueuil,

(a) the mayor of *Ville de Longueuil* and 13 other persons the city council designates from among its members;

(b) the mayor of *Ville de Brossard* and three other persons the town council designates from among its members;

(c) the mayor of *Ville de Boucherville* and two other persons the town council designates from among its members;

(d) the mayor of *Ville de Saint-Bruno-de-Montarville* and one other person the town council designates from among its members;

(e) the mayor of *Ville de Saint-Lambert* and one other person the city council designates from among its members;

(3) in the case of the regional conference of elected officers of the administrative region of Montréal,

- (a) all the members of the city council of Ville de Montréal;
- (b) the mayors of the other local municipalities whose territory is included in the administrative region, except the mayor of Ville de L'Île-Dorval.
- Nord-du-Québec administrative region. The board of directors of the regional conference of elected officers of the Nord-du-Québec administrative region shall be composed of the members of the council of the Municipalité de Baie-James referred to in section 36 of the James Bay Region Development and Municipal Organization Act (chapter D-8.2).
- Native representative. If the territory of a regional conference of elected officers includes at least one Native community represented by a band council, the board of directors of the regional conference shall include a representative of the Native nation to which the Native community belongs.
- Additional representatives. On the request of a regional conference of elected officers, the Government may, by order, allow the regional conference to appoint to its board of directors one or more additional representatives of a local municipality, chosen by the council of the local municipality from among its members.
- Amendments to Schedule B. On the request of a regional conference of elected officers, the Government may, by order, amend Schedule B to add one or more rural local municipalities.
- Additional members. **“21.9.** A regional conference of elected officers shall appoint to its board of directors additional members whose number may not exceed one third of all council members except those referred to in the eighth paragraph of section 21.8. The conference shall choose these additional members after consulting the bodies it considers representative of the various sectors of the community it serves, particularly those in the economic, education, cultural and scientific sectors. The regional conference shall determine the term of office of additional members.
- Consultation mechanism. Instead of appointing additional members as provided in the first paragraph, the regional conferences of elected officers for the administrative region of Laval, the urban agglomeration of Longueuil and the administrative region of Montréal may establish a sector-based, theme-based or territory-based consultation mechanism with the socioeconomic groups in their respective territories. The agreement referred to in section 21.6 shall specify how the consultation mechanism is to operate.
- Member of National Assembly. The Member of the National Assembly for an electoral division over whose territory a regional conference of elected officers has authority is entitled to take part in the proceedings of the board of directors of the regional conference but is not entitled to vote.
- Executive committee. **“21.10.** 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 21.9 may not represent more than one third of the committee.

- Meetings. **“21.11.** The meetings of the board of directors of a regional conference of elected officers are public.
- Administration of funds. **“21.12.** A regional conference of elected officers shall administer the funds entrusted to it by the Government under an agreement for the carrying out of any regional development project under the authority of the Minister who has signed the agreement.
- Activity report and financial statements. **“21.13.** A regional conference of elected officers must file an annual activity report with the Minister on the date and in the manner determined by the Minister, together with its financial statements for the preceding fiscal year.
- Content. The report shall contain any other information required by the Minister. The financial statements shall be filed together with the auditor’s report.
- Tabling. **“21.14.** The Minister shall lay the activity report of a regional conference of elected officers before the National Assembly within 30 days of its receipt or, if the Assembly is not sitting, within 30 days of resumption.
- Harmonization mechanism. **“21.15.** The Communauté métropolitaine de Montréal and the Communauté métropolitaine de Québec shall establish, with the regional conferences of elected officers for their respective territories, a mechanism to harmonize the exercise of their powers and responsibilities.
- Approval. **“21.16.** The harmonization mechanism referred to in section 21.15 shall be approved by the Minister.
- Harmonization mechanism. **“21.17.** The Kativik Regional Government and the Cree Regional Authority acting as a regional conference of elected officers and the regional conference of elected officers established for the territory of the Municipalité de Baie-James and the territories of the cities of Chapais, Chibougamau, Lebel-sur-Quévillon and Matagami shall establish a mechanism to harmonize the exercise of their powers and responsibilities.

“DIVISION IV.4**“REGIONAL DEVELOPMENT FUND**

- Establishment. **“21.18.** A regional development fund is hereby established.
- Purpose. The fund shall be dedicated to the financing of the measures provided for in the specific agreements entered into between a regional conference of elected officers, a government department or body and, where applicable, any other partner.
- Purpose. The fund may also be dedicated to the financing of any other activity pursued by a regional conference of elected officers.

- Operation. **“21.19.** The Government shall fix the date on which the fund begins to operate and determine its assets and liabilities and the nature of the activities financed by and the costs that may be charged to the fund.
- Management. The particulars of the management of the fund shall be determined by the Conseil du trésor.
- Composition. **“21.20.** The fund shall be made up of the following sums:
- (1) the sums paid into the fund by the Minister out of the appropriations granted for that purpose by Parliament;
- (2) the sums paid into the fund by the Minister of Finance as advances taken out of the consolidated revenue fund;
- (3) the sums paid into the fund by the Minister of Finance as borrowings from the financing fund established under the Act respecting the Ministère des Finances (chapter M-24.01);
- (4) the gifts, legacies and other contributions paid into the fund to further the attainment of the objects of the fund.
- Management. **“21.21.** The management of the sums making up the fund shall be entrusted to the Minister of Finance. Such sums shall be paid to the order of, and deposited with the financial institutions determined by, the Minister of Finance.
- Books of account. The Minister of Municipal Affairs and Regions shall keep the books of account of the fund and record the financial commitments chargeable to it. The Minister shall also ensure that such commitments and the payments arising therefrom do not exceed and are consistent with the available balances.
- Advances to fund. **“21.22.** The Minister of Finance may, with the authorization of and subject to the conditions determined by the Government, advance to the fund sums taken out of the consolidated revenue fund.
- Consolidated revenue fund. Conversely, the Minister of Finance may advance to the consolidated revenue fund, on a short-term basis and subject to the conditions determined by the Minister of Finance, any part of the sums making up the fund that is not required for its operation.
- Repayment. Any advance paid to a fund shall be repayable out of that fund.
- Power to borrow. **“21.23.** The Minister of Municipal Affairs and Regions may, as the manager of the fund, borrow from the Minister of Finance sums taken out of the financing fund established under the Act respecting the Ministère des Finances (chapter M-24.01).

- Remuneration and expenses. **“21.24.** The sums required for the payment of the remuneration and expenses relating to employment benefits and other conditions of employment of the persons who, in accordance with the Public Service Act (chapter F-3.1.1), are assigned to the operation of the fund shall be taken out of the fund.
- Surpluses. **“21.25.** Any surplus accumulated by the fund shall be paid into the consolidated revenue fund on the dates and to the extent determined by the Government.
- Provisions applicable. **“21.26.** Sections 20, 21 and 26 to 28, Chapters IV and VI and sections 89 and 90 of the Financial Administration Act (chapter A-6.001) apply to the fund, with the necessary modifications.
- Fiscal year. **“21.27.** The fiscal year of the fund ends on 31 March.
- Execution of judgment. **“21.28.** Notwithstanding any provision to the contrary, the Minister of Finance shall, in the event of a deficiency in the consolidated revenue fund, pay out of the fund the sums required for the execution of a judgment against the State that has become *res judicata*.
- Assessment report. **“21.29.** The Minister shall, not later than 23 March 2009, submit to the Government an assessment report stating whether or not it is advisable to maintain the fund.
- Tabling. The Minister shall lay the report before the National Assembly within 30 days of its submission or, if the Assembly is not sitting, within 30 days of resumption.
- “DIVISION IV.5**
“AGREEMENT FOR THE IMPLEMENTATION OF CERTAIN POLICIES
- Agreement. **“21.30.** The Minister, with the authorization of the Government, may enter into any agreement with a regional county municipality or local municipality whose territory is not comprised within the territory of a regional county municipality where such an agreement is needed to implement a local or regional development policy of the Government in the territory of that municipality. The authorization of the Government may emanate from the content of the policy.
- Content. **“21.31.** An agreement under section 21.30 shall specify, among other things, any responsibility that is delegated to the regional county municipality or local municipality, and determine the conditions governing the delegation.
- Power of parties. **“21.32.** The regional county municipality or local municipality that is party to an agreement under section 21.30 shall have the necessary powers to meet its commitments and exercise its responsibilities under the agreement for the purposes of the implementation of the policy.

Disputes or disagreements.

The municipality may, among other things, institute any proceeding and exercise any power required to settle any dispute or disagreement resulting from the carrying out of the agreement.

Act not applicable.

“21.33. The Municipal Aid Prohibition Act (chapter I-15) does not apply to assistance granted pursuant to an agreement under section 21.30.

Provision not applicable.

“21.34. The third paragraph of section 188 of the Act respecting land use planning and development (chapter A-19.1) does not apply in respect of a decision whereby the council of a regional county municipality enters into an agreement under section 21.30.

Criteria.

“21.35. The council of a regional county municipality may, by by-law, for the purposes of an agreement under section 21.30 and in respect of a local municipality whose territory is not covered by the agreement or only a part of whose territory is covered by the agreement, prescribe criteria for the determination of the number of votes and the number of the population attributed to any representative of the local municipality for the purpose of decision making by the regional county municipality in relation to the carrying out of the agreement. The by-law may also establish criteria for the determination of the proportion of the local municipality’s contribution to the payment of the expenses of the regional county municipality relating to the agreement.”

c. M-22.1, ss. 36-38, added.

22. The Act is amended by adding the following sections after section 35:

Presumption.

“36. Agreements entered into by a regional conference of elected officers and the Minister of Economic and Regional Development and Research under section 98 of the Act respecting the Ministère du Développement économique et régional et de la Recherche (chapter M-30.01) are deemed to be agreements entered into under this Act.

Agreement not entered into.

“37. If an agreement has not been entered into under section 98 of the Act respecting the Ministère du Développement économique et régional et de la Recherche,

(1) the accreditation granted under section 16 of the Act respecting the Ministère des Régions ceases when an agreement is entered into under section 21.6 of this Act; and

(2) the first paragraph of section 175 of the Act applies until an agreement is entered into under section 21.6 of this Act.

Provisions applicable.

In the latter case, if an agreement is entered into under section 21.6 of this Act, the second paragraph of section 175 and sections 176 and 177 of the Act respecting the Ministère du Développement économique et régional et de la Recherche apply.

Power of Government. **“38.** The Government may determine to what extent and on which territory a Minister shall exercise the responsibilities set out in Divisions IV.2, IV.3, IV.4 and IV.5 of this Act.”

c. M-22.1, sched.
becomes Sched. A.

23. The schedule to the Act becomes Schedule A.

c. M-22.1, Sched. B,
added.

24. The Act is amended by adding the following schedule after the existing schedule:

“SCHEDULE B
(section 21.8)

Ville de Beauré
 Ville de Berthierville
 Ville de Cabano
 Ville de Carleton-Saint-Omer
 Ville de Dégelis
 Ville de Disraeli
 Ville d’East Angus
 Ville de Fermont
 Ville de Forestville
 Municipalité de Havre-Saint-Pierre
 Ville de Huntingdon
 Ville de La Pocatière
 Municipalité de Lac-Etchemin
 Ville de Malartic
 Ville de Maniwaki
 Village de Napierville
 Ville de New Richmond
 Municipalité d’Ormstown
 Ville de Richmond
 Ville de Rivière-Rouge
 Ville de Saint-Césaire
 Ville de Saint-Gabriel
 Municipalité de Saint-Jean-Port-Joli
 Ville de Saint-Joseph-de-Beauce
 Ville de Saint-Pascal
 Ville de Saint-Tite
 Ville de Senneterre
 Ville de Témiscaming
 Ville de Trois-Pistoles
 Ville de Valcourt
 Ville de Ville-Marie
 Ville de Warwick
 Ville de Waterloo”.

ACT RESPECTING THE PRESERVATION OF AGRICULTURAL LAND
AND AGRICULTURAL ACTIVITIES

- c. P-41.1, s. 47, am. **25.** Section 47 of the Act respecting the preservation of agricultural land and agricultural activities (R.S.Q., chapter P-41.1) is amended by replacing “97 of the Act respecting the Ministère du Développement économique et régional et de la Recherche (chapter M-30.01)” at the end of the first paragraph by “21.5 of the Act respecting the Ministère des Affaires municipales et des Régions (chapter M-22.1)”.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

- c. S-4.2, s. 343.1, am. **26.** Section 343.1 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended by replacing “97 of the Act respecting the Ministère du Développement économique et régional et de la Recherche (chapter M-30.01)” in the third and fourth lines of the third paragraph by “21.5 of the Act respecting the Ministère des Affaires municipales et des Régions (chapter M-22.1)”.

ACT RESPECTING THE SOCIÉTÉ DES ALCOOLS DU QUÉBEC

- c. S-13, s. 30, am. **27.** Section 30 of the Act respecting the Société des alcools du Québec (R.S.Q., chapter S-13) is amended by replacing “of Finance” in the last line of the first paragraph by “of Economic Development, Innovation and Export Trade”.
- c. S-13, s. 34.1, am. **28.** Section 34.1 of the Act is amended by replacing “of Finance” in the first line by “of Economic Development, Innovation and Export Trade”.
- c. S-13, s. 37, am. **29.** Section 37 of the Act is amended

(1) by replacing “of Finance” in the first line by “of Economic Development, Innovation and Export Trade”;

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

Recommendation of
the Minister of
Finance.

“However, a regulation under subparagraph 10 of the first paragraph, referring to Division I, II or VI, is made on the recommendation of the Minister of Finance.”

- c. S-13, s. 61, am. **30.** Section 61 of the Act is amended by adding “, and with the exception of the other provisions of Divisions III and IV which come under the jurisdiction of the Minister of Economic Development, Innovation and Export Trade” at the end.

TRANSITIONAL AND FINAL PROVISIONS

- Words replaced. **31.** In any other legislative provision, the words “et régional et de la Recherche” and “and Regional Development and Research” are replaced by

“, de l’Innovation et de l’Exportation” and “Development, Innovation and Export Trade”, respectively, wherever they appear, and with the necessary modifications.

Interpretation.

Unless the context indicates otherwise, particularly with respect to the application of section 178 of the Act respecting the Ministère du Développement économique et régional et de la Recherche (R.S.Q., chapter M-30.01), in any document other than an Act,

(1) a reference to the Minister or Deputy Minister of Economic and Regional Development or of Economic and Regional Development and Research is, depending on the context, a reference to the Minister or Deputy Minister of Economic Development, Innovation and Export Trade or of Municipal Affairs and Regions, and a reference to the Ministère du Développement économique et régional or the Ministère du Développement économique et régional et de la Recherche is, depending on the context, a reference to the Ministère du Développement économique, de l’Innovation et de l’Exportation or the Ministère des Affaires municipales et des Régions;

(2) a reference to the Act respecting the Ministère du Développement économique et régional et de la Recherche or to any of its provisions is a reference to the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation, to the Act respecting the Ministère des Affaires municipales et des Régions or to the corresponding provision of the Act.

Coming into force.

32. This Act comes into force on 8 June 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 9

AN ACT TO AMEND THE ACT RESPECTING THE BARREAU DU QUÉBEC

Bill 6

Introduced by Mr. Yvon Marcoux, Minister responsible for the administration of
legislation respecting the professions

Introduced 28 March 2006

Passage in principle 6 April 2006

Passage 8 June 2006

Assented to 9 June 2006

Coming into force: 9 June 2006

Legislation amended:

Act respecting the Barreau du Québec (R.S.Q., chapter B-1)



Chapter 9

AN ACT TO AMEND THE ACT RESPECTING THE BARREAU DU QUÉBEC

[Assented to 9 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. B-1, s. 125, am.

1. Section 125 of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1) is amended by replacing subsection 1 by the following subsection:

Right to costs.

“**125.** (1) Only advocates are entitled to judicial and extrajudicial costs. However, if an advocate carries on his professional activities within a joint-stock company in accordance with the by-law adopted by the General Council under paragraph *p* of section 94 of the Professional Code, the company is entitled to those costs, and, unless otherwise agreed, to distraction by operation of law in favour of the attorney in the case of condemnation to costs.”

c. B-1, s. 134, am.

2. Section 134 of the Act is amended by adding the following paragraph at the end:

Exception.

“Nor does the fact that a person other than a member of the Bar associates himself with an advocate for the practice of the profession or shares with that advocate the benefit of professional fees or earnings to which the advocate or the company or partnership within which the advocate practises is entitled constitute illegal practice of the profession of advocate within the meaning of section 133, provided that the association or sharing is consistent with the conditions and restrictions according to which the advocate is authorized by by-law of the General Council to associate himself for the practice of the profession or share professional fees with such a person.”

Coming into force.

3. This Act comes into force on 9 June 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 10

**AN ACT TO AMEND THE ACT RESPECTING THE NATIONAL
ASSEMBLY AND THE ACT RESPECTING THE CONDITIONS
OF EMPLOYMENT AND THE PENSION PLAN OF THE
MEMBERS OF THE NATIONAL ASSEMBLY**

Bill 26

Introduced by Mr. Jacques P. Dupuis, Government House Leader and Minister of
Public Security

Introduced 11 May 2006

Passage in principle 8 June 2006

Passage 9 June 2006

Assented to 9 June 2006

Coming into force: 9 June 2006

Legislation amended:

Act respecting the National Assembly (R.S.Q., chapter A-23.1)

Act respecting the conditions of employment and the pension plan of the Members of the National
Assembly (R.S.Q., chapter C-52.1)



Chapter 10

AN ACT TO AMEND THE ACT RESPECTING THE NATIONAL ASSEMBLY AND THE ACT RESPECTING THE CONDITIONS OF EMPLOYMENT AND THE PENSION PLAN OF THE MEMBERS OF THE NATIONAL ASSEMBLY

[Assented to 9 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. A-23.1, s. 24, am. **1.** Section 24 of the Act respecting the National Assembly (R.S.Q., chapter A-23.1) is amended by striking out the third paragraph.
- c. A-23.1, s. 104, am. **2.** Section 104 of the Act is amended by replacing “the fifteenth day, or the thirtieth day” in the third paragraph by “the thirtieth day, or the sixtieth day”.
- c. C-52.1, s. 32,
replaced. **3.** Section 32 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (R.S.Q., chapter C-52.1) is replaced by the following section:
- Retirement pension. **“32.** The retirement pension is payable at the latest from 31 December in the year in which the person attains 69 years of age, even if the person has not ceased to be a Member on that date.”
- c. C-52.1, s. 33,
replaced. **4.** Section 33 of the Act is replaced by the following section:
- End of office tenure. **“33.** The retirement pension is payable to a person 60 years of age or more who ceases to be a Member from the date on which the person ceases to be a Member, regardless of the date of the application.
- Period of payment. The retirement pension is payable to a person under 60 years of age who ceases to be a Member from either of the following dates:
- (1) the date on which the application is received; or
- (2) any date mentioned in the application and subsequent to the date on which the application is received, but not later than the date on which the person attains 60 years of age.
- Application after age
of 60. However, if the person described in the second paragraph applies for a retirement pension after the date on which the person attains 60 years of age, the retirement pension is payable from that date.”
- c. C-52.1, s. 36,
replaced. **5.** Section 36 of the Act is replaced by the following section:

- Period of payment. **“36.** A retirement pension is payable to a person who was a Member before 1 January 1983 from the date on which the person ceases to be a Member or, at the latest, from 31 December in the year in which the person attains 69 years of age.”
- c. C-52.1, s. 42, replaced. **6.** Section 42 of the Act is replaced by the following section:
- Spouse or children. **“42.** The pension becomes payable to the spouse or children from the day of the Member’s death or from the day on which payment of the retirement pension of the pensioner ceases.”
- c. C-52.1, s. 46, repealed. **7.** Section 46 of the Act is repealed.
- c. C-52.1, s. 48, am. **8.** Section 48 of the Act is amended by replacing the first paragraph by the following paragraph:
- Indexation. **“48.** Every pension is indexed annually, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9),
- (1) for the part attributable to service subsequent to 31 December 1982 but prior to 1 January 2000, by the percentage corresponding to the rate of increase in the Pension Index determined under that Act less 3%; and
- (2) for the part attributable to service subsequent to 31 December 1999, by the percentage determined under subparagraph 1 of this paragraph or by half the rate of increase in the Pension Index, whichever is more advantageous.”
- c. C-52.1, s. 49, am. **9.** Section 49 of the Act is amended by replacing the third paragraph by the following paragraph:
- Period of payment. **“The** pension, recalculated, if necessary, to take into account pension credits accumulated by the Member, becomes again payable from the date on which the person again ceases to be a Member or, at the latest, from 31 December of the year in which the person attains 69 years of age.”
- c. C-52.1, s. 55, am. **10.** Section 55 of the Act is amended by striking out “regardless of the payment of the transition allowance” at the end of the first paragraph.
- c. C-52.1, s. 66, am. **11.** Section 66 of the Act is amended by replacing the first paragraph by the following paragraph:
- Supplementary benefits. **“66.** Every person who is a Member after 31 December 1991 shall be entitled to supplementary benefits payable on the same date as the retirement pension. The benefits shall be granted in respect of all the years and parts of a year for which the person is entitled to a pension credit under Division III of Chapter II.”

- Presumption. **12.** Decisions 1283 and 1284 made by the Office of the National Assembly on 8 December 2005 to enact the regulations made under the third paragraph of section 104 of the Act respecting the National Assembly are deemed to have been made under section 104 of that Act as amended by section 2 of this Act and to have effect from that date.
- Effect. **13.** Section 8 has effect from 1 January 2000.
- Coming into force. **14.** This Act comes into force on 9 June 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 11

AN ACT TO FACILITATE ORGAN DONATION

(introduced during the 1st Session of the 37th Legislature and allowed to continue during the 2nd Session of the 37th Legislature on 15 March 2006)

Bill 197

Introduced by Mr. William Cusano, Member for Viau

Introduced 16 December 2004

Passage in principle 19 April 2005

Passage 9 June 2006

Assented to 9 June 2006

Coming into force: on the date to be set by the Government

Legislation amended:

Health Insurance Act (R.S.Q., chapter A-29)

Act respecting health services and social services (R.S.Q., chapter S-4.2)



Chapter 11

AN ACT TO FACILITATE ORGAN DONATION

[Assented to 9 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. A-29, s. 9.0.5,
added.

1. The Health Insurance Act (R.S.Q., chapter A-29) is amended by inserting the following section after section 9.0.4:

Removal of organs or
tissues.

“9.0.5. When applying for registration, for a renewal of registration or for the replacement of a health insurance card or eligibility card, insured persons or, in the case of insured persons under 14 years of age, the person having parental authority or the tutor must indicate in writing if they consent to the removal of organs or tissues for transplantation, do not consent to it or are not ready to make that decision at that time.

Recording of wishes.

The Board shall record the wishes of an insured person or, in the case of an insured person under 14 years of age, the person having parental authority or the tutor according to the procedure it determines. Despite the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), it shall communicate those wishes to the personnel of an organization authorized by the Minister if they request it.

Consent or revocation
of consent.

Insured persons or, in the case of insured persons under 14 years of age, the person having parental authority or the tutor may, at any time, consent or revoke their consent to the removal of organs or tissues for transplantation by expressing their wishes verbally before two witnesses or in a writing sent to the Board. In the latter case, the Board must record and communicate the written wishes in accordance with the second paragraph.”

c. A-29, s. 72, am.

2. Section 72 of the Act is amended by inserting the following subparagraph after subparagraph *h* of the first paragraph:

“(h.1) determining the procedure for recording the wishes indicated by insured persons in accordance with section 9.0.5 concerning the removal of organs or tissues from their body for transplantation;”

c. S-4.2, s. 9.1, added.

3. The Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended by inserting the following section after section 9:

Removal of organs or
tissues.

“9.1. Users are entitled to consent or to refuse to consent to the removal of organs or tissues from their body for transplantation and to have their wishes followed in accordance with the Civil Code of Québec (1991, chapter 64).”

- Effect. **4.** This Act is public policy and has effect despite any Act or regulation contrary to or inconsistent with this Act.
- Coming into force. **5.** This Act comes into force on the date to be set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 12

AN ACT TO AMEND THE ACT RESPECTING OFF-HIGHWAY VEHICLES

Bill 9

Introduced by Madam Julie Boulet, Minister for Transport

Introduced 12 April 2006

Passage in principle 26 May 2006

Passage 13 June 2006

Assented to 13 June 2006

Coming into force: 13 June 2006, except paragraph 3 of section 24, which comes into force on the day the order of the Minister issued under the paragraph introduced by that paragraph is published in the *Gazette officielle du Québec*

— 2006-11-29: s. 24 (par. 3)
Ministerial Order 2006-06 of the Minister of Transport
G.O., 2006, Part 2, p. 3673

Legislation amended:

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

Act respecting off-highway vehicles (R.S.Q., chapter V-1.2)



Chapter 12

AN ACT TO AMEND THE ACT RESPECTING OFF-HIGHWAY VEHICLES

[Assented to 13 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING OFF-HIGHWAY VEHICLES

- c. V-1.2, s. 1, am. **1.** Section 1 of the Act respecting off-highway vehicles (R.S.Q., chapter V-1.2) is amended
- (1) by inserting the following paragraph after the first paragraph:
- Applicability. “This Act does not apply, however, to an off-highway vehicle designed by the manufacturer to be operated by a person under 16 years of age provided it is used under the conditions prescribed by regulation.”;
- (2) by striking out “, however,” in the second paragraph;
- (3) by replacing “14” in the third and in the fourth lines of the third paragraph by “16”.
- c. V-1.2, s. 2.1, added. **2.** The Act is amended by inserting the following section after section 2:
- Engine power. **“2.1.** The engine power of an off-highway vehicle available for rental for a period of less than 30 days shall not exceed that determined by the regulatory standards.”
- c. V-1.2, s. 6, am. **3.** Section 6 of the Act is amended by replacing “susceptible” in the second line of the second paragraph by “capable of increasing its noise emissions or the release of hydrocarbons into the environment,”.
- c. V-1.2, s. 6.1, added. **4.** The Act is amended by inserting the following section after section 6:
- Exhaust system. **“6.1.** No person may sell, lease or place at the disposal of a person, or offer to sell, lease or place at the disposal of a person, an off-highway vehicle exhaust system that increases noise emissions or the release of hydrocarbons into the environment when compared to a manufacturer installed exhaust system.”
- c. V-1.2, s. 8.1, added. **5.** The Act is amended by inserting the following section after section 8:

Authorization of Minister.

“3.1. The Minister responsible for a road situated on land in the domain of the State may authorize an off-highway vehicle club to lay out and operate a trail, for the period and on the conditions determined by the Minister, on all or part of that road.

Access fees.

Such authorization gives the club the right to collect access fees for the trail in accordance with this Act.”

c. V-1.2, s. 11, am.

6. Section 11 of the Act is amended

(1) by replacing “500 metres” in subparagraph 4 of the second paragraph by “one kilometre”;

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

Roadway.

“For the purposes of this section, the roadway includes the shoulder.”

c. V-1.2, s. 13, am.

7. Section 13 of the Act is amended by inserting “and off-highway vehicle clubs” after “authorities” in the last line of the first paragraph.

c. V-1.2, s. 13.1, added.

8. The Act is amended by inserting the following section after section 13:

Posting of by-laws.

“13.1. Any by-law of an off-highway vehicle club imposing the payment of fees or other conditions, restrictions or prohibitions must be posted in full view near the place where off-highway vehicle operators may pay trail access fees, and a copy of the by-law must be given to any operator who requests it.”

c. V-1.2, s. 17.1, added.

9. The Act is amended by inserting the following section after section 17:

Legal action.

“17.1. No legal action may be brought against the owner or lessee of private land that authorizes an off-highway vehicle club to lay out and operate a trail on the land, for reparation of any damage related to the operation of an off-highway vehicle on the trail unless the damage results from an intentional or gross fault on the part of the owner or lessee.”

c. V-1.2, s. 18, am.

10. Section 18 of the Act is amended

(1) by replacing “14” in the first paragraph by “16”;

(2) by replacing “16” in the second paragraph by “18”.

c. V-1.2, s. 33, am.

11. Section 33 of the Act is amended by adding the following paragraph after the second paragraph:

Failure to comply.

“For the purposes of the first paragraph, the operation of an off-highway vehicle on a trail referred to in section 15 is not authorized if the operator fails to comply with the conditions, restrictions or prohibitions referred to in section 13, including payment of the access fee for the trail unless the operator is exempted by government regulation.”

c. V-1.2, s. 35.1,
added.

Operation of rotating
lamp or flashing lights.

12. The Act is amended by inserting the following section after section 35:

“35.1. A peace officer or trail security officer shall not operate the rotating lamp or flashing lights of an off-highway vehicle except in the performance of the officer’s duties and if required by the circumstances. Subject to section 36, the officer is not required, in such a case, to comply with the speed limit or signage.”

c. V-1.2, s. 37, am.

13. Section 37 of the Act is amended by adding the following paragraph:

“(3) the persons recruited by an association of off-highway vehicle clubs who satisfy the conditions determined by regulation.”

c. V-1.2, s. 38, am.

14. Section 38 of the Act is amended

(1) by adding the following subparagraph at the end of the first paragraph:

“(7) require, where applicable, the production of the document issued by an association of off-highway vehicle clubs certifying that the owner of an off-highway vehicle stopped on a trail is the holder of a valid right of access.”;

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

Powers of trail security
officers.

“A trail security officer may, on the same conditions, exercise the powers provided for in subparagraphs 3, 4, 6 and 7 of the first paragraph. A trail security officer recruited by an association of off-highway vehicle clubs may in addition exercise the power provided for in subparagraph 5 of the first paragraph.”

c. V-1.2, s. 41, am.

15. Section 41 of the Act is amended by replacing “, notwithstanding article 98 of the Code of Penal Procedure (chapter C-25.1), to make searches” by “to exercise the powers provided for in articles 84 to 86 of the Code of Penal Procedure (chapter C-25.1) nor, despite articles 87 and 98 of that Code, to make arrests or searches”.

c. V-1.2, s. 46, am.

16. Section 46 of the Act is amended

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

“(1.1) prescribing conditions for the use of an off-highway vehicle designed by the manufacturer to be operated by a person under 16 years of age;”;

(2) by inserting the following subparagraphs after subparagraph 3 of the first paragraph:

“(3.1) exempting certain classes of off-highway vehicle operators from having to pay the access fee imposed by an off-highway vehicle club to travel on a trail operated by the club;

“(3.2) determining maximum engine power standards for off-highway vehicles available for rental for a period of less than 30 days;”;

(3) by inserting the following subparagraph after subparagraph 14 of the first paragraph:

“(14.1) establishing standards regarding noise emissions and the release of hydrocarbons by off-highway vehicles and prohibiting the operation of off-highway vehicles that fail to meet those standards;”.

c. V-1.2, s. 54, am.

17. Section 54 of the Act is amended by adding the following paragraph at the end:

Offence and penalty.

“A person who contravenes section 6.1 is guilty of an offence and is liable to a fine of \$250 to \$500.”

c. V-1.2, s. 55.1,
added.

18. The Act is amended by inserting the following section after section 55:

Offence and penalty.

“**55.1.** The operator of an off-highway vehicle travelling on private land without the owner’s or lessee’s consent is guilty of an offence and is liable to a fine of \$250 to \$500.”

c. V-1.2, s. 56.1,
added.

19. The Act is amended by inserting the following section after section 56:

Offence and penalty.

“**56.1.** A person who offers to rent or rents to another person, for a period of less than 30 days, an off-highway vehicle whose engine power exceeds that determined by the regulatory standards is guilty of an offence and is liable to a fine of \$250 to \$500.”

c. V-1.2, s. 58.1,
added.

20. The Act is amended by inserting the following section after section 58:

Offence and penalty.

“**58.1.** The operator of an off-highway vehicle who disobeys an order to stop given under paragraph 3 of section 38 is guilty of an offence and is liable to a fine of \$250 to \$500.”

c. V-1.2, s. 59, am.

21. Section 59 of the Act is amended by striking out “, section 27” in the second line.

c. V-1.2, s. 59.1,
added.

22. The Act is amended by inserting the following section after section 59:

Offence and penalty.

“**59.1.** A person who operates an off-highway vehicle at a speed in excess of the prescribed maximum speed is guilty of an offence and is liable to a fine of \$25 plus,

(1) if the speed exceeds the speed limit by 1 to 20 km/h, \$10 for each 5 km/h by which the speed exceeds the speed limit;

(2) if the speed exceeds the speed limit by 21 to 30 km/h, \$15 for each 5 km/h by which the speed exceeds the speed limit;

(3) if the speed exceeds the speed limit by 31 to 45 km/h, \$20 for each 5 km/h by which the speed exceeds the speed limit;

(4) if the speed exceeds the speed limit by 46 to 60 km/h, \$25 for each 5 km/h by which the speed exceeds the speed limit;

(5) if the speed exceeds the speed limit by 61 km/h or more, \$30 for each 5 km/h by which the speed exceeds the speed limit.”

c. V-1.2, s. 66, am.

23. Section 66 of the Act is amended

(1) by replacing “14” in the second line by “16”;

(2) by replacing “16” in the third line by “18”.

c. V-1.2, s. 87.1, am.

24. Section 87.1 of the Act is amended

(1) by replacing “2006” in the first paragraph by “2011”;

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

Legal action
admissible.

“Legal action may be brought against the operator or owner of an off-highway vehicle, however, if the cause of the damage is the contravention of a provision of this Act or a regulation under this Act or if the damage results from the commission of an intentional or gross fault by the operator or owner in operating the vehicle.”;

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

Applicability.

“From 29 November 2006, the first paragraph shall apply only to events occurring as of that date on the trails that form part of the interregional network established by order of the Minister published in the *Gazette officielle du Québec*. Any order altering the network must be made after consulting with the regional conferences of elected officers concerned, established under the Act respecting the Ministère du Développement économique et régional et de la Recherche (chapter M-30.01).”

c. V-1.2, s. 87.2,
added.

25. The Act is amended by inserting the following section after section 87.1:

Report.

“87.2. Not later than 29 November 2009, the Minister must report to the Government on the advisability of maintaining, amending or repealing section 87.1.

Tabling.

The report is tabled by the Minister in the National Assembly within the next 15 days or, if the Assembly is not sitting, within 15 days of resumption. It is examined by the appropriate committee of the National Assembly.”

HIGHWAY SAFETY CODE

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

26. Section 626 of the Highway Safety Code (R.S.Q., chapter C-24.2), amended by section 73 of chapter 2 of the statutes of 2004 and by section 196 of chapter 6 of the statutes of 2005, is again amended by adding the following paragraph after the second paragraph:

Sending to Minister.

“Any by-law or ordinance passed under subparagraph 14 shall, within 15 days after it is passed, be sent to the Minister of Transport, accompanied by a signage plan and a report showing that the operation of off-highway vehicles in the prescribed conditions is safe. The by-law or ordinance comes into force 45 days after it is passed unless it is the subject of a notice of disallowance published by the Minister in the *Gazette officielle du Québec*.”

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

27. Section 627 of the Code is amended by striking out “, the operation of off-highway vehicles on a public highway” in the sixth and seventh lines of the first paragraph.

TRANSITIONAL AND FINAL PROVISIONS

Exception.

28. Section 10 does not apply to the operator of an off-highway vehicle under 16 years of age who holds a valid certificate, issued before 13 June 2006, attesting that the holder has the skills and knowledge required to operate such a vehicle.

Retroactive effect.

29. Paragraph 1 of section 24 has effect from 1 May 2006.

Coming into force.

30. This Act comes into force on 13 June 2006, except paragraph 3 of section 24, which comes into force on the day the order of the Minister issued under the paragraph introduced by that paragraph is published in the *Gazette officielle du Québec*.

2006, chapter 13
**AN ACT TO AMEND THE TAXATION ACT AND OTHER
LEGISLATIVE PROVISIONS**

Bill 15

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

Introduced 9 May 2006

Passage in principle 30 May 2006

Passage 9 June 2006

Assented to 13 June 2006

Coming into force: 13 June 2006

Legislation amended:

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

Act to foster the development of manpower training (R.S.Q., chapter D-7.1)

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 Québec business investment companies (R.S.Q., chapter S-29.1)

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

Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, chapter 63)

Budget Act giving effect to the Budget Speech delivered on 21 April 2005 and to certain other budget statements (2005, chapter 38)



Chapter 13

AN ACT TO AMEND THE TAXATION ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 13 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

- c. C-8.3, s. 1, am. **1.** (1) Section 1 of the Act respecting international financial centres (R.S.Q., chapter C-8.3) is amended by replacing “within the territory of Ville de Montréal” by “within the urban agglomeration of Montréal”.
- (2) Subsection 1 has effect from 1 January 2006.
- c. C-8.3, s. 2, am. **2.** (1) Section 2 of the Act is amended by replacing “within the territory of Ville de Montréal” in the first paragraph by “within the urban agglomeration of Montréal”.
- (2) Subsection 1 has effect from 1 January 2006.
- c. C-8.3, s. 4, am. **3.** (1) Section 4 of the Act, amended by section 1 of chapter 23 of the statutes of 2005, is again amended by inserting the following definition in alphabetical order:
- “urban agglomeration of Montréal”. “urban agglomeration of Montréal” means the urban agglomeration described in section 4 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001).”
- (2) Subsection 1 has effect from 1 January 2006.
- c. C-8.3, s. 6, am. **4.** (1) Section 6 of the Act, amended by section 6 of chapter 38 of the statutes of 2005, is again amended, in the first paragraph,
- (1) by replacing “within the territory of Ville de Montréal” in subparagraph 3 by “within the urban agglomeration of Montréal”;
- (2) by replacing “within the territory of Ville de Montréal” in subparagraph 4 by “within the urban agglomeration of Montréal”.
- (2) Subsection 1 has effect from 1 January 2006.
- c. C-8.3, s. 7, am. **5.** (1) Section 7 of the Act, amended by section 3 of chapter 23 of the statutes of 2005, is again amended

- (1) by replacing the portion before paragraph 1 by the following:
- Qualified international financial transaction. **“7.** In this Act, subject to sections 7.1 and 7.2, “qualified international financial transaction” means”;
- (2) by replacing “within the territory of Ville de Montréal” in paragraph 20 by “within the urban agglomeration of Montréal”.
- (2) Paragraph 1 of subsection 1 has effect from 1 January 2005.
- (3) Paragraph 2 of subsection 1 has effect from 1 January 2006.
- c. C-8.3, s. 7.2, added. **6.** (1) The Act is amended by inserting the following section after section 7.1, enacted by section 4 of chapter 23 of the statutes of 2005:
- Transaction deemed not to be a qualified international financial transaction. **“7.2.** A qualified international financial transaction does not include such a transaction carried out by a corporation under a contract in respect of which a qualification certificate, certifying that the contract is an eligible contract for the purposes of Division II.6.0.1.8 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (chapter I-3), has been issued to the corporation.”
- (2) Subsection 1 has effect from 1 January 2005.
- c. C-8.3, s. 9, am. **7.** (1) Section 9 of the Act is amended by replacing “within the territory of Ville de Montréal” by “within the urban agglomeration of Montréal”.
- (2) Subsection 1 has effect from 1 January 2006.
- c. C-8.3, s. 14, am. **8.** Section 14 of the Act is amended by replacing the second paragraph by the following paragraph:
- Period of validity. “The qualification certificate is valid only for the period mentioned in the qualification certificate.”
- c. C-8.3, s. 53, am. **9.** (1) Section 53 of the Act, replaced by section 12 of chapter 38 of the statutes of 2005, is amended by replacing “within the territory of Ville de Montréal” in the portion before paragraph 1 by “within the urban agglomeration of Montréal”.
- (2) Subsection 1 has effect from 1 January 2006.
- c. C-8.3, s. 68, am. **10.** (1) Section 68 of the Act is amended by replacing “within the territory of Ville de Montréal” in paragraph 1 by “within the urban agglomeration of Montréal”.
- (2) Subsection 1 has effect from 1 January 2006.

c. C-8.3, s. 69.1.2,
added.

11. (1) The Act is amended by inserting the following section after section 69.1.1, enacted by section 15 of chapter 23 of the statutes of 2005:

Exclusion.

“**69.1.2.** Despite section 69, the reference period of an individual in relation to an employment the individual holds with a corporation does not include any part of the period described in that section that is covered by a qualification certificate issued to the corporation in respect of the individual, certifying that the individual qualifies as an eligible employee for the purposes of Division II.6.0.1.8 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (chapter I-3).”

(2) Subsection 1 has effect from 1 January 2005.

c. C-8.3, s. 73, am.

12. (1) Section 73 of the Act, amended by section 18 of chapter 23 of the statutes of 2005, is again amended

(1) by replacing the portion before paragraph 1 by the following:

Qualifying period.

“**73.** For the purposes of section 71, a particular period included in a particular calendar year and in respect of which the following conditions are satisfied, except any part of the particular period that is covered by a qualification certificate issued to a particular corporation or partnership in respect of an individual, certifying that the individual qualifies as an eligible employee for the purposes of Division II.6.0.1.8 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (chapter I-3), is a qualifying period in respect of the individual in relation to the particular corporation or partnership:”

(2) by replacing “within the territory of Ville de Montréal” in subparagraph *b* of paragraph 1 by “within the urban agglomeration of Montréal”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2005.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2006.

ACT TO FOSTER THE DEVELOPMENT OF MANPOWER TRAINING

c. D-7.1, s. 4, am.

13. (1) Section 4 of the Act to foster the development of manpower training (R.S.Q., chapter D-7.1) is amended by replacing “Salary or wages” in the second paragraph by “Wages”.

(2) Subsection 1 applies from the year 2006.

c. D-7.1, s. 15, am.

14. (1) Section 15 of the Act is amended by replacing “salary or wages” by “wages”.

(2) Subsection 1 applies from the year 2006.

c. D-7.1, sched., am.

15. (1) The schedule to the Act, amended by section 27 of chapter 38 of the statutes of 2005, is again amended

(1) by replacing “a salary or wages” in the definition of “employee” in subsection 2 by “wages”;

(2) by replacing “salary or wages” by “wages” wherever it appears in the following provisions:

— subsection 4;

— the portion of subsection 5 before paragraph 1;

(3) by replacing “salaries and wages” in paragraph 2 of subsection 6 by “wages”.

(2) Subsection 1 applies from the year 2006.

TOBACCO TAX ACT

c. I-2, s. 7.1.1, added. **16.** The Tobacco Tax Act (R.S.Q., chapter I-2) is amended by inserting the following section after section 7.1:

Prohibition.

“7.1.1. No person may sell or offer to sell tobacco at retail for a price that is lower than the aggregate, in respect of the tobacco, of the excise duty applicable under the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22), the tobacco tax applicable under this Act and the tax applicable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) computed on the aggregate of the excise duty and the tobacco tax.”

c. I-2, s. 9.2.1, added.

17. The Act is amended by inserting the following section after section 9.2:

Illegally-acquired tobacco.

“9.2.1. No person may purchase tobacco at retail in Québec for a price that is lower than the aggregate, in respect of the tobacco, of the excise duty applicable under the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22), the tobacco tax applicable under this Act and the tax applicable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) computed on the aggregate of the excise duty and the tobacco tax.”

c. I-2, s. 13.1.1, added.

18. The Act is amended by inserting the following section after section 13.1:

Package of tobacco deemed not to be identified.

“13.1.1. A package of tobacco referred to in section 13.1 is deemed not to be identified in accordance with that section if it is counterfeit tobacco.

Interpretation.

For the purposes of the first paragraph, “counterfeit tobacco” includes

(a) tobacco the package of which bears or on which is reproduced or imitated the trademark, trade name or any other distinguishing guise that can reasonably be associated with another tobacco product, without the authorization of the owner of the trademark, trade name or other distinguishing guise; and

(b) tobacco the package of which bears the identification mark provided for in section 13.1 if the identification mark has not been affixed by a person holding a valid manufacturer's or importer's permit."

c. I-2, s. 14, am.

19. Section 14 of the Act is amended

(1) by replacing the portion after paragraph *b* by the following:

"is guilty of an offence and is liable, for each day that the omission continues, to a fine of not less than \$300 and, for a subsequent offence within five years, to a fine of not less than \$1,000.";

(2) by replacing paragraph *b* by the following paragraph:

"(b) being a mandatary of the Minister, refuses or neglects

i. to collect the tax provided for in section 8 at the time of a retail sale that is not made in contravention of section 7.1.1,

ii. to render an account or remit the tax provided for in section 8, or

iii. to collect, report or remit the amount provided for in section 17.2."

c. I-2, s. 14.1, am.

20. Section 14.1 of the Act, amended by section 64 of chapter 29 of the statutes of 2005, is again amended by replacing "\$2,000 nor more than \$25,000" in the portion after paragraph *f* by "\$3,000 nor more than \$37,500 and, for a subsequent offence within five years, to a fine of not less than \$10,000 nor more than \$125,000".

c. I-2, s. 14.2,
replaced.

21. Section 14.2 of the Act, amended by section 18 of chapter 1 of the statutes of 2005, is replaced by the following section:

Offence and penalty.

"14.2. Every person who

(a) contravenes section 6, 7, 7.0.1, 7.1.1 or 7.9,

(b) sells, delivers or is in possession of tobacco intended for retail sale in Québec and contained in a package which is not identified in accordance with section 13.1,

(c) uses a registration certificate provided for in section 3 or a permit issued in the name of another person,

(d) obtains or attempts to obtain, by means of false or misleading statements, a permit issued under this Act, or

(e) uses, in Québec, a case not identified in accordance with section 17.10 for the sale, delivery, transport or storage of packages of tobacco,

is guilty of an offence and is liable to a fine of not less than the greater of \$3,000 and, where applicable, three times the tax that would have been payable under this Act, had the tobacco involved in the offence been sold by retail sale in Québec, and not more than \$750,000.

Subsequent offence.

The fine for a subsequent offence within five years is not less than the greater of \$10,000 and, where applicable, three times the tax that would have been payable under this Act, had the tobacco involved in the offence been sold by retail sale in Québec, and not more than \$2,500,000.

Imprisonment.

In addition to the fine provided for in the first and second paragraphs, the court may, despite article 231 of the Code of Penal Procedure (chapter C-25.1), condemn the person to imprisonment for a term of not more than two years.”

c. I-2, s. 14.3,
replaced.

22. Section 14.3 of the Act, enacted by section 39 of chapter 38 of the statutes of 2005, is replaced by the following section:

Offence and penalty.

“14.3. Every person who contravenes section 9.2 or 9.2.1 is guilty of an offence and is liable to a fine of not less than \$300 nor more than \$7,500 and, for a subsequent offence within five years, to a fine of not less than \$1,000 nor more than \$25,000.”

c. I-2, s. 15, am.

23. Section 15 of the Act, amended by section 40 of chapter 38 of the statutes of 2005, is again amended by replacing “\$200 and not more than \$5,000” by “\$300 nor more than \$7,500 and, for a subsequent offence within five years, to a fine of not less than \$1,000 nor more than \$25,000”.

TAXATION ACT

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

24. (1) Section 1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 20 of chapter 1 of the statutes of 2005, by section 30 of chapter 23 of the statutes of 2005 and by section 44 of chapter 38 of the statutes of 2005, is again amended, in the definition of “automobile”,

(1) by inserting the following paragraph after paragraph *a*:

“(a.1) a clearly marked emergency medical response vehicle that is used, in connection with or in the course of an individual’s office or employment with an emergency medical response or ambulance service, to carry emergency medical equipment together with one or more emergency medical attendants or paramedics;”;

(2) by replacing “aux fins” in paragraph *c* in the French text by “pour l’application”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2005.

c. I-3, s. 8, am.

25. Section 8 of the Act, amended by section 24 of chapter 1 of the statutes of 2005, is again amended by replacing “Canadian Armed Forces” in paragraph *b* by “Canadian Forces”.

c. I-3, s. 21.1, am.

26. (1) Section 21.1 of the Act, amended by section 31 of chapter 23 of the statutes of 2005 and by section 50 of chapter 38 of the statutes of 2005, is again amended

(1) by replacing “sections 6.2, 21.2 to 21.3.1” in the first paragraph by “sections 6.2, 21.2 to 21.3.3” and by replacing “1029.8.36.171.3, 1029.8.36.171.4 and 1137.8” in the same paragraph by “1029.8.36.171.3 and 1029.8.36.171.4”;

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

Provisions applicable.

“Subject to section 21.3.7, sections 21.3.2 and 21.3.3 apply in respect of the control of a corporation for the purposes of section 737.18.9.2, subparagraph 2 of subparagraph i of subparagraph *b* of the second paragraph of section 771.8.5, paragraphs *d* and *e* of section 771.13, 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, subparagraph *b* of the first paragraph of sections 1029.8.36.0.21.2, 1029.8.36.0.22.1 and 1029.8.36.0.25.2, paragraph *d* of the definition of “excluded corporation” in the first paragraph of section 1029.8.36.0.38 and 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.”;

(3) by replacing “1029.8.36.171.3, 1029.8.36.171.4 and 1137.8” in the third paragraph by “1029.8.36.171.3 and 1029.8.36.171.4”.

(2) Subsection 1 has effect from 12 June 2003. However, when the second paragraph of section 21.1 of the Act applies before 31 March 2004, it reads as if

(1) “Subject to section 21.3.7, sections” was replaced by “Sections”;

(2) “paragraphs *d* and *e* of section 771.13” was replaced by “paragraph *d* of section 771.13”; and

(3) “, 1029.8.36.0.22.1” was struck out.

c. I-3, ss. 21.3.2-21.3.7, added.

27. (1) The Act is amended by inserting the following sections after section 21.3.1:

Significant shareholders.

“21.3.2. A person or group of persons is deemed not to have acquired control of a corporation at any time after 11 June 2003 if a significant shareholder, or a significant group of shareholders, of the corporation owns, at that time, shares of the capital stock of the corporation that give the shareholder or group 50% or more of the votes that could be cast under all circumstances at the annual meeting of shareholders of the corporation.

Acquisition of control.

“21.3.3. A person or group of persons deemed not to have acquired control of a corporation at any time after 11 June 2003 because of the application of section 21.3.2, is deemed to have acquired control of that corporation at a later time when, for the first time, no significant shareholder, or significant group of shareholders, of the corporation owns shares of the capital stock of the corporation that give the shareholder or group 50% or more of the votes that could be cast under all circumstances at the annual meeting of shareholders of the corporation.

Rules applicable.

“21.3.4. For the purposes of sections 21.3.2 to 21.3.6,

(a) a person who owned, immediately before 12 June 2003, 25% or more in vote and value of the shares of the capital stock of a corporation is a significant shareholder of the corporation at any time after 11 June 2003;

(b) a group of persons in respect of which the following conditions are satisfied is a significant group of shareholders of a corporation at any given time after 11 June 2003:

i. immediately before 12 June 2003, the group owned 25% or more in vote and value of the shares of the capital stock of the corporation, and

ii. at the given time, each member of the group owned 10% or more in vote and value of the shares of the capital stock of the corporation;

(c) two or more persons each of whom owns shares of the capital stock of a corporation is a group of persons in respect of that corporation; and

(d) the percentage, in vote and value, of the shares of the capital stock of a corporation owned by a person or group of persons at any given time corresponds to the lesser of

i. the proportion, expressed as a percentage, that, at that time, the number of votes that could be cast under all circumstances at the annual meeting of shareholders of the corporation given by the shares of the capital stock of the corporation owned by the person or group of persons is of the number of votes of that kind given by all the issued shares of that capital stock, and

ii. the proportion, expressed as a percentage, that, at that time, the fair market value of the shares of the capital stock of the corporation owned by the person or group of persons is of the fair market value of all the issued shares of that capital stock.

Significant shareholders.

“21.3.5. For the purpose of determining, in accordance with section 21.3.4, whether a person or group of persons is a significant shareholder, or a significant group of shareholders, as the case may be, of a particular corporation,

(a) subject to the second paragraph, the rules set out in paragraphs *d* to *f* of section 21.20.2 apply in respect of the ownership of the shares of the capital stock of the particular corporation;

(b) another corporation, a partnership or a trust is deemed not to own, or not to be deemed to own because of the application of subparagraph *a*, a share of the capital stock of the particular corporation that is deemed to be owned, because of the application of that subparagraph, by

i. a shareholder of the other corporation,

ii. a member of the partnership, or

iii. a beneficiary under the trust or, if it is a trust referred to in section 467, the person referred to in that section;

(c) a person is deemed to have owned, immediately before 12 June 2003, a share the person acquired after 11 June 2003 from another person with whom the person was not dealing at arm's length, if that other person owned the share immediately before 12 June 2003;

(d) if, between 11 June 2003 and 1 July 2004, the particular corporation was the subject of an acquisition of control that was the result of a transaction to which any of the provisions referred to in the second paragraph of section 21.1 refers, the transaction is deemed to have been completed on 11 June 2003 for the purpose of applying sections 21.3.2 and 21.3.3 in respect of a subsequent acquisition of control of the particular corporation for the purposes of that provision;

(e) a person is deemed to have exercised, on 11 June 2003, one or more rights referred to in paragraph *b* of section 20 that the person exercised after that date but had acquired before 12 June 2003; and

(f) a person is deemed to have performed, on 11 June 2003, one or more obligations described in the third paragraph that the person performed after that date but had contracted before 12 June 2003.

Number of shares owned.

Despite subparagraph 1 of subparagraph *i* of paragraph *f* of section 21.20.2 and subparagraphs *ii* and *iv* of that paragraph *f*, the number of shares of the capital stock of a corporation that the members of a group who are beneficiaries under a trust or the members of a group who are persons referred to in section 467 in respect of a trust referred to in that section are deemed to own because of the application of subparagraph *a* of the first paragraph to each of them, may not be greater than the number of shares of that capital stock that are owned, or deemed to be owned because of the application of that subparagraph *a*, by the trust.

Obligation referred to.

An obligation to which subparagraph *f* of the first paragraph refers is an obligation whose performance puts the person who contracted it in the same

position in relation to the control of a corporation as that in which the person would be if the person had acquired and exercised any of the rights referred to in paragraph *b* of section 20.

Number of shares owned.

“21.3.6. In determining, for the purposes of sections 21.3.2 and 21.3.3, the number of shares of the capital stock of a particular corporation owned by a significant shareholder, or a significant group of shareholders, of the particular corporation, subparagraph *a* of the first paragraph of section 21.3.5 applies, but with reference to the following rules:

(a) despite paragraph *d* of section 21.20.2,

i. a shareholder of another corporation is deemed to own all the shares of the capital stock of the particular corporation that are owned, or deemed to be owned because of the application of this section, by the other corporation, if the shares of the capital stock of the other corporation owned by the shareholder give the shareholder 50% or more of the votes that could be cast under all circumstances at the annual meeting of shareholders of the other corporation, and

ii. the presumption in subparagraph i applies to a particular group consisting of members of a significant group of shareholders of the particular corporation who are shareholders of another corporation, if the shares of the capital stock of the other corporation owned by the particular group give the particular group 50% or more of the votes that could be cast under all circumstances at the annual meeting of shareholders of the other corporation;

(b) a person who is a shareholder of more than one corporation, in this paragraph referred to as the “intermediary corporations”, may not be deemed to own a number of shares of the capital stock of the particular corporation that are owned, or deemed to be owned because of the application of this section, by another corporation of which the intermediary corporations are shareholders that is greater than the number of those shares that the person would be deemed to own if this section applied to each intermediary corporation without reference to the rule set out in subparagraph i of paragraph *a*; and

(c) if a significant group of shareholders of the particular corporation includes persons each of whom is deemed to own, because of the application of this section, shares of the capital stock of the particular corporation that are owned by another corporation, the total number of those shares that those persons are deemed to own may not be greater than the number of shares of that capital stock that the other corporation owns.

Control of a corporation.

“21.3.7. When sections 21.3.2 and 21.3.3 apply in respect of the control of a corporation for the purposes of paragraph *e* of section 771.13 and subparagraph *b* of the first paragraph of section 1029.8.36.0.22.1,

(a) sections 21.3.2 to 21.3.5 are to be read as if “11 June 2003” was replaced wherever it appears by “30 March 2004”; and

(b) section 21.3.4 and the first paragraph of section 21.3.5 are to be read as if “12 June 2003” was replaced wherever it appears by “31 March 2004”.

(2) Subsection 1 has effect from 12 June 2003, except when it enacts section 21.3.7 of the Act, in which case it has effect from 31 March 2004.

c. I-3, s. 99, am.

28. (1) Section 99 of the Act is amended by replacing the portion of paragraph *f* before subparagraph *i* by the following:

“(f) where any part of a self-contained domestic establishment, in this paragraph referred to as the “work space”, in which an individual resides is the principal place of business of the individual or a partnership of which the individual is a member, or is used exclusively for the purpose of earning income from a business and on a regular and continuous basis for meeting clients, customers or patients of the individual or partnership in the course of the business, as the case may be, except a work space that relates to the operation of a private residential home or 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 individual or partnership holds a classification certificate of the appropriate class to which the tourist accommodation establishment belongs, issued under that Act, or is a participant in a hospitality village covered by such a classification certificate, the following rules apply:”.

(2) Subsection 1 applies to a taxation year or fiscal period that ends after 21 April 2005.

c. I-3, s. 175.5, am.

29. (1) Section 175.5 of the Act is amended, in the second paragraph,

(1) by replacing subparagraph *b* by the following subparagraph:

“(b) an expenditure, other than an expenditure of a capital nature, made by the individual or partnership, that may reasonably be considered to relate to both the work space in connection with 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), and the part of the establishment, other than the work space, is deemed to be an expenditure relating solely to the work space if the individual or partnership holds a classification certificate of the appropriate class to which the tourist accommodation establishment belongs, issued under that Act, or is a participant in a hospitality village covered by such a classification certificate;”;

(2) by inserting the following subparagraph after subparagraph *b*:

“(b.1) an expenditure, other than an expenditure of a capital nature, made by the individual or partnership, that may reasonably be considered to relate to

both the work space in connection with the operation of a private residential home and the part of the establishment, other than the work space, is deemed to be an expenditure relating solely to the work space; and”.

(2) Subsection 1 applies to a taxation year or fiscal period that ends after 21 April 2005.

c. I-3, s. 225.3, added.

30. (1) The Act is amended by inserting the following section after section 225.2:

Research and development carried on in the exclusive economic zone of Canada.

“**225.3.** For the purposes of this division, an expenditure is deemed to have been made by a taxpayer in Canada if the expenditure is made

(a) by the taxpayer in the course of a business carried on by the taxpayer in Canada; and

(b) for the prosecution of scientific research and experimental development in the exclusive economic zone of Canada, within the meaning of the Oceans Act (Statutes of Canada, 1996, chapter 31), or in the airspace above that zone or the seabed or subsoil below that zone.”

(2) Subsection 1 applies in respect of an expenditure made after 22 February 2005.

c. I-3, s. 248, am.

31. (1) Section 248 of the Act, amended by section 78 of chapter 1 of the statutes of 2005, is again amended

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

“(c) any transfer of the property to a trust or, where the property is property of a trust, any transfer of the property to any beneficiary under the trust, except as provided by subparagraphs *b* and *g* of the second paragraph; and”;

(2) by striking out subparagraph *c* of the second paragraph.

(2) Subsection 1 applies in respect of a disposition made after 31 December 2004.

c. I-3, s. 254.1, am.

32. Section 254.1 of the Act is amended by striking out “of Chapter III of Title IV of Book III” in the portion before subparagraph *a* of the first paragraph.

c. I-3, s. 254.1.1, added.

33. (1) The Act is amended by inserting the following section after section 254.1:

Real servitude.

“**254.1.1.** For the purposes of section 254 and Divisions II to IV, other than section 259, if an individual encumbers a property that is the individual’s principal residence or a qualified farm property within the meaning of section 726.6 with a real servitude, the following rules apply:

(a) the establishment of the servitude is deemed to be a disposition under section 254 of a portion of the property so encumbered; and

(b) the portion of the adjusted cost base to the individual of the property immediately before the disposition that can reasonably be considered to be attributable to the servitude is deemed to be equal to zero.”

(2) Subsection 1 applies in respect of a real servitude established after 21 April 2005.

c. I-3, s. 257, am.

34. (1) Section 257 of the Act is amended by replacing subparagraph 3 of subparagraph i.1 of paragraph *n* by the following subparagraph:

“(3) where the trust was resident in Canada throughout its taxation year in which the amount became payable, that was designated by the trust to be payable to the beneficiary under section 667, that is, subject to section 257.4, equal to the amount designated by the trust to be payable to the beneficiary under section 668 or that is an assessable distribution within the meaning of subsection 1 of section 218.3 of the Income Tax Act;”.

(2) Subsection 1 has effect from 1 January 2005.

c. I-3, s. 271.1, added.

35. (1) The Act is amended by inserting the following section after section 271:

Gain from a deemed disposition.

“**271.1.** If an individual encumbers a property that is the individual’s principal residence with a real servitude for the taxation year in which the servitude is established and the presumption in paragraph *a* of section 254.1.1 applies in respect of that property, the individual’s gain, for that taxation year, from the deemed disposition of the portion of the property so encumbered is deemed to be equal to zero.”

(2) Subsection 1 applies in respect of a real servitude established after 21 April 2005.

c. I-3, s. 310, am.

36. (1) Section 310 of the Act, amended by section 46 of chapter 23 of the statutes of 2005, is again amended by inserting “965.128,” after “965.20,”.

(2) Subsection 1 applies from the taxation year 2005.

c. I-3, s. 311, am.

37. (1) Section 311 of the Act, amended by section 84 of chapter 1 of the statutes of 2005, by section 47 of chapter 23 of the statutes of 2005 and by section 65 of chapter 38 of the statutes of 2005, is again amended by replacing paragraph *e.2* by the following paragraph:

“(e.2) earnings supplements, other than an amount attributable to child care expenses, provided under a project sponsored by a government or government agency in Canada to encourage an individual to obtain or keep employment or to carry on a business either alone or as a partner actively engaged in the business, otherwise than under a prescribed program;”.

(2) Subsection 1 applies from the taxation year 2000.

c. I-3, s. 336, am.

38. Section 336 of the Act, amended by section 87 of chapter 1 of the statutes of 2005 and by section 70 of chapter 38 of the statutes of 2005, is again amended by replacing “a contribution” in subparagraph v of paragraph *e* by “an assessment”.

c. I-3, s. 502, am.

39. (1) Section 502 of the Act is amended

(1) by replacing the portion before paragraph *a* by the following:

Capital dividend paid by a private corporation.

“502. If, at a particular time after 1971, a dividend becomes payable by a private corporation on a share of its capital stock and the corporation makes an election, at the latest at the particular time or, if it is earlier, on the day on which a portion of the dividend was paid, the following rules apply:”;

(2) by replacing “réputé être” in paragraph *a* in the French text by “réputé”.

(2) Paragraph 1 of subsection 1 has effect from 22 June 2005.

c. I-3, ss. 503.0.0.1-503.0.0.3, added.

40. (1) The Act is amended by inserting the following sections after section 503:

Late election.

“503.0.0.1. For the purposes of section 502, an election that is filed after the time provided for in that section is deemed to have been filed on or before that time if

(a) the election is made in accordance with section 503;

(b) an estimate by the corporation of the penalty under section 503.0.0.2 is paid when the election is filed; and

(c) the directors or any other person legally entitled to administer the affairs of the corporation has previously authorized the election.

Penalty.

“503.0.0.2. The penalty referred to in paragraph *b* of section 503.0.0.1 is equal to the lesser of

(a) 1% per year of the amount of the dividend referred to in section 502 for each month or part of a month during the period that begins on the day on which the time provided for in section 502 for making the election expires and that ends on the day on which the election to which section 503.0.0.1 applies is filed with the Minister; and

(b) an amount equal to the product obtained by multiplying \$500 by the proportion that the number of months included, in whole or in part, in the period described in paragraph *a* is of 12.

Examination and assessment by the Minister.

“503.0.0.3. The Minister shall examine with dispatch the election to which section 503.0.0.1 applies, determine the penalty payable and send a notice of assessment to the corporation, which shall pay the unpaid balance of the penalty to the Minister without delay.”

(2) Subsection 1 applies in respect of an election filed after 22 June 2005.

c. I-3, s. 578.1, am.

41. (1) Section 578.1 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) the taxpayer makes a valid election under subsection 2 of section 86.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), 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.”

(2) Subsection 1 applies in respect of a distribution made after 31 December 2004.

c. I-3, s. 657, am.

42. (1) Section 657 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) the aggregate of all amounts determined in relation to the trust for the year under section 659; and”.

(2) Subsection 1 applies to a taxation year in relation to which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 9 May 2006.

c. I-3, s. 657.1.0.1, added.

43. (1) The Act is amended by inserting the following section after section 657.1:

Deductible amount.

“657.1.0.1. If 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), designates an amount in respect of a beneficiary under the trust, in accordance with subsection 13.1 or 13.2 of section 104 of that Act, the amount that the trust may deduct under paragraph *a* of section 657 in computing its income for the year may in no case be greater than the total obtained by adding the amount determined under the second paragraph to

(a) if the trust deducts a particular amount for the year under subsection 6 of that section 104 in computing its income for the purposes of that Act, the amount by which that particular amount exceeds the amount by which the aggregate of all amounts each of which is an amount that, but for those subsections 13.1 and 13.2, would be included in computing the income of a beneficiary under the trust for the year for the purposes of that Act because of subsection 13 of that section 104 or subsection 2 of section 105 of that Act, exceeds the aggregate of all amounts each of which is an amount that, but for sections 663.1 and 663.2, would be included in computing the income of a beneficiary under the trust for the year because of section 662 or 663; and

(b) zero, if subparagraph *a* does not apply.

Computation.

The amount to which the first paragraph refers is the amount by which the aggregate of all amounts each of which is an amount that, but for sections 663.1 and 663.2, would be included in computing the income of a beneficiary under the trust for the year because of section 662 or 663, exceeds the aggregate of all amounts each of which is an amount that, but for subsections 13.1 and 13.2 of section 104 of the Income Tax Act, would be included in computing the income of a beneficiary under the trust for the year for the purposes of that Act because of subsection 13 of that section 104 or subsection 2 of section 105 of that Act.”

(2) Subsection 1 applies to a taxation year in relation to which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 9 May 2006.

(3) In addition, for the purposes of the Act, if, before 10 May 2006, a fiscal return of a trust was filed with the Minister of National Revenue for a taxation year under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and, in the return, the trust designated an amount in respect of a beneficiary under the trust, in accordance with subsection 13.1 or 13.2 of section 104 of that Act, the following rules apply:

(1) section 657.1.0.1 of the Taxation Act, enacted by subsection 1, applies for that taxation year without reference to any modification made after 9 May 2006, in any manner whatever, to the information provided in the return;

(2) if, in the fiscal return filed with the Minister of National Revenue for that taxation year or in its fiscal return filed before 10 May 2006 with the Minister of Revenue of Québec for that taxation year under Part I of the Taxation Act, the trust stated that it was resident in Québec at the end of that taxation year, it is deemed to be resident in Québec on the last day of that taxation year;

(3) for that taxation year, the trust is deemed to have been validly constituted and any transaction or operation in which it was involved is deemed to be valid and binding and any decision terminating the trust or any modification, rectification, cancellation or resolution affecting the trust, a transaction or an operation after 9 May 2006, even made by a court, is, whatever the date on which it is supposed to become effective, without effect and may not be set up against the Minister of Revenue of Québec; and

(4) for that taxation year, any transaction or operation relating to the constitution of the trust and any transaction or operation in which the trust was involved are deemed to have been made for *bona fide* purposes other than to obtain a tax benefit.

c. I-3, s. 658, am.

44. (1) Section 658 of the Act, amended by section 129 of chapter 1 of the statutes of 2005 and by section 81 of chapter 38 of the statutes of 2005, is again amended, in the first paragraph,

(1) by replacing “paragraph *a*” in subparagraph ii of paragraph *b* of the definition of “settlor” by “subparagraph i”;

(2) by replacing paragraph *b* of the definition of “accumulating income” by the following paragraph:

“(b) as if the trust were deducting, in computing its income for the year under paragraph *a* of section 657, the greatest amount it would, but for section 657.1.0.1, be entitled to deduct for the year under that paragraph;”.

(2) Paragraph 2 of subsection 1 applies to a taxation year in relation to which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 9 May 2006.

c. I-3, s. 659, replaced. **45.** (1) Section 659 of the Act is replaced by the following section:

Election by a trust and a preferred beneficiary.

“**659.** If a trust and a preferred beneficiary under the trust for a taxation year of the trust make, in respect of the year, a valid election for the purposes of subsection 14 of section 104 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the lesser of the amount determined for the purposes of that subsection in respect of the beneficiary in relation to the trust for the year, in this section referred to as the “designated amount”, and the proportion of the amount attributable to the preferred beneficiary in respect of the trust for the year that the designated amount is of the aggregate of all amounts determined for the purposes of that subsection in respect of the preferred beneficiaries under the trust in relation to the trust for the year, is to be included in computing the income of the beneficiary for the beneficiary’s taxation year in which the taxation year of the trust ends and is not to be included in computing the income of a beneficiary under the trust for a subsequent taxation year.”

(2) Subsection 1 applies to a taxation year in relation to which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 9 May 2006.

c. I-3, s. 663.2, am. **46.** (1) Section 663.2 of the Act is amended

(1) by replacing “*réfère*” in the portion of the second paragraph in the French text before the formula by “*fait référence*”;

(2) by replacing “In the formula contemplated” in the portion of the third paragraph before subparagraph *a* by “In the formula”;

(3) by replacing “the amounts designated by the trust for the year under this section” in subparagraph *c* of the third paragraph by “the amounts determined for the year in respect of its beneficiaries under the second paragraph”;

(4) by adding the following subparagraph after subparagraph *c* of the third paragraph:

“(d) where B is an amount equal to zero, the fraction of which it is the denominator is deemed to be equal to the fraction that would be established if A were the amount attributed by the trust for the year to the beneficiary under subsection 21 of section 104 of the Income Tax Act and if B were the aggregate of all amounts each of which is an amount attributed for the year to a beneficiary under the trust under that subsection 21.”

(2) Paragraphs 3 and 4 of subsection 1 apply to a taxation year in relation to which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 9 May 2006.

c. I-3, s. 668.2, am.

47. (1) Section 668.2 of the Act is amended

(1) by replacing “amounts designated under section 663.2 for the designation year by the trust” in subparagraph i of paragraph *a* by “the amounts determined in relation to the trust under section 663.2 for the designation year”;

(2) by replacing “the amount designated under section 663.2 for the year by the trust in respect of the beneficiary” in paragraph *b* by “the amount determined in relation to the trust under section 663.2 for the year in respect of the beneficiary”.

(2) Subsection 1 applies to a taxation year in relation to which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 9 May 2006.

c. I-3, s. 725, am.

48. (1) Section 725 of the Act, amended by section 136 of chapter 1 of the statutes of 2005, by section 195 of chapter 28 of the statutes of 2005 and by section 87 of chapter 38 of the statutes of 2005, is again amended by replacing the portion of paragraph *c.2* before subparagraph i by the following:

“(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 and Skills Development Act (Statutes of Canada, 2005, chapter 34) or a prescribed program, if the amount”.

(2) Subsection 1 has effect from 5 October 2005.

c. I-3, s. 725.0.1, am.

49. (1) Section 725.0.1 of the Act is amended by replacing paragraph *c* of the definition of “reserve” by the following paragraph:

“(c) the Hunter’s Point, Kitcisakik and Pakuashipi Indian settlements and an Indian settlement within the meaning of section 2 of the Indians and Bands on certain Indian Settlements Remission Order made by Order in Council P.C. 1992-1052 dated 14 May 1992, as amended by Order in Council P.C. 1994-2096 dated 14 December 1994, under the Financial Administration Act, or within the meaning of section 1 of the Indians and Bands on Certain Indian Settlements Remission Order (1997) made by Order in Council P.C. 1997-1529 dated 23 October 1997 under that Act; and”.

(2) Subsection 1 applies from the taxation year 1997.

c. I-3, Title VI.3.0.1,
s. 726.4.0.1, added.

50. (1) The Act is amended by inserting the following after section 726.4:

“TITLE VI.3.0.1

“SME GROWTH STOCK PLANS

Deduction.

“726.4.0.1. An individual may deduct, for the year, the amount provided for in section 965.126.”

(2) Subsection 1 applies from the taxation year 2005.

c. I-3, s. 726.6, am.

51. (1) Section 726.6 of the Act, amended by section 138 of chapter 1 of the statutes of 2005, by section 75 of chapter 23 of the statutes of 2005 and by section 89 of chapter 38 of the statutes of 2005, is again amended by inserting “, except if the incorporeal capital property is a real servitude that encumbers an immovable referred to in subparagraph i of subparagraph *a* of the first paragraph” after “are met” in the third paragraph.

(2) Subsection 1 applies in respect of a real servitude established after 21 April 2005.

c. I-3, s. 726.20.2, am.

52. (1) Section 726.20.2 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) subject to the third paragraph, the amount by which the amount determined under the second paragraph is exceeded by 1/2 of the excess amount that would be computed under paragraph *a* of section 726.4.10 in respect of the individual at the end of the year if

i. the only expenses referred to in that paragraph *a* were expenses in respect of which section 726.4.10.1 applies, and

ii. the expenses incurred as a consequence of the acquisition, before 31 March 2004, of a flow-through share or of an interest in a partnership following an investment made after 12 June 2003, or an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus made after 12 June 2003, were not referred to in that paragraph *a*;”.

(2) Subsection 1 has effect from 13 June 2003.

c. I-3, s. 737.18.9.2,
am.

53. (1) Section 737.18.9.2 of the Act, amended by section 83 of chapter 23 of the statutes of 2005, is again amended

(1) by striking out “otherwise than under the circumstances described in the second paragraph,” in the portion before subparagraph *a* of the first paragraph;

(2) by replacing the portion of the second paragraph before subparagraph *c* by the following:

Exceptions.

“However, the first paragraph does not apply if the acquisition of control

(a) occurs before 1 July 2004 and Investissement Québec certifies that it 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, by a person or group of persons that controls such a corporation, or by a group of persons each member of which is such a corporation or a person who, alone or together with other members of the group, controls such a corporation;”;

(3) by adding the following subparagraph after subparagraph *c* of the second paragraph:

“(d) derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003.”

(2) Subsection 1 has effect from 12 June 2003. However, when subparagraph *a* of the second paragraph of section 737.18.9.2 of the Act applies before 31 March 2004, it reads as if “and Investissement Québec” was replaced by “and the Minister of Finance”.

c. I-3, s. 737.18.14,
am.

54. (1) Section 737.18.14 of the Act is amended by replacing the definition of “eligible activities” in the first paragraph by the following definition:

“eligible activities”.

““eligible activities” of a corporation or partnership, in relation to a major investment project, means the activities or portion of the activities carried on by the corporation or partnership in the course of carrying on the recognized business in connection with which the major investment project is carried out or is in the process of being carried out, that arise from the major investment project, except, in respect of the activities of a corporation, the portion of the activities of the corporation that are carried on under a contract that is an eligible contract for the purposes of Division II.6.0.1.8 of Chapter III.1 of Title III of Book IX;”.

(2) Subsection 1 has effect from 1 January 2005.

c. I-3, s. 737.18.18,
am.

55. (1) Section 737.18.18 of the Act is amended, in the definition of “eligible region” in the first paragraph,

(1) by striking out subparagraph ii of paragraph *b*;

(2) by adding the following paragraph after paragraph *b*:

“(c) the urban agglomeration of La Tuque, as described in section 8 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001);”.

(2) Subsection 1 has effect from 26 March 2003. However, when paragraph *c* of the definition of “eligible region” in the first paragraph of section 737.18.18 of the Act applies before 1 January 2006, it reads as follows:

“(c) Ville de La Tuque;”.

c. I-3, s. 737.18.29,
am.

56. (1) Section 737.18.29 of the Act, amended by section 100 of chapter 38 of the statutes of 2005, is again amended, in the first paragraph,

(1) by replacing “in the territory of Ville de Montréal” in the definition of “qualified corporation” by “within the urban agglomeration of Montréal, as described in section 4 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001);”;

(2) by replacing “in the territory of Ville de Montréal” in subparagraph ii of paragraph *e* of the definition of “foreign specialist” by “within the urban agglomeration of Montréal, as described in section 4 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations”.

(2) Subsection 1 has effect from 1 January 2006.

c. I-3, s. 752.0.1.2,
replaced.

57. (1) Section 752.0.1.2 of the Act, enacted by section 152 of chapter 1 of the statutes of 2005, is replaced by the following section:

“**752.0.1.2.** If, for the purpose of establishing the amount that an individual may deduct from the individual’s tax otherwise payable for a taxation year under section 752.0.1, the individual includes, in computing the aggregate referred to in that section, a particular amount under paragraph *e* of that section, and a condition described in any of subparagraphs i to iii of that paragraph *e* is not satisfied in respect of the individual during the entirety of a month included in the year, the particular amount that would otherwise be applicable for the year, with reference to section 750.2 and section 752.0.1.1, shall be reduced by an amount equal to the proportion of that particular amount that the number of months in the year during the entirety of which all the conditions described in subparagraphs i to iii of that paragraph *e* are not satisfied in respect of the individual is of 12.”

(2) Subsection 1 applies from the taxation year 2005.

c. I-3, s. 752.0.18.10,
am.

58. (1) Section 752.0.18.10 of the Act is amended by adding the following paragraph after paragraph *b*:

“(c) the amount of the individual’s examination fees paid in respect of the year or a preceding year if that year is subsequent to the taxation year 2004 to a professional organization in Canada or the United States, where the conditions

set out in section 752.0.18.13 are met in respect of that amount and the individual must pass the examination in order to

i. be issued a permit to practise by a professional order mentioned in Schedule I to the Professional Code,

ii. be granted a title by the Canadian Institute of Actuaries, or

iii. be permitted to take another examination of that professional organization which the individual must pass in order to be issued a permit referred to in subparagraph i or be granted a title referred to in subparagraph ii.”

(2) Subsection 1 applies from the taxation year 2005.

c. I-3, s. 752.0.18.12, am.

59. Section 752.0.18.12 of the Act is amended by replacing subparagraph ii of paragraph *c* by the following subparagraph:

“ii. it is not reasonable to consider that the purpose of the individual’s enrolment at the institution was to furnish the individual with skills for, or to improve the individual’s skills in, an occupation.”

c. I-3, s. 752.0.18.12.1, added.

60. (1) The Act is amended by inserting the following section after section 752.0.18.12:

Individual not resident in Canada in a preceding year.

“752.0.18.12.1. For the application of section 752.0.18.10 to an individual for a particular taxation year, the aggregate of the amounts described in that section does not include the amount of the tuition fees and examination fees paid in respect of a preceding year throughout which the individual was not resident in Canada.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 771.8.5, am.

61. (1) Section 771.8.5 of the Act, replaced by section 106 of chapter 23 of the statutes of 2005, is amended by replacing the third paragraph by the following paragraph:

Exception.

“The condition set out in subparagraph 2 of subparagraph i of subparagraph *b* of the second paragraph is deemed not to be met if the acquisition of control

(*a*) occurs before 1 July 2004 and Investissement Québec certifies that it results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date;

(*b*) is by an exempt corporation, by a person or group of persons that controls an exempt corporation, or by a group of persons each member of which is an exempt corporation or a person who, alone or together with other members of the group, controls such a corporation;

(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; or

(d) derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, s. 771.13, am.

62. (1) Section 771.13 of the Act, amended by section 108 of chapter 23 of the statutes of 2005, is again amended

(1) by striking out “after 11 June 2003 but” in subparagraph *i* of paragraph *d*;

(2) by replacing subparagraph *ii* of paragraph *d* by the following subparagraph:

“*ii.* is by an exempt corporation, by a person or group of persons that controls an exempt corporation, or by a group of persons each member of which is an exempt corporation or a person who, alone or together with other members of the group, controls such a corporation;”;

(3) by adding the following subparagraph after subparagraph *iii* of paragraph *d*:

“*iv.* derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003; or”;

(4) by striking out “after 30 March 2004 but” in subparagraph *i* of paragraph *e*;

(5) by replacing subparagraph *ii* of paragraph *e* by the following subparagraph:

“*ii.* is by an exempt corporation, by a person or group of persons that controls an exempt corporation, or by a group of persons each member of which is an exempt corporation or a person who, alone or together with other members of the group, controls such a corporation;”;

(6) by adding the following subparagraph after subparagraph *iii* of paragraph *e*:

“*iv.* derives from the performance after 30 March 2004 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 31 March 2004.”

(2) Paragraphs 1 to 3 of subsection 1 have effect from 12 June 2003.

(3) Paragraphs 4 to 6 of subsection 1 have effect from 31 March 2004.

c. I-3, s. 772.9.2, am.

63. (1) Section 772.9.2 of the Act, enacted by section 109 of chapter 23 of the statutes of 2005, is amended

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

“(a) the amount by which the aggregate of all amounts each of which is the amount of any business-income tax or non-business-income tax paid by the individual for the taxation year to the government described in the second paragraph, that can reasonably be regarded as having been paid in respect of the portion of any gain or profit from the disposition of the property that accrued while the individual was resident in Canada and before the time the individual last ceased to be resident in Canada, exceeds the deduction relating to the portion of the gain or profit that is granted to the individual for the emigration year under subsection 2.21 of section 126 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); and”;

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

“ii. the government of a country in which the individual is resident at the particular time referred to in the first paragraph and with which the Gouvernement du Québec or the Government of Canada has a tax agreement at that time; or”;

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

“(b) if the property is not immovable property, the government of a country in which the individual is resident at the particular time referred to in the first paragraph and with which the Gouvernement du Québec or the Government of Canada has a tax agreement at that time.”

(2) Paragraph 1 of subsection 1 applies from the taxation year 1996.

(3) Paragraphs 2 and 3 of subsection 1 apply from the taxation year 1998.

c. I-3, s. 772.9.3, am.

64. (1) Section 772.9.3 of the Act, enacted by section 109 of chapter 23 of the statutes of 2005, is amended

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

“(a) the amount by which the aggregate of all amounts each of which is the amount of any business-income tax or non-business-income tax paid by the individual for the taxation year to the government described in the second paragraph, that can reasonably be regarded as having been paid in respect of

the portion of any gain or profit from the disposition of the property that accrued before the distribution and after the latest of the following times before the distribution, exceeds the deduction relating to the portion of the gain or profit that is granted to the trust for the distribution year under subsection 2.22 of section 126 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement):

- i. the time at which the trust became resident in Canada,
- ii. the time at which the individual became a beneficiary under the trust, or
- iii. the time at which the trust acquired the property; and”;

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

“ii. the government of a country in which the individual is resident at the particular time described in the first paragraph and with which the Gouvernement du Québec or the Government of Canada has a tax agreement at that time; or”;

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

“(b) if the property is not immovable property, the government of a country in which the individual is resident at the particular time described in the first paragraph and with which the Gouvernement du Québec or the Government of Canada has a tax agreement at that time.”

(2) Paragraph 1 of subsection 1 applies from the taxation year 1996.

(3) Paragraphs 2 and 3 of subsection 1 apply from the taxation year 1998.

c. I-3, s. 772.9.4, am.

65. (1) Section 772.9.4 of the Act, enacted by section 109 of chapter 23 of the statutes of 2005, is amended

(1) by replacing “a tax treaty between Canada and” by “a tax agreement, within the meaning assigned by section 1 or that would be assigned by that section if the Gouvernement du Québec had not made an agreement referred to in that definition of “tax agreement”, entered into with”;

(2) by inserting “this Act or” after “payable by the individual under”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 1998. In addition, when section 772.9.4 of the Act applies to the taxation year 1996 or 1997, it reads as if “tax treaty between” was replaced by “tax agreement between the Gouvernement du Québec or the Government of”.

(3) Paragraph 2 of subsection 1 applies from the taxation year 1996.

c. I-3, Part I, Book VII,
Title V.2, heading,
replaced.

66. The heading of Title V.2 of Book VII of Part I of the Act is replaced by the following heading:

“ELECTION IN RESPECT OF A UNIT IN A QUALIFIED TRUST”.

c. I-3, s. 961.23,
replaced.

67. (1) Section 961.23 of the Act is replaced by the following section:

Qualified trust.

“**961.23.** In this Title, “qualified trust” has the meaning assigned by subsection 5 of section 259 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2004.

c. I-3, s. 961.24, am.

68. (1) Section 961.24 of the Act is amended by striking out paragraph c.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2004.

c. I-3, s. 961.24.2,
repealed.

69. (1) Section 961.24.2 of the Act is repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2004.

c. I-3, s. 961.24.4,
replaced.

70. (1) Section 961.24.4 of the Act, amended by section 127 of chapter 23 of the statutes of 2005, is replaced by the following section:

Requirement to
provide information.

“**961.24.4.** If a qualified trust makes an election under section 961.24,

(a) it shall provide notification of the election

i. not later than 30 days after making the election, to each person who held a unit in the qualified trust before the election was made and during the period for which the election is applicable, and

ii. at the time of acquisition, to each person who acquires a unit in the qualified trust after the election has been made and during the period for which the election is applicable; and

(b) where a person who holds a unit in the qualified trust during the period for which the election is applicable makes a written request to the qualified trust for information that is necessary for the purpose of determining the consequences under this Part of the election for that person, the qualified trust shall provide the person with that information not later than 30 days after receiving the request.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2004.

c. I-3, s. 965.1, am.

71. (1) Section 965.1 of the Act, amended by section 214 of chapter 38 of the statutes of 2005, is again amended

(1) by adding “and in respect of which the application for a receipt has been filed before 13 June 2003” at the end of paragraph *g.1*;

(2) by replacing paragraph *h* by the following paragraph:

“(h) “public share issue” means the distribution of a share or subscription right in a share made in accordance with a receipt from the Autorité des marchés financiers, provided that the application for a receipt has been filed before 13 June 2003, or in accordance with an exemption from filing a prospectus provided for in section 52 or 263 of the Securities Act or, if section 965.9.1.1 applies, in section 51 of that Act, provided that the distribution has been made before 13 June 2003;”;

(3) by adding “and in respect of which the application for a receipt or an exemption from filing a prospectus has been filed before 13 June 2003” at the end of paragraph *h.0.1*;

(4) by adding “and in respect of which the application for a receipt or an exemption from filing a prospectus has been filed before 13 June 2003” at the end of paragraph *h.0.1.1*.

(2) Subsection 1 has effect from 13 June 2003.

c. I-3, s. 965.9.1.0.1, am.

72. (1) Section 965.9.1.0.1 of the Act is amended by replacing “as a result of the” in paragraph *b* by “as a result of the exercise, on or before 31 December 2005, of a”.

(2) Subsection 1 has effect from 21 April 2005.

c. I-3, s. 965.9.1.0.2, am.

73. (1) Section 965.9.1.0.2 of the Act is amended by replacing “as a result of the” in paragraph *b* by “as a result of the exercise, on or before 31 December 2005, of a”.

(2) Subsection 1 has effect from 21 April 2005.

c. I-3, s. 965.9.1.0.3, am.

74. (1) Section 965.9.1.0.3 of the Act is amended by inserting “, on or before 31 December 2005,” after “of the exercise” in paragraph *b*.

(2) Subsection 1 has effect from 21 April 2005.

c. I-3, s. 965.9.1.0.4, am.

75. (1) Section 965.9.1.0.4 of the Act is amended by inserting “, on or before 31 December 2005,” after “of the exercise” in paragraph *b*.

(2) Subsection 1 has effect from 21 April 2005.

c. I-3, s. 965.9.1.0.4.2,
am.

76. (1) Section 965.9.1.0.4.2 of the Act is amended by inserting “, on or before 31 December 2005,” after “of the exercise” in subparagraph i of paragraph *a*.

(2) Subsection 1 has effect from 21 April 2005.

c. I-3, s. 965.9.1.0.4.3,
am.

77. (1) Section 965.9.1.0.4.3 of the Act is amended by inserting “, on or before 31 December 2005,” after “of the exercise” in paragraph *a*.

(2) Subsection 1 has effect from 21 April 2005.

c. I-3, s. 965.9.1.0.5,
am.

78. (1) Section 965.9.1.0.5 of the Act is amended by inserting “, on or before 31 December 2005,” after “of the exercise” in subparagraph i of paragraph *a*.

(2) Subsection 1 has effect from 21 April 2005.

c. I-3, s. 965.9.1.0.6,
am.

79. (1) Section 965.9.1.0.6 of the Act is amended by inserting “, on or before 31 December 2005,” after “of the exercise” in paragraph *a*.

(2) Subsection 1 has effect from 21 April 2005.

c. I-3, Title VI.5,
Chaps. I-VIII,
ss. 965.55-965.133,
added.

80. (1) The Act is amended by inserting the following before Title VII of Book VII of Part I:

“TITLE VI.5

“SME GROWTH STOCK PLANS

“CHAPTER I

“INTERPRETATION AND GENERAL

“DIVISION I

“DEFINITIONS

Definitions:

“965.55. In this Title and in sections 1049.14.2 to 1049.14.24,

“adjusted cost”;

“adjusted cost” of a qualifying share, qualifying security or valid share means the adjusted cost determined under Chapter V;

“assets”;

“assets” of a corporation means the assets determined in accordance with subdivision 3 of Division II;

“common share with voting rights”;

“common share with voting rights” means a common share carrying a right to vote in all circumstances in the issuing corporation;

“coverage deficiency amount”;

“coverage deficiency amount” means the amount determined in accordance with section 965.129;

“dealer”;	“dealer” means a dealer, within the meaning of section 5 of the Securities Act (chapter V-1.1), having an establishment in Québec and registered with the Autorité des marchés financiers, an unincorporated mutual fund or a mutual fund within the meaning of that Act and an insurer, a bank, a corporation licensed or otherwise authorized under the laws of Canada or of a province to offer its services therein as a trustee, a savings and credit union or any other prescribed person;
“designated qualified issuing corporation”;	“designated qualified issuing corporation” has the meaning assigned by section 965.95;
“eligible transaction”;	“eligible transaction” means a transaction by which a capital pool company acquires important assets, other than cash on hand, as a consequence of the making of a purchase, consolidation or amalgamation contract or of an arrangement with another corporation, or as a consequence of another kind of transaction;
“list of the Autorité des marchés financiers”;	“list of the Autorité des marchés financiers” means the list published periodically by the Autorité des marchés financiers and containing the names of the corporations and the designation of those classes of shares of their capital stock that may constitute valid shares for the purposes of this Title;
“negotiable instrument”;	“negotiable instrument” means any form of investment referred to in section 1 of the Securities Act, without reference to the exception provided for in subparagraph 3 of the first paragraph of that section;
“paid-up capital”;	<p>“paid-up capital”</p> <p>(a) in relation to a share of the capital stock of a corporation means the amount shown in its books in the capital stock account in respect of that share and any amount shown elsewhere in its books and received in consideration for the issue of that share; and</p> <p>(b) in relation to a subscription right in a share of the capital stock of a corporation means the amount shown in its books in the capital stock account in respect of that right and received in consideration for the issue of that right;</p>
“public security issue”;	“public security issue” means the distribution of a security in accordance with a receipt granted by the Autorité des marchés financiers after 21 April 2005;
“public share issue”;	“public share issue” means the distribution of a share in accordance with a receipt granted by the Autorité des marchés financiers after 21 April 2005 or, if section 965.76 applies, in accordance with an exemption from filing a prospectus, provided for in subsection 2 of section 2.10 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2005-20 (2005, G.O. 2, 3664), granted by the Autorité des marchés financiers after 21 April 2005;

“qualified issuing corporation”;	“qualified issuing corporation” means a corporation described in Division I of Chapter IV that is not governed by an Act establishing a labour-sponsored fund, by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) or by the Act respecting Québec business investment companies (chapter S-29.1);
“qualified mutual fund”;	“qualified mutual fund” means a mutual fund described in Division II of Chapter IV;
“qualifying security”;	“qualifying security” means a security meeting the requirements of section 965.85;
“qualifying share”;	“qualifying share” means a share meeting the requirements of any of sections 965.74 to 965.76, other than a share referred to in section 965.79;
“security”;	“security” means an investment in a qualified mutual fund;
“SME growth stock plan”;	“SME growth stock plan” means an arrangement described in section 965.56;
“total income”;	“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 paragraph <i>k.0.1</i> 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 <i>a</i> 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;
“valid qualifying security”;	“valid qualifying security” in respect of a year means a qualifying security acquired by an individual in that year and held without interruption, throughout the part of the year that follows the acquisition, in an SME growth stock plan under which the individual is a beneficiary;
“valid share”;	“valid share” means a share described in Chapter III;
“venture capital corporation”.	“venture capital corporation” means a corporation <ul style="list-style-type: none"> (a) whose main activity consists in investing funds in the form of shares of the capital stock of another corporation; (b) that generally participates in the management of the other corporation in which it invests funds; (c) that invests funds in another corporation that are generally not guaranteed by the assets of the other corporation; and

(d) whose initial investment in another corporation does not exceed 20% of its funds available for such investments.

Time limit.

For the purposes of the definitions of “public security issue” and “public share issue” in the first paragraph, the application for a receipt in respect of the distribution of a share or security or, if section 965.76 applies, the application for an exemption from filing a prospectus, must be filed with the Autorité des marchés financiers before 1 January 2010.

SME growth stock plan.

“965.56. An SME growth stock plan is

(a) an arrangement made between an individual who is not a trust and a dealer, under which the individual entrusts the dealer with the custody of such of the individual’s qualifying shares and valid shares as the individual may indicate, that are not included in any other plan of any kind for the purposes of this Act; or

(b) an arrangement made between an individual who is not a trust and a dealer or a qualified mutual fund, under which the individual entrusts

i. the dealer with the custody of such of the individual’s qualifying securities as the individual may indicate, that are not included in any other plan of any kind for the purposes of this Act, or

ii. the qualified mutual fund with the custody of such of the individual’s qualifying securities, issued by the qualified mutual fund, as the individual may indicate, that are not included in any other plan of any kind for the purposes of this Act.

“DIVISION II

“GENERAL RULES

“§1. — *Listing and disclosure*

Listing on a Canadian stock exchange.

“965.57. A qualified issuing corporation making a public issue of shares of its capital stock with a stipulation that they can be included in an SME growth stock plan is required to take steps to have the shares listed on a Canadian stock exchange not later than 60 days after the date of the receipt for the final prospectus relating to their issue.

“§2. — *Administration*

Record.

“965.58. Every dealer with whom an individual has made an arrangement for an SME growth stock plan shall keep in Québec a record showing, in a separate account, all the transactions effected on behalf of that individual under the plan.

Duties of dealer.

“965.59. The dealer shall ensure that every qualifying share to be included in an SME growth stock plan has been acquired for money

consideration as part of a public share issue, that the certificate for the share has been sent to the dealer directly by the issuer of the certificate or by another dealer who certifies that the share has been held, without interruption from its issue, by a dealer acting as an intermediary or as a firm underwriter, and that the qualified issuing corporation that issued it has stated, in the final prospectus or in the application for an exemption from filing a prospectus relating to the share, that the share could be included in an SME growth stock plan.

Obligation of dealer. **“965.60.** The dealer shall ensure that every valid share to be included in an SME growth stock plan meets the requirements set out in Chapter III.

Record. **“965.61.** Every qualified mutual fund with which an individual has made an arrangement for an SME growth stock plan shall keep in Québec a record showing, in a separate account, all the transactions effected on behalf of that individual under the plan.

Statement. **“965.62.** Every trustee or manager of a qualified mutual fund shall send to the Minister a statement to the effect that the undertakings of the qualified mutual fund specified in section 965.119 are fulfilled.

Filing of statement. The statement must be filed within the three months that follow each year provided for in section 965.119.

Prescribed forms. **“965.63.** An individual who elects to have this Title apply shall enclose with the fiscal return the individual is required to file for a taxation year under section 1000 the prescribed form containing the prescribed information in respect of the SME growth stock plans under which the individual is a beneficiary and a copy of the information returns filed in prescribed form received by the individual for the year in respect of those plans from the dealers or qualified mutual funds.

“§3. — *Assets*

Assets of a corporation. **“965.64.** The assets of a corporation are the assets 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, if 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.

Computation rules. For the purposes of the first paragraph, the following rules apply in computing the assets of a corporation:

(a) the amount of the surplus reassessment of its property and the amount of its incorporeal assets shall be subtracted, to the extent that the amount shown in their respect exceeds the expenditure made in their respect; and

(b) if a consideration for the purchase of incorporeal assets consists of shares of the corporation's capital stock, it is deemed to be nil.

Assets of a corporation resulting from amalgamation.

“965.65. The assets of a corporation that, within the 365 days preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, results from an amalgamation within the meaning of section 544 are equal to the greater of

(a) the amount of the assets, determined in accordance with section 965.64, of the corporation resulting from the amalgamation; and

(b) the amount of the aggregate of the assets of each of the predecessor corporations, determined in accordance with section 965.64, as if the reference in that section to 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 were replaced by a reference to its financial statements submitted to the shareholders for each of the taxation years ended within the 365 days preceding the time of amalgamation and as if only the greatest amount, if any, of the assets of each of the predecessor corporations were taken into account.

Assets of an associated corporation.

“965.66. The assets of a corporation that is associated with another corporation in the 12 months preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, are equal to the amount by which the aggregate of the assets of the corporation and those of each corporation associated with it, determined in accordance with sections 965.64 and 965.65, exceeds the aggregate of the amount of investments the corporations own in each other and the balance of accounts between the corporations.

Computation.

“965.67. For the purposes of sections 965.64 to 965.66, the assets are to be computed by making every possible combination in the computation in respect of each fiscal period of each corporation referred to, where that is the case, in those sections.

Financial statement.

“965.68. For the purposes of section 965.64, the following rules apply:

(a) if a computation provided for in that section must be made in respect of a corporation that is in its first fiscal period, the reference to 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 is to be replaced by a reference to its financial statements at the beginning of its first fiscal period; and

(b) if a computation provided for in that section must be made in respect of a corporation that, within the 365 days preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, modified its usual and accepted fiscal period, the reference to 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 is to be replaced by a reference to its financial statements submitted to the shareholders for each of the taxation years ended in the 365 days preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus.

- Computation method. **“965.69.** For the purposes of sections 965.64 to 965.68, if a computation provided for in those sections must be made in respect of a corporation described in section 965.70 that makes a public share issue, the computation is made without reference to the assets, if any, of a government or of another corporation mentioned in section 965.70 that is no longer associated with it on the date on which the public share issue ends and, in the case of the other corporation, was not directly or indirectly controlled by the issuing corporation at any time in the 12 months preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus.
- Issuing corporation. **“965.70.** A corporation referred to in section 965.69 is a corporation that, on the date of the receipt for the final prospectus or of the exemption from filing a prospectus, would be a qualified issuing corporation but for a government or another corporation associated with a government associated with it on that date, except a corporation directly or indirectly controlled by the issuing corporation on that date or that was so controlled at any time in the 12 months preceding that date, and that is, on the date on which the public share issue ends, no longer associated with that government or that other corporation.
- Issuing corporation. The issuing corporation is also a corporation referred to in section 965.69 for the 12 months following the date on which it is no longer associated with that government or that other corporation.
- Computation method. **“965.71.** For the purposes of sections 965.64 to 965.67, if a computation provided for in those sections must be made in respect of a particular corporation that makes a public share issue and that would be, on the date of the receipt for the final prospectus or of the exemption from filing a prospectus, a qualified issuing corporation but for a venture capital corporation associated with it on that date, the computation is made without reference to the assets of that venture capital corporation if, on the date on which the public share issue ends, the particular corporation is no longer associated with that venture capital corporation.
- Requirement. **“965.72.** For the purposes of this Title, if a corporation is required to meet a requirement in respect of which section 965.64 or 965.66 applies, the requirement must be met for each of its fiscal periods referred to, where that is the case, in those sections.
- Reduction of assets. **“965.73.** For the purposes of sections 965.64 to 965.67, if a corporation or a corporation associated with it reduces its assets by any transaction for the purpose of qualifying the corporation as a corporation whose assets are less

than \$100,000,000, the assets are deemed not to have been reduced unless the Minister decides otherwise.

“CHAPTER II

“QUALIFYING SHARES AND QUALIFYING SECURITIES

“DIVISION I

“QUALIFYING SHARES

Qualifying shares.

“965.74. A share of the capital stock of an issuing corporation qualifies for an SME growth stock plan if

(a) it is a common share with voting rights;

(b) it cannot, under the conditions pertaining to its issue, be redeemed in whole or in part by the issuing corporation or purchased in whole or in part by anyone, directly or indirectly, in any manner whatever, or be the subject of a transaction that would result either in rendering such a share, a share substituted for such a share or a share received as a result of a transaction referred to in any of sections 301, 536, 541 and 544 in relation to any such share or substituted share, redeemable in whole or in part by the issuing corporation or purchasable in whole or in part by anyone, directly or indirectly, in any manner whatever, or in transferring property of the corporation other than a dividend to the shareholder;

(c) it cannot, under the conditions pertaining to its issue, entitle the holder to a dividend that is or will be the subject of an undertaking under which its payment is guaranteed by a person other than the issuing corporation;

(d) it is issued by a qualified issuing corporation that states in the final prospectus that the share may be included in an SME growth stock plan and entitles its holder to the benefit provided for in its respect by this Title;

(e) before the receipt for a final prospectus has been obtained, it was the subject of a favourable advance ruling from the Ministère du Revenu to the effect that it complies with the objectives of this Title;

(f) it is acquired for money consideration within the scope of a public share issue by an individual or a qualified mutual fund as first purchaser, other than a dealer acting as an intermediary or as a firm underwriter; and

(g) it is subscribed and paid.

Certificate.

“965.75. The certificate relating to a share described in section 965.74 must be given directly to the dealer referred to in section 965.56 by the issuer of the certificate or by another dealer who certifies that the certificate has been held, without interruption from its issue, by a dealer acting as an intermediary

or as a firm underwriter, or issued and registered in the dealer's name or in the name of a person designated by the dealer.

Qualifying share.

“965.76. Subject to section 965.77, a share also qualifies for an SME growth stock plan if

(a) it is acquired for money consideration by a qualified mutual fund as first purchaser, other than a dealer acting as an intermediary or as a firm underwriter, in the distribution of a share for which an exemption from filing a prospectus is provided for in subsection 2 of section 2.10 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2005-20 (2005, G.O. 2, 3664);

(b) it meets the requirements of paragraphs *a* to *c* and *g* of section 965.74;

(c) in the taxation year of the issuing corporation during which the application for an exemption from filing a prospectus was filed and before the granting of the exemption, it was the subject of a favourable advance ruling from the Ministère du Revenu to the effect that it complies with the objectives of this Title;

(d) on or before 10 days after the day of the distribution of the share, a copy of the report provided for in paragraph *d* of section 6.1 of Regulation 45-106 respecting prospectus and registration exemptions was filed with the Minister, accompanied by the certificate described in section 965.78, unless the issuing corporation makes a first public share issue under this Title in accordance with subsection 2 of section 2.10 of that regulation; and

(e) it is issued by a qualified issuing corporation having common shares of its capital stock carrying voting rights listed on a Canadian stock exchange.

Exception.

“965.77. The condition set out in paragraph *c* of section 965.76 does not apply in respect of a share if an issuing corporation has previously made a public share issue under this Title otherwise than in accordance with subsection 2 of section 2.10 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2005-20 (2005, G.O. 2, 3664).

Certificate from manager.

“965.78. The certificate to which paragraph *d* of section 965.76 refers means a certificate from a manager of the issuing corporation certifying that it is a qualified issuing corporation and that the share issued to the mutual fund, as part of the distribution of a share for which an exemption from filing a prospectus is provided for in subsection 2 of section 2.10 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2005-20 (2005, G.O. 2, 3664), is a qualifying share.

Qualifying share: exclusion.

“965.79. Despite section 965.74, if the major portion of the proceeds of a public share issue is, as stated in the final prospectus or as may be inferred from it, used, directly or indirectly, in payment of the acquisition of shares or of any other negotiable instrument of a corporation, a share acquired as part of the public share issue is not a qualifying share, unless,

(a) if the shares or negotiable instruments are securities issued by a particular corporation whose name is disclosed in the final prospectus, the issuing corporation or another corporation associated with it carries on a business and the particular corporation is, immediately after the acquisition, directly or indirectly, a subsidiary controlled corporation of the issuing corporation and the activities of the particular corporation or those of a subsidiary corporation the particular corporation controls directly or indirectly have commercial possibilities directly linked with the activities of the issuing corporation or of another corporation associated with it on the date of the receipt for the final prospectus; or

(b) if the shares or negotiable instruments will be securities issued by a corporation whose name is not disclosed in the final prospectus, the issuing corporation or another corporation associated with it carries on a business and the issuing corporation states expressly in the final prospectus that the shares or negotiable instruments will be securities issued by a particular corporation that, immediately after the acquisition, will be directly or indirectly, a subsidiary controlled corporation of the issuing corporation and the activities of the particular corporation or those of a subsidiary corporation the particular corporation controls directly or indirectly have commercial possibilities directly linked with the activities of the issuing corporation or those of another corporation associated with it on the date of the receipt for the final prospectus.

Deemed payment.

“965.80. For the purposes of section 965.79, if all or part of the proceeds of a public share issue is, as stated in the final prospectus or as may be inferred from it, used for the repayment of borrowed money or of any other debt contracted within a reasonable period of time before or after the date of the receipt for the final prospectus, or the redemption of shares or of any other securities issued within such a period of time for the payment of shares or of any other negotiable instrument, the use of all or part of the proceeds is deemed to be a payment for such an acquisition.

Repayment of a loan.

“965.81. For the purposes of sections 965.79 and 965.80, if all or part of the proceeds of a public share issue is, as stated in the final prospectus or as may be inferred from it, used for the repayment of borrowed money or of any other debt contracted by a particular corporation within a reasonable period of time before or after the date of the receipt for the final prospectus, or the redemption of shares or of any other securities issued within such a period of time for the payment of shares or of any other negotiable instrument issued by another corporation, and the issuing corporation results from the amalgamation, within the meaning of section 544, of the particular corporation and of the other corporation, the issuing corporation is deemed to be, immediately after the acquisition mentioned in section 965.79, the particular corporation.

Exclusions.

“965.82. For the purposes of sections 965.79 and 965.80, a share or a negotiable instrument does not include, if the issuing corporation carries on the activities of a dealer, such property described in an inventory.

Exception.

“965.83. Section 965.79 does not apply if the issuing corporation is

(a) a bank;

(b) a body governed by the Insurance Companies Act (Statutes of Canada, 1991, chapter 47) or by the Act respecting insurance (chapter A-32);

(c) a corporation holding a licence or otherwise authorized by the laws of Canada or of a province to offer its services as a trustee; or

(d) a corporation whose principal business is the lending of money or the purchasing of debts.

Activities outside
Québec.

“965.84. For the purposes of this chapter, if all or part of the proceeds of a public share issue relates, directly or indirectly, as stated by a corporation in a final prospectus or as may be inferred from it, to activities to be carried on outside Québec and, in the opinion of the Minister, the activities may have a tangible negative impact on the level of employment or economic activity in Québec of that corporation or of a subsidiary of that corporation, a share of that corporation acquired as part of the public share issue is not a qualifying share.

“DIVISION II

“QUALIFYING SECURITIES

Qualifying securities.

“965.85. A security qualifies for an SME growth stock plan if

(a) it is issued by a qualified mutual fund that states, in the final prospectus relating to the issue of the security, that the security may be included in an SME growth stock plan and entitles its holder to the benefit provided for in its respect by this Title;

(b) where it is issued by a qualified mutual fund that, in respect of its first public security issue consisting of securities that may be included in an SME growth stock plan, has made an election under section 965.121, it is a security issued as part of that first public security issue;

(c) it is acquired for money consideration by an individual as first purchaser, other than a dealer acting as an intermediary or as a firm underwriter;

(d) before the receipt for a final prospectus relating to its issue has been obtained, it was the subject of a favourable advance ruling from the Ministère du Revenu to the effect that it complies with the objectives of this Title; and

(e) the certificate attesting to it is

i. kept, under the terms of an arrangement provided for in subparagraph ii of paragraph *b* of section 965.56, by the qualified mutual fund that issued the security, or

ii. given directly to the dealer referred to in subparagraph i of paragraph *b* of section 965.56 by the issuer of the certificate or by another dealer who certifies that the certificate has been held, without interruption from its issue, by a dealer acting as an intermediary or as a firm underwriter, or issued and registered in the dealer's name or in the name of a person designated by the dealer.

“CHAPTER III

“VALID SHARES

Valid shares.

“**965.86.** A share of a class of the capital stock of a corporation is a valid share if

(a) it is acquired through a transaction on a stock exchange during a trading session;

(b) at the time of its acquisition, it is listed on a Canadian stock exchange;

(c) on the date of its acquisition, the class of shares of the capital stock of the corporation to which the share belongs is included in the list of the Autorité des marchés financiers and is not identified in the list established for the purposes of section 965.9.7.1; and

(d) as part of its acquisition, the certificate attesting to it is given to the dealer referred to in section 965.56 or issued and registered in the dealer's name or in the name of a person designated by the dealer.

Valid shares.

“**965.87.** A share of a class of the capital stock of a corporation is also a valid share if

(a) it is acquired by an individual or a qualified mutual fund as first purchaser, other than a dealer acting as an intermediary or as a firm underwriter;

(b) at the time of its acquisition, it is listed on a Canadian stock exchange;

(c) it is issued by the corporation as part of a share issue referred to in the second paragraph of any of sections 965.105, 965.107 and 965.110;

(d) on the date of its acquisition, the class of shares of the capital stock of that corporation to which the share belongs is included in the list of the Autorité des marchés financiers and is not identified in the list established for the purposes of section 965.9.7.2; and

(e) as part of its acquisition, the certificate attesting to it is given to the dealer referred to in section 965.56 or issued and registered in the dealer's name or in the name of a person designated by the dealer.

Designation of eligibility.

“965.88. A corporation may obtain a designation of eligibility for the list of the Autorité des marchés financiers in respect of a share of a class of its capital stock if the Ministère du Revenu gives a favourable advance ruling in relation to that designation, confirming that the following conditions are satisfied on the date of the application for an advance ruling:

(a) the share is listed on a Canadian stock exchange and meets the requirements of paragraphs *a* to *c*, *f* and *g* of section 965.74; and

(b) the corporation would meet the requirements of section 965.90 if “on the date of the receipt for the final prospectus or of the exemption from filing a prospectus” were replaced by “on the date of the application for an advance ruling filed with the Ministère du Revenu”.

Inclusion in list.

“965.89. A qualified issuing corporation that has made a public share issue and in respect of which a share of a class of its capital stock is a qualifying share because of the application of section 965.76, may request that the class of shares to which the share belongs be included in the list of the Autorité des marchés financiers.

“CHAPTER IV

“QUALIFIED ISSUERS

“DIVISION I

“QUALIFIED ISSUING CORPORATIONS

“§1. — *Basic rules*

Qualified issuing corporations.

“965.90. A corporation making a public share issue is a qualified issuing corporation if, on the date of the receipt for the final prospectus or of the exemption from filing a prospectus,

(a) it is a Canadian corporation;

(b) its assets are less than \$100,000,000;

(c) its central management is in Québec and more than one-half of the wages paid to its employees, within the meaning of the regulations made under section 771, in its last taxation year ended before that date, were paid to employees of an establishment situated in Québec;

(d) throughout the preceding 12 months, it carried on a business and had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) nor persons related to such insiders; and

(e) not more than 50% of the value of its property, as shown in its financial statements submitted to the shareholders for its last taxation year ended before

that date, or, if 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, consists of the value of cash on hand or on deposit, shares, promissory notes, debentures, bonds, any other debt securities, guaranteed investment certificates, units of a mutual fund trust, units representing an undivided share in a project or property, subscription rights or purchasing rights to such shares that are not qualified investments described in section 965.92.

Presumption.

“965.91. For the purposes of paragraph *d* of section 965.90, a corporation is deemed to have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) nor persons related to such insiders, if

(a) a class of shares of its capital stock is listed on a Canadian stock exchange throughout the 12-month period preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus; and

(b) a person, other than such an insider or a person related to such an insider, or a partnership provides the corporation, in the period described 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.

Qualified investments.

“965.92. The qualified investments to which paragraph *e* of section 965.90 refers are

(a) voting shares representing not less than 20% of the voting shares of a particular corporation meeting the requirement of paragraph *e* of section 965.90;

(b) promissory notes, debentures, bonds or other debt securities issued by a particular corporation referred to in paragraph *a* and shares without voting rights of such a particular corporation;

(c) debentures, bonds or shares issued by a cooperative, other than a savings and credit union, meeting the requirement of paragraph *e* of section 965.90;

(d) promissory notes or other debt securities obtained in the ordinary course of its business and held by a bank, a body governed by the Insurance Companies Act (Statutes of Canada, 1991, chapter 47) or by the Act respecting insurance (chapter A-32), a corporation licensed or otherwise authorized under the laws of Canada or of a province to offer its services as a trustee, or any other corporation whose principal business is the lending of money or the purchasing of debts; and

(e) property described in an inventory by a corporation carrying on the activities of a dealer.

Request from the Minister.

“965.93. For the purposes of paragraph *e* of section 965.90, the Minister may, for the purpose of determining whether the value of the corporation’s property that is referred to in that paragraph *e* does not exceed 50%, require from the issuing corporation any document the Minister deems necessary, including the filing of non-consolidated financial statements.

Qualified issuing corporation.

“965.94. A corporation making a public share issue is also a qualified issuing corporation if, on the date of the receipt for the final prospectus or of the exemption from filing a prospectus,

(a) it is a Canadian corporation whose head office or principal place of business is in Québec;

(b) substantially all of its property consists of shares of the capital stock of one or more of its subsidiary controlled corporations or of loans or advances granted to such subsidiary corporations; and

(c) one of the subsidiary corporations meets the requirements of paragraphs *a* to *c* and *e* of section 965.90 and, throughout the 12 preceding months, carried on a business and had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) nor persons related to such insiders.

Presumption.

For the purposes of subparagraph *c* of the first paragraph, a subsidiary is deemed to have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act nor persons related to such insiders, if

(a) a class of shares of its capital stock is listed on a Canadian stock exchange throughout the 12-month period preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus; and

(b) a person, other than such an insider or a person related to such an insider, or a partnership provides the subsidiary, in the period described 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.

Designated qualified issuing corporation.

“965.95. A capital pool company making a public share issue may, where the distribution of shares is made in accordance with a receipt of the Autorité des marchés financiers, be designated by the Minister as a qualified issuing corporation if, on the date of the receipt for the final prospectus,

(a) it is a Canadian corporation;

(b) its assets are less than \$100,000,000;

(c) it would meet the requirements of paragraph *e* of section 965.90 if no reference was made to the corporation’s liquid assets to be used in connection with the carrying out of an eligible transaction;

(d) the major portion of the proceeds of the issue, as stated in the final prospectus or as may be inferred from it, will be used for the carrying out of an eligible transaction whose purpose is, directly or indirectly, to continue an existing business that, if it had been carried on by the corporation throughout the 12 preceding months, would have enabled the corporation to meet the requirements of paragraphs *c* and *d* of section 965.90; and

(e) the Minister is of the opinion that the public share issue complies with the objectives of this Title.

“§2. — *Amalgamations*

Corporation resulting from an amalgamation.

“**965.96.** For the purposes of paragraph *d* of section 965.90, if 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 relating to the number of employees set out in that paragraph 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 neither insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) nor persons related to such insiders and for one of the predecessor corporations to have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of that Act nor persons related to such insiders throughout the part of the 12-month period ending on the date of the receipt for the final prospectus or of the exemption from filing a prospectus that precedes the time of the amalgamation.

Presumption.

For the purposes of the first paragraph, a predecessor corporation is deemed to have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act nor persons related to such insiders, if

(a) a class of shares of its capital stock is listed on a Canadian stock exchange throughout the part of the period described in the first paragraph; and

(b) a person, other than such an insider or a person related to such an insider, or a partnership provides the predecessor corporation, in the part of the period referred to in subparagraph *a*, with services under a service contract and that predecessor corporation would normally have required the services of more than five full-time employees if those services had not been provided.

Carrying on of a business.

The rules of the first and second paragraphs apply, with the necessary modifications, to the requirement relating to the carrying on of a business set out in paragraph *d* of section 965.90.

Successive amalgamations.

“**965.97.** For the purposes of section 965.96, if a 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 date of the receipt for the final prospectus or of the exemption from filing a prospectus, the requirement in its respect concerning the number of employees, for the part of the period described in the first paragraph of section 965.96, shall be replaced by the requirement that that corporation have had, throughout the part of that period between the time of the original amalgamation and the time of the amalgamation referred to in the first paragraph of section 965.96, not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) nor persons related to such insiders and for one of the predecessor corporations that were replaced by the original amalgamation to have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of that Act nor persons related to such insiders throughout the part of the part of the period described in the first paragraph of section 965.96 within the 12-month period that ends on the date of the receipt for the final prospectus or of the exemption from filing a prospectus.

Presumption.

For the purposes of the first paragraph, a predecessor corporation is deemed to have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act nor persons related to such insiders, if

(a) a class of shares of its capital stock is listed on a Canadian stock exchange throughout the part of the part of the period described in the first paragraph; and

(b) a person, other than such an insider or a person related to such an insider, or a partnership provides the predecessor corporation, in the part of the period referred to in subparagraph *a*, with services under a service contract and that predecessor corporation would normally have required the services of more than five full-time employees if those services had not been provided.

Successive amalgamations.

For the purposes of the first paragraph, if the predecessor corporation referred to lastly in that paragraph, or a predecessor corporation that 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 that amalgamation and the date of the receipt for the final prospectus or of the exemption from filing a prospectus, the rule set out in the first paragraph applies in relation to the requirement in its respect concerning the number of employees set out lastly in that paragraph.

Carrying on of a business.

The rules of the first, second and third paragraphs apply, with the necessary modifications, to the requirement relating to the carrying on of a business set out in paragraph *d* of section 965.90.

“§3. — *Windings-up*

Winding-up of a subsidiary.

“**965.98.** For the purposes of section 965.90, if a corporation making a public share issue does not meet the requirement relating to the number of employees set out in paragraph *d* of that section and a winding-up as described in section 556 of a subsidiary within the meaning of that section in respect of which the corporation is, immediately before the winding-up, the parent within the meaning of that section, terminates within the 12-month period immediately before the date of the receipt for the final prospectus or of the exemption from filing a prospectus, the requirement is replaced by the following requirements:

(a) the corporation shall, throughout the period from the time the winding-up terminates to the date of the receipt for the final prospectus or of the exemption from filing a prospectus, have not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) nor persons related to such insiders; and

(b) the subsidiary shall, throughout the part of the 12-month period ending on the date of the receipt for the final prospectus or of the exemption from filing a prospectus that precedes the time the winding-up terminates, have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act nor persons related to such insiders.

Presumption.

For the purposes of subparagraph *b* of the first paragraph, a subsidiary is deemed to have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act nor persons related to such insiders, if

(a) a class of shares of its capital stock is listed on a Canadian stock exchange throughout the part of the period described in that subparagraph *b*; and

(b) a person, other than such an insider or a person related to such an insider, or a partnership provides the subsidiary, in the part of the period referred to in subparagraph *a*, with services under a service contract and the subsidiary would normally have required the services of more than five full-time employees if those services had not been provided.

Carrying on of a business.

The rules of the first and second paragraphs apply, with the necessary modifications, to the requirement relating to the carrying on of a business set out in paragraph *d* of section 965.90.

Successive windings-up.

“**965.99.** For the purposes of section 965.98, if the subsidiary, in this section referred to as the “particular subsidiary”, does not meet the requirement set out in 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 winding-up, the parent within the meaning of that section, terminates within the 12-month period immediately before the date of the receipt for the final prospectus or of the exemption from filing a prospectus, the requirement is replaced by the following requirements:

(a) the particular subsidiary shall, throughout the part of the period between the time the winding-up of the other subsidiary terminates and the time the winding-up referred to in the first paragraph of section 965.98 terminates, have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) nor persons related to such insiders; and

(b) the other subsidiary shall, throughout the part of the period immediately before the date of the receipt for the final prospectus or of the exemption from filing a prospectus that precedes the time its winding-up terminates, have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act nor persons related to such insiders.

Presumption.

For the purposes of subparagraph *b* of the first paragraph, the other subsidiary is deemed to have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act nor persons related to such insiders, if

(a) a class of shares of its capital stock is listed on a Canadian stock exchange throughout the part of the period described in that subparagraph *b*; and

(b) a person, other than such an insider or a person related to such an insider, or a partnership provides the other subsidiary, in the part of the period referred to in subparagraph *a*, with services under a service contract and that other subsidiary would normally have required the services of more than five full-time employees if those services had not been provided.

Presumption.

For the purposes of the first paragraph, if the other subsidiary does not meet the requirement set out in subparagraph *b* of that paragraph and a winding-up as described in section 556 of a subsidiary within the meaning of that section, in this paragraph referred to as the “underlying subsidiary”, in respect of which the other subsidiary is, immediately before the winding-up, the parent within the meaning of that section, terminates within the 12-month period described in the first paragraph, the rules set out in subparagraphs *a* and *b* of the first paragraph apply to the other subsidiary and to the underlying subsidiary, respectively.

Carrying on of a business.

The rules of the first, second and third paragraphs apply, with the necessary modifications, to the requirement relating to the carrying on of a business set out in paragraph *d* of section 965.90.

“§4. — *Continuation of a business*

Corporation continuing to carry on a business.

“**965.100.** For the purposes of section 965.90, if a period of at least 12 months has not elapsed between the time of the beginning of the carrying on of a particular business by a corporation and the date of the receipt for the final prospectus or of the exemption from filing a prospectus, and the particular business carried on by the corporation may, if the Minister so decides, be considered in fact to consist mainly in the continuation of a business or part of a business carried on by another taxpayer before the time of the beginning of the carrying on of the particular business by the corporation, the requirement relating to the number of employees set out in paragraph *d* of section 965.90 shall be replaced by the requirement to have, throughout the period from the time of the beginning of the carrying on of the particular business by the corporation 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 neither insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) nor persons related to such insiders and, immediately before the time of the beginning of the carrying on of the particular business by the corporation, for the other taxpayer to have had, in relation to that business or part of a business, not fewer than five full-time employees who are neither insiders within the meaning of section 89 of that Act nor persons related to such insiders throughout the part of the 12-month period ending on the date of the receipt for the final prospectus or of the exemption from filing a prospectus that precedes the beginning of the carrying on of the particular business by the corporation.

Continuation of a business.

For the purposes of the first paragraph, the continuation of a business or part of a business carried on by another taxpayer before the beginning of the carrying on, by a corporation, of the particular business must result from

(a) the acquisition or rental, by the corporation, of property from the other taxpayer who, throughout the part of the period described in the first paragraph that precedes the acquisition or rental, carried on a business in which the other taxpayer used that property; or

(b) the carrying on, by the corporation, of a new business that may reasonably be considered in fact to consist in the extension of a business or part of a business carried on by the other taxpayer.

Presumption.

For the purposes of the first paragraph, the other taxpayer is deemed to have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act nor persons related to such insiders, if

(a) a class of shares of its capital stock is listed on a Canadian stock exchange throughout the part of the period described in the first paragraph; and

(b) a person, other than such an insider or a person related to such an insider, 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 have required the services of more than five full-time employees if those services had not been provided.

“§5. — *Various rules*

Reference.

“**965.101.** For the purposes of paragraph *c* of section 965.90, if a corporation has, within the 365 days preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, modified its usual and accepted fiscal period, the reference to its last taxation year ended before that date is to be replaced by a reference to each of the taxation years ended within the 365 days preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus.

Financial statements.

“**965.102.** For the purposes of paragraph *e* of section 965.90, the following rules apply:

(a) in the case of a corporation in its first fiscal period, except in the case provided for in paragraph *c*, the reference to 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 is to be replaced by a reference to its financial statements at the beginning of its first fiscal period;

(b) in the case of a corporation having modified its usual and accepted fiscal period within the 365 days preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus otherwise than as a result of an amalgamation within the meaning of section 544, the reference to 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 is to be replaced by a reference to its financial statements submitted to the shareholders for each of the taxation years ended within the 365 days preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus; and

(c) in the case of a corporation resulting from an amalgamation within the meaning of section 544 within the 365 days preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, the reference to 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 is to be replaced by a reference to its financial statements submitted to the shareholders at the beginning of its first fiscal period if the corporation is in its first fiscal period, or for each of the taxation years ended since the time of the amalgamation in other cases, and to the financial statements submitted to the shareholders of the predecessor corporation referred to in section 965.96 or 965.97 for each of its taxation years ended within the 365 days preceding the time of the amalgamation.

Election.

“**965.103.** For the purposes of paragraph *e* of section 965.90, if the major portion of the proceeds of a public share issue is used for the financing of scientific research and experimental development carried on in Québec, the corporation may elect to have the following rules apply:

(a) the reference to 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 is replaced, where applicable, by a reference to its last interim financial statements, before that date, as audited and submitted to the shareholders;

(b) that paragraph *e* is to be read without reference to “cash on hand or on deposit,” and “promissory notes, debentures, bonds, any other debt securities, guaranteed investment certificates,”; and

(c) the value of the property mentioned in that paragraph *e* is increased by the amount of expenditures for scientific research and experimental development carried on by the corporation in Québec in the taxation years ended in a 60-consecutive-month period ending on the date of the financial statements considered and, in the case of interim financial statements, is also increased by the amount of expenditures for scientific research and experimental development carried on in Québec in the period covered by those interim financial statements.

Subsequent change in composition of property.

“**965.104.** For the purposes of paragraph *e* of section 965.90, if, 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 exemption, a substantial change occurs in relation to the composition of a corporation’s property and the Minister is of the opinion that the objectives of this Title, except that paragraph *e*, are met, the Minister may, for the purpose of determining whether the value of the corporation’s property that is referred to in that paragraph *e* does not 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 a corporation’s property means a decrease of at least 25 points between the percentage representing the proportion that the value of the property referred to in paragraph *e* of section 965.90 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, if 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 that paragraph *e* is of the total value of its

property, as shown in its last interim financial statements, or, if such financial statements have not been prepared, in any other document the Minister considers appropriate in the circumstances.

“§6. — *Purchase or redemption of shares and anti-avoidance rule*

Qualified corporation:
exclusion.

“**965.105.** For the purposes of this Title, “qualified issuing corporation” does not include a corporation that, in the period beginning on the first day of the fifth calendar year preceding the calendar year in which it is granted a receipt for a final prospectus or an exemption from filing a prospectus in respect of a share issue and ending at the time the receipt or exemption is granted, makes a transaction consisting in the purchase or redemption in any manner whatever, directly or indirectly, of a share of a class of its capital stock other than a share described in section 965.106.

Applicability.

The first paragraph applies during the period referred to in the first paragraph until the corporation has, in respect of each transaction, made an issue of shares of its capital stock that meet the requirement of paragraph *b* of section 965.74 and are not qualifying shares, for an amount equal to or greater than the amount of the transaction.

Exclusions.

“**965.106.** The share to which section 965.105 refers is

(a) a share that is a fractional share;

(b) a share that can, under the conditions pertaining to its issue, be redeemed by the issuing corporation or purchased by anyone, directly or indirectly, in any manner whatever, and that was not received as part of a large distribution of surplus or as a result of a transaction referred to in any of sections 301, 536, 541 and 544 in respect of a share meeting, at the time of its issue, the requirement of paragraph *b* of section 965.74 or in respect of a share substituted for such a share; or

(c) a share purchased or redeemed to meet the requirements of an Act or the regulations governing a sector of activities.

Qualified corporation:
exclusion.

“**965.107.** For the purposes of this Title, “qualified issuing corporation” does not include a corporation whose shares of a class of its capital stock are, in the period beginning on the first day of the fifth calendar year preceding the calendar year in which it is granted a receipt for a final prospectus or an exemption from filing a prospectus in respect of a share issue and ending at the time the receipt or exemption is granted, the subject of a particular transaction consisting of a transaction or operation or of a series of transactions or operations if, in the opinion of the Minister, it is reasonable to believe that the particular transaction is equivalent to the redemption of a share of a class of its capital stock other than a share described in section 965.108.

Applicability.

The first paragraph applies during the period referred to in the first paragraph until the corporation has, in respect of each particular transaction and for an

amount determined in section 965.109, made an issue of shares of its capital stock that meet the requirement of paragraph *b* of section 965.74 and are not qualifying shares or until shares of the capital stock of the corporation have been the subject, in respect of each particular transaction, of a transaction or operation or of a series of transactions or operations, for an amount determined in section 965.109, if, in the opinion of the Minister, it is reasonable to believe that the transaction or operation or the series of transactions or operations is equivalent to the issue of shares of the capital stock of the corporation that meet the requirement of that paragraph *b*.

Power of Minister.

The Minister may exercise the power provided for in the first paragraph, in particular, when shares of the capital stock of a corporation that are not described in section 965.108 are acquired by a person related to the corporation.

Exclusions.

“965.108. The share to which section 965.107 refers is

(a) a share that is a fractional share;

(b) a share that can, under the conditions pertaining to its issue, be redeemed by the issuing corporation or purchased by anyone, directly or indirectly, in any manner whatever, and that was not received as part of a large distribution of surplus or as a result of a transaction referred to in any of sections 301, 536, 541 and 544, in relation to a share meeting, at the time of its issue, the requirement of paragraph *b* of section 965.74 or in relation to a share substituted for such a share; or

(c) a share that is the subject of a transaction or operation or of a series of transactions or operations if the transaction or operation or the series of transactions or operations is effected to meet the requirements of an Act or the regulations governing a sector of activities.

Minimum amount.

“965.109. The amount to which the second paragraph of section 965.107 refers is an amount that, in the opinion of the Minister, is equal to or greater than the amount that would have been disbursed for the acquisition of the shares that, but for a transaction or operation or a series of transactions or operations referred to in the first paragraph of that section, would have been purchased or redeemed.

Qualified corporation:
exclusion.

“965.110. For the purposes of this Title, “qualified issuing corporation” does not include a corporation the net shareholders’ equity of which, in the period beginning on the first day of the fifth calendar year preceding the calendar year in which it is granted a receipt for a final prospectus or an exemption from filing a prospectus in respect of a public share issue and ending at the time the receipt or exemption is granted, is affected, directly or indirectly, in any manner whatever, as a result of a particular transaction consisting of a transaction or operation or of a series of transactions or operations other than a transaction or operation or a series of transactions or operations described in section 965.112 if, in the opinion of the Minister, it is reasonable to believe that the particular transaction is equivalent to the

redemption of a share of a class of its capital stock other than a share described in section 965.111.

Applicability.

The first paragraph applies during the period referred to in the first paragraph until the corporation has, in respect of each particular transaction, made an issue of shares of its capital stock that meet the requirement of paragraph *b* of section 965.74 and are not qualifying shares or until the net shareholders' equity of the corporation has been the subject, in respect of each particular transaction, of a transaction or operation or of a series of transactions or operations if, in the opinion of the Minister, it is reasonable to believe that the transaction or operation or the series of transactions or operations is equivalent to the issue of such shares of the capital stock of the corporation for an amount that is equal to or greater than the amount by which the net shareholders' equity was modified.

Distribution.

Without restricting the generality of the preceding paragraphs, the Minister may render such a decision, in particular, when a corporation makes a large distribution of its surplus, except such a distribution in shares of its capital stock.

Exclusions.

“965.111. The share to which section 965.110 refers is

(a) a share that is a fractional share; or

(b) a share that can, under the conditions pertaining to its issue, be redeemed by the issuing corporation or purchased by anyone, directly or indirectly, in any manner whatever, and that was not received as part of a large distribution of surplus or as a result of a transaction referred to in any of sections 301, 536, 541 and 544, in relation to a share meeting, at the time of its issue, the requirement of paragraph *b* of section 965.74 or in relation to any share substituted for such a share.

Transactions or operations.

“965.112. A transaction or operation or a series of transactions or operations referred to in the first paragraph of section 965.110 is a transaction or operation or a series of transactions or operations effected to meet the requirements of an Act or the regulations governing a sector of activities.

Transaction of less than 5% of paid-up capital.

“965.113. For the purposes of this Title, a corporation that has made a particular transaction referred to in the first paragraph of any of sections 965.105, 965.107 and 965.110, is not required to meet the requirement set out in the second paragraph of those sections, where applicable, in respect of the particular transaction, if the aggregate of the amounts by which its capital stock has been reduced as a result of the particular transaction and of any other transaction consisting of a particular transaction referred to in the first paragraph of those sections that is made during the period that begins on the three hundred and sixty-fourth day preceding the day of the particular transaction and ends immediately before the particular transaction is made is less than 5% of the aggregate of the following amounts, determined immediately before the particular transaction is made:

(a) the paid-up capital relating to the shares of its capital stock, other than shares described in sections 965.106, 965.108 and 965.111; and

(b) the paid-up capital relating to the subscription rights in the shares referred to in paragraph *a*.

Transaction of less than 10% of paid-up capital.

“965.114. For the purposes of this Title, a corporation that plans to make a share issue that can be included in an SME growth stock plan as qualifying shares, no share of the capital stock of which was issued with a stipulation that it could be included in such a plan nor was issued, as a result of a transaction referred to in section 541 or 544, other than a transaction referred to in section 555.1, in replacement of or substitution for a share issued with such a stipulation, and that makes before the date of the receipt for the final prospectus or of the exemption from filing a prospectus relating to its issue or has made a particular transaction referred to in the first paragraph of any of sections 965.105, 965.107 and 965.110, is not required to meet the requirement set out in the second paragraph of those sections, where applicable, in respect of the particular transaction, if the aggregate of the amounts by which its capital stock has been reduced as a result of the particular transaction and of any other transaction consisting of a particular transaction referred to in the first paragraph of those sections that is made during the period that begins on the three hundred and sixty-fourth day preceding the day of the particular transaction and ends immediately before the particular transaction is made is less than 10% of the amount of the share issue that the corporation plans to make.

Exception.

“965.115. Despite sections 965.105 to 965.114, a corporation may make a transaction referred to in those sections without having to meet the requirement set out in the second paragraph of any of sections 965.105, 965.107 and 965.110 if, in the opinion of the Minister, an undesirable situation would otherwise result.

Anti-avoidance rule.

“965.116. For the purposes of this Title, “qualified issuing corporation” does not include a corporation that effects a transaction or operation or a series of transactions or operations if, in the opinion of the Minister, it is reasonable to believe that the transaction or operation or the series of transactions or operations was effected to meet the requirements set out in paragraph *d* or *e* of section 965.90.

“DIVISION II

“QUALIFIED MUTUAL FUNDS

Qualified mutual funds.

“965.117. A qualified mutual fund is a mutual fund that is described in section 1.1 of Regulation 14-501Q respecting definitions approved by ministerial order 2005-22 (2005, G.O. 2, 3664) and that meets the requirements of this division.

Requirement.

“965.118. A qualified mutual fund shall be established in Québec and the trustee or manager of the qualified mutual fund shall be resident in Canada and maintain an establishment in Québec.

Undertaking by a qualified mutual fund.

“965.119. When making, in any year, a public security issue consisting of securities that may be included in an SME growth stock plan, a qualified mutual fund shall stipulate in the final prospectus relating to their issue that it undertakes to meet the following requirements:

(a) to acquire, on or before 31 December in the year, qualifying shares with the proceeds or expected proceeds, for the year, of the public security issue, whose adjusted cost is not less than the adjusted cost of the aggregate of all qualifying securities issued by the qualified mutual fund in the year and constituting valid qualifying securities;

(b) to be the owner, on 31 December in the year and in each of the following three years, of qualifying shares or valid shares, other than qualifying shares or valid shares having already been used, in respect of the same year, for the purposes of this paragraph, and whose adjusted cost is not less than the adjusted cost of the aggregate of all qualifying securities issued by the qualified mutual fund in the year and not redeemed by the qualified mutual fund on 31 December in the year and on 31 December in each of the three years following the year, respectively, as the case may be; and

(c) to ensure, in relation to a qualifying share acquired by the qualified mutual fund, that no coverage deficiency amount may be computed in respect of an individual who has acquired a qualifying security as part of a public security issue.

Expected proceeds of a public security issue.

For the purposes of subparagraph *a* of the first paragraph and section 965.120, the expected proceeds of a public security issue made by a qualified mutual fund for a year are the proceeds of such a public security issue or a portion of such proceeds, as the case may be, to the extent that

(a) the public security issue ends on or before 31 December of that year; and

(b) the proceeds or the portion of the proceeds is used to compensate or repay the acquisition cost of qualifying shares acquired by the qualified mutual fund at a particular time during the 90-day period that precedes the date on which the public security issue ends.

Undertaking by a qualified mutual fund.

“965.120. A qualified mutual fund that intends to make a public security issue and to acquire qualifying shares with the expected proceeds of the public security issue shall stipulate in the final prospectus relating to the issue that it undertakes to satisfy the conditions set out in subparagraphs *a* and *b* of the second paragraph of section 965.119.

Election.

“965.121. A qualified mutual fund that makes, in a particular year, a public security issue consisting of securities that may be included in an SME growth stock plan and is making its first such public security issue may, instead of stipulating in the final prospectus relating to their issue that it undertakes to meet the requirements set out in section 965.119, elect to stipulate in the final prospectus that it undertakes to meet the following requirements or may, once it has stipulated that it undertakes to meet the requirements set out in section 965.119, elect instead to undertake to meet the following requirements by sending to the Minister and to the Autorité des marchés financiers a written notice to that effect on or before 31 December in the year in which the receipt for the final prospectus relating to their issue was obtained:

(a) to use a determined percentage, which must be the same throughout any particular year during which securities are issued as part of the security issue, not lower than 50%, of the proceeds, for the particular year, of the issue of securities not redeemed by the qualified mutual fund on or before 31 December in the particular year, to acquire, on or before 31 December in the year following the particular year, qualifying shares that are issued by qualified issuing corporations;

(b) to cause the proportion, expressed as a percentage, that the adjusted cost is of the cost, determined without reference to the borrowing costs, brokerage or custody fees or other similar costs, to the qualified mutual fund, of the aggregate of all qualifying shares described in paragraph *a* that the qualified mutual fund has undertaken to acquire in accordance with that paragraph *a* on or before 31 December in the year following the particular year, to be equal to or greater than the determined percentage, not lower than 50%, stated in that respect by the qualified mutual fund, in respect of the public security issue, in the final prospectus relating to their issue or in the written notice to be sent by the qualified mutual fund to the Minister and to the Autorité des marchés financiers, as the case may be;

(c) to acquire, on or before 31 December in the particular year, qualifying shares with the proceeds, for the particular year, of the public security issue, that are not the subject of the undertaking under paragraph *a* and are not qualifying shares having already been used, in respect of the particular year, for the purposes of paragraph *d*, and whose adjusted cost is not less than the amount by which the adjusted cost of the aggregate of all qualifying securities issued by the qualified mutual fund in the particular year and constituting valid qualifying securities exceeds the particular amount equal to the lesser of the proceeds of the issue of securities constituting, for the particular year, valid qualifying securities and the amount obtained by applying to the portion, that is the subject of the undertaking under paragraph *a*, of the proceeds, for the particular year, of the public security issue, the percentage determined under paragraph *b* in respect of the public security issue;

(d) to acquire, on or before 31 December in the year following the particular year, qualifying shares described in paragraph *a* with the proceeds, for the

particular year, of the public security issue, other than any such qualifying shares having already been used, in respect of the particular year, for the purposes of paragraph *c*, and whose adjusted cost is equal to or greater than the particular amount referred to in paragraph *c* in respect of the particular year;

(*e*) to be the owner, on 31 December in the particular year and in each of the following three years, of shares that are qualifying shares or valid shares, other than qualifying shares or valid shares having already been used, in respect of the same year, for the purposes of paragraph *f* or of this paragraph, and whose adjusted cost is equal to or greater than the amount by which the adjusted cost of the aggregate of all qualifying securities issued by the qualified mutual fund in the particular year and not redeemed by the qualified mutual fund on 31 December in the particular year and on 31 December in each of the three years following the particular year, respectively, as the case may be, exceeds the particular amount referred to in paragraph *c* in respect of the particular year;

(*f*) to be the owner, on 31 December in each of the four years following the particular year, of shares that are qualifying shares or valid shares, other than qualifying shares or valid shares having already been used, in respect of the same year, for the purposes of this paragraph, and whose adjusted cost is equal to or greater than the particular amount referred to in paragraph *c* in respect of the particular year; and

(*g*) to ensure, in relation to a qualifying share acquired by the qualified mutual fund, that no coverage deficiency amount may be computed in respect of an individual who has acquired a qualifying security as part of a public security issue.

Stipulation
requirement.

“965.122. If a qualified mutual fund stipulates, in a final prospectus relating to a public security issue, the percentage to be used for the purposes of paragraph *a* of section 965.124, it shall also stipulate the portion of the adjusted cost of the qualifying security to be considered as the portion that may reasonably be allocated to the purchase of qualifying shares referred to in section 965.123.

“CHAPTER V
“ADJUSTED COST

Adjusted cost of
qualifying share.

“965.123. The adjusted cost of a qualifying share to an individual or a qualified mutual fund is the cost of the qualifying share to the individual or the qualified mutual fund, determined without reference to the borrowing costs, brokerage or custody fees or other similar costs related to the qualifying share.

Adjusted cost of
qualifying security.

“965.124. The adjusted cost of a qualifying security to an individual is the amount obtained by multiplying the cost of the security to the individual,

determined without reference to the borrowing costs, brokerage or custody fees or other similar costs related to the security, by

(a) the percentage stipulated in that respect in the final prospectus relating to its issue; or

(b) if it is so stipulated in the final prospectus relating to its issue, the percentage determined not later than 60 days after the year of its issue and equal to such proportion as is represented,

i. in respect of a qualified mutual fund that has undertaken to meet the requirements set out in section 965.119 in respect of the public security issue as part of which the qualifying security was issued, by the proportion that the adjusted cost of the aggregate of all qualifying shares acquired in that year by the qualified mutual fund with the proceeds of the public issue of securities that are valid qualifying securities in respect of the year is of the proceeds of the issue, and

ii. in respect of a qualified mutual fund that has undertaken to meet the requirements set out in section 965.121 in respect of the public security issue as part of which the qualifying security was issued, by the proportion that the aggregate of the adjusted cost of the aggregate of all qualifying shares that are the subject of the undertaking given by the qualified mutual fund in respect of the public security issue in accordance with paragraph *a* of that section and that may be acquired by it for an amount equal to the particular amount referred to in paragraph *c* of that section in respect of the year, and the adjusted cost of the aggregate of all qualifying shares acquired by the qualified mutual fund in that year with that portion of the proceeds of the public issue of securities that are valid qualifying securities in respect of that year in excess of the particular amount is of the proceeds of the public issue of securities that are valid qualifying securities in respect of that year.

Adjusted cost of valid share.

“965.125. The adjusted cost of a share that is a valid share to an individual or a qualified mutual fund is equal to the cost of the share to the individual or the qualified mutual fund, determined without reference to the borrowing costs, brokerage or custody fees or other similar costs related to the share.

“CHAPTER VI

“DEDUCTION

Share or security included in an SME growth stock plan.

“965.126. An individual resident in Québec on 31 December in a year who acquires during the year a qualifying share or qualifying security that the individual includes in an SME growth stock plan under which the individual is a beneficiary, may deduct in computing the individual’s taxable income for the year, in respect of the aggregate of such plans, an amount not exceeding the lesser of the amounts determined by the following formulas:

(a) $A + B$; and

(b) $(C - D) - (E - F)$.

Interpretation.

In the formulas in the first paragraph,

(a) A is the adjusted cost of the qualifying shares that the individual acquired during the year and included in those plans on or before 31 January of the following year;

(b) B is the adjusted cost of the qualifying securities that the individual acquired during the year and included in those plans on or before 31 January of the following year, and that are valid qualifying securities in respect of the year;

(c) C is the adjusted cost of the shares and securities included in those plans, at the end of the year, including those that the individual acquired in the year and included in those plans on or before 31 January of the following year;

(d) D is the individual's coverage deficiency amounts for the year and for each of the preceding three years;

(e) E is the amounts that the individual deducted under section 726.4.0.1 for the preceding three years; and

(f) F is any amount described in section 310 that the individual was required to include in computing the individual's income for the preceding two years in respect of an SME growth stock plan.

Maximum deduction.

“965.127. The amount of the deduction under section 965.126 in respect of an individual is not to exceed 10% of the individual's total income for the year.

“CHAPTER VII

“INCLUSION

Amount to be included.

“965.128. An individual resident in Québec on 31 December in a year who withdraws during the year a share or security from an SME growth stock plan under which the individual is a beneficiary, is required to include in computing the individual's income for the year, in respect of the aggregate of such plans, the lesser of the amounts determined by the following formulas:

(a) $A + B$; and

(b) $(C - D) - (E - F)$.

Interpretation.

In the formulas in the first paragraph,

(a) A is the adjusted cost of the shares and securities withdrawn by the individual from those plans during the year;

(b) B is the individual's coverage deficiency amounts for the year;

(c) C is the amounts that the individual deducted under section 726.4.0.1 for the preceding three years;

(d) D is any amount described in section 310 that the individual was required to include in computing the individual's income for the preceding two years in respect of an SME growth stock plan;

(e) E is the adjusted cost of the shares and securities included in those plans, at the end of the year, including those that the individual acquired in the year and included in those plans during the month of January of the following year; and

(f) F is the individual's coverage deficiency amounts for the year and for each of the preceding three years.

Coverage deficiency amount.

“965.129. A coverage deficiency amount in respect of an individual means, in respect of a particular withdrawal from an SME growth stock plan at a particular time, the amount determined by the formula

$$(A + B) - (C + D).$$

Interpretation.

In the formula in the first paragraph,

(a) A is the adjusted cost of the qualifying shares withdrawn from the plan at the particular time referred to in the first paragraph;

(b) B is the adjusted cost of the qualifying securities withdrawn from the plan at the particular time referred to in the first paragraph;

(c) C is the adjusted cost of the qualifying shares acquired after the particular time referred to in the first paragraph and included in the plan within 21 days after that time in relation to the particular withdrawal; and

(d) D is the adjusted cost of the qualifying securities acquired after the particular time referred to in the first paragraph and included in the plan within 21 days after that time in relation to the particular withdrawal.

“CHAPTER VIII

“SPECIAL CASES

Deemed disposition.

“965.130. Subject to the second paragraph, the deemed disposition, under any of sections 299, 436 and 440, of a share included in an SME growth stock plan does not entail the withdrawal of the share from the plan.

Exception.

If an amount was deducted for a year under section 726.4.0.1 in respect of a particular security that is a qualifying share or a qualifying security and if the deduction relates, directly or through a qualified mutual fund, to shares of a corporation that became a bankrupt in a particular year, the particular security is deemed withdrawn from the SME growth stock plan on 1 January of the fourth year following the year of the deduction or, if it is later, at the time in the particular year when the corporation became a bankrupt.

Splitting or replacement of a share.

“965.131. The splitting or replacement of a qualifying share included in an SME growth stock plan, as a result of a transaction referred to in any of sections 536, 541 and 544, without any consideration other than a share, does not entail the withdrawal of the qualifying share from the plan if the requirement set out in section 965.75 is met in relation to each share issued in respect of the qualifying share that is split or replaced.

Presumption.

In such a case, each new share so issued is deemed to be a qualifying share that was included in an SME growth stock plan at the same time as the qualifying share that is split or replaced.

Presumption.

In any other case, the qualifying share that is split or replaced is deemed to be withdrawn from the SME growth stock plan at the time of the splitting or replacement, at the adjusted cost determined in its respect immediately before that time.

Adjusted cost.

“965.132. In the case provided for in the second paragraph of section 965.131, the adjusted cost of each qualifying share that is split or replaced, or of each new share that is issued, is equal to the adjusted cost of the qualifying share that is split or replaced, determined immediately before the splitting or replacement, divided by the number of shares resulting from the splitting or replacement.

Rules applicable.

“965.133. In the case of the splitting or replacement of a qualifying share owned by a qualified mutual fund, as a result of a transaction referred to in any of sections 536, 541 and 544, without any consideration other than a share, the following rules apply:

(a) each new share so issued is deemed to be a qualifying share acquired by the qualified mutual fund at the same time and with the same funds as the qualifying share that is split or replaced; and

(b) the adjusted cost of the qualifying share that is split or replaced, or of each new share that is issued, is equal to the adjusted cost of the qualifying share that is split or replaced, determined immediately before the splitting or replacement, divided by the number of shares resulting from the splitting or replacement.”

(2) Subsection 1 has effect from 22 April 2005. However,

(1) when section 965.55 of the Act applies before 14 September 2005, the definition of “public share issue” in the first paragraph of that section reads as if “in subsection 2 of section 2.10 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2005-20 (2005, G.O. 2, 3664)” was replaced by “in section 51 of the Securities Act”;

(2) when section 965.76 of the Act applies before 14 September 2005,

(a) paragraph *a* of that section reads as if “in subsection 2 of section 2.10 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2005-20 (2005, G.O. 2, 3664)” was replaced by “in section 51 of the Securities Act (chapter V-1.1)”, and

(b) paragraph *d* of that section is to be replaced by the following paragraph:

“(d) on or before 10 days after the day of the distribution of the share, a copy of the notice provided for in section 46 of the Securities Act was filed with the Minister, accompanied by the certificate described in section 965.78, unless the issuing corporation makes a first public share issue under this Title in accordance with section 51 of that Act; and”;

(3) when section 965.77 of the Act applies before 14 September 2005, that section reads as if “with subsection 2 of section 2.10 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2005-20 (2005, G.O. 2, 3664)” was replaced by “with section 51 of the Securities Act (chapter V-1.1)”;

(4) when section 965.78 of the Act applies before 14 September 2005, that section reads as if “in subsection 2 of section 2.10 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2005-20 (2005, G.O. 2, 3664)” was replaced by “in section 51 of the Securities Act (chapter V-1.1)”;

(5) when section 965.117 of the Act applies before 14 September 2005, it is to be replaced by the following section:

“965.117. A qualified mutual fund is an unincorporated mutual fund or a mutual fund within the meaning of the Securities Act (chapter V-1.1) that meets the requirements of this division.”

c. I-3, s. 966, French text, am.

81. Section 966 of the Act is amended by replacing “réalisation” in the portion of paragraph *b.3* before subparagraph *i* in the French text by “résiliation”.

c. I-3, s. 985.1.0.1, am.

82. (1) Section 985.1.0.1 of the Act, enacted by section 216 of chapter 38 of the statutes of 2005, is amended by replacing “*b.1*” in paragraph *c* by “*d*”.

(2) Subsection 1 applies to a taxation year that begins after 22 March 2004.

- c. I-3, s. 985.1.0.2, am. **83.** (1) Section 985.1.0.2 of the Act, enacted by section 216 of chapter 38 of the statutes of 2005, is amended by replacing “a.1” in the second paragraph by “b”.
- (2) Subsection 1 applies to a taxation year that begins after 22 March 2004.
- c. I-3, s. 985.9, am. **84.** (1) Section 985.9 of the Act, replaced by section 220 of chapter 38 of the statutes of 2005, is amended by replacing “i.” and “ii.” in the third paragraph by “(a)” and “(b)”, respectively.
- (2) Subsection 1 applies to a taxation year that begins after 22 March 2004.
- c. I-3, s. 985.9.1, am. **85.** (1) Section 985.9.1 of the Act, replaced by section 221 of chapter 38 of the statutes of 2005, is amended by replacing “a.1” in the portion before paragraph *a* by “a”.
- (2) Subsection 1 applies to a taxation year that begins after 22 March 2004.
- c. I-3, s. 1000, am. **86.** Section 1000 of the Act is amended by inserting “of the succession, the executor” after “liquidator” in paragraph *d* of subsection 2.
- c. I-3, s. 1029.6.0.0.1, am. **87.** (1) Section 1029.6.0.0.1 of the Act, amended by section 212 of chapter 1 of the statutes of 2005, by section 141 of chapter 23 of the statutes of 2005 and by section 234 of chapter 38 of the statutes of 2005, is again amended by inserting “II.6.0.1.8,” after “II.6.0.1.7,” in subparagraph *b* of the second paragraph.
- (2) Subsection 1 has effect from 1 January 2005.
- c. I-3, s. 1029.6.0.1, am. **88.** (1) Section 1029.6.0.1 of the Act, amended by section 213 of chapter 1 of the statutes of 2005 and by section 142 of chapter 23 of the statutes of 2005, is again amended
- (1) by replacing “II.6.0.3” in paragraphs *a* and *b* by “II.6.0.1.8”;
- (2) by inserting “II.6.0.1.8 and” after “any of Divisions” in paragraph *c*.
- (2) Subsection 1 has effect from 1 January 2005.
- c. I-3, s. 1029.6.0.1.2.1, am. **89.** (1) Section 1029.6.0.1.2.1 of the Act, enacted by section 143 of chapter 23 of the statutes of 2005, is amended by replacing “II.6.0.3” by “II.6.0.1.8”.
- (2) Subsection 1 has effect from 1 January 2005.
- c. I-3, s. 1029.6.0.1.2.2, am. **90.** (1) Section 1029.6.0.1.2.2 of the Act, enacted by section 143 of chapter 23 of the statutes of 2005, is amended

(1) by replacing “II.6.0.3” in subparagraph i of subparagraph *a* and subparagraph *b* of the first paragraph by “II.6.0.1.8”;

(2) by replacing “or 1029.8.36.4” in subparagraph ii of subparagraph *a* of the first paragraph and the second paragraph by “or section 1029.8.36.4”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2005.

(3) Paragraph 2 of subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.6.0.1.2.3, am.

91. (1) Section 1029.6.0.1.2.3 of the Act, enacted by section 143 of chapter 23 of the statutes of 2005, is amended by replacing “II.6.0.3” in subparagraph *b* of the first paragraph by “II.6.0.1.8”.

(2) Subsection 1 has effect from 1 January 2005.

c. I-3,
s. 1029.6.0.1.2.4, am.

92. (1) Section 1029.6.0.1.2.4 of the Act, enacted by section 143 of chapter 23 of the statutes of 2005, is amended

(1) by replacing “II.6.0.3” in paragraph *a* by “II.6.0.1.8”;

(2) by replacing paragraph *b* by the following paragraph:

“(b) the part of the particular salaries or wages that may reasonably be considered, for the purposes of a particular provision of any of those divisions, to be included in computing an expenditure in respect of which a corporation is deemed to have paid an amount to the Minister under this chapter for any taxation year corresponds, in relation to a particular amount deemed to have been paid to the Minister by the corporation under this chapter, to the amount by which the portion, attributable to the particular salaries or wages, of the aggregate of the salaries or wages that were taken into account in computing the amount used as a basis for computing the particular amount exceeds the portion, attributable to the particular salaries or wages, of the aggregate of any contract payment, within the meaning of paragraph *c*, of any government assistance and of any non-government assistance that was taken into account in computing the amount used as a basis for computing the particular amount; and”;

(3) by adding the following paragraph after paragraph *b*:

“(c) “contract payment” has the meaning assigned by section 1029.8.17 or 1029.8.17.0.1, by the first paragraph of section 1029.8.36.0.17 or by section 1029.8.36.4, as the case may be.”;

(4) by adding the following paragraph:

Provisions applicable.

“Parts III.1.1.7 and III.10.1.2 to III.10.1.8 apply as if a contract payment, within the meaning of subparagraph *c* of the first paragraph, was government assistance.”

(2) Paragraph 1 of subsection 1 has effect from 1 January 2005.

(3) Paragraphs 2 to 4 of subsection 1 apply in respect of an expenditure incurred after 31 December 2003. However, when subparagraph *c* of the first paragraph of section 1029.6.0.1.2.4 of the Act applies before 22 April 2005, it reads as if “, by the first paragraph of section 1029.8.36.0.17 or by section 1029.8.36.4” was replaced by “or by the first paragraph of section 1029.8.36.0.17 or 1029.8.36.4”.

c. I-3, s. 1029.6.0.1.9,
added.

93. (1) The Act is amended by inserting the following section after section 1029.6.0.1.8, enacted by section 144 of chapter 23 of the statutes of 2005:

Computation of
payments.

“1029.6.0.1.9. If a taxpayer is deemed, under a provision of this chapter, except a provision of Division II.6.5.3 or II.6.5.4, to have paid an amount to the Minister on the taxpayer’s balance-due day for a taxation year, in relation to an amount of government assistance, of non-government assistance, of a benefit or of an advantage received by a person or partnership that is repaid, the taxpayer is deemed, despite the provision and for the purpose of computing the payments that the taxpayer is required to make during the year under section 1025 or 1026, 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*, to have paid to the Minister, on account of the aggregate of the taxpayer’s tax payable for the year under this Part and of the taxpayer’s 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 aggregate of all amounts each of which is an amount that the taxpayer is deemed, under such a provision, to have paid to the Minister on the taxpayer’s balance-due day for the year, in relation to an amount so repaid, exceeds the portion of that aggregate that may reasonably be considered to be deemed to have been paid to the Minister under this section 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 this section, to have been paid to the Minister on that date, for the purpose of computing that payment.”

(2) Subsection 1 applies to a taxation year that ends after 11 July 2002. However, when section 1029.6.0.1.9 of the Act applies before 12 March 2003, the portion of that section before paragraph *a* is to be read as if “, except a provision of Division II.6.5.3 or II.6.5.4” was struck out.

c. I-3, s. 1029.7, am.

94. (1) Section 1029.7 of the Act, amended by section 217 of chapter 1 of the statutes of 2005, is again amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Research and development carried out in Québec.

“**1029.7.** A taxpayer, other than a tax-exempt taxpayer, who carries on a business in Québec, has an establishment in Québec and undertakes scientific research and experimental development in Québec or causes scientific research and experimental development to be undertaken in Québec on the taxpayer’s behalf as part of a contract, and who encloses the prescribed form containing the prescribed information with the fiscal return the taxpayer is required to file under section 1000, or would be required to file if tax were payable under this Part by the taxpayer, for the taxation year in which the research and development was undertaken is deemed, subject to the second paragraph and to the first paragraph of section 1029.8.21.3.2, to have paid to the Minister, on the taxpayer’s balance-due day for that year, on account of the taxpayer’s tax payable for that year under this Part, an amount equal to 17.5% of the aggregate of”.

(2) Subsection 1 applies in respect of an expenditure incurred by a taxpayer after 21 April 2005 in a fiscal period of the taxpayer that begins after that date for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after 20 April 2005.

c. I-3, s. 1029.7.2, am.

95. (1) Section 1029.7.2 of the Act is amended by replacing the formula in the first paragraph by the following formula:

“37.5% – {[$(A - \$25,000,000) \times 20\%$] / \$25,000,000}.”

(2) Subsection 1 applies in respect of an expenditure incurred after 21 April 2005 for scientific research and experimental development undertaken after that date.

c. I-3, s. 1029.8, am.

96. (1) Section 1029.8 of the Act, amended by section 219 of chapter 1 of the statutes of 2005, is again amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Partial payment deemed made.

“**1029.8.** Where a partnership carries on a business in Québec, has an establishment in Québec and undertakes scientific research and experimental development in Québec or causes scientific research and experimental development to be undertaken in Québec on its behalf as part of a contract, every taxpayer, other than a tax-exempt taxpayer, who is a member of the partnership at the end of a fiscal period of the partnership in which the research and development was undertaken, who is not a specified member of the partnership in that fiscal period and who encloses the prescribed form containing the prescribed information with the fiscal return the taxpayer is required to file under section 1000, or would be required to file if tax were payable under this Part by the taxpayer, for the taxpayer’s taxation year in which the fiscal period ends, is deemed, subject to the second paragraph and to the second paragraph of section 1029.8.21.3.2, to have paid to the Minister, on the taxpayer’s balance-due day for that year, on account of the taxpayer’s tax payable for that year under this Part, 17.5% of the taxpayer’s share of an amount equal to the aggregate of”.

(2) Subsection 1 applies in respect of an expenditure incurred by a partnership after 21 April 2005 in a fiscal period of the partnership that begins after that date for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after 20 April 2005.

c. I-3, s. 1029.8.6, am.

97. (1) Section 1029.8.6 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Expenditures made on behalf of a taxpayer.

“1029.8.6. A taxpayer, other than a tax-exempt taxpayer, who carries on a business in Québec, has an establishment in Québec and has entered into a university research contract with an eligible university entity or into an eligible research contract with an eligible public research centre or an eligible research consortium, or for the benefit of whom a prescribed linkage agency has entered into such a contract in accordance with an agreement entered into between the taxpayer and the prescribed linkage agency, and who encloses the prescribed form containing the prescribed information with the fiscal return the taxpayer is required to file under section 1000, or would be required to file if tax were payable under this Part by the taxpayer, for the taxation year in which scientific research and experimental development related to a business of the taxpayer was undertaken under the contract by the eligible university entity, the eligible public research centre or the eligible research consortium, as the case may be, is deemed, subject to the second paragraph and to the first paragraph of section 1029.8.21.3.2, to have paid to the Minister, on the taxpayer’s balance-due day for that year, on account of the taxpayer’s tax payable for that year under this Part, an amount equal to 35%”.

(2) Subsection 1 applies in respect of an expenditure incurred by a taxpayer after 21 April 2005 in a fiscal period of the taxpayer that begins after that date for scientific research and experimental development undertaken after that date under a contract entered into after 20 April 2005.

c. I-3, s. 1029.8.7, am.

98. (1) Section 1029.8.7 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Research carried out on behalf of a partnership.

“1029.8.7. Where a partnership carries on a business in Québec, has an establishment in Québec and has entered into a university research contract with an eligible university entity or into an eligible research contract with an eligible public research centre or eligible research consortium, or where such a contract has been entered into by a prescribed linkage agency for the benefit of the partnership in accordance with an agreement entered into between the partnership and the prescribed linkage agency, each taxpayer, other than a tax-exempt taxpayer, who is a member of the partnership at the end of a fiscal period of the partnership in which scientific research and experimental development related to a business of the partnership was undertaken under the contract by the eligible university entity, the eligible public research centre or the eligible research consortium, as the case may be, who is not a specified member of the partnership in that fiscal period and who encloses the prescribed form containing the prescribed information with the fiscal return the taxpayer

is required to file under section 1000, or would be required to file if tax were payable under this Part by the taxpayer, for the taxpayer's taxation year in which the fiscal period ends, is deemed, subject to the second paragraph and to the second paragraph of section 1029.8.21.3.2, to have paid to the Minister, on the taxpayer's balance-due day for that year, on account of the taxpayer's tax payable for that year under this Part, an amount equal to 35% of the taxpayer's share".

(2) Subsection 1 applies in respect of an expenditure incurred by a partnership after 21 April 2005 in a fiscal period of the partnership that begins after that date for scientific research and experimental development undertaken after that date under a contract entered into after 20 April 2005.

c. I-3, s. 1029.8.9.0.2,
am.

99. Section 1029.8.9.0.2 of the Act is amended by replacing "that is" in the definitions of "eligible fee" and "eligible fee balance" in the first paragraph by "of".

c. I-3, s. 1029.8.9.1,
am.

100. (1) Section 1029.8.9.1 of the Act is amended by striking out ", a catalyst project or an environmental technology innovation project" in the following provisions:

- the portion of the definition of "overhead expenditure" before paragraph *a*;
- the definition of "wages incurred".

(2) Subsection 1 applies in respect of an expenditure incurred after 21 April 2005 by a taxpayer or partnership in a fiscal period that begins after that date for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after 20 April 2005.

c. I-3, s. 1029.8.9.1.1,
am.

101. (1) Section 1029.8.9.1.1 of the Act is amended by striking out ", a catalyst project or an environmental technology innovation project".

(2) Subsection 1 applies in respect of an expenditure incurred after 21 April 2005 by a taxpayer or partnership in a fiscal period that begins after that date for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after 20 April 2005.

c. I-3, s. 1029.8.9.1.2,
am.

102. (1) Section 1029.8.9.1.2 of the Act is amended by striking out ", catalyst project or environmental technology innovation project".

(2) Subsection 1 applies in respect of an expenditure incurred after 21 April 2005 by a taxpayer or partnership in a fiscal period that begins after that date for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after 20 April 2005.

c. I-3, s. 1029.8.10,
am.

103. (1) Section 1029.8.10 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Pre-competitive
research.

“1029.8.10. A taxpayer, other than a tax-exempt taxpayer within the meaning of paragraph *b.1* of section 1029.8.1, who carries on a business in Québec, has an establishment in Québec and has entered into an agreement with a person or partnership under which the parties agree to undertake scientific research and experimental development in Québec or to cause scientific research and experimental development to be undertaken in Québec on their behalf as part of a contract and in respect of which agreement the Minister of Economic Development, Innovation and Export Trade has issued a certificate recognizing that the scientific research and experimental development will be undertaken as part of a pre-competitive research project, is deemed, subject to the second paragraph and to the first paragraph of section 1029.8.21.3.2, to have paid to the Minister, on the taxpayer’s balance-due day for the taxpayer’s taxation year during which the scientific research and experimental development related to a business of the taxpayer was undertaken, on account of the taxpayer’s tax payable for that year under this Part, if the taxpayer encloses the prescribed form containing the prescribed information and a copy of the certificate issued by the Minister of Economic Development, Innovation and Export Trade with the fiscal return the taxpayer is required to file under section 1000 for that year, or would be required to file if tax were payable under this Part by the taxpayer, an amount equal to 35% of the aggregate of”.

(2) Subsection 1 applies in respect of an expenditure incurred by a taxpayer after 21 April 2005 in a fiscal period of the taxpayer that begins after that date for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after 20 April 2005. In addition, when section 1029.8.10 of the Act applies after 17 February 2005, it reads as if “Minister of Economic and Regional Development and Research” in the portion before subparagraph *a* of the first paragraph was replaced wherever it appears by “Minister of Economic Development, Innovation and Export Trade”.

c. I-3, s. 1029.8.11,
am.

104. (1) Section 1029.8.11 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Pre-competitive
research.

“1029.8.11. Where a particular partnership carries on a business in Québec, has an establishment in Québec and has entered into an agreement with a person or partnership under which the parties agree to undertake scientific research and experimental development in Québec or to cause scientific research and experimental development to be undertaken in Québec on their behalf as part of a contract, and in respect of which agreement the Minister of Economic Development, Innovation and Export Trade has issued a certificate recognizing that the scientific research and experimental development will be undertaken as part of a pre-competitive research project, each taxpayer who is a member of the particular partnership at the end of a fiscal period of the particular partnership in which the scientific research and experimental

development related to a business of the particular partnership was undertaken, who is not a tax-exempt taxpayer within the meaning of paragraph *b.1* of section 1029.8.1 or a specified member of the particular partnership in that fiscal period, is deemed, subject to the second paragraph and to the second paragraph of section 1029.8.21.3.2, to have paid to the Minister, on the taxpayer's balance-due day for that taxation year, on account of the taxpayer's tax payable for that year under this Part, if the taxpayer encloses the prescribed form containing the prescribed information and a copy of the certificate issued by the Minister of Economic Development, Innovation and Export Trade with the fiscal return the taxpayer is required to file under section 1000 for the taxpayer's taxation year in which the fiscal period ends, or would be required to file if tax were payable under this Part by the taxpayer, 35% of the taxpayer's share of an amount equal to the aggregate of".

(2) Subsection 1 applies in respect of an expenditure incurred by a partnership after 21 April 2005 in a fiscal period of the partnership that begins after that date for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after 20 April 2005. In addition, when section 1029.8.11 of the Act applies after 17 February 2005, it reads as if "Minister of Economic and Regional Development and Research" in the portion before subparagraph *a* of the first paragraph was replaced wherever it appears by "Minister of Economic Development, Innovation and Export Trade".

c. I-3, s. 1029.8.16,
am.

105. (1) Section 1029.8.16 of the Act is amended

(1) by replacing "Minister of Economic and Regional Development and Research" in paragraph *a* by "Minister of Economic Development, Innovation and Export Trade";

(2) by replacing subparagraph *i* of paragraph *b* by the following subparagraph:

"*i.* if the certificate issued by the Minister of Economic Development, Innovation and Export Trade in respect of the agreement referred to in section 1029.8.10 or 1029.8.11 was not in force or valid at the time the expenditure was made or at the time the scientific research and experimental development was undertaken, in the case where the expenditure was made after the date of issue of the certificate, and";

(3) by inserting the following subparagraph after subparagraph *i* of paragraph *b*:

"*i.1.* if the expenditure was made before the date mentioned in the certificate issued by the Minister of Economic Development, Innovation and Export Trade in respect of the agreement referred to in section 1029.8.10 or 1029.8.11, in the case where the expenditure was made before the date of issue of the certificate;";

(4) by striking out subparagraph ii of paragraph *b*.

(2) Paragraphs 1 to 3 of subsection 1 have effect from 18 February 2005.

(3) Paragraph 4 of subsection 1 applies in respect of an expenditure incurred by a taxpayer after 21 April 2005 in a fiscal period of the taxpayer that begins after that date for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after 20 April 2005.

c. I-3, s. 1029.8.20,
am.

106. (1) Section 1029.8.20 of the Act is amended by replacing “, pursuant to section 1029.7, 1029.8.6, 1029.8.9.0.3 or 1029.8.10, the taxpayer is, for the purposes of those sections, deemed” by “under section 1029.8.9.0.3, the taxpayer is, for the purposes of that section, deemed”.

(2) Subsection 1 applies in respect of an expenditure incurred after 21 April 2005 by a taxpayer or partnership in a fiscal period that begins after that date, for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after 20 April 2005.

c. I-3, s. 1029.8.21.3.2,
added.

107. (1) The Act is amended by inserting the following section after section 1029.8.21.3.1:

Research and
development
undertaken by a
taxpayer.

“**1029.8.21.3.2.** No taxpayer may be deemed to have paid an amount to the Minister on account of the taxpayer’s tax payable for a taxation year under any of sections 1029.7, 1029.8.6 and 1029.8.10 in respect of scientific research and experimental development that the taxpayer undertakes in Québec or causes to be undertaken in Québec on the taxpayer’s behalf as part of a contract, unless it is reasonable to consider that the scientific research and experimental development relates to a business carried on by the taxpayer in an establishment situated in Québec and may lead to or facilitate an extension of that business.

Research and
development
undertaken by a
partnership.

No taxpayer who is a member of a partnership may be deemed to have paid an amount to the Minister on account of the taxpayer’s tax payable for a taxation year under any of sections 1029.8, 1029.8.7 and 1029.8.11 in respect of scientific research and experimental development that the partnership undertakes in Québec or causes to be undertaken in Québec on its behalf as part of a contract, unless it is reasonable to consider that the scientific research and experimental development relates to a business carried on by the partnership in an establishment situated in Québec and may lead to or facilitate an extension of that business.”

(2) Subsection 1 applies in respect of an expenditure incurred after 21 April 2005 by a taxpayer or partnership in a fiscal period that begins after that date for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after 20 April 2005.

c. I-3, s. 1029.8.33.2,
am.

108. (1) Section 1029.8.33.2 of the Act, amended by section 229 of chapter 1 of the statutes of 2005, is again amended, in the first paragraph,

(1) by striking out subparagraph *i* of paragraph *b* of the definition of “eligible region”;

(2) by adding the following paragraph after paragraph *b* of the definition of “eligible region”:

“(c) the urban agglomeration of La Tuque, as described in section 8 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001);”;

(3) by replacing subparagraphs *a* and *a.1* of the definition of “eligible trainee” by the following subparagraphs:

“(a) an apprentice, within the meaning of the Act respecting manpower vocational training and qualification (chapter F-5), enrolled in the workplace apprenticeship program established under section 29.1 of that Act and administered by the Minister of Employment and Social Solidarity or, as the case may be, by the Kativik Regional Government established by the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1),

“(a.1) an individual who is enrolled in the apprenticeship scheme established under Chapter III.1 of the Act to foster the development of manpower training (chapter D-7.1) and administered by the Minister of Employment and Social Solidarity or, as the case may be, by the Kativik Regional Government established by the Act respecting Northern villages and the Kativik Regional Government,”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 26 March 2003. However, when paragraph *c* of the definition of “eligible region” in the first paragraph of section 1029.8.33.2 of the Act applies before 1 January 2006, it reads as follows:

“(c) Ville de La Tuque;”.

(3) Paragraph 3 of subsection 1 has effect from 21 April 2005.

c. I-3, s. 1029.8.33.6,
am.

109. (1) Section 1029.8.33.6 of the Act is amended by replacing “2006” in the first paragraph by “2007”.

(2) Subsection 1 has effect from 1 January 2006.

c. I-3, s. 1029.8.33.7,
am.

110. (1) Section 1029.8.33.7 of the Act is amended by replacing “2006” in the first paragraph by “2007”.

(2) Subsection 1 has effect from 1 January 2006.

c. I-3, s. 1029.8.33.10,
am.

111. (1) Section 1029.8.33.10 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) where the qualified training period is served by one or more eligible trainees referred to in paragraph *a* or *a.1* of the definition of “eligible trainee” in the first paragraph of section 1029.8.33.2, the Minister of Employment and Social Solidarity or, as the case may be, the Kativik Regional Government established by the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1), issues to the eligible taxpayer or qualified partnership, as the case may be, a certificate certifying that the qualified training period is within the framework of the workplace apprenticeship program or the apprenticeship scheme referred to in those paragraphs *a* and *a.1*.”

(2) Subsection 1 has effect from 21 April 2005.

c. I-3, s. 1029.8.34,
am.

112. (1) Section 1029.8.34 of the Act, amended by section 230 of chapter 1 of the statutes of 2005, by section 153 of chapter 23 of the statutes of 2005 and by section 240 of chapter 38 of the statutes of 2005, is again amended

(1) by replacing subparagraphs *i* and *ii* of paragraph *b* of the definition of “expenditure for services rendered outside the Montréal area” in the first paragraph by the following subparagraphs:

“i. the amount of any government assistance and non-government assistance attributable to the portion of each of the amounts described in paragraph *a* of the definition of “labour expenditure” and in any of subparagraphs *i* to *iv* of paragraph *b* of that definition, where applicable, included in the portion of the labour expenditure of the corporation for the year, 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 year, up to the portion of each of those amounts, as the case may be, and

“ii. the amount of any benefit or advantage attributable to the portion of each of the amounts described in paragraph *a* of the definition of “labour expenditure” and in any of subparagraphs *i* to *iv* of paragraph *b* of that definition, where applicable, included in the portion of the labour expenditure of the corporation for the year, 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 that 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, up to the portion of each of those amounts, as the case may be;”;

(2) by replacing subparagraphs *i* and *ii* of paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph by the following subparagraphs:

“i. the amount of any government assistance and non-government assistance attributable to the portion of each of the amounts described in paragraph *a* of the definition of “labour expenditure” and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in the portion of the labour expenditure of the corporation for the year, 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 year, up to the portion of each of those amounts, as the case may be, and

“ii. the amount of any benefit or advantage attributable to the portion of each of the amounts described in paragraph *a* of the definition of “labour expenditure” and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in the portion of the labour expenditure of the corporation for the year, 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 that 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, up to the portion of each of those amounts, as the case may be;”;

(3) by replacing “Aux fins” in the portion of the second paragraph before subparagraph *a* in the French text by “Pour l’application”;

(4) by replacing subparagraphs i and ii of subparagraph *e* of the second paragraph by the following subparagraphs:

“i. the amount of any government assistance and non-government assistance attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that labour expenditure of the corporation for the year, 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 year, up to each of those amounts, as the case may be, and

“ii. the amount of any benefit or advantage attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that labour expenditure of the corporation for the year, 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 that 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, up to each of those amounts, as the case may be; and”.

(2) Paragraphs 1, 2 and 4 of subsection 1 apply to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(3) If paragraph 1 of subsection 2 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the 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 the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to paragraphs 1, 2 and 4 of subsection 1. 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.

(4) However, when section 1029.8.34 of the Act applies to a taxation year of a corporation referred to in subsection 2 and 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 has been filed with the Société de développement des entreprises culturelles before 30 June 2000,

(1) paragraph *b* of the definitions of “computer-aided special effects and animation expenditure” and “expenditure for services rendered outside the Montréal area” in the first paragraph reads as if “exceeds the amount of any government assistance and non-government assistance attributable to that portion of the labour expenditure of the corporation” was replaced by “exceeds the amount of any government assistance and non-government assistance attributable to the portion of each of the amounts described in paragraph *a* of the definition of “labour expenditure” and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that labour expenditure of the corporation for the year”, and as if “, up to the portion of each of those amounts, as the case may be” was added at the end; and

(2) subparagraph *e* of the second paragraph reads as if “that expenditure, that the corporation has received” was replaced by “each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that labour expenditure of the corporation for the year, that the corporation has received”,

and as if “, up to the portion of each of those amounts, as the case may be” was added at the end.

c. I-3,
s. 1029.8.36.0.0.1, am.

113. (1) Section 1029.8.36.0.0.1 of the Act, amended by section 231 of chapter 1 of the statutes of 2005, is again amended by replacing subparagraphs i and ii of subparagraph *d* of the second paragraph by the following subparagraphs:

“i. the amount of any government assistance and non-government assistance attributable to each of the amounts described in paragraph *a* or *b* of that definition, where applicable, included in that film dubbing expenditure of the corporation for the year, 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, up to each of those amounts, as the case may be, and

“ii. the amount of any benefit or advantage attributable to each of the amounts described in paragraph *a* or *b* of that definition, where applicable, included in that film dubbing expenditure of the corporation for the year, 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 that 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, up to each of those amounts, as the case may be; and”.

(2) Subsection 1 applies to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(3) If paragraph 1 of subsection 2 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6.0.0.1 of Chapter III.1 of Title III of Book IX of that Part I by the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to

subsection 1. 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.

(4) However, when section 1029.8.36.0.0.1 of the Act applies to a taxation year of a corporation referred to in subsection 2 and in respect of a property for which an application for a certificate has been filed with the Société de développement des entreprises culturelles before 13 December 2003, subparagraph *d* of the second paragraph reads as follows:

“(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 amount of any government assistance and non-government assistance attributable to each of the amounts described in paragraph *a* or *b* of that definition, where applicable, included in that film dubbing expenditure of the corporation for the year, 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, up to each of those amounts, as the case may be; and”.

c. I-3,
s. 1029.8.36.0.0.4, am.

114. (1) Section 1029.8.36.0.0.4 of the Act, amended by section 232 of chapter 1 of the statutes of 2005, by section 157 of chapter 23 of the statutes of 2005 and by section 242 of chapter 38 of the statutes of 2005, is again amended

(1) by replacing subparagraphs *i* and *ii* of paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph by the following subparagraphs:

“i. the amount of any government assistance and non-government assistance attributable to the portion of each of the amounts described in paragraph *a* of the definition of “labour expenditure” and in any of subparagraphs *i* to *iv* of paragraph *b* of that definition, where applicable, included in the portion of the labour expenditure of the corporation for the year, 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 year, up to the portion of each of those amounts, as the case may be, and

“ii. the amount of any benefit or advantage attributable to the portion of each of the amounts described in paragraph *a* of the definition of “labour expenditure” and in any of subparagraphs *i* to *iv* of paragraph *b* of that definition, where applicable, included in the portion of the labour expenditure of the corporation for the year, 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 that 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, up to the portion of each of those amounts, as the case may be;”;

(2) by replacing subparagraphs i and ii of subparagraph *d* of the second paragraph by the following subparagraphs:

“i. the amount of any government assistance and non-government assistance attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that labour expenditure of the corporation for the year, 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 year, up to each of those amounts, as the case may be, and

“ii. the amount of any benefit or advantage attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that labour expenditure of the corporation for the year, 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 that 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, up to each of those amounts, as the case may be;”.

(2) Subsection 1 applies to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(3) If paragraph 1 of subsection 2 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6.0.0.2 of Chapter III.1 of Title III of Book IX of that Part I by the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to subsection 1. 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.

(4) However, when section 1029.8.36.0.0.4 of the Act applies to a taxation year of a corporation referred to in subsection 2 and in respect of a property for which an application for a certificate has been filed with the Société de développement des entreprises culturelles before 30 March 2001,

(1) paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph reads as if “exceeds the amount of any government assistance and non-government assistance attributable to that portion of the labour expenditure of the corporation, 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 year” was replaced by “exceeds the amount of any government assistance and non-government assistance attributable to the portion of each of the amounts described in paragraph *a* of the definition of “labour expenditure” and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in the portion of the labour expenditure of the corporation for the year, 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 year, up to the portion of each of those amounts, as the case may be”;

(2) subparagraph *d* of the second paragraph reads as follows:

“(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 amount of any government assistance and non-government assistance attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that labour expenditure of the corporation for the year, 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, up to each of those amounts, as the case may be;”.

c. I-3,
s. 1029.8.36.0.0.7, am.

115. (1) Section 1029.8.36.0.0.7 of the Act, amended by section 233 of chapter 1 of the statutes of 2005, by section 158 of chapter 23 of the statutes of 2005 and by section 244 of chapter 38 of the statutes of 2005, is again amended by replacing subparagraphs i and ii of subparagraph *c* of the second paragraph by the following subparagraphs:

“i. the amount of any government assistance and non-government assistance attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that labour expenditure of the corporation for the year, 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 year, up to each of those amounts, as the case may be, and

“ii. the amount of any benefit or advantage attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that

labour expenditure of the corporation for the year, 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 that 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, up to each of those amounts, as the case may be; and”.

(2) Subsection 1 applies to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(3) If paragraph 1 of subsection 2 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6.0.0.3 of Chapter III.1 of Title III of Book IX of that Part I by the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to subsection 1. 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.

(4) However, when section 1029.8.36.0.0.7 of the Act applies to a taxation year of a corporation referred to in subsection 2 and 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 has been filed with the Société de développement des entreprises culturelles before 13 December 2003, subparagraph *c* of the second paragraph reads as follows:

“(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 amount of any government assistance and non-government assistance attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that labour expenditure of the corporation for the year, 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, up to each of those amounts, as the case may be; and".

c. I-3,
s. 1029.8.36.0.0.10,
am.

116. (1) Section 1029.8.36.0.0.10 of the Act, amended by section 234 of chapter 1 of the statutes of 2005, by section 159 of chapter 23 of the statutes of 2005 and by section 245 of chapter 38 of the statutes of 2005, is again amended by replacing subparagraphs i and ii of subparagraph *d* of the second paragraph by the following subparagraphs:

"i. the amount of any government assistance and non-government assistance attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that labour expenditure of the corporation for the year, 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, up to each of those amounts, as the case may be, and

"ii. the amount of any benefit or advantage attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that labour expenditure of the corporation for the year, 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, up to each of those amounts, as the case may be; and".

(2) Subsection 1 applies to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(3) If paragraph 1 of subsection 2 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such

determinations or redeterminations of the amount deemed to have been paid under Division II.6.0.0.4 of Chapter III.1 of Title III of Book IX of that Part I by the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to subsection 1. 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.

(4) However, when section 1029.8.36.0.0.10 of the Act applies to a taxation year of a corporation referred to in subsection 2 and 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 has been filed with the Société de développement des entreprises culturelles before 13 December 2003, subparagraph *d* of the second paragraph reads as follows:

“(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 amount of any government assistance and non-government assistance attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition, where applicable, included in that labour expenditure of the corporation for the year, 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, up to each of those amounts, as the case may be; and”.

c. I-3,
s. 1029.8.36.0.0.13,
am.

117. (1) Section 1029.8.36.0.0.13 of the Act, amended by section 160 of chapter 23 of the statutes of 2005 and by section 246 of chapter 38 of the statutes of 2005, is again amended

(1) by replacing “fourth” in subparagraph 1 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph by “fifth”;

(2) by replacing subparagraphs *c* and *d* of the third paragraph by the following subparagraphs:

“(c) the amount of the labour expenditure attributable to printing costs of a corporation for a taxation year in respect of a property shall be reduced, where applicable, by the amount of any government assistance and non-government assistance attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition and to the portion of the amount described in paragraph *c* of that definition, where applicable, included in that labour expenditure attributable to printing costs of the corporation for the year, 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, up to each of those amounts or the portion of that amount, as the case may be;

“(d) the amount of the labour expenditure attributable to printing costs of a corporation for a taxation year in respect of a property shall be reduced, where applicable, by the amount of any benefit or advantage attributable to each of the amounts described in paragraph *a* of that definition and in any of subparagraphs i to iv of paragraph *b* of that definition and to the portion of the amount described in paragraph *c* of that definition, where applicable, included in that labour expenditure attributable to printing costs of the corporation for the year, 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, up to each of those amounts or the portion of that amount, as the case may be; and”;

(3) by replacing subparagraphs *c* and *d* of the fifth paragraph by the following subparagraphs:

“(c) the amount of the labour expenditure attributable to preparation costs of a corporation for a taxation year in respect of a property shall be reduced, where applicable, by the amount of any government assistance and non-government assistance attributable to each of the amounts described in paragraph *a* or *b* of that definition and in any of subparagraphs i to iv of paragraph *c* of that definition and to the portion of the amount described in paragraph *d* of that definition, where applicable, included in that labour expenditure attributable to preparation costs of the corporation for the year, 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, up to each of those amounts or the portion of that amount, as the case may be;

“(d) the amount of the labour expenditure attributable to preparation costs of a corporation for a taxation year in respect of a property shall be reduced, where applicable, by the amount of any benefit or advantage attributable to each of the amounts described in paragraph *a* or *b* of that definition and in any of subparagraphs i to iv of paragraph *c* of that definition and to the portion of the amount described in paragraph *d* of that definition, where applicable, included in that labour expenditure attributable to preparation costs of the corporation for the year, 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, up to each of those amounts or the portion of that amount, as the case may be; and”;

(4) by replacing the sixth paragraph by the following paragraph:

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 an eligible group of works incurred by a corporation before the end of a taxation year are

(a) the printing costs, other than publishing fees and administration costs, incurred by the corporation for the first printing of the eligible work or of works that are part of the eligible group of works, the first assembly and the first binding; and

(b) the portion of the cost of acquisition of a particular property, owned by the corporation and used by it as part of the printing of the property, that is the portion of the depreciation of that particular property, for the year, determined in accordance with the generally accepted accounting principles, relating to the use of that particular property by the corporation in the year, as part of the printing of the property.”;

(5) by inserting “by a corporation” after “incurred” in the portion of the seventh paragraph before subparagraph *a*;

(6) by adding the following subparagraph after subparagraph *b* of the seventh paragraph:

“(c) the portion of the cost of acquisition of a particular property, owned by the corporation and used by it as part of the preparation of the property, that is the portion of the depreciation of that particular property, for the year, determined in accordance with the generally accepted accounting principles, relating to the use of that particular property by the corporation in the year, as part of the preparation of the property.”

(2) Paragraphs 1 and 4 to 6 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, when section 1029.8.36.0.0.13 of the Act applies to a taxation year for which a corporation has first filed the prescribed form containing the prescribed information provided for in the first paragraph of section 1029.8.36.0.0.14 of the Act with the Minister of Revenue before 11 December 2003, the portion of the sixth paragraph before subparagraph *b* reads as follows:

“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 by a corporation before the end of a taxation year are

(a) the printing costs, other than publishing fees and administration costs, incurred by the corporation for the first printing of the property, its first assembly and its first binding; and”.

(3) Paragraphs 2 and 3 of subsection 1 apply to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(4) If paragraph 1 of subsection 3 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6.0.0.5 of Chapter III.1 of Title III of Book IX of that Part I by the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to paragraphs 2 and 3 of subsection 1. 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. 1029.8.36.0.3.8, am.

118. (1) Section 1029.8.36.0.3.8 of the Act, amended by section 236 of chapter 1 of the statutes of 2005 and by section 247 of chapter 38 of the statutes of 2005, is again amended

(1) by replacing the portion of the definition of “labour expenditure” in the first paragraph before paragraph *a* by the following:

“qualified labour expenditure”.

““qualified labour expenditure” of a corporation for a taxation year in respect of a property that is a multimedia title means, subject to the second paragraph, the aggregate of the following amounts, to the extent that they are reasonable in the circumstances:”;

(2) by striking out the definition of “qualified labour expenditure” in the first paragraph;

(3) by replacing “labour expenditure” in the definition of “eligible production work” in the first paragraph by “qualified labour expenditure”;

(4) by replacing “labour expenditure” in the portion of the second paragraph before subparagraph *a* by “qualified labour expenditure”.

(2) Paragraphs 1, 2 and 4 of subsection 1 apply to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(3) If paragraph 1 of subsection 2 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6.0.1.2 of Chapter III.1 of Title III of Book IX of that Part I by the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to subsection 1. 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.

(4) Paragraph 3 of subsection 1 applies in respect of a property for which an advance ruling has been given or, in the absence of such a ruling, a certificate has been issued after 30 March 2004.

c. I-3,
s. 1029.8.36.0.3.10.1,
added.

Government assistance
and non-government
assistance.

119. (1) The Act is amended by inserting the following section after section 1029.8.36.0.3.10:

“1029.8.36.0.3.10.1. For the purpose of computing the amount that a qualified corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.0.3.9, the amount of the salaries or wages incurred or of a portion of the consideration paid, included in the qualified labour expenditure of the corporation for the year, is to be reduced, where applicable, by the amount of any government assistance or non-government assistance attributable to the salaries or wages or to the portion of the consideration, as the case may be, 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.”

(2) Subsection 1 applies to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(3) If paragraph 1 of subsection 2 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6.0.1.2 of Chapter III.1 of Title III of Book IX of that Part I by the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to subsection 1. 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. 1029.8.36.0.3.11,
am.

120. (1) Section 1029.8.36.0.3.11 of the Act is amended by replacing “determined under paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.36.0.3.8” in the portion before paragraph *a* by “of any government assistance or non-government assistance referred to in section 1029.8.36.0.3.10.1”.

(2) Subsection 1 applies to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(3) If paragraph 1 of subsection 2 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6.0.1.2 of Chapter III.1 of Title III of Book IX of that Part I by the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to subsection 1. 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. 1029.8.36.0.3.12,
am.

121. (1) Section 1029.8.36.0.3.12 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) reduced, because of section 1029.8.36.0.3.10.1, a qualified labour expenditure of the qualified corporation for the purpose of computing the amount it is deemed to have paid to the Minister for a taxation year under section 1029.8.36.0.3.9;”.

(2) Subsection 1 applies to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(3) If paragraph 1 of subsection 2 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6.0.1.2 of Chapter III.1 of Title III of Book IX of that Part I by the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to subsection 1. 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. 1029.8.36.0.3.13,
replaced.

Benefit or advantage.

122. (1) Section 1029.8.36.0.3.13 of the Act is replaced by the following section:

“1029.8.36.0.3.13. If, in respect of a contract entered into in connection with the carrying out of eligible production work in relation to a property that is a multimedia title, a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the carrying out of the eligible production work, 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, or a person or partnership is deemed to have obtained or to be entitled to obtain such a benefit or advantage upon a determination of the Minister to that effect, the amount of the portion of a consideration paid, included in the qualified labour expenditure of a corporation, for a taxation year, in respect of the property shall be reduced, where applicable, by the amount of the benefit or advantage attributable to that portion of a consideration that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, or is deemed to have obtained or to be entitled to obtain, on or before the corporation's filing-due date for that taxation year.”

(2) Subsection 1 applies to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(3) If paragraph 1 of subsection 2 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6.0.1.2 of Chapter III.1 of Title III of Book IX of that Part I by the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to subsection 1. 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. 1029.8.36.0.3.15,
French text, am.

123. (1) Section 1029.8.36.0.3.15 of the Act is amended by inserting “admissible” after “dépense de main-d’œuvre” in the French text.

(2) Subsection 1 applies to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(3) If paragraph 1 of subsection 2 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6.0.1.2 of Chapter III.1 of Title III of Book IX of that Part I by the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to subsection 1. 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. 1029.8.36.0.3.24,
replaced.

Benefit or advantage.

124. (1) Section 1029.8.36.0.3.24 of the Act is replaced by the following section:

“1029.8.36.0.3.24. If, in respect of a contract entered into in connection with the carrying out of eligible production work relating to eligible multimedia titles, a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the carrying out of the eligible production work, 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, or a person or partnership is deemed to have obtained or to be entitled to obtain such a benefit or advantage upon a determination by the Minister to that effect, the amount of the portion of a consideration paid, included in the qualified labour expenditure of a qualified corporation, for a taxation year, shall be reduced, where applicable, by the amount of the benefit or advantage attributable to that portion of a consideration that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, or is deemed to have obtained or to be entitled to obtain, on or before the qualified corporation’s filing-due date for that taxation year.”

(2) Subsection 1 applies to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment or determination; 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 Act before 21 April 2005, if the waiver is in force on that date.

(3) If paragraph 1 of subsection 2 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such determinations or redeterminations of the amount deemed to have been paid under Division II.6.0.1.3 of Chapter III.1 of Title III of Book IX of that Part I by the corporation and such assessments or reassessments of the interest and penalties payable by the corporation as are necessary to give effect to subsection 1. 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. 1029.8.36.0.3.46,
am.

125. (1) Section 1029.8.36.0.3.46 of the Act, amended by section 238 of chapter 1 of the statutes of 2005, is again amended, in paragraph *c* of the definition of “qualified corporation” in the first paragraph,

(1) by replacing “after 11 June 2003 and before 1 July 2004, where Investissement Québec” in subparagraph *i* by “before 1 July 2004 and Investissement Québec”;

(2) by replacing subparagraph *ii* by the following subparagraph:

“*ii.* is by a qualified corporation, by a person or group of persons that controls a qualified corporation, or by a group of persons each member of which is a qualified corporation or a person who, alone or together with other members of the group, controls such a corporation;”;

(3) by adding the following subparagraph after subparagraph *iii*:

“*iv.* derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003;”.

(2) Subsection 1 has effect from 12 June 2003.

c. I-3,
s. 1029.8.36.0.3.60,
am.

126. (1) Section 1029.8.36.0.3.60 of the Act, amended by section 164 of chapter 23 of the statutes of 2005, is again amended, in paragraph *c* of the definition of “qualified corporation” in the first paragraph,

(1) by replacing the portion before subparagraph *iii* by the following:

“(c) a corporation control of which is acquired at any time in the calendar year or a preceding calendar year, but after 11 June 2003, by a person or group of persons, unless the acquisition of control

i. occurs before 1 July 2004 and Investissement Québec certifies that it 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, by a person or group of persons that controls such a corporation, or by a group of persons each member of which is such a corporation or a person who, alone or together with other members of the group, controls such a corporation;”;

(2) by adding the following subparagraph after subparagraph iii:

“iv. derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003;”.

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, Part I, Book IX,
Title III, Chap. III.1,
Div. II.6.0.1.7,
subdiv. 3, heading,
replaced.

127. The heading of subdivision 3 of Division II.6.0.1.7 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

“§3. — *Government assistance, non-government assistance, contract payments and other particulars*”.

c. I-3,
s. 1029.8.36.0.3.65,
am.

128. (1) Section 1029.8.36.0.3.65 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph i of subparagraph *a* by the following subparagraph:

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the qualified corporation or the corporation associated with it, as the case may be, is deemed to have paid to the Minister under this chapter for any taxation year;”;

(2) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of subparagraph *a*;

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

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the particular qualified corporation is deemed to have paid to the Minister under this chapter for any taxation year,”;

(4) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of subparagraph *b*.

(2) Subsection 1 has effect from 1 January 2004.

c. I-3, Div. II.6.0.1.8,
ss. 1029.8.36.0.3.72-
1029.8.36.0.3.78,
added.

129. (1) The Act is amended by inserting the following after section 1029.8.36.0.3.71:

“DIVISION II.6.0.1.8

“CREDIT FOR MAJOR EMPLOYMENT-GENERATING PROJECTS

“§1. — *Interpretation and general*

Definitions:

“1029.8.36.0.3.72. In this division,

“eligible contract”;

“eligible contract” of a corporation means a contract entered into by the corporation and in respect of which a qualification certificate is issued to the corporation by Investissement Québec, for the purposes of this division, certifying that the contract is an eligible contract;

“eligible employee”;

“eligible employee” of a corporation for all or part of a taxation year, in relation to an eligible contract, means an employee of the corporation, other than an excluded employee at any time in that year, who reports for work at an establishment of the corporation situated in Québec and 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 all or part of the year, in relation to the eligible contract;

“excluded employee”;

“excluded employee” of a corporation at a particular time means an employee who, at that time, is a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of that corporation;

“qualified corporation”;

“qualified corporation” for a taxation year means a corporation that, in the year, has an establishment in Québec and carries on an eligible business in Québec, other than a corporation

(a) that is exempt from tax for the year under Book VIII; or

(b) that would be exempt from tax for the year under section 985, but for section 192;

“qualified wages”;

“qualified wages” incurred by a qualified corporation in a taxation year in respect of an eligible employee for all or part of the taxation year means the lesser of

(a) the amount obtained by multiplying \$60,000 by the proportion that the number of days in the corporation’s taxation year during which the employee qualifies as an eligible employee of the corporation is of 365; and

(b) the amount by which the amount of the wages incurred by the qualified corporation in respect of the employee in the year, while the employee qualified as an eligible employee of the qualified corporation, to the extent that that amount is paid, exceeds the aggregate of

i. the aggregate of all amounts each of which is an amount of government assistance or non-government assistance attributable to such wages, that the 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 that taxation year, and

ii. the aggregate of all amounts each of which is the amount of a benefit or advantage in respect of such wages, other than a benefit or advantage that may reasonably be attributed to the work carried out by the eligible employee under an eligible contract of the qualified corporation for the taxation year, 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 that taxation 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;

“specified member”;

“specified member” of a corporation that is a cooperative, in a taxation year, means a member having, directly or indirectly, at any time in the year, at least 10% of the votes at a meeting of the members of the cooperative;

“wages”.

“wages” means the income computed under Chapters I and II of Title II of Book III.

Interpretation.

For the purposes of the definition of “eligible employee” in the first paragraph,

(a) if, during all or part of a taxation 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. unless 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

(b) if, during all or part of a taxation 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.

“§2. — *Credit*

Credit.

“**1029.8.36.0.3.73.** A qualified corporation that, for a taxation year, holds a valid qualification certificate issued by Investissement Québec, for the purposes of this division, certifying that it qualifies as a qualified corporation, and that encloses the documents referred to in the fifth paragraph 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 qualified corporation's balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to 25% of the aggregate of all amounts each of which is the qualified wages incurred by the qualified corporation after 31 December 2004 and in the year, but before 1 January 2017, in respect of an eligible employee, for all or part of that year, in relation to an eligible contract.

Restriction.

Despite the first paragraph and subject to the third paragraph, no corporation may be deemed to have paid an amount to the Minister for a taxation year, for the purposes of this division, in respect of more than 2,000 eligible employees.

Associated corporations.

If the corporation referred to in the first paragraph is associated in a taxation year with at least one other corporation holding a valid qualification certificate issued by Investissement Québec, for the purposes of this division, certifying that it qualifies as a qualified corporation, the reference to “2,000” in the second paragraph is to be replaced by the number of employees attributed to the corporation, in respect of the taxation year, in accordance with the agreement described in section 1029.8.36.0.3.74.

Computation of payments.

For the purpose of computing the payments that a corporation referred to in the first paragraph 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 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 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

(a) the prescribed form containing the prescribed information;

(b) a copy of the following documents:

i. the valid qualification certificate issued to the corporation for the year by Investissement Québec, certifying that it is a qualified corporation for the purposes of this division,

ii. any valid qualification certificate issued to the corporation, for the purposes of this division, in respect of an eligible contract, and

iii. any valid qualification certificate issued to the corporation for the year in relation to an eligible employee in respect of whom the corporation is deemed to have paid an amount for the year to the Minister under the first paragraph; and

(c) if the third paragraph applies, the agreement described in section 1029.8.36.0.3.74 filed in prescribed form.

Agreement on attribution.

“1029.8.36.0.3.74. The agreement to which the third paragraph of section 1029.8.36.0.3.73 refers in respect of a taxation year means an agreement under which all of the corporations that hold a valid qualification certificate issued by Investissement Québec, for the purposes of this division, certifying that they qualify as qualified corporations, and that are associated with each other in the year, hereinafter called the “group of associated corporations”, attribute to each corporation, for the purposes of that third paragraph, a maximum number of eligible employees in respect of whom a qualified corporation is deemed to have paid an amount to the Minister for the purposes of this division; the total of the numbers so attributed to corporations that are members of the group of associated corporations for the taxation year is not to exceed 2,000.

Total exceeding 2,000.

If the total of the numbers attributed in the agreement described in the first paragraph, in respect of a taxation year, exceeds 2,000, the maximum number of eligible employees attributed to each corporation that is a member of the group of associated corporations for the year is deemed, for the purposes of the first paragraph, to be equal to the proportion of 2,000 that the number

attributed for the year in the agreement to that corporation is of the total of the numbers attributed for the year in the agreement.

Certificate replaced or revoked.

“1029.8.36.0.3.75. Subject to sections 1010 to 1011 and for the purposes of this division, if Investissement Québec replaces or revokes a certificate issued to a corporation for a taxation year, 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 for that taxation year; and

(b) a revoked certificate is null from the time the revocation becomes effective.

Presumption.

The revoked certificate referred to in the first paragraph is deemed not to have been issued as of the effective date specified in the notice of revocation.

“§3. — Government assistance, non-government assistance and other particulars

Repayment of an amount.

“1029.8.36.0.3.76. If, before 1 January 2018, 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, or a person or partnership pays in the repayment year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of a benefit or advantage, and the government assistance, non-government assistance, benefit or advantage, as the case may be, was taken into account in computing qualified wages incurred in a particular taxation year by the corporation in respect of an eligible employee in respect of whom the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.73 for the particular taxation year, the corporation is deemed, if it encloses the prescribed form with the fiscal return it is required to file for the repayment year under section 1000, 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, an amount equal to the amount by which the amount that it would be deemed to have paid to the Minister for the particular year under section 1029.8.36.0.3.73 in respect of the qualified wages, if any amount of such assistance, benefit or advantage so repaid at or before the end of the repayment year had reduced, for the particular year, the amount determined under subparagraph i or ii of paragraph b of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.72, exceeds the aggregate of

(a) the amount that the corporation is deemed to have paid to the Minister for the particular year under section 1029.8.36.0.3.73 in respect of the qualified wages; and

(b) 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, benefit or advantage.

Deemed repayment of an amount.

“**1029.8.36.0.3.77.** For the purposes of section 1029.8.36.0.3.76, an amount of assistance, a benefit or an advantage is deemed to be repaid by a corporation in a taxation year pursuant to a legal obligation if that amount

(a) reduced, because of subparagraph i or ii of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.72, the amount of the wages referred to in that paragraph *b*, for the purpose of computing qualified wages in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.73;

(b) was not received by the corporation; and

(c) ceased in the taxation year to be an amount that the corporation may reasonably expect to receive.

Corporations deemed to be associated.

“**1029.8.36.0.3.78.** If it may reasonably be considered that one of the main reasons for the separate existence of two or more corporations in a taxation year is to cause the maximum number of eligible employees set out in the second paragraph of section 1029.8.36.0.3.73, in respect of whom a corporation is deemed to have paid an amount to the Minister for a taxation year, not to be replaced by a smaller number in accordance with the third paragraph of section 1029.8.36.0.3.73 and section 1029.8.36.0.3.74, 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 2005.

c. I-3,
s. 1029.8.36.0.17, am.

130. (1) Section 1029.8.36.0.17 of the Act, amended by section 167 of chapter 23 of the statutes of 2005 and by section 255 of chapter 38 of the statutes of 2005, is again amended, in subparagraph iv of paragraph *b* of the definition of “specified corporation” in the first paragraph,

(1) by replacing “after 11 June 2003 and before 1 July 2004, where Investissement Québec” in subparagraph 1 by “before 1 July 2004 and Investissement Québec”;

(2) by replacing subparagraph 2 by the following subparagraph:

“(2) is by a specified corporation, by a person or group of persons that controls a specified corporation, or by a group of persons each member of which is a specified corporation or a person who, alone or together with other members of the group, controls such a corporation,”;

(3) by adding the following subparagraph after subparagraph 3:

“(4) derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003; and”.

(2) Subsection 1 has effect from 12 June 2003.

c. I-3,
s. 1029.8.36.0.21.2,
am.

131. (1) Section 1029.8.36.0.21.2 of the Act, enacted by section 168 of chapter 23 of the statutes of 2005, is amended

(1) by striking out “subject to the second paragraph,” in subparagraph *b* of the first paragraph;

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

Exception.

“However, the condition set out in subparagraph *b* of the first paragraph is deemed not to be met if the acquisition of control

(a) occurs before 1 July 2004 and Investissement Québec certifies that it results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date;

(b) is by an exempt corporation, by a person or group of persons that controls an exempt corporation, or by a group of persons each member of which is an exempt corporation or a person who, alone or together with other members of the group, controls such a corporation;

(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; or

(d) derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3,
s. 1029.8.36.0.22.1,
am.

132. (1) Section 1029.8.36.0.22.1 of the Act, enacted by section 169 of chapter 23 of the statutes of 2005, is amended by replacing the second paragraph by the following paragraph:

“The condition set out in subparagraph *b* of the first paragraph is deemed not to be met if the acquisition of control

Exception.

(a) occurs before 1 July 2005 and Investissement Québec certifies that it results from a transaction that was sufficiently advanced on 30 March 2004 and was binding on the parties on that date;

(b) is by an exempt corporation or a specified corporation, by a person or group of persons that controls such a corporation, or by a group of persons each member of which is such a corporation or a person who, alone or together with other members of the group, controls such a corporation;

(c) derives from the exercise after 30 March 2004 of one or more rights described in paragraph *b* of section 20 that were acquired before 31 March 2004; or

(d) derives from the performance after 30 March 2004 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 31 March 2004.”

(2) Subsection 1 has effect from 31 March 2004.

c. I-3,
s. 1029.8.36.0.25.2,
am.

133. (1) Section 1029.8.36.0.25.2 of the Act, enacted by section 175 of chapter 23 of the statutes of 2005, is amended by replacing the second paragraph by the following paragraph:

Exception.

“The condition set out in subparagraph *b* of the first paragraph is deemed not to be met if the acquisition of control

(a) occurs before 1 July 2004 and Investissement Québec certifies that it results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date;

(b) is by an exempt corporation, by a person or group of persons that controls an exempt corporation, or by a group of persons each member of which is an exempt corporation or a person who, alone or together with other members of the group, controls such a corporation;

(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; or

(d) derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003.”

(2) Subsection 1 has effect from 12 June 2003.

c. I-3,
s. 1029.8.36.0.38, am.

134. (1) Section 1029.8.36.0.38 of the Act, amended by section 239 of chapter 1 of the statutes of 2005 and by section 177 of chapter 23 of the statutes of 2005, is again amended, in paragraph *d* of the definition of “excluded corporation” in the first paragraph,

(1) by replacing the portion before subparagraph iii by the following:

“(d) 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 the acquisition of control

i. occurs before 1 July 2004 and Investissement Québec certifies that it 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 that, at the time of the acquisition of control, is carrying on a recognized business, by a person or group of persons that controls such a corporation or by a group of persons each member of which is such a corporation or a person who, alone or together with other members of the group, controls such a corporation.”;

(2) by adding the following subparagraph after subparagraph iii:

“iv. derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003;”.

(2) Subsection 1 has effect from 12 June 2003. However, when subparagraph i of paragraph d of the definition of “excluded corporation” in the first paragraph of section 1029.8.36.0.38 of the Act applies before 31 March 2004, it reads as if “and Investissement Québec” was replaced by “and the Minister of Finance”.

c. I-3, s. 1029.8.36.4, am.

135. (1) Section 1029.8.36.4 of the Act, amended by section 241 of chapter 1 of the statutes of 2005, is again amended

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

“qualified outside consultant”.

““qualified outside consultant” means a person or partnership that holds, in that capacity, a certificate of qualification issued by the Minister of Economic Development, Innovation and Export Trade for the purposes of this division;”;

(2) by striking out the definition of “outside consulting contract” in the first paragraph;

(3) by replacing the definition of “particular designer” in the first paragraph by the following definition:

“qualified designer”.

““qualified designer” means an individual who holds, in that capacity, a certificate of qualification issued by the Minister of Economic Development, Innovation and Export Trade for the purposes of this division;”;

(4) by striking out the definition of “specified member” in the first paragraph;

(5) by replacing “design consultant” in the definition of “apparent payment” in the first paragraph by “qualified outside consultant”;

(6) by replacing the definition of “contract payment” in the first paragraph by the following definition:

“contract payment”.

““contract payment” means an amount payable under a contract by the Government of Canada or of a province, by a municipality or other Canadian public authority or by a person exempt from tax under this Part by reason of Book VIII, to the extent that it may reasonably be considered that the amount payable relates to a design or pattern drafting activity of a qualified corporation or qualified partnership, as the case may be, and up to the amount incurred by the qualified corporation or qualified partnership in respect of that activity;”;

(7) by inserting the following definition in alphabetical order in the first paragraph:

“qualified
patternmaker”.

““qualified patternmaker” means an individual who holds, in that capacity, a certificate of qualification issued by the Minister of Economic Development, Innovation and Export Trade for the purposes of this division;”;

(8) by striking out the definition of “qualified wages” in the first paragraph;

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

(2) Paragraphs 1, 3 and 5 to 8 of subsection 1 and paragraph 9 of that subsection, when it strikes out the third paragraph of section 1029.8.36.4 of the Act, have effect from 22 April 2005.

(3) Paragraphs 2 and 4 of subsection 1 and paragraph 9 of that subsection, when it strikes out the second paragraph of section 1029.8.36.4 of the Act, apply in respect of an expenditure incurred after 21 April 2005 for work that relates to a design activity or pattern drafting activity and that is carried out after that date, under a contract entered into with a qualified outside consultant after that date.

c. I-3, s. 1029.8.36.5,
am.

136. (1) Section 1029.8.36.5 of the Act is amended

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

Corporation.

“1029.8.36.5. A qualified corporation in respect of which the Minister of Economic Development, Innovation and Export Trade issues a certificate for a particular taxation year, in respect of a design activity, in connection with a business it carries on in Québec, carried out under a contract entered into with a qualified outside consultant and that encloses the documents referred to in the sixth paragraph with the fiscal return it is required to file under section 1000 for the particular year, is deemed, subject to the third paragraph, 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 15% of

(a) if the qualified corporation is not dealing at arm's length with the qualified outside consultant at the time the contract is entered into, the aggregate of all amounts each of which, determined in relation to a qualified designer or, as the case may be, to a qualified patternmaker, who reports for work at an establishment of the qualified outside consultant situated in Québec, is the expenditure that it incurs in the particular year, to the extent that the expenditure is paid and is reasonable in the circumstances, and that is the least of

i. the part of the cost of the contract that may reasonably be attributed to the wages paid by the qualified outside consultant to the qualified designer or qualified patternmaker in a taxation year of the qualified outside consultant or, if the qualified outside consultant is a partnership, in a fiscal period of the qualified outside consultant and before the end of the particular year, in relation to the part of the design activity, or to the part of the pattern drafting activity provided for in the contract, that is carried out in Québec in the particular year or in a preceding taxation year, or that could be so attributed if the qualified outside consultant had such employees,

ii. \$60,000, if the wages referred to in subparagraph i, in relation to a taxation year or fiscal period of the qualified outside consultant, are paid or, as the case may be, deemed to be paid to a qualified designer, and

iii. \$40,000, if the wages referred to in subparagraph i, in relation to a taxation year or fiscal period of the qualified outside consultant, are paid or, as the case may be, deemed to be paid to a qualified patternmaker; and

(b) if the qualified corporation is dealing at arm's length with the qualified outside consultant at the time the contract is entered into, the expenditure that it incurs in the year and that is 65% of all or part of the cost of the contract that may reasonably be attributed to the design activity or to a pattern drafting activity provided for in the contract that the qualified outside consultant carried out in Québec in the particular year or a preceding taxation year, to the extent that the expenditure is paid and is reasonable in the circumstances.”;

(2) by adding the following paragraphs after the third paragraph:

Exceptions.

“However, the first paragraph does not apply to a qualified corporation whose gross revenue for the particular year from the carrying on of the business referred to in that paragraph is less than \$150,000 or, if the taxation year of a qualified corporation has fewer than 52 weeks, less than the amount obtained by multiplying \$150,000 by the proportion that the number of weeks in the taxation year is of 52.

Rules applicable.

For the purposes of subparagraphs ii and iii of subparagraph *a* of the first paragraph, the amount of \$60,000 or \$40,000 is to be replaced by the amount obtained by multiplying that amount by the proportion that the number of days in the taxation year or fiscal period of the qualified outside consultant during which the qualified designer or qualified patternmaker, as the case may be, reports for work at an establishment of the employer situated in Québec and

during which the qualified designer or qualified patternmaker carries out the design activity or the pattern drafting activity provided for in the contract, is of 365.

Documents.

The documents to which the first paragraph refers are

(a) the prescribed form containing the prescribed information;

(b) a copy of the certificate issued for the particular year to the qualified corporation by the Minister of Economic Development, Innovation and Export Trade; and

(c) a copy of the certificate of qualification issued to the qualified outside consultant by the Minister of Economic Development, Innovation and Export Trade.”

(2) Paragraph 1 of subsection 1 and paragraph 2 of that subsection, when it enacts the fifth and sixth paragraphs of section 1029.8.36.5 of the Act, apply in respect of an expenditure incurred after 21 April 2005 for work that relates to a design or pattern drafting activity and that is carried out after that date, under a contract entered into with a qualified outside consultant after that date.

(3) Paragraph 2 of subsection 1, when it enacts the fourth paragraph of section 1029.8.36.5 of the Act, applies to a taxation year that begins after 21 April 2005.

(4) In addition, when the first paragraph of section 1029.8.36.5 of the Act applies after 17 February 2005, it reads as if “Minister of Economic and Regional Development and Research” was replaced by “Minister of Economic Development, Innovation and Export Trade”.

c. I-3, s. 1029.8.36.6,
am.

137. (1) Section 1029.8.36.6 of the Act is amended

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

Partnership.

“1029.8.36.6. If the Minister of Economic Development, Innovation and Export Trade issues a certificate to a qualified partnership for a particular fiscal period, in respect of a design activity, in connection with a business it carries on in Québec, carried out under a contract entered into with a qualified outside consultant, each qualified corporation that is a member of the qualified partnership at the end of that fiscal period and that encloses the documents referred to in the sixth paragraph with the fiscal return it is required to file under section 1000 for its taxation year in which the particular fiscal period ends, is deemed, subject to the third paragraph, 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 15% of its share of

(a) if the qualified partnership is not dealing at arm’s length with the qualified outside consultant at the time the contract is entered into, the

aggregate of all amounts each of which, determined in relation to a qualified designer or, as the case may be, to a qualified patternmaker, who reports for work at an establishment of the qualified outside consultant situated in Québec, is the expenditure that it incurs in the particular fiscal period, to the extent that the expenditure is paid and is reasonable in the circumstances, and that is the least of

i. the part of the cost of the contract that may reasonably be attributed to the wages paid by the qualified outside consultant to the qualified designer or qualified patternmaker in a taxation year of the qualified outside consultant or, if the qualified outside consultant is a partnership, in a fiscal period of the qualified outside consultant and before the end of the particular fiscal period, in relation to the part of the design activity, or to the part of the pattern drafting activity provided for in the contract, that is carried out in Québec in the particular fiscal period or in a preceding fiscal period, or that could be so attributed if the qualified outside consultant had such employees,

ii. \$60,000, if the wages referred to in subparagraph i, in relation to a taxation year or fiscal period of the qualified outside consultant, are paid or, as the case may be, deemed to be paid to a qualified designer, and

iii. \$40,000, if the wages referred to in subparagraph i, in relation to a taxation year or fiscal period of the qualified outside consultant, are paid or, as the case may be, deemed to be paid to a qualified patternmaker; and

(b) if the qualified partnership is dealing at arm's length with the qualified outside consultant at the time the contract is entered into, the expenditure that the qualified partnership incurs in the particular fiscal period and that is 65% of all or part of the cost of the contract that may reasonably be attributed to the design activity or to a pattern drafting activity provided for in the contract that the qualified outside consultant carried out in Québec in the particular fiscal period or a preceding fiscal period, to the extent that the expenditure is paid and is reasonable in the circumstances.”;

(2) by adding the following paragraphs after the third paragraph:

Exceptions.

“However, the first paragraph does not apply where the amount that would be the qualified partnership's gross revenue for the particular fiscal period from the carrying on of the business referred to in that paragraph, if, for the purposes of the definition of “gross revenue” in section 1, the qualified partnership were a corporation, is less than \$150,000 or, where the qualified partnership's fiscal period has fewer than 52 weeks, less than the amount obtained by multiplying \$150,000 by the proportion that the number of weeks in the fiscal period is of 52.

Rules applicable.

For the purposes of subparagraphs ii and iii of subparagraph *a* of the first paragraph, the amount of \$60,000 or \$40,000 is to be replaced by the amount obtained by multiplying that amount by the proportion that the number of days in the taxation year or fiscal period of the qualified outside consultant during which the qualified designer or qualified patternmaker, as the case may be,

reports for work at an establishment of the employer situated in Québec and during which the qualified designer or qualified patternmaker carries out the design activity or the pattern drafting activity provided for in the contract, is of 365.

Documents.

The documents to which the first paragraph refers are

(a) the prescribed form containing the prescribed information;

(b) a copy of the certificate issued for the particular fiscal period to the qualified partnership by the Minister of Economic Development, Innovation and Export Trade; and

(c) a copy of the certificate of qualification issued to the qualified outside consultant by the Minister of Economic Development, Innovation and Export Trade.”

(2) Paragraph 1 of subsection 1 and paragraph 2 of that subsection, when it enacts the fifth and sixth paragraphs of section 1029.8.36.6 of the Act, apply in respect of an expenditure incurred after 21 April 2005 for work that relates to a design or pattern drafting activity and that is carried out after that date, under a contract entered into with a qualified outside consultant after that date.

(3) Paragraph 2 of subsection 1, when it enacts the fourth paragraph of section 1029.8.36.6 of the Act, applies to a fiscal period that begins after 21 April 2005.

(4) In addition, when the first paragraph of section 1029.8.36.6 of the Act applies after 17 February 2005, it reads as if “Minister of Economic and Regional Development and Research” was replaced by “Minister of Economic Development, Innovation and Export Trade”.

c. I-3, s. 1029.8.36.7,
am.

138. (1) Section 1029.8.36.7 of the Act is amended

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

Corporation.

“1029.8.36.7. A qualified corporation in respect of which the Minister of Economic Development, Innovation and Export Trade issues a certificate for a period of a taxation year, in respect of a design activity in connection with a business it carries on in Québec and that encloses the documents referred to in the sixth paragraph with the fiscal return it is required to file under section 1000 for the year, is deemed, subject to the second paragraph, 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 15% of the aggregate of

(a) the aggregate of all amounts each of which is the lesser of

i. the wages incurred by the qualified corporation, as part of the design activity and in the period described in the certificate, in respect of a qualified designer who reports for work at an establishment of the qualified corporation situated in Québec, to the extent that the wages are paid and

(1) are reasonably attributable to the carrying out of the design activity in Québec in the period, and

(2) are reasonable in the circumstances, and

ii. \$60,000; and

(b) the aggregate of all amounts each of which is the lesser of

i. the wages incurred by the qualified corporation, as part of a pattern drafting activity that derives from the design activity and in the period described in the certificate, in respect of a qualified patternmaker who reports for work at an establishment of the qualified corporation situated in Québec, to the extent that the wages are paid and

(1) are reasonably attributable to the carrying out of the pattern drafting activity in Québec in the period, and

(2) are reasonable in the circumstances, and

ii. \$40,000.”;

(2) by replacing subparagraphs *a* and *b* of the third paragraph by the following subparagraphs:

“(a) if wages incurred in a taxation year are reasonably attributable to the carrying out of a design activity or pattern drafting activity in a taxation year subsequent to the year, the wages are deemed to be incurred in that subsequent taxation year; and

“(b) if wages incurred in a period, in respect of a qualified designer or qualified patternmaker, are attributable, in a proportion of at least 90%, to the carrying out of a design activity or pattern drafting activity, as the case may be, the wages are deemed to be wholly attributable to that design activity or pattern drafting activity.”;

(3) by adding the following paragraphs after the fourth paragraph:

Rules applicable.

“For the purposes of subparagraph ii of subparagraphs *a* and *b* of the first paragraph, the amount of \$60,000 or \$40,000 is to be replaced by the amount obtained by multiplying that amount by the proportion that the number of days during which the qualified designer or qualified patternmaker is an employee of the qualified corporation in the period referred to in subparagraph i of that subparagraph *a* or *b*, is of 365.

Documents.

The documents to which the first paragraph refers are

(a) the prescribed form containing the prescribed information;

(b) a copy of the certificate issued for a period of the year to the qualified corporation by the Minister of Economic Development, Innovation and Export Trade; and

(c) a copy of any certificate of qualification issued by the Minister of Economic Development, Innovation and Export Trade to a qualified designer or qualified patternmaker referred to in the first paragraph.”

(2) Paragraphs 1 and 3 of subsection 1 apply to a taxation year of a corporation in respect of which a certificate is issued by the Minister of Economic Development, Innovation and Export Trade after 21 April 2005 in relation to a design activity of the corporation. However,

(1) when section 1029.8.36.7 of the Act applies in respect of wages incurred in the taxation year covered by the certificate, other than wages incurred after 21 April 2005 for work that relates to a pattern drafting activity of the corporation and that is carried out after that date by a qualified patternmaker,

(a) the first paragraph of section 1029.8.36.7 reads as follows:

“**1029.8.36.7.** A qualified corporation in respect of which the Minister of Economic Development, Innovation and Export Trade issues a certificate for a period of a taxation year, in respect of a design activity in connection with a business it carries on in Québec and that encloses the documents referred to in the sixth paragraph with the fiscal return it is required to file under section 1000 for the year, is deemed, subject to the second paragraph, 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 15% of the aggregate of all amounts each of which is the lesser of \$60,000 and the wages incurred by the qualified corporation, as part of the design activity and in the period described in the certificate, in respect of a qualified designer who reports for work at an establishment of the qualified corporation situated in Québec, to the extent that the wages are paid and

(a) are reasonably attributable to the carrying out of the design activity in Québec in the period; and

(b) are reasonable in the circumstances.”,

(b) the fifth paragraph of section 1029.8.36.7 reads as follows:

“For the purposes of the first paragraph, the amount of \$60,000 is to be replaced by the amount obtained by multiplying that amount by the proportion that the number of days during which the qualified designer is an employee of the qualified corporation in the period referred to in that paragraph, is of 365.”, and

(c) subparagraph *c* of the sixth paragraph of section 1029.8.36.7 reads as follows:

“(c) a copy of any certificate of qualification issued by the Minister of Economic Development, Innovation and Export Trade to a qualified designer referred to in the first paragraph.”; and

(2) when section 1029.8.36.7 of the Act applies in respect of wages incurred for a period of a taxation year that includes that date

(a) the sixth paragraph of that section reads as if subparagraphs *b* and *c* were replaced by the following subparagraphs:

“(b) a copy of the certificate issued for a period of the year to the qualified corporation by the Minister of Economic Development, Innovation and Export Trade, including, if the certificate referred to in the definition of “qualified designer” in the first paragraph of section 1029.8.36.4 was not issued in respect of a designer, the name of that designer; and

“(c) a copy of any certificate of qualification issued by the Minister of Economic Development, Innovation and Export Trade to a qualified designer referred to in the first paragraph, if the name of that designer does not appear on the certificate referred to in subparagraph *b*, or to a qualified patternmaker referred to in the first paragraph.”, and

(b) section 1029.8.36.7 reads as if the following paragraph was added after the sixth paragraph:

“For the purposes of the definition of “qualified designer” in the first paragraph of section 1029.8.36.4, except in respect of the application of that definition to subparagraph *b* of the sixth paragraph, a certificate issued to a qualified corporation by the Minister of Economic Development, Innovation and Export Trade that includes the name of an individual as a designer, is deemed to have been also issued to that individual.”

(3) Paragraph 2 of subsection 1, when it enacts subparagraph *a* of the third paragraph of section 1029.8.36.7 of the Act, applies in respect of wages incurred after 21 April 2005 for work that relates to a pattern drafting activity of the corporation and that is carried out after that date by a qualified patternmaker.

(4) Paragraph 2 of subsection 1, when it enacts subparagraph *b* of the third paragraph of section 1029.8.36.7 of the Act, has effect from 22 April 2005. However, when that subparagraph *b* applies in respect of wages other than wages incurred after 21 April 2005 for work that relates to a pattern drafting activity of the corporation and that is carried out after that date by a qualified patternmaker, it reads as follows:

“(b) if wages incurred in a period, in respect of a qualified designer, are attributable, in a proportion of at least 90%, to the carrying out of a design activity, the wages are deemed to be wholly attributable to that design activity.”

(5) In addition, when section 1029.8.36.7 of the Act applies after 17 February 2005, it reads as if “Minister of Economic and Regional Development and Research” was replaced wherever it appears by “Minister of Economic Development, Innovation and Export Trade”.

c. I-3,
ss. 1029.8.36.7.1 and
1029.8.36.7.2, added.

Partnership.

139. (1) The Act is amended by inserting the following sections after section 1029.8.36.7:

“1029.8.36.7.1. If the Minister of Economic Development, Innovation and Export Trade issues a certificate to a qualified partnership for a period of a fiscal period, in respect of a design activity in connection with a business it carries on in Québec, each qualified corporation that is a member of the qualified partnership at the end of that fiscal period and that encloses the documents referred to in the sixth paragraph with the fiscal return it is required to file under section 1000 for its taxation year in which the partnership’s fiscal period ends, is deemed, subject to the second paragraph, 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 15% of its share of the aggregate of

(a) the aggregate of all amounts each of which is the lesser of

i. the wages incurred by the qualified partnership, as part of the design activity and in the period described in the certificate, in respect of a qualified designer who reports for work at an establishment of the qualified partnership situated in Québec, to the extent that the wages are paid and

(1) are reasonably attributable to the carrying out of the design activity in Québec in the period, and

(2) are reasonable in the circumstances, and

ii. \$60,000; and

(b) the aggregate of all amounts each of which is the lesser of

i. the wages incurred by the qualified partnership, as part of a pattern drafting activity that derives from the design activity and in the period described in the certificate, in respect of a qualified patternmaker who reports for work at an establishment of the qualified partnership situated in Québec, to the extent that the wages are paid and

(1) are reasonably attributable to the carrying out of the pattern drafting activity in Québec in the period, and

(2) are reasonable in the circumstances, and

ii. \$40,000.

Computation of payments.

For the purpose of computing the payments that a corporation referred to in the first paragraph 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*, for its taxation year in which the fiscal period of the qualified partnership ends, the 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.

Presumptions applicable to wages.

The first paragraph applies with reference to the following rules:

(a) if wages incurred in a fiscal period are reasonably attributable to the carrying out of a design activity or pattern drafting activity in a fiscal period subsequent to the fiscal period, the wages are deemed to be incurred in that subsequent fiscal period;

(b) if wages incurred in a period, in respect of a qualified designer or qualified patternmaker, are attributable, in a proportion of at least 90%, to the carrying out of a design activity or pattern drafting activity, as the case may be, the wages are deemed to be wholly attributable to that design activity or pattern drafting activity; and

(c) the share of a qualified corporation of wages incurred by a qualified partnership of which it is a member is equal to the proportion of that expenditure that the share of the qualified corporation of the income or loss of the partnership for the fiscal period of the partnership ending in its 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.

Exceptions.

However, the first paragraph does not apply where the amount that would be the qualified partnership's gross revenue for the fiscal period from the carrying on of the business referred to in that paragraph, if, for the purposes of

the definition of “gross revenue” in section 1, the qualified partnership were a corporation, is less than \$150,000 or, where the qualified partnership’s fiscal period has fewer than 52 weeks, less than the amount obtained by multiplying \$150,000 by the proportion that the number of weeks in the fiscal period is of 52.

Rules applicable.

For the purposes of subparagraph ii of subparagraphs *a* and *b* of the first paragraph, the amount of \$60,000 or \$40,000 is to be replaced by the amount obtained by multiplying that amount by the proportion that the number of days during which the qualified designer or qualified patternmaker is an employee of the qualified partnership in the period referred to in subparagraph i of that subparagraph *a* or *b*, is of 365.

Documents.

The documents to which the first paragraph refers are

(a) the prescribed form containing the prescribed information;

(b) a copy of the certificate issued for a period of the fiscal period to the qualified partnership by the Minister of Economic Development, Innovation and Export Trade; and

(c) a copy of any certificate of qualification issued by the Minister of Economic Development, Innovation and Export Trade to a qualified designer or qualified patternmaker referred to in the first paragraph.

Establishment reported to.

“**1029.8.36.7.2.** For the purposes of sections 1029.8.36.5 to 1029.8.36.7.1,

(a) if, during all or part of a taxation year or fiscal period, an employee reports for work at an establishment of the employer situated in Québec and at an establishment of the employer situated outside Québec, the employee is, for that period, deemed

i. unless 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 employer situated outside Québec; and

(b) if, during all or part of a taxation year or fiscal period, an employee is not required to report for work at an establishment of the employer 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.”

(2) Subsection 1, when it enacts section 1029.8.36.7.1 of the Act, applies to a fiscal period of a partnership that ends after 21 April 2005. However, when section 1029.8.36.7.1 of the Act applies in respect of wages, other than

wages incurred after 21 April 2005 for work that relates to a pattern drafting activity of the qualified partnership and that is carried out after that date by a qualified patternmaker,

(1) the first paragraph of section 1029.8.36.7.1 reads as follows:

“1029.8.36.7.1. If the Minister of Economic Development, Innovation and Export Trade issues a certificate to a qualified partnership for a period of a fiscal period, in respect of a design activity in connection with a business it carries on in Québec, each qualified corporation that is a member of the qualified partnership at the end of that fiscal period and that encloses the documents referred to in the sixth paragraph with the fiscal return it is required to file under section 1000 for its taxation year in which the partnership’s fiscal period ends, is deemed, subject to the second paragraph, 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 15% of its share of the aggregate of all amounts each of which is the lesser of \$60,000 and the wages incurred by the qualified partnership, as part of the design activity and in the period described in the certificate, in respect of a qualified designer who reports for work at an establishment of the partnership situated in Québec, to the extent that the wages are paid and

(a) are reasonably attributable to the carrying out of the design activity in Québec in the period; and

(b) are reasonable in the circumstances.”;

(2) subparagraphs *a* and *b* of the third paragraph of section 1029.8.36.7.1 of the Act read as follows:

“(a) if wages incurred in a fiscal period are reasonably attributable to the carrying out of a design activity in a fiscal period subsequent to the fiscal period, the wages are deemed to be incurred in that subsequent fiscal period;

“(b) if wages incurred in a period, in respect of a qualified designer, are attributable, in a proportion of at least 90%, to the carrying out of a design activity, the wages are deemed to be wholly attributable to that design activity; and”;

(3) the fifth paragraph of section 1029.8.36.7.1 of the Act reads as follows:

“For the purposes of the first paragraph, the amount of \$60,000 is to be replaced by the amount obtained by multiplying that amount by the proportion that the number of days during which the qualified designer is an employee of the qualified partnership in the period referred to in that paragraph, is of 365.”; and

(4) the sixth paragraph of section 1029.8.36.7.1 of the Act reads as if its subparagraph *c* was replaced by the following subparagraph:

“(c) a copy of any certificate of qualification issued by the Minister of Economic Development, Innovation and Export Trade to a qualified designer referred to in the first paragraph.”

(3) Subsection 1, when it enacts section 1029.8.36.7.2 of the Act, applies to a taxation year of a corporation or a fiscal period of a partnership that ends after 21 April 2005.

c. I-3, s. 1029.8.36.10,
am.

140. (1) Section 1029.8.36.10 of the Act is amended by replacing “1029.8.36.5 to 1029.8.36.7” wherever it appears in the first paragraph by “1029.8.36.5 to 1029.8.36.7.1”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1029.8.36.15,
am.

141. (1) Section 1029.8.36.15 of the Act is amended by replacing “1029.8.36.5 to 1029.8.36.7” wherever it appears by “1029.8.36.5 to 1029.8.36.7.1”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1029.8.36.16,
am.

142. (1) Section 1029.8.36.16 of the Act is amended, in the first paragraph,

(1) by replacing “Minister of Economic and Regional Development and Research” wherever it appears in the portion before subparagraph *a* by “Minister of Economic Development, Innovation and Export Trade”;

(2) by replacing subparagraphs *b* to *d* by the following subparagraphs:

“(b) no amount may be deemed, under section 1029.8.36.5, to have been paid to the Minister by a qualified corporation in respect of an expenditure incurred by the corporation in respect of a contract entered into with a qualified outside consultant in relation to a design activity carried out under that contract, if the certificate issued to the corporation in respect of the design activity or the certificate of qualification issued to the qualified outside consultant is revoked;

“(c) no amount may be deemed, under section 1029.8.36.6, to have been paid to the Minister by a qualified corporation in respect of an expenditure incurred by a partnership of which it is a member in respect of a contract entered into with a qualified outside consultant in relation to a design activity carried out under that contract, if the certificate issued to the partnership in respect of the design activity or the certificate of qualification issued to the qualified outside consultant is revoked;

“(d) no amount may be deemed, under section 1029.8.36.7, to have been paid to the Minister by a qualified corporation in respect of wages incurred as part of a design or pattern drafting activity referred to in the first paragraph of that section and carried out by a qualified designer or qualified patternmaker, if

i. the certificate issued to the corporation, in respect of the design activity, is revoked, or

ii. the certificate of qualification issued to the qualified designer or qualified patternmaker is revoked; and”;

(3) by adding the following subparagraph after subparagraph *d*:

“(e) no amount may be deemed, under section 1029.8.36.7.1, to have been paid to the Minister by a qualified corporation in respect of wages incurred by a qualified partnership of which it is a member as part of a design or pattern drafting activity referred to in the first paragraph of that section and carried out by a qualified designer or qualified patternmaker, if

i. the certificate issued to the partnership, in respect of the design activity, is revoked, or

ii. the certificate of qualification issued to the qualified designer or qualified patternmaker is revoked.”

(2) Paragraph 1 of subsection 1 has effect from 18 February 2005.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 22 April 2005.

c. I-3, s. 1029.8.36.18, replaced.

143. (1) Section 1029.8.36.18 of the Act is replaced by the following section:

Rules applicable.

“**1029.8.36.18.** For the purpose of computing the amount that is deemed to have been paid to the Minister, for a taxation year, by a qualified corporation under section 1029.8.36.5 or 1029.8.36.6, the following rules apply:

(a) the wages referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.5 and paid to a qualified designer or qualified patternmaker by a qualified outside consultant are to be reduced, where applicable, by the amount of any contract payment, government assistance or non-government assistance, attributable to the wages, that the qualified outside consultant or 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 the taxation year;

(b) the expenditure referred to in subparagraph *b* of the first paragraph of section 1029.8.36.5 is to be reduced, where applicable, by the amount of any contract payment, government assistance, non-government assistance or apparent payment, attributable to the expenditure, that the qualified corporation or, in the case of an apparent payment, a person with whom the qualified corporation does not deal at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the qualified corporation’s filing-due date for the taxation year;

(c) the share of a qualified corporation that is a member of a qualified partnership of wages referred to in subparagraph *i* of subparagraph *a* of the first paragraph of section 1029.8.36.6 and paid to a qualified designer or qualified patternmaker by a qualified outside consultant is to be reduced, where applicable,

i. by its share of the amount of any contract payment, government assistance or non-government assistance, attributable to the wages, that the qualified outside consultant or qualified partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period of the partnership in which the wages were incurred, or

ii. by the amount of any contract payment, government assistance or non-government assistance, attributable to the wages, that the qualified corporation has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period of the partnership in which the wages were incurred; and

(d) the share of a qualified corporation that is a member of a qualified partnership of an expenditure referred to in subparagraph *b* of the first paragraph of section 1029.8.36.6 is to be reduced, where applicable,

i. by its share of the amount of any contract payment, government assistance, non-government assistance or apparent payment, attributable to the expenditure, that the qualified partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period of the partnership in which the expenditure was incurred, or

ii. by the amount of any contract payment, government assistance, non-government assistance or apparent payment, attributable to the expenditure, that the qualified corporation or, in the case of an apparent payment, a person with whom the qualified corporation does not deal at arm's length has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period of the partnership in which the expenditure was incurred.

Qualified corporation's share.

For the purposes of subparagraph *i* of subparagraphs *c* and *d* of the first paragraph, the qualified corporation's share of the amount of any contract payment, government assistance, non-government assistance or apparent payment that the qualified partnership has received, is entitled to receive or may reasonably expect to receive, is equal to the proportion of that amount that the share of the qualified corporation of the income or loss of the partnership for the fiscal period of the partnership ending in its 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) Subsection 1 applies in respect of an expenditure incurred after 21 April 2005 for work that relates to a design or pattern drafting activity and that is carried out after that date, under a contract entered into with a qualified outside consultant after that date.

c. I-3,
ss. 1029.8.36.18.1-
1029.8.36.18.3, added.

Rules applicable.

144. (1) The Act is amended by inserting the following sections after section 1029.8.36.18:

“1029.8.36.18.1. For the purpose of computing the amount that is deemed to have been paid to the Minister, for a taxation year, by a qualified corporation under section 1029.8.36.7 or 1029.8.36.7.1, the following rules apply:

(a) the wages incurred by the qualified corporation and referred to in subparagraph i of subparagraph *a* or *b* of the first paragraph of section 1029.8.36.7 are to be reduced, where applicable, by the amount of any contract payment, government assistance or non-government assistance, attributable to the wages, that the 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 the taxation year;

(b) the share of a qualified corporation that is a member of a qualified partnership of wages referred to in subparagraph i of subparagraph *a* or *b* of the first paragraph of section 1029.8.36.7.1 and incurred by the qualified partnership is to be reduced, where applicable,

i. by its share of the amount of any contract payment, government assistance or non-government assistance, attributable to the wages, that the qualified partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period of the partnership in which the wages were incurred, or

ii. by the amount of any contract payment, government assistance or non-government assistance, attributable to the wages, that the qualified corporation has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period of the partnership in which the wages were incurred.

Qualified corporation’s
share.

For the purposes of subparagraph i of subparagraph *b* of the first paragraph, the qualified corporation’s share of the amount of any contract payment, government assistance or non-government assistance that the qualified partnership has received, is entitled to receive or may reasonably expect to receive, is equal to the proportion of that amount that the share of the qualified corporation of the income or loss of the partnership for the fiscal period of the partnership ending in its 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.

Benefit or advantage.

“1029.8.36.18.2. If, in respect of a contract entered into with a qualified outside consultant providing for the carrying out of a design activity, a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the carrying out of the design activity, 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, the following rules apply:

(a) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year by a qualified corporation under section 1029.8.36.5, the expenditure referred to in that section is to be reduced by the amount of the benefit or advantage that the 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 the taxation year; and

(b) for the purpose of computing the amount that is deemed to have been paid to the Minister under section 1029.8.36.6 by a qualified corporation that is a member of a qualified partnership for a taxation year, the qualified corporation’s share of the expenditure referred to in that section is to be reduced

i. by its share of the amount of the benefit or advantage that a partnership or a person other than a person referred to in subparagraph ii has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period of the qualified partnership in which the expenditure was incurred, and

ii. by the amount of the benefit or advantage that the qualified corporation or a person with whom the qualified corporation does not deal at arm’s length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period of the qualified partnership in which the expenditure was incurred.

Qualified corporation’s share.

For the purposes of subparagraph i of subparagraph b of the first paragraph, the qualified corporation’s share of the amount of the benefit or advantage that a partnership or person has obtained, is entitled to obtain or may reasonably expect to obtain, is equal to the proportion of that amount that the share of the qualified corporation of the income or loss of the qualified partnership for the fiscal period of the qualified partnership ending in its taxation year is of the income or loss of the qualified partnership for that fiscal period, on the assumption that, if the income and loss of the qualified partnership for that fiscal period are nil, the qualified partnership’s income for that fiscal period is equal to \$1,000,000.

Benefit or advantage.

“1029.8.36.18.3. If, in respect of the employment of an individual with a qualified corporation or qualified partnership as a qualified designer or qualified patternmaker, a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a

benefit or advantage that may reasonably be attributed to the employment, 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, the following rules apply:

(a) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year by the qualified corporation under section 1029.8.36.7, the wages incurred by the qualified corporation and referred to in subparagraph i of subparagraph *a* or *b* of the first paragraph of section 1029.8.36.7, in respect of the qualified corporation for the taxation year, in relation to the qualified designer or qualified patternmaker, are to be reduced by the amount of the benefit or advantage that the 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 the taxation year; and

(b) for the purpose of computing the amount that is deemed to have been paid to the Minister under section 1029.8.36.7.1 by a qualified corporation that is a member of the qualified partnership for a taxation year, the qualified corporation's share of wages incurred by the qualified partnership and referred to in subparagraph i of subparagraph *a* or *b* of the first paragraph of section 1029.8.36.7.1, in respect of the qualified corporation for the taxation year, in relation to the qualified designer or qualified patternmaker, is to be reduced

i. by its share of the amount of the benefit or advantage that a partnership or a person other than a person referred to in subparagraph ii has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period of the qualified partnership in which the wages were incurred, and

ii. by the amount of the benefit or advantage that the qualified corporation or a person with whom the qualified corporation does not deal at arm's length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period of the qualified partnership in which the wages were incurred.

Qualified corporation's share.

For the purposes of subparagraph i of subparagraph *b* of the first paragraph, the qualified corporation's share of the amount of the benefit or advantage that a partnership or person has obtained, is entitled to obtain or may reasonably expect to obtain, is equal to the proportion of that amount that the share of the qualified corporation of the income or loss of the qualified partnership for the fiscal period of the qualified partnership ending in its taxation year is of the income or loss of the qualified partnership for that fiscal period, on the assumption that, if the income and loss of the qualified partnership for that fiscal period are nil, the qualified partnership's income for that fiscal period is equal to \$1,000,000."

(2) Subsection 1, when it enacts sections 1029.8.36.18.1 and 1029.8.36.18.3 of the Act, applies to a taxation year of a corporation or a fiscal period of a partnership that ends after 21 April 2005. However,

(1) when section 1029.8.36.18.1 of the Act applies in respect of wages incurred by a corporation or partnership, other than wages incurred after 21 April 2005 for work that relates to a pattern drafting activity and that is carried out after that date by a qualified patternmaker, subparagraph *a* of the first paragraph of that section and the portion of subparagraph *b* of that first paragraph before subparagraph *i* reads as if “subparagraph *i* of subparagraph *a* or *b* of” was struck out; and

(2) when section 1029.8.36.18.3 of the Act applies in respect of wages, other than wages incurred after 21 April 2005 for work that relates to a pattern drafting activity of the qualified partnership and that is carried out after that date by a qualified patternmaker, the following rules apply:

(a) subparagraph *a* of the first paragraph of section 1029.8.36.18.3 of the Act reads as follows:

“(a) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year by the qualified corporation under section 1029.8.36.7, the wages incurred by the qualified corporation and referred to in the first paragraph of section 1029.8.36.7, in respect of the qualified corporation for the taxation year, in relation to the qualified designer, are to be reduced by the amount of the benefit or advantage that the 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 the taxation year; and”, and

(b) the portion of subparagraph *b* of the first paragraph of section 1029.8.36.18.3 of the Act before subparagraph *i* reads as follows:

“(b) for the purpose of computing the amount that is deemed to have been paid to the Minister under section 1029.8.36.7.1 by a qualified corporation that is a member of the qualified partnership for a taxation year, the qualified corporation’s share of wages incurred by the qualified partnership and referred to in the first paragraph of section 1029.8.36.7.1, in respect of the qualified corporation for the taxation year, in relation to the qualified designer, is to be reduced”.

(3) Subsection 1, when it enacts section 1029.8.36.18.2 of the Act, has effect from 22 April 2005.

c. I-3,
ss. 1029.8.36.20-
1029.8.36.23, replaced.

Repayment of
assistance, of a benefit
or of an advantage.

145. (1) Sections 1029.8.36.20 to 1029.8.36.23 of the Act are replaced by the following sections:

“**1029.8.36.20.** If, in a taxation year, in this section referred to as the “repayment year”, a qualified corporation or a qualified outside consultant with whom the qualified corporation has entered into a contract for the

carrying out of a design activity pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance, or a person or partnership pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of a benefit or advantage, and the government assistance, non-government assistance, benefit or advantage, as the case may be, reduced, in accordance with subparagraph *a* or *b* of the first paragraph of section 1029.8.36.18 or with subparagraph *a* of the first paragraph of section 1029.8.36.18.2, as the case may be, an expenditure incurred by the qualified corporation in a particular taxation year for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister for the particular taxation year under section 1029.8.36.5, the qualified corporation is deemed, if it encloses the prescribed form with the fiscal return it is required to file under section 1000 for the repayment year, 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, an amount equal to the amount by which the amount that it would be deemed to have paid to the Minister for the particular year under section 1029.8.36.5 in respect of the expenditure, if any amount of such assistance, benefit or advantage so repaid at or before the end of the repayment year had reduced, for the particular year, the government assistance, non-government assistance, benefit or advantage, exceeds the aggregate of

(a) the amount that the corporation is deemed to have paid to the Minister for the particular year under section 1029.8.36.5 in respect of the expenditure; and

(b) any amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under this section in respect of an amount of repayment of that assistance, benefit or advantage.

Repayment of assistance, of a benefit or of an advantage.

“1029.8.36.21. If, in a fiscal period, in this section referred to as the “fiscal period of repayment”, a qualified partnership or a qualified outside consultant with whom the qualified partnership has entered into a contract for the carrying out of a design activity pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance, or a person or partnership pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of a benefit or advantage, and the government assistance, non-government assistance, benefit or advantage, as the case may be, reduced, in accordance with subparagraph *i* of subparagraph *c* or *d* of the first paragraph of section 1029.8.36.18 or with subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.36.18.2, as the case may be, the share of a corporation that is a member of the qualified partnership of an expenditure incurred by the qualified partnership in a particular fiscal period for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.6, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed, if it is a member of the qualified partnership at the end of the fiscal

period of repayment and if it encloses the prescribed form with the fiscal return it is required to file under section 1000, for its taxation year in which the fiscal period of repayment ends, 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 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 section 1029.8.36.6 for its taxation year in which the particular fiscal period ends, exceeds the aggregate of

(a) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.6, for its taxation year in which the particular fiscal period ends, in respect of the expenditure incurred by the qualified partnership, if the corporation's share of the income or loss of the qualified partnership for the particular fiscal period was the same as the corporation's share for the fiscal period of repayment; and

(b) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount paid by the qualified partnership, the person or the partnership, if the corporation's share of the income or loss of the qualified partnership for the particular fiscal period was the same as the corporation's share for the fiscal period of repayment.

Rules applicable.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount of assistance, of a benefit or of an advantage repaid at or before the end of the fiscal period of repayment had reduced, for the particular fiscal period, the amount of any government assistance, non-government assistance, benefit or advantage referred to in subparagraph i of subparagraph c or d of the first paragraph of section 1029.8.36.18 or in subparagraph i of subparagraph b of the first paragraph of section 1029.8.36.18.2; and

(b) the corporation's share of the income or loss of the qualified partnership for the particular fiscal period had been the same as the corporation's share for the fiscal period of repayment.

Repayment of assistance, of a benefit or of an advantage.

“1029.8.36.22. If, in a fiscal period, in this section referred to as the “fiscal period of repayment”, a qualified corporation that is a member of a qualified partnership at the end of the fiscal period of repayment pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that the qualified corporation has received, or the qualified corporation or a person with whom it is not dealing at arm's length pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of a benefit or advantage that the qualified corporation or the person has obtained, and the government assistance, non-government assistance, benefit or advantage, as the case may be, reduced, in accordance with subparagraph ii of subparagraph c

or *d* of the first paragraph of section 1029.8.36.18 or with subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.18.2, as the case may be, the qualified corporation's share of an expenditure incurred by the qualified partnership in a particular fiscal period for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister under section 1029.8.36.6, in respect of the share, for its taxation year in which the particular fiscal period ended, the qualified corporation is deemed, if it encloses the prescribed form with the fiscal return it is required to file under section 1000, for its taxation year in which the fiscal period of repayment ends, to have paid to the Minister on the qualified corporation's balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the particular amount that the qualified 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 section 1029.8.36.6 for its taxation year in which the particular fiscal period ends, exceeds the aggregate of

(a) the amount that the qualified corporation would be deemed to have paid to the Minister under section 1029.8.36.6, for its taxation year in which the particular fiscal period ends, in respect of the expenditure incurred by the qualified partnership, if the qualified corporation's share of the income or loss of the partnership for the particular fiscal period was the same as the qualified corporation's share for the fiscal period of repayment; and

(b) any amount that the qualified corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount paid by the qualified corporation or the person with whom it is not dealing at arm's length, if the qualified corporation's share of the income or loss of the qualified partnership for the particular fiscal period was the same as the qualified corporation's share for the fiscal period of repayment.

Rules applicable.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount of assistance, of a benefit or of an advantage repaid at or before the end of the fiscal period of repayment had reduced, for the particular fiscal period, the amount of any government assistance, non-government assistance, benefit or advantage referred to in subparagraph ii of subparagraph *c* or *d* of the first paragraph of section 1029.8.36.18 or in subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.18.2; and

(b) the qualified corporation's share of the income or loss of the qualified partnership for the particular fiscal period had been the same as the qualified corporation's share for the fiscal period of repayment.

Repayment of assistance, of a benefit or of an advantage.

“1029.8.36.23. If, in a taxation year, in this section referred to as the “repayment year”, a corporation pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government

assistance or non-government assistance, or a person or partnership pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of a benefit or advantage, and the government assistance, non-government assistance, benefit or advantage, as the case may be, reduced the amount of wages incurred in respect of a qualified designer or qualified patternmaker, in accordance with subparagraph *a* of the first paragraph of section 1029.8.36.18.1 or 1029.8.36.18.3, as the case may be, in respect of which the qualified corporation is deemed to have paid an amount to the Minister under section 1029.8.36.7 for a particular taxation year, the qualified corporation is deemed, if it encloses the prescribed form with the fiscal return it is required to file under section 1000 for the repayment year, to have paid to the Minister on the qualified corporation's balance-due day for the repayment year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the amount that it would be deemed to have paid to the Minister for the particular year under section 1029.8.36.7 in respect of the wages, if any amount of such assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the government assistance, non-government assistance, benefit or advantage, exceeds the aggregate of

(a) the amount that the qualified corporation is deemed to have paid to the Minister for the particular year under section 1029.8.36.7 in respect of the wages incurred in relation to the qualified designer or qualified patternmaker; and

(b) any amount that the qualified corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under this section in respect of an amount paid by the qualified corporation as repayment of that assistance, benefit or advantage.”

(2) Subsection 1, when it enacts sections 1029.8.36.20 to 1029.8.36.22 of the Act, applies in respect of a repayment of assistance, of a benefit or of an advantage that occurs after 21 April 2005 and that reduced an expenditure incurred after that date in relation to a contract entered into with a qualified outside consultant after that date.

(3) Subsection 1, when it enacts section 1029.8.36.23 of the Act, applies in respect of a repayment of assistance, of a benefit or of an advantage that reduced wages incurred after 21 April 2005, for work that relates to a design activity or pattern drafting activity and that is carried out after that date.

(4) In addition,

(1) when sections 1029.8.36.20 to 1029.8.36.22 of the Act apply to a repayment of assistance, of a benefit or of an advantage that occurs after 21 April 2005 and that reduced an expenditure other than an expenditure incurred after 21 April 2005, in relation to a contract entered into with a qualified outside consultant after that date, the portion of those sections before paragraph *b* or subparagraph *b* reads as follows:

“1029.8.36.20. If, at a particular time, a qualified corporation, or a person or partnership pays, pursuant to a legal obligation, a particular amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that the qualified corporation has received, or to be a repayment of a benefit or advantage that the person or partnership has obtained, that reduced, in accordance with subparagraph *a* of the first paragraph of section 1029.8.36.18 or 1029.8.36.27, as the case may be, an expenditure incurred by the qualified corporation in respect of an outside consulting contract, for the purpose of computing the amount that it is deemed to have paid to the Minister for a taxation year under section 1029.8.36.5 in relation to the contract, the particular amount is deemed to be an expenditure referred to in that section, in relation to the contract, for the taxation year that includes the particular time and, for the purposes of section 1029.8.36.5 in respect of the expenditure, the following rules apply:

(a) the qualified corporation is deemed to hold a valid certificate issued for the taxation year that includes the particular time by the Minister of Economic Development, Innovation and Export Trade which mentions the outside consulting contract; and”;

“1029.8.36.21. If, at a particular time, a qualified partnership, or a person or partnership pays, pursuant to a legal obligation, a particular amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that the qualified partnership has received, or to be a repayment of a benefit or advantage that the person or partnership has obtained, that reduced, in accordance with subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.36.18 or 1029.8.36.27, as the case may be, the share of a qualified corporation that is a member of the qualified partnership of an expenditure incurred by the qualified partnership in respect of an outside consulting contract, for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.6 in relation to the contract, the particular amount is deemed to be an expenditure referred to in that section, in relation to the contract, for the fiscal period of the qualified partnership that includes the particular time and, for the purposes of section 1029.8.36.6 in respect of the expenditure, the following rules apply:

(a) the qualified partnership is deemed to hold a valid certificate issued for the fiscal period that includes the particular time by the Minister of Economic Development, Innovation and Export Trade which mentions the outside consulting contract; and”;

“1029.8.36.22. If, at a particular time, a qualified corporation that is a member of a qualified partnership or a person with whom the qualified corporation is not dealing at arm’s length pays, pursuant to a legal obligation, a particular amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that the qualified corporation has received, or to be a repayment of a benefit or advantage that the qualified corporation or the person has obtained, that reduced, in accordance

with subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.18 or 1029.8.36.27, as the case may be, the share of the qualified corporation of an expenditure incurred by the qualified partnership, for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.6 in relation to an outside consulting contract, the particular amount is deemed to be the share of the qualified corporation of an expenditure referred to in that section, in relation to the contract, for the fiscal period of the qualified partnership that includes the particular time and, for the purposes of section 1029.8.36.6 in respect of the expenditure, the following rules apply:

(a) the qualified partnership is deemed to hold a valid certificate issued for the fiscal period that includes the particular time by the Minister of Economic Development, Innovation and Export Trade which mentions the outside consulting contract; and

(2) when section 1029.8.36.23 of the Act applies after 17 February 2005, subparagraph i of paragraph *b* of that section reads as if “Minister of Economic and Regional Development and Research” was replaced by “Minister of Economic Development, Innovation and Export Trade”.

c. I-3,
ss. 1029.8.36.23.1 and
1029.8.36.23.2, added.

Repayment of
assistance, of a benefit
or of an advantage.

146. (1) The Act is amended by inserting the following sections after section 1029.8.36.23:

“1029.8.36.23.1. If, in a fiscal period, in this section referred to as the “fiscal period of repayment”, a qualified partnership pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance, or a person or partnership pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of a benefit or advantage, and the government assistance, non-government assistance, benefit or advantage, as the case may be, reduced, in accordance with subparagraph i of subparagraph *b* of the first paragraph of section 1029.8.36.18.1 or 1029.8.36.18.3, as the case may be, the share of a qualified corporation that is a member of the qualified partnership of the amount of wages incurred by the qualified partnership in a particular fiscal period, in respect of a qualified designer or qualified patternmaker, for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister under section 1029.8.36.7.1, for its taxation year in which the particular fiscal period ended, the qualified corporation is deemed, if it is a member of the qualified partnership at the end of the fiscal period of repayment and if it encloses the prescribed form with the fiscal return it is required to file under section 1000, for its taxation year in which the fiscal period of repayment ends, to have paid to the Minister on the qualified corporation’s balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the particular amount that the qualified 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 section 1029.8.36.7.1 for its taxation year in which the particular fiscal period ends, exceeds the aggregate of

(a) the amount that the qualified corporation would be deemed to have paid to the Minister under section 1029.8.36.7.1, for its taxation year in which the particular fiscal period ends, in respect of the wages incurred by the qualified partnership in relation to the qualified designer or qualified patternmaker, if the qualified corporation's share of the income or loss of the partnership for the particular fiscal period was the same as the qualified corporation's share for the fiscal period of repayment; and

(b) any amount that the qualified corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount paid by the qualified partnership, the person or the partnership, if the qualified corporation's share of the income or loss of the qualified partnership for the particular fiscal period was the same as the qualified corporation's share for the fiscal period of repayment.

Rules applicable.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount of assistance, of a benefit or of an advantage repaid at or before the end of the fiscal period of repayment had reduced, for the particular fiscal period, the amount of any government assistance, non-government assistance, benefit or advantage referred to in subparagraph i of subparagraph b of the first paragraph of section 1029.8.36.18.1 or 1029.8.36.18.3; and

(b) the qualified corporation's share of the income or loss of the qualified partnership for the particular fiscal period had been the same as the qualified corporation's share for the fiscal period of repayment.

Repayment of assistance, of a benefit or of an advantage.

“1029.8.36.23.2. If, in a fiscal period, in this section referred to as the “fiscal period of repayment”, a qualified corporation that is a member of a qualified partnership at the end of the fiscal period of repayment pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that the qualified corporation has received, or the qualified corporation or a person with whom it is not dealing at arm's length pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of a benefit or advantage that the qualified corporation or the person has obtained, and the government assistance, non-government assistance, benefit or advantage, as the case may be, reduced, in accordance with subparagraph ii of subparagraph b of the first paragraph of section 1029.8.36.18.1 or 1029.8.36.18.3, the qualified corporation's share of the amount of wages incurred by the qualified partnership in a particular fiscal period, in respect of a qualified designer or qualified patternmaker, for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister under section 1029.8.36.7.1, for its taxation year in which the particular fiscal period ends, the qualified corporation is deemed, if it encloses the prescribed form with the fiscal return it is required to file under section 1000, for its taxation year in which the fiscal period of repayment ends, to have paid to the Minister on the qualified corporation's balance-due day for that year, on account of its tax payable for

that year under this Part, an amount equal to the amount by which the particular amount that the qualified 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 section 1029.8.36.7.1 for its taxation year in which the particular fiscal period ends, exceeds the aggregate of

(a) the amount that the qualified corporation would be deemed to have paid to the Minister under section 1029.8.36.7.1, for its taxation year in which the particular fiscal period ends, in respect of the share, if the qualified corporation's share of the income or loss of the partnership for the particular fiscal period was the same as the qualified corporation's share for the fiscal period of repayment; and

(b) any amount that the qualified corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount paid by the qualified corporation or the person with whom it is not dealing at arm's length, if the qualified corporation's share of the income or loss of the qualified partnership for the particular fiscal period was the same as the qualified corporation's share for the fiscal period of repayment.

Rules applicable.

The particular amount to which the first paragraph refers is to be computed as if

(a) any amount of assistance, of a benefit or of an advantage repaid at or before the end of the fiscal period of repayment had reduced, for the particular fiscal period, the amount of any government assistance, non-government assistance, benefit or advantage referred to in subparagraph ii of subparagraph b of the first paragraph of section 1029.8.36.18.1 or 1029.8.36.18.3; and

(b) the qualified corporation's share of the income or loss of the qualified partnership for the particular fiscal period had been the same as the qualified corporation's share for the fiscal period of repayment."

(2) Subsection 1 applies to a taxation year of a corporation or a fiscal period of a partnership that ends after 21 April 2005.

c. I-3, ss. 1029.8.36.24 and 1029.8.36.25, replaced.

147. (1) Sections 1029.8.36.24 and 1029.8.36.25 of the Act are replaced by the following sections:

Deemed repayment.

"1029.8.36.24. For the purposes of sections 1029.8.36.20 to 1029.8.36.22, an amount is deemed to be an amount paid as a repayment of assistance by a qualified corporation or qualified outside consultant that is a person in a taxation year, by a qualified partnership or qualified outside consultant that is a partnership in a fiscal period, or by a qualified corporation that is a member of a qualified partnership in a taxation year in which a fiscal period of the partnership ends, or as a repayment of a benefit or advantage by a person or partnership in a taxation year or fiscal period, as the case may be, if that amount

(a) was applied, because of section 1029.8.36.18 or 1029.8.36.18.2, in reduction of the expenditure referred to in section 1029.8.36.5 or of the share of the qualified corporation that is a member of the qualified partnership of the expenditure referred to in section 1029.8.36.6;

(b) was not received by the qualified corporation, the qualified outside consultant, the qualified partnership, the qualified corporation that is a member of the qualified partnership, the person or the partnership; and

(c) ceased, in the taxation year, the fiscal period or the taxation year in which the fiscal period of the partnership ends, to be an amount that the qualified corporation, the qualified outside consultant, the qualified partnership, the qualified corporation that is a member of the qualified partnership, the person or the partnership, as the case may be, can reasonably expect to receive.

Deemed repayment.

“1029.8.36.25. For the purposes of sections 1029.8.36.23 to 1029.8.36.23.2, an amount is deemed to be an amount paid as a repayment of assistance by a qualified corporation in a taxation year, by a qualified partnership in a fiscal period, or by a qualified corporation that is a member of a qualified partnership in a taxation year in which the fiscal period of the partnership ends, or as a repayment of a benefit or advantage by a person or partnership in a taxation year or fiscal period, as the case may be, if that amount

(a) was applied, because of section 1029.8.36.18.1 or 1029.8.36.18.3, in reduction of the wages incurred by the qualified corporation and referred to in section 1029.8.36.7 or of the share of the qualified corporation that is a member of the qualified partnership of the wages incurred by the qualified partnership and referred to in section 1029.8.36.7.1;

(b) was not received by the qualified corporation, the qualified partnership, the qualified corporation that is a member of the qualified partnership, the person or the partnership; and

(c) ceased, in the taxation year, the fiscal period or the taxation year in which the fiscal period of the partnership ends, to be an amount that the qualified corporation, the qualified partnership, the qualified corporation that is a member of the qualified partnership, the person or the partnership, as the case may be, can reasonably expect to receive.”

(2) Subsection 1, when it enacts section 1029.8.36.24 of the Act, applies in respect of an amount that is an amount of assistance, a benefit or an advantage, and that reduced an expenditure incurred after 21 April 2005.

(3) Subsection 1, when it enacts section 1029.8.36.25 of the Act, applies to a taxation year of a corporation or a fiscal period of a partnership that ends after 21 April 2005.

(4) In addition, when section 1029.8.36.24 of the Act applies in respect of an amount that is an amount of assistance, a benefit or an advantage, and that reduced an expenditure other than an expenditure incurred after 21 April 2005, it reads as follows:

“1029.8.36.24. For the purposes of sections 1029.8.36.20 to 1029.8.36.22, an amount is deemed to be an amount paid as a repayment of assistance by a qualified corporation in a taxation year, by a qualified partnership in a fiscal period, or by a qualified corporation that is a member of a qualified partnership in a taxation year in which a fiscal period of the partnership ends, or as a repayment of a benefit or advantage by a person or partnership in a taxation year or fiscal period, as the case may be, if that amount

(a) was applied, because of section 1029.8.36.18 or 1029.8.36.18.2, in reduction of the expenditure referred to in section 1029.8.36.5 or of the share of the qualified corporation that is a member of the qualified partnership of the expenditure referred to in section 1029.8.36.6;

(b) was not received by the qualified corporation, the qualified partnership, the qualified corporation that is a member of the qualified partnership, the person or the partnership; and

(c) ceased, in the taxation year, the fiscal period or the taxation year in which the fiscal period of the partnership ends, to be an amount that the qualified corporation, the qualified partnership, the qualified corporation that is a member of the qualified partnership, the person or the partnership, as the case may be, can reasonably expect to receive.”

c. I-3, s. 1029.8.36.27,
repealed.

148. (1) Section 1029.8.36.27 of the Act is repealed.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1029.8.36.28,
am.

149. (1) Section 1029.8.36.28 of the Act is amended by replacing “1029.8.36.5 to 1029.8.36.7” by “1029.8.36.5 to 1029.8.36.7.1”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.59.21, am.

150. (1) Section 1029.8.36.59.21 of the Act, enacted by section 244 of chapter 1 of the statutes of 2005, is amended, in the definition of “eligible region” in the first paragraph,

(1) by striking out subparagraph ii of paragraph *b*;

(2) by adding the following paragraph after paragraph *b*:

“(c) the urban agglomeration of La Tuque, as described in section 8 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001);”.

(2) Subsection 1 has effect from 26 March 2003. However, when paragraph *c* of the definition of “eligible region” in the first paragraph of section 1029.8.36.59.21 of the Act applies before 1 January 2006, it reads as follows:

“(c) Ville de La Tuque;”.

c. I-3,
s. 1029.8.36.72.1, am.

151. (1) Section 1029.8.36.72.1 of the Act, amended by section 256 of chapter 38 of the statutes of 2005, is again amended, in paragraph *c* of the definition of “qualified corporation” in the first paragraph,

(1) by replacing the portion before subparagraph iii by the following:

“(c) a corporation control of which is acquired at any time in the calendar year or a preceding calendar year, but after 11 June 2003, by a person or group of persons, unless the acquisition of control

i. occurs before 1 July 2004 and the Minister of Economic Development, Innovation and Export Trade certifies that it 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, by a person or group of persons that controls such a corporation, or by a group of persons each member of which is such a corporation or a person who, alone or together with other members of the group, controls such a corporation;”;

(2) by adding the following subparagraph after subparagraph iii:

“iv. derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003;”.

(2) Subsection 1 has effect from 12 June 2003. However, when subparagraph i of paragraph *c* of the definition of “qualified corporation” in the first paragraph of section 1029.8.36.72.1 of the Act applies

(1) between 22 March 2004 and 18 February 2005, it reads as if “Minister of Economic Development, Innovation and Export Trade” was replaced by “Minister of Economic and Regional Development and Research”; and

(2) before 23 March 2004, it reads as if “Minister of Economic Development, Innovation and Export Trade” was replaced by “Minister of Economic and Regional Development”.

c. I-3, Part I, Book IX,
Title III, Chap III.1,
Div II.6.6.1, subdiv. 3,
heading, replaced.

152. The heading of subdivision 3 of Division II.6.6.1 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

“§3. — *Government assistance, non-government assistance, contract payments and other particulars*”.

c. I-3,
s. 1029.8.36.72.7, am.

153. (1) Section 1029.8.36.72.7 of the Act is amended

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

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the qualified corporation or the corporation associated with it, as the case may be, is deemed to have paid to the Minister under this chapter for any taxation year.”;

(2) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of paragraph *a*;

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

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the particular qualified corporation is deemed to have paid to the Minister under this chapter for any taxation year.”;

(4) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of paragraph *b*.

(2) Subsection 1 has effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.29, am.

154. (1) Section 1029.8.36.72.29 of the Act, amended by section 262 of chapter 38 of the statutes of 2005, is again amended, in paragraph *c* of the definition of “qualified corporation” in the first paragraph,

(1) by replacing the portion before subparagraph iii by the following:

“(c) a corporation control of which is acquired at any time in the calendar year or a preceding calendar year, but after 11 June 2003, by a person or group of persons, unless the acquisition of control

i. occurs before 1 July 2004 and Investissement Québec certifies that it 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, by a person or group of persons that controls such a corporation or by a group of persons each member of which is such a corporation or a person who, alone or together with other members of the group, controls such a corporation;”;

(2) by adding the following subparagraph after subparagraph iii:

“iv. derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003;”.

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, Part I, Book IX,
Title III, Chap III.1,
Div II.6.6.3, subdiv. 3,
heading, replaced.

155. The heading of subdivision 3 of Division II.6.6.3 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

“§3. — *Government assistance, non-government assistance, contract payments and other particulars*”.

c. I-3,
s. 1029.8.36.72.35, am.

156. (1) Section 1029.8.36.72.35 of the Act is amended

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

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the qualified corporation or the corporation associated with it, as the case may be, is deemed to have paid to the Minister under this chapter for any taxation year;”;

(2) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of paragraph *a*;

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

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the particular qualified corporation is deemed to have paid to the Minister under this chapter for any taxation year;”;

(4) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of paragraph *b*.

(2) Subsection 1 has effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.56, am.

157. (1) Section 1029.8.36.72.56 of the Act, amended by section 195 of chapter 23 of the statutes of 2005, is again amended, in paragraph *c* of the definition of “qualified corporation” in the first paragraph,

(1) by replacing the portion before subparagraph ii by the following:

“(c) a corporation control of which is acquired at any time in the calendar year or a preceding calendar year, but after 11 June 2003, by a person or group of persons, unless the acquisition of control

i. occurs before 1 July 2004 and Investissement Québec certifies that it results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date;”;

(2) by replacing subparagraphs 1 and 2 of subparagraph ii by the following subparagraphs:

“(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, a person or group of persons that controls such a corporation, or a group of persons each member of which is such a corporation or a person who, alone or together with other members of the group, controls such a corporation, 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, a person or group of persons that controls such a corporation, or a group of persons each member of which is such a corporation or a person who, alone or together with other members of the group, controls such a corporation;”;

(3) by adding the following subparagraph after subparagraph iii:

“iv. derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003;”.

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, Part I, Book IX,
Title III, Chap III.1,
Div II.6.6.5, subdiv. 3,
heading, replaced.

158. The heading of subdivision 3 of Division II.6.6.5 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

“§3. — *Government assistance, non-government assistance, contract payments and other particulars*”.

c. I-3,
s. 1029.8.36.72.62, am.

159. (1) Section 1029.8.36.72.62 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph i of subparagraph *a* by the following subparagraph:

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the qualified corporation or the corporation associated with it, as the case may be, is deemed to have paid to the Minister under this chapter for any taxation year.”;

(2) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of subparagraph *a*;

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

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the particular qualified corporation is deemed to have paid to the Minister under this chapter for any taxation year.”;

(4) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of subparagraph *b*.

(2) Subsection 1 has effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.82.1,
am.

160. (1) Section 1029.8.36.72.82.1 of the Act, amended by section 199 of chapter 23 of the statutes of 2005, is again amended

(1) by replacing the definition of “eligibility period” in the first paragraph by the following definition:

“eligibility period”.

““eligibility period” of a corporation means, subject to the third paragraph, the period that begins on 1 January of the first 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 ends on 31 December 2009.”;

(2) by inserting “, subject to the fourth paragraph,” after “means” in the definition of “base period” in the first paragraph;

(3) by striking out the third paragraph;

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

Base period.

“Where a corporation that carries on a recognized business for the purposes of this division has had Investissement Québec revoke a qualification certificate it was issued in relation to the calendar year 2000 or 2001, in respect of another recognized business the corporation was carrying on for the purposes of any of Divisions II.6.6.2, II.6.6.4 and II.6.6.6, in this paragraph referred to as the “initial qualification certificate”, the corporation may elect, for the purpose of determining the amount it is deemed to have paid to the Minister for the purposes of this division for the taxation year in which ends a calendar year in respect of which it is issued a new qualification certificate by Investissement Québec, in relation to that other recognized business, to have its base period be the base period that would have been determined if the initial qualification certificate had not been so revoked.”

(2) Paragraph 1 of subsection 1 has effect from 1 January 2005.

(3) Paragraphs 2 and 4 of subsection 1 apply to a corporation in respect of which a qualification certificate is issued, in relation to a recognized business it carries on, for a calendar year after the calendar year 2002.

(4) Paragraph 3 of subsection 1 applies in respect of the continuation of a business that occurs after 31 December 2004.

c. I-3, Part I, Book IX,
Title III, Chap III.1,
Div II.6.6.1,
subdiv. 3, heading,
replaced.

161. The heading of subdivision 3 of Division II.6.6.1 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

“§3. — *Government assistance, non-government assistance, contract payments and other particulars*”.

c. I-3,
s. 1029.8.36.72.82.6,
am.

162. (1) Section 1029.8.36.72.82.6 of the Act, amended by section 205 of chapter 23 of the statutes of 2005, is again amended, in the first paragraph,

(1) by replacing subparagraph i of subparagraph *a* by the following subparagraph:

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the qualified corporation or the corporation associated with it, as the case may be, is deemed to have paid to the Minister under this chapter for any taxation year;”;

(2) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of subparagraph *a*;

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

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the particular qualified corporation is deemed to have paid to the Minister under this chapter for any taxation year,”;

(4) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of subparagraph *b*.

(2) Subsection 1 has effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.82.13,
am.

163. (1) Section 1029.8.36.72.82.13 of the Act, enacted by section 210 of chapter 23 of the statutes of 2005, is amended by replacing the definition of “eligibility period” in the first paragraph by the following definition:

“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, 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, and that ends on 31 December 2009;”.

(2) Subsection 1 has effect from 1 January 2005.

c. I-3, Part I, Book IX,
Title III, Chap III.1,
Div II.6.6.6.2,
subdiv. 3, heading,
replaced.

164. The heading of subdivision 3 of Division II.6.6.6.2 of Chapter III.1 of Title III of Book IX of Part I of the Act, enacted by section 210 of chapter 23 of the statutes of 2005, is replaced by the following heading:

“§3. — *Government assistance, non-government assistance, contract payments and other particulars*”.

c. I-3,
s. 1029.8.36.72.82.18,
am.

165. (1) Section 1029.8.36.72.82.18 of the Act, enacted by section 210 of chapter 23 of the statutes of 2005, is amended, in the first paragraph,

(1) by replacing subparagraph i of subparagraph *a* by the following subparagraph:

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the qualified corporation or the corporation associated with it, as the case may be, is deemed to have paid to the Minister under this chapter for any taxation year,”;

(2) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of subparagraph *a*;

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

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the particular qualified corporation is deemed to have paid to the Minister under this chapter for any taxation year;”;

(4) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of subparagraph *b*.

(2) Subsection 1 has effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.83, am.

166. (1) Section 1029.8.36.72.83 of the Act, amended by section 211 of chapter 23 of the statutes of 2005, is again amended, in paragraph *c* of the definition of “qualified corporation” in the first paragraph,

(1) by replacing the portion before subparagraph iii by the following:

“(c) a corporation control of which is acquired at any time in the calendar year or a preceding calendar year, but after 11 June 2003, by a person or group of persons, unless the acquisition of control

i. occurs before 1 July 2004 and Investissement Québec certifies that it 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, by a person or group of persons that controls such a corporation, or by a group of persons each member of which is such a corporation or a person who, alone or together with other members of the group, controls such a corporation;”;

(2) by adding the following subparagraph after subparagraph iii:

“iv. derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003;”.

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, Part I, Book IX,
Title III, Chap III.1,
Div II.6.6.7, subdiv. 3,
heading, replaced.

167. The heading of subdivision 3 of Division II.6.6.7 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

“§3. — *Government assistance, non-government assistance, contract payments and other particulars*”.

c. I-3,
s. 1029.8.36.72.88, am.

168. (1) Section 1029.8.36.72.88 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph i of subparagraph *a* by the following subparagraph:

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the qualified corporation or the corporation associated with it, as the case may be, is deemed to have paid to the Minister under this chapter for any taxation year.”;

(2) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of subparagraph *a*;

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

“i. by the amount of any contract payment, 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 its filing-due date for its taxation year, except any amount of government assistance that is an amount that the particular qualified corporation is deemed to have paid to the Minister under this chapter for any taxation year.”;

(4) by inserting “, other than those referred to in subparagraph ii,” after “salaries or wages” in subparagraph iii of subparagraph *b*.

(2) Subsection 1 has effect from 1 January 2004.

c. I-3, s. 1029.8.36.95,
am.

169. (1) Section 1029.8.36.95 of the Act, amended by section 215 of chapter 23 of the statutes of 2005, is again amended by replacing paragraph *b* of the definition of “qualified corporation” in the first paragraph by the following paragraph:

“(b) a portfolio management corporation exempt from registration as an adviser under section 194.2 of the Securities Regulation made by Order in Council 660-83 (1983, G.O. 2, 1269);”.

(2) Subsection 1 has effect from 14 September 2005.

c. I-3,
s. 1029.8.36.147, am.

170. (1) Section 1029.8.36.147 of the Act, amended by section 221 of chapter 23 of the statutes of 2005, is again amended by replacing subparagraph ii of subparagraph *a* of the third paragraph by the following subparagraph:

“ii. a corporation that is exempt from registration as a dealer or an adviser with the Autorité des marchés financiers under Title V of the Securities Act, any of sections 2.1, 2.2, 2.9, 2.10, 2.11, 2.16, 2.18, 2.31, 2.33, 2.42, 3.1 and 3.4 of Regulation 45-106 respecting prospectus and registration exemptions, approved by ministerial order 2005-20 (2005, G.O. 2, 3664), or section 194.1 or 194.2 of the Securities Regulation made by Order in Council 660-83 (1983, G.O. 2, 1269); or”.

(2) Subsection 1 has effect from 14 September 2005.

c. I-3, s. 1029.8.61.1,
am.

171. (1) Section 1029.8.61.1 of the Act, amended by section 253 of chapter 1 of the statutes of 2005 and by section 279 of chapter 38 of the statutes of 2005, is again amended

(1) by replacing the portion of the definition of “eligible expense” in the first paragraph before paragraph *a* by the following:

“eligible expense”.

““eligible expense” made by an eligible individual in a taxation year means, subject to section 1029.8.61.2, the portion of an amount that the authorized manager pays in the year on behalf of the eligible individual, by way of the authorized payment arrangement, that may reasonably be attributed to an eligible service rendered or to be rendered in respect of the eligible individual after the eligible individual has attained the age of 70 years and in respect of which the eligible individual transmits a payment order to the authorized manager, or to an eligible service rendered in respect of the eligible individual before the eligible individual’s death but after the eligible individual attained the age of 70 years and in respect of which the eligible individual’s legal representative transmits a payment order to the authorized manager, and that corresponds”;

(2) by replacing the definitions of “authorized payment arrangement” and “payment order” in the first paragraph by the following definitions:

“authorized payment
arrangement”;

““authorized payment arrangement” means the arrangement between the authorized manager and an eligible individual under which the authorized manager, for the purpose of executing a payment order, withdraws from the bank account of the eligible individual or, if the eligible individual is deceased and the payment order has been transmitted by the eligible individual’s legal representative, from the bank account designated by the legal representative, the amounts required to pay, on behalf of the eligible individual, the aggregate of the amounts included in an eligible expense of the eligible individual in respect of an eligible service, determined with reference, where applicable, to the amount that the authorized manager pays under section 1029.8.61.6 at the time the authorized manager pays those amounts;

“payment order”.

““payment order” means a payment instruction transmitted by an eligible individual or, if the eligible individual is deceased and was registered immediately before death with the authorized manager, by the eligible individual’s legal representative to the authorized manager and on which is shown the amount of the salary or wages of one of the eligible individual’s employees in respect of an eligible service or the amount that is the cost of an eligible service, including, where applicable, the goods and services tax or the Québec sales tax in respect of the service;”;

(3) by replacing “or land on which the self-contained domestic establishment is situated, or a room described in section 1029.8.61.1.1” in paragraph *b* of the definition of “eligible service” in the first paragraph by “a room described in section 1029.8.61.1.1, or land on which the self-contained domestic establishment or the room is situated”;

(4) by adding the following subparagraph after subparagraph *c* of the second paragraph:

“(d) the amount of an expenditure in respect of an eligible service paid by the authorized manager on behalf of a deceased individual is deemed to have been paid in the taxation year in which the individual died.”

(2) Paragraphs 1, 2 and 4 of subsection 1 apply in respect of a death that occurs after 31 August 2005.

(3) Paragraph 3 of subsection 1 applies in respect of an eligible expense made after 29 June 2000.

c. I-3, s. 1029.8.61.6,
am.

172. (1) Section 1029.8.61.6 of the Act is amended

(1) by inserting “or to the eligible individual’s legal representative” after “to the eligible individual” in the first paragraph;

(2) by inserting “or to the eligible individual’s legal representative” after “to the eligible individual” in the second paragraph.

(2) Subsection 1 applies in respect of a death that occurs after 31 August 2005.

c. I-3, Part I, Book IX,
Title III, Chap III.1,
Div II.11.2, subdiv. 1,
heading, replaced.

173. The heading of subdivision 1 of Division II.11.2 of Chapter III.1 of Title III of Book IX of Part I of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is replaced by the following heading:

“§1. — *Interpretation and general*”.

c. I-3, s. 1029.8.61.8,
am.

174. (1) Section 1029.8.61.8 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is amended

(1) by replacing paragraph *b* of the definition of “eligible individual” by the following paragraph:

“(b) is the father or mother of the eligible dependent child;”;

(2) by replacing “at the end of the base year” in the definition of “family income” by “at the beginning of the particular month”.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.10,
repealed.

175. (1) Section 1029.8.61.10 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is repealed.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.11,
replaced.

176. (1) Section 1029.8.61.11 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is replaced by the following section:

Presumption.

“1029.8.61.11. If, at the beginning of a particular month, a person has a bond of filiation with an eligible dependent child with whom the person resides, other than a child who is the subject of shared custody at the beginning of the particular month, the person is deemed to fulfill the responsibility for the care and upbringing of the eligible dependent child at the beginning of the particular month, unless the person is the child’s biological mother and, at the beginning of the particular month, has not reached 18 years of age and does not have a cohabiting spouse.

Shared custody.

For the purposes of the first paragraph, an eligible dependent child who is the subject of shared custody at the beginning of a particular month means

(a) a child whose custody is shared between persons with whom the child has a bond of filiation, and in respect of whom each of those persons assumes at least 40% of custody time during the particular month; or

(b) a child whose custody is shared between a person with whom the child does not have a bond of filiation and a person with whom the child has such a bond, if the latter person assumes less than 50% of custody time during the particular month.

Specification.

If a person is deemed, under the first paragraph, to fulfill the responsibility for the care and upbringing of an eligible dependent child at the beginning of a particular month, no person other than a person referred to in the first paragraph may be considered to be fulfilling that responsibility in respect of that child at the beginning of the particular month.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3,
ss. 1029.8.61.11.1 and
1029.8.61.11.2, added.

177. (1) The Act is amended by inserting the following sections after section 1029.8.61.11, enacted by section 257 of chapter 1 of the statutes of 2005:

Presumption.

“1029.8.61.11.1. If, at the beginning of a particular month, persons have a bond of filiation with an eligible dependent child who is the subject of shared custody and in respect of whom each of those persons assumes at least 40% of custody time during the particular month, each of those persons is deemed to fulfill the responsibility for the care and upbringing of that child at the beginning of the particular month.

Specification.

If persons are deemed, under the first paragraph, to fulfill the responsibility for the care and upbringing of an eligible dependent child at the beginning of a particular month, no person other than persons referred to in the first paragraph may be considered to be fulfilling that responsibility in respect of that child at the beginning of the particular month.

Presumption.

“1029.8.61.11.2. If, at the beginning of a particular month, a person has a bond of filiation with an eligible dependent child who is the subject of shared custody and in respect of whom the person does not assume at least 40% of custody time during the particular month, that person and, where applicable, the person’s cohabiting spouse at the beginning of the particular month, are deemed not to be residing with that child at the beginning of the particular month.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.12,
am.

178. (1) Section 1029.8.61.12 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is amended by striking out “primarily” in the portion before paragraph *a*.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3,
ss. 1029.8.61.12.1-
1029.8.61.12.3, added.

179. (1) The Act is amended by inserting the following sections after section 1029.8.61.12, enacted by section 257 of chapter 1 of the statutes of 2005:

Primary responsibility.

“1029.8.61.12.1. If, at the beginning of a particular month and as a consequence of the application of section 1029.8.61.12, persons who are not married to each other or who, though married, do not live together, fulfill the responsibility for the care and upbringing of an eligible dependent child, that responsibility is deemed to be fulfilled by the person who primarily fulfills, at the beginning of the particular month, that responsibility and, where applicable, by the person who has a bond of filiation with that child and assumes at least 40% of custody time in respect of the child during the particular month.

Equally shared
responsibility.

“1029.8.61.12.2. If, at the beginning of a particular month and as a consequence of the application of section 1029.8.61.12, responsibility for the care and upbringing of an eligible dependent child is shared equally between persons who are not married to each other or who, though married, do not live together, those persons must agree in determining which one of them is deemed to fulfill that responsibility at the beginning of the particular month, unless one of those persons has a bond of filiation with the child and assumes

at least 40% of custody time in respect of the child, in which case each of those persons is deemed to fulfill that responsibility.

Determination by the Board.

If the persons referred to in the first paragraph cannot agree, the Board shall determine which of them is deemed to fulfill the responsibility for the care and upbringing of the eligible dependent child at the beginning of the particular month.

Specification.

“1029.8.61.12.3. For the purposes of sections 1029.8.61.12.1 and 1029.8.61.12.2, two married persons are considered not to be living together at any time if, at that time, they have been living separate and apart, because of a breakdown of their marriage, for a period of at least 90 days that includes that time.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3,
ss. 1029.8.61.14-
1029.8.61.16, repealed.

180. (1) Sections 1029.8.61.14 to 1029.8.61.16 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, are repealed.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.18,
am.

181. (1) Section 1029.8.61.18 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005 and amended by section 281 of chapter 38 of the statutes of 2005, is again amended

(1) by replacing the portion before the formula in the first paragraph by the following:

Tax credit for child assistance.

“1029.8.61.18. Where an individual and, where applicable, the individual’s cohabiting spouse at the beginning of a particular month included in a taxation year file the document referred to in section 1029.8.61.23 for the base year in relation to the particular month, an amount equal to the amount determined by the following formula is deemed, for the particular month, to be an overpayment of the tax payable by the individual under this Part, in this division referred to as the “child assistance payment”.”;

(2) by replacing subparagraphs i and ii of subparagraph *d* of the third paragraph by the following subparagraphs:

“i. if the individual has a cohabiting spouse at the beginning of the particular month, the amount determined under the first paragraph of section 1029.8.61.22 that is applicable, for the particular month, in respect of such an individual, and

“ii. if the individual has no cohabiting spouse at the beginning of the particular month, the amount determined under the second paragraph of section 1029.8.61.22 that is applicable, for the particular month, in respect of such an individual;”;

(3) by adding the following paragraph after the fourth paragraph:

Requirement.

“The individual who, at the beginning of a particular month, is an eligible individual in respect of an eligible dependent child, or, where applicable, the individual’s cohabiting spouse at the beginning of the particular month, shall, for this section to apply to the individual, fulfill the responsibility for the care and upbringing of the eligible dependent child.”

(2) Paragraphs 1 and 3 of subsection 1 apply from the taxation year 2007.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2006.

c. I-3,
ss. 1029.8.61.18.1-
1029.8.61.18.4, added.

182. (1) The Act is amended by inserting the following sections after section 1029.8.61.18, enacted by section 257 of chapter 1 of the statutes of 2005:

Restriction.

“1029.8.61.18.1. If, for a particular month included in a taxation year, two individuals, who are mutually cohabiting spouses at the beginning of the particular month, would, but for this section, be entitled to receive an amount in respect of a child assistance payment under section 1029.8.61.18, only the individual described in the second paragraph is entitled to receive that amount for the particular month.

Individual.

The individual to which the first paragraph refers is

(a) in the case of an initial application filed by a family, other than a blended family,

i. the biological mother of the eligible dependent child if the application is deemed, in accordance with section 1029.8.61.24, to have been filed, and

ii. the first of the individuals referred to in the first paragraph who files an application, other than the application referred to in subparagraph i, in respect of an eligible dependent child;

(b) in the case of an initial application filed by a blended family,

i. the individual who has a bond of filiation with the largest number of eligible dependent children named in the application, and

ii. if each of the cohabiting spouses has a bond of filiation with an equal number of eligible dependent children named in the application, the individual who has a bond of filiation with the youngest child or, if that child has a bond of filiation with each of the cohabiting spouses, the mother; and

(c) in the case of a second application and of any subsequent application filed by a family, the individual who receives, at the time of the application, an amount in respect of a child assistance payment.

- Blended family. For the purposes of subparagraphs *b* and *c* of the second paragraph, a blended family means two single-parent families that combine to form a new family.
- Amount to be replaced. **“1029.8.61.18.2.** If, at the beginning of a particular month, individuals, who are not mutually cohabiting spouses, are eligible individuals in respect of the same eligible dependent child, in this section referred to as the “child concerned”, and each of them is deemed to fulfill, at the beginning of the particular month, the responsibility for the care and upbringing of the child concerned under any of sections 1029.8.61.11.1, 1029.8.61.12.1 and 1029.8.61.12.2, the amount determined in respect of each individual for the particular month under section 1029.8.61.18 is to be replaced by an amount equal to the aggregate of
- (a) the amount that would be determined in respect of the individual, for the particular month, under section 1029.8.61.18 if the individual was not, at the beginning of the particular month, an eligible individual in respect of each child concerned; and
- (b) the amount that is equal to 50% of the amount by which the amount determined in respect of the individual for the particular month under section 1029.8.61.18 exceeds the amount determined under paragraph *a* in respect of the individual.
- Waiver. **“1029.8.61.18.3.** An eligible individual, in respect of an eligible dependent child, may, at any time, waive entitlement to receive an amount in respect of a child assistance payment in favour of another eligible individual, in respect of the eligible dependent child, who is the eligible individual’s cohabiting spouse, provided the Board is so notified.
- Effective date. The waiver takes effect from the date, subsequent to the date of the notice to the Board, on which an amount is paid in respect of a child assistance payment.
- Discretionary payment. **“1029.8.61.18.4.** The Board may, in exceptional circumstances and if it is convinced that it is in the family’s interest, pay an amount in respect of a child assistance payment that an eligible individual in respect of an eligible dependent child is entitled to receive to the eligible individual’s cohabiting spouse if that spouse is also an eligible individual in respect of the eligible dependent child.”
- (2) Subsection 1 applies from the taxation year 2007.
- c. I-3, s. 1029.8.61.19, am. **183.** (1) Section 1029.8.61.19 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is amended
- (1) by inserting the following paragraph after the second paragraph:

Exemption.

“There is an exemption from filing a new application and from filing a new expert’s report for the purpose of considering an amount in respect of the supplement for handicapped children under subparagraph *b* of the second paragraph of section 1029.8.61.18, where an individual becomes an eligible individual, in respect of an eligible child who already gives rise to entitlement to an amount in respect of the supplement for handicapped children and in respect of whom the individual has filed or is deemed to have filed an application under the first paragraph of section 1029.8.61.24.”;

(2) by adding the following paragraphs after the third paragraph:

Reassessment.

“The Board may, at any time, require that the child’s condition be reassessed.

Child no longer eligible.

Despite the first paragraph, the child is not considered to be an eligible dependent child to whom subparagraph *b* of the second paragraph of section 1029.8.61.18 refers if

(a) without a valid reason, the treatments or measures likely to improve the child’s condition are not applied or continued; or

(b) there is refusal or omission to comply with a request for information or an examination to assess the child’s condition.”

(2) Subsection 1 has effect from 28 December 2005.

c. I-3, s. 1029.8.61.22, replaced.

184. (1) Section 1029.8.61.22 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is replaced by the following section:

Reduction threshold — couples.

“1029.8.61.22. The amount to which subparagraph *i* of subparagraph *d* of the third paragraph of section 1029.8.61.18 refers is the amount, in section 1029.8.61.22.1 referred to as the “child assistance payment reduction threshold”, applicable for a particular month included in a taxation year, that is equal to the amount starting at which the total income of an eligible individual for the year who has an eligible spouse for the year, and whose work income for the year is at least equal to the work premium reduction threshold referred to in subparagraph *ii* of subparagraph *b* of the second paragraph of section 1029.8.116.5 that is applicable for the year, causes the eligible individual to be deemed to have paid to the Minister an amount equal to zero on account of the eligible individual’s tax payable for the year under the first paragraph of section 1029.8.116.5.

Reduction threshold — single-parent families.

The amount to which subparagraph *ii* of subparagraph *d* of the third paragraph of section 1029.8.61.18 refers is the amount, in section 1029.8.61.22.1 referred to as the “child assistance payment reduction threshold”, applicable for a particular month included in a taxation year, that is equal to the amount starting at which the total income of an eligible individual for the year who does not have an eligible spouse for the year, and whose work income for the year is at least equal to the work premium reduction threshold referred to in subparagraph *i* of subparagraph *b* of the

second paragraph of section 1029.8.116.5 that is applicable for the year, causes the eligible individual to be deemed to have paid to the Minister an amount equal to zero on account of the eligible individual's tax payable for the year under the first paragraph of section 1029.8.116.5.

Interpretation.

In this section, “eligible individual”, “eligible spouse”, “total income” and “work income” have the meaning assigned by section 1029.8.116.1.”

(2) Subsection 1 applies from the taxation year 2006. However, when the first and second paragraphs of section 1029.8.61.22 of the Act apply to the taxation year 2006, they read as follows:

“1029.8.61.22. The amount to which subparagraph i of subparagraph *d* of the third paragraph of section 1029.8.61.18 refers is the amount, applicable for a particular month included in a taxation year, that is equal to the amount starting at which the total income of an eligible individual for the year who has an eligible spouse for the year, and whose work income for the year is at least equal to \$14,884, causes the eligible individual to be deemed to have paid to the Minister an amount equal to zero on account of the eligible individual's tax payable for the year under the first paragraph of section 1029.8.116.5.

The amount to which subparagraph ii of subparagraph *d* of the third paragraph of section 1029.8.61.18 refers is the amount, applicable for a particular month included in a taxation year, that is equal to the amount starting at which the total income of an eligible individual for the year who does not have an eligible spouse for the year, and whose work income for the year is at least equal to \$9,720, causes the eligible individual to be deemed to have paid to the Minister an amount equal to zero on account of the eligible individual's tax payable for the year under the first paragraph of section 1029.8.116.5.”

c. I-3,
s. 1029.8.61.22.1,
added.

185. (1) The Act is amended by inserting the following section after section 1029.8.61.22, enacted by section 257 of chapter 1 of the statutes of 2005:

Notice.

“1029.8.61.22.1. The Minister of Finance publishes annually in the *Gazette officielle du Québec* a notice setting out the amounts of the child assistance payment reduction thresholds that are determined for a taxation year in accordance with the first and second paragraphs of section 1029.8.61.22.

Effective date.

The notice described in the first paragraph becomes effective from 1 January of the year for which the amounts of the child assistance payment reduction thresholds are determined and may be subject to a review having retroactive effect to that date.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.25,
replaced.

186. (1) Section 1029.8.61.25 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is replaced by the following section:

Individual no longer eligible.

“1029.8.61.25. An individual who receives an amount in respect of a child assistance payment and who ceases to be an eligible individual, in respect of an eligible dependent child, in a particular month, otherwise than because the child reaches 18 years of age, shall notify the Board thereof before the end of the first month that follows the particular month.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3,
s. 1029.8.61.26.1,
added.

187. (1) The Act is amended by inserting the following section after section 1029.8.61.26, enacted by section 257 of chapter 1 of the statutes of 2005:

Revised amount.

“1029.8.61.26.1. If a change in circumstances has the effect of increasing an amount in respect of a child assistance payment that an individual is entitled to receive, the amount is revised from the beginning of the particular month that follows the month in which the change in circumstances occurs, provided that the Board is notified of the change at or before the end of the eleventh month following the particular month or, if the Board is notified of the change after that time, from the beginning of the eleventh month that precedes the month in which the Board is notified of the change.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.27,
am.

188. (1) Section 1029.8.61.27 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is amended by replacing the first paragraph by the following paragraph:

Notice of payment.

“1029.8.61.27. The Board shall notify the eligible individual who is entitled to receive an amount in respect of a child assistance payment of the amount set for each 12-month period that begins on 1 July of each calendar year in respect of a child assistance payment.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.28,
am.

189. (1) Section 1029.8.61.28 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Quarterly payments.

“1029.8.61.28. The Board shall pay to an eligible individual who is entitled to receive an amount in respect of a child assistance payment, in respect of an eligible dependent child, in the first 15 days of January, April, July and October of a taxation year, the amounts determined, in respect of the eligible individual, in respect of a child assistance payment for each month in that year, according to the following terms and conditions:”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.35,
replaced.

190. (1) Section 1029.8.61.35 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is replaced by the following section:

Solidary liability.

“**1029.8.61.35.** If, for a particular month, the Board has paid to an individual, as or on account of a child assistance payment, an amount to which the individual was not entitled and that individual is the cohabiting spouse of an eligible individual, in respect of the eligible dependent child in respect of whom the amount has been paid, who was entitled to receive that amount, the eligible individual and the eligible individual’s cohabiting spouse are solidarily liable in respect of the payment to the Board of that amount, to the extent that it may reasonably be considered that that amount relates to the application of section 1029.8.61.18 and that the individual was the eligible individual’s cohabiting spouse at the time the payment was made.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.51,
am.

191. (1) Section 1029.8.61.51 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is amended by replacing the second paragraph by the following paragraph:

Suspension of
payment.

“The Board may suspend the payment of an amount in respect of a child assistance payment until it has been provided with the required documents or information if the individual receiving the amount fails to provide the required documents or information before the expiry of 45 days after the date of the request.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.70,
French text, am.

192. Section 1029.8.70 of the Act is amended by replacing the portion of the second paragraph before subparagraph *a* in the French text by the following:

Montants visés.

“Les montants auxquels le premier alinéa fait référence sont les suivants:”.

c. I-3, s. 1029.8.116.5,
am.

193. (1) Section 1029.8.116.5 of the Act, enacted by section 267 of chapter 1 of the statutes of 2005, is amended, in the second paragraph,

(1) by replacing subparagraphs *i* and *ii* of subparagraph *b* by the following subparagraphs:

“*i.* in the case where the eligible individual does not have an eligible spouse for the year, the amount by which the lesser of the work premium reduction threshold that is applicable for the year in respect of the eligible individual and the eligible individual’s work income for the year exceeds \$2,400, and

“*ii.* in the case where the eligible individual has an eligible spouse for the year, the amount by which the lesser of the work premium reduction threshold that is applicable for the year in respect of the eligible individual and the aggregate of the eligible individual’s work income for the year and the work income of the eligible individual’s eligible spouse for the year exceeds \$3,600; and”;

(2) by replacing subparagraphs i and ii of subparagraph *c* by the following subparagraphs:

“i. in the case where the eligible individual does not have an eligible spouse for the year, the work premium reduction threshold that is applicable for the year in respect of the eligible individual, and

“ii. in the case where the eligible individual has an eligible spouse for the year, the work premium reduction threshold that is applicable for the year in respect of the eligible individual.”

(2) Subsection 1 applies from the taxation year 2006. However,

(1) when subparagraphs i and ii of subparagraph *b* of the second paragraph of section 1029.8.116.5 of the Act apply to the taxation year 2006, they read as follows:

“i. in the case where the eligible individual does not have an eligible spouse for the year, the amount by which the lesser of \$9,720 and the eligible individual’s work income for the year exceeds \$2,400, and

“ii. in the case where the eligible individual has an eligible spouse for the year, the amount by which the lesser of \$14,884 and the aggregate of the eligible individual’s work income for the year and the work income of the eligible individual’s eligible spouse for the year exceeds \$3,600; and”;

(2) when subparagraphs i and ii of subparagraph *c* of the second paragraph of section 1029.8.116.5 of the Act apply to the taxation year 2006, they read as follows:

“i. in the case where the eligible individual does not have an eligible spouse for the year, \$9,720, and

“ii. in the case where the eligible individual has an eligible spouse for the year, \$14,884.”

c. I-3,
s. 1029.8.116.5.1,
added.

194. (1) The Act is amended by inserting the following section after section 1029.8.116.5, enacted by section 267 of chapter 1 of the statutes of 2005:

Notice.

“1029.8.116.5.1. The Minister of Finance publishes annually in the *Gazette officielle du Québec* a notice setting out the amounts of the work premium reduction thresholds, referred to in subparagraphs i and ii of subparagraphs *b* and *c* of the second paragraph of section 1029.8.116.5 that are applicable for a taxation year and are determined according to the terms and conditions prescribed by regulation, that are to be used in determining the amount that an eligible individual is deemed to have paid to the Minister on account of the individual’s tax payable for the year under section 1029.8.116.5.

Effective date.

The notice described in the first paragraph becomes effective from 1 January of the year for which the amounts of the work premium reduction thresholds are determined and may be subject to a review having retroactive effect to that date.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, ss. 1029.8.116.6 and 1029.8.116.7, repealed.

195. (1) Sections 1029.8.116.6 and 1029.8.116.7 of the Act, enacted by section 267 of chapter 1 of the statutes of 2005, are repealed.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 1029.8.122, am.

196. (1) Section 1029.8.122 of the Act, enacted by section 269 of chapter 1 of the statutes of 2005, is amended, in the definition of “eligible region”,

(1) by striking out subparagraph ii of paragraph *b*;

(2) by adding the following paragraph after paragraph *b*:

“(c) the urban agglomeration of La Tuque, as described in section 8 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001);”.

(2) Subsection 1 has effect from 26 March 2003. However, when paragraph *c* of the definition of “eligible region” in section 1029.8.122 of the Act applies before 1 January 2006, it reads as follows:

“(c) Ville de La Tuque;”.

c. I-3, s. 1038.1, am.

197. Section 1038.1 of the Act is amended by replacing “under section 28” by “under the first paragraph of section 28”.

c. I-3, s. 1049, am.

198. (1) Section 1049 of the Act, amended by section 274 of chapter 1 of the statutes of 2005 and by section 292 of chapter 38 of the statutes of 2005, is again amended by replacing “I” in subparagraph ii of subparagraphs *a* and *b* of the first paragraph by “II”.

(2) Subsection 1 applies in respect of a taxation year that begins after 13 June 2006.

c. I-3, s. 1049.4.1, am.

199. Section 1049.4.1 of the Act is amended by adding the following paragraph:

Exception.

“The first paragraph does not apply where a particular share, or a share substituted therefor, that may be purchased or redeemed as a result of a transaction occurring, after 9 March 1999, during the 60 months following the acquisition of the particular share that forms part of a qualified investment, satisfies the conditions set out in subparagraphs 1 to 3 of the first paragraph of

section 21 of the Québec Business Investment Companies Regulation made by Order in Council 1627-85 (1985, G.O. 2, 3750).”

c. I-3, s. 1049.8, am.

200. Section 1049.8 of the Act is amended by replacing “in the first paragraph of section 23 of the Québec Business Investment Companies Regulation made under section 16 of that Act” by “in section 23 of the Québec Business Investment Companies Regulation made by Order in Council 1627-85 (1985, G.O. 2, 3750)”.

c. I-3, s. 1049.11.1, am.

201. Section 1049.11.1 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

“(a) in the 12 months preceding the date of the qualified investment or in the months preceding that date in the case of a corporation that has been in operation for less than 12 months, not more than 50%, or a lower percentage determined by Investissement Québec under paragraph 3 of section 13.2 of the Act respecting Québec business investment companies, of the wages paid to its employees and of the wages paid to the employees of corporations with which it is associated, were paid to employees of an establishment situated in Québec; or

“(b) in the 12 months following the date of such an investment, not more than 50% of the wages paid to its employees and of the wages paid to the employees of corporations with which it is associated, were paid to employees of an establishment situated in Québec.”

c. I-3, ss. 1049.14.2-1049.14.24, added.

202. (1) The Act is amended by inserting the following sections before section 1049.15:

False statement in prospectus.

“1049.14.2. If a corporation stipulates falsely, in its final prospectus relating to a share issue, that the issued shares may be included in an SME growth stock plan described in section 965.56, it incurs a penalty equal to 25% of the adjusted cost that would be determined under section 965.123 if the stipulation of the corporation were true, of each share of the issue distributed in Québec to an individual or to a qualified mutual fund.

False statement in prospectus.

If a corporation stipulates, in a final prospectus relating to a share issue, in respect of shares that may be included in an SME growth stock plan described in section 965.56, an adjusted cost other than that determined under section 965.123, it incurs a penalty equal to 25% of the amount by which the adjusted cost so stipulated in respect of each share of the public issue distributed in Québec to an individual or to a qualified mutual fund exceeds the adjusted cost determined under section 965.123 in respect of each such share.

Penalty.

“1049.14.3. If a corporation makes a public issue of shares with the stipulation that they can be included in an SME growth stock plan and if the shares are not listed on a Canadian stock exchange within 60 days of the date of the receipt for the final prospectus or of the exemption from filing a prospectus in respect of their issue, the corporation incurs a penalty equal to

25% of the adjusted cost, determined under section 965.123, of each share of the issue distributed in Québec to an individual or to a qualified mutual fund.

Penalty.

“**1049.14.4.** If a corporation issues, at a particular time, a share of its capital stock with the stipulation that it can be included in an SME growth stock plan or issues a share in replacement of a share issued at a particular time with such a stipulation or issued in replacement of a share issued in substitution for such a share and purchases or redeems in any manner whatever, directly or indirectly, in the year including the particular time but after that time or in the three years following that year, a share of a class of its capital stock other than a share described in section 965.106 or other than a share that has been the subject of a particular transaction referred to in section 965.113 in respect of which the corporation is not bound to meet the requirement set out in the second paragraph of section 965.105, it incurs a penalty equal to the amount determined under the second paragraph.

Computation of penalty.

The amount of the penalty prescribed in the first paragraph in respect of a purchase or redemption is equal to the lesser of

(a) 25% of the amount obtained by multiplying the amount of the purchase or redemption by the proportion that the adjusted cost of the aggregate of the shares of the capital stock of the corporation that were issued, in the year of the purchase or redemption but before the time of the purchase or redemption or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec and of the shares of the capital stock of the corporation issued in replacement of shares issued with such a stipulation, that were issued in the year of the purchase or redemption but before the time of the purchase or redemption or in the three years preceding that year and distributed in Québec or in replacement of shares issued in substitution for such shares, is of the paid-up capital at the time of the issue in respect of the aggregate of such shares of the corporation; and

(b) 25% of the adjusted cost of the aggregate of

i. the shares of the capital stock of the corporation that were issued, in the year of the purchase or redemption but before the time of the purchase or redemption or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec to an individual or to a qualified mutual fund,

ii. the shares of the capital stock of the corporation issued in replacement of shares that are not described in subparagraph i, that were issued, in the year of the purchase or redemption but before the time of the purchase or redemption or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec to an individual or to a qualified mutual fund, and

iii. the shares of the capital stock of the corporation issued in replacement of shares, other than shares described in subparagraph ii, issued in substitution for shares, other than shares described in subparagraph i, that were issued, in the year of the purchase or redemption or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec to an individual or to a qualified mutual fund.

Penalty.

“1049.14.5. If shares of the capital stock of a corporation, other than shares that have been the subject of a particular transaction referred to in section 965.113 in respect of which the corporation is not bound to meet the requirement set out in the second paragraph of section 965.107, were, at a particular time, the subject of a transaction or operation or of a series of transactions or operations and if, in the opinion of the Minister, it is reasonable to believe that the transaction or operation or the series of transactions or operations is equivalent to the redemption of a share of its capital stock other than a share described in section 965.108, the corporation incurs a penalty equal to the amount determined under the second paragraph if it issued, in the year including the particular time but before that time or in the three years preceding that year, a share of its capital stock with the stipulation that it could be included in an SME growth stock plan or issued a share of its capital stock in replacement of a share issued with such a stipulation in the year including the particular time but before that time or in the three years preceding that year or in replacement of a share issued in substitution for such a share.

Computation of penalty.

The amount of the penalty prescribed in the first paragraph in respect of a transaction or operation or of a series of transactions or operations is equal to the lesser of

(a) 25% of the amount obtained by multiplying the amount determined under section 965.109 in respect of the transaction or operation or of the series of transactions or operations by the proportion that the adjusted cost of the aggregate of the shares of the capital stock of the corporation that were issued, in the year of the transaction or operation or of the series of transactions or operations but before the time of the transaction or operation or of the series of transactions or operations or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec and of the shares of the capital stock of the corporation issued in replacement of shares issued with such a stipulation, that were issued in the year of the transaction or operation or of the series of transactions or operations but before the time of the transaction or operation or of the series of transactions or operations or in the three years preceding that year and distributed in Québec, is of the paid-up capital at the time of the issue in respect of the aggregate of such shares of the corporation; and

(b) 25% of the adjusted cost of the aggregate of

i. the shares of the capital stock of the corporation that were issued, in the year of the transaction or operation or of the series of transactions or operations but before the time of the transaction or operation or of the series of transactions

or operations or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec to an individual or to a qualified mutual fund,

ii. the shares of the capital stock of the corporation issued in replacement of shares that are not described in subparagraph i, that were issued, in the year of the transaction or operation or of the series of transactions or operations but before the time of the transaction or operation or of the series of transactions or operations or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec to an individual or to a qualified mutual fund, and

iii. the shares of the capital stock of the corporation issued in replacement of shares, other than shares described in subparagraph ii, issued in substitution for shares, other than shares described in subparagraph i, that were issued, in the year of the transaction or operation or of the series of transactions or operations but before the time of the transaction or operation or of the series of transactions or operations or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec to an individual or to a qualified mutual fund.

Penalty.

“1049.14.6. If a corporation issues a share of its capital stock with the stipulation that it can be included in an SME growth stock plan, or issues a share of its capital stock in replacement of a share issued with such a stipulation or in replacement of a share issued in substitution for such a share, and the corporation’s net shareholders’ equity is affected in any manner whatever, directly or indirectly, in the year the share issued with such a stipulation was issued but after the time of the issue or in the three years following that year, following a transaction or operation or a series of transactions or operations other than that referred to in section 965.112 or a particular transaction referred to in section 965.113 in respect of which the corporation is not bound to meet the requirement set out in the second paragraph of section 965.110, it incurs a penalty equal to the amount determined under the second paragraph if, in the opinion of the Minister, it is reasonable to believe that the transaction or operation or the series of transactions or operations is equivalent to the redemption of a share of a class of its capital stock other than a share described in section 965.111.

Computation of penalty.

The amount of the penalty prescribed in the first paragraph in respect of a transaction or operation or of a series of transactions or operations is equal to the lesser of

(a) 25% of the amount obtained by multiplying the amount determined under the second paragraph of section 965.110 in respect of the transaction or operation or of the series of transactions or operations by the proportion that the adjusted cost of the aggregate of the shares of the capital stock of the corporation that were issued, in the year of the transaction or operation or of the series of transactions or operations but before the time of the transaction or operation or of the series of transactions or operations or in the three years

preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec and of the shares of the capital stock of the corporation issued in replacement of shares issued with such a stipulation, that were issued in the year of the transaction or operation or of the series of transactions or operations but before the time of the transaction or operation or of the series of transactions or operations or in the three years preceding that year and distributed in Québec, is of the paid-up capital at the time of the issue in respect of the aggregate of such shares of the corporation; and

(b) 25% of the adjusted cost of the aggregate of

i. the shares of the capital stock of the corporation that were issued, in the year of the transaction or operation or of the series of transactions or operations but before the time of the transaction or operation or of the series of transactions or operations or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec to an individual or to a qualified mutual fund,

ii. the shares of the capital stock of the corporation issued in replacement of shares that are not described in subparagraph i, that were issued, in the year of the transaction or operation or of the series of transactions or operations but before the time of the transaction or operation or of the series of transactions or operations or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec to an individual or to a qualified mutual fund, and

iii. the shares of the capital stock of the corporation issued in replacement of shares, other than shares described in subparagraph ii, issued in substitution for shares, other than shares described in subparagraph i, that were issued, in the year of the transaction or operation or of the series of transactions or operations but before the time of the transaction or operation or of the series of transactions or operations or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec to an individual or to a qualified mutual fund.

Stay of imposition of penalty.

“1049.14.7. The Minister may stay the imposition of a penalty under any of sections 1049.14.4 to 1049.14.6 in respect of a corporation that plans to carry out or has already carried out a transaction referred to in any of those sections, if the corporation has applied to the Minister to that effect and undertakes to comply with any of the conditions set out in section 1049.14.8.

Revocation of stay.

The Minister may at any time revoke the stay provided for in the first paragraph if the Minister is of the opinion that the undertaking of the corporation is compromised.

Conditions.

“1049.14.8. The conditions to be complied with by a corporation referred to in section 1049.14.7 are that the corporation must issue shares of its capital stock that meet the requirement set out in paragraph *b* of

section 965.74 and are not qualifying shares, or that shares of its capital stock must be the subject of a transaction or operation or of a series of transactions or operations that, in the opinion of the Minister, can reasonably be believed to be equivalent to the issue of shares of the capital stock of the corporation that meet the requirement set out in that paragraph *b*, for an amount equal to or greater than the amount of the purchase or redemption referred to in the first paragraph of section 1049.14.4 or an amount determined under section 965.109 or the second paragraph of section 965.110 in respect of a transaction referred to in section 1049.14.5 or 1049.14.6, on or before the expiry of a period of two years that begins on the day after the day of the beginning of the transaction to which section 1049.14.7 refers.

Stay of imposition of penalty.

“1049.14.9. Despite sections 1049.14.4 to 1049.14.6, if the Minister, under section 1049.14.7, stays the imposition of a penalty in respect of a corporation for a particular transaction and the corporation fulfills, to the satisfaction of the Minister, its undertaking under section 1049.14.7, the corporation incurs no penalty for the transaction.

Amount of penalty.

“1049.14.10. Despite sections 1049.14.4 to 1049.14.6, if the amount of a particular penalty under any of those sections is greater than the excess amount determined under the second paragraph, the amount of the particular penalty is to be reduced to that excess amount.

Excess amount.

The excess amount to which the first paragraph refers in respect of a particular penalty relating to a transaction referred to in any of the sections referred to in that paragraph is the amount by which the amount determined under the third paragraph exceeds the amount determined under the fourth paragraph.

Computation of amount.

The amount determined under this paragraph is equal to 25% of the aggregate of the adjusted cost of

(a) the shares of the capital stock of the corporation that were issued, in the year of the transaction but before the time of the transaction or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec to an individual or to a qualified mutual fund;

(b) the shares of the capital stock of the corporation issued in replacement of shares that are not described in subparagraph *a*, that were issued, in the year of the transaction but before the time of the transaction or in the three years preceding that year, with the stipulation that they could be included in an SME growth stock plan, and distributed in Québec to an individual or to a qualified mutual fund; and

(c) the shares of the capital stock of the corporation issued in replacement of shares, other than shares described in subparagraph *b*, issued in substitution for shares, other than shares described in subparagraph *a*, that were issued, in the year of the transaction but before the time of the transaction or in the three years preceding that year, with the stipulation that they could be included in an

SME growth stock plan, and distributed in Québec to an individual or to a qualified mutual fund.

Computation of amount.

The amount determined under this paragraph is equal to the aggregate of the penalties incurred by the corporation under sections 1049.14.4 to 1049.14.6 before the imposition of the particular penalty in respect of the shares of its capital stock that are described in the third paragraph.

Cancellation or reduction by the Minister.

“1049.14.11. The Minister may cancel or reduce the amount of a penalty that would, but for this section, be determined under any of sections 1049.14.4 to 1049.14.6 in respect of a corporation, if the Minister considers that, under the circumstances, the amount would otherwise be excessive.

Penalty.

“1049.14.12. For the purposes of this Part, except section 1049.14.11 and this section, if the Minister reduces to a particular amount the amount of a penalty determined under any of sections 1049.14.4 to 1049.14.6 in respect of a transaction, the particular amount is deemed to be the amount determined under that section in respect of the transaction.

False statement in prospectus.

“1049.14.13. If a mutual fund states falsely in its final prospectus that the issued securities can be included in an SME growth stock plan described in paragraph *b* of section 965.56, the mutual fund manager or trustee incurs a penalty equal to 25% of the adjusted cost that would be determined under section 965.124 if the statement of the mutual fund were true, of each security of the issue distributed in Québec to an individual.

Penalty.

“1049.14.14. If, in a year, as a result of the administration of a qualified mutual fund by a manager or trustee, the qualified mutual fund is unable to fulfill its undertaking under subparagraph *a* of the first paragraph of section 965.119 in respect of a public security issue made by the qualified mutual fund in the year and if, in the final prospectus relating to the issue, a percentage is stipulated to determine the adjusted cost of securities that are qualifying securities, the manager or trustee incurs a penalty equal to 25% of the amount by which the adjusted cost of the aggregate of the qualifying securities issued by the manager or trustee in the year as part of the public security issue that are valid qualifying securities exceeds the adjusted cost of the qualifying shares acquired by the qualified mutual fund during the year with the proceeds of the issue of such qualifying securities.

Penalty.

“1049.14.15. If, on 31 December in a year, as a result of the administration of a qualified mutual fund by a manager or trustee, the qualified mutual fund is unable to fulfill its undertaking under subparagraph *b* of the first paragraph of section 965.119 in respect of a public security issue made by the qualified mutual fund in the year, the manager or trustee incurs a penalty equal to 25% of the amount by which the adjusted cost of the aggregate of the qualifying securities issued by the manager or trustee in the year and in the preceding three years as part of the public security issue that have not been redeemed by the qualified mutual fund on or before 31 December in the year

exceeds the adjusted cost of the qualifying shares or valid shares owned by the qualified mutual fund on 31 December in the year.

Penalty.

“1049.14.16. If, on 31 December in a particular year, as a result of the administration of a qualified mutual fund by a manager or trustee, the qualified mutual fund is unable to fulfill its undertaking under paragraph *a* of section 965.121 in respect of a public security issue made by the qualified mutual fund in the year preceding the particular year, the manager or trustee incurs a penalty equal to 25% of the proportion of the amount by which the portion, which is the subject of the undertaking under that paragraph *a*, of the proceeds for the year preceding the particular year, of the public security issue exceeds the greater of the particular amount referred to in paragraph *c* of that section in respect of the year preceding the particular year and the cost, determined without reference to the borrowing costs, brokerage or custody fees or other similar costs, to the qualified mutual fund, of the aggregate of the qualifying shares described in that paragraph *a* acquired by the qualified mutual fund during the particular year or the year preceding that year with the proceeds of the public security issue, other than any such qualifying shares having already been used, in respect of the particular year or the year preceding that year, for the purposes of paragraph *c* of section 965.121, as is represented by the ratio that the portion of the proceeds, for the year preceding the particular year, of the public security issue derived from the issue of qualifying securities is of the proceeds of the issue.

Penalty.

“1049.14.17. If, on 31 December in a particular year, as a result of the administration of a qualified mutual fund by a manager or trustee, the qualified mutual fund is unable to fulfill its undertaking under paragraph *b* of section 965.121 in respect of a public security issue made by the qualified mutual fund in the year preceding the particular year, the manager or trustee incurs a penalty equal to 25% of the proportion of the amount by which the adjusted cost of the aggregate of the qualifying shares described in paragraph *a* of that section that should have been acquired by the qualified mutual fund in the particular year and in the year preceding that year with the proceeds, for the year preceding the particular year, of the public security issue for the undertaking to be fulfilled, exceeds the greater of the particular amount referred to in paragraph *c* of that section in respect of the year preceding the particular year and the adjusted cost of the aggregate of the qualifying shares described in that paragraph *a* acquired by the qualified mutual fund during the particular year or the year preceding that year with the proceeds of the public security issue, other than any such qualifying shares having already been used, in respect of the particular year or the year preceding that year, for the purposes of paragraph *c* of section 965.121, as is represented by the ratio that the portion of the proceeds, for the year preceding the particular year, of the public security issue derived from the issue of qualifying securities is of the proceeds of the issue.

Penalty.

“1049.14.18. If, in a year, as a result of the administration of a qualified mutual fund by a manager or trustee, the qualified mutual fund is unable to fulfill its undertaking under paragraph *c* of section 965.121 in

respect of a public security issue made by the qualified mutual fund in the year and, in the final prospectus relating to the issue, a percentage has been stipulated to determine the adjusted cost of securities that are qualifying securities, the manager or trustee incurs a penalty equal to 25% of the amount by which the amount determined under the second paragraph exceeds the amount determined under the third paragraph.

Computation of amount.

The amount determined under this paragraph is equal to the amount by which the adjusted cost of the aggregate of the qualifying securities issued in the year that are valid qualifying securities exceeds the particular amount referred to in paragraph *c* of section 965.121 in respect of the year.

Computation of amount.

The amount determined under this paragraph is equal to the adjusted cost of the qualifying shares acquired by the qualified mutual fund during the year with the portion of the proceeds of the issue of valid qualifying securities issued in the year that exceeds the particular amount referred to in paragraph *c* of section 965.121 in respect of the year, other than qualifying shares having already been used, in respect of the year, for the purposes of paragraph *d* of section 965.121.

Penalty.

“1049.14.19. If, in a particular year, as a result of the administration of a qualified mutual fund by a manager or trustee, the qualified mutual fund is unable to fulfill its undertaking under paragraph *d* of section 965.121 in respect of a public security issue made by the qualified mutual fund in the year preceding the particular year, the manager or trustee incurs a penalty equal to 25% of the amount by which the particular amount referred to in paragraph *c* of that section in respect of the year preceding the particular year, exceeds the adjusted cost of the qualifying shares described in paragraph *a* of that section, acquired by the qualified mutual fund during the particular year or the year preceding that year with the proceeds of the public security issue, other than any such qualifying shares having already been used, in respect of the particular year or the year preceding that year, for the purposes of paragraph *c* of section 965.121.

Penalty.

“1049.14.20. If, on 31 December in a year, as a result of the administration of a qualified mutual fund by a manager or trustee, the qualified mutual fund is unable to fulfill its undertaking under paragraph *e* of section 965.121, the manager or trustee incurs a penalty equal to 25% of the amount by which the adjusted cost of the qualifying shares or valid shares owned by the qualified mutual fund on 31 December in the year, other than qualifying shares or valid shares having already been used, in respect of the year, for the purposes of paragraph *f* of that section, is exceeded by the amount by which the adjusted cost of the aggregate of the qualifying securities issued in the year and the preceding three years that have not been redeemed by the qualified mutual fund on or before 31 December in the year exceeds the aggregate of all amounts each of which is a particular amount referred to in paragraph *c* of section 965.121 in respect of the year or any of the preceding three years.

Penalty.

“1049.14.21. If, on 31 December in a year, as a result of the administration of a qualified mutual fund by a manager or trustee, the qualified mutual fund is unable to fulfill its undertaking under paragraph *f* of section 965.121, the manager or trustee incurs a penalty equal to 25% of the amount by which the aggregate of the amounts each of which is a particular amount referred to in paragraph *c* of that section in respect of any of the preceding three years, exceeds the adjusted cost of the qualifying shares or valid shares owned by the qualified mutual fund on 31 December in the year, other than qualifying shares or valid shares having already been used, in respect of the year, for the purposes of paragraph *e* of section 965.121.

Penalty for failure to fulfill an undertaking.

“1049.14.22. If, on 31 December in a year, as a result of the administration of a qualified mutual fund by a manager or trustee, the qualified mutual fund is unable to fulfill its undertaking under subparagraph *c* of the first paragraph of section 965.119 or paragraph *g* of section 965.121 in respect of a public security issue made by the qualified mutual fund in the year, the manager or trustee incurs a penalty equal to 25% of the amount that would be computed under section 965.129 if that section were applicable to the qualified mutual fund.

Penalty for failure to send a report.

“1049.14.23. If a corporation fails to send a copy of the report provided for in paragraph *d* of section 6.1 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2005-20 (2005, G.O. 2, 3664) to the Minister within the prescribed time, in accordance with paragraph *d* of section 965.76, the corporation incurs a penalty of \$25 a day for every day the omission continues, up to \$10,000.

Penalty.

“1049.14.24. If a corporation obtains a designation of eligibility under section 965.88 on false representations, the corporation incurs a penalty of \$100,000.”

(2) Subsection 1 has effect from 22 April 2005. However, when section 1049.14.23 of the Act applies before 14 September 2005, it reads as if “a copy of the report provided for in paragraph *d* of section 6.1 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2005-20 (2005, G.O. 2, 3664)” was replaced by “a copy of the notice provided for in section 46 of the Securities Act (chapter V-1.1)”.

c. I-3, s. 1079.9, am.

203. (1) Section 1079.9 of the Act is amended

(1) by replacing “Aux fins” in the portion before the definition of “attributs fiscaux” in the French text by “Pour l’application”;

(2) by replacing the definition of “tax benefit” by the following definition:

“tax benefit”.

““tax benefit” means a reduction, avoidance or deferral of the tax or of another amount payable under this Act or an increase in a refund of tax or of another amount under this Act, including a reduction, avoidance or deferral of the tax or of another amount that would be payable under this Act but for a tax

agreement, and an increase in a refund of tax or of another amount under this Act that results from a tax agreement;”;

(3) by adding the following paragraph:

Interpretation.

“The definition of “tax agreement” in section 1 is deemed, for the purposes of this Title, to have effect from 13 September 1988.”

(2) Paragraph 2 of subsection 1 applies in respect of a transaction entered into after 12 September 1988.

c. I-3, s. 1079.12,
replaced.

204. (1) Section 1079.12 of the Act is replaced by the following section:

Exception.

“1079.12. Section 1079.10 applies to a transaction only if it may reasonably be considered that

(a) but for this Title, the transaction would directly or indirectly result in a misuse of the provisions of one or more of

i. this Act,

ii. the Act respecting the application of the Taxation Act (chapter I-4),

iii. the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r.1),

iv. a tax agreement, or

v. any other legislative or regulatory provision that is relevant for computing the tax or another amount payable by a person or refundable to a person under this Act, or for determining an amount that is to be taken into account in that computation; or

(b) the transaction would directly or indirectly result in an abuse having regard to the provisions referred to in paragraph *a*, other than this Title, read as a whole.”

(2) Subsection 1 applies in respect of a transaction entered into after 12 September 1988.

c. I-3, s. 1079.13, am.

205. (1) Section 1079.13 of the Act is amended

(1) by inserting “and despite any other legislative or regulatory provision” after “section 1079.10” in the portion before paragraph *a*;

(2) by inserting “, exemption or exclusion” after “deduction” in paragraphs *a* and *b*.

(2) Subsection 1 applies in respect of a transaction entered into after 12 September 1988.

c. I-3, s. 1082.3, am.

206. (1) Section 1082.3 of the Act, amended by section 276 of chapter 1 of the statutes of 2005, is again amended by replacing the definition of “tax benefit” in the first paragraph by the following definition:

“tax benefit”.

““tax benefit” has the meaning assigned by section 1079.9;”.

(2) Subsection 1 applies to a taxation year or fiscal period that begins after 31 December 1997.

c. I-3, s. 1086.10,
replaced.

207. (1) Section 1086.10 of the Act is replaced by the following section:

Liability for tax.

“1086.10. Every individual who received, or whose legal representative received, an advance payment made by the authorized manager for a taxation year under section 1029.8.61.6 shall pay for the year a tax equal to the aggregate of all amounts each of which is an amount of the advance payment.”

(2) Subsection 1 applies in respect of a death that occurs after 31 August 2005.

c. I-3, s. 1121.12, am.

208. (1) Section 1121.12 of the Act is amended by replacing “amount under section 663.1 or” in the portion before paragraph *a* by “amount in accordance with the first paragraph of sections 663.1 and”.

(2) Subsection 1 applies to a taxation year in relation to which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 9 May 2006.

c. I-3, Part III.1.1.8,
ss. 1129.4.3.31-
1129.4.3.35, added.

209. (1) The Act is amended by inserting the following after section 1129.4.3.30:

“PART III.1.1.8

**“SPECIAL TAX RELATING TO THE CREDIT FOR MAJOR
EMPLOYMENT-GENERATING PROJECTS**

Definitions:

“1129.4.3.31. In this Part,

“eligible contract”;

“eligible contract” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.72;

“eligible employee”;

“eligible employee” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.72;

“Minister”;

“Minister” means the Minister of Revenue;

- “qualified wages”; “qualified wages” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.72;
- “taxation year”; “taxation year” has the meaning assigned by Part I;
- “wages”. “wages” has the meaning assigned by the first paragraph of section 1029.8.36.0.3.72.
- Tax payable. **“1129.4.3.32.** Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.3.73, on account of its tax payable for a taxation year under Part I, in relation to qualified wages incurred in the taxation year in respect of an eligible employee, in relation to an eligible contract, shall pay the tax computed under the second paragraph for a subsequent taxation year, in this section referred to as the “particular year”, in which Investissement Québec revokes a qualification certificate issued to the corporation, in relation to the eligible contract, for the purposes of Division II.6.0.1.8 of Chapter III.1 of Title III of Book IX of Part I.
- 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 under section 1029.8.36.0.3.73 or 1029.8.36.0.3.76, in relation to qualified wages incurred in respect of an eligible employee, in relation to the eligible contract, exceeds the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under section 1129.4.3.33 for a taxation year preceding the particular year, in relation to the qualified wages.
- Tax payable. **“1129.4.3.33.** Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.3.73, on account of its tax payable for a particular taxation year under Part I, in relation to qualified wages incurred in the taxation year in respect of an eligible employee, in relation to an eligible contract, shall pay the tax computed under the second paragraph for a subsequent taxation year, in this section referred to as the “repayment year”, in which an amount relating to wages included in computing the qualified wages is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.
- 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 under section 1029.8.36.0.3.73 or 1029.8.36.0.3.76, in relation to the qualified wages, 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 1029.8.36.0.3.73 or 1029.8.36.0.3.76, in relation to the qualified wages, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to wages included in computing the qualified wages, were refunded, paid or allocated in the particular year; and

(b) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the qualified wages.

Rules applicable.

For the purposes of the first and second paragraphs, the following rules apply:

(a) if Investissement Québec revokes, in a given taxation year, a qualification certificate issued to a corporation, for the purposes of Division II.6.0.1.8 of Chapter III.1 of Title III of Book IX of Part I, in relation to an employee, certifying that the employee is an eligible employee for all or part of a preceding taxation year, in relation to an eligible contract, the amount relating to the wages included in computing the qualified wages incurred by the corporation in respect of the employee, for all or part of the preceding taxation year, is deemed to be refunded to the corporation in the given taxation year; and

(b) if, in a given taxation year, a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, 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, a benefit or advantage in respect of wages included in computing the qualified wages incurred by the corporation in respect of an eligible employee for all or part of a preceding taxation year, other than a benefit or advantage that may reasonably be attributed to work performed by the eligible employee under the eligible contract for the preceding taxation year, the amount of the benefit or advantage is deemed to be an amount relating to the wages included in computing the qualified wages incurred by the corporation in respect of the employee, for all or part of the preceding taxation year, that is refunded to the corporation in the given taxation year.

Exception.

However, no tax is payable under this section if section 1129.4.3.32 applies in respect of the qualified wages for the repayment year or a preceding taxation year.

Repayment of assistance.

“1129.4.3.34. For the purposes of Part I, except Division II.6.0.1.8 of Chapter III.1 of Title III of Book IX, the tax paid at any time by a corporation to the Minister under section 1129.4.3.32 or 1129.4.3.33, in relation to qualified wages, is deemed to be an amount of assistance repaid at that time by the corporation in respect of the wages, pursuant to a legal obligation.

Provisions applicable.

“1129.4.3.35. 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 1 January 2005.

c. I-3, s. 1129.33, am. **210.** (1) Section 1129.33 of the Act is amended by replacing “sections 21.2 to 21.4” in the first paragraph by “sections 21.2 to 21.3.1 and 21.4”.

(2) Subsection 1 has effect from 12 June 2003.

c. I-3, s. 1129.42, am. **211.** (1) Section 1129.42 of the Act is amended by inserting the following definition in alphabetical order:

“qualified outside consultant”.

““qualified outside consultant” has the meaning assigned by section 1029.8.36.4;”.

(2) Subsection 1 applies from 22 April 2005.

c. I-3, ss. 1129.43 and 1129.44, replaced. **212.** (1) Sections 1129.43 and 1129.44 of the Act are replaced by the following sections:

Tax payable.

“1129.43. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.5, on account of its tax payable under Part I for a particular taxation year in relation to a design activity carried out under a contract entered into with a qualified outside consultant shall pay the tax computed under the second paragraph for a subsequent taxation year, in this section referred to as the “repayment year”, in which an amount relating to the amount of an expenditure incurred under the contract is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.

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 1029.8.36.5 or 1029.8.36.20, in relation to the design activity carried out under the contract, 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 1029.8.36.5 or 1029.8.36.20, in relation to the design activity carried out under the contract, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the amount of an expenditure incurred by the corporation under the contract, were refunded, paid or allocated in the particular taxation year; and

(b) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the contract.

Tax payable.

“1129.44. Every corporation that is a member of a partnership and that is deemed to have paid an amount to the Minister, under section 1029.8.36.6, on account of its tax payable under Part I, in relation to a design activity carried out under a contract entered into with a qualified outside consultant,

for a particular taxation year in respect of the amount of an expenditure incurred under the contract by the partnership in a particular fiscal period of the partnership that ends in the particular year, shall pay the tax computed under the second paragraph for the taxation year in which a subsequent fiscal period of the partnership ends, in this section referred to as the “fiscal period of repayment”, in which an amount relating to the expenditure 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.

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 any of sections 1029.8.36.6, 1029.8.36.21 and 1029.8.36.22, in relation to the design activity carried out under the contract, 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 any of sections 1029.8.36.6, 1029.8.36.21 and 1029.8.36.22, for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, in relation to the amount of an expenditure incurred under the contract, if

i. every amount that is, at or before the end of the fiscal period of repayment, so refunded, paid or allocated, in relation to the amount of an expenditure incurred under the contract, were refunded, paid or allocated in the particular fiscal period, and

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

(b) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the design activity carried out under the contract, if the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the preceding taxation year were the same as the corporation’s share for the fiscal period of repayment.

Presumption.

For the purposes of the second paragraph, an amount referred to in subparagraph i of subparagraph a of that paragraph that is refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation is deemed to be an amount

(a) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(b) that is determined by multiplying the amount refunded, paid or allocated by the proportion that the income or loss of the partnership for the fiscal period of repayment is of the corporation's share of that income or loss, on the assumption that, if the partnership's income and loss for the fiscal period are nil, the partnership's income is equal to \$1,000,000."

(2) Subsection 1 applies in respect of an amount that is refunded, otherwise paid or allocated to a payment to be made by a corporation or partnership and that relates to an expenditure incurred after 21 April 2005 under a contract entered into with a qualified outside consultant after that date.

(3) In addition, when sections 1129.43 and 1129.44 of the Act apply in respect of an amount that is, after 21 April 2005, refunded, otherwise paid or allocated to a payment, and that relates to an expenditure other than an expenditure incurred after 21 April 2005 under a contract entered into with a qualified outside consultant after that date, they read as follows:

"1129.43. Every corporation that is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.5 to 1029.8.36.7, on account of its tax payable under Part I for a particular taxation year shall, if, in a subsequent taxation year, an amount relating to an expenditure or to its share of such an expenditure, in respect of which it is so deemed to have paid an amount is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation, pay, for that subsequent year, a tax equal to the amount obtained by applying to the amount so refunded, otherwise paid or allocated, the percentage that was applied to the expenditure for the particular taxation year under section 1029.8.36.5 or 1029.8.36.7, or to its share of the expenditure for the particular taxation year under section 1029.8.36.6.

"1129.44. Every corporation that is a member of a partnership and that is deemed to have paid an amount to the Minister, under section 1029.8.36.6, on account of its tax payable under Part I, for a particular taxation year in respect of its share of an expenditure incurred by the partnership in a fiscal period of the partnership shall, if, in a subsequent fiscal period of the partnership, an amount relating to the expenditure 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 amount obtained by applying to its share of the amount so refunded, otherwise paid or allocated, the percentage that was applied to its share of the expenditure for the particular taxation year under that section.

For the purposes of the first paragraph, the corporation's share of an amount refunded, otherwise paid or allocated is equal to the proportion of the amount that the corporation's share of the income or loss of the partnership for the fiscal period of the partnership ending in the particular 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 the fiscal period is equal to \$1,000,000."

c. I-3, ss. 1129.44.1-1129.44.3, added.

213. (1) The Act is amended by inserting the following sections after section 1129.44:

Tax payable.

“1129.44.1. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.7, on account of its tax payable under Part I for a particular taxation year in relation to wages incurred in that particular year shall pay the tax computed under the second paragraph for a subsequent taxation year, in this section referred to as the “repayment year”, in which an amount relating to the wages is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.

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 under section 1029.8.36.7 or 1029.8.36.23, in relation to the wages, 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 1029.8.36.7 or 1029.8.36.23, in relation to the wages, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the wages, were refunded, paid or allocated in the particular year; and

(b) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the wages.

Tax payable.

“1129.44.2. Every corporation that is a member of a partnership and that is deemed to have paid an amount to the Minister, under section 1029.8.36.7.1, on account of its tax payable under Part I for a particular taxation year, in relation to wages incurred by the partnership in a particular fiscal period of the partnership that ends in the particular year, shall pay the tax computed under the second paragraph for the taxation year in which a subsequent fiscal period of the partnership ends, in this section referred to as the “fiscal period of repayment”, in which an amount relating to the wages 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.

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, under any of sections 1029.8.36.7.1, 1029.8.36.23.1 and 1029.8.36.23.2, in relation to the wages, if the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year 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 any of sections 1029.8.36.7.1, 1029.8.36.23.1 and 1029.8.36.23.2, for a taxation year, in relation to the wages, if

i. every amount that is, at or before the end of the fiscal period of repayment, so refunded, paid or allocated, in relation to the wages, were refunded, paid or allocated in the particular fiscal period, and

ii. the corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in the taxation year were the same as the corporation's share for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the wages, if the corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in the preceding taxation year were the same as the corporation's share for the fiscal period of repayment.

Presumption.

For the purposes of the second paragraph, an amount referred to in subparagraph i of subparagraph a of that paragraph that is refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation is deemed to be an amount

(a) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(b) that is determined by multiplying the amount refunded, paid or allocated by the proportion that the income or loss of the partnership for the fiscal period of repayment is of the corporation's share of that income or loss, on the assumption that, if the partnership's income and loss for the fiscal period are nil, the partnership's income is equal to \$1,000,000.

Benefit or advantage.

“1129.44.3. For the purposes of this Part, the following rules apply:

(a) if, in a given taxation year, a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, 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, a benefit or advantage in respect of a contract entered into with a qualified outside consultant that provides for the carrying out of a design activity and in respect of which a qualified corporation is deemed to have paid an amount to the Minister under section 1029.8.36.5 or 1029.8.36.6 for a preceding taxation year, other than a benefit or advantage that may reasonably be attributed to the carrying out of the design activity, the amount of the benefit or advantage is deemed to be

i. if section 1029.8.36.5 applies, an amount relating to the amount of an expenditure incurred under the contract by the corporation that is refunded to the corporation in the given taxation year,

ii. if section 1029.8.36.6 applies and except in the case referred to in subparagraph iii, an amount relating to the amount of an expenditure incurred under the contract by the partnership of which it is a member that is refunded to the partnership in a fiscal period of the partnership that ends in the given taxation year, and

iii. if section 1029.8.36.6 applies and the person who has obtained or is entitled to obtain the benefit or advantage is the qualified corporation or a person with whom it is not dealing at arm's length, an amount relating to the amount of an expenditure incurred under the contract by the partnership of which it is a member that is refunded to the corporation in the given taxation year; and

(b) if, in a given taxation year, a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, 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, a benefit or advantage in respect of wages in respect of which a qualified corporation is deemed to have paid an amount to the Minister under section 1029.8.36.7 or 1029.8.36.7.1 for a preceding taxation year, other than the benefit or advantage that may reasonably be attributed to work carried out by the employee in the performance of duties with the corporation in the case of section 1029.8.36.7, or with the partnership of which it is a member in the case of section 1029.8.36.7.1, the amount of the benefit or advantage is deemed to be

i. if section 1029.8.36.7 applies, an amount relating to wages incurred by the corporation, in respect of the employee, that is refunded to the corporation in the given taxation year,

ii. if section 1029.8.36.7.1 applies and except in the case referred to in subparagraph iii, an amount relating to wages incurred by the partnership, in respect of the employee, that is refunded to the partnership in a fiscal period of the partnership that ends in the given taxation year, and

iii. if section 1029.8.36.7.1 applies and the person who has obtained, is entitled to obtain or may reasonably expect to obtain the benefit or advantage is the qualified corporation or a person with whom it is not dealing at arm's length, an amount relating to wages incurred by the corporation, in respect of the employee, that is refunded to the corporation in the given taxation year.”

(2) Subsection 1, when it enacts section 1129.44.1 of the Act, applies in respect of an amount refunded, otherwise paid or allocated to a payment that relates to wages incurred after 21 April 2005 for work that relates to a design activity and that is carried out after that date.

(3) Subsection 1, when it enacts section 1129.44.2 of the Act, applies to a fiscal period that ends after 21 April 2005.

(4) Subsection 1, when it enacts section 1129.44.3 of the Act, applies in respect of a benefit or advantage received or to be received after 21 April 2005.

c. I-3, s. 1135.9.1,
added.

214. (1) The Act is amended by inserting the following section after section 1135.9, enacted by section 314 of chapter 38 of the statutes of 2005:

Leasing properties.

“1135.9.1. A corporation deemed to have acquired a property at a particular time under paragraph *b* of section 125.1 is deemed, for the purposes of sections 1135.1 to 1135.8, to have acquired the property at that time at a cost of acquisition, incurred and paid at that time, equal to the fair market value of the property at that time, and to own the property from that time to the time at which it is deemed to dispose of the property under paragraph *f* of section 125.1.”

(2) Subsection 1 applies in respect of a lease entered into after 21 April 2005.

c. I-3, ss. 1135.10 and
1135.11, repealed.

215. Sections 1135.10 and 1135.11 of the Act, enacted by section 314 of chapter 38 of the statutes of 2005, are repealed.

c. I-3, s. 1137, am.

216. (1) Section 1137 of the Act, amended by section 316 of chapter 38 of the statutes of 2005, is again amended by inserting the following paragraph after paragraph *b*:

“(b.0.1) where it has included in that computation for the taxation year an amount relating to the financing of new automotive equipment that it has acquired for the purpose of resale, an amount equal to 50% of the lesser of the amount shown in its financial statements in relation to such automotive equipment it has in stock and the amount so included in that computation;”.

(2) Subsection 1 has effect from 1 January 2005. However, when section 1137 of the Act applies to a taxation year that includes 1 January 2005, it reads as if paragraph *b.0.1* was replaced by the following paragraph:

“(b.0.1) where it has included in that computation for the taxation year an amount relating to the financing of new automotive equipment that it has acquired for the purpose of resale, an amount equal to the proportion of 50% of the lesser of the amount shown in its financial statements in relation to such automotive equipment it has in stock and the amount so included in that computation that the number of days in the taxation year that follow 31 December 2004 is of the number of days in the taxation year;”.

c. I-3, s. 1137.5, am.

217. Section 1137.5 of the Act, amended by section 256 of chapter 23 of the statutes of 2005, is again amended by replacing “lodging establishment” in subparagraph *a* of the second paragraph by “tourist accommodation establishment”.

c. I-3, s. 1137.8, am.

218. (1) Section 1137.8 of the Act, amended by section 257 of chapter 23 of the statutes of 2005, is again amended

(1) by striking out “otherwise than under the circumstances described in the second paragraph,” in the first paragraph;

(2) by replacing the portion of the second paragraph before subparagraph *c* by the following:

Exceptions.

“However, the first paragraph does not apply if the acquisition of control

(a) occurs before 1 July 2004 and Investissement Québec certifies that it 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, by a person or group of persons that controls such a corporation, or by a group of persons each member of which is such a corporation or a person who, alone or together with other members of the group, controls such a corporation;”;

(3) by adding the following subparagraph after subparagraph *c* of the second paragraph:

“(d) derives from the performance after 11 June 2003 of one or more obligations described in the third paragraph of section 21.3.5 that were contracted before 12 June 2003.”;

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

Provisions applicable.

“Sections 21.2 to 21.3.3 and 21.4 to 21.4.1 apply, with the necessary modifications, to this section.”

(2) Subsection 1 has effect from 12 June 2003. However, when subparagraph *a* of the second paragraph of section 1137.8 of the Act applies before 31 March 2004, it reads as if “and Investissement Québec” was replaced by “and the Minister of Finance”.

c. I-3, s. 1138, am.

219. (1) Section 1138 of the Act, amended by section 258 of chapter 23 of the statutes of 2005 and by section 318 of chapter 38 of the statutes of 2005, is again amended

(1) by striking out paragraph *a* of subsection 2;

(2) by replacing subsection 2.1.2 by the following subsection:

Property not held without interruption.

“(2.1.2) For the purposes of subsection 1, an investment in shares of a bank or a particular corporation related to a bank or a savings and credit union, a loan or an advance to such a particular corporation, an investment in bonds of another corporation, a property described in paragraph *a.1* of subsection 1, a property described in paragraph *b* or *c* of that subsection that is a commercial

paper, a property described in that paragraph *c* that is an investment in bonds of a partnership or a property described in any of paragraphs *d* to *d.2* of that subsection, is deemed not to be such a property if it was not held without interruption by the corporation throughout a 120-day period that includes the date of the end of its taxation year.”;

(3) by inserting the following subsection after subsection 3:

Amount of the assets
of a corporation.

“(3.1) For the purposes of subsection 3, a corporation may deduct, in computing the amount of its assets, an amount shown in its financial statements resulting from a transaction between a partnership or a joint venture and its members, except to the extent that the transaction increased the amount of the corporation’s interest in the partnership or joint venture, shown as an asset in its financial statements.”

(2) Paragraph 1 of subsection 1 applies to a taxation year that begins after 29 March 2001.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 21 April 2005.

(4) Paragraph 3 of subsection 1 applies to a taxation year of a corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment, if one of the subjects of the contestation pertains to the deductibility, in computing the corporation’s assets, of an amount shown in its financial statements considering that it results from a transaction between the corporation and a partnership or a joint venture of which it is a member; 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 Act before 21 April 2005, if the waiver is in force on that date and one of its subjects pertains to the deductibility, in computing the corporation’s assets, of an amount shown in its financial statements considering that it results from a transaction between the corporation and a partnership or a joint venture of which it is a member.

(5) If paragraph 1 of subsection 4 applies to a taxation year of a corporation, the Minister of Revenue shall, on application by the corporation on or before the day on which the time limits provided for in that paragraph 1 expire in relation to that taxation year or, if it is later, on 11 September 2006, make, under Part IV of the Act and despite sections 1010 to 1011 of the Act, such assessments or reassessments of the tax, interest and penalties payable by the corporation as are necessary to give effect to paragraph 3 of subsection 1. 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. 1145,
replaced.

220. Section 1145 of the Act, amended by section 288 of chapter 1 of the statutes of 2005, is replaced by the following section:

Provisions applicable.

“**1145.** Except where inconsistent with this Part, sections 6 and 17 to 21, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549 and sections 1000 to 1027 and 1037 to 1079.16 apply, with the necessary modifications, to this Part.”

c. I-3, s. 1159.7, am.

221. Section 1159.7 of the Act, amended by section 289 of chapter 1 of the statutes of 2005, is again amended by replacing the first paragraph by the following paragraph:

Provisions applicable.

“**1159.7.** Except where inconsistent with this Part, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549 and sections 1000 to 1027 and 1037 to 1079.16 apply, with the necessary modifications, to this Part.”

c. I-3, s. 1159.8, am.

222. Section 1159.8 of the Act is amended by inserting “of the succession, the executor” after “the liquidator” in subparagraph *b* of the second paragraph.

c. I-3, s. 1175,
replaced.

223. Section 1175 of the Act, amended by section 292 of chapter 1 of the statutes of 2005, is replaced by the following section:

Provisions applicable.

“**1175.** Except where inconsistent with this Part, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549 and sections 1000 to 1027 and 1037 to 1079.16 apply, with the necessary modifications, to this Part.”

c. I-3, s. 1175.19,
replaced.

224. Section 1175.19 of the Act, amended by section 294 of chapter 1 of the statutes of 2005, is replaced by the following section:

Provisions applicable.

“**1175.19.** Except where inconsistent with this Part, sections 7.14, 11, 11.1, 11.3 and 17 to 21, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549 and sections 1000 to 1027, 1037 to 1079.16 and 1134 apply, with the necessary modifications, to this Part.”

c. I-3, s. 1175.19.2,
French text, am.

225. Section 1175.19.2 of the Act, enacted by section 333 of chapter 38 of the statutes of 2005, is amended by striking out “un bénéfice ou un avantage” in subparagraph *b* of the second paragraph in the French text.

c. I-3, s. 1175.19.3,
replaced.

226. Section 1175.19.3 of the Act, enacted by section 333 of chapter 38 of the statutes of 2005, is replaced by the following section:

Provisions applicable.

“**1175.19.3.** Except where inconsistent with this Part, sections 17 to 21, 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.”

c. I-3, s. 1175.29, am.

227. (1) Section 1175.29 of the Act, enacted by section 261 of chapter 23 of the statutes of 2005 and amended by section 334 of chapter 38 of the statutes of 2005, is again amended by replacing the definition of “operator” in the first paragraph by the following definition:

“operator”.

““operator” means a person or partnership that operates or has operated a telecommunications or gas distribution system or an electric power production, transmission or distribution system certain immovables of which are immovables subject to tax;”.

(2) Subsection 1 applies from the calendar year 2005.

c. I-3, s. 1176, am.

228. Section 1176 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) “taxpayer” means any person or trust carrying on logging operations in Québec and includes, as the case may be, the liquidator of a succession, the executor, the trustee or the agent of the person or trust;”.

ACT RESPECTING THE MINISTÈRE DU REVENU

c. M-31, s. 17.3, am.

229. Section 17.3 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by inserting “or 34.2” after “34.1” in subparagraph *l* of the first paragraph.

c. M-31, s. 17.5, am.

230. Section 17.5 of the Act is amended by inserting “or 34.2” after “34.1” in subparagraph *n* of the first paragraph.

c. M-31, s. 30.3, am.

231. (1) Section 30.3 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

Computation of
refund.

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

(2) by replacing “or the date of filing of the proposal or notice of intention to file such a proposal” in subparagraphs *a* and *b* of the first paragraph and in the second paragraph by “, the date of filing of the proposal or notice of intention to file such a proposal or the date on which the order is made”.

(2) Subsection 1 applies in respect of a return or application filed after 22 June 2005.

c. M-31, s. 34.2,
added.

232. The Act is amended by inserting the following section after section 34.1:

Prohibition.

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

c. M-31, s. 38, am.

233. Section 38 of the Act is amended by replacing “or which may relate” in subparagraph *a* of the second paragraph by “, to the prohibition set out in section 34.2 or”.

c. M-31, s. 60.2,
added.

234. The Act is amended by inserting the following section after section 60.1:

Offences and penalties.

“60.2. A person is guilty of an offence and is liable to a fine of not less than \$25,000 nor more than \$500,000 and, for a subsequent offence within five years, to a fine of not less than \$100,000 nor more than \$1,000,000, if the person

(a) contravenes section 34.2; or

(b) conspires with another person to commit an offence under subparagraph *a*.

Imprisonment.

In addition to the fine of \$100,000 to \$1,000,000 prescribed in the first paragraph for a subsequent offence, the court may, despite article 231 of the Code of Penal Procedure (chapter C-25.1), sentence the offender to imprisonment for not more than two years.”

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

c. R-5, s. 37.4, am.

235. (1) Section 37.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5), amended by section 271 of chapter 23 of the statutes of 2005, is again amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraphs i to iv by the following subparagraphs:

“i. \$12,490 where, for the year, the individual has no eligible spouse and no dependent child,

“ii. \$20,250 where, for the year, the individual has no eligible spouse but has one dependent child,

“iii. \$23,055 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“iv. \$20,250 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) \$23,055 where the individual has one dependent child for the year, or

“(2) \$25,640 where the individual has more than one dependent child for the year; and”.

(2) Subsection 1 applies from the year 2005.

ACT RESPECTING QUÉBEC BUSINESS INVESTMENT COMPANIES

c. S-29.1, s. 12, am.

236. (1) Section 12 of the Act respecting Québec business investment companies (R.S.Q., chapter S-29.1) is amended by replacing the first paragraph by the following paragraph:

Qualified investment.

“**12.** An investment validated by Investissement Québec which is made before 13 June 2003 by a company whose paid-up capital in respect of its issued and outstanding common shares with full voting rights, held by natural persons, is not less than \$50,000, and which is a common share with full voting rights of the share capital of a qualified legal person that is acquired by a company as first purchaser, is a qualified investment.”

(2) Subsection 1 applies in respect of an investment made by a company after 12 June 2003, unless

(1) the investment was, in the opinion of Investissement Québec, part of a financial package under development on 12 June 2003;

(2) the investment was made on or before 31 December 2003; and

(3) one of the following applies in respect of the investment:

(a) an application for a receipt for the final prospectus or an application for an exemption from filing a prospectus was filed with the Commission des valeurs mobilières du Québec on 12 June 2003 in respect of a share issue of the company whose proceeds were used to make the investment, and the closing of the share issue occurred on or before 31 December 2003,

(b) a written application for registration of the company as a Québec business investment company was filed with Investissement Québec on 12 June 2003 or the company was already registered as such in relation to the investment, or

(c) according to Investissement Québec, more than 50% of the proceeds of the share issue of the company that were used to make the investment had already been received on its behalf on 12 June 2003.

ACT RESPECTING THE QUÉBEC SALES TAX

c. T-0.1, s. 336,
repealed.

237. Section 336 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is repealed.

c. T-0.1, s. 386, am.

238. (1) Section 386 of the Act, amended by section 376 of chapter 38 of the statutes of 2005, is again amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) 51.5% for a hospital authority, a facility operator or an external supplier.”

(2) Subsection 1 has effect in respect of the tax that becomes payable after 31 March 2006 and is not paid before 1 April 2006.

c. T-0.1, s. 458.2,
French text, am.

239. Section 458.2 of the Act is amended by replacing “avise” in the portion before subparagraph 1 of the first paragraph in the French text by “doit aviser”.

c. T-0.1, s. 528, am.

240. Section 528 of the Act is amended by replacing “in prescribed form containing prescribed information, file the account with and as prescribed by the Minister, including the invoice or statement where necessary” in the portion before paragraph 1 by “by sending the invoice or statement, if any”.

ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

1995, c. 63, s. 551, am.

241. (1) Section 551 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, chapter 63), amended by section 381 of chapter 14 of the statutes of 1997, by section 769 of chapter 85 of the statutes of 1997, by section 299 of chapter 39 of the statutes of 2000 and by section 351 of chapter 2 of the statutes of 2003, is again amended by replacing subparagraph 6 of the third paragraph by the following subparagraph:

“(6) the Autorité des marchés financiers or the Canadian Deposit Insurance Corporation;”.

(2) Subsection 1 has effect from 17 December 2004.

In addition, for the period from 1 February 2004 to 16 December 2004, subparagraph 6 of the third paragraph of section 551 of the Act reads as if “the Régie de l’assurance-dépôts du Québec” was replaced by “the Agence nationale d’encadrement du secteur financier”.

**BUDGET ACT GIVING EFFECT TO THE BUDGET SPEECH
DELIVERED ON 21 APRIL 2005 AND TO CERTAIN OTHER
BUDGET STATEMENTS**

2005, c. 38, s. 217, am. **242.** (1) Section 217 of the Budget Act giving effect to the Budget Speech delivered on 21 April 2005 and to certain other budget statements (2005, chapter 38) is amended by replacing “*a*, *a.1* and *b*” in paragraph *b* of section 985.6 of the Taxation Act (R.S.Q., chapter I-3), enacted by subsection 2, by “*a* to *c*”.

(2) Subsection 1 has effect from 13 December 2005.

2005, c. 38, s. 225, am. **243.** (1) Section 225 of the Act is amended by replacing “*a*, *a.1* and *b*” in section 985.21 of the Taxation Act (R.S.Q., chapter I-3), enacted by subsection 2, by “*a* to *c*”.

(2) Subsection 1 has effect from 13 December 2005.

2005, c. 38, s. 283, am. **244.** (1) Section 283 of the Act is amended

(1) by replacing the portion before paragraph 1 by the following:

c. I-3, s. 1029.8.61.24, am. **“283.** (1) Section 1029.8.61.24 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is amended”;

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

“(2) Subsection 1 applies from 1 January 2007. However, the third paragraph of section 1029.8.61.24 of the Act, as it read before being struck out, continues to have effect in respect of notices filed with the Minister of National Revenue that relate to situations existing prior to 1 January 2007.”

(2) Subsection 1 has effect from 13 December 2005.

2005, c. 38, s. 284, replaced. **245.** (1) Section 284 of the Act is replaced by the following section:

c. I-3, s. 1029.8.61.26, am. **“284.** (1) Section 1029.8.61.26 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is amended by inserting “or the registrar of civil status” after “information is communicated by the Minister” in the third paragraph.

(2) Subsection 1 applies from 1 January 2007.”

(2) Subsection 1 has effect from 13 December 2005.

2005, c. 38, s. 412, am. **246.** (1) Section 412 of the Act is amended by striking out “, except sections 283 and 284, which come into force on the date to be set by the Government”.

(2) Subsection 1 has effect from 13 December 2005.

Assessments.

247. For the purposes of Division II.11.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (R.S.Q., chapter I-3), if an individual who died before 1 September 2005 was registered, immediately before the individual’s death, with an authorized manager, within the meaning of the first paragraph of section 1029.8.61.1 of that Act, and, after the individual’s death, the individual’s legal representative paid, otherwise than by way of the authorized payment arrangement, within the meaning of the first paragraph of that section, an expenditure invoiced after the individual’s death or in the 30-day period ending on the day of the death for an eligible service, within the meaning of the first paragraph of that section, that was rendered to the individual before the individual’s death but after the individual attained the age of 70 years, the Minister of Revenue may, under Part I of that Act and despite sections 1010 to 1011 of that Act, determine or redetermine the amount deemed to have been paid under that Division II.11.1 by the individual for the taxation year in which the individual died, taking into account, in computing that amount, the expenditure so paid by the individual’s legal representative, as if it were an eligible expense, within the meaning of the first paragraph of section 1029.8.61.1 of that Act, and make any assessment or reassessment of the interest and penalties payable by the individual under Part I of that Act. 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.

Coming into force.

248. This Act comes into force on 13 June 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 14

**AN ACT TO ENSURE THE ENLARGEMENT OF PARC
NATIONAL DU MONT-ORFORD, THE PRESERVATION
OF THE BIODIVERSITY OF ADJACENT LANDS AND THE
MAINTENANCE OF RECREATIONAL TOURISM ACTIVITIES**

Bill 23

Introduced by Mr. Claude Béchar, Minister of Sustainable Development, Environment and Parks

Introduced 3 May 2006

Passage in principle 7 June 2006

Passage 13 June 2006

Assented to 13 June 2006

Coming into force: 13 June 2006

Legislation amended:

Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q., chapter M-15.2.1)

Regulations amended:

Regulation respecting the Parc national du Mont-Orford
Parks Regulation



Chapter 14

AN ACT TO ENSURE THE ENLARGEMENT OF PARC NATIONAL DU MONT-ORFORD, THE PRESERVATION OF THE BIODIVERSITY OF ADJACENT LANDS AND THE MAINTENANCE OF RECREATIONAL TOURISM ACTIVITIES

[Assented to 13 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE

Purpose. **1.** The purpose of this Act is to better ensure the conservation and permanent protection of areas representative of the Sutton mountains and the secondary mountain ranges of Estrie, Beauce and Bellechasse.

Measures. It provides in particular for

(1) the enlargement of the boundaries of Parc national du Mont-Orford (the park) to include neighbouring areas recognized for their ecological and biodiversity interest;

(2) the exclusion from the boundaries of the park of certain lands that are at variance with the park's conservation mission owing to their recreation-intensive use and the presence of elaborate equipment;

(3) the disposition of the lands excluded from the boundaries of the park and the allocation of the proceeds of the sale to the funding of acquisitions intended to enlarge the park and to the enhancement of the park; and

(4) the introduction of restrictions on the development of the excluded lands, in particular as regards the use and the disposition of such lands, in order to give special attention to the use to which those lands are put and ensure that it is consistent with the protection to be afforded lands within the park boundaries.

CHAPTER II**NEW BOUNDARIES OF THE PARK****DIVISION I****EXCLUSION OF CERTAIN LANDS**

- Lands excluded. **2.** The lands described in Schedule A and shown on the plan prepared by Pierre Bernier, land surveyor, on 1 June 2006 under number 1759 of his minutes, as reproduced in Schedule B, are excluded from the boundaries of the park. Those lands are occupied by the Mont-Orford ski centre and golf course.
- Minister responsible. **3.** Despite section 5.1 of the Parks Act (R.S.Q., chapter P-9), the lands so excluded from the boundaries of the park are under the authority of the Minister of Sustainable Development, Environment and Parks.
- Rights and powers. The Minister exercises in respect of those lands, including the buildings, improvements and movable property situated on them and forming part of the domain of the State, the rights and powers inherent in the right of ownership, including the right to dispose of or alienate the lands, despite the restrictions set out in section 13.1 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q., chapter M-15.2.1).
- Sale of lands. Any sale of lands referred to in section 2 or of property referred to in the second paragraph must be in compliance with Chapter III.

DIVISION II**DESCRIPTION OF THE BOUNDARIES OF THE PARK**

- O. C. 567-83
(1983, G.O. 2, 1399),
s. 1, replaced. **4.** Section 1 of the Regulation respecting the Parc national du Mont-Orford, enacted by Order in Council 567-83 (1983, G.O. 2, 1399) is replaced by the following section:

“1. The territory described in Schedule A constitutes Parc national du Mont-Orford. The plan of the park is shown in Schedule B.”
- O. C. 567-83
(1983, G.O. 2, 1399),
Sched. A, replaced. **5.** Schedule A to the Regulation is replaced by the schedules in Schedule C to this Act.
- O. C. 838-2000
(2000, G.O. 2, 3556),
s. 6, am. **6.** Section 6 of the Parks Regulation, enacted by Order in Council 838-2000 (2000, G.O. 2, 3556) is amended by striking out “Route 141 or” in paragraph 1.
- O. C. 838-2000
(2000, G.O. 2, 3556),
Sched. 5, replaced. **7.** Schedule 5 to the Regulation is replaced by the schedule in Schedule D to this Act.

DIVISION III**ENLARGEMENT OF THE PARK**

- Changing of boundaries. **8.** Despite section 4 of the Parks Act (R.S.Q., chapter P-9), the Minister may make a regulation changing the boundaries of the park in order to include any area representative of the natural region of the Sutton mountains and the secondary mountain ranges of Estrie, Beauce and Bellechasse that the Minister acquires under section 2.1 of the Parks Act, in particular, the lands referred to in Order in Council 288-2006 (2006, G.O. 2, 1781, in French) concerning the establishment of a reserve for public purposes on certain immovables and the appropriation of the immovables for the enlargement of the park.
- Preservation zone. From the date on which the lands acquired by the Minister are included within the boundaries of Parc national du Mont-Orford under a regulation made under the first paragraph, and until the Government has exercised its powers under section 9 or 9.1 of the Parks Act in respect of those lands, the latter are deemed to constitute a preservation zone within the meaning of section 2 of the Parks Regulation, enacted by Order in Council 838-2000 (2000, G.O. 2, 3556).
- Effect. A regulation under the first paragraph takes effect on the fifteenth day following the date of its publication in the *Gazette officielle du Québec* or on a later date specified in the regulation.
- Report. **9.** On or before 13 June 2008, or, if the Assembly is not sitting, within 15 days of resumption, the Minister reports to the National Assembly on the acquisitions for the purpose of enlarging the park that have been completed or are underway.

CHAPTER III**SALE OF SKI CENTRE AND GOLF COURSE LANDS**

- Property concerned. **10.** This chapter applies to the sale by the Minister of the lands referred to in section 2 and of the buildings, improvements and movable property situated on them and forming part of the domain of the State.
- Property excluded. However, it does not apply to the movable and immovable property which, on 13 June 2006, belongs to the lessee under the lease made before Louis Jeannotte, notary, under number 1486 of his minutes and registered at the registry office of the registration division of Sherbrooke on 16 January 2006 under number 12 991 241.
- Public tender. **11.** Any sale under this chapter must be made by public tender.
- Tender documents. **12.** The tender documents must set out the conditions for acceptance of a tender and for the award of the sale, the rules governing the receipt and opening of tenders and their compliance, any movable and immovable property excluded from the sale, the residual value of the movable and immovable

property that the acquirer must acquire under section 31, as determined under section 30, or an estimate of that residual value, and the price determined under section 14 below which a tender will not be considered.

Additional stipulations.

In addition, the tender documents must stipulate

(1) that the act evidencing the transfer of ownership will include any provision needed to establish real servitudes, granted by gratuitous title by the acquirer for the benefit of the park as the dominant land, the site of the servient land and conditions of which are specified in the tender documents and the purpose of which is to allow

(a) the maintenance of and access to the communication equipment situated at the summit of Mont Orford, shown as zones B-1 and B-2 in Schedule B;

(b) the maintenance of and access to existing hiking trails;

(c) the maintenance of the municipal waterworks along Route 141, shown as zone B-3 in Schedule B; and

(d) the maintenance of the water levels required to maintain the biological productivity of Étang aux Cerises and Rivière aux Cerises; water-level elevation specifications are to be determined by the Minister in the tender documents;

(2) that all costs relating to the execution and registration of the notarial deed of sale are to be paid by the acquirer; and

(3) that the acquirer is required to operate the ski centre and the golf course for the period specified in the tender documents.

Minister's requirements.

The tender documents may set any additional condition or requirement that the Minister considers necessary, including the obligation for the acquirer to grant the Minister a right of pre-emption or to grant any additional conservation servitude or right for the benefit of a conservation organization or municipality designated by the Minister, and provide for guarantees and penalties to ensure compliance with those conditions and obligations, including the obligation to operate the ski centre and the golf course.

Recreational tourism project.

13. Municipalité régionale de comté de Memphrémagog has 75 days from 13 June 2006 to propose to the Minister a recreational tourism project consistent with the provisions of this Act and approved by at least three bodies representative of regional organizations. After the expiry of that period, any proposal by the municipality is inadmissible.

Project elements in tender documents.

If the Minister is of the opinion that the recreational tourism project is consistent with the provisions of this Act and ensures the continued operation of the ski centre and the golf course, the Minister incorporates the elements needed to implement the project into the tender documents.

- Evaluation of bids. The bids must then be evaluated according to a weighting and evaluation system under which each bid obtains a score based on both price and the quality of the project submitted in relation to the recreational tourism project proposed by the regional county municipality. The tender documents must specify the requirements and criteria that will be used to evaluate the bids, as well as the weighting and evaluation methods premised on those criteria.
- Evaluation committee. To analyze the bids, the Minister forms an evaluation committee consisting of at least three members, one of whom must come from the regional county municipality. The committee must
- (1) evaluate individually each bid that satisfies the rules governing the receipt of tenders and their compliance, without knowing the price tendered;
 - (2) assign points to each bid for each criterion;
 - (3) calculate an interim score for each bid by adding up the points assigned for each criterion;
 - (4) with respect to envelopes containing the price tendered, open only those submitted by tenderers whose bid has obtained an interim score of at least 70 and return the other envelopes, unopened, to the sender despite any provision concerning the public opening of bids; and
 - (5) calculate the final score for each bid that obtained an interim score of at least 70, by dividing the product of the interim score plus 50 and 10,000 by the proposed price.
- Immunity. A member of the evaluation committee may not be prosecuted for acts performed in good faith in the exercise of the functions of office.
- Highest tenderer. **14.** Subject to the second paragraph, the sale is awarded to the highest compliant tenderer. If two or more tenderers offer the same price, the sale is awarded by a drawing of lots.
- Best final score. If the bids submitted must take into consideration the elements of a recreational tourism project provided for in section 13, the sale is awarded to the tenderer whose bid obtained the best final score.
- Prohibition. No sale may be awarded at a price that is below the market value determined by the Minister according to generally recognized property assessment techniques.
- Green Fund. **15.** The proceeds from the sale of the lands, buildings, improvements, and movable property under this chapter and the income derived from the investment of those sums are paid into the Green Fund established under section 15.1 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q., chapter M-15.2.1).

CHAPTER IV**SPECIAL PROTECTION REGIME FOR CERTAIN LANDS****DIVISION I****GENERAL PROVISIONS**

“operator”.

16. For the purposes of this chapter, “operator” includes the owner of lands or facilities.

Permitted uses and structures.

17. In order to ensure that certain activities may be continued or carried on on the lands described in Schedule A without undermining the preservation of biodiversity and existing landscapes, only the uses and structures described in Divisions II to IV are permitted, and they are subject to the limitations provided in those divisions as well as to the limitations prescribed under Division V.

DIVISION II**RESIDENTIAL ZONE**

Limitations.

18. In zone B-4 shown in Schedule B, all uses and structures, according to the subdivision of the zone, are subject to the following limitations:

(1) only the uses set out in Schedule E are permitted; and

(2) the structures and work permitted must meet the criteria set out in Schedule E.

Construction prohibited.

Furthermore, the construction of residential, rental or resort units is prohibited outside zone B-4 shown in Schedule B. All construction or development work is also prohibited within a 30-metre protected zone along each side of Ruisseau Castle, measured from the high-water line.

Amendment to Schedule E.

The Minister may make a regulation amending Schedule E as regards both the uses set out in that schedule and the criteria applicable to the structures and work permitted in that zone.

DIVISION III**SKI CENTRE ZONE**

Limitations.

19. Without restricting any other requirement or authorization under applicable legislation, regulations or by-laws, the operation of the ski centre is subject to the following limitations:

(1) it is limited to zone B-5 shown in Schedule B;

(2) the operator is required to implement environmental management of the skiable terrain so that the use of the land does not undermine the conservation and protection of adjacent lands within the park boundaries, or the conservation and protection of the skiable terrain;

(3) within six months after the date of the sale by the Minister of the lands described in Schedule A, and every five years after that date, the operator must prepare a five-year environmental management plan for the entire skiable terrain, and submit it to the Minister for approval. The plan must specify the measures that will be implemented to protect the landscape, peaks, wetlands and watercourses, and preserve biodiversity, as well as those that will be implemented to encourage the revegetation of trails, manage and preserve water quality, and protect the night sky against light pollution created by outdoor lighting equipment. In addition, the first five-year plan must include a rehabilitation plan for degraded natural areas of the skiable terrain involving minimum annual investment commitments of one million dollars.

Furthermore, the plan must provide for a protected zone at least 30 metres wide, measured from the high-water line, along each side of the part of Orford, Giroux and Castle streams that is on the skiable terrain, within which there may be no new development work, except work for the purpose of restoring or protecting that area.

If a conservation servitude is granted to a conservation organization under section 12, the Minister must consult the organization before approving such a plan. The organization has 60 days to submit its recommendations to the Minister. If the organization does not act before the expiry of that period, it is deemed to be favourable to the plan;

(4) the construction of any building or facility other than those normally required to operate a ski centre is prohibited. However, basic facilities for picnicking, hiking, horseback riding, hang gliding, parasailing, mountain climbing and cycling are permitted, but facilities for mountain biking are not. Moreover, no buildings other than those related to user safety are permitted elsewhere than at the foot of the slopes.

DIVISION IV

GOLF COURSE ZONE

Limitations.

20. Without restricting any other requirement or authorization under applicable legislation, regulations or by-laws, the operation of a golf course is subject to the following limitations:

(1) it is limited to zone B-6 shown in Schedule B;

(2) the operator is required to implement environmental management of the golf course so that the use of the land does not undermine the conservation and protection of adjacent lands within the park boundaries, or the conservation and protection of the golf course land;

(3) within six months after the date of the sale by the Minister of the lands described in Schedule A, and every five years after that date, the operator must prepare a five-year environmental management plan for the entire area covered by the golf course, and submit it to the Minister for approval. The plan must specify the measures that will be implemented to protect the wetlands and watercourses, and preserve biodiversity, as well as those that will be implemented to manage and preserve water quality, limit the negative impacts of the use of fertilizer and pesticides, and protect the night sky against light pollution created by outdoor lighting equipment.

Furthermore, the plan must provide for a protected zone at least 30 metres wide, measured from the high-water line, along each side of Ruisseau de la Cuvette, Rivière aux Cerises and the north part of Ruisseau du Grand-Rocher, within which there may be no new development work, except work for the purpose of restoring or protecting that area.

If a conservation servitude is granted to a conservation organization under section 12, the Minister must consult the organization before approving such a plan. The organization has 60 days to submit its recommendations to the Minister. If the organization does not act before the expiry of that period, the organization is deemed to be favourable to the plan;

(4) the construction of any building or facility other than those normally required to operate a golf course is prohibited.

DIVISION V

APPLICATION OF THE ENVIRONMENT QUALITY ACT

Changes to quality of environment.

21. Despite any provision to the contrary,

(1) all work relating to the construction of a building referred to in sections 18 to 20 and the prior, simultaneous or subsequent construction or enlargement of accessory works, structures or facilities, such as a parking area, service area or garage, including the related landscaping work, and

(2) all forest management activities within the meaning of section 3 of the Forest Act (R.S.Q., chapter F-4.1) on the skiable terrain,

are deemed likely to result in a change in the quality of the environment and are subject to section 22 of the Environment Quality Act (R.S.Q., chapter Q-2).

Compliance of work.

In addition to considering any factor that is relevant under section 22 of the Environment Quality Act, the Minister, before issuing an authorization under that section for work or activities described in the first paragraph, must ensure that they are in compliance with sections 17 to 20, as applicable. Moreover, if the Minister considers it necessary to ensure enhanced protection of the environment, the authorization may be made conditional on the applicant's meeting standards different from those prescribed in those sections.

Consultation.	Before issuing an authorization for work described in subparagraph 1 of the first paragraph, the Minister must consult the local municipality concerned. The same applies each time the Minister is about to amend such an authorization.
Recommendations to Minister.	The municipality has 60 days to submit its recommendations to the Minister. If the municipality does not act before the expiry of that period, it is deemed to be favourable to the work.
Information required by Minister.	The Minister may require an applicant to provide any information, document, study or expert assessment that the Minister considers necessary to examine the application or to make the issue of an authorization subject to appropriate conditions.
Provisions applicable.	22. The Environment Quality Act (R.S.Q., chapter Q-2) applies, with the necessary modifications, to the work or activities described in section 21, and to the related applications for authorization and certificates of authorization. Without restricting the generality of the preceding sentence, sections 23, 24, 25, 106, 107, 113, 114, 122.1, 122.2 and 123.1, and the other sections of Divisions XI, XIII and XIV of Chapter I of that Act, apply to such work, activities, applications for authorization, and certificates of authorization.
Approval.	Those provisions also apply, with the necessary modifications, to applications for approval and to the approval by the Minister of environmental management plans required under section 19 or 20, which applications and approvals are to be respectively considered for that purpose as applications for authorization and certificates of authorization within the meaning of sections 22 to 24 of the Environment Quality Act.

CHAPTER V

PENAL PROVISIONS

Offence and penalty.	23. Any person who contravenes any of sections 17 to 20 or the fifth paragraph of section 30 is guilty of an offence and is liable to the penalty prescribed in section 106 of the Environment Quality Act (R.S.Q., chapter Q-2).
Provisions applicable.	Moreover, sections 109.1.1 and 109.1.2 of that Act apply, with the necessary modifications, if a person is convicted of an offence under this section.
Authorized persons.	24. Public servants and wildlife protection officers who are authorized to see to the enforcement of the Environment Quality Act (R.S.Q., chapter Q-2) are automatically authorized to see to the enforcement of this Act.
Powers.	In the exercise of their functions, they are vested with the powers provided for in sections 119 to 121 of the Environment Quality Act, with the necessary modifications.

- Party to offence. **25.** Any person who does or does not do something in order to assist another person in the commission of an offence under this Act, or who advises, encourages or incites another person to commit such an offence is also guilty of the offence and is liable to the same penalty as the other person.
- Separate offences. **26.** If an offence under section 23 continues for more than one day, it constitutes a separate offence for each day during which it continues.
- Penalty. The penalty prescribed in the first paragraph of section 23 applies to such offences.
- Penal proceedings. **27.** Penal proceedings for offences under this Act are prescribed two years after the commission of the offence.
- False representations. However, in the case of false representations made to the Minister or to a public servant or officer referred to in section 24, penal proceedings are prescribed two years after the time those persons become aware of the facts giving rise to the proceedings.

CHAPTER VI

AMENDING AND FINAL PROVISIONS

- c. M-15.2.1, s. 15.2.1, added. **28.** The Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q., chapter M-15.2.1), amended by section 26 of chapter 3 of the statutes of 2006, is again amended by inserting the following section after section 15.2:
- Parc national du Mont-Orford. **“15.2.1.** In managing the Fund, the Minister sees to it that the sums from the sale of lands, buildings, improvements and movable property under Chapter III of the Act to ensure the enlargement of Parc national du Mont-Orford, the preservation of the biodiversity of adjacent lands and the maintenance of recreational tourism activities (2006, chapter 14) are allocated first to the funding of the acquisitions the Minister may make under the first paragraph of section 2.1 of the Parks Act (chapter P-9) for the purpose of enlarging Parc national du Mont-Orford, and second, to the funding of parkland enhancement work in that park.”
- c. M-15.2.1, s. 15.4, am. **29.** Section 15.4 of the Act is amended by inserting the following paragraph after paragraph 8:
- “(8.1) any other sum provided for by law, in particular the sums provided for by section 15 of the Act to ensure the enlargement of Parc national du Mont-Orford, the preservation of the biodiversity of adjacent lands and the maintenance of recreational tourism activities (2006, chapter 14);”.
- Lease still valid. **30.** The lease referred to in section 10 does not lapse as a result of the exclusion of the lands to which it applies from the boundaries of the park. The lease must be read with such modifications as are necessary to reflect the fact

that, as of 13 June 2006, the Parks Act (R.S.Q., chapter P-9) no longer applies to the leased lands.

Leased lands.

However, as of 13 June 2006, the lands described in Schedule A to this Act are deemed to be the leased lands, with no change in the amount of the rent specified in the lease, or compensation. To that end, Schedules A and B to this Act replace the descriptions contained respectively in section 1.1 and Schedule A to the lease.

Inventory of assets.

Despite any provision of the lease, the lessee is required to send an updated inventory of the assets described in section 20 of the lease to the Minister on or before 28 June 2006. If the lessee fails to send the Minister an updated inventory in compliance with the prescriptions of the lease within that time, the Minister may draw up the inventory in the lessee's place and at the lessee's expense. Moreover, in such a case or in the case of a disagreement with the lessee on the acquisition cost or the residual value of the assets, the Minister may estimate the acquisition cost and determine the net residual value of the assets. That inventory, including the estimated acquisition cost and net residual value of the assets, prevails over any other for the purposes of section 31.

Effect.

Moreover, sections 5 and 8 of the lease cease to have effect on 13 June 2006.

Prohibited work.

Until the environmental management plans for the skiable terrain and the golf course land, required under sections 19 and 20 of this Act respectively, have been approved by the Minister, any work or capital investment not related to environmental maintenance or remediation, or not required to ensure or maintain the safety of equipment, is prohibited in the ski centre and golf course zones.

Lease terminated.

31. Despite article 1886 of the Civil Code, the sale of lands under Chapter III of this Act terminates the lease referred to in section 10 by operation of law, without recovery of the rent paid and without compensation, as of the date on which the deed of sale is registered in the land register, except as regards the surface right stipulated in that lease, which subsists until the movable and immovable property described in the second paragraph is acquired under that paragraph.

Acquisition of property.

The acquirer of the lands must, without delay, acquire the aggregate of the lessee's movable and immovable property appearing in the inventory of assets made under section 30, the lessee being required to transfer that property to the acquirer for an amount equal to the net residual value determined on the date of sale in accordance with section 22 of the lease, or, if applicable, determined by the Minister under section 30.

Memorandum of adjustments.

Furthermore, the lessee and the new acquirer must draw up a memorandum of adjustments to reflect the operating income and expenses of the ski centre or the golf course, as the case may be, on the date of the sale in proportion to the number of months of operation remaining on that date in relation to the normal length of the operating season. If there is a disagreement between the

parties on the adjustments required, the Minister must appoint an expert after consulting the parties; the adjustments determined by the expert may not be appealed. The costs of the expert appraisal are borne in equal shares by the parties.

Provision not applicable.

32. If, at the end of the tendering process provided for in Chapter III of this Act, the lessee that is party to the lease referred to in section 10 becomes the acquirer of the lands excluded from the park, section 31 becomes non-applicable, and the deed of sale effects confusion within the meaning of article 1683 of the Civil Code; as a result, no compensation or indemnity is paid or payable to the lessee for the assets described in section 20 of the lease.

Water main.

33. The acquirer of the lands referred to in section 2 is granted authorization to maintain and use a water main, on the same conditions and for the same period as those specified in section 7 of the lease, subject to water levels in Étang aux Cerises and Rivière aux Cerises being maintained as prescribed in the deed recording the servitude referred to in the second paragraph of section 12 of this Act.

Provision not applicable.

34. Section 8 of the Regulation respecting the application of the Environment Quality Act enacted by Order in Council 1529-93 (1993, G.O. 2, 5996) does not apply to an application for a certificate of authorization for work or activities described in subparagraph 1 or 2 of the first paragraph of section 21, or to an application for approval of an environmental management plan required under section 19 or 20.

Provisions overridden or inoperative.

35. This Act overrides any provision of an interim control resolution or by-law, a municipal zoning, subdivision or building by-law, a by-law or regulation relating to building permits, a by-law or regulation relating to comprehensive development programs, or a by-law or regulation relating to site planning and architectural integration programs with regard to the structures or construction work described in subparagraph 1 of the first paragraph of section 21. Moreover, any provision of a municipal by-law, including a by-law with respect to the environment, that pertains to the same matter as a provision of this Act or a provision of an authorization issued under this Act or that is inconsistent with such a provision, is inoperative with respect to such structures or work.

Proceedings not allowed.

Work and structures referred to in the first paragraph and carried out or built in compliance with the requirements of this Act may not be the subject of a remedy or penalty provided for in Title III of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) or be the subject of other civil or penal proceedings for non-compliance with the resolutions, by-laws or regulations referred to in the first paragraph.

Application of c. Q-2.

The second paragraph does not affect or restrict the application of the Environment Quality Act (R.S.Q., chapter Q-2), including any remedy or penalty provided for in that Act.

Provisions not applicable.

36. Section 2, solely as regards the holder of regulatory power, and section 4 of the Parks Act (R.S.Q., chapter P-9) do not apply to the changes to the park boundaries made by sections 2 and 4 or under section 8 of this Act. Nor do sections 2, 4 and 9 of the Parks Act apply to the changes in the park zoning made by section 7 of this Act.

Minister responsible.

37. The Minister of Sustainable Development, Environment and Parks is responsible for the administration of this Act.

Coming into force.

38. This Act comes into force on 13 June 2006.

SCHEDULE A*(Section 2)***LANDS EXCLUDED FROM THE BOUNDARIES OF PARC NATIONAL DU MONT-ORFORD****TECHNICAL DESCRIPTION**Note

In this technical description, it is understood that when a perimeter is said to follow a watercourse or skirt a lake, the perimeter always follows or skirts the outer limit of the shore or bank, that is, the high water line, unless otherwise indicated.

A territory situated in the municipality of Canton d'Orford, Austin and Ville de Magog in Municipalité régionale de comté de Memphrémagog, containing a total of 458.86 hectares and described as follows:

1st perimeter

Commencing at a point being the northeastern corner of lot 3 277 607 of the cadastre of Québec;

Thence northerly in a straight line to a point whose coordinates are:

5 019 570.98 m N and 405 752.89 m E;

Thence westerly in a straight line for a distance of 1,061.318 metres on a bearing of 257°57'42";

Thence northwesterly in a straight line for a distance of 195 metres on a bearing of 310°00';

Thence southwesterly in a straight line for a distance of 315 metres on a bearing of 195°00';

Thence westerly in a straight line for a distance of 225 metres on a bearing of 275°00';

Thence northerly in a straight line for a distance of 156.80 metres on a bearing of 348°46'56";

Thence northwesterly in a straight line for a distance of 560 metres on a bearing of 285°00';

Thence southwesterly in a straight line for a distance of 285 metres on a bearing of 255°00';

Thence northerly in a straight line for a distance of 100 metres on a bearing of 355°00';

Thence northeasterly in a straight line for a distance of 95 metres on a bearing of 75°00';

Thence northeasterly in a straight line for a distance of 215 metres on a bearing of 35°00' to a point whose coordinates are:

5 019 715.62 m N and 403 619.52 m E;

Thence northwesterly in a straight line to the southeastern corner of the site occupied by the Société de télédiffusion du Québec and shown on the plan prepared by Mr. Denis Ouellet, Land Surveyor, on 8 November 1976. The plan is kept in the archives of the Bureau de l'arpenteur général du Québec under number Plan Canton 1354A and 1354B;

Thence westerly and northerly along the perimeter of the said site, so as to include it, to its northwestern corner;

Thence easterly along the northern limit of the said site for a distance of 120 metres;

Thence northerly in a straight line to a point whose coordinates are:

5 020 093.68 m N and 403 452.73 m E;

Thence westerly in a straight line for a distance of 110 metres on a bearing of 275°00';

Thence northwesterly in a straight line for a distance of 175 metres on a bearing of 330°00';

Thence northeasterly in a straight line for a distance of 250 metres on a bearing of 45°00';

Thence easterly in a straight line for a distance of 163 metres on a bearing of 100°00';

Thence easterly in a straight line for a distance of 300 metres on a bearing of 81°00';

Thence northeasterly in a straight line for a distance of 185 metres on a bearing of 60°00';

Thence northwesterly in a straight line for a distance of 335 metres on a bearing of 331°00';

Thence northwesterly in a straight line for a distance of 380 metres on a bearing of 320°00';

Thence easterly in a straight line for a distance of 277 metres on a bearing of 88°00';

Thence southeasterly in a straight line for a distance of 194 metres on a bearing of 133°00';

Thence northeasterly in a straight line for a distance of 104 metres on a bearing of 55°00';

Thence southeasterly in a straight line for a distance of 68.55 metres on a bearing of 136°25'41";

Thence southeasterly in a straight line for a distance of 395 metres on a bearing of 111°00';

Thence southeasterly in a straight line for a distance of 103 metres on a bearing of 138°00';

Thence southeasterly in a straight line for a distance of 135 metres on a bearing of 110°00';

Thence easterly in a straight line for a distance of 86 metres on a bearing of 90°00';

Thence northeasterly in a straight line for a distance of 180.63 metres on a bearing of 21°28'52";

Thence southeasterly in a straight line for a distance of 82.63 metres on a bearing of 109°25'47";

Thence northeasterly in a straight line for a distance of 157.62 metres on a bearing of 65°16'23";

Thence due south in a straight line for a distance of 60 metres on a bearing of 180°00';

Thence due east in a straight line for a distance of 208.93 metres on a bearing of 90°00';

Thence southeasterly in a straight line to a point at the intersection of the part of lot 1054 of the cadastre of Canton d'Orford with the northwestern right of way of Route 141 (Chemin du Parc, lot 1828 of the cadastre of Canton d'Orford), the coordinates of the said point being:

5 020 817.82 m N and 405 430.49 m E;

Thence in general southwesterly and southeasterly directions for distances of 331.93 metres and 1,164.51 metres along the northwestern and southwestern rights of way of the said Route 141, the southeasterlymost point being at the intersection of the said right of way with the eastern limit of lot 1055 of the cadastre of Canton d'Orford;

Thence southerly along the eastern limit of lots 1055 and 1056 of the said cadastre to the northern limit of lot 3 276 376 of the cadastre of Québec;

Thence westerly along the southern limit of lot 1056 of the cadastre of Canton d'Orford to the point of commencement.

Area: 346.06 hectares

2nd perimeter

Commencing at the northeastern corner of lot 1055 of the cadastre of Canton d'Orford;

Thence southerly along the eastern limit of the said lot 1055 to the northeastern right of way of Route 141 (Chemin du Parc, lot 1828 of the cadastre of Canton d'Orford);

Thence in general northwesterly and northeasterly directions along the southwestern and southeastern limits of the said Route 141 for distances of 1,118.27 metres and 304.33 metres, the coordinates of the northeasternmost point being:

5 020 803.22 m N and 405 445.57 m E;

Thence southeasterly in a straight line for a distance of 200 metres on a bearing of 130°26'24";

Thence easterly in a straight line for a distance of 214.93 metres on a bearing of 90°16'41";

Thence northeasterly in a straight line for a distance of 172.64 metres on a bearing of 17°35'57";

Thence due east in a straight line for a distance of 270.71 metres on a bearing of 90°00';

Thence due south in a straight line for a distance of 306.61 metres on a bearing of 180°00';

Thence due west in a straight line for a distance of 114 metres on a bearing of 270°00';

Thence due south in a straight line for a distance of 139.26 metres on a bearing of 180°00';

Thence southeasterly in a straight line to the point of commencement, being the northeastern corner of lot 1055 of the cadastre of Canton d'Orford.

Area: 32.04 hectares

3rd perimeter

Commencing at a point on the limit between the part of lot 997 of the cadastre of Canton d'Orford and the southern right of way of Route 141 (Chemin du Parc, lot 1828 of the cadastre of Canton d'Orford), a point whose coordinates are:

5 020 986.73 m N and 407 181.66 m E;

Thence due south in a straight line for a distance of 465 metres on a bearing of 180°00';

Thence southeasterly in a straight line for a distance of 225 metres on a bearing of 130°00';

Thence northeasterly in a straight line for a distance of 400 metres on a bearing of 75°00';

Thence easterly in a straight line for a distance of 150 metres on a bearing of 95°00';

Thence northeasterly in a straight line for a distance of 175 metres on a bearing of 65°00';

Thence southeasterly in a straight line for a distance of 160 metres on a bearing of 135°00';

Thence easterly in a straight line to a point on the limit between the part of lot 928 of the cadastre of Canton d'Orford and the southwestern right of way of Route 141 (Chemin du Parc, lot 1828 of the cadastre of Canton d'Orford), a point whose coordinates are:

5 020 428.41 m N and 408 264.24 m E;

Thence northwesterly and westerly along the right of way of the said route so as to exclude it, to the point of commencement.

Area: 60.02 hectares

4th perimeter

Commencing at a point on the limit between the part of lot 926 of the cadastre of Canton d'Orford and the northeastern right of way of Route 141 (Chemin du Parc, lot 1828 of the cadastre of Canton d'Orford), a point whose coordinates are:

5 021 041.77 m N and 408 047.12 m E;

Thence northeasterly in a straight line for a distance of 141.19 metres on a bearing of 39°20'30";

Thence northerly in a straight line for a distance of 51.13 metres on a bearing of 0°19'35";

Thence northeasterly in a straight line for a distance of 111.56 metres on a bearing of 25°19'12";

Thence due east in a straight line for a distance of 148.59 metres on a bearing of 90°00';

Thence southeasterly in a straight line for a distance of 340 metres on a bearing of 158°00' to a point whose coordinates are:

5 020 987.70 m N and 408 460.59 m E;

Thence southwesterly in a straight line to a point on the southern limit of lot 926 of the cadastre of Canton d'Orford 265 metres from the southeastern corner of the said lot;

Thence westerly along the southern limit of lot 926 to its intersection with the right bank of the Rivière aux Cerises;

Thence in a general southeasterly direction along the said bank, so as to exclude it, to its intersection with the left bank of the Ruisseau du Grand Rocher;

Thence in a general southwesterly direction, along the left bank of the said stream so as to exclude it, to its intersection with the northeastern right of way of Route 141 (Chemin du Parc, lot 1828 of the cadastre of Canton d'Orford);

Thence northwesterly, along the said right of way so as to exclude it, to the point of commencement.

Area: 20.74 hectares

The measures and areas in this technical description are expressed in SI (International System) units and the related plan was drawn up on the basis of the digital survey and cadastral compilation files produced at a scale of 1:20,000 by the Ministère des Ressources naturelles et de la Faune of Québec.

The coordinates are in reference to the official plane coordinate system of Québec (SCOPQ), modified transverse Mercator projection system, Zone 8, NAD 83.

The whole as shown on the plan prepared by the undersigned on 1 June 2006 and kept in the archives of the Bureau de l'arpenteur général du Québec of the Ministère des Ressources naturelles et de la Faune under number 0502-0000-09.

Prepared at Québec on 1 June 2006 under number 1759 of my minutes.

By: *Signed original*
Pierre Bernier
Land Surveyor

SCHEDULE C*(Section 5)**(a) Schedule A to the Regulation respecting the Parc national du Mont-Orford***SCHEDULE A***(s. 1)***PARC NATIONAL DU MONT-ORFORD****TECHNICAL DESCRIPTION**Note

In this technical description, it is understood that when a perimeter is said to follow a watercourse or skirt a lake, the perimeter always follows or skirts the outer limit of the shore or bank, that is, the high water line, unless otherwise indicated.

A territory situated in the municipalities of Eastman, Austin, Ville de Magog and Canton d'Orford, in the regional county municipality of Memphrémagog, containing a total of 5,490.86 hectares and described as follows:

The islands situated in Lac Fraser and Lac Stukely with their centroids at points at the following coordinates:

Lac Fraser:

— Unnamed island: 5 028 133 m N and 408 505 m E containing 0.075 hectare.

Lac Stukely:

— Île Miner: 5 025 996 m N and 402 933 m E containing 8.150 hectares.

— Unnamed island: 5 025 423 m N and 404 440 m E containing 0.065 hectare.

— Unnamed island: 5 025 522 m N and 404 457 m E containing 0.097 hectare.

— Unnamed island: 5 025 513 m N and 404 424 m E containing 0.044 hectare.

— Unnamed island: 5 025 658 m N and 403 964 m E containing 0.111 hectare.

1st perimeter

Commencing at a point at the southeastern corner of lot 1540 of the cadastre of Canton de Bolton;

Thence westerly and northerly along the southern and western limits of the said lot 1540 to the southern limit of lot 1537;

Thence westerly along the southern limit of the said lot 1537 to the eastern limit of lot 1460;

Thence southerly along the latter limit to a point on a line parallel to and 15.24 metres north of the centre line of the powerline;

Thence westerly along the said parallel line for a distance of 333.62 metres to its intersection with the centre line of a stream;

Thence northerly along the said centre line of the stream for a distance of 329.36 metres;

Thence westerly along the northern limit of the property of Madam Maureen Morris (registration no. 143419 at the registry office of the registration division of Brome) for a distance of 235.17 metres and of the property of Mr. Claude Pelchat (registration no. 124474 at the registry office of the registration division of Brome) for a distance of 320.8 metres;

Thence southerly along the western limit of the property of Mr. Claude Pelchat for a distance of 263.46 metres on a bearing of 177°03'58" to a point on a line parallel to and 15.24 metres north of the centre line of the powerline;

Thence northwesterly along the line parallel to and 15.24 metres northeast of the centre line of the powerline on a bearing of 328°17'47" for a distance of 500.53 metres to a point at the intersection of the said parallel line with the eastern right of way of the servitude in favour of Gaz Inter-Cité Québec Inc. (registration no. 143180 at the registry office of the registration division of Brome);

Thence northerly along the said right of way on a bearing of 347°47'09" for a distance of 7.54 metres;

Thence northwesterly along the said right of way on a bearing of 341°28'20" for a distance of 44.59 metres;

Thence northerly on a bearing of 358°57'01" for a distance of 553.71 metres to a point on the northern limit of the cadastre of Canton de Bolton;

Thence easterly along the northern limit of the cadastre of Canton de Bolton to the western limit of the cadastre of Canton d'Orford;

Thence northerly along the western limit of the cadastre of Canton d'Orford to the southern limit of lot 2 236 151 of the cadastre of Québec;

Thence westerly, northerly and easterly along the southern, western and northern limits of the said lot 2 236 151;

Thence northerly along the western limit of the cadastre of Canton d'Orford to the high water line of Lac Stukely;

Thence in a general northerly direction along the said high water line of Lac Stukely so as to exclude it, to the western limit of the cadastre of Canton d'Orford;

Thence northerly along the said limit to the southeastern limit of lot 1086-2-1 of the cadastre of Canton d'Orford;

Thence northeasterly along the southeastern limit of the said lot and lot 1086-3 to the northeastern limit of lot 1086-2;

Thence easterly along the northeastern limit of the said lot for a distance of 50.72 metres;

Thence northeasterly in a straight line to the limit of the southwestern right of way of Route 220 that corresponds to the southeastern limit of the property of Mr. Gilles Picotte (registration no. 211626 at the registry office of the registration division of Sherbrooke);

Thence southeasterly and easterly along the southwestern and southern limits of the right of way of Route 220 to the western limit of the part of lot 1086-1;

Thence southerly, easterly and northerly, along the western, southern and eastern limits of the said lot so as to exclude it;

Thence northeasterly along the southeastern limit of the right of way of Route 220 to its intersection with the southern right of way of the old Route 220;

Thence easterly and southeasterly along the southern and southwestern rights of way of the old Route 220 to a point whose coordinates are:

5 029 299.21 m N and 404 629.76 m E;

Thence northeasterly in a straight line on a bearing of 57°20'33" for a distance of 22.23 metres to a point at the intersection of the northeastern right of way of the old Route 220 with the dividing line between lots 1080 and 1081 of the cadastre of Canton d'Orford;

Thence northeasterly along the dividing line between lots 1080 and 1081 to the western limit of lot 1031;

Thence northerly along the said western limit of lot 1031 to the southwestern right of way of Route 220;

Thence southeasterly along the said right of way to the dividing line between lots 1031 and 1032;

Thence southerly along the said dividing line between lots 1031 and 1032 to the northern right of way of the old Route 220;

Thence southerly in a straight line to a point at the intersection of the southern right of way of the old Route 220 with the dividing line between lots 1041 and 1042 of the cadastre of Canton d'Orford;

Thence southerly along the dividing line between lots 1041 and 1042 to a point 740.63 metres from the southern limit of the said lots;

Thence easterly along a line parallel to the southern limit of lots 1041, 1040, 1039, 1038 and 1037 to the western limit of lot 973 of the cadastre of Canton d'Orford;

Thence southerly along the dividing line between the said lots 973 and 1037 to the southern limit of lots 973 and 974;

Thence easterly along the southern limit of the said lots 973 and 974 to the eastern limit of lot 974;

Thence northerly along the said limit to the southern right of way of Route 220;

Thence in a general northeasterly direction along the said right of way to its intersection with the road along Lac Fraser, being the western limit of lot 889-5;

Thence in a general southwesterly direction along the northern and western limits of the road along Lac Fraser, that is, the road consisting of lots 889-5, 889-11 and 888-14 and the part of lot 888-25 of the cadastre of Canton d'Orford;

Thence easterly along the southern limit of the part of lot 888-25 and lot 888-26 to the eastern shore of Lac Fraser;

Thence southerly, easterly and northerly along the shore of the said lake so as to exclude it, to its intersection with the eastern bank of the effluent of Lac des Monts;

Thence northerly along the said eastern bank of the effluent of Lac des Monts to the southern right of way of Route 220;

Thence easterly and southeasterly, along the said right of way to the eastern corner of the entrance of the access road to the campground on Lac Fraser, a point whose coordinates are:

5 028 134.42 m N and 409 669.49 m E;

Thence southwesterly in a straight line for a distance of 59.06 metres on a bearing of 235°23'16";

Thence northwesterly in a straight line for a distance of 31.93 metres on a bearing of 308°32'56" to a point on the southeastern right of way of the access road to the campground on Lac Fraser;

Thence in a general southwesterly direction along the right of way of the said access road so as to include it, to the dividing line between lots 799 and 891-A of the cadastre of Canton d'Orford;

Thence southerly along the eastern limit of lots 891-A, 891 to 894, 896 to 900, 902 to 913, 915, 917, 918, 921, 922 and 924;

Thence westerly along the southern limit of lot 924 to the western limit of lot 926;

Thence southerly along the eastern limit of lot 926 to the dividing line between lots 926 and 928 of the cadastre of Canton d'Orford;

Thence westerly along the said dividing line between lots 926 and 928 for a distance of 265 metres;

Thence northeasterly in a straight line to a point whose coordinates are:

5 020 987.70 m N and 408 460.59 m E;

Thence northwesterly in a straight line for a distance of 340 metres on a bearing of 338°00';

Thence due west in a straight line for a distance of 148.59 metres on a bearing of 270°00';

Thence southwesterly in a straight line for a distance of 111.56 metres on a bearing of 205°19'12";

Thence southerly in a straight line for a distance of 51.13 metres on a bearing of 180°19'35";

Thence southwesterly in a straight line for a distance of 141.19 metres on a bearing of 219°20'30" to a point on the northeastern right of way of Route 141 (Chemin du Parc, lot 1828 of the cadastre of Canton d'Orford) whose coordinates are:

5 021 041.77 m N and 408 047.12 m E;

Thence in a general westerly direction along the said right of way so as to exclude it, to a point whose coordinates are:

5 020 817.82 m N and 405 430.49 m E;

Thence northwesterly in a straight line for a distance of 119.36 metres on a bearing of $311^{\circ}11'09''$;

Thence due west in a straight line for a distance of 208.93 metres on a bearing of $270^{\circ}00'$;

Thence due north in a straight line for a distance of 60 metres on a bearing of $0^{\circ}00'$ to a point whose coordinates are:

5 020 956.43 m N and 405 131.73 m E;

Thence southwesterly in a straight line for a distance of 157.62 metres on a bearing of $245^{\circ}16'23''$;

Thence northwesterly in a straight line for a distance of 82.63 metres on a bearing of $289^{\circ}25'47''$;

Thence southwesterly in a straight line for a distance of 180.63 metres on a bearing of $201^{\circ}28'52''$;

Thence due west in a straight line for a distance of 86 metres on a bearing of $270^{\circ}00'$;

Thence northwesterly in a straight line for a distance of 135 metres on a bearing of $290^{\circ}00'$;

Thence northwesterly in a straight line for a distance of 103 metres on a bearing of $318^{\circ}00'$;

Thence northwesterly in a straight line for a distance of 395 metres on a bearing of $291^{\circ}00'$;

Thence northwesterly in a straight line for a distance of 68.55 metres on a bearing of $316^{\circ}25'41''$;

Thence southwesterly in a straight line for a distance of 104 metres on a bearing of $235^{\circ}00'$;

Thence northwesterly in a straight line for a distance of 194 metres on a bearing of $313^{\circ}00'$;

Thence westerly in a straight line for a distance of 277 metres on a bearing of $268^{\circ}00'$;

Thence southeasterly in a straight line for a distance of 380 metres on a bearing of 140°00';

Thence southeasterly in a straight line for a distance of 335 metres on a bearing of 151°00';

Thence southwesterly in a straight line for a distance of 185 metres on a bearing of 240°00';

Thence southwesterly in a straight line for a distance of 300 metres on a bearing of 261°00';

Thence westerly in a straight line for a distance of 163 metres on a bearing of 280°00';

Thence southwesterly in a straight line for a distance of 250 metres on a bearing of 225°00';

Thence southeasterly in a straight line for a distance of 175 metres on a bearing of 150°00';

Thence easterly in a straight line for a distance of 110 metres on a bearing of 95°00' to a point whose coordinates are:

5 020 093.68 m N and 403 452.73 m E;

Thence southerly in a straight line to a point on the northern limit of the site occupied by the Société de télédiffusion du Québec. The latter point is 120 metres from the northwestern corner of the said site, which is shown on the plan prepared by Mr. Denis Ouellet, Land Surveyor, on 8 November 1976. The plan is kept in the archives of the Bureau de l'arpenteur général du Québec under number Plan Canton 1354A and 1354B;

Thence westerly, southerly and easterly along the perimeter of the said site so as to exclude it, to its southeastern corner;

Thence southeasterly in a straight line to a point whose coordinates are:

5 019 715.62 m N and 403 619.52 m E;

Thence southwesterly in a straight line for a distance of 215 metres on a bearing of 215°00';

Thence southwesterly in a straight line for a distance of 95 metres on a bearing of 255°00';

Thence southerly in a straight line for a distance of 100 metres on a bearing of 175°00';

Thence northeasterly in a straight line for a distance of 285 metres on a bearing of 75°00';

Thence southeasterly in a straight line for a distance of 560 metres on a bearing of 105°00';

Thence southerly in a straight line for a distance of 156.80 metres on a bearing of 168°46'56";

Thence easterly in a straight line for a distance of 225 metres on a bearing of 95°00';

Thence northeasterly in a straight line for a distance of 315 metres on a bearing of 15°00';

Thence southeasterly in a straight line for a distance of 195 metres on a bearing of 130°00';

Thence easterly in a straight line to a point whose coordinates are:

5 019 570.98 m N and 405 752.89 m E;

Thence southerly in a straight line to the northeastern corner of lot 3 277 607 of the cadastre of Québec;

Thence along the perimeter of the said lot so as to include it, to its southwestern corner, a point being on the eastern limit of lot 1542 of the cadastre of Canton de Bolton;

Thence northerly along the eastern limit of the said lot 1542 to the point of commencement, being the southeastern corner of lot 1540.

Area: 5 377.95 hectares

2nd perimeter

Commencing at a point at the intersection of the southern limit of lot 928 of the cadastre of Canton d'Orford and the southwestern right of way of Route 141 (Chemin du Parc);

Thence westerly along the southern limit of lots 928 and 999 of the said cadastre to the southwestern corner of lot 999;

Thence northwesterly in a straight line for a distance of 130 metres on a bearing of 300°00';

Thence due north in a straight line for a distance of 139.26 metres on a bearing of 0°00';

Thence due east in a straight line for a distance of 114 metres on a bearing of 90°00';

Thence due north in a straight line for a distance of 306.61 metres on a bearing of 0°00';

Thence due west in a straight line for a distance of 270.71 metres on a bearing of 270°00';

Thence southwesterly in a straight line for a distance of 172.64 metres on a bearing of 197°35'57";

Thence westerly in a straight line for a distance of 214.93 metres on a bearing of 90°16'41";

Thence northwesterly in a straight line to the southeastern right of way of Route 141 (Chemin du Parc, lot 1828 of the cadastre of Canton d'Orford), a point whose coordinates are:

5 020 803.22 m N and 405 445.57 m E;

Thence in a general easterly direction along the said right of way so as to exclude it, to a point whose coordinates are:

5 020 986.73 m N and 407 181.66 m E;

Thence due south in a straight line for a distance of 465 metres on a bearing of 180°00';

Thence southeasterly in a straight line for a distance of 225 metres on a bearing of 130°00';

Thence northeasterly in a straight line for a distance of 400 metres on a bearing of 75°00';

Thence easterly in a straight line for a distance of 150 metres on a bearing of 95°00';

Thence northeasterly in a straight line for a distance of 175 metres on a bearing of 65°00';

Thence southeasterly in a straight line for a distance of 160 metres on a bearing of 135°00';

Thence easterly in a straight line to the southwestern right of way of Route 141 (Chemin du Parc, lot 1828 of the cadastre of Canton d'Orford), a point whose coordinates are:

5 020 428.41 m N and 408 264.24 m E;

Thence southeasterly along the said right of way so as to exclude it, to the point of commencement.

Area: 102.65 hectares

3rd perimeter

Commencing at the northeastern corner of lot 1031 of the cadastre of Canton d'Orford;

Thence southerly for a distance of 223.70 metres along the dividing line between lots 1031 and 1032 to the northeastern right of way of Route 220;

Thence northwesterly for a distance of 275.90 metres along the northeastern right of way of Route 220 to a point on the northern limit of lot 1031;

Thence easterly for a distance of 173.20 metres along the northern limit of lot 1031 to the point of commencement.

Area: 1.72 hectare

The measures and areas in this technical description are expressed in SI (International System) units and the related plan was drawn up on the basis of the digital survey and cadastral compilation files produced at a scale of 1:20,000 by the Ministère des Ressources naturelles et de la Faune of Québec. The coordinates are in reference to the official plane coordinate system of Québec (SCOPQ), modified transverse Mercator projection system, Zone 8, NAD 83.

The whole as shown on the plan prepared by the undersigned on 1 June 2006 and kept in the archives of the Bureau de l'arpenteur général du Québec of the Ministère des Ressources naturelles et de la Faune under number 0502-0000-08.

Prepared at Québec on 1 June 2006 under number 1758 of my minutes.

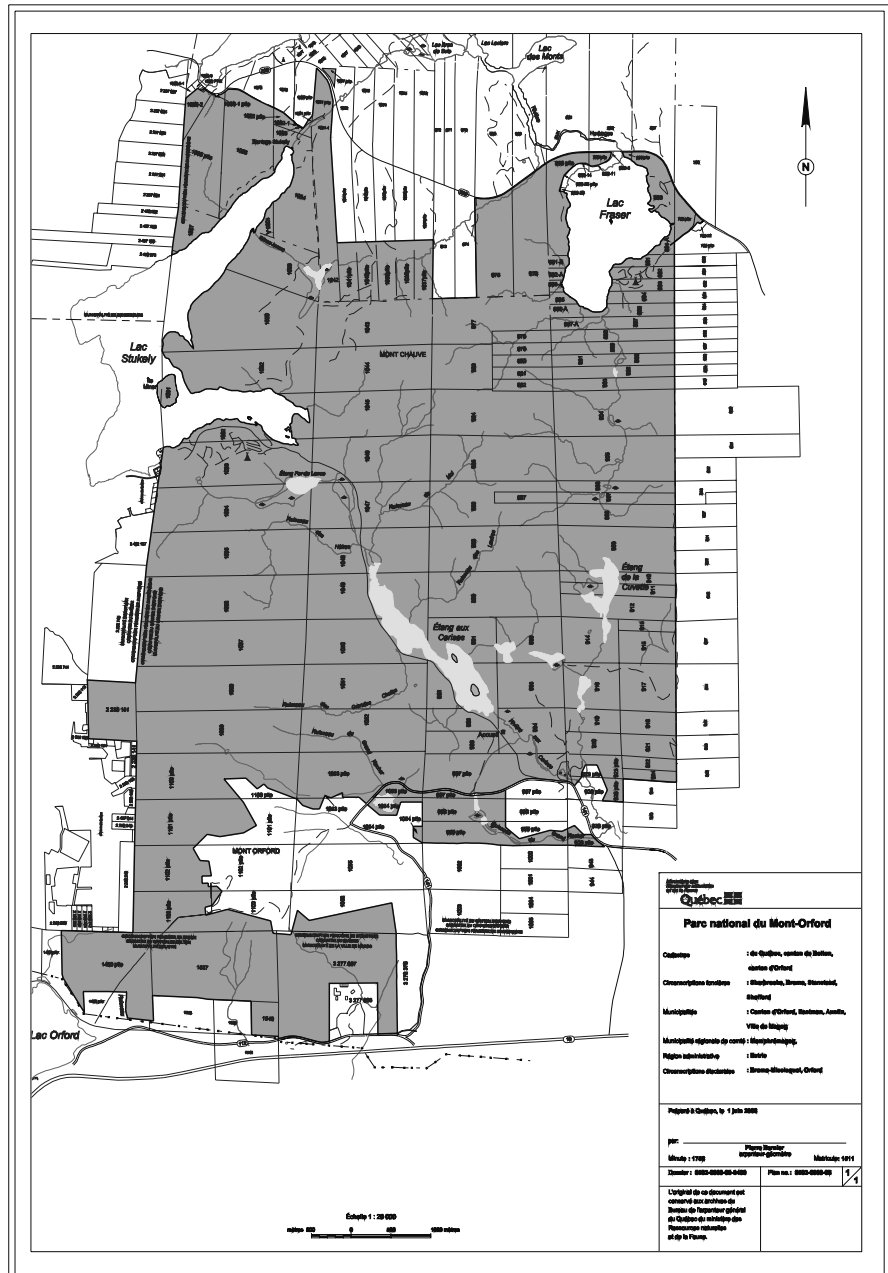
By: Signed original
Pierre Bernier
Land Surveyor

(b) Schedule B to the Regulation respecting the Parc national du Mont-Orford

SCHEDULE B

(s. 1)

PLAN OF PARC NATIONAL DU MONT-ORFORD



SCHEDULE D
(Section 7)

SCHEDULE 5
(s. 3)

PARC NATIONAL DU MONT-ORFORD ZONING MAP



SCHEDULE E*(Section 18)***Permitted uses**Zones B-4b, B-4c, B-4d and B-4e

The following uses are permitted in these zones:

— detached, semi-detached or attached (containing no more than 7 units) single-family dwellings, detached or semi-detached two-family dwellings, and multi-family dwellings that contain no more than 20 units;

— outdoor recreational activities, excluding exhibition grounds, golf courses, horseback riding grounds, horseback riding centres and vacation camps;

— the following uses complementary to residential uses: professional, personal and handicraft services if carried on inside residential buildings over an area not exceeding 25% of the building coverage of the main building.

Zone B-4a

In this zone, the following uses are permitted in addition to the uses permitted in zones B-4b, B-4c, B-4d and B-4e:

— recreational services;

— recreational activities;

— hotel services, excluding convention centres;

— restaurant establishments and establishments where alcoholic beverages are consumed;

— the following uses complementary to recreational and commercial uses: professional, personal and handicraft services and retailing, if carried on inside residential, recreational or commercial buildings and integrated into the preceding uses.

General criteriaZones B-4a, B-4b, B-4c, B-4d and B-4e

1) In these zones, the base of a building may not be located at more than 350 metres above sea level, except in the zone at the very foot of the slopes of Mont Orford, where the base of a building may be located at an altitude of up to 380 metres.

2) Outdoor lighting equipment must be designed and maintained to protect the night sky against light pollution.

3) Commercial uses must be integrated harmoniously with and be complementary to existing recreational activities and equipment, in particular the downhill ski centre, the golf course and hiking trails.

4) Adequate protection must be provided for residential uses against sound nuisances associated with commercial uses, in particular through the integration of transition zones or buffer areas between different uses.

Density criteria

Zones B-4b, B-4c, B-4d and B-4e

1) There are to be no more than 10 dwellings per gross hectare and a maximum of 4 multi-family dwellings containing more than 16 units is authorized.

2) The gross land occupation coefficient may not exceed 25% for all zones; however, the maximum land use percentage for each separate lot on which a main building is erected is 30%.

Zone B-4a

1) There are to be no more than 30 dwellings per gross hectare. In addition, only one hotel complex of more than 80 but less than 100 rooms is permitted. Moreover, a maximum of 250 rooms is authorized for all hotel establishments in the zone.

2) The gross land occupation coefficient may not exceed 30% for the entire zone; however, the maximum land use percentage for each separate lot on which a main building is erected is 60%.

Criteria applicable to building and parking area construction

Zones B-4a, B-4b, B-4c, B-4d and B-4e

1) All structures, landscaping and parking lots must be integrated with the natural characteristics of the land. Topographical changes (clearing and filling) are to be limited. Natural benches should be used for the construction of buildings and parking lots.

2) Buildings must be laid out so as to cast the least possible shade on pedestrian malls, public squares, and low-density dwellings.

3) Buildings must be laid out so as to preserve the view of surrounding mountains and bodies of waters from public squares and pedestrian malls.

4) Parking lots must be grouped in clusters and embellished with landscaping to minimize the visual impact. They must be consistent with the overall development design.

5) Existing trees must be preserved or new ones planted in parking lots to provide plant cover and break up the spatial homogeneity.

6) The total parking area must not exceed 7 hectares.

Criteria applicable to the architecture

Zones B-4a, B-4b, B-4c, B-4d and B-4e

1) Harmonious coexistence of the different uses must be ensured by using the same or related architectural features to create a harmonious and distinctive built environment.

2) All structures must recall the architectural features specific to the Cantons-de-l'Est, that is, those of Victorian, Queen Anne, New England or Loyalist architecture.

3) Single-family dwellings must be no more than 10 metres high. Other residential buildings and commercial and recreational buildings must be no more than 15 metres high.

4) All the buildings on the same street or in the same group must be compatible as regards architectural style (volume, height, exterior finish, roof shape, facade, and architectural details). Moreover, they should fit in with the surrounding area.

5) When dwelling units are grouped together, recessed facades and variations in the volume and other measurements must be provided so they do not form a monolithic whole.

6) The side and back wall treatment of a building must be equivalent to that of the main facade.

7) The areas for storing, loading and unloading merchandise, and the mechanical equipment for structures and uses other than residential must not be visible from thoroughfares, recreational sites, footpaths or public spaces.

8) The height and dimensions of an accessory building must not exceed those of the main building.

Criteria applicable to protection of the forest coverZones B-4a, B-4b, B-4c, B-4d and B-4e

- (1) A forest cover consisting of at least 70% of the stems of a diameter of 10 centimetres or more must be preserved on slopes steeper than 30% and in a 10-metre wide zone separating proposed facilities from any road.
- (2) In the absence of a wooded zone, the planting of trees in a 10-metre wide zone must be planned along any road. At least 2 trees of a minimum height of 4 metres must be planted per 10 square meters of the zone. The zone must include conifers in a proportion of at least 60%.
- (3) Buildings, facilities, equipment and infrastructures must be laid out in such a way as to limit the size of cleared areas and must take into account the characteristics of the existing forest cover.
- (4) Effective protection measures must be taken before any construction work begins in order to ensure that the work does not undermine the preservation of trees located in those zones, except the trees that must be removed to carry out the work.
- (5) Any unbroken area of clearing must be limited to the needs generated by the construction of buildings and equipment and the lay-out of roads and parking areas. Clearing for the purpose of piling or storing materials or storing machinery is prohibited.

Criteria applicable to drainage and erosion controlZones B-4a, B-4b, B-4c, B-4d and B-4e

- (1) Construction or landscaping work must not modify the natural surface water drainage system by making changes in the flow area of natural watersheds. However, if it is impossible not to modify the natural drainage system, modifications must be made according to a drainage and erosion control plan that includes measures mitigating the impact on the natural hydrous environment:
 - routing of runoff water toward wooded areas;
 - creation of settling and filtration basins;
 - progressive revegetation;
 - stabilization using such means as stonework and vegetation.
- (2) Any parking lot covering more than 500 square metres must include measures to retain runoff water.

(3) Retention and control devices for the rainwater flowing from infrastructures such as buildings, service areas and access roads must be planned and integrated during the construction and landscaping of each component of the development in order to minimize sudden surges and the erosion of the banks and bed of Ruisseau Castle and its tributary streams.

(4) Any alteration of the natural topography resulting in a bare slope covering more than 5% of the area on which structures, equipment or facilities are being placed must include mitigating measures applied throughout the construction period, and slopes must be seeded or covered with vegetation at the latest 12 months after the end of the work altering the topography, in order to avoid land erosion.

(5) During the excavation work needed for construction or landscaping, excavated materials must be placed in such a way as to avoid depositing any sediment in pipes, watercourses, ditches, roads or adjacent properties.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 15

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ NATIONALE DU CHEVAL DE COURSE

Bill 31

Introduced by Mr. Michel Audet, Minister of Finance

Introduced 9 June 2006

Passage in principle 12 June 2006

Passage 13 June 2006

Assented to 13 June 2006

Coming into force: 13 June 2006

Legislation amended:

Act respecting the Société nationale du cheval de course (R.S.Q., chapter S-18.2.0.1)



Chapter 15

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ NATIONALE DU CHEVAL DE COURSE

[Assented to 13 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. S-18.2.0.1, ss. 2-10,
replaced. **1.** Sections 2 to 10 of the Act respecting the Société nationale du cheval de course (R.S.Q., chapter S-18.2.0.1) are replaced by the following sections:
- Board of directors. **“2.** The board of directors of the Société is composed of five members, including a chair appointed by the Minister. Their term of office begins on appointment.
- Term. The members of the board of directors hold office for up to four years.
- Defence. **“3.** The State shall assume the defence of a member of the board of directors, appointed by the Minister, who is prosecuted by a third person for an act done in the performance of his or her duties and shall pay any damages awarded as compensation for any injury resulting from that act, unless the board member has committed a grievous offence or a personal offence separable from the performance of his or her duties.
- Penal or criminal proceedings. In penal or criminal proceedings, however, the State shall assume the payment of the expenses of a member of the board of directors, appointed by the Minister, only if the board member had reasonable grounds to believe that his or her conduct was in conformity with the law, or if the board member has been discharged or acquitted.”
- c. S-18.2.0.1, s. 13,
am. **2.** Section 13 of the Act is amended by adding the following paragraph at the end:
- Debts. “If, at the time of dissolution, the debts of the Société exceed the value of its property, the State shall assume the debt surplus.”
- c. S-18.2.0.1, ss. 14-16, repealed. **3.** Sections 14 to 16 of the Act are repealed.
- c. S-18.2.0.1, s. 20.1,
added. **4.** The Act is amended by inserting the following section after section 20:
- Dissolution. **“20.1.** The Government may, by order, dissolve the Société nationale du cheval de course on the date and on the terms and conditions it determines.
- Act repealed. The Act respecting the Société nationale du cheval de course is repealed as of that date.

- Civil proceedings. Civil proceedings to which the Société 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.”
- End of term. **5.** The term of office of the members of the board of directors of the Société nationale du cheval de course ends on the date of appointment of the members appointed under section 2 of the Act respecting the Société nationale du cheval de course (R.S.Q., chapter S-18.2.0.1), enacted by section 1 of this Act.
- Provision not applicable. Section 3 of the Act respecting the Société nationale du cheval de course, enacted by section 1 of this Act, does not apply to a member referred to in the first paragraph.
- Validity of decisions. **6.** Decisions made by the board of directors of the Société nationale du cheval de course on or after 1 September 2001 may not be invalidated for the sole reason that sections 4 to 10, 14 and 16 of the Act respecting the Société nationale du cheval de course (R.S.Q., chapter S-18.2.0.1) were not complied with.
- Ratification. **7.** Any decision made by the board of directors of the Société nationale du cheval de course on or after 8 June 2006 is without effect unless ratified by the new board of directors established under section 2 of the Act respecting the Société nationale du cheval de course (R.S.Q., chapter S-18.2.0.1), enacted by section 1 of this Act.
- Coming into force. **8.** This Act comes into force on 13 June 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 16

AN ACT RESPECTING THE PROVISION OF HEALTH SERVICES BY MEDICAL SPECIALISTS

Bill 37

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

Introduced 12 June 2006

Passage in principle 12 June 2006

Passage 13 June 2006

Assented to 13 June 2006

Coming into force: 13 June 2006

Legislation amended: None



Chapter 16

AN ACT RESPECTING THE PROVISION OF HEALTH SERVICES BY MEDICAL SPECIALISTS

[Assented to 13 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

PURPOSE AND SCOPE

- Purpose. **1.** The purpose of this Act is to provide for the conditions of medical specialists' participation in the health insurance plan and other programs administered by the Régie de l'assurance maladie du Québec (the Board), within the limits imposed by the state of public finances, to ensure continued provision of professional services by medical specialists and to improve the accessibility and the quality of health services.
- Medical specialist. **2.** For the purposes of this Act, a medical specialist is a physician who is a member of the Ordre des médecins du Québec, holds a specialist's certificate or a restrictive permit in a medical specialty, and, on 12 June 2006, is subject to the application of the Master Agreement or subsequently becomes so.
- Interpretation: In addition,
- “association”; “association” means an association or group of medical specialists, whether or not constituted as a legal person, whose purpose is defending its members' interests;
- “Federation”; “Federation” means the Federation of Medical Specialists of Québec formed under the Professional Syndicates Act (R.S.Q., chapter S-40) or any group that succeeds it; and
- “Master Agreement”. “Master Agreement” means the master agreement entered into between the Minister of Health and Social Services and the Federation on 1 October 1995, and its amendments, as renewed and amended as of 1 April 2002 by the “Protocole d'accord relatif à l'application de l'Accord cadre MSSS-FMSQ pour les années 1999-2000 à 2003-2004”, and its amendments.

DIVISION II**RENEWAL OF MASTER AGREEMENT**

- Renewal. **3.** The Master Agreement is renewed and binds the parties, with the necessary modifications, until 31 March 2010.
- Remuneration. However, the provisions in the schedule relating to the remuneration of medical specialists also bind the parties until 31 March 2010.

DIVISION III**ALLOCATION OF FINANCIAL RESOURCES**

- \$50,000,000. **4.** In addition to the special resource envelope dedicated to the improvement of the quality and the accessibility of medical services that is added under subparagraph 3 of paragraph 2 of the schedule, an amount of \$50,000,000 is allocated by the Minister of Health and Social Services, on the conditions the Minister determines, mainly to shorten waiting lists and increase the hours of operation of operating rooms.
- Resources not part of Agreement. The financial resources allocated and the measures taken by the Minister under this section are not part of the Master Agreement.

DIVISION IV**OBLIGATIONS RELATING TO THE CONTINUITY OF HEALTH SERVICES**

- Concerted action prohibited. **5.** No medical specialist may participate in concerted action to stop, reduce, slow down or modify his or her professional activity or to become a professional who has withdrawn or a non-participating professional within the meaning of the Health Insurance Act (R.S.Q., chapter A-29).
- Professional activity. The professional activity of a medical specialist consists of the provision of insured services within the meaning of the Health Insurance Act and the provision of any other professional service whose cost is borne by the State or a body of the State.
- Nullity of notice of withdrawal. Any notice of withdrawal or non-participation concerning a medical specialist sent to the Board after 12 June 2006 is null unless the medical specialist proves that the notice was not sent as part of concerted action.
- Nullity of prior notice of ceasing to practise. Similarly, any prior notice of ceasing to practise sent by a medical specialist after 12 June 2006 in accordance with section 254 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is null unless the medical specialist proves that the notice was not sent as part of concerted action.

Concerted action prohibited.	6. The Federation and the associations are prohibited from undertaking or continuing concerted action that involves a contravention of the first paragraph of section 5 by medical specialists, whether or not the medical specialists are members of the Federation or the association concerned.
Compliance.	7. The Federation and the associations must take the appropriate means to induce their members to comply with the first paragraph of section 5.
Provision of medical services.	8. No person may, by omission or otherwise, prevent or impede the provision of medical services provided by medical specialists.
Inducement.	9. No person may help or, by encouragement, advice, consent, authorization or order, induce a medical specialist, the Federation, an association or any other person to contravene any provision of this division.
Inquiry by the Conseil des services essentiels.	10. The Conseil des services essentiels (the Council) may, on its own initiative or at the request of the Minister of Health and Social Services, a health and social services agency or an institution within the meaning of the Act respecting health services and social services, inquire into concerted action, apprehended or in progress, involving the Federation, an association or medical specialists, that affects the provision of medical services.
Powers of the Council.	11. The Council may, if it considers that the concerted action is or is likely to be prejudicial to the medical services to which every person is entitled, exercise its powers under sections 111.17 to 111.20 of the Labour Code (R.S.Q., chapter C-27).
Appointment of additional members.	12. If the Government considers that the Council does not include enough members to adequately perform the duties assigned to the Council by sections 10 and 11, it may appoint one or more additional members for the period it determines.
Experience required.	Only a person having at least 10 years' experience in the provision of medical services, the teaching of medicine or the field of health or social services may be so appointed.
Provision not applicable.	The second paragraph of section 111.0.3 of the Labour Code does not apply to the appointment of such a person, and the first, second and fourth paragraphs of section 111.0.4 do not apply in respect of a member so appointed.
Division of the Council.	For the purposes of sections 10 and 11, a division of the Council consists of three members, and the presence of the president or the vice-president is not necessary to form a quorum.

DIVISION V

ADMINISTRATIVE AND CIVIL MEASURES

§1. — *Deductions*

Cessation of deductions.

13. As soon as the Minister of Health and Social Services informs the Board in writing that the Federation or an association has engaged in an act referred to in section 6 or 9 or has failed to take the means referred to in section 7, the Board must cease to deduct, for a period of one year, every union assessment, special assessment or other amount in lieu thereof required to be withheld by the Board under the Master Agreement on behalf of the Federation or the association concerned, as the case may be.

Obligation lifted.

14. Despite any stipulation to the contrary, a medical specialist represented by an association is not required to pay an assessment, contributions or an amount in lieu thereof to the association or to a third party for the benefit of the association for the duration of the cessation referred to in section 13.

§2. — *Reduction of remuneration*

Services not remunerated.

15. As soon as the Minister of Health and Social Services or a health and social services agency informs the Board in writing that a medical specialist has contravened the first paragraph of section 5, the Board may not remunerate that medical specialist for the medical services he or she provided during the day the contravention occurred.

Amount recovered.

If a payment is made despite the first paragraph, the Board recovers the amount by set-off or otherwise.

Reduction of remuneration.

In addition, the remuneration normally applicable for medical services provided by the medical specialist is reduced, for each day or part of a day during which the medical specialist contravened the first paragraph of section 5, by an amount equal to twice the average daily remuneration of medical specialists in that same specialty.

Average remuneration.

16. To establish the average daily remuneration referred to in the third paragraph of section 15, the Board must use the billing data of medical specialists in the same specialty over the three-month period preceding the month in which the contravention occurred.

Amounts withheld.

17. The Board must withhold the amounts resulting from the application of the second and third paragraphs of section 15 and inform each medical specialist concerned of the amounts withheld. Amounts are withheld up to 20% of the remuneration payable to the medical specialist per billing period.

Remittal.

18. The Board must remit the sums referred to in the third paragraph of section 15 to a registered charity within the meaning of the Taxation Act (R.S.Q., chapter I-3), designated by the Government.

Arbitration. **19.** Any disagreement as to the application of section 15 must be referred to arbitration as if it were a dispute resulting from the application of an agreement within the meaning of section 54 of the Health Insurance Act.

Reimbursement. In the case of a disagreement as to the application of the first paragraph of section 15, a medical specialist is entitled to the reimbursement of the amount withheld only if the medical specialist proves that he or she complied with the first paragraph of section 5 or was prevented from complying with that paragraph despite having taken all reasonable means to do so and that the non-compliance with that paragraph was not part of a concerted action.

§3. — *Civil liability*

Liability of the Federation and the associations. **20.** The Federation and the associations are liable for any damage caused during a contravention of the first paragraph of section 5 by their members, unless they prove that the damage is not a result of the contravention, that the contravention is not part of concerted action or that the appropriate means were taken by the Federation or association concerned to prevent the contravention.

Judicial recourse. Any person who suffers damage by reason of an act performed in contravention of the first paragraph of section 5 may apply to the competent court to obtain compensation.

Damage suffered by the State. Any additional cost assumed by the State because a medical treatment had to be provided either outside Québec or in a region other than the region in which it should normally have been provided, among other things, constitutes damage suffered by the State or a body of the State.

Class action. **21.** Despite article 1003 of the Code of Civil Procedure (R.S.Q., chapter C-25), if a person who suffered damage by reason of an act performed in contravention of the first paragraph of section 5 brings a class action under Book IX of that Code by way of a motion in accordance with the second paragraph of article 1002 of that Code, the court authorizes the bringing of the class action if it is of the opinion that the person to whom the court intends to ascribe the status of representative is in a position to adequately represent the members of the group described in the motion.

DIVISION VI

DISCIPLINARY MEASURES

Derogatory act. **22.** A medical specialist who participates in concerted action to stop, reduce, slow down or otherwise modify his or her professional activity commits an act derogatory to the dignity of the profession covered by section 59.2 of the Professional Code (R.S.Q., chapter C-26).

Complaint sent to syndic.

23. The executive director of an institution, the president and director general of a health and social services agency or the Minister of Health and Social Services informs the syndic of the Ordre des médecins du Québec in writing upon noting that a medical specialist is participating or has participated in concerted action. The syndic must then lodge with due dispatch any complaint that appears to be justified.

Penalty.

The discipline committee before which the complaint is brought must impose a penalty on the medical specialist concerned, unless that person can prove that the stoppage, reduction, slow-down or other modification of his or her professional activity was not part of any concerted action.

DIVISION VII

PENAL MEASURES

Offence and penalty.

24. A person or organization that contravenes the first paragraph of section 5 or sections 6 to 9 is guilty of an offence and is liable, for each day or part of a day during which the offence continues, to a fine of

(1) \$100 to \$500 in the case of a person other than a person referred to in paragraphs 2 to 4;

(2) \$1,000 to \$5,000 in the case of a medical specialist;

(3) \$7,000 to \$35,000 in the case of an executive, employee or representative of the Federation or of an association; and

(4) \$25,000 to \$125,000 in the case of the Federation or an association.

Status of member of the Ordre des médecins.

25. In penal proceedings under this Act, the status of member of the Ordre des médecins du Québec may be proved by the filing of a copy of the roll of the Order or of an extract from it, certified true by the secretary of the Order or by another person it designates for that purpose.

Status of medical specialist.

The status of medical specialist may be proved by the filing of a copy of the specialist's certificate or restrictive permit, as the case may be, of the medical specialist, certified true in the same manner.

Status of physician receiving remuneration.

The status of physician receiving remuneration from the Board may be proved by the filing of the medical specialist's registration card kept by the Board and certified true by the secretary of the Board or by another person designated for that purpose by the president of the Board.

DIVISION VIII**MISCELLANEOUS AND FINAL PROVISIONS**

- Communication of information to Attorney General. **26.** The Board may communicate to the Attorney General any information obtained for the carrying out of the Health Insurance Act or the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) if the information is required for the purposes of penal proceedings under this Act.
- Communication of information to syndic. The Board may also disclose such information to the syndic of the Ordre des médecins du Québec for the purposes of a complaint referred to in Division VI.
- Letter of Agreement. **27.** The application of Letter of Agreement no. 146 dated 1 April 2003 and any proceedings concerning the application of its provisions in progress on 13 June 2006 are suspended until 31 March 2010, unless otherwise agreed between the parties.
- Prevailing provisions. **28.** The provisions of this Act with regard to the Master Agreement are deemed to be part of that agreement. In the event of a conflict, they prevail over any other provisions of the Master Agreement.
- Effect. **29.** Division IV and section 22 cease to have effect on 31 March 2010 or on an earlier date set by the Government.
- Minister responsible. **30.** The Minister of Health and Social Services is responsible for the administration of this Act.
- Coming into force. **31.** This Act comes into force on 13 June 2006.

SCHEDULE
(Section 3)

Provisions relating to the remuneration of medical specialists

1. The overall resource envelope for each of the following periods of application, determined on an annual basis in accordance with paragraph 2, is as follows:

- (1) for the period from 1 April 2004 to 31 March 2005: \$1,887,400,000;
- (2) for the period from 1 April 2005 to 31 March 2006: \$1,915,700,000;
- (3) for the period from 1 April 2006 to 31 March 2007: \$1,991,900,000;
- (4) for the period from 1 April 2007 to 31 March 2008: \$2,118,500,000;
- (5) for the period from 1 April 2008 to 31 March 2009: \$2,218,600,000; and
- (6) for the period from 1 April 2009 to 31 March 2010: \$2,328,000,000.

2. The overall resource envelope provided for in paragraph 1 is arrived at by increasing the resource envelope of \$1,859,500,000, determined as at 31 March 2004, through

- (1) the application of the following monetary parameters:
 - (a) 2% for the period between 1 April 2006 and 31 March 2007;
 - (b) 2% for the period between 1 April 2007 and 31 March 2008;
 - (c) 2% for the period between 1 April 2008 and 31 March 2009; and
 - (d) 2% for the period between 1 April 2009 and 31 March 2010;
- (2) an adjustment of 1.5% applied, on 1 April of each year of the renewal period of the Master Agreement, to reflect changes in medical practice, in particular the effects of the growth and aging of the population and the net addition of medical staff; and
- (3) the addition of a special resource envelope, not exceeding \$119,500,000 as at 31 March 2010, dedicated to the improvement of the quality and accessibility of medical services and the addition of new services.

3. The mechanics and the dates of coming into force of the measures described in subparagraph 3 of paragraph 2 are to be determined by the Minister of Health and Social Services.

As an indication, the measures may, for instance, pertain to remuneration for on-call duty, remuneration for activities in hospital centres designated as university hospital centres, the revision of rules governing the capping of activities and practice earnings, the remuneration of medical specialists in psychiatry for professional activities relating to the development of supply in second- and third-line mental health services, remuneration for certain professional activities on behalf of a health and social services agency, a regional panel of heads of departments of specialized medicine or the Québec-wide integrated university health network coordination panel, remuneration for medical services provided through a means of telecommunication or telecommunications technology, the preservation of accessibility to medical services for institutions insufficiently served by health professionals, a revision of the manner of calculating increased remuneration in the regions, the establishment of conditions to facilitate the implementation of a government framework program regarding infection control in institutions, the improvement of the performance of Québec's breast cancer screening program and the Government's contribution toward payment of medical specialists' professional liability insurance premiums.

2006, chapter 17

AN ACT TO AMEND THE ELECTION ACT TO ENCOURAGE AND FACILITATE VOTING

Bill 22

Introduced by Mr. Benoît Pelletier, Minister responsible for the Reform of Democratic Institutions

Introduced 11 May 2006

Passage in principle 6 June 2006

Passage 14 June 2006

Assented to 14 June 2006

Coming into force: 14 June 2006, except the provisions of sections 2, 3, 4 and 13, section 14 insofar as it enacts the words “and including particulars about voting in the advance poll and at the returning officer’s office” in the first paragraph of section 227, section 15 insofar as it enacts subparagraph 1 of the first paragraph and the second and third paragraphs of section 262, sections 263 to 280, section 297, the second paragraph of section 301.18 and sections 301.19 to 301.22, section 19 insofar as it enacts the words “and at the returning officer’s office” in the first paragraph of section 327 and sections 21 and 24, which come into force on the date or dates to be set by the Government. However, such a date may not be set before a recommendation to that effect is obtained from the Chief Electoral Officer, stating that all preparations needed for the implementation of those provisions have been made and that the provisions may therefore come into force.

Legislation amended:

Election Act (R.S.Q., chapter E-3.3)



Chapter 17

AN ACT TO AMEND THE ELECTION ACT TO ENCOURAGE AND FACILITATE VOTING

[Assented to 14 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. E-3.3, s. 1, am. **1.** Section 1 of the Election Act (R.S.Q., chapter E-3.3) is amended
- (1) by striking out “or, in the case of an elector outside Québec, for 12 months” in subparagraph 3 of the first paragraph;
- (2) by striking out the third paragraph.
- c. E-3.3, s. 2, am. **2.** Section 2 of the Act is amended by replacing “Tuesday of the second week preceding that of the poll” in the third and fourth lines by “the fourteenth day before polling day”.
- c. E-3.3, s. 3, replaced. **3.** Section 3 of the Act is replaced by the following section:
- Choice of domicile. **“3.** A candidate having filed a nomination paper in accordance with section 237 who is running in an electoral division other than that in which the candidate is domiciled may choose to be considered as domiciled in the polling subdivision in which the candidate’s main office for the purposes of the election is located. The candidate must file a request to that effect on revision of the list of electors during the election period.”
- c. E-3.3, s. 40.12.13, am. **4.** Section 40.12.13 of the Act is amended by replacing “Sections 211 and 213 to 216.1” in the first line by “Sections 209 and 212 to 216”.
- c. E-3.3, s. 40.31, am. **5.** Section 40.31 of the Act is amended by replacing the first paragraph by the following paragraph:
- Enumeration procedure. **“40.31.** The returning officer may establish a procedure for enumerating persons domiciled or lodged in a place described in section 135.1 with the executive director, owner, manager, operator or person in charge of that place in order to ensure that they are registered on the list of electors.”
- c. E-3.3, s. 40.32, replaced. **6.** Section 40.32 of the Act is replaced by the following section:
- Access. **“40.32.** The executive director, owner, manager, operator, superintendent, caretaker or person in charge of a place described in section 135.1 must allow and facilitate access to the premises by the enumerators.”

- c. E-3.3, s. 40.38, am. **7.** Section 40.38 of the Act is amended by replacing “227 to 231.3” in the fourth line by “220 to 228”.
- c. E-3.3, s. 40.38.1, replaced.
Transmission of list. **8.** Section 40.38.1 of the Act is replaced by the following section:
“40.38.1. In January, April and September each year, the Chief Electoral Officer shall transmit the list of the electors registered on the permanent list of electors for the purposes of a provincial poll to the authorized parties represented in the National Assembly, to any other authorized party that so requests and to every Member. However, Members shall only receive the list for the electoral division they represent.
- Exception. No list is to be transmitted during an election or referendum period or within the three months that follow a general election or a referendum.”
- c. E-3.3, s. 132, replaced.
Offices. **9.** Section 132 of the Act is replaced by the following section:
“132. The returning officer shall establish a main office in an easily accessible place in the electoral division, and, after being authorized by the Chief Electoral Officer, branch offices as needed. The addresses of these offices are communicated to the Chief Electoral Officer, to each party authority at the electoral division level and to the public.
- Opening hours. As soon as the order instituting the election is issued, these offices must be open every day, from 9:00 a.m. to 9:00 p.m. Monday to Friday and from 9:00 a.m. to 5:00 p.m. Saturday and Sunday. They must be handicapped-accessible and laid out in accordance with the standards prescribed by the Chief Electoral Officer.”
- c. E-3.3, s. 135.1, replaced.
Access. **10.** Section 135.1 of the Act is replaced by the following section:
“135.1. The owner, manager, operator, superintendent, caretaker or person in charge of a residential building, a residence for the elderly listed in the register established under the Act respecting health services and social services (chapter S-4.2) or a lodging facility operated by an organization for the purpose of ensuring the safety of individuals and their children must allow and facilitate access to the building, residence or facility by persons in charge of distributing notices or documents from the Chief Electoral Officer or the returning officer.
- Access. The same rule applies to the executive director of an institution that operates a hospital centre, a residential and long-term care centre or a rehabilitation centre governed by the Act respecting health services and social services or a hospital centre or a reception centre within the meaning of the Act respecting health services and social services for Cree Native persons (chapter S-5), with regard to any facility maintained by the institution.”
- c. E-3.3, s. 146, am. **11.** Section 146 of the Act is amended by replacing the second paragraph by the following paragraph:

Form of lists.	“The lists are sent in electronic form; candidates may obtain a paper copy on request.”
c. E-3.3, Title IV, Chap. III, Div. IV, subdiv. 1, ss. 179-196, replaced.	<p>12. The Act is amended by replacing subdivision 1 of Division IV of Chapter III of Title IV, comprising sections 179 to 196, by the following:</p> <p>“DIVISION IV</p> <p>“REVISION</p> <p>“§1. — <i>Establishment of boards of revisors</i></p>
Establishment.	<p>“179. The returning officer for an electoral division establishes one or more boards of revisors, mobile boards of revisors and special boards of revisors, as needed.</p>
Electors outside Québec.	<p>The Chief Electoral Officer establishes a board of revisors for electors having the right to vote outside Québec.</p> <p>“§2. — <i>Boards of revisors and mobile boards of revisors</i></p>
Place of sittings.	<p>“180. A board of revisors must sit at the returning officer’s main office and the additional boards of revisors sit at the returning officer’s branch offices or at any other place determined by the returning officer after being authorized by the Chief Electoral Officer. If the Chief Electoral Officer considers it expedient depending on the time of the year, a board of revisors may sit at any place where a university or general and vocational college maintains a student residence.</p>
Time limit.	<p>Not later than the twenty-eighth day before polling day, the returning officer determines the places where boards of revisors will sit.</p>
Mobile board of revisors.	<p>A mobile board of revisors sits in a residential facility maintained by an institution that operates a residential and long-term care centre governed by the Act respecting health services and social services (chapter S-4.2) or a residence for the elderly listed in the register established under that Act.</p>
Criteria.	<p>A residential facility must meet the criteria set by the Chief Electoral Officer and the institution or the operator of the residence must allow a mobile board of revisors to be set up free of charge in the residential facility.</p>
Notice of places selected.	<p>The returning officer informs the Chief Electoral Officer, the authorized parties represented in the National Assembly, any other party having so requested, any independent Member and each candidate of the places where a board of revisors will sit.</p>
Composition of board.	<p>“181. Each board of revisors is composed of three revisors, including a chair.</p>

- Appointment. “**182.** Not later than the twenty-sixth day before polling day, the Chief Electoral Officer appoints revisors to each board of revisors.
- Chair. The chair is appointed in accordance with section 185.
- Second revisor. The second revisor is appointed on the recommendation of the authorized party that ranked first in the last election or the independent Member elected as such if the Member’s nomination paper has been filed.
- Third revisor. The third revisor is appointed on the recommendation of the authorized party that ranked second in the last election.
- Decision of Chief Electoral Officer. “**183.** In a new electoral division, an electoral division whose boundaries have changed since the last election, an electoral division in which no authorized party ranked second in the last election or an electoral division represented by an independent Member whose nomination paper has not been received, the Chief Electoral Officer decides which parties or candidates are entitled to recommend the appointment of the second and third revisors, according to criteria prescribed by regulation.
- Recommendations. “**184.** The recommendations are made by the person designated in writing for that purpose by the leader or chief executive officer of the party.
- Time limit. Recommendations must be received by the returning officer not later than the twenty-seventh day before polling day.
- Refusal. The returning officer may refuse a recommendation on reasonable grounds. In that case, the returning officer requests a new recommendation.
- Appointment. If no recommendation has been received or if the person recommended is not a qualified elector, the returning officer makes the appointment without further formality.
- Approval of chair. “**185.** Not later than the twenty-eighth day before polling day, the returning officer sends the name of the revisor the returning officer intends to appoint as chair of each board of revisors for approval to the person designated under section 184.
- Notice. The designated person must send a notice of approval or disapproval to the returning officer not later than the twenty-seventh day before polling day. In the case of disapproval, the Chief Electoral Officer appoints the revisor who is to act as chair of the board of revisors.
- Appointment. If no notice has been received, the returning officer makes the appointment without further formality.
- Vice-chair. “**186.** The revisor recommended by the authorized party that ranked first in the last election or by the independent Member elected as such acts as vice-chair of the board of revisors.

- List of revisors. “**187.** The returning officer posts the list of revisors appointed to a board of revisors at the returning officer’s office and sends it to the Chief Electoral Officer, the authorized parties represented in the National Assembly, any other authorized party having so requested, any independent Member and each candidate.
- Secretary. “**188.** The returning officer appoints a secretary to each board of revisors.
- Revising officers. The returning officer appoints a sufficient number of teams of two revising officers. Sections 182 to 184 apply to the appointment of revising officers, with the necessary modifications.
- Additional personnel. The returning officer appoints the necessary additional personnel needed by the boards of revisors to perform their functions.
- Secretary. “**189.** The function of the secretary of a board of revisors is to assist the board in the performance of its work.
- Revising officers. “**190.** The functions of the revising officers include serving hearing notices and summonses and, at the request of a board of revisors, gathering information relevant to a decision to be made.
- Disagreement. “**191.** The revising officers work together; in no case may they act individually. If they disagree, the matter is submitted to the board of revisors, which makes a decision immediately; the revising officers are bound by the decision.
- Documents. “**192.** Not later than the day before the day the work of a board of revisors is to begin, the returning officer sends the revisors
- (1) the directives of the Chief Electoral Officer concerning the revision;
 - (2) the list of electors containing the information they need to perform their functions; and
 - (3) the requests for verification received under the third paragraph of section 145.
- Electors having moved or died. The returning officer also submits to a mobile board of revisors the cases of electors who are registered on the list of electors of a place described in section 180 or a facility maintained by an institution that operates a hospital centre or a rehabilitation centre governed by the Act respecting health services and social services (chapter S-4.2) and who, according to the information provided by the executive director, owner, manager, operator or person in charge of that place, have moved or died. The board of revisors has, in respect of such cases, the same powers and duties as for the processing of any request submitted by an elector.

- Documents. If the revision follows an enumeration, the returning officer also sends the revisors the reports made by the enumerators under section 40.29, the list prepared under section 40.30, the requests for verification received from the Chief Electoral Officer under section 40.36 and a copy of the enumeration slips for which the enumerators were unable to obtain a date of birth.
- Hours. **“193.** A board of revisors referred to in the first paragraph of section 180 sits from 9:00 a.m. to 9:00 p.m. Monday to Friday, and from 9:00 a.m. to 5:00 p.m. Saturday and Sunday, from the twenty-first to the twelfth day before polling day.
- Filing. Requests must be filed with or received by a board of revisors not later than the fourteenth day before polling day.
- Mobile board of revisors. **“194.** A mobile board of revisors sits on the days and during the hours determined by the returning officer for the period referred to in section 193.
- Visits. A mobile board of revisors may visit the room or apartment of an elector who is unable to move about and who is domiciled in a residential facility where the board sits, provided a request to that effect was addressed to the returning officer not later than the fourteenth day before polling day.
- Visits. A mobile board of revisors may also, under the same conditions as those set out in the second paragraph, visit an elector who is domiciled or lodged in a place referred to in section 135.1 where a mobile board of revisors has not been set up to allow the elector to submit a request for revision of the list of electors.
- Visits. Despite the second paragraph, a mobile board of revisors present in a facility referred to in the second or third paragraph may, on request, visit the room or apartment of an elector who is unable to move about.
- Extension. **“195.** After consulting with the returning officer, the chair of a board of revisors may extend the hours of the board if the number of requests warrants it.
- Quorum. **“196.** Two revisors constitute a quorum.
- Majority vote. Questions submitted to the board of revisors are decided by a majority vote.
- Tie vote. In the case of a tie vote, the chair, or in the absence of the chair, the vice-chair has a casting vote.”
- c. E-3.3, Title IV, Chap. III, Div. IV, subdiv. 2, ss. 197-219, replaced. **13.** The Act is amended by replacing subdivision 2 of Division IV of Chapter III of Title IV, comprising sections 197 to 219, by the following:

“§3. — *Revision process*

- Notice. “**197.** Not later than the twenty-second day before polling day, the Chief Electoral Officer sends to each address a notice containing the information relating to the electors registered on the list of electors for that address, except their date of birth and sex, or a notice indicating that no elector is registered for that address.
- Content. The notice must inform electors that any request regarding the revision of the list of electors must be submitted to a board of revisors in the electoral division of their domicile, set out when and where the boards of revisors will sit and explain the revision process.
- Mobile boards of revisors. Information regarding mobile boards of revisors is provided to the electors concerned by the returning officer.
- Change to list. “**198.** The Chief Electoral Officer sends each elector having requested a change to the permanent list of electors after the order instituting the election was issued a notice informing the elector that a request must be submitted to a board of revisors in the electoral division of his or her domicile for the change to be made to the list of electors to be used for the upcoming poll.
- Request for registration. “**199.** An elector who finds that he or she is not registered on the list of electors for the polling subdivision in which the elector is domiciled on the fourteenth day before polling day must submit a request for registration to a board of revisors in order to vote.
- Restriction. The elector may request that the registration be effective for the purposes of the upcoming poll only.
- Request for registration. “**200.** An elector who is aware that he or she is registered on the list of electors for a polling subdivision other than the one in which the elector is domiciled on the fourteenth day before polling day must submit a request for registration to a board of revisors in order to vote.
- Request granted. If the request is granted, the elector is registered on the list of electors for the polling subdivision in which the elector is domiciled after being removed from the other list.
- Request for correction. “**201.** An elector who finds an error in the information relating to him or her must submit a request for a correction to a board of revisors.
- Request for removal. “**202.** A person who finds that he or she is registered on the list of electors for a polling subdivision although the person is not entitled to be so registered must submit a request for removal to a board of revisors.
- Request for removal. “**203.** An elector who does not wish to be registered on the list of electors may submit a request for removal to a board of revisors. The elector may at the same time request removal from the permanent list of electors.

- Request on elector's behalf. **“204.** An elector who is the spouse or a relative of or lives with an elector may submit a request concerning the elector on the latter's behalf.
- “relative”. In this section, “relative” means the elector's father, mother, grandfather, grandmother, stepfather, stepmother, father-in-law, mother-in-law, brother, sister, brother-in-law, sister-in-law, son, daughter, stepson, stepdaughter, son-in-law, daughter-in-law, grandson or granddaughter.
- Request by third person. **“205.** A person who finds that another person not entitled to be registered on the list of electors for a polling subdivision in his or her electoral division is so registered may submit a request for removal of that other person to a board of revisors.
- Declaration. The person declares that, to his or her knowledge, the other person is not entitled to be registered on the list of electors for that polling subdivision, for the reasons put forward to the board.
- Form prescribed. **“206.** All requests submitted to a board of revisors must be made on the form prescribed by the Chief Electoral Officer and supported by a declaration attesting to the accuracy of the facts put forward. The form may be obtained in person or by phone, mail or fax from a returning officer's office or on the Chief Electoral Officer's website.
- Signature. A board of revisors may accept a request sent by mail or fax, or by electronic means provided the person's signature is reproduced.
- Evidence. A board of revisors may require from a person submitting a request any evidence needed to make a decision.
- Documents. Requests for registration must be submitted with the document or documents determined by regulation of the Chief Electoral Officer in support of the information contained in the request.
- Decision. **“207.** A board of revisors examines requests that are submitted in person immediately and, whenever it can make an immediate decision, it informs the elector of the decision. Whenever the board of revisors makes a decision in the absence of the elector concerned or of the person having made the request, it must immediately notify the elector of the decision. The decision is notified in the manner determined by the Chief Electoral Officer.
- Requests examined. A board of revisors also examines all requests submitted to it under this Act.
- Corrections. **“208.** If electors were not registered on the right list of electors because their domiciliary address was not matched with the right polling subdivision, the Chief Electoral Officer or, on the Chief Electoral Officer's request, a board of revisors makes the necessary corrections.
- Electors informed. The Chief Electoral Officer informs the electors concerned and the authorized parties of any corrections made under the first paragraph.

- Inquiries. **“209.** In examining the cases submitted to it, a board of revisors or any revisor duly authorized by a board of revisors may make inquiries and summon witnesses.
- Summons. A summons is served on a witness by the revising officers or, if it cannot be served on the witness, is left at the person’s address.
- Certificate of service. A certificate of service is drawn up by the revising officers on the prescribed form and returned to the board of revisors.
- Removal or refusal. **“210.** Before removing or refusing to register a person, a board of revisors must inform the person by means of a written notice stating the grounds for the removal or refusal and must give the person the opportunity to submit observations in person or in writing within the time it specifies, unless the person is present or the board is satisfied, on the basis of the evidence presented, that the person whose removal is requested is under curatorship or is dead.
- Service. The notice must be of at least one clear day and be notified in the manner determined by the Chief Electoral Officer at the address appearing on the list of electors or at any other place the board of revisors has reason to believe the person may be reached.
- Notice not required. **“211.** Despite section 210, a board of revisors is not required to inform a person by means of a written notice before removing or refusing to register the person if the revising officers met the person and the person confirmed that he or she was not a qualified elector or if the request for removal is made under section 233.4.
- Advocate. **“212.** The person who is the subject of a request and the witnesses summoned by a board of revisors have the right to be assisted by an advocate.
- Elector already registered. **“213.** Before registering an elector on the list of electors, a board of revisors must make sure that the elector is not already registered.
- Removal. If the elector is already registered, the board of revisors first removes the elector, in which case it is not necessary to send the notice referred to in section 210.
- Transfer of registration. **“214.** If, on examining a request for removal, a board of revisors concludes that the person concerned is entitled to be registered on the list of electors for another polling subdivision, it must register the person on that list after removing the person from the other list.
- Citizenship. **“215.** When a board of revisors must decide whether a person is a Canadian citizen, the burden of proof is on that person.
- Powers of the board. **“216.** A board of revisors, on its own initiative or on request, may review or revoke a decision to remove or refuse to register a person

(1) when a new fact is discovered which, had it been known in time, could have warranted a different decision; or

(2) when the person concerned was unable to submit observations for reasons considered sufficient.

Special board of revisors.

After a board of revisors has completed its work, its powers under this section may be exercised by a special board of revisors.

Changes.

“217. The changes made as a result of the revision process are incorporated into the list of electors by the person designated by the returning officer.

Revised list.

“218. Not later than the ninth day before polling day, the returning officer sends each candidate the revised list of electors. The list must clearly show the changes made as a result of the revision process and include particulars about voting at the returning officer’s office.

Abstract of changes.

At the latest before the opening of the advance poll, the returning officer sends each candidate an abstract of the changes made to the revised list of electors that pertain to voting at the returning officer’s office.

List of electors outside Québec.

The returning officer also sends each candidate a list of electors who have acquired the right to vote outside Québec since the order instituting the election was issued.

Form of lists.

The lists are sent in electronic form; candidates may obtain a paper copy on request.

Transmission of lists.

The Chief Electoral Officer sends the lists in electronic form to the authorized parties represented in the National Assembly and to any other authorized party having so requested.

Personal information.

“219. Despite paragraph 2 of section 53 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), personal information relating to a person who is the subject of a request for revision of the list of electors made in accordance with this division is not public information.”

c. E-3.3, Title IV, Chap. III, Div. IV, subdiv. 3, Divs. V-VI, ss. 220-233, replaced.

14. The Act is amended by replacing subdivision 3 of Division IV and Divisions V to VI of Chapter III of Title IV, comprising sections 220 to 233, by the following:

“§4. — *Special boards of revisors*

Office.

“220. A special board of revisors must sit at the returning officer’s main office, and any other special boards of revisors, at one of the returning officer’s branch offices or at any other place determined by the returning officer.

- Team. “**221.** The returning officer may appoint a team of two revising officers to assist a special board of revisors.
- Hours. “**222.** A special board of revisors sits from 9:00 a.m. to 9:00 p.m. Monday to Friday, and from 9:00 a.m. to 5:00 p.m. Saturday and Sunday, from the thirteenth to the fourth day before polling day.
- Time limit. Requests must be filed with or received by a special board of revisors not later than 2:00 p.m. on the fourth day before polling day.
- Requests. “**223.** Only the elector concerned may file a request with a special board of revisors. However, a special board of revisors may receive a request for removal concerning a deceased elector.
- Prohibition. “**224.** Subject to section 216, a person who was refused registration or was removed from the list by a board of revisors or a mobile board of revisors may not request registration during the special revision process.
- Prohibition. “**225.** An elector who is registered by a special board of revisors may not vote in the advance poll.
- Changes. “**226.** The changes made by a special board of revisors are incorporated into the list of electors by the person designated by the returning officer.
- Revised list. “**227.** Not later than the third day before polling day, the returning officer sends each candidate the revised list of electors showing the changes made by a special board of revisors and including particulars about voting in the advance poll, and at the returning officer’s office.
- Form of list. The list is sent in electronic form; candidates may obtain a paper copy on request.
- Transmission of list. The Chief Electoral Officer sends the list in electronic form to the authorized parties represented in the National Assembly and to any other authorized party having so requested.
- Provisions applicable. “**228.** Unless otherwise provided, subdivisions 2 and 3 apply to special boards of revisors, with the necessary modifications.
- “§5. — *Board of revisors for electors outside Québec*
- Establishment. “**229.** The Chief Electoral Officer establishes a board of revisors at the Chief Electoral Officer’s office to receive requests for revision concerning electors who have the right to vote outside Québec.
- Provisions applicable. “**230.** Sections 181, 182, 184 to 186, 188, 189 and 196 apply to the establishment and operation of the board of revisors, with the necessary modifications.

- Revising officers. However, no team of revising officers is assigned to the board of revisors.
- Sittings. “**231.** The board of revisors sits from the twenty-first to the fourth day before polling day, on the days and during the hours determined by the Chief Electoral Officer.
- Time limit. However, requests for removal must be submitted by electors not later than the fourteenth day before polling day.
- Request by third person. “**232.** An elector who finds that a person not entitled to be registered on the list of electors having the right to vote outside Québec for the elector’s electoral division is so registered may submit a request for removal of that person to a board of revisors in the electoral division.
- Declaration. The elector declares that, to his or her knowledge, the person is not entitled to be registered on the list of electors having the right to vote outside Québec, for the reasons put forward to the board.
- Inquiries. “**233.** The board of revisors sends the request for removal to the board of revisors for electors outside Québec, which makes the relevant inquiries with the assistance, if necessary, of the revising officers assigned to the boards of revisors in the different electoral divisions concerned.
- Observations. “**233.1.** Before removing a person from the list, the board of revisors must try to contact the person so that he or she may submit observations.
- Transfer of registration. “**233.2.** If, on examining a request for removal, the board of revisors concludes that the person is entitled to be registered on the list of electors for the polling subdivision in which the person is domiciled, the board of revisors registers the person on that list after removing the person from the list of electors having the right to vote outside Québec.
- Notice. “**233.3.** If the board of revisors concludes that a person must be removed from the list, it notifies the person of its decision in writing.
- Decision. The board of revisors sends the decision to the Chief Electoral Officer, who forwards it to the personnel assigned to the handling of ballot papers for electors voting outside Québec.
- Removal. “**233.4.** If the Chief Electoral Officer finds that an elector has acquired the right to vote outside Québec since the order instituting the election was issued and that the elector is registered on the list of electors for the polling subdivision in which the elector is domiciled, the Chief Electoral Officer directs the returning officer concerned to remove the elector from that list.
- Request for registration. “**233.5.** An elector having the right to vote outside Québec who wishes to vote in the polling subdivision in which the elector is domiciled on the fourteenth day before polling day must submit a request for registration to the

board of revisors for the electoral division. If the request is granted, the elector is registered on the list of electors for the polling subdivision in which the elector is domiciled after being removed from the list of electors having the right to vote outside Québec.

Decision.

The board of revisors sends the decision to remove the elector from the list to the Chief Electoral Officer, who forwards the decision to the personnel assigned to the handling of ballot papers for electors voting outside Québec.

Abstract.

“233.6. On completing its work, the board of revisors sends the returning officer of each electoral division concerned an abstract of the changes it has made to the list of electors having the right to vote outside Québec for the electoral division.

Transmission to candidates.

The returning officers send this abstract to each candidate.

“§6. — Sending of the revised list of electors

Permanent list of electors.

“233.7. For the purpose of updating the permanent list of electors, the returning officer sends the Chief Electoral Officer the revised list of electors, which must specify, if that is the case, that the registration or removal of an elector is effective for the upcoming election only.”

c. E-3.3, Title IV, Chap. V, Div. II, ss. 262-301, replaced.

15. The Act is amended by replacing Division II of Chapter V of Title IV, comprising sections 262 to 301, by the following:

“DIVISION I.1

“ALTERNATIVE VOTING PROCEDURES

Voting procedure.

“262. Electors vote on polling day in accordance with Division III. Alternatively, they may vote, in accordance with Divisions II to II.2, in one of the following manners:

- (1) at the returning officer’s main office or branch offices;
- (2) in the case of electors outside Québec and inmates, by mail; or
- (3) in an advance poll.

Single option.

An elector who chooses to vote outside his or her electoral division at one of the returning officer’s offices may not vote in any other manner.

Candidate.

Electors vote for a candidate in the electoral division of their domicile.

“DIVISION II**“VOTING AT THE RETURNING OFFICER’S MAIN OFFICE
OR AT ONE OF THE RETURNING OFFICER’S BRANCH OFFICES****“§1. — *Voting by electors in the electoral division of their domicile***

- Place of vote. **“263.** Electors may vote at the returning officer’s main office or at one of the returning officer’s branch offices in the electoral division of their domicile, from the eleventh day to the ninth day before polling day and from the sixth day to the fourth day before polling day. On the last day, voting ends at 2:00 p.m.
- Identification. **“264.** An elector who wishes to vote at the returning officer’s office must produce as identification one of the documents required under section 337.
- Verification. **“265.** Before an elector is admitted to vote, the person assigned to voting at the returning officer’s office must make sure that one of the required documents was produced as identification and that the elector is registered on the list of electors at the elector’s domiciliary address.
- Ballot paper. **“266.** When the elector is admitted to vote, the person assigned to voting at the returning officer’s office gives the elector a ballot paper, after initialling it in the space reserved for that purpose and removing it from the counterfoil. After voting, the elector places the ballot paper in a ballot box provided for that purpose.
- Provisions applicable. Sections 342 to 351 apply, with the necessary modifications.
- Polling materials. **“267.** At the end of each voting day at the returning officer’s office, the person assigned to voting seals the ballot box and the various envelopes used and puts the polling materials away in a safe place. When the voting resumes, the person takes out the polling materials and removes the seals.
- List of voters. After each day, the returning officer sends the candidates the list of the electors who have voted.
- Procedures. At the end of the period referred to in section 263, the person assigned to voting at the returning officer’s office follows the procedures set out in sections 301.3 and 301.4, with the necessary modifications.
- Counting of votes. **“268.** The votes are counted in the electoral district.
- “§2. — *Voting by electors outside their electoral division***
- Place of vote. **“269.** Electors who have reason to believe that they will be temporarily residing in an electoral division other than the electoral division of their domicile from the eleventh day before polling day until polling day may vote

at the returning officer's main office or at one of the returning officer's branch offices in the electoral division of their temporary place of residence.

- Place of vote. However, electors registered to vote outside their electoral division who cannot vote in the electoral division of their temporary place of residence may vote at any other returning officer's office.
- Application. **“270.** Electors may register to vote outside their electoral division by applying in person to a board of revisors in the electoral division of their domicile or in the electoral division of their temporary place of residence during the period referred to in the first paragraph of section 193.
- Form and documents. **“271.** To register to vote outside his or her electoral division, an elector must fill out and sign the request form and provide the supporting documents prescribed by regulation of the Chief Electoral Officer.
- Declaration. The request must be submitted with a declaration that the elector has reason to believe that he or she will be temporarily residing in an electoral division other than the electoral division of his or her domicile from the eleventh day before polling day until polling day.
- Registration. **“272.** If the elector is not registered on the list of electors or is registered on the list of electors for a polling subdivision other than that in which the elector is domiciled, the board of revisors registers the elector on the list of electors for the polling subdivision in which the elector is domiciled after removing the elector from the other list of electors, if applicable.
- Request accepted. **“273.** If the elector's request is accepted, it is entered in a registry of electors registered to vote outside their electoral division, and this is recorded opposite the elector's name on the list of electors for the electoral division of his or her domicile.
- Voting days. **“274.** The elector may vote from the eleventh day to the ninth day before polling day and from the sixth day to the fourth day before polling day. On the last day before polling day, voting ends at 2:00 p.m.
- Voting material. **“275.** Electors registered to vote outside their electoral division receive a ballot paper printed according to the model provided in Schedule IV, a list of the candidates for the electoral division of their domicile and the parties the candidates represent, if applicable, and an envelope bearing the name of their electoral division.
- Casting of vote. **“276.** Electors cast their vote by writing the given name and family name of the candidate of their choice on the ballot paper. They may add the name of the political party or the word “Independent”, if applicable.
- Provisions applicable. Sections 346, 347 and 349 to 351 apply, with the necessary modifications.

- Procedure. “**277.** Electors place the ballot paper in the unidentified envelope provided, seal the envelope and place it in the ballot box provided for that purpose.
- Registry of electors. “**278.** Once an elector has voted, the fact is recorded in the registry of electors registered to vote outside their electoral division.
- Polling materials. “**279.** At the end of each voting day at the returning officer’s office, the person assigned to voting seals the ballot box and the various envelopes used and puts the polling materials away in a safe place. When voting resumes, the person takes out the polling materials and removes the seals.
- List of voters. Each voting day, the returning officer sends the candidates the list of the electors who have voted outside their electoral division.
- Procedures. At the end of the period referred to in section 274, the person assigned to voting at the returning officer’s office follows the procedures set out in sections 301.3 and 301.4, with the necessary modifications.
- Ballot boxes. “**280.** At the end of the period prescribed for voting by electors outside their electoral division, the returning officer sends the Chief Electoral Officer, in the manner determined by the Chief Electoral Officer, the ballot box or boxes containing the ballot papers of electors who voted outside their electoral division.
- Division of envelopes. As soon as the ballot boxes are received, the Chief Electoral Officer divides the envelopes containing the ballot papers according to electoral divisions.

“DIVISION II.1

“VOTING BY MAIL

“§1. — *Voting by electors outside Québec*

- Presumption. “**281.** Electors registered to vote outside Québec are deemed to be domiciled at the address of their domicile in Québec.
- Two-year limit. “**282.** Electors who leave Québec temporarily after being domiciled in Québec for 12 months may vote outside Québec for two years after the date of departure.
- Exceptions. The two-year limit does not apply to
- (1) an elector posted outside Québec to a position with the government of Québec or Canada;
 - (2) an elector posted outside Québec to a position with an international organization of which Québec or Canada is a member and to which it pays a contribution; or

(3) an elector who is the spouse or a dependent of an elector referred to in subparagraph 1 or 2.

Signed request.

“**283.** An elector who wishes to vote outside Québec must file a signed request stating his or her

- (1) name, sex and date of birth;
- (2) domiciliary address in Québec or last domiciliary address in Québec;
- (3) date of departure from Québec;
- (4) projected date of return to Québec; and
- (5) postal address outside Québec.

Declaration.

A declaration that the elector intends to return to Québec and a photocopy of the document or documents determined by regulation of the Chief Electoral Officer must be filed with the request in support of the information it contains.

Proof.

In the case of an elector described in the second paragraph of section 282, proof of the posting outside Québec must also be filed with the request.

Information.

“**284.** The Chief Electoral Officer incorporates into the permanent list of electors the information that will allow electors registered to vote outside Québec to do so.

Electors returning to Québec.

“**285.** Electors who return to Québec must notify the Chief Electoral Officer.

Removal of information.

“**286.** The Chief Electoral Officer removes from the permanent list of electors the information allowing an elector to vote outside Québec if the elector notifies the Chief Electoral Officer that he or she has returned to Québec or if the elector has been outside Québec for more than two years, unless, in the latter case, the elector is an elector described in the second paragraph of section 282.

Voting materials.

“**287.** The Chief Electoral Officer sends each elector whose request for registration to vote outside Québec was filed in accordance with section 283 and received by the Chief Electoral Officer no later than the nineteenth day before polling day the required voting materials, a list of the places where the elector may consult the list of candidates and the address of the Chief Electoral Officer’s website on which that list is posted.

Ballot paper.

The ballot paper must be printed according to the model provided in Schedule IV.

List of candidates.

“**288.** Not later than the fourteenth day before polling day, the Chief Electoral Officer sends each elector the list of candidates for the elector’s

electoral division, and sends the list of candidates for each electoral division to the places determined by order of the Government.

Casting of vote.

“289. Electors cast their vote by writing the given name and family name of the candidate of their choice on the ballot paper. They may add the name of the political party or the word “Independent”, if applicable.

Procedure.

“290. Electors place the ballot paper in an unidentified envelope, seal the envelope and place it in another envelope, bearing their signature, on which they write their name and last domiciliary address in Québec.

Ballot papers.

“291. Electors send their ballot papers to the Chief Electoral Officer.

Verification of signature.

“292. As soon as it is received, the Chief Electoral Officer verifies the signature on the envelope. If it matches the signature on the request provided for in section 283, the envelope is kept without being opened.

Unmatching signatures.

If the signatures do not match, the envelope is rejected without being opened.

Verification of ballot paper.

In addition, the Chief Electoral Officer verifies whether the ballot paper is from an elector removed from the list of electors by the board of revisors. If such is the case, the Chief Electoral Officer rejects the envelope without opening it.

Ballots counted.

“293. Only ballot papers received at the Chief Electoral Officer’s office before the polling stations’ closing time on polling day are counted.

“§2. — Voting by inmates

Domicile.

“294. Inmates are presumed to be domiciled at the address of their domicile on the date of imprisonment.

Registration.

“295. To vote, inmates must be registered on the list of electors for their house of detention.

Revision process not applicable.

The revision process provided for in Division IV of Chapter III does not apply to inmates.

List of inmates qualified to vote.

“296. In a general election, the warden of a house of detention draws up a list of the inmates who are electors. The list must include the name, domiciliary address, sex and date of birth of each elector.

Verification.

The warden asks each elector whether he or she wishes to be registered on the list of electors, and if so, has the elector confirm and sign the relevant information appearing on the list drawn up under the first paragraph.

- Transmission of list. The warden sends the list of electors for the house of detention and the original of the electors' signatures to the Chief Electoral Officer not later than the sixteenth day before polling day.
- By-election. **"297.** In a by-election, an elector who is an inmate in a house of detention must inform the warden of his or her intention to vote.
- Transmission of information. The warden must send the Chief Electoral Officer the information mentioned in section 296 regarding the elector not later than the sixteenth day before polling day.
- Ballot paper. **"298.** Inmates vote on a ballot paper printed according to the model without counterfoil or stub provided in Schedule III.
- Provisions applicable. Sections 290 to 293 apply, with the necessary modifications.
- Agreement. **"299.** To encourage and facilitate voting by inmates, the Chief Electoral Officer may make any appropriate agreement with the authorities responsible for houses of detention established under an Act of the Parliament of Canada or the Parliament of Québec.

"DIVISION II.2

"ADVANCE POLLING

"§1. — *General provisions*

- Advance polling stations. **"300.** Not later than the twenty-eighth day before polling day, the returning officer in an electoral division must set up as many advance polling stations as necessary and determine the corresponding polling subdivisions. The returning officer immediately informs each candidate and each authorized party authority at the division level.
- Access for handicapped persons. Advance polling stations must be handicapped-accessible.
- Notice. **"301.** Not later than the twenty-second day before polling day, the Chief Electoral Officer sends to each address a notice informing electors of where and when advance polling will take place.
- Provisions applicable. **"301.1.** Unless inconsistent with this division, sections 305, 307 to 317, 320 to 329, 331, 332, 334 and 335.1 to 354 apply to advance polling, with the necessary modifications.
- No list officer. However, there is no list officer during advance polling.
- Hours. **"301.2.** Advance polling stations are open from 9:30 a.m. to 8:00 p.m. on the eighth and seventh days before polling day.

- Entries in poll book. **“301.3.** After the advance polling station closes on the first day, the poll clerk records in the poll book the information referred to in section 362.
- Duties of deputy returning officer. The deputy returning officer places in separate envelopes the ballot papers that are in the ballot box, the spoiled or cancelled ballot papers, the unused ballot papers, the forms and the list of electors; the deputy returning officer then seals the envelopes. The deputy returning officer places the envelopes, except the one containing the list of electors, and the poll book in the ballot box and seals it with a safety seal bearing a number.
- Initials. The deputy returning officer, the poll clerk and the representatives who wish to do so initial the seals on the envelopes and on the ballot box.
- Ballot box. The deputy returning officer then gives the ballot box, the envelope containing the list of electors and a list of the electors who have voted to the returning officer or the person designated by the returning officer.
- Second day. **“301.4.** At the beginning of the second day, in the presence of the poll clerk and the representatives in attendance, the poll book and the envelopes containing the forms, the unused ballot papers and the list of electors are returned to the deputy returning officer.
- Closing of polling station. At the close of the advance polling station, the poll clerk records in the poll book the information referred to in section 362. The deputy returning officer then proceeds as in section 301.3.
- List of voters. **“301.5.** At the end of each day, the returning officer sends the candidates a list of the electors who voted in the advance poll.
- “§2. — Polling stations set up in residential facilities*
- Residential facility. **“301.6.** The returning officer sets up an advance polling station in every residential facility described in section 180.
- Advance polling days. **“301.7.** The poll is held on the eighth and seventh days before polling day during the hours determined by the returning officer for each residential facility.
- Electors in residential facilities. **“301.8.** An elector domiciled in a residential facility who wishes to vote in an advance poll must vote in the advance polling station set up in that facility.
- Elector unable to move about. An elector described in the first paragraph who is unable to move about may vote in his or her apartment or room provided a request to that effect is addressed to the returning officer not later than the fourteenth day before polling day and provided the elector is registered on the list of electors for the polling subdivision in which the residential facility is located.

- List. **“301.9.** The returning officer draws up a list of the electors who have made a request under the second paragraph of section 301.8 and sends a copy to the candidates.
- Staff. **“301.10.** A polling station set up in a residential facility is staffed by a deputy returning officer and a poll clerk appointed by the returning officer.
- Identity verification panel. **“301.11.** The deputy returning officer and the poll clerk act as members of the identity verification panel, and sections 335.1 to 335.4 apply with the necessary modifications.
- Temporary interruption. **“301.12.** At a suitable time, the deputy returning officer must temporarily stop receiving votes at the polling station and take all the necessary materials to the room or apartment of an elector on the list drawn up under section 301.9 who is unable to move about.
- Candidate representatives. The representatives of the candidates are not admitted into the elector’s room or apartment.
- Elector unable to move about. **“301.13.** Despite the second paragraph of section 301.8, the officers staffing a polling station set up in a residential facility may, on request, go to the room or apartment of an elector who is unable to move about.
- Access and cooperation. **“301.14.** The institution or the operator of a residential facility must facilitate access to the polling station in the facility and cooperate with the deputy returning officer and the poll clerk.
- “§3. — Mobile advance polling stations**
- Applicability. **“301.15.** This subdivision applies to electors domiciled or lodged in a facility maintained by an institution that operates a hospital centre or a rehabilitation centre or in a residential facility within the meaning of section 180 where no polling station has been set up.
- Mobile polling stations. **“301.16.** The returning officer determines which advance polling stations are to serve as mobile advance polling stations.
- Days and hours. The mobile advance poll is held on the ninth and sixth days before polling day during the hours determined by the returning officer.
- Conditions. **“301.17.** An elector described in section 301.15 may vote at a mobile polling station if the elector
- (1) addressed a request to that effect to the returning officer not later than the fourteenth day before polling day;
 - (2) is registered on the list of electors for the polling subdivision in which the facility is located; and

(3) is unable to move about.

Provisions applicable. **“301.18.** Sections 301.9 to 301.11, the second paragraph of section 301.12 and sections 301.13 and 301.14 apply to mobile advance polling stations, with the necessary modifications.

Provisions applicable. In the case of an elector who is not domiciled in the electoral division, sections 269 to 280 apply, with the necessary modifications.

“§4. — Voting by electors at their domiciles

Conditions. **“301.19.** Electors who are unable to move about for health reasons may vote at a domiciliary polling station at their domicile if they

(1) address a request to that effect to the returning officer not later than the fourteenth day before polling day;

(2) are registered on the list of electors for the polling subdivision at which they are domiciled; and

(3) send the returning officer a declaration that they are unable to move about for health reasons, by mail, by fax or by an electronic means that can reproduce a signature. The declaration must be signed by the elector or, if the elector is unable to sign the declaration, by the elector’s spouse or a relative within the meaning of section 204 or by a person living with the elector, and by a witness.

Domiciliary polling stations. **“301.20.** The returning officer sets up as many domiciliary polling stations as necessary.

Visits. **“301.21.** Domiciliary polling stations may visit electors’ domiciles during the period referred to in section 263.

Provisions applicable. **“301.22.** Sections 301.9 to 301.11 and the second paragraph of section 301.12 apply, with the necessary modifications.”

c. E-3.3, s. 304, repealed. **16.** Section 304 of the Act is repealed.

c. E-3.3, s. 305, am. **17.** Section 305 of the Act is amended by inserting “and residences for the elderly listed in the register established under the Act respecting health services and social services” after “(chapter S-5)” in the fourth line.

c. E-3.3, s. 313, am. **18.** Section 313 of the Act is amended by replacing “his office” in the second line of the first paragraph by “the returning officer’s offices”.

c. E-3.3, s. 327, am. **19.** Section 327 of the Act is amended by replacing the first paragraph by the following paragraph:

Documents.

“327. Not later than one hour before the opening of the polling station, the returning officer gives the deputy returning officer a ballot box, the directives concerning the work of the polling officers, a poll book, the required polling materials, the documents needed for the counting of votes and the list of electors for the polling subdivision identifying the changes made by the special board of revisors and including particulars about voting in the advance poll and at the returning officer’s office.”

c. E-3.3, s. 333, am.

20. Section 333 of the Act is amended by replacing “8:30 p.m.” by “8:00 p.m.”.

c. E-3.3, s. 335.2, am.

21. Section 335.2 of the Act is amended by striking out “the address appearing on the list opposite his name or” in the third and fourth lines of subparagraph *a* of subparagraph 3 of the first paragraph.

c. E-3.3, s. 340, am.

22. Section 340 of the Act is amended by replacing subparagraphs 2 and 3 of the first paragraph by the following subparagraphs:

“(2) whose name was not properly entered when a decision of a board of revisors was copied;

“(3) whose registration was mistakenly removed from the list of electors because it was confused with that of another elector;

“(4) whose registration on the list of electors was changed by the Chief Electoral Officer under section 208;

“(5) who has left home for his or her safety or that of his or her children and wishes to vote in the polling subdivision where he or she is residing.”

c. E-3.3, s. 347,
replaced.

23. Section 347 of the Act is replaced by the following section:

Assistance.

“347. An elector who declares that he or she is unable to mark a ballot paper may be assisted

(1) by the elector’s spouse or relative within the meaning of section 204;

(2) by another person, in the presence of the deputy returning officer and the poll clerk assigned to the polling station, provided the person declares under oath not having assisted any other elector during the poll other than the person’s spouse or relative within the meaning of section 204; or

(3) by the deputy returning officer, in the presence of the poll clerk.

Poll book.

In all cases, this is recorded in the poll book.”

c. E-3.3, s. 350, am.

24. Section 350 of the Act is amended by replacing subparagraphs 2 and 3 of the first paragraph by the following subparagraphs:

“(2) he was domiciled in that polling subdivision on the fourteenth day before polling day or, if he filed an application under section 3, that he had his main office in the polling subdivision on the date of the application;

“(3) he has not already voted in the current election or has not registered to vote outside his electoral division at the returning officer’s office;”.

c. E-3.3, Title IV, Chap. V, Div. III, subdiv. 3, ss. 360-370, replaced.

25. The Act is amended by replacing subdivision 3 of Division III of Chapter V of Title IV, comprising sections 360 to 370, by the following:

“§3. — *Proceedings after the vote*

“Place where votes are counted

Place.

“360. Votes are counted at the Chief Electoral Officer’s office, the returning officer’s office or the polling station, depending on where the ballot papers are received.

Advance poll.

In the case of the advance poll, the returning officer determines where the votes are counted.

“Counting of votes on ballot papers placed in a ballot box

Counting of votes.

“361. After the close of the poll, the deputy returning officer, assisted by the poll clerk, counts the votes. The candidates and their representatives may be present.

Advance poll.

When the votes cast during the advance poll are counted, sections 312 and 312.1 do not apply if the deputy returning officer and the poll clerk are not the same as those appointed to act at the advance polling station.

Entries in poll book.

“362. Before the ballot box is opened, the poll clerk records in the poll book

(1) the number of electors who voted;

(2) the number of spoiled or cancelled ballot papers and the number of unused ballot papers; and

(3) the names of the polling officers and the representatives, specifying which are entitled to remuneration.

Tally sheet.

“363. The deputy returning officer, the poll clerk and the representatives use the tally sheet provided by the Chief Electoral Officer for the counting of votes.

Procedure.

“364. The deputy returning officer opens the ballot box, counts the votes by taking the ballot papers out of the ballot box one by one and allows each person present to examine them.

- Validity. **“365.** The deputy returning officer declares valid every ballot paper marked in a circle opposite the given name and family name of one of the candidates.
- Ballot papers rejected. The deputy returning officer rejects a ballot paper if it
- (1) was not supplied by the deputy returning officer;
 - (2) does not bear the deputy returning officer’s initials;
 - (3) is not marked;
 - (4) is marked for more than one candidate;
 - (5) is marked for a person who is not a candidate;
 - (6) is marked outside the circles;
 - (7) bears a fanciful or injurious marking;
 - (8) bears a mark by which the elector can be identified; or
 - (9) is marked otherwise than with the pencil given to the elector by the deputy returning officer.
- Exception. No ballot paper may be rejected for the reason set out in subparagraph 2 of the second paragraph if the number of ballot papers in the ballot box corresponds to the number of ballot papers that were placed in it according to the list of electors or the poll book.
- Correction. In full view of the persons present, the deputy returning officer initials the back of any ballot paper that is not initialled, and notes under the initials that they have been added as a correction. This is recorded in the poll book.
- Stub. **“366.** No ballot paper may be rejected for the sole reason that its stub has not been removed. The deputy returning officer removes the stub and destroys it.
- Mark. No ballot paper may be rejected for the sole reason that the mark extends beyond the circle or that the circle is not completely filled in.
- Objections. **“367.** The deputy returning officer considers any objection raised by a candidate or a candidate’s representative as to the validity of a ballot paper and makes a decision immediately. The objection and the deputy returning officer’s decision are recorded in the poll book.
- Statement of votes. **“368.** The deputy returning officer draws up a statement of votes and signs it. The poll clerk and the representatives who wish to do so initial the statement.

Statistical report. The deputy returning officer records the reasons why ballot papers were rejected in the statistical report of rejected ballot papers.

Separate envelopes. **“369.** After counting the ballot papers and drawing up the statement of votes, the deputy returning officer places in separate envelopes the ballot papers marked for each candidate, the rejected ballot papers, the spoiled or cancelled ballot papers, the unused ballot papers and the statement of votes. The deputy returning officer then seals the envelopes.

Initials. The deputy returning officer, the poll clerk and the representatives who wish to do so initial the seals.

Records. The envelopes, the poll book and the list of electors are placed in the ballot box.

Copy of statement of votes. **“370.** The deputy returning officer gives a copy of the statement of votes to the representative of each candidate and to the returning officer.

Seals. **“370.1.** The deputy returning officer seals the ballot box, and the deputy returning officer, the poll clerk and the representatives who wish to do so initial the seals.

Ballot box. **“370.2.** The deputy returning officer gives the ballot box to the returning officer or the person designated by the returning officer.

“Counting of votes on ballot papers received in envelopes

Verification of envelopes. **“370.3.** The verification of envelopes preceding the counting of votes starts on the days and at the times determined by the Chief Electoral Officer; the verification cannot begin before the end of the special revision process.

Designated persons. **“370.4.** The Chief Electoral Officer designates one or more persons to verify the envelopes.

Duties. **“370.5.** A person designated to verify the envelopes must make sure that

(1) the information on the outside envelope corresponds to that on the registration form;

(2) the envelope is an envelope from the elector’s electoral division;

(3) only one ballot paper was given to the elector;

(4) the envelope does not come from an elector removed from the list of electors by the board of revisors; and

(5) the number of envelopes corresponds with the entries in the poll book.

- Envelope. Once these verifications have been made, if everything is in compliance, the envelope containing the ballot paper is removed from the second envelope and placed in the ballot box.
- Irregularity. **“370.6.** If an irregularity is discovered during the verification, the envelope in question is not placed in the ballot box and the ballot paper is considered cancelled.
- Envelope missing. Ballot papers for which the inside envelope or the outside envelope is missing are also considered cancelled.
- Reasons for cancellation. **“370.7.** Whenever an envelope or a ballot paper is cancelled under section 370.6, reasons must be given.
- Counting stations. **“370.8.** The Chief Electoral Officer sets up as many stations as necessary to count the votes and appoints a deputy returning officer and a poll clerk for each of the stations.
- Provisions applicable. Sections 310 and 311 apply, with the necessary modifications, to the appointment of deputy returning officers and poll clerks.
- Counting of votes. **“370.9.** On polling day, the deputy returning officer, assisted by the poll clerk, counts the votes. The votes are counted at the place and time determined by the Chief Electoral Officer in accordance with sections 362 to 370.2, with the necessary modifications.
- Representatives. If the votes are counted at the office of the Chief Electoral Officer, each authorized party may designate a representative to attend.
- Misspelling. No ballot paper may be rejected for the sole reason that one of the words it bears is misspelled if the elector’s intention is clear.
- Statement of votes. **“370.10.** The deputy returning officer, after counting the ballot papers for each electoral division, draws up a statement of votes for each electoral division and signs each of them. The poll clerk and the representatives who wish to do so initial the statements.
- Separate envelopes. The deputy returning officer places in separate envelopes, for each electoral division, the ballot papers marked for each candidate, the rejected ballot papers, the spoiled or cancelled ballot papers and the unused ballot papers. The deputy returning officer then seals the envelopes and places them in another sealed envelope bearing the name of the electoral division concerned.
- Initials. The deputy returning officer, the poll clerk and the representatives who wish to do so initial the seals.
- Records. The envelope, the poll book and the list of electors are placed in a ballot box bearing the name of the electoral division.

- Seals. **“370.11.** The deputy returning officer seals the ballot box, and the deputy returning officer, the poll clerk and the representatives who wish to do so initial the seals.
- Ballot box. The deputy returning officer then gives the ballot box and the statement of votes to the Chief Electoral Officer or the person designated by the Chief Electoral Officer.
- Communication of poll results. **“370.12.** The Chief Electoral Officer immediately communicates the poll results to each returning officer concerned and sends the latter a copy of the corresponding statement of votes.”
- c. E-3.3, s. 372, am. **26.** Section 372 of the Act is amended by replacing “the abstract of the statement of votes contemplated in section 285” in the first and second lines of the second paragraph by “the copy of the statement of votes referred to in section 370.12”.
- c. E-3.3, s. 387, am. **27.** Section 387 of the Act is amended
- (1) by replacing “the abstract of the statement of votes contemplated in section 285” in the third and fourth lines of the second paragraph by “the copy of the statement of votes referred to in section 370.12”;
- (2) by replacing the third paragraph by the following paragraph:
- Mailed votes. **“If the judicial recount is in an electoral division in which mailed votes were counted, the Chief Electoral Officer brings every envelope referred to in section 370.10 that bears the name of that electoral division.”**
- c. E-3.3, s. 389, am. **28.** Section 389 of the Act is amended by replacing “364 and 365” in the first line by “365, 366 and the last paragraph of section 370.9”.
- c. E-3.3, s. 489, replaced. **29.** Section 489 of the Act is replaced by the following section:
- Recommendations to party leaders. **“489.** The Chief Electoral Officer may recommend to the leaders of the authorized parties represented in the National Assembly the use of alternative voting procedures, new polling formalities or new rules concerning the counting and addition of votes in a by-election or a general election, in the latter case for all or only some of the electoral divisions.
- Content. The recommendation must specify the electoral divisions concerned. It must describe all the new measures proposed, stating the advantages and disadvantages of each and mentioning the provisions of this Act that the new measures replace.
- Agreement. If the recommendation is accepted by the leaders of the parties, it must be recorded in an agreement signed by them and the Chief Electoral Officer, which has force of law for the election concerned.”

c. E-3.3, s. 498, am. **30.** Section 498 of the Act is amended by replacing “the voting of inmates and the voting of electors outside Québec” in the second and third lines of the second paragraph by “voting by mail”.

c. E-3.3, s. 551, am. **31.** Section 551 of the Act is amended by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) every owner, manager, operator, superintendent, caretaker or person in charge of a residential building, a residence for the elderly listed in the register established under the Act respecting health services and social services (chapter S-4.2) or a lodging facility operated by an organization for the purpose of ensuring the safety of a person or of the person’s children who limits, restricts or fails to facilitate access to the building or residence for an enumerator or a person in charge of distributing a notice or document from the Chief Electoral Officer or the returning officer;

“(2) every executive director of an institution referred to in the second paragraph of section 135.1 who limits, restricts or fails to facilitate access to a facility maintained by that institution for an enumerator or a person in charge of distributing a notice or document from the Chief Electoral Officer or the returning officer;”.

c. E-3.3, s. 553, am. **32.** Section 553 of the Act is amended by replacing paragraph 1 by the following paragraph:

“(1) every executive director, manager, superintendent, caretaker, operator, owner or person in charge of a residential facility referred to in section 301.6 who hinders access to a polling station set up in the facility or to a mobile advance polling station;”.

FINAL PROVISIONS

Applicability of
c. R-10. **33.** The Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) applies to any person hired on a temporary basis under section 497 of the Election Act (R.S.Q., chapter E-3.3), except a returning officer or an assistant returning officer, from the hiring date if it is after 31 December 1987 but before 19 February 2002.

Documents. **34.** Until the regulation determining the documents provided for in sections 206, 271 and 283 is approved in accordance with section 550 of the Election Act (R.S.Q., chapter E-3.3), the documents are determined by the Chief Electoral Officer to allow the carrying out of the provisions enacted by this Act.

Forms. **35.** Until the Voting Regulation (2004, G.O. 2, 1310) is amended in accordance with section 550 of the Election Act (R.S.Q., chapter E-3.3), the forms prescribed by that regulation are adapted by the Chief Electoral Officer to reflect the provisions of this Act.

- Temporary provision. **36.** Until the coming into force of section 3 of this Act, section 3 of the Election Act must be read as though the fourth paragraph were replaced by the following paragraph:
- Domicile of candidate. “A candidate having filed a nomination paper in accordance with section 237 who is running in an electoral division other than that in which the candidate is domiciled may choose to be considered as domiciled in the polling subdivision in which the candidate’s main office for the purposes of the election is located.”
- Temporary provisions. **37.** Until the coming into force of section 13,
- (1) section 226 of the Election Act, enacted by section 14, must be read as though “are recorded in abstracts of changes or” were inserted after “revisors” in the first line;
- (2) section 227 of the Election Act, enacted by section 14, must be read as though “or the abstracts of changes” were inserted after “list of electors” in the second line of the first paragraph and as though “is sent” in the first line of the second paragraph were replaced by “or the abstracts of changes are sent”;
- (3) section 347 of the Election Act, enacted by section 23, must be read as though “204” in subparagraphs 1 and 2 of the first paragraph were replaced by “205”.
- Temporary provisions. **38.** Until the coming into force of section 15 insofar as it enacts sections 263 to 280,
- (1) section 193 of the Election Act, enacted by section 12, must be read as though “twelfth” in the fourth line of the first paragraph were replaced by “eleventh” and as though “fourteenth” in the second line of the second paragraph were replaced by “thirteenth”;
- (2) section 194 of the Election Act, enacted by section 12, must be read as though “fourteenth” in the fourth line of the second paragraph were replaced by “thirteenth”;
- (3) section 199 of the Election Act, enacted by section 13, must be read as though “fourteenth” in the third line of the first paragraph were replaced by “thirteenth”;
- (4) section 200 of the Election Act, enacted by section 13, must be read as though “fourteenth” in the third line of the first paragraph were replaced by “thirteenth”;
- (5) section 222 of the Election Act, enacted by section 14, must be read as though “thirteenth” in the third line of the first paragraph were replaced by “twelfth”;

(6) section 231 of the Election Act, enacted by section 14, must be read as though “fourteenth” in the second line of the second paragraph were replaced by “thirteenth”;

(7) section 233.5 of the Election Act, enacted by section 14, must be read as though “fourteenth” in the third line of the first paragraph were replaced by “thirteenth”;

(8) section 301.8 of the Election Act, enacted by section 15, must be read as though “fourteenth” in the third line of the second paragraph were replaced by “thirteenth”;

(9) section 301.17 of the Election Act, enacted by section 15, must be read as though “fourteenth” in the second line of paragraph 1 were replaced by “thirteenth”.

Coming into force.

39. This Act comes into force on 14 June 2006, except the provisions of sections 2, 3, 4 and 13, section 14 insofar as it enacts the words “and including particulars about voting in the advance poll and at the returning officer’s office” in the first paragraph of section 227, section 15 insofar as it enacts subparagraph 1 of the first paragraph and the second and third paragraphs of section 262, sections 263 to 280, section 297, the second paragraph of section 301.18 and sections 301.19 to 301.22, section 19 insofar as it enacts the words “and at the returning officer’s office” in the first paragraph of section 327 and sections 21 and 24, which come into force on the date or dates to be set by the Government. However, such a date may not be set before a recommendation to that effect is obtained from the Chief Electoral Officer, stating that all preparations needed for the implementation of those provisions have been made and that the provisions may therefore come into force.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 18

**AN ACT TO AMEND THE ACT RESPECTING THE OFFICE
QUÉBEC-AMÉRIQUES POUR LA JEUNESSE AND THE ACT
RESPECTING THE OFFICE FRANCO-QUÉBÉCOIS POUR
LA JEUNESSE**

Bill 4

Introduced by Madam Monique Gagnon-Tremblay, Minister of International Relations
and Minister responsible for La Francophonie

Introduced 4 April 2006

Passage in principle 18 May 2006

Passage 14 June 2006

Assented to 14 June 2006

Coming into force: on the date or dates set by the Government

— 2006-08-01: ss. 1-15
 O.C. 619-2006
 G.O., 2006, Part 2, p. 2115

Legislation amended:

Act respecting the Office franco-québécois pour la jeunesse (R.S.Q., chapter O-5)

Act respecting the Office Québec-Amériques pour la jeunesse (R.S.Q., chapter O-5.1)



Chapter 18

AN ACT TO AMEND THE ACT RESPECTING THE OFFICE QUÉBEC-AMÉRIQUES POUR LA JEUNESSE AND THE ACT RESPECTING THE OFFICE FRANCO-QUÉBÉCOIS POUR LA JEUNESSE

[Assented to 14 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. O-5.1, s. 7, am. **1.** Section 7 of the Act respecting the Office Québec-Amériques pour la jeunesse (R.S.Q., chapter O-5.1) is amended
- (1) by replacing “a chief executive officer” in the second line of the first paragraph by “the chair of the board and the president and chief executive officer of the agency”;
- (2) by replacing “Not less than three and not more than five” in the first line of the second paragraph by “Two” and by replacing “30” in the third line of that paragraph by “35”.
- c. O-5.1, s. 8, am. **2.** Section 8 of the Act is amended by replacing “chief executive officer of the agency shall be” in the first line of the first paragraph by “chair of the board of directors and the president and chief executive officer shall be”.
- c. O-5.1, s. 9, replaced,
ss. 9.1-9.4, added. **3.** Section 9 of the Act is replaced by the following sections:
- Functions of chair. **“9.** The chair of the board of directors shall preside at meetings of the board and see to its smooth operation.
- Other responsibilities. The chair shall also assume any other responsibility assigned by the board.
- Vice-chair. **“9.1.** The board of directors shall designate a vice-chair from among its members.
- Absence. If the chair of the board is absent or unable to act, the vice-chair shall act as chair.
- President and chief executive officer. **“9.2.** The president and chief executive officer is responsible for the direction and management of the Office within the framework of its by-laws and policies. The president and chief executive officer shall propose strategic directions to the board of directors, as well as general development policies. The office of president and chief executive officer is a full-time position.

- Other responsibilities. The president and chief executive officer shall also assume any other responsibility assigned by the board or the Minister.
- Absence. **“9.3.** If the president and chief executive officer is absent or unable to act, the Minister may appoint a person to exercise the functions of that office.
- Separate incumbents. **“9.4.** The offices of chair of the board of directors and president and chief executive officer may not be held concurrently.”
- c. O-5.1, s. 10, am. **4.** Section 10 of the Act is amended by inserting “president and” after “employment of the”.
- c. O-5.1, s. 12, am. **5.** Section 12 of the Act is amended by inserting “the chair of the board and the president and” after “including” in the second line of the first paragraph.
- c. O-5.1, s. 13, am. **6.** Section 13 of the Act is amended by replacing “chief executive officer” in the second line by “chair”.
- c. O-5.1, s. 15, am. **7.** Section 15 of the Act is amended by inserting “chair of the board of directors, by the president and” after “by the” in the second line.
- c. O-5.1, s. 22, am. **8.** Section 22 of the Act is amended by inserting “president and” after “in writing to the”.
- c. O-5, title, replaced. **9.** The title of the Act respecting the Office franco-québécois pour la jeunesse (R.S.Q., chapter O-5) is replaced by the following title:
 “An Act to recognize bodies promoting international exchanges for young people”.
- c. O-5, Chap. I, heading, added. **10.** The Act is amended by inserting the following after the title:
“CHAPTER I
“OFFICE FRANCO-QUÉBÉCOIS POUR LA JEUNESSE”.
- c. O-5, s. 1, replaced. **11.** Section 1 of the Act is replaced by the following section:
- Legal person. **“1.** The Office franco-québécois pour la jeunesse, established under the Protocol, signed on 9 February 1968, concerning exchanges between Québec and France in matters of physical education, sports and popular education made pursuant to the Franco-Québec agreement of 27 February 1965 on a program of exchange and cooperation in the field of education is a legal person.
- Publication. The protocol governing the Office and any subsequent amendment made to it shall be published in the *Gazette officielle du Québec.*”

- c. O-5, s. 5, repealed. **12.** Section 5 of the Act is repealed.
- c. O-5, s. 6, am. **13.** Section 6 of the Act is amended by replacing “the Secretaries General” in the first line by “the Secretary General of the Québec section”.
- c. O-5, Chaps. II and III, ss. 8-14, added. **14.** The Act is amended by inserting the following after section 7:

“CHAPTER II

“AGENCE QUÉBEC/WALLONIE-BRUXELLES POUR LA JEUNESSE

- Legal person. **“8.** The Agence Québec/Wallonie-Bruxelles pour la jeunesse, established under the Agreement signed on 31 May 1984 between the Gouvernement du Québec and the Executive of the Communauté française de Belgique concerning the Agence Québec/Wallonie-Bruxelles pour la jeunesse made pursuant to the cooperation agreement of 3 November 1982 is a legal person.
- Publication. The agreement governing the Agence and any subsequent amendment made to it shall be published in the *Gazette officielle du Québec*.
- Provisions applicable. **“9.** The provisions of Title V of Book I of the Civil Code shall apply to the Agence.
- Rights and privileges. **“10.** The Agence shall have the rights and privileges of a mandatary of the State.
- Continuance in office. **“11.** The members of the board of directors of the Agence who are designated by the Gouvernement du Québec shall remain in office, notwithstanding the expiry of their term, until reappointed or replaced.
- Report. **“12.** After having been approved by the board of directors of the Agence, the annual report of the Associate Executive Secretaries of the Agence shall be transmitted to the Minister responsible for the administration of this Act; the Minister shall table the report in the National Assembly within 30 days of receiving it or, if the Assembly is not sitting, within 30 days of resumption.

“CHAPTER III

“MISCELLANEOUS PROVISIONS

- Rights and obligations. **“13.** The Agence established as a legal person under section 8 succeeds the Secrétariat québécois de l’Agence Québec/Wallonie-Bruxelles pour la jeunesse established on 5 June 1991 under Part III of the Companies Act (chapter C-38), and acquires the rights and assumes the obligations of that legal person, which is dissolved.
- Minister responsible. **“14.** The Minister of International Relations is responsible for the administration of this Act.”

c. O-5, sched.,
repealed.

Coming into force.

15. The schedule to the Act is repealed.

16. The provisions of this Act come into force on the date or dates set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 19

AN ACT TO AMEND THE CHARTERED ACCOUNTANTS ACT

Bill 7

Introduced by Mr. Yvon Marcoux, Minister responsible for the administration of
legislation respecting the professions

Introduced 13 April 2006

Passage in principle 16 May 2006

Passage 13 June 2006

Assented to 14 June 2006

Coming into force: 14 June 2006

Legislation amended:

Chartered Accountants Act (R.S.Q., chapter C-48)



Chapter 19

AN ACT TO AMEND THE CHARTERED ACCOUNTANTS ACT

[Assented to 14 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. C-48, ss. 22.1-22.3,
added.

1. The Chartered Accountants Act (R.S.Q., chapter C-48) is amended by inserting the following sections after section 22:

Agreement.

“22.1. The Bureau may enter into an agreement with the following bodies exercising complementary functions with respect to the protection of the public: the Autorité des marchés financiers and the Canadian Public Accountability Board incorporated under the Canada Business Corporations Act (R.S.C. 1970, chapter C-32). The term of the agreement may not exceed five years.

Derogation.

The agreement may, to the extent required for its implementation, derogate from the Acts and regulations governing the Order that pertain to the confidentiality of the information it holds. The agreement must define the nature and scope of the information the Order and the body may exchange concerning inspection, discipline or any inquiry conducted by the body or the Order regarding a professional or a professional partnership or company within which members of the Order practise, specify the purpose of the exchange of information and the conditions of confidentiality to be observed, including those pertaining to professional secrecy, and determine how information so obtained may be used.

Information.

The information that may be communicated under the agreement must be necessary for the exercise of the functions of the party receiving it.

Confidentiality.

The information communicated by the Order under the agreement must be treated by the body receiving it with as much confidentiality as if it had been obtained or was held by the Order in the exercise of the powers granted by the Professional Code. That obligation does not, however, restrict the powers granted by an Act of Québec to the Autorité des marchés financiers as regards the communication of information.

Publication.

The agreement is published in the *Gazette officielle du Québec*. On the expiry of at least 45 days after the publication, it is submitted to the Government for approval, with or without amendments. The agreement comes into force after approval, on the date it is published again in the *Gazette officielle du Québec* or on any later date stated in the agreement.

- Report. The Order shall report on the implementation of the agreements entered into in the report it must produce under section 104 of the Professional Code.
- Authorization. **“22.2.** As long as an agreement under section 22.1 is in force, members of the Order are authorized, despite being bound by professional secrecy, to provide, to the extent specified in the agreement, information relating to their professional activities or clients to a representative of the body acting within the scope of its activities in Québec.
- Confidentiality. The information communicated under the agreement by a member of the Order must be treated by the body receiving it with as much confidentiality as if it had been obtained or was held by the Order in the exercise of the powers granted by the Professional Code. That obligation does not, however, restrict the powers granted by an Act of Québec to the Autorité des marchés financiers as regards the communication of information.
- Immunity. **“22.3.** No proceedings may be instituted against a body having entered into an agreement under section 22.1, or any of its directors or representatives, by reason of any act performed in good faith in the exercise of their functions in Québec on the basis of information obtained in accordance with the agreement, unless an Act of Québec concerning the body provides otherwise.”
- Coming into force. **2.** This Act comes into force on 14 June 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 20
**AN ACT TO AMEND THE PROFESSIONAL CODE
AS REGARDS THE ISSUE OF PERMITS**

Bill 14

Introduced by Mr. Yvon Marcoux, Minister responsible for the administration of
legislation respecting the professions

Introduced 10 May 2006

Passage in principle 1 June 2006

Passage 13 June 2006

Assented to 14 June 2006

Coming into force: 14 June 2006

Legislation amended:

Professional Code (R.S.Q., chapter C-26)



Chapter 20

AN ACT TO AMEND THE PROFESSIONAL CODE AS REGARDS THE ISSUE OF PERMITS

[Assented to 14 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. C-26, s. 41, am.
- 1.** Section 41 of the Professional Code (R.S.Q., chapter C-26) is amended by striking out “Subject to sections 35, 37 and 38 of the Charter of the French language (chapter C-11),” at the beginning.
- c. C-26, s. 42,
replaced.
Permit or specialist’s
certificate.
- 2.** Section 42 of the Code is replaced by the following section:
- “**42.** To obtain a permit or a specialist’s certificate, a person must
- (1) hold a diploma recognized as valid for that purpose by regulation of the Government under the first paragraph of section 184;
- (2) obtain equivalence of his diploma or training in accordance with a regulation under paragraph *c* of section 93; or
- (3) hold a legal authorization to practise his profession outside Québec under paragraph *q* of section 94 and meet the conditions for the issue of a permit or certificate determined in that paragraph.”
- c. C-26, ss. 42.1-42.3,
added.
Temporary restrictive
permit.
- 3.** The Code is amended by inserting the following sections after section 42:
- “**42.1.** The Bureau of an order may issue a temporary restrictive permit to a person seeking admission to a profession who is in either of the following situations:
- (1) after examining an application for equivalence submitted under a regulation made under paragraph *c* of section 93 or paragraph *i* of section 94, the order informed the person of the training needed to obtain the equivalence; or
- (2) the person must meet one of the conditions set out in a regulation under paragraph *q* or *r* of section 94 to obtain a permit issued under paragraph 3 of section 42 or section 42.2.
- Professional activities.
- The Bureau must determine, from among the professional activities the members of the order may engage in, those that may be engaged in by the holder of the permit, and the conditions the holder must meet to engage in those activities.

- Validity of permit. The permit is valid for one year and may be renewed.
- Special permit. **“42.2.** The Bureau of an order may issue a special permit for certain professional activities to a person who holds a legal authorization to practise the profession outside Québec, in accordance with a regulation under paragraph *r* of section 94.
- Provisions applicable. **“42.3.** Sections 40 to 42.2 apply subject to sections 35, 37 and 38 of the Charter of the French language (chapter C-11).”
- c. C-26, s. 93, am. **4.** Section 93 of the Code is amended by inserting the following paragraph after paragraph *c*:
- “(c.1)** determine a procedure for recognizing an equivalence, standards for which are established in a regulation under paragraph *c* of this section or paragraph *i* of section 94, stipulating that a decision must be reviewed by persons other than those who made it and, for that purpose, provide that the Bureau’s power to decide an application or review a decision may be delegated to a committee established under paragraph 2 of section 86.0.1;”.
- c. C-26, s. 94, am. **5.** Section 94 of the Code is amended by adding the following paragraphs at the end:
- “(q)** determine which legal authorizations to practise a profession outside Québec give access to a permit or a specialist’s certificate, and the conditions for the issue of the permit or the specialist’s certificate that are applicable to the holders of the legal authorizations;
- “(r)** establish special permits; the regulation must contain the reasons justifying the issue of a special permit, the conditions for the issue of the permit, the title, abbreviation and initials its holder may use, the activities the holder may engage in and the conditions the holder must meet to engage in those activities.”
- c. C-26, s. 198.2, added. **6.** The Code is amended by inserting the following section after section 198.1:
- Report by Bureau. **“198.2.** At the expiry of a period of two years after the date of coming into force of paragraphs *q* and *r* of section 94, the Bureau of each professional order must report to the Office des professions on the implementation of those provisions within the order. The Bureau of an order that did not adopt a regulation under one of those paragraphs must set out the reasons it decided not to do so.
- Report by Minister. The Minister must, at the expiry of a period of not more than six months after the date of expiry set out in the first paragraph, present a report to the Government on the implementation by the orders of the provisions referred to in the first paragraph, together with the reports presented under that paragraph.

Tabling.

The Minister must table the report in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption.”

Coming into force.

7. This Act comes into force on 14 June 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 21

AN ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

Bill 19

Introduced by Mr. Jean-Marc Fournier, Minister of Education, Recreation and Sports

Introduced 10 May 2006

Passage in principle 26 May 2006

Passage 13 June 2006

Assented to 14 June 2006

Coming into force: 14 June 2006

Legislation amended: None



Chapter 21

AN ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

[Assented to 14 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- Establishment. **1.** A Sports and Physical Activity Development Fund is established at the Ministère de l'Éducation, du Loisir et du Sport.
- Activities. The Fund is dedicated to providing financial support for the construction, renovation, equipping and bringing up to standards of sports and recreational facilities, for the organization of international and Canada-wide sports events and for bids to host such events.
- Purpose. The Fund is intended, among other purposes, to contribute to the development of a sports culture among the population.
- Government. **2.** The Government sets the date on which the Fund is to begin to operate and determines its assets and liabilities. It also determines the nature of the activities to be financed by the Fund, the nature of the costs that may be charged to it and the proportion of financial support to be granted to sports and recreational facilities and sports events, respectively.
- Composition. **3.** The Fund is made up of
- (1) the sums paid into the Fund by the Minister of Revenue under section 5;
 - (2) the sums paid into the Fund by the Minister of Education, Recreation and Sports out of the appropriations granted for that purpose by Parliament;
 - (3) the gifts, legacies and other contributions paid into the Fund to further the achievement of the objects of the Fund;
 - (4) the sums paid into the Fund by the Minister of Finance under sections 6 and 7; and
 - (5) the income generated by the investment of the sums making up the Fund.
- Management. **4.** The management of the sums making up the Fund is entrusted to the Minister of Finance. The sums are paid to the order of that Minister and deposited with the financial institutions designated by that Minister.

Books of account.	The Minister of Education, Recreation and Sports keeps the books of account of the Fund and records the financial commitments chargeable to it. The Minister also ensures that such commitments and the payments arising from them do not exceed and are consistent with the available balances.
Conseil du trésor.	The particulars of the management of the Fund are determined by the Conseil du trésor.
Payment into fund.	5. On the dates and in the manner determined by the Government, the Minister of Revenue pays into the Fund part of the proceeds of the tobacco tax collected under the Tobacco Tax Act (R.S.Q., chapter I-2) for a total amount of \$30,000,000 per year.
Advances to Fund.	6. The Minister of Finance may, with the authorization of the Government and subject to the conditions it determines, advance to the Fund sums taken out of the consolidated revenue fund.
Consolidated revenue fund.	Conversely, the Minister of Finance may, subject to the conditions determined by that Minister, advance to the consolidated revenue fund on a short-term basis any part of the sums making up the Fund that is not required for its operation.
Repayment.	Any sum advanced to a fund is repayable out of that fund.
Borrowings.	7. The Minister of Education, Recreation and Sports, as manager of the Fund, may borrow sums from the Minister of Finance out of the financing fund established under the Act respecting the Ministère des Finances (R.S.Q., chapter M-24.01).
Remuneration and expenses.	8. The sums required for the remuneration and the expenses pertaining to employee benefits and other conditions of employment of the persons assigned, in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1), to Fund-related activities are paid out of the Fund.
Provisions applicable.	9. Sections 20, 21 and 26 to 28, Chapters IV and VI and sections 89 and 90 of the Financial Administration Act (R.S.Q., chapter A-6.001) apply to the Fund, with the necessary modifications.
Execution of judgment.	10. Despite any provision to the contrary, the Minister of Finance must, in the event of a deficiency in the consolidated revenue fund, pay out of the Sports and Physical Activity Development Fund the sums required for the execution of a judgment against the State that has become <i>res judicata</i> .
Fiscal year.	11. The fiscal year of the Fund ends on 31 March.
Report.	12. For every fiscal year, the Minister tables a report on the activities of the Fund in the National Assembly.

- Amount replaced. **13.** For the fiscal year 2006-2007, the amount of \$30,000,000 in section 5 is replaced by that of \$15,000,000.
- Minister responsible. **14.** The Minister of Education, Recreation and Sports is responsible for the administration of this Act.
- Effect. **15.** The provisions of this Act cease to have effect on the date or dates to be set by the Government, which may not precede 1 April 2020.
- Remaining sums. Any sum remaining in the Fund on the date section 1 ceases to have effect is paid into the consolidated revenue fund and is appropriated to the financing of such complementary measures consistent with the objects of the Fund as are determined by the Government, in the manner determined by the Government.
- Coming into force. **16.** This Act comes into force on 14 June 2006.

2006, chapter 22

AN ACT TO AMEND THE ACT RESPECTING ACCESS TO DOCUMENTS HELD BY PUBLIC BODIES AND THE PROTECTION OF PERSONAL INFORMATION AND OTHER LEGISLATIVE PROVISIONS

(introduced during the 1st Session of the 37th Legislature and allowed to continue during the 2nd Session of the 37th Legislature on 15 March 2006)

Bill 86

Introduced by Madam Michelle Courchesne, Minister of Relations with the Citizens and Immigration

Introduced 16 December 2004

Passage in principle 5 April 2005

Passage 13 June 2006

Assented to 14 June 2006

Coming into force: 14 June 2006, except

(1) sections 8, 9 and 69; section 63.2 of the Act respecting Access to documents held by public bodies and the Protection of personal information, enacted by section 34; section 137.3 of that Act, enacted by section 92; and section 50.1 of the Act respecting the protection of personal information in the private sector, enacted by section 129, which come into force on the date or dates to be set by the Government but not later than 15 June 2007;

(2) sections 2, 3, 41, 50, 51 and 121, which come into force on 14 July 2006;

(3) section 74, which comes into force on 12 September 2006;

(4) sections 167 to 174, which come into force on 5 February 2007;

(5) section 5, paragraph 1 of section 6, paragraph 1 of section 26, paragraph 2 of section 54, and paragraph 2 of section 56, which come into force on the date or dates to be set by the Government but not later than 17 December 2006; and

(6) section 1, the words “or the Professional Code” in section 49, paragraph 1 of section 55, paragraph 2 of section 57, paragraph 1 of section 58, section 76, paragraph 1 of section 111, and sections 148 to 155, which come into force on 14 September 2007.

(Cont'd on next page)

Legislation amended: (Cont'd)

Civil Code of Québec (1991, chapter 64)
Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1)
Act respecting commercial aquaculture (R.S.Q., chapter A-20.2)
Archives Act (R.S.Q., chapter A-21.1)
Automobile Insurance Act (R.S.Q., chapter A-25)
Health Insurance Act (R.S.Q., chapter A-29)
Building Act (R.S.Q., chapter B-1.1)
Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec (R.S.Q., chapter B-7.1)
Highway Safety Code (R.S.Q., chapter C-24.2)
Professional Code (R.S.Q., chapter C-26)
Public Curator Act (R.S.Q., chapter C-81)
Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)
Act respecting school elections (R.S.Q., chapter E-2.3)
Election Act (R.S.Q., chapter E-3.3)
Act to establish the permanent list of electors (R.S.Q., chapter E-12.2)
Act respecting the Institut de la statistique du Québec (R.S.Q., chapter I-13.011)
Act respecting La Financière agricole du Québec (R.S.Q., chapter L-0.1)
Act to promote the parole of inmates (R.S.Q., chapter L-1.1)
Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail (R.S.Q., chapter M-15.001)
Act respecting the Ministère du Revenu (R.S.Q., chapter M-31)
Act respecting the protection of personal information in the private sector (R.S.Q., chapter P-39.1)
Animal Health Protection Act (R.S.Q., chapter P-42)
Environment Quality Act (R.S.Q., chapter Q-2)
Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5)
Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., chapter R-20)
Act respecting correctional services (R.S.Q., chapter S-4.01)
Act respecting health services and social services (R.S.Q., chapter S-4.2)
Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5)
Act respecting income support, employment assistance and social solidarity (R.S.Q., chapter S-32.001)
Act respecting the Québec correctional system (2002, chapter 24)
Act respecting Municipalité régionale de comté d'Arthabaska (2004, chapter 47)
Act respecting reserved designations and added-value claims (2006, chapter 4)



Chapter 22

AN ACT TO AMEND THE ACT RESPECTING ACCESS TO DOCUMENTS HELD BY PUBLIC BODIES AND THE PROTECTION OF PERSONAL INFORMATION AND OTHER LEGISLATIVE PROVISIONS

[Assented to 14 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. A-2.1, s. 1.1, added. **1.** 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 inserting the following section after section 1:
- Professional order. **“1.1.** This Act also applies to documents held by a professional order, to the extent provided by the Professional Code (chapter C-26).”
- c. A-2.1, s. 5, am. **2.** Section 5 of the Act is amended
- (1) by replacing paragraphs 1 and 2 by the following paragraphs:
- “(1) a municipality, a metropolitan community, an intermunicipal board, a public transit authority and the Kativik Regional Government;
- “(2) any body declared by law to be the mandatary or agent of a municipality, and any body whose board of directors is composed in the majority of members of the council of a municipality;
- “(2.1) any body whose board of directors includes at least one elected municipal officer sitting on the board in that capacity and for which a municipality or a metropolitan community adopts or approves the budget or contributes more than half the financing;”;
- (2) by adding “and a similar body established under a private Act, in particular the legal persons constituted under chapters 56, 61 and 69 of the statutes of 1994, chapter 84 of the statutes of 1995 and chapter 47 of the statutes of 2004” at the end of paragraph 3;
- (3) by adding the following paragraphs after paragraph 3:
- Local development centre. **“For the purposes of this Act, a local development centre and a regional conference of elected officers governed by the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (chapter M-30.01) and the Act respecting the Ministère des Affaires municipales et des Régions (chapter M-22.1), respectively, are classed as municipal bodies.**

Exclusions.

However, the Union des municipalités du Québec and the Fédération québécoise des municipalités locales et régionales are not municipal bodies.”

c. A-2.1, s. 6, am.

3. Section 6 of the Act is amended

(1) by replacing “, the Université du Québec and its branches, research institutes and schools of higher education” at the end of the first paragraph by “and the university institutions mentioned in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1)”;

(2) by replacing “institutions of higher education more than one-half of whose operating expenses are paid out of the appropriations entered in the budget estimates tabled in the National Assembly” at the end of the second paragraph by “the persons that operate them, as regards the documents held in the performance of their duties relating to the educational services covered by the accreditation and to the management of the resources assigned to those services”.

c. A-2.1, s. 8, am.

4. Section 8 of the Act is amended by replacing “, and given public notice by the delegator.” in the third paragraph by “, and the delegator must send a notice of it to the Commission d’accès à l’information.”

c. A-2.1, s. 10, am.

5. Section 10 of the Act is amended by adding the following paragraph at the end:

Handicapped applicant.

“If the applicant is a handicapped person, reasonable accommodation must be provided on request to enable the applicant to exercise the right of access provided for in this division. For that purpose, the public body must take into account the policy established under section 26.5 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).”

c. A-2.1, s. 11, am.

6. Section 11 of the Act is amended

(1) by replacing “and conditions of payment of the fee are prescribed by government regulation, which may prescribe cases where persons are exempt from payment” in the third paragraph by “of payment of the fee are prescribed by government regulation. The regulation may prescribe the cases where a person is exempt from payment and must be consistent with the policy established under section 26.5 of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration”;

(2) by adding the following sentence at the end of the fourth paragraph: “In a case of access to more than one document, the transcription or reproduction fee for each document identified must be clearly set out.”

- c. A-2.1, s. 13, am. **7.** Section 13 of the Act is amended by adding the following paragraph at the end:
- Effect. “This section does not limit the right of access to a document distributed in accordance with section 16.1.”
- c. A-2.1, s. 16, replaced. **8.** Section 16 of the Act is replaced by the following section:
- Document classification. **“16.** A public body must classify its documents in such a manner as to allow their retrieval. It must set up and keep up to date a list setting forth the order of classification of the documents. The list must be sufficiently precise to facilitate the exercise of the right of access.
- Classification plan. For a public body referred to in paragraph 1 of the schedule to the Archives Act (chapter A-21.1), a classification plan takes the place of the list setting forth the order of classification of its documents.
- Access. A person has a right of access to the list or the classification plan on request, except as regards information confirmation of the existence of which may be refused under this Act.”
- c. A-2.1, s. 16.1, added. **9.** The Act is amended by inserting the following section after section 16:
- Web site. **“16.1.** A public body, except the Lieutenant-Governor, the National Assembly or a person designated by the National Assembly to an office under its jurisdiction, must distribute through a web site the documents or information made accessible by law that are identified by regulation of the Government, and implement the measures promoting access to information enacted by the regulation.”
- c. A-2.1, s. 17, am. **10.** Section 17 of the Act is amended by replacing “must publish and distribute yearly in every region of Québec” in the first and second lines by “shall distribute and update”.
- c. A-2.1, s. 22, am. **11.** Section 22 of the Act is amended by inserting “or reveal a loan, investment, debt management or fund management proposal or a loan, investment, debt management or fund management strategy” at the end of the third paragraph.
- c. A-2.1, s. 25, am. **12.** Section 25 of the Act is amended by replacing “in carrying out an Act requiring that the information be accessible to the applicant” in the fifth line by “under an Act that provides for the release of information”.
- c. A-2.1, s. 26, repealed. **13.** Section 26 of the Act is repealed.
- c. A-2.1, s. 28, am. **14.** Section 28 of the Act is amended
- (1) by replacing the part before subparagraph 1 of the first paragraph by the following:

Crime prevention or repression.

“28. A public body must refuse to release or to confirm the existence of information contained in a document that it keeps in the exercise of a duty provided for by law involving the prevention, detection or repression of crime or statutory offences, or that it keeps for the purpose of cooperating with a person or body responsible for such a duty, if its disclosure would likely”;

(2) by replacing “judicial or quasi judicial” in the second line of subparagraph 1 of the first paragraph by “adjudicative”;

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

“(2) hamper a future or current investigation or an investigation that may be reopened;”;

(4) by striking out “held” in the fourth line of the second paragraph and by replacing “the members of its personnel” in the sixth and seventh lines of that paragraph by “of its personnel or the members of its agents or mandataries”.

c. A-2.1, s. 28.1, added.

15. The Act is amended by inserting the following section after section 28:

State security.

“28.1. A public body must refuse to release or confirm the existence of information if disclosure would jeopardize state security.”

c. A-2.1, s. 29, am.

16. Section 29 of the Act is amended

(1) by replacing “disclose” in the first paragraph by “release or to confirm the existence of”;

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

Security plan or system.

“A public body must also refuse to release or to confirm the existence of information if disclosure would impair the efficiency of a program, plan of action or security system designed for the protection of persons or property.”

c. A-2.1, s. 29.1, am.

17. Section 29.1 of the Act is amended

(1) by replacing “quasi-judicial” in the second line of the first paragraph by “adjudicative”;

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

Adjudicative deliberations.

“A public body must also refuse to release information that would likely reveal the substance of deliberations related to the performance of adjudicative functions.”

c. A-2.1, s. 30, replaced.

18. Section 30 of the Act is replaced by the following section:

- Deferred publication. **“30.** The Conseil exécutif may refuse to release or to confirm the existence of an order whose publication is deferred under the Executive Power Act (chapter E-18). It may do the same with regard to a decision resulting from its deliberations or a decision of one of its cabinet committees, until the day that is 25 years after the date on which it was made.
- 25-year period. Subject to the Public Administration Act (chapter A-6.01), the Conseil du trésor may refuse to release or to confirm the existence of its decisions until the day that is 25 years after the date on which they were made.”
- c. A-2.1, s. 30.1, added. **19.** The Act is amended by inserting the following section after section 30:
- Budget policy. **“30.1.** A public body may refuse to release or to confirm the existence of information if, as a result of its disclosure, a budget policy of the Government would be revealed before it is made public by the Minister of Finance.”
- c. A-2.1, s. 33, am. **20.** Section 33 of the Act is amended by replacing “of the Conseil du trésor or of” in subparagraph 8 of the first paragraph by “of the Conseil exécutif, the Conseil du trésor or”.
- c. A-2.1, s. 40, am. **21.** Section 40 of the Act is amended by inserting “, competence” after “aptitudes” in the second line.
- c. A-2.1, subdiv. 7, ss. 41.1-41.3, added. **22.** The Act is amended by inserting the following subdivision after section 41:
- “§7. — Inapplicable restrictions**
- Immediate hazard. **“41.1.** The restrictions set out in this division, except those described in sections 28, 28.1, 29, 30, 33, 34 and 41, do not apply to information that reveals or confirms the existence of an immediate hazard to the life, health or safety of a person or a serious or irreparable violation of the right to environmental quality, unless its disclosure would likely seriously interfere with measures taken to deal with such a hazard or violation.
- Contaminants. Those restrictions, except the restriction set out in section 28 and, in the case of a document filed by or for the Auditor General, the restriction set out in section 41, do not apply to information concerning the quantity, quality or concentration of contaminants emitted, released, discharged or deposited by a source of contamination, or concerning the presence of a contaminant in the environment.
- Notice. In the case of information supplied by a third person and referred to in the first paragraph, the person in charge must give that third person notice of a decision granting access to the information. The decision is executory despite section 49.

Release despite restriction.

“**41.2.** A public body may release information to which a restriction of the right of access under section 23, 24, 28, 28.1 or 29 applies in the following cases:

(1) to its attorney if the information is necessary to prosecute an offence under an Act administered by the body, or to the Director of Criminal and Penal Prosecutions if the information is necessary to prosecute an offence under an Act applicable in Québec;

(2) to its attorney, or to the Attorney General if the latter is acting as the body’s attorney, if the information is necessary for the purposes of judicial proceedings other than those referred to in paragraph 1;

(3) to a body responsible by law for the prevention, detection or repression of crime or statutory offences, if the information is necessary to prosecute an offence under an Act applicable in Québec;

(4) to a person or body if the release of information is necessary for the application of an Act in Québec, whether or not the law explicitly provides for the release of the information;

(5) to a public body, in the case of information referred to in section 23 or 24, if the release of information is necessary for the purposes of a service to be provided to a third person; and

(6) to a person or body if the release of information is necessary for carrying out a mandate or performing a contract for work or services entrusted to that person or body by the public body.

Conditions.

In the case referred to in subparagraph 6 of the first paragraph, the public body must

(1) see that the mandate or contract is in writing; and

(2) specify in the mandate or contract which provisions of this Act apply to the information released to the mandatary or the person performing the contract, and the measures to be taken by the mandatary or person to ensure that the information is not used except for carrying out the mandate or performing the contract and that it is not kept by the person or body after the expiry of the mandate or contract.

Exceptions.

The second paragraph does not apply if the mandatary or person performing the contract is a member of a professional order. Subparagraph 2 of the second paragraph does not apply if the mandatary or person performing the contract is another public body.

Police force.

In addition, a police force may release to another police force information to which a restriction to the right of access set out in section 23, 24, 28, 28.1 or 29 applies.

- Confidential sources. However, the application of this section must not reveal a confidential source of information or the industrial secrets of a third person.
- Register. “**41.3.** If information referred to in section 23 or 24 is released under the first paragraph of section 41.2, the person in charge of access to documents within the public body must record the release in a register the person keeps for that purpose.”
- c. A-2.1, s. 42, am. **23.** Section 42 of the Act is amended by adding the following paragraph:
- Assistance. “If the request is not sufficiently precise or if a person requires it, the person in charge must assist in identifying the document likely to contain the information sought.”
- c. A-2.1, s. 44,
repealed. **24.** Section 44 of the Act is repealed.
- c. A-2.1, s. 46, am. **25.** Section 46 of the Act is amended by replacing “the recourses provided by Chapter V” at the end of the second paragraph by “the proceeding for review provided for in Division III of Chapter IV”.
- c. A-2.1, s. 47, am. **26.** Section 47 of the Act is amended
- (1) by inserting the following subparagraph after subparagraph 1 of the first paragraph:
- “(1.1) grant access to the document by providing reasonable accommodation, if the applicant is a handicapped person;”;
- (2) by striking out “or,” at the end of subparagraph 5 of the first paragraph;
- (3) by adding the following subparagraphs after subparagraph 6 of the first paragraph:
- “(7) inform the applicant that a third person concerned by the request cannot be notified by mail but will be informed by a public notice; or
- “(8) inform the applicant that the body is requesting the Commission to disregard the applicant’s request in accordance with section 137.1.”
- c. A-2.1, s. 49, am. **27.** Section 49 of the Act is amended
- (1) by inserting the following paragraph after the first paragraph:
- Other notification. “If the person in charge does not succeed in notifying a third person by mail after taking reasonable steps to do so, the third person may be notified in another manner, such as by public notice in a newspaper in the place where the last known address of the third person is located. If there is more than one third person and more than one notice is required, all third persons are deemed to have been notified only once all the notices have been published.”;

(2) by inserting the following sentence after the first sentence of the third paragraph: “If the person in charge has given public notice, a notice of the decision need only be sent to the third person who submitted written observations.”

c. A-2.1, s. 51, am.

28. Section 51 of the Act is amended by replacing the second paragraph by the following paragraph:

Accompanying documents.

“The decision must be accompanied by the text of the provision on which the refusal is based, where applicable, and a notice of the proceeding for review provided for in Division III of Chapter IV, indicating in particular the time limit within which it may be exercised.”

c. A-2.1, s. 53, am.

29. Section 53 of the Act is amended

(1) by replacing “Nominative” in the first line by “Personal”;

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

“(1) the person to whom the information relates consents to its disclosure; in the case of a minor, consent may also be given by the person having parental authority;”;

(3) by replacing “in the performance of an adjudicative function by a public body performing quasi-judicial functions” in the first and second lines of paragraph 2 by “by a public body in the performance of an adjudicative function”.

c. A-2.1, s. 55, am.

30. Section 55 of the Act is amended

(1) by replacing “nominative information” by “subject to the rules for the protection of personal information set out in this chapter”;

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

Unlawful ends.

“However, a public body that holds a file containing such information may refuse access to all or part of it or allow it to be examined only on the premises if the person in charge has reasonable cause to believe that the information will be used for unlawful ends.”

c. A-2.1, s. 57, am.

31. Section 57 of the Act is amended

(1) by inserting “personal information” after “following” in the first line of the first paragraph;

(2) by inserting “personal” before “information” in the first line of the second paragraph;

(3) by replacing “person” in the third line of the second paragraph by “body”;

(4) by adding the following sentence at the end of the second paragraph: “Similarly, the personal information contemplated in subparagraphs 3 and 4 of the first paragraph is not public information to the extent that its release would reveal other information whose release must or may be refused under Division II of Chapter II.”;

(5) by inserting “personal” before “information” in the first line of the third paragraph.

c. A-2.1, s. 59, am.

32. Section 59 of the Act is amended

(1) by replacing “nominative” in the first line of the first paragraph by “personal”;

(2) by replacing “required for the purposes of a prosecution for” in the first and second and in the third and fourth lines of subparagraph 1 of the second paragraph by “necessary to prosecute”;

(3) by replacing “required” in the second line of subparagraph 2 of the second paragraph by “necessary”;

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

“(3) to a body responsible by law for the prevention, detection or repression of crime or statutory offences, if the information is necessary to prosecute an offence against an Act applicable in Québec;”;

(5) by inserting “66,” after “61,” in subparagraph 8 of the second paragraph;

(6) by inserting “or by a person or body acting in conformity with an Act that requires a report of the same nature” after “by a police force” in the second line of subparagraph 9 of the second paragraph.

c. A-2.1, s. 60, am.

33. Section 60 of the Act is amended

(1) by replacing “agreeing to the release of” in the first line of the first paragraph by “releasing”;

(2) by replacing “nominative” in the first line of the first paragraph by “personal”;

(3) by replacing “required” in the third line of the first paragraph by “necessary”;

(4) by replacing “required” in the first line of the third paragraph by “necessary”;

(5) by replacing “agrees to release” in the first line of the fourth paragraph by “releases”;

(6) by replacing “nominative” in the first line of the fourth paragraph by “personal”;

(7) by replacing “the protection of the personal information within the public body must record the request” at the end of the fourth paragraph by “the protection of personal information within the public body must record the fact”.

c. A-2.1, Chap. III,
Div. II, heading,
replaced, ss. 63.1 and
63.2, added.

34. The heading of Division II of Chapter III of the Act is replaced by the following:

“COLLECTION, USE, RELEASE AND KEEPING OF PERSONAL INFORMATION

Security measures.

“63.1. A public body must take the security measures necessary to ensure the protection of the personal information collected, used, released, kept or destroyed and that are reasonable given the sensitivity of the information, the purposes for which it is to be used, the quantity and distribution of the information and the medium on which it is stored.

Obligation to protect.

“63.2. A public body, except the Lieutenant-Governor, the National Assembly or a person designated by the National Assembly to an office under its jurisdiction, must protect personal information by implementing the measures enacted for that purpose by regulation of the Government.”

c. A-2.1, s. 64, am.

35. Section 64 of the Act is amended

(1) by replacing “nominative information if it is not necessary for the carrying out of the attributions” by “personal information if it is not necessary for the exercise of the rights and powers”;

(2) by adding the following paragraph:

Exception.

“A public body may, however, collect personal information if it is necessary for the exercise of the rights and powers or for the implementation of a program of a public body with which it cooperates to provide services or to pursue a common mission.”;

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

Written agreement.

“The information referred to in the second paragraph is collected under a written agreement that is sent to the Commission. The agreement comes into force 30 days after it is received by the Commission.”

c. A-2.1, s. 65, am.

36. Section 65 of the Act is amended

(1) by replacing the first three lines of the first paragraph by the following:

Information to be provided.

“**65.** A person who collects personal information verbally from the person to whom it relates on behalf of a public body must introduce himself and, when information is first collected and subsequently on request, inform that person”;

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

“(2) of the purposes for which the information is collected;”;

(3) by inserting the following paragraphs after the first paragraph:

Inclusion on written documents.

“The information that must be given under subparagraphs 1 to 6 of the first paragraph must appear on any written document used to obtain personal information.

Third person.

If personal information is collected from a third person, the person collecting it must introduce himself and give the third person the information referred to in subparagraphs 1, 5 and 6 of the first paragraph.”;

(4) by striking out the third paragraph;

(5) by replacing “person” in the fourth paragraph by “body”.

c. A-2.1, s. 65.1, added.

37. The Act is amended by inserting the following section after section 65:

Use of information.

“**65.1.** Personal information may not be used within a public body except for the purposes for which it was collected.

Exceptions.

A public body may, however, use such information for another purpose with the consent of the person to whom it relates, or without that consent, but only

(1) if the information is used for purposes consistent with the purposes for which it was collected;

(2) if the information is clearly used for the benefit of the person to whom it relates; or

(3) if the information is necessary for the application of an Act in Québec, whether or not the law explicitly provides for its use.

Consistent purpose.

In order for a purpose to be consistent within the meaning of subparagraph 1 of the second paragraph, it must have a direct and relevant connection with the purposes for which the information was collected.

Use to be recorded.

If information is used in one of the cases referred to in subparagraphs 1 to 3 of the second paragraph, the person in charge of the protection of personal information within the body must record the use in the register provided for in section 67.3.”

c. A-2.1, s. 66,
replaced.

38. Section 66 of the Act is replaced by the following section:

Information already
assembled.

“**66.** A public body may release information on the identity of a person without the person’s consent in order to collect personal information already assembled by a person or a private body. The public body shall first inform the Commission of its intention.”

c. A-2.1, s. 67, am.

39. Section 67 of the Act is amended

(1) by replacing “nominative” in the second line by “personal”;

(2) by replacing “for the carrying out of an Act in Québec” in the last line by “for the application of an Act in Québec, whether or not the law explicitly provides for the release of the information”.

c. A-2.1, s. 67.2,
replaced.

40. Section 67.2 of the Act is replaced by the following section:

Service contract.

“**67.2.** A public body may, without the consent of the person concerned, release personal information to any person or body if the information is necessary for carrying out a mandate or performing a contract for work or services entrusted to that person or body by the public body.

Conditions.

In that case, the public body must

(1) see that the mandate or contract is in writing; and

(2) specify in the mandate or contract which provisions of this Act apply to the information released to the mandatary or the person performing the contract, as well as the measures to be taken by the mandatary or person to ensure the confidentiality of the information and to ensure that the information is used only for carrying out the mandate or performing the contract and that it is not kept after the expiry of the mandate or contract. Moreover, before releasing the information, the public body must obtain a confidentiality agreement from every person to whom the information may be released unless the person in charge of the protection of personal information does not consider it necessary. A person or body carrying out a mandate or performing a contract for services referred to in the first paragraph must notify the person in charge without delay of any violation or attempted violation of an obligation concerning the confidentiality of the information released, and must also allow the person in charge to verify compliance with confidentiality requirements.

Exceptions.

The second paragraph does not apply if the mandatary or person performing the contract is a member of a professional order. Subparagraph 2 of the second paragraph does not apply if the mandatary or person performing the contract is another public body.”

c. A-2.1, s. 67.3,
replaced.

41. Section 67.3 of the Act is replaced by the following section:

Releases to be
recorded.

“**67.3.** A public body must record in a register every release of personal information referred to in sections 66, 67, 67.1, 67.2, 68 and 68.1, except that required by a person or body for posting to the account of a member of a public body, its board of directors or its personnel an amount required by law to be withheld or paid.

Agreements to be
recorded.

A public body must also record in the register an agreement on the collection of personal information referred to in the third paragraph of section 64, as well as the use of personal information for purposes other than those for which it was collected, referred to in subparagraphs 1 to 3 of the second paragraph of section 65.1.

Information to be
included.

In the case of a release of personal information referred to in the first paragraph, the register must include

(1) the nature or type of the information released;

(2) the person or body to which the information is released;

(3) the purpose for which the information is released and, if applicable, a statement to the effect that it is a release of personal information referred to in section 70.1; and

(4) the reason justifying the release.

Information to be
included.

In the case of an agreement on the collection of personal information, the register must include

(1) the name of the body for which the information is collected;

(2) the identification of the program, right or power for which the information is necessary;

(3) the nature or type of service to be provided or mission;

(4) the nature or type of information collected;

(5) the purpose for which the information is collected; and

(6) the category of person within the body collecting the information and within the receiving body that has access to the information.

Information to be included.

In the case of personal information used for a purpose other than that for which it was collected, the register must include

(1) the subparagraph of the second paragraph of section 65.1 that allows the use;

(2) in the case referred to in subparagraph 3 of the second paragraph of section 65.1, the provision of the Act that makes the information necessary; and

(3) the category of person that has access to the information for the purpose stated.”

c. A-2.1, s. 67.4, am.

42. Section 67.4 of the Act is amended by inserting “, except as regards information confirmation of the existence of which may be refused under sections 21, 28, 28.1, 29, 30, 30.1 and 41” at the end of the first paragraph.

c. A-2.1, s. 68, am.

43. Section 68 of the Act is amended

(1) by replacing “nominative” in the second line of the first paragraph by “personal”;

(2) by replacing “public body where the release is necessary for the carrying out of the attributions” in subparagraph 1 of the first paragraph by “public body or an agency of another government if it is necessary for the exercise of the rights and powers”;

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

“(1.1) to a public body or an agency of another government if it is clearly for the benefit of the person to whom it relates;”;

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

“(3) to a person or body if it is necessary for the purposes of a service to be provided to the person concerned by a public body, in particular for identifying the person.”;

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

Written agreement.

“The information is released under a written agreement that indicates

(1) the identity of the public body releasing the information and of the person or body collecting it;

(2) the purposes for which the information is released;

- (3) the nature of the information released;
- (4) the method of transmitting the information;
- (5) the security measures necessary to ensure the protection of the information;
- (6) the intervals at which the information is released; and
- (7) the duration of the agreement.”

c. A-2.1, s. 68.1,
replaced.

Personal information
file.

44. Section 68.1 of the Act is replaced by the following section:

“68.1. A public body may, without the consent of the person concerned, release a personal information file for the purpose of comparing it with a file held by a person or body if the information is necessary for the application of an Act in Québec, whether or not the law explicitly provides for its release.

Written agreement.

If the law does not explicitly provide for the release, the information is released under a written agreement.

Sending to
Commission.

If the law explicitly provides for the release, the information is released under a written agreement that is sent to the Commission. The agreement comes into force 30 days after it is received by the Commission.”

c. A-2.1, s. 69,
repealed.

45. Section 69 of the Act is repealed.

c. A-2.1, s. 70,
replaced.

46. Section 70 of the Act is replaced by the following section:

Agreement submitted
to Commission.

“70. An agreement referred to in section 68 or in the second paragraph of section 68.1 must be submitted to the Commission for an opinion.

Factors to be
considered.

The Commission must consider

- (1) whether the agreement conforms to the conditions set out in section 68 or 68.1; and
- (2) the impact of the release of the information on the privacy of the person concerned compared with the need for the information of the body or person given access to it.

Commission’s opinion.

The Commission must give an opinion with reasons within 60 days of receiving the request for an opinion accompanied by the agreement. If the request is amended during that period, the time limit runs from the most recent request. If it is the chair’s belief that the request for an opinion cannot be processed within that time without impeding the normal course of operations of the Commission, the chair may, before the expiry of the time limit, extend it by up to 20 days. The chair must give notice to that effect to the parties to the agreement within the 60-day time limit.

- Coming into force. The agreement comes into force on the Commission's giving a favourable opinion or on any later date provided in the agreement. The Commission must make the agreement and its opinion public. Failing an opinion within the time provided, the parties to the agreement are authorized to carry out the agreement.
- Unfavourable opinion. If the Commission gives an unfavourable opinion, the Government may, on request, approve the agreement and set the applicable conditions. Before approving the agreement, the Government shall publish it in the *Gazette officielle du Québec* together with any conditions it intends to set and a notice that it may approve the agreement on the expiry of 30 days after the publication, and that, meanwhile, any interested person may send comments to the person designated in the notice. The agreement comes into force on the day of its approval or any later date set by the Government or specified in the agreement.
- Tabling. The agreement referred to in the fifth paragraph, together with the opinion of the Commission and the approval of the Government, are tabled in the National Assembly within 30 days of the approval if the Assembly is sitting or, if it is not sitting, within 30 days of resumption. The Government may revoke an agreement referred to in the fifth paragraph at any time."
- c. A-2.1, s. 70.1, added. **47.** The Act is amended by inserting the following section after section 70:
- Protection. **"70.1.** Before releasing personal information outside Québec or entrusting a person or a body outside Québec with the task of holding, using or releasing such information on its behalf, a public body must ensure that the information receives protection equivalent to that afforded under this Act.
- Obligation not to release. If the public body considers that the information referred to in the first paragraph will not receive protection equivalent to that afforded under this Act, it must refuse to release the information or refuse to entrust a person or a body outside Québec with the task of holding, using or releasing it on its behalf."
- c. A-2.1, s. 72, am. **48.** Section 72 of the Act is amended
- (1) by replacing "nominative" in the first line by "personal";
- (2) by adding "or used" after "collected" at the end.
- c. A-2.1, s. 73, replaced. **49.** Section 73 of the Act is replaced by the following section:
- Obligation to destroy. **"73.** When the purposes for which personal information was collected or used have been achieved, the public body must destroy the information, subject to the Archives Act or the Professional Code."
- c. A-2.1, s. 76, replaced. **50.** Section 76 of the Act is replaced by the following section:
- Inventory. **"76.** A public body must establish and keep up to date an inventory of its personal information files.

Contents.

The inventory must contain the following information:

- (1) the title of each file, the classes of information it contains, the purposes for which the information is kept and the method used to manage each file;
- (2) the source of the information entered in each file;
- (3) the categories of persons to whom the information entered in each file relates;
- (4) the categories of persons who have access to each file in carrying out their duties; and
- (5) the security measures taken to ensure the protection of personal information.

Right to access.

A person has a right of access to the inventory on request, except as regards information confirmation of the existence of which may be refused under this Act.”

c. A-2.1, s. 77,
repealed.

51. Section 77 of the Act is repealed.

c. A-2.1, s. 79, am.

52. Section 79 of the Act is amended

(1) by replacing “64” and “77” in the first line of the first paragraph by “63.1” and “76”;

(2) by replacing “64” and “77” in the first line of the second paragraph by “63.1” and “76”;

(3) by replacing “documents filed with” in the first and second lines of the second paragraph by “information released to”.

c. A-2.1, s. 80, am.

53. Section 80 of the Act is amended

(1) by replacing “nominative” in the second paragraph by “personal”;

(2) by replacing “who, under the law, is responsible” in the second paragraph by “or body responsible under the law”.

c. A-2.1, s. 84, am.

54. Section 84 of the Act is amended

(1) by replacing “nominative” in the first and second paragraphs by “personal”;

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

Handicapped
applicant.

“If the applicant is a handicapped person, reasonable accommodation must be provided on request to enable the applicant to exercise the right of access

provided for in this division. For that purpose, the public body must take into account the policy established under section 26.5 of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration.”

c. A-2.1, s. 84.1, am.

55. Section 84.1 of the Act is amended

(1) by replacing “or the Régie des rentes du Québec” in the third and fourth lines by “, the Régie des rentes du Québec or a professional order”;

(2) by replacing “nominative” in the fourth line by “personal”.

c. A-2.1, s. 85, am.

56. Section 85 of the Act is amended

(1) by replacing “nominative” in the first paragraph by “personal”;

(2) by replacing “modalities of payment of the fee are prescribed by government regulation, which may prescribe the cases where a person may be exempt from payment of a fee” in the third paragraph by “terms of payment of the fee are prescribed by government regulation. The regulation may prescribe the cases where a person is exempt from payment and must be consistent with the policy established under section 26.5 of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration”.

c. A-2.1, s. 87, am.

57. Section 87 of the Act is amended

(1) by replacing “nominative” in the second line by “personal”;

(2) by adding “or pursuant to sections 108.3 and 108.4 of the Professional Code” at the end.

c. A-2.1, s. 87.1, am.

58. Section 87.1 of the Act is amended

(1) by replacing “or the Régie des rentes du Québec” in the third and fourth lines of the first paragraph by “, the Régie des rentes du Québec or a professional order”;

(2) by replacing “nominative” in the fourth line of the first paragraph by “personal”;

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

Medical information.

“In the case of medical information, no other restriction may be put forward.”;

(4) by replacing “In such a case, the public body” in the first line of the second paragraph by “The public body”;

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

- Serious harm to health. “A public body not referred to in the first paragraph that holds medical information may refuse to release it to the person to whom it relates only if serious harm to that person’s health would likely result and on the condition that the body offers to release the information to a health care professional chosen by that person.”
- c. A-2.1, s. 88, am. **59.** Section 88 of the Act is amended
- (1) by replacing “nominative” wherever it appears by “personal”;
- (2) by replacing “, unless the latter person gives” in the fourth and fifth lines by “and could seriously harm that other person, unless that other person gives”.
- c. A-2.1, s. 88.1, replaced. **60.** Section 88.1 of the Act is replaced by the following section:
- Liquidator, beneficiary or heir. **“88.1.** A public body must refuse to release personal information to the liquidator of the succession, to a beneficiary of life insurance or of a death benefit or to the heir or successor of the person to whom the information relates unless the information affects their interests or rights as liquidator, beneficiary, heir or successor.”
- c. A-2.1, s. 89.1, replaced. **61.** Section 89.1 of the Act is replaced by the following section:
- Liquidator, beneficiary or heir. **“89.1.** A public body must refuse to accept a request for correction of personal information filed by the liquidator of the succession, the beneficiary of life insurance or of a death benefit, or by the heir or successor of the person to whom the information relates, unless the correction affects their interests or rights as liquidator, beneficiary, heir or successor.”
- c. A-2.1, s. 94, am. **62.** Section 94 of the Act is amended
- (1) by replacing “successor of that person, or the administrator of the succession, a beneficiary of life insurance or the person having parental authority” at the end of the first paragraph by “successor of that person, the liquidator of the succession, a beneficiary of life insurance or of a death benefit, or the person having parental authority even if the minor child is deceased”;
- (2) by adding the following paragraph at the end:
- Effect. “This section does not limit the release of personal information to the person concerned or its correction by a person other than the person in charge of the protection of personal information when that correction results from a service to be provided to the person concerned.”
- c. A-2.1, s. 95, am. **63.** Section 95 of the Act is amended
- (1) by replacing “nominative” in the first line by “personal”;

(2) by adding the following paragraph:

Assistance.

“If the request is not sufficiently specific or if a person requires it, the person in charge must assist in identifying the document likely to contain the information sought.”

c. A-2.1, s. 96,
repealed.

64. Section 96 of the Act is repealed.

c. A-2.1, s. 97, am.

65. Section 97 of the Act is amended by replacing “the recourses provided by Chapter V” at the end of the second paragraph by “the proceeding for review provided for in Division III of Chapter IV”.

c. A-2.1, s. 101, am.

66. Section 101 of the Act is amended by replacing the second sentence by the following sentence: “It must be accompanied by the text of the provision on which the refusal is based, if applicable, and by a notice informing the applicant of the proceeding for review provided for in Division III of Chapter IV and indicating in particular the time limit within which it may be exercised.”

c. A-2.1, s. 103, am.

67. Section 103 of the Act is amended by adding the following paragraph:

Two divisions.

“The Commission consists of two divisions: the oversight division and the adjudication division.”

c. A-2.1, s. 104, am.

68. Section 104 of the Act is amended

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

Members.

“**104.** The Commission is composed of at least five members, including a chair and a vice-chair.”;

(2) by adding the following sentences at the end of the second paragraph: “The resolution states the division to which the members, other than the chair and the vice-chair, are assigned for the duration of their term of office. However, at least two members must be assigned to the adjudication division.”

c. A-2.1, s. 104.1,
added.

69. The Act is amended by inserting the following section after section 104:

Selection procedure.

“**104.1.** The members of the Commission are chosen beforehand according to the procedure for selecting persons qualified for appointment as members of the Commission established by regulation of the Office of the National Assembly. The regulation may, in particular,

(1) determine the manner in which a person may seek office as a member;

(2) establish a selection committee to assess the qualifications of candidates for the office of member and give an opinion on the candidates to the Office;

(3) determine the composition of the committee and the method of appointing the committee members;

(4) determine the selection criteria to be taken into account by the committee; and

(5) determine the information that the committee may require of a candidate and the consultations it may carry out.

Remuneration and expenses.

The members of the committee are not remunerated, except in the cases, on the conditions and to the extent determined by the Office of the National Assembly. They are, however, entitled to the reimbursement of expenses incurred in the exercise of the functions of office, on the conditions and to the extent determined by regulation of the Office of the National Assembly.”

c. A-2.1, s. 105, am.

70. Section 105 of the Act is amended

(1) by replacing “not over” in the first paragraph by “of fixed duration not exceeding”;

(2) by striking out the second paragraph;

(3) by adding the following paragraphs at the end:

Renewal of term.

“The selection procedure referred to in section 104.1 does not apply to a member whose term is renewed.

Replaced member.

With the authorization of the chair and for a period the chair determines, a member who has been replaced may continue to exercise the functions of office as a supernumerary member in order to conclude any applications for review or for examination of disagreements that the member has received and has not yet decided.”

c. A-2.1, s. 107.1, added.

71. The Act is amended by inserting the following section after section 107:

Vice-chair.

“**107.1.** The vice-chair shall replace the chair if the latter is absent or unable to act or if the office of chair is vacant.

Power to delegate.

In addition, the chair may delegate all or some of the chair’s powers and duties to the vice-chair.”

c. A-2.1, s. 108, replaced.

72. Section 108 of the Act is replaced by the following section:

Acting chair.

“**108.** If the chair and the vice-chair of the Commission are absent or unable to act or if the offices of chair and vice-chair are vacant, the President of the National Assembly may, with the consent of the Prime Minister and the Leader of the Official Opposition in the Assembly, designate another member of the Commission to act in the place of the chair.”

c. A-2.1, s. 110, replaced.

73. Section 110 of the Act is replaced by the following section:

- Chair. “**110.** The chair of the Commission is responsible for the management and administration of the affairs of the Commission. The chair may exercise the powers of the Commission under sections 118 and 120 by delegation.
- Functions. The functions of the chair include
- (1) fostering the participation of the members in the formulation of guiding principles for the Commission so as to maintain a high level of quality and coherence in its decisions;
- (2) coordinating and assigning the work of the members who, in that respect, must comply with the chair’s orders and directives;
- (3) seeing that standards of ethical conduct are observed; and
- (4) promoting the professional development of the members as regards the exercise of their functions.
- Temporary assignment. In order to expedite the business of the Commission, the chair may temporarily assign a member to another division.”
- c. A-2.1, s. 110.1, added. **74.** The Act is amended by inserting the following section after section 110:
- Internal management. “**110.1.** The Commission shall adopt internal management rules and rules of ethics by regulation.
- Publication. The rules of ethics must be published in the *Gazette officielle du Québec*.”
- c. A-2.1, s. 114, am. **75.** Section 114 of the Act is amended by replacing “No extraordinary recourse provided for in articles 834 to 850” at the beginning of the first paragraph by “Except on a question of jurisdiction, no extraordinary recourse under articles 33 and 834 to 846”.
- c. A-2.1, s. 118, am. **76.** Section 118 of the Act is amended by adding “and of Division V.1 of Chapter IV of the Professional Code” at the end of the last paragraph.
- c. A-2.1, s. 120, am. **77.** Section 120 of the Act is amended by adding the following paragraph:
- Final notices. “**In addition, the Commission shall send the Minister, on request, a copy of the final notices it sends to a department or a government body referred to in the first paragraph of section 3, and a copy of the rules, reports, prescriptions and orders arising from its oversight functions.**”
- c. A-2.1, s. 121, repealed. **78.** Section 121 of the Act is repealed.
- c. A-2.1, Chap. V, Div. II, heading and s. 122, replaced, s. 122.1, added. **79.** The heading of Division II of Chapter V and section 122 of the Act are replaced by the following:

“OVERSIGHT DIVISION

- Functions and powers. “**122.** The functions and powers of the Commission provided for in this division are exercised by the chair and the members assigned to the oversight division.
- Function of Commission. “**122.1.** The function of the Commission is to oversee the carrying out of this Act and the Act respecting the protection of personal information in the private sector (chapter P-39.1).
- Compliance and promotion. The Commission must also ensure compliance with and promotion of the principles of access to documents and the protection of personal information.”
- c. A-2.1, s. 123, am. **80.** Section 123 of the Act is amended by replacing paragraph 1 by the following paragraph:
- “(1) inquire into the application of this Act and the degree to which the Act is observed;”.
- c. A-2.1, ss. 123.1-123.3, added.
Inspectors. **81.** The Act is amended by inserting the following sections after section 123:
- “**123.1.** In the exercise of its oversight functions, the Commission may authorize members of its personnel or any other persons to act as inspectors.
- Powers. “**123.2.** Persons acting as inspectors may
- (1) enter the establishment of a body or person subject to the oversight of the Commission at any reasonable time;
- (2) request a person on the site to present any information or document required to exercise the Commission’s oversight function; and
- (3) examine and make copies of such documents.
- Obligations. “**123.3.** Persons acting as inspectors must, on request, identify themselves and produce a certificate of authority.
- Immunity. Persons acting as inspectors may not be prosecuted for an act performed in good faith in the exercise of their duties.”
- c. A-2.1, s. 124, am. **82.** Section 124 of the Act is amended
- (1) by replacing “the confidentiality of nominative information” in paragraph 3 by “the protection of personal information”;
- (2) by replacing “nominative” in paragraph 4 by “personal”.
- c. A-2.1, s. 126, repealed. **83.** Section 126 of the Act is repealed.

c. A-2.1, s. 129, am.

84. Section 129 of the Act is amended

(1) by replacing “Act” in the second line by “division”;

(2) by adding the following paragraphs:

Inquiries.

“The inquiries of the Commission are non-adversary investigations.

Power to order.

On completion of an inquiry and after giving the public body an opportunity to submit written observations, the Commission may order it to take the measures the Commission considers appropriate.”

c. A-2.1, s. 130.1,
repealed.

85. Section 130.1 of the Act is repealed.

c. A-2.1, s. 130.2,
added.

86. The Act is amended by inserting the following section after section 130.1:

Member acting alone.

“**130.2.** A member of the Commission may act alone on behalf of the Commission to exercise the functions and powers conferred on it by paragraph 3 of section 123 as regards draft agreements on the transfer of information, sections 124, 127 to 128.1, the third paragraph of section 129 and section 164, as well as those referred to in the second paragraph.

Power to delegate.

The chair of the Commission may delegate to a member of its personnel all or some of the functions and powers conferred on the Commission by paragraphs 1, 5 and 6 of section 123 and by sections 123.1 and 125.”

c. A-2.1, s. 131,
repealed.

87. Section 131 of the Act is repealed.

c. A-2.1, s. 132,
repealed.

88. Section 132 of the Act is repealed.

c. A-2.1, Chap. V,
Div. I, heading,
replaced, ss. 134.1 and
134.2, added.

89. The Act is amended by replacing

“CHAPTER V

“REVIEW AND APPEAL

“DIVISION I

“REVIEW”

after section 134 by the following:

“DIVISION III

“ADJUDICATIVE DIVISION

- Functions and powers. “**134.1.** The functions and powers of the Commission provided for in this division are exercised by the chair and the members assigned to the adjudicative division.
- Function of Commission. “**134.2.** The function of the Commission is to decide applications for review made under this Act and applications for examination of disagreements made under the Act respecting the protection of personal information in the private sector (chapter P-39.1), to the exclusion of any other court.”
- c. A-2.1, s. 136, am. **90.** Section 136 of the Act is amended by replacing “section 26” in the first line of the second paragraph by “the first paragraph of section 41.1”.
- c. A-2.1, s. 137, am. **91.** Section 137 of the Act is amended by adding the following paragraph:
- Other notification. “If the Commission does not succeed in notifying a third person by mail after taking reasonable steps to do so, the third person may be notified in another manner, such as by public notice in a newspaper in the place where the last known address of the third person is located. If there is more than one third person and more than one notice is required, all third persons are deemed to have been notified only once all the notices have been published.”
- c. A-2.1, ss. 137.1-137.3, added. **92.** The Act is amended by inserting the following sections after section 137:
- Improper applications. “**137.1.** The Commission may authorize a public body to disregard applications that are obviously improper because of their number or their repetitious or systematic nature or an application whose processing could seriously interfere with the body’s activities.
- Inconsistency. The same applies if, in the opinion of the Commission, the applications are not consistent with the object of this Act concerning the protection of personal information.
- Frivolous applications. “**137.2.** The Commission may refuse or cease to examine a matter if it has reasonable cause to believe that the application is frivolous or made in bad faith or that its intervention would clearly serve no purpose.
- Rules of procedure. “**137.3.** The Commission must make rules of procedure and proof by regulation.
- Accessibility. The regulation must include provisions to ensure the accessibility of the Commission and the quality and promptness of its decision-making process. To that end, the regulation must specify the time allotted to proceedings, from the time the application for review is filed until the hearing, if applicable.
- Government approval. The regulation must be submitted to the Government for approval.”
- c. A-2.1, s. 138.1, added. **93.** The Act is amended by adding the following section after section 138:

- Agreement. “**138.1.** On receiving an application, the Commission may direct a person it designates to attempt to bring the parties to an agreement, if it considers it useful and the circumstances of the case allow it.”
- c. A-2.1, s. 139,
replaced. **94.** Section 139 of the Act is replaced by the following section:
- Member acting alone. “**139.** A member of the Commission may act alone on behalf of the Commission to exercise the powers provided for in sections 135, 137.1, 137.2, 142.1 and 146.1.”
- c. A-2.1, s. 141.1,
added. **95.** The Act is amended by inserting the following section after section 141:
- Review. “**141.1.** The Commission must exercise its functions and powers in matters of review diligently and efficiently.
- Time limit. The Commission must make its decision within three months after the matter is taken under advisement, unless the chair extends that time limit for valid reasons.
- Removal of member. If a member of the Commission to whom a case is referred does not make a decision within the specified time limit, the chair may, by virtue of office or at the request of a party, remove the member from the case.
- Circumstances. Before extending the time limit or removing from a case a member who has not made a decision within the applicable time, the chair must take the circumstances and the interest of the parties into account.”
- c. A-2.1, s. 142.1,
added. **96.** The Act is amended by inserting the following section after section 142:
- Errors. “**142.1.** A decision containing an error in writing or in calculation or any other clerical error may be corrected by the Commission or the member who made the decision; the same applies to a decision which, through obvious inadvertence, grants more than was requested or fails to rule on part of the application.
- Corrections. A correction may be made on the Commission’s or the concerned member’s own initiative as long as execution of the decision has not commenced. A correction may be effected at any time on the motion of one of the parties, unless an appeal has been lodged.
- Motion. The motion is addressed to the Commission and submitted to the member who made the decision. If the latter is no longer in office, is absent or is unable to act, the motion is submitted to the Commission.
- Time for appeal. If the correction affects the conclusions, the time limit for appealing or executing the decision runs from the date of the correction.”

- c. A-2.1, s. 143, am. **97.** Section 143 of the Act is amended by replacing “by registered or certified mail or by any other means providing evidence of the date of receipt” by “by any means providing evidence of the date of receipt”.
- c. A-2.1, heading, replaced. **98.** The Act is amended by replacing “**DIVISION II**” after section 146.1 by “**CHAPTER V**”.
- c. A-2.1, s. 147, replaced.
Appeal. **99.** Section 147 of the Act is replaced by the following sections:

“**147.** A person directly interested may bring an appeal from the final decision of the Commission before a judge of the Court of Québec on a question of law or jurisdiction, including an order of the Commission issued following an investigation, or, with leave of a judge of that Court, from an interlocutory decision that will not be remedied by the final decision.
- Motion. “**147.1.** The motion for leave to appeal from an interlocutory decision must specify the questions of law or jurisdiction that ought to be examined in appeal and the reason the interlocutory decision will not be remedied by the final decision and, after notice to the parties and to the Commission, be filed in the office of the Court of Québec within 10 days after the date on which the parties receive the Commission’s decision.
- Notice of appeal. If the motion is granted, the judgment authorizing the appeal serves as a notice of appeal.”
- c. A-2.1, ss. 149-151, replaced. **100.** Sections 149 to 151 of the Act are replaced by the following sections:

“**149.** The appeal is brought by filing with the Court of Québec a notice to that effect specifying the questions of law or jurisdiction that ought to be examined in appeal.
- Time limit. The notice of appeal must be filed at the office of the Court of Québec within 30 days after the date the parties receive the final decision.
- Effect. “**150.** The filing of the notice of appeal or of the motion for leave to appeal from an interlocutory decision suspends the execution of the decision of the Commission until the decision of the Court is rendered. If it is an appeal from a decision ordering a public body to cease or refrain from doing something, the filing of the notice or motion does not suspend execution of the decision.
- Time limit. “**151.** The notice of appeal must be served on the parties and on the Commission within 10 days after its filing at the office of the Court of Québec.
- Joint record. The secretary of the Commission shall send a copy of the contested decision and the documents related to the contestation to the office of the Court, to serve as a joint record.”

c. A-2.1, s. 155, am.

101. Section 155 of the Act is amended

(1) by replacing “nominative” in the second line of subparagraph 1 of the first paragraph by “personal”;

(2) by adding “, taking into account the policy established under section 26.5 of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration” at the end of subparagraph 1 of the first paragraph;

(3) by inserting the following subparagraph after subparagraph 3 of the first paragraph:

“(3.1) for the purposes of sections 16.1 and 63.2, prescribing information distribution rules and rules for the protection of personal information including, among other things, measures to promote access to information and the protection of personal information; those rules may identify the types of documents or information made accessible by law that a public body must distribute, having regard, in particular, to their interest for the purposes of public information; the rules may provide for the establishment of a committee to be responsible for supporting the public body in carrying out its responsibilities, and entrust functions to persons other than the person in charge of access to documents or the protection of personal information; the rules may vary with the body referred to in sections 3 to 7 to which they apply;”;

(4) by striking out subparagraphs 4, 5 and 6 of the first paragraph;

(5) by adding the following subparagraph at the end of the first paragraph:

“(8) setting the fees payable for the acts performed by the Commission.”

c. A-2.1, s. 157,
repealed.**102.** Section 157 of the Act is repealed.c. A-2.1, s. 159.2,
added.**103.** The Act is amended by inserting the following section after section 159.1:

Fines.

“**159.2.** Every person who knowingly contravenes section 67.2 or the second paragraph of section 70.1 is liable to a fine of \$5,000 to \$50,000 and, in the case of a second or subsequent conviction, to a fine of \$10,000 to \$100,000.”

c. A-2.1, s. 160, am.

104. Section 160 of the Act is amended by inserting “inspection or the” after “inquiry or” in the first line.

c. A-2.1, s. 166, am.

105. Section 166 of the Act is amended

(1) by replacing “nominative” in the first paragraph by “personal”;

(2) by inserting “used,” after “collected,” in the fourth line of the first paragraph.

c. A-2.1, s. 174, am. **106.** Section 174 of the Act, replaced by section 19 of chapter 24 of the statutes of 2005, is amended by adding the following paragraphs:

Advisory role. “The Minister shall advise the Government by providing opinions on access to information and the protection of personal information, in particular as regards proposed legislation and plans to develop information systems. The Minister may consult the Commission to that end.

Support. The Minister shall provide public bodies with the support necessary for the purposes of this Act.

Powers. For the purpose of exercising ministerial functions, the Minister may, in particular,

(1) enter into agreements with any person, association, partnership or body;

(2) conduct or commission research, inventories, studies or analyses and publish them; and

(3) obtain from departments and public bodies the information necessary to exercise those functions.”

c. A-2.1, s. 179, replaced. **107.** Section 179 of the Act is replaced by the following section:

Report. “**179.** Not later than 14 June 2011, and, subsequently, every five years, the Commission must report to the Government on the application of this Act and of Division V.1 of Chapter IV of the Professional Code, as well as on any other subject the Minister may submit to it.

Audit findings. The report must also include any audit findings and recommendations that the Auditor General considers it appropriate to forward to the Commission under the Auditor General Act and that the Auditor General states are to be reproduced in the report.

Tabling. The Minister shall table the report in the National Assembly within 15 days of receiving it or, if the Assembly is not sitting, within 15 days of resumption.”

c. A-2.1, s. 179.1, am. **108.** Section 179.1 of the Act is amended by striking out “of maintaining in force or, as the case may be,” in the second and third lines of the second paragraph.

c. A-2.1, Sched. B, am. **109.** Schedule B to the Act is amended by inserting “, objectivity and impartiality” after “with honesty” in the second line.

c. A-2.1, words replaced.

110. The Act is amended by replacing “nominative” by “personal” in the heading of Divisions I and IV of Chapter III and in sections 54, 56, 58, 59.1, 61, 62, 67.1, 71, 78, 81, 83, 86, 86.1, 89, 92, 125, 127, 128, 141, 171 and 177.

ACT RESPECTING THE PROTECTION OF PERSONAL INFORMATION
IN THE PRIVATE SECTOR

c. P-39.1, s. 1, am.

111. Section 1 of the Act respecting the protection of personal information in the private sector (R.S.Q., chapter P-39.1) is amended

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

Professional order.

“This Act also applies to personal information held by a professional order to the extent provided for by the Professional Code (chapter C-26).”;

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

Exception.

“Divisions II and III of this Act do not apply to personal information which by law is public.”

c. P-39.1, s. 3, replaced.

112. Section 3 of the Act is replaced by the following section:

Applicability.

3. This Act does not apply

(1) to a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1);

(2) to information held on behalf of a public body by a person other than a public body.”

c. P-39.1, s. 10, replaced.

113. Section 10 of the Act is replaced by the following section:

Security measures.

10. A person carrying on an enterprise must take the security measures necessary to ensure the protection of the personal information collected, used, communicated, kept or destroyed and that are reasonable given the sensitivity of the information, the purposes for which it is to be used, the quantity and distribution of the information and the medium on which it is stored.”

c. P-39.1, s. 13, French text, am.

114. Section 13 of the Act is amended by inserting “ne” after “loi” in the last line of the French text.

c. P-39.1, s. 14, am.

115. Section 14 of the Act is amended by inserting “collection,” after “Consent to the” in the first line of the first paragraph.

c. P-39.1, s. 17, am.

116. Section 17 of the Act is amended

(1) by replacing “, outside Québec, information relating to persons residing in Québec” in the first and second lines by “personal information outside Québec”;

(2) by inserting “first” after “must” in the fourth line;

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

Obligation to refuse.

“If the person carrying on an enterprise considers that the information referred to in the first paragraph will not receive the protection afforded under subparagraphs 1 and 2, the person must refuse to communicate the information or refuse to entrust a person or a body outside Québec with the task of holding, using or communicating it on behalf of the person carrying on the enterprise.”

c. P-39.1, s. 18, am.

117. Section 18 of the Act is amended

(1) by replacing “person” in the first line of subparagraph 3 of the first paragraph by “body”;

(2) by replacing “under the law or” in the second line of subparagraph 4 of the first paragraph by “under an Act applicable in Québec or under”;

(3) by striking out “, who requires it in the performance of his duties” in the second and third lines of subparagraph 4 of the first paragraph;

(4) by inserting “for that purpose” after “requires it” in subparagraph 9 of the first paragraph;

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

“(9.1) to a person if the information is needed for the recovery of a claim of the enterprise;”;

(6) by replacing “and 9” in the first line of the third paragraph by “, 9 and 9.1”.

c. P-39.1, s. 20, am.

118. Section 20 of the Act is amended

(1) by inserting “or any party to a contract for work or services” after “agents” in the second line;

(2) by replacing “execution of their mandates” in the last line by “the carrying out of their mandates or contracts”.

c. P-39.1, s. 22, am.

119. Section 22 of the Act is amended by replacing the second paragraph by the following paragraph:

Nominative list.

“A nominative list is a list of names, telephone numbers, geographical addresses of natural persons or technological addresses where a natural person may receive communication of technological documents or information.”

c. P-39.1, s. 24, am.

120. Section 24 of the Act is amended

(1) by striking out “through postal or telecommunications channels;”;

(2) by adding the following at the end:

Address.

“For that purpose, the person engaging in commercial or philanthropic prospection must provide the person addressed with a geographical or technological address, depending on the means of communication used, where a request to have personal information deleted from the nominative list may be sent.”

c. P-39.1, s. 27, am.

121. Section 27 of the Act is amended by adding the following paragraph at the end:

Handicapped person.

“If the person concerned is handicapped, reasonable accommodation must be provided on request to enable the person to exercise the right of access provided for in this division.”

c. P-39.1, s. 30, am.

122. Section 30 of the Act is amended

(1) by replacing “successor of that person, the administrator of the succession, the beneficiary of life insurance or the person having parental authority” in the third, fourth and fifth lines by “successor of that person, the liquidator of the succession, a beneficiary of life insurance or of a death benefit or the person having parental authority even if the minor child is dead”;

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

Effect.

“This section does not limit the communication of personal information to the person concerned or the rectification of that information as a result of a service to be provided to the person.”

c. P-39.1, s. 32, am.

123. Section 32 of the Act is amended by inserting “of receipt” after “date” in the third line of the first paragraph.

c. P-39.1, s. 37, am.

124. Section 37 of the Act is amended

(1) by replacing “if” in the third line of the first paragraph by “only if”;

(2) by inserting “only if consultation would result in serious harm to the person’s health” after “relating to him” in the second line of the second paragraph.

c. P-39.1, s. 41,
replaced.

125. Section 41 of the Act is replaced by the following section:

Liquidator, beneficiary
or heir.

“41. A person carrying on an enterprise who holds a file on another person must refuse to communicate personal information to the liquidator of the succession, to a beneficiary of life insurance or of a death benefit, or to the heir or successor of the person to whom the information relates, unless the information affects their interests or rights as liquidator, beneficiary, heir or successor.”

c. P-39.1, s. 41.1,
added.

126. The Act is amended by inserting the following section after the heading of Division V:

Functions and powers.

“41.1. The functions and powers of the Commission that are provided for in this division are exercised by the chair and the members assigned to the adjudicative division.”

c. P-39.1, s. 48, am.

127. Section 48 of the Act is amended by striking out “and to report to it on the result of the attempt within the time it determines” at the end.

c. P-39.1, s. 50, am.

128. Section 50 of the Act is amended by adding the following sentence at the end: “A member of the Commission may also act alone on behalf of the Commission to exercise the powers provided for in sections 46, 52, 57.1 and 60.”

c. P-39.1, s. 50.1,
added.

129. The Act is amended by inserting the following section after section 50:

Rules of evidence.

“50.1. The Commission must, by regulation, prescribe rules of evidence and procedure for the examination of applications which may be brought before it. The regulation must include provisions to ensure the accessibility of the Commission and the quality and promptness of its decision-making process. To that end, the regulation must specify the time allotted to proceedings, from the time the application for examination is filed until the hearing, if applicable. The regulation shall be submitted to the Government for approval.”

c. P-39.1, s. 54,
replaced.

130. Section 54 of the Act is replaced by the following section:

Written decision.

“54. The Commission shall render, in respect of every disagreement submitted to it, a decision in writing giving the reasons on which it is based.

Copy.

The Commission shall send a copy of the decision to the parties by any means providing proof of the date of receipt.”

c. P-39.1, s. 55.1,
added.

131. The Act is amended by inserting the following section after section 55:

Examination.

“55.1. The Commission must exercise its functions and powers in the matter of the examination of a disagreement diligently and efficiently.

- Time limit. The Commission must make its decision within three months after the matter is taken under advisement, unless the chair extends that time limit for valid reasons.
- Removal of member. If a member of the Commission to whom a case is referred does not make a decision within the specified time limit, the chair may, by virtue of office or at the request of a party, remove the member from the case.
- Circumstances. Before extending the time limit or removing from a case a member who has not made a decision within the applicable time limit, the chair must take the circumstances and the interest of the parties into account.”
- c. P-39.1, s. 57.1, added. **132.** The Act is amended by inserting the following section after section 57:
- Errors. **“57.1.** A decision containing an error in writing or in calculation or any other clerical error may be corrected by the Commission or the member who made the decision; the same applies to a decision which, through obvious inadvertence, grants more than was requested or fails to rule on part of the application.
- Corrections. A correction may be made on the Commission’s or the concerned member’s own initiative as long as execution of the decision has not commenced. A correction may be effected at any time on the motion of one of the parties, unless an appeal has been lodged.
- Motion. The motion is addressed to the Commission and submitted to the member who made the decision. If the latter is no longer in office, is absent or is unable to act, the motion is submitted to the Commission.
- Time for appeal. If the correction affects the conclusions, the time limit for appealing or executing the decision runs from the date of the correction.”
- c. P-39.1, s. 61, replaced, s. 61.1, added. **133.** Section 61 of the Act is replaced by the following sections:
- Appeal. **“61.** A person directly interested may bring an appeal from a final decision of the Commission before a judge of the Court of Québec on a question of law or jurisdiction or, with leave of a judge of that Court, from an interlocutory decision which cannot be remedied by the final decision.
- Motion. **“61.1.** The motion for leave to appeal from an interlocutory decision must specify the questions of law or jurisdiction that ought to be examined in appeal and the reason it cannot be remedied by the final decision and, after notice to the parties and to the Commission, be filed in the office of the Court of Québec within 10 days after the date on which the parties receive the decision of the Commission.
- Notice of appeal. If the motion is granted, the judgment authorizing the appeal serves as a notice of appeal.”

- c. P-39.1, ss. 63-66, replaced.
Notice.
- 134.** Sections 63 to 66 of the Act are replaced by the following sections:
- “**63.** The appeal is brought by filing with the Court of Québec a notice to that effect specifying the questions of law or jurisdiction which ought to be examined in appeal.
- Time limit. The notice of appeal is filed at the office of the Court of Québec within 30 days after the date the parties receive the final decision.
- Effect. “**64.** The filing of the notice of appeal or of the motion for leave to appeal from an interlocutory decision suspends the execution of the decision of the Commission until the decision of the Court of Québec is rendered. If it is an appeal from a decision ordering a person to cease or refrain from doing something, the filing of the notice or of the motion does not suspend execution of the decision.
- Time limit. “**65.** The notice of appeal must be served on the parties and the Commission within 10 days after its filing at the office of the Court of Québec.
- Joint record. The secretary of the Commission shall send a copy of the contested decision and the documents related to the contestation to the office of the Court to serve as a joint record.”
- c. P-39.1, s. 70.1, added.
Misuse of registration.
- 135.** The Act is amended by inserting the following section after section 70:
- “**70.1.** A personal information agent may not invoke registration with the Commission to claim that the agent’s competence, solvency, conduct or operations are recognized or approved.”
- c. P-39.1, s. 77, repealed.
c. P-39.1, Div. VII, subdiv. 1, heading, replaced, s. 80, replaced, s. 80.1, added.
- 136.** Section 77 of the Act is repealed.
- 137.** The Act is amended by replacing subdivision 1 of Division VII by the following subdivision:
- “§1. — *General provisions*
- Functions and powers. “**80.** The functions and powers provided for in sections 21 and 21.1, Division VI and this division are exercised by the chair and the members assigned to the oversight division.
- Member acting alone. “**80.1.** A member of the Commission may act alone on behalf of the Commission to exercise the powers conferred on it by sections 21, 21.1, 72, 81, 83, 84 and 95.
- Power to delegate. The chair of the Commission may delegate to a member of the personnel of the Commission all or part of the functions and powers conferred on the Commission by sections 21, 21.1 and 95.”

c. P-39.1, Div. VII, subdiv. 1.1, ss. 80.2-80.4, added.

138. The Act is amended by inserting the following before subdivision 2 of Division VII:

“§1.1. — *Inspection*

Inspectors.

“**80.2.** In the exercise of its oversight functions, the Commission may authorize members of its personnel or any other persons to act as inspectors.

Powers.

“**80.3.** Persons acting as inspectors may

(1) enter the establishment of a body or person subject to the oversight of the Commission at any reasonable time;

(2) request a person on the site to present any information or document required to exercise the Commission’s oversight function; and

(3) examine and make copies of such documents.

Obligations.

“**80.4.** Persons acting as inspectors must, on request, identify themselves and produce a certificate of authority.

Immunity.

Persons acting as inspectors may not be prosecuted for an act performed in good faith in the exercise of their duties.”

c. P-39.1, s. 81, am.

139. Section 81 of the Act is amended by striking out the second paragraph.

c. P-39.1, s. 82, repealed.

140. Section 82 of the Act is repealed.

c. P-39.1, s. 85, am.

141. Section 85 of the Act is amended by inserting “its members” after “Commission,” in the first line.

c. P-39.1, s. 88, replaced.

142. Section 88 of the Act is replaced by the following section:

Report.

“**88.** Not later than 14 June 2011, and, subsequently, every five years, the Commission must report to the Government on the application of this Act and of Division V.1 of Chapter IV of the Professional Code, as well as on any other subject the Minister may submit to it.

Audit findings.

The report must also include any audit findings and recommendations that the Auditor General considers it appropriate to forward to the Commission under the Auditor General Act and that the Auditor General states are to be reproduced in the report.

Tabling.

The Minister shall table the report in the National Assembly within 15 days of receiving it or, if the Assembly is not sitting, within 15 days of resumption.”

c. P-39.1, s. 89, am.

143. Section 89 of the Act is amended by striking out “maintaining this Act in force as it stands, or, if the need arises, of” in the third line of the second paragraph.

- c. P-39.1, s. 91, am. **144.** Section 91 of the Act is amended by adding the following paragraph:
- Contravention of section 17. “However, for a contravention of section 17, the fine is \$5,000 to \$50,000 and, for a subsequent offence, \$10,000 to \$100,000.”
- c. P-39.1, s. 92, am. **145.** Section 92 of the Act is amended by inserting “, 70.1” after “70” in the second line.
- c. P-39.1, s. 92.1, added. **146.** The Act is amended by inserting the following section after section 92:
- Offence and penalty. **“92.1.** Any person who hampers an inquiry or inspection by communicating false or inaccurate information or otherwise is guilty of an offence and is liable to a fine of \$1,000 to \$10,000 and, for a subsequent offence, to a fine of \$2,000 to \$20,000.”
- c. P-39.1, s. 97, am. **147.** Section 97 of the Act is amended
- (1) by replacing “in respect of each other as regards the communication, among themselves, and the use of personal information necessary for the management of risk” in the first paragraph by “in relation to each other for the purposes of the communication among themselves and the use of personal information relevant to financial risk management”;
- (2) by adding the following paragraph after the first paragraph:
- Risk management. “Credit unions, the federation of which they are members and the other members of the group are not considered to be third persons in relation to each other for the purposes of the communication among themselves and the use of personal information relevant to financial risk management.”;
- (3) by replacing “paragraph” in the last paragraph by “and second paragraphs”.
- PROFESSIONAL CODE**
- c. C-26, s. 12, am. **148.** Section 12 of the Professional Code (R.S.Q., chapter C-26) is amended
- (1) by replacing subparagraph *a* of subparagraph 6 of the third paragraph by the following subparagraph:
- “(a) the information other than the information provided for in section 46.1 that must be included in the roll of an order, as well as the standards governing the preparation, updating and publication of the roll;”;
- (2) by inserting the following subparagraph after subparagraph *b* of subparagraph 6 of the third paragraph:
- “(c) the rules governing the holding and keeping of documents held by a professional order for the purpose of supervising the practice of the profession;”;

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

Standards variable.

“The standards set out in a regulation of the Office referred to in subparagraphs *a* and *c* of subparagraph 6 of the third paragraph may vary with the professional order or the category of information or document.”

c. C-26, s. 12.1, am.

149. Section 12.1 of the Code is amended by striking out the second paragraph.

c. C-26, ss. 46.1 and 46.2, added.

150. The Code is amended by inserting the following sections after section 46:

Contents of roll.

46.1. The secretary of the order shall prepare the roll of the order. The roll shall contain, if applicable, the following information:

(1) the name of each person who has applied for entry on the roll and satisfies the conditions set out in section 46;

(2) the sex of that person;

(3) the name of the person’s office or employer;

(4) the address and telephone number of the person’s professional domicile;

(5) the year the person was first entered on the roll and the year of every subsequent entry on the roll;

(6) every certificate, permit, accreditation or authorization that the order has issued to the person, with the date of issue;

(7) a note to the effect that the person has been struck off the roll in the past or that the person’s right to engage in professional activities is or has been restricted or suspended by the application of section 45.1, 51, 55 or 55.1;

(8) a note to the effect that the person has been struck off the roll or declared disqualified in the past, that the person’s specialist’s certificate is or has been revoked or that the person’s right to engage in professional activities is or has been restricted or suspended by a decision of the Bureau, in cases other than those referred to in sections 45.1, 51, 55 and 55.1, or by a decision of a committee on discipline or of a court; and

(9) any other information determined by regulation of the Office.

Period of application.

The secretary of the order shall note on the roll the period during which a decision referred to in subparagraph 7 or 8 of the first paragraph of this section applies.

- Directory. “**46.2.** The secretary of the order shall keep in a directory the information concerning a person who is no longer entered on the roll as a result of having been struck off, having been declared disqualified, or having otherwise ceased to be a member of the order. The information remains in the directory until the person is again entered on the roll, if applicable, or until the person’s death or 100th birthday.
- Special authorization. The secretary shall keep the information concerning a person to whom a special authorization is issued under section 33, 39 or 39.1, without indicating it on the roll or in the directory, even after the authorization ceases to have effect.
- Prohibition. The information may not be destroyed unless a regulation of the Office under section 12 allows it.”
- c. C-26, s. 86, am. **151.** Section 86 of the Code is amended by striking out subparagraph *a* of the first paragraph.
- c. C-26, Div. V.1, ss. 108.1-108.11, added. **152.** The Code is amended by inserting the following division after section 108:
- “DIVISION V.1**
“ACCESS TO DOCUMENTS AND PROTECTION OF PERSONAL INFORMATION
- Act applicable. **“108.1.** The Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), except sections 8, 28, 29, 32, 37 to 39, 57, 76 and 86.1 of that Act, applies to documents held by a professional order for the purpose of supervising the practice of the profession in the same way as it applies to documents held by a public body.
- Documents. It applies in particular to documents concerning professional training, admission, the issue of permits, specialist’s certificates or special authorizations, discipline, conciliation and arbitration of accounts, the supervision of the practice of the profession and the use of a title, professional inspection and indemnification, as well as to documents concerning the adoption of standards relating to those matters.
- Act applicable. **“108.2.** The Act respecting the protection of personal information in the private sector (chapter P-39.1) applies to personal information held by a professional order, other than information held for the purpose of supervising the practice of the profession, in the same way as it applies to personal information held by a person carrying on an enterprise.
- Refusal to release. **“108.3.** A professional order may refuse to release the following documents or information held for the purpose of supervising the practice of the profession:

(1) an opinion, recommendation or analysis made as part of an ongoing decision-making process of the order, another order or the Office, until such time as a decision has been made on the opinion, recommendation or analysis, or if no decision is made, until five years have elapsed since the date the opinion, recommendation or analysis was made;

(2) information whose disclosure could hamper an audit or inspection by a person or committee mentioned in subparagraph 1 of the first paragraph of section 192 or reveal a method of investigation, auditing or inspection; and

(3) an opinion, recommendation or analysis, including information allowing the author to be identified, whose disclosure could affect the outcome of judicial proceedings.

Investigation.

Similarly, a professional order may refuse to release or confirm the existence of information or a document whose disclosure could reveal details of an investigation or affect a future or current investigation or an investigation that may be reopened.

Information
confidential.

Information that allows a company or partnership referred to in Chapter VI.3 or another group of professionals to be identified and that is held by a person or committee referred to in subparagraph 1 of the first paragraph of section 192 in connection with an investigation, audit or inspection, is confidential unless its disclosure is otherwise authorized.

Refusal to release
information.

“108.4. A professional order must refuse to release or confirm the existence of information whose disclosure could

(1) reveal the substance of the deliberations of a person, committee or disciplinary proceeding of the order that is to settle disputes or disagreements under the Act;

(2) reveal a confidential source of information;

(3) endanger the safety of a person;

(4) cause prejudice to the person who is the source or the subject of the information; or

(5) prejudice the fair hearing of a person’s case.

Duties of president.

“108.5. The president of an order shall perform the duties conferred by the Act respecting Access to documents held by public bodies and the Protection of personal information on the person in charge of access to documents or the protection of personal information. The president is also responsible for requests for access and correction made under this division and under the Act respecting the protection of personal information in the private sector. However, the syndic shall perform the duties mentioned in this paragraph with respect to the documents and information the syndic obtains or holds and those the syndic releases within the order.

- Delegation. The president may designate the secretary of the order or a member of the management staff as the person responsible, and delegate all or part of the president's duties to that person.
- Notice. The president must send a notice of the delegation to the Commission d'accès à l'information.
- Public information. **"108.6.** The following is public information:
- (1) the name, title and duties of the president, vice-president, secretary, assistant secretary, syndic, assistant syndic, corresponding syndics, secretary of the committee on discipline and members of the personnel of an order;
 - (2) the name, title and duties of the directors of the Bureau and, where applicable, their field of practice and the region they represent;
 - (3) the name, title and duties of the members of the administrative committee, the committee on discipline, the professional inspection committee and the review committee, as well as of the person responsible for professional inspection;
 - (4) the name of the scrutineers designated by the Bureau under section 74;
 - (5) the name, title and duties of a conciliator, of the members of a committee of inquiry or indemnification committee and of the members of the council of arbitration of accounts;
 - (6) the name, title and duties of the directors and officers of the regional divisions, if any; and
 - (7) the name, title and duties of the representative of the order on the Interprofessional Council.
- Public information. **"108.7.** The information contained in the following documents of an order is also public information:
- (1) a resolution of the Bureau or administrative committee of an order striking a member off the roll or limiting or suspending the member's right to engage in professional activities, except any medical information or information concerning a third person that it may contain;
 - (2) a resolution of the Bureau or administrative committee of an order made under section 158.1, 159 or 160 on the recommendation of the committee on discipline;
 - (3) a resolution designating a provisional custodian made under subparagraph *q* of the first paragraph of section 86, and the description of the mandate;

- (4) the hearing roll of a committee on discipline; and
- (5) the record of a committee on discipline, from the date on which the hearing is held, subject to any order banning disclosure, access to or the publication or release of information or documents issued by the committee on discipline or the Professions Tribunal under section 142 or 173.
- Public information. The name of a member against whom a complaint has been made and the subject of the complaint is also public information as of service of the complaint by the secretary of the committee on discipline.
- Public information. **“108.8.** The following is also public information:
- (1) the information referred to in sections 46.1 and 46.2; and
- (2) the information concerning the places, other than his professional domicile, where a member practises his profession.
- Request for access. However, a request for access to such information must concern a specific person, except where a request pertains to information that is necessary for the application of an Act.
- Documents that may be accessed. **“108.9.** A person who requests it may have access to the following documents:
- (1) the annual report of the professional liability insurance fund, including the audited financial statements, as of the date of their transmission to the Bureau;
- (2) the professional liability group insurance plan contract entered into by an order in accordance with the requirements determined in a regulation referred to in paragraph *d* or *g* of section 93, including any riders, and, for the other types of contracts provided for in those paragraphs, the declaration or statement of a member of an order, or of a company or partnership referred to in Chapter VI.3, to the effect that they are covered by security consistent with the requirements determined in such a regulation or that they have been excluded or exempted, including any information relating to the nature of the exclusion or exemption; and
- (3) any portion of the minutes of the annual general meeting or of a special general meeting of the members of an order or of a division concerning the supervision of the practice of the profession.
- Consent not required. **“108.10.** A professional order may, without the consent of the person concerned, release personal information it holds on that person, or information it holds on a company or partnership referred to in Chapter VI.3, or on another group of professionals:

(1) to a person or committee referred to in section 192 or to the Professions Tribunal when it is necessary for the exercise of their functions;

(2) to another professional order to which this Code applies or to a body exercising similar or complementary functions for the protection of the public, when the release is necessary for an investigation or inspection or the issue of a permit;

(3) to the Office for the exercise of its functions; and

(4) to any other person by way of a press release, a notice or by any other means, when the information relates to professional activities or other similar activities of the person concerned that could endanger the life, health or safety of others.

Oversight function. **“108.11.** The Commission d'accès à l'information is responsible for overseeing the application of this division.”

c. C-26, s. 120.2, am. **153.** Section 120.2 of the Code is amended by striking out the second paragraph.

c. C-26, s. 120.3, repealed. **154.** Section 120.3 of the Code is repealed.

c. C-26, s. 197, am. **155.** Section 197 of the Code is amended by adding “and the Minister responsible for the administration of the Act respecting Access to documents held by public bodies and the Protection of personal information is entrusted with the application of Division V.1 of Chapter IV” at the end of the second paragraph.

OTHER AMENDING PROVISIONS

c. A-20.2, s. 25, am. **156.** Section 25 of the Act respecting commercial aquaculture (R.S.Q., chapter A-20.2) is amended by striking out the second paragraph.

c. A-20.2, s. 26, am. **157.** Section 26 of the Act is amended by striking out the second paragraph.

c. A-29, s. 65, am. **158.** Section 65 of the Health Insurance Act (R.S.Q., chapter A-29), amended by section 22 of chapter 11 of the statutes of 2005, section 22 of chapter 24 of the statutes of 2005 and section 240 of chapter 32 of the statutes of 2005, is again amended by inserting the following paragraph before the last paragraph:

Other disclosure. “The Board may also transmit to the chairman of the Commission québécoise des libérations conditionnelles and to the warden of a house of detention, on request, the address, language code and, if applicable, the date of death of a person entered in its register of beneficiaries to allow the information referred to in section 43.4 of the Act to promote the parole of inmates (chapter L-1.1) and section 22.20 of the Act respecting correctional services (chapter S-4.01) to be released.”

c. A-29, s. 65, am.

159. Section 65 of the Act is again amended, on the date of coming into force of section 175 of the Act respecting the Québec correctional system (2002, chapter 24), by replacing “in section 43.4 of the Act to promote the parole of inmates (chapter L-1.1) and section 22.20 of the Act respecting correctional services (chapter S-4.01)” in the second last paragraph by “in section 175 of the Act respecting the Québec correctional system (2002, chapter 24)”.

c. A-29, s. 65.0.1, am.

160. Section 65.0.1 of the Act is amended by striking out the second sentence of the second paragraph.

c. L-1.1, Divs. III and IV, ss. 43.1-43.6, added.

161. The Act to promote the parole of inmates (R.S.Q., chapter L-1.1) is amended by inserting the following divisions after section 43:

“DIVISION III

“ACCESS TO DECISIONS

Copy of decision.

“43.1. A person who applies to the commission may, despite section 53 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), obtain a copy of a decision made under section 21, 28, 37, 38 or 43 relating to a term of imprisonment that an inmate is serving.

Removal of information.

However, the chairman of the commission must remove from the decision information that could

- (1) endanger the safety of a person;
- (2) reveal a source of information obtained confidentially; or
- (3) hinder the social rehabilitation of the inmate if it is made public.

“DIVISION IV

“VICTIMS

Rights of victims.

“43.2. Victims are entitled to be treated with courtesy, justice and comprehension and in a manner that is respectful of their dignity and privacy.

Victim.

“43.3. For the purposes of this Act, a victim is any natural person who suffers physical or psychological injury or incurs property loss as a result of the perpetration of an offence.

Victim dead or underage.

If the victim dies, is a minor or is otherwise unable to receive communication of the information to be communicated under section 43.4 or to make representations, the person’s spouse or a parent or child of the person, or any other person in whose custody or care the person is placed, is considered to be a victim if an application to that effect is made to the commission.

Communication of information to victim.

“43.4. The chairman of the commission must take all reasonable measures to communicate to a victim within the meaning of a government policy such as a policy on domestic violence or sexual assault, and any other victim who makes a request in writing, the date of the inmate’s eligibility for parole and any decision made under section 21, 28, 37, 38 or 43, unless there is reasonable cause to believe that the disclosure would compromise the safety of the inmate.

Confidentiality.

“43.5. The communications between the chairman of the commission and a victim under section 43.4 are confidential and the inmate is not to be informed of those communications, despite sections 9 and 83 of the Act respecting Access to documents held by public bodies and the Protection of personal information.

Written representations.

“43.6. A victim may make written representations to the chairman of the commission in the course of the examination of an inmate’s record.

Request of inmate.

Despite section 88 of the Act respecting Access to documents held by public bodies and the Protection of personal information, the chairman of the commission shall communicate the victim’s representations to an inmate who makes a request for them in writing, unless there is reasonable cause to believe that the disclosure would compromise the safety of the victim or another person. Despite section 53 of that Act, the chairman of the commission shall also communicate the representations to the director of the correctional facility where the inmate they concern is confined.”

c. P-42, s. 11.3, am.

162. Section 11.3 of the Animal Health Protection Act (R.S.Q., chapter P-42) is amended by replacing “the pairing or cross-matching” at the end of subparagraphs 1 and 2 of the first paragraph by “a comparison”.

c. P-42, s. 22.4, am.

163. Section 22.4 of the Act is amended

(1) by replacing “nominative” in the seventh line of the first paragraph by “personal”;

(2) by replacing “the pairing or cross-matching” at the end of the first paragraph by “a comparison”.

c. Q-2, s. 2.0.1, am.

164. Section 2.0.1 of the Environment Quality Act (R.S.Q., chapter Q-2) is amended by striking out the last paragraph.

c. S-4.01, s. 4.2, added.

165. The Act respecting correctional services (R.S.Q., chapter S-4.01) is amended by inserting the following section after section 4.1:

Exchange of information.

“4.2. The correctional services division and a police force may exchange any information, including personal information, relating to a person committed to the custody of the correctional services division, without the consent of the person concerned, if

(1) the information is necessary for the care of a person committed to the custody of correctional services or for the administration of the person's sentence;

(2) the information is necessary for the prevention, detection or repression of crime or statutory offences;

(3) there are reasonable grounds to believe that the safety of persons or places for which correctional services is responsible or the safety of members of its personnel is in danger; or

(4) there are reasonable grounds to believe that the person is likely to reoffend or to cause injury to another person or damage to property.”

c. S-4.01, Div. V.2,
ss. 22.18-22.20, added.

166. The Act is amended by inserting the following division after section 22.17:

“DIVISION V.2

“VICTIMS

Rights of victims.

“22.18. Victims are entitled to be treated with courtesy, justice and comprehension and in a manner that is respectful of their dignity and privacy.

Victim.

“22.19. For the purposes of this Act, a victim is any natural person who suffers physical or psychological injury or incurs property loss as a result of the perpetration of an offence.

Victim dead or
underage.

If the victim dies, is a minor or is otherwise unable to receive communication of the information to be communicated under section 22.20, the person's spouse or a parent or child of the person, or any other person in whose custody or care the person is placed, shall be considered to be a victim if an application to that effect is made to the warden of the house of detention.

Communication of
information to victim.

“22.20. The warden of a house of detention must take all reasonable measures to communicate the following information to a victim within the meaning of a government policy such as a policy on domestic violence or sexual assault, unless there is reasonable cause to believe that the disclosure would compromise the safety of the inmate:

(1) the date of the inmate's temporary absence for reintegration purposes and the conditions imposed on the inmate;

(2) the date of the inmate's release at the end of the term of imprisonment; and

(3) the fact that the inmate has escaped or is unlawfully at large.”

2002, c. 24, s. 18.1,
added.

167. The Act respecting the Québec correctional system (2002, chapter 24) is amended by inserting the following section after section 18:

Exchange of
information.

“**18.1.** The correctional services and a police force may exchange any information, including personal information, relating to a person committed to the custody of the correctional services, without the consent of the person concerned, if

(1) the information is necessary for the care of a person committed to the custody of the correctional services or for the administration of the person’s sentence;

(2) the information is necessary for the prevention, detection or repression of crime or statutory offences;

(3) there are reasonable grounds to believe that the security of persons or places for which the correctional services are responsible or the security of members of its personnel is in danger; or

(4) there are reasonable grounds to believe that the person is likely to reoffend or to cause injury to another person or damage to property.”

2002, c. 24, s. 65, am.

168. Section 65 of the Act is amended by striking out “and, if applicable, the victim” in the second line.

2002, c. 24, s. 159, am.

169. Section 159 of the Act is amended by striking out “and, if applicable, the victim” in the second line.

2002, c. 24, Chap. IV,
Div. X, s. 172.1,
added.

170. The Act is amended by inserting the following after section 172:

“DIVISION X

“ACCESS TO DECISIONS

Copy of decision.

“**172.1.** A person who applies to the chair of the parole board may, despite section 53 of the Act respecting Access to documents held by public bodies and the Protection of personal information, obtain a copy of a decision made under section 136, 140, 143, 160, 163, 167 or 171 relating to a term of imprisonment that an offender is serving.

Removal of
information.

However, the chair of the parole board must remove from the decision information that could

(1) endanger the safety of a person;

(2) reveal a source of information obtained confidentially; or

(3) hinder the reintegration of the offender if it is made public.”

2002, c. 24, s. 174, am.

171. Section 174 of the Act is amended by replacing “person referred to in the first paragraph” in the first line of the second paragraph by “victim”.

2002, c. 24, s. 175,
replaced.

172. Section 175 of the Act is replaced by the following section:

Communication of
information to victim.

“**175.** The persons referred to in subparagraphs 1 and 2 must take every possible measure to communicate all or some of the information provided for in those subparagraphs to a victim referred to in a government policy such as the policy on domestic violence or sexual assault, a victim of a pedophilic offence, or any other victim who requests it in writing, unless there is reasonable cause to believe that the disclosure would compromise the safety of the offender:

(1) the facility director:

(a) the date of the offender’s eligibility for a temporary absence for reintegration purposes;

(b) the date of the offender’s temporary absence for reintegration purposes together with the attached conditions and the offender’s destination during the absence;

(c) the date of the offender’s release from prison; and

(d) the fact that the offender has escaped or is unlawfully at large; and

(2) the chair of the parole board:

(a) the date of the offender’s eligibility for a temporary absence in preparation for conditional release or of the offender’s eligibility for conditional release;

(b) the date of the offender’s temporary absence for a family visit or in preparation for conditional release or of the offender’s conditional release, together with the attached conditions and the offender’s destination during the absence; and

(c) the decisions made under sections 136, 140, 143, 160, 163, 167 and 171.

Communication of
information to another
person.

The information may also be communicated to any other person if there is reasonable cause to believe that the offender’s release may compromise the safety of that person.”

2002, c. 24, s. 175.1,
added.

173. The Act is amended by inserting the following section after section 175:

Confidentiality.

“**175.1.** The communications between the facility director or the chair of the parole board and a victim under section 175 are confidential and the offender is not to be informed of those communications, despite sections 9 and

83 of the Act respecting Access to documents held by public bodies and the Protection of personal information.”

2002, c. 24, s. 176, am. **174.** Section 176 of the Act is amended by adding the following paragraph:

Request of offender. “Despite section 88 of the Act respecting Access to documents held by public bodies and the Protection of personal information, the director of a correctional facility or the chair of the parole board shall communicate the victim’s representations to an offender who makes a request for them in writing, unless there is reasonable cause to believe that the disclosure would compromise the safety of the victim or another person. Despite section 53 of that Act, the chair of the parole board shall also communicate the representations to the director of the correctional facility where the offender they concern is confined.”

2006, c. 4, s. 29, am. **175.** Section 29 of the Act respecting reserved designations and added-value claims (2006, chapter 4) is amended by striking out the second paragraph.

2004, c. 47, s. 10, repealed. **176.** Section 10 of the Act respecting Municipalité régionale de comté d’Arthabaska (2004, chapter 47) is repealed.

Words replaced. **177.** The words “nominative” and “non-nominative” are replaced by the words “personal” and “non-personal”, respectively, in the following provisions:

- (1) sections 20 and 26 of the Archives Act (R.S.Q., chapter A-21.1);
- (2) section 155.4 of the Automobile Insurance Act (R.S.Q., chapter A-25);
- (3) section 129.1.1 of the Building Act (R.S.Q., chapter B-1.1);
- (4) section 20 of the Act respecting the Bureau d’accréditation des pêcheurs et des aides-pêcheurs du Québec (R.S.Q., chapter B-7.1);
- (5) section 610 of the Highway Safety Code (R.S.Q., chapter C-24.2);
- (6) sections 26.3 and 53 of the Public Curator Act (R.S.Q., chapter C-81);
- (7) section 659.1 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2);
- (8) section 282.1 of the Act respecting school elections (R.S.Q., chapter E-2.3);
- (9) section 40.42 of the Election Act (R.S.Q., chapter E-3.3);
- (10) section 1 of the Act to establish the permanent list of electors (R.S.Q., chapter E-12.2);
- (11) section 27 of the Act respecting the Institut de la statistique du Québec (R.S.Q., chapter I-13.011);

(12) sections 27 and 28 of the Act respecting La Financière agricole du Québec (R.S.Q., chapter L-0.1);

(13) sections 8 and 9 of the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail (R.S.Q., chapter M-15.001);

(14) section 71 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31);

(15) section 37.12 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5);

(16) section 123.4.1 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., chapter R-20);

(17) section 433 and paragraph 26 of section 505 of the Act respecting health services and social services (R.S.Q., chapter S-4.2);

(18) sections 7 and 8 of the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5);

(19) sections 98, 99 and 227 of the Act respecting income support, employment assistance and social solidarity (R.S.Q., chapter S-32.001); and

(20) article 542 of the Civil Code of Québec (1991, chapter 64).

Words replaced.

Unless otherwise indicated by the context, in any other Act or in any regulation or document, the words “nominative” and “non-nominative” are replaced by “personal” and “non-personal”, respectively, where they qualify information.

TRANSITIONAL AND FINAL PROVISIONS

Access refused.

178. A local development centre and a regional conference of elected officers to which the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (R.S.Q., chapter M-30.01) and the Act respecting the Ministère des Affaires municipales et des Régions (R.S.Q., chapter M-22.1) apply respectively may, for two years following the coming into force of this Act, refuse access, under that Act, to a document dated more than two years prior to the date of coming into force.

Deemed submission of draft agreement.

179. A draft agreement on the release of personal information submitted to the Commission d'accès à l'information before the coming into force of section 46 of this Act and that must be submitted to the Commission is deemed, for the purpose of computing the 60-day time limit introduced by that section, to have been submitted to the Commission on the date of the coming into force of this section.

- Members in office on 13 June 2006. **180.** Section 104.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information does not apply to the members of the Commission d'accès à l'information in office on 13 June 2006. The National Assembly may designate the vice-chair of the Commission from among the members by a resolution proposed and approved in accordance with section 104 of this Act.
- Assignment. The chair of the Commission determines which division the members of the Commission referred to in the first paragraph are assigned for the remaining portion of their mandate. The chair notifies the President of the National Assembly, who informs the Assembly.
- Professional order. **181.** A professional order may keep the documents it holds for the purpose of supervising the practice of the profession until the coming into force of a regulation of the Office on the rules governing the keeping of documents, adopted under section 12 of the Professional Code amended by section 148 of this Act.
- Hearings before 1 August 1988. **182.** Paragraph 5 of section 108.7 of the Professional Code enacted by section 152 of this Act does not apply to the record of a committee on discipline whose hearings were held before 1 August 1988.
- Coming into force. **183.** This Act comes into force on 14 June 2006, except
- (1) sections 8, 9 and 69; section 63.2 of the Act respecting Access to documents held by public bodies and the Protection of personal information, enacted by section 34; section 137.3 of that Act, enacted by section 92; and section 50.1 of the Act respecting the protection of personal information in the private sector, enacted by section 129, which come into force on the date or dates to be set by the Government but not later than 15 June 2007;
 - (2) sections 2, 3, 41, 50, 51 and 121, which come into force on 14 July 2006;
 - (3) section 74, which comes into force on 12 September 2006;
 - (4) sections 167 to 174, which come into force on 5 February 2007;
 - (5) section 5, paragraph 1 of section 6, paragraph 1 of section 26, paragraph 2 of section 54, and paragraph 2 of section 56, which come into force on the date or dates to be set by the Government but not later than 17 December 2006; and
 - (6) section 1, the words “or the Professional Code” in section 49, paragraph 1 of section 55, paragraph 2 of section 57, paragraph 1 of section 58, section 76, paragraph 1 of section 111, and sections 148 to 155, which come into force on 14 September 2007.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 23
PRIVATE SECURITY ACT

(introduced during the 1st Session of the 37th Legislature and allowed to continue during the 2nd Session of the 37th Legislature on 15 March 2006)

Bill 88

Introduced by Mr. Jacques Chagnon, Minister of Public Security

Introduced 16 December 2004

Passage in principle 31 May 2006

Passage 14 June 2006

Assented to 14 June 2006

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

— 2006-09-15: ss. 39, 40, 43-68, 83-89, 107-113, 133
 O.C. 817-2006
 G.O., 2006, Part 2, p. 3063

Legislation amended:

Act respecting administrative justice (R.S.Q., chapter J-3)

Act respecting the Ministère de la Sécurité publique (R.S.Q., chapter M-19.3)

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

Act respecting the protection of personal information in the private sector (R.S.Q., chapter P-39.1)

Legislation replaced:

Act respecting detective or security agencies (R.S.Q., chapter A-8)



Chapter 23

PRIVATE SECURITY ACT

[Assented to 14 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

SCOPE AND INTERPRETATION

Application.

1. This Act applies to the following private security activities:

(1) security guarding, namely, watching or protecting persons, property or premises mainly to prevent crime and maintain order;

(2) investigation, namely, searching for persons, information or property, particularly searching for information on an offence or collecting information on the character or conduct of individuals;

(3) locksmith work, namely, installing, maintaining and repairing mechanical and electronic locking devices, installing, maintaining and repairing, and changing the combinations of, safes, vaults and safety deposit boxes, designing and managing master key systems, maintaining key code records, cutting keys otherwise than by duplicating existing keys, and unlocking a building door, piece of furniture or safe otherwise than by using a key or following the prescribed procedure;

(4) activities related to electronic security systems, namely, installing, maintaining and repairing, and ensuring the continuous remote monitoring of, burglar or intrusion alarm systems, video surveillance systems and access control systems, except vehicle security systems;

(5) the transport of valuables; and

(6) security consulting, namely, providing consulting services on protection against theft, intrusion or vandalism independently from the other activities referred to in this section and particularly by developing plans or specifications or presenting projects.

Activities excluded.

2. This Act does not apply to activities referred to in section 1 when carried on by the following persons:

(1) peace officers and persons holding certain powers of peace officers;

(2) persons responsible for conducting inspections and investigations to ensure the enforcement of an Act and persons vested with the powers and immunity of commissioners appointed under the Act respecting public inquiry commissions (R.S.Q., chapter C-37);

(3) members in good standing of a professional order governed by the Professional Code (R.S.Q., chapter C-26) in the practice of their profession;

(4) holders of certificates or licences issued under the Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2) and the Act respecting insurance (R.S.Q., chapter A-32);

(5) police force employees who are not peace officers and persons called on by a police force for the purposes of an investigation;

(6) persons who search for information for media or scientific purposes or as part of a hiring process;

(7) personal information agents within the meaning of the Act respecting the protection of personal information in the private sector (R.S.Q., chapter P-39.1) who do not otherwise carry on an activity referred to in section 1;

(8) persons who carry on those activities on a volunteer basis;

(9) persons licensed or otherwise authorized to carry on investigation activities outside Québec who must conduct part of an investigation in Québec; and

(10) any other person or class of persons exempted by regulation.

Peace officer.

3. No provision of this Act may be construed as granting the status of peace officer to the holder of an agent licence.

CHAPTER II

LICENCES

DIVISION I

AGENCY LICENCES

§1. — *General provisions*

Obligation.

4. Any person operating an enterprise that carries on a private security activity must hold an agency licence of the appropriate class.

Classes.

5. Agency licences of one or more of the following classes are issued by the Bureau de la sécurité privée:

- (1) security guard agency;
 - (2) investigation agency;
 - (3) locksmith and electronic security systems agency;
 - (4) valuables transport agency; and
 - (5) security consulting agency.
- Copies. When issuing an agency licence, the Bureau also issues a copy for each establishment operated by the applicant.
- Application. **6.** An application for an agency licence must be filed by a natural person engaged full-time in the activities of the enterprise who acts as the representative of the enterprise for the purposes of this Act. The form in which the application must be filed and the documents and fee that must be submitted with it are determined by regulation.
- Conditions. **7.** The representative must meet the following conditions:
- (1) be of good moral character;
 - (2) never have been convicted, in any place, of an offence for an act or omission that is an offence under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or an offence referred to in section 183 of that Code under one of the Acts listed in that section and is related to the activity for which the agency licence application is filed, unless the representative has obtained a pardon; and
 - (3) meet any other condition determined by regulation.
- Training. The representative must also take the training provided by the Bureau within six months after the date on which the representative is designated or, if the representative is designated before the agency licence is issued, within six months after the date on which the agency licence is issued.
- Good moral character. **8.** The owner of the enterprise, every partner or shareholder having a major interest in the enterprise and every director of the enterprise must be of good moral character and never have been convicted, in any place, of an offence for an act or omission that is an offence under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or an offence referred to in section 183 of that Code under one of the Acts listed in that section and is related to the activity for which the agency licence application is filed, unless the person has obtained a pardon.
- Major interest. A partner holding more than 10% of the shares or a shareholder directly or indirectly holding more than 10% of the voting shares is considered to have a major interest in the enterprise.

- Enterprise. **9.** The enterprise for which the agency licence application is filed must meet the following conditions:
- (1) operate at least one establishment in Québec;
 - (2) be solvent;
 - (3) be covered by liability insurance with the coverage and other features determined by regulation; and
 - (4) furnish security in the amount and form determined by regulation to guarantee the performance of its obligations.
- Licence refused. **10.** The Bureau may refuse to issue an agency licence if, in the five years preceding the application, the owner of the enterprise, the representative, a partner or shareholder having a major interest in the enterprise within the meaning of section 8 or a director of the enterprise was denied an agent licence or agency licence or a renewal of such a licence, or held an agent licence or agency licence that was subsequently suspended or cancelled.
- Licence issued or renewed. **11.** An agency licence is issued or renewed for three years if the conditions prescribed by this Act or a regulation under this Act are met.
- §2. — *Obligations under licence*
- Annual fee. **12.** The holder of an agency licence must pay the annual fee determined by regulation.
- Licence displayed. **13.** The holder of an agency licence must keep the licence or a copy of it on display in a conspicuous place in each establishment operated by the licence holder.
- Changes. **14.** The holder of an agency licence must inform the Bureau without delay of any change likely to affect the validity of the licence.
- Cessation of operations. **15.** The holder of an agency licence planning to cease operations must notify the Bureau in writing. The Bureau cancels the licence on the date specified in the notice.

DIVISION II

AGENT LICENCES

§1. — *General provisions*

- Obligation. **16.** A natural person carrying on a private security activity and that person's immediate superior must hold an agent licence of the appropriate class.

- Exception. However, a natural person carrying on a private security activity exclusively for an employer whose business does not consist in carrying on a private security activity must hold an agent licence only if the private security activity is that person's main activity.
- Classes. **17.** Agent licences of one or more of the following classes are issued by the Bureau:
- (1) security guard agent;
 - (2) investigation agent;
 - (3) locksmith and electronic security systems agent;
 - (4) valuables transport agent; and
 - (5) security consulting agent.
- Application. **18.** The form in which an application for an agent licence must be filed and the documents and fee that must be submitted with it are determined by regulation.
- Conditions. **19.** The applicant must meet the following conditions:
- (1) have the training required by regulation;
 - (2) be of good moral character;
 - (3) never have been convicted, in any place, of an offence for an act or omission that is an offence under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or an offence referred to in section 183 of that Code under one of the Acts listed in that section and is related to the activity for which the agent licence application is filed, unless the applicant has obtained a pardon;
 - (4) be at least 18 years of age; and
 - (5) meet any other condition determined by regulation.
- Licence refused. **20.** The Bureau may refuse to issue an agent licence if, in the five years preceding the application for the licence, the applicant was denied a licence or a licence renewal or held a licence that was subsequently suspended or cancelled.
- Licence issued or renewed. **21.** An agent licence is issued or renewed for three years if the conditions prescribed by this Act or a regulation under this Act are met.
- Temporary licence. **22.** The Bureau may issue a temporary licence for a term of 120 days in the cases and on the conditions determined by regulation.

§2. — *Obligations under licence*

- Annual fee. **23.** The holder of an agent licence must pay the annual fee determined by regulation.
- Changes. **24.** The holder of an agent licence must inform the Bureau without delay of any change likely to affect the validity of the licence.
- Incompatible employment. **25.** No holder of an agent licence may hold employment that is incompatible with the private security activity for which the licence was issued, including any employment in a police force.
- Cessation of operations. **26.** The holder of an agent licence planning to cease operations must notify the Bureau in writing. The Bureau cancels the licence on the date stated in the notice.

DIVISION III

VERIFICATION OF CONDITIONS

- Sûreté du Québec. **27.** On the filing of a licence application and every year after the issue of a licence, the Bureau sends the Sûreté du Québec the information needed to verify whether the conditions prescribed in paragraphs 1 and 2 of section 7, section 8 and paragraphs 2 and 3 of section 19 are met by the licence holder. The Sûreté du Québec sends the conclusions of the verification to the Bureau.
- Other police force. **28.** Exceptionally, after obtaining the Minister's approval, the Bureau may ask another police force to do the verification referred to in section 27.

DIVISION IV

UNFAVOURABLE DECISIONS OF THE BUREAU

- Agency licence. **29.** The Bureau may suspend, cancel or refuse to renew the agency licence of a licence holder that
- (1) no longer meets the conditions prescribed by this Act or a regulation under this Act for obtaining an agency licence;
 - (2) fails to pay the annual fee;
 - (3) was found guilty of an offence under this Act or a regulation under this Act;
 - (4) fails to follow the directives issued by the Bureau; or
 - (5) fails to comply with the Bureau's request to replace the representative designated by the licence holder.

- Agent licence. **30.** The Bureau may suspend, cancel or refuse to renew the agent licence of a licence holder who
- (1) no longer meets the conditions prescribed by this Act or a regulation under this Act for obtaining an agent licence;
 - (2) fails to pay the annual fee;
 - (3) holds employment that is incompatible with the private security activity for which the agent licence was issued;
 - (4) was found guilty of an offence under this Act or a regulation under this Act; or
 - (5) has violated the standards of conduct determined by regulation.
- Cancellation. Despite the first paragraph, the Bureau cancels the agent licence of a licence holder who is convicted of an offence described in paragraph 3 of section 19 that is related to the activity carried on by the licence holder or who is no longer of good moral character.
- Corrective measures. **31.** Before suspending, cancelling or refusing to renew a licence, the Bureau may order the licence holder to take the necessary corrective measures within the time it specifies.
- Non-compliance. If the licence holder does not comply with the order, the Bureau must suspend, cancel or refuse to renew the licence.
- Prior notice. **32.** The Bureau must notify the applicant or licence holder in writing as prescribed by section 5 of the Act respecting administrative justice (R.S.Q., chapter J-3) and allow the applicant or licence holder at least 10 days to submit observations before
- (1) refusing to issue or renew a licence;
 - (2) suspending or cancelling a licence.
- Exceptions. The Bureau may make a decision without being bound by that prior obligation if urgent action is required or so as to prevent irreparable harm. In such a case, the person affected by the decision may, within the time specified in the decision, submit observations to the Bureau for a review of the decision.
- Decisions. **33.** A decision to refuse to issue or renew a licence or to suspend or cancel a licence must give reasons.
- Notification. **34.** The Bureau notifies the employer of an agent licence holder that the licence has been suspended or cancelled or has not been renewed.

Reinstatement. **35.** A licence holder whose licence has been suspended may obtain its reinstatement if the necessary corrective measures are taken within the time specified by the Bureau.

Non-compliance. If the licence holder fails to take the necessary corrective measures within the time specified, the Bureau must cancel or refuse to renew the licence.

Surrender of licence. **36.** A licence holder whose licence has been cancelled or has not been renewed must surrender it to the Bureau within 15 days after the decision is made.

Surrender of licence. As well, the Bureau may require that a licence holder whose licence has been suspended surrender it.

DIVISION V

PROCEEDING BEFORE THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

Right to contest decision. **37.** An applicant who has been denied a licence or a licence holder whose licence has been suspended or cancelled or has not been renewed may contest the Bureau's decision before the Administrative Tribunal of Québec.

Party to the proceeding. **38.** When a decision of the Bureau is contested before the Administrative Tribunal of Québec under section 37, the Bureau is party to the proceeding within the meaning of section 101 of the Act respecting administrative justice, and must send the secretary of the Tribunal the documents and information required under the first paragraph of section 114 of that Act within 30 days after receiving a copy of the motion.

CHAPTER III

BUREAU DE LA SÉCURITÉ PRIVÉE

DIVISION I

ESTABLISHMENT AND MISSION

Establishment. **39.** A private security bureau called the "Bureau de la sécurité privée" is hereby established.

Legal person. The Bureau is a legal person.

Head office. **40.** The Bureau has its head office in Québec, at the place it determines. Notice of the location and of any change in location of the head office is published in the *Gazette officielle du Québec*.

Meetings. The Bureau may hold its meetings at any place in Québec.

- Mission.** **41.** The mission of the Bureau is to protect the public and, to that end, it
- (1) ensures the enforcement of this Act and the regulations under this Act;
 - (2) issues agency licences and agent licences;
 - (3) processes complaints lodged against licence holders;
 - (4) provides training for the representatives of agency licence holders;
 - (5) fosters cohesive action by the private security and public security sectors; and
 - (6) advises the Minister on any matter the Minister submits to it in connection with private security.
- Public protection.** **42.** To protect the public, the Bureau may at any time
- (1) issue directives to an agency licence holder regarding the agency licence holder's activities; or
 - (2) require that an agency licence holder replace its representative if the representative no longer meets the conditions prescribed in section 7.
- Public body.** **43.** For the sole purpose of making the Bureau subject to the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1), the Bureau is deemed a public body within the meaning of that Act.
- DIVISION II**
ORGANIZATION
- Board of directors.** **44.** The Bureau is administered by a board of directors composed of 11 members, as follows:
- (1) four members appointed by the Minister, one of whom must be from the police community; and
 - (2) seven members appointed by associations representative of the private security industry that are recognized by the Minister.
- Representative association.** **45.** An association may apply for recognition as an association representative of the private security industry by sending a written notice to the Minister.
- Application.** The application must be authorized by a resolution of the association and signed by representatives specially mandated for that purpose.

Recognition.	46. The Minister recognizes the seven associations that, in the Minister's opinion, are most representative of the private security industry from among all the associations that have applied for recognition.
Advisory committee.	The Minister may establish a committee to advise and make recommendations to the Minister on assessing the associations' representativeness.
Board member.	47. Within 30 days after obtaining recognition, an association must appoint a board member in the manner it determines.
Replacement.	The Minister may, in the public interest, require at any time that an association replace a board member it has appointed.
Term.	48. Board members are appointed for a term of three years from the date on which all board members have been appointed.
Vacancy.	49. Any vacancy occurring on the board of directors during the course of a board member's term is filled in the manner prescribed in section 44 for the remainder of the term. The Minister or the association concerned must fill a vacancy on the board of directors within 30 days after receiving notice of the vacancy from the board of directors.
Unexplained absence.	Unexplained absence from the number of board meetings stipulated in the internal management by-laws, in the cases and circumstances provided in those by-laws, constitutes a vacancy.
Resignation.	50. A board member may resign by sending a notice in writing to that effect to the board of directors. A vacancy occurs on acceptance of the resignation by the board of directors.
Expiry of term.	51. Six months before the board members' term expires, the Bureau must take measures to ensure that the Minister and the associations recognized by the Minister appoint, replace or reappoint board members, as appropriate.
Representativeness.	The Minister may reassess the representativeness of those associations, particularly if new associations have applied for recognition in accordance with section 45 in the six months before the board members' term expires, and withdraw the recognition of an association if the Minister considers it has lost its status as most representative association.
Internal management by-laws.	52. The Bureau may make internal management by-laws.
Chair and vice-chair.	53. The board members elect a chair and a vice-chair from among their number. The chair and vice-chair exercise their respective functions for the course of their term.
Chair.	54. The chair of the board of directors calls board meetings, presides over them and sees that they proceed smoothly.

- Vice-chair. The vice-chair replaces the chair if the chair is absent or unable to act.
- Executive director. **55.** The Bureau appoints an executive director in charge of the Bureau's administration and general management within the framework of the Bureau's regulations and policies. The position of executive director is a full-time position.
- Conditions. The conditions prescribed in paragraphs 2 and 3 of section 19 apply to the executive director, with the necessary modifications.
- Functions and powers. **56.** The Bureau may delegate to the executive director, in writing and to the extent specified, the functions and powers assigned to it by this Act, except those assigned by sections 107 and 108.
- Quorum. **57.** The quorum at board meetings consists of a majority of the board members, including the chair or vice-chair.
- Decisions. Decisions are made by a majority vote of the board members present. In the case of a tie vote, the person presiding has a casting vote.
- Conflict of interest. **58.** A board member with a direct or indirect interest in an enterprise causing that member's personal interest to conflict with the Bureau's interest must, on pain of forfeiture of office, disclose that personal interest and abstain from participating in any decision involving the enterprise in which the member has the interest. The member must also withdraw from the meeting while the decision is being discussed.
- Waiver of notice. **59.** A board member may waive notice of a meeting. Attendance at the meeting constitutes a waiver of notice unless the member is attending for the purpose of objecting to the meeting on the ground that it was not lawfully called.
- Participation in meetings. **60.** Board members may, in the cases and on the conditions specified in the Bureau's internal management by-laws, take part in a board meeting from separate locations by means of equipment allowing all board members to communicate directly with one another.
- Written resolution. **61.** A written resolution, signed by all board members, has the same value as if adopted during a board meeting.
- Copy. A copy of all such resolutions is kept with the minutes of the proceedings or other equivalent record book.
- Minutes. **62.** The minutes of board meetings, approved by the board of directors and certified by the chair or vice-chair of the board or the secretary of the Bureau, are authentic. The same applies to documents and copies emanating from the Bureau or forming part of its records if so certified.

- Transcription. **63.** An intelligible transcription of a decision or of other data stored by the Bureau on a computer or any data storage medium is a document of the Bureau and constitutes proof of its contents if certified by a person referred to in section 62.
- Signature. **64.** No act, document or writing binds the Bureau or may be attributed to it unless it is signed by the chair or vice-chair of the board of directors or the secretary of the Bureau.
- Facsimile. **65.** The Bureau's internal management by-laws may allow, subject to the conditions and on the documents specified, that a signature be affixed using an automatic device, that a signature be electronic or that a facsimile of a signature be engraved, lithographed or printed. However, the facsimile has the same force as the signature itself only if the document is countersigned by a person referred to in section 62.
- Personnel. **66.** The Bureau may appoint a secretary and hire the personnel it needs to carry out its functions.
- Conditions. The executive director may make the conditions prescribed in paragraphs 2 and 3 of section 19 applicable, with the necessary modifications, to the secretary and personnel of the Bureau if it is warranted by their functions.
- Conflict of interest. **67.** A member of the Bureau's personnel who has a direct or indirect interest in an enterprise causing that member's personal interest to conflict with the Bureau's interest must, on pain of forfeiture of office, disclose that personal interest in writing to the chair of the board of directors.
- Immunity. **68.** Neither the Bureau nor members of the Bureau's board of directors or personnel may be sued for any act performed in good faith in the exercise of their functions.

DIVISION III

INSPECTIONS AND INVESTIGATIONS

- Inspector. **69.** The Bureau may authorize any person to act as an inspector for the purpose of verifying compliance with this Act or the regulations under this Act.
- Powers. **70.** An inspector may, in the exercise of inspection functions,
 - (1) at any reasonable time enter any premises where a private security activity is sold as a service or carried on, or where the inspector has reasonable grounds to believe that such an activity is sold as a service or carried on;
 - (2) take photographs of the premises and equipment;

(3) require the persons present to provide any information about the activities sold as services or carried on in those premises that is necessary for the discharge of inspection functions and to produce any document or extract of a document containing such information for examination or the making of copies.

- Certificate. **71.** On request, an inspector must identify himself or herself and produce a certificate of authorization.
- Immunity. **72.** An inspector may not be sued for any act performed in good faith in the exercise of inspection functions.
- Investigation. **73.** The Bureau may, on its own initiative or following a complaint, conduct an investigation if it has reasonable grounds to believe this Act or a regulation under this Act has been contravened.
- Criminal offence. If, after a preliminary analysis of a complaint, it appears that a criminal offence may have been committed, the Bureau refers the complaint to the competent police force without delay for the purposes of a criminal investigation.
- Designated person. **74.** The Bureau may entrust the conduct of an investigation to a person it designates for that purpose. The person is vested with the powers and immunity of commissioners appointed under the Act respecting public inquiry commissions (R.S.Q., chapter C-37), except the power to order imprisonment.
- Report. **75.** The investigator submits an investigation report to the Bureau.

DIVISION IV

REGISTER OF LICENCE HOLDERS

- Register. **76.** The Bureau maintains a register of licence holders.
- Agency licence holder. **77.** The register must contain the following information for each agency licence holder:
- (1) the licence holder's name and licence number, contact information for the licence holder's head office and for each establishment operated by the licence holder, the name of the licence holder's representative and the representative's workplace contact information;
 - (2) the class and term of the licence; and
 - (3) the operative part of any decisions concerning the licence holder.
- Agent licence holder. **78.** The register must contain the following information for each agent licence holder:

- (1) the licence holder's name and licence number;
 - (2) the name of the licence holder's employer;
 - (3) the class and term of the licence;
 - (4) the licence holder's training; and
 - (5) the operative part of any decisions concerning the licence holder.
- Changes. **79.** A licence holder must inform the Bureau of any change in the information relating to the licence holder contained in the register no later than the thirtieth day after the change occurs.
- Information. **80.** The Bureau may require that an agency licence holder, an agent licence holder or the employer of an agent licence holder communicate any information needed to maintain the register.
- Public register. **81.** The register is public.
- Confidential information. However, on application by the holder of an investigation agent licence, the Bureau may decide that the information the register contains about the licence holder is to remain confidential if it is satisfied that disclosure of the information would be likely to hinder the licence holder's activities and pose a serious threat to the licence holder's safety. The decision to keep the information confidential ceases to have effect on the expiry of the licence, unless the Bureau grants an extension on application by the licence holder on renewal of the licence. The extension may not exceed the term for which the licence is renewed. Subsequent extensions may be granted on the same conditions.
- Applicability. This section applies despite sections 9 and 57 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1).

DIVISION V

FINANCIAL PROVISIONS AND REPORTS

- Financing. **82.** The Bureau finances its activities out of the fees paid to it by licence holders and out of the other revenues derived from the administration of this Act.
- Audit. **83.** The Bureau must have its books and accounts audited every year by an auditor. The auditor's report must be submitted with the Bureau's annual report.
- Auditor. If the Bureau fails to have its books and accounts audited, the Minister may have the audit conducted and may, for that purpose, designate an auditor whose remuneration will be charged to the Bureau.

- Access to books. **84.** The auditor has access to all the Bureau's books, registers, accounts, other accounting records and vouchers. Persons having custody of those documents must facilitate their examination by the auditor.
- Information and documents. The auditor may require from the Bureau's board members, mandataries or employees the information and documents needed to conduct the audit.
- Board meeting. **85.** The auditor may require the holding of a board meeting on any question related to the audit.
- Fiscal year. **86.** The Bureau's fiscal year ends on 31 March.
- Activity report. **87.** Within four months after the end of its fiscal year, the Bureau submits an activity report for the preceding fiscal year to the Minister. The report must contain all the information required by the Minister.
- Tabling. **88.** The Minister lays the Bureau's financial statements and activity report before the National Assembly within 30 days of receiving them or, if the Assembly is not sitting, within 30 days of resumption.
- Payment of obligations. **89.** The sums received by the Bureau must be applied to the payment of its obligations.

CHAPTER IV

MINISTER'S POWERS

DIVISION I

INSPECTIONS AND INQUIRIES

- Inspection of Bureau affairs. **90.** The Minister may authorize any person to inspect the affairs of the Bureau in order to verify compliance with this Act and the regulations under this Act.
- Inspector. **91.** An inspector may, to that end,
 - (1) enter the Bureau's head office at any reasonable time;
 - (2) examine and make copies of the books, registers, accounts, records and other documents relating to the Bureau's activities; and
 - (3) require any information or document relating to the application of this Act or the regulations made under this Act.
- Certificate. **92.** On request, an inspector must identify himself or herself and produce a certificate of authorization signed by the Minister.

- Immunity. **93.** An inspector may not be sued for any act performed in good faith in the exercise of inspection functions.
- Inquiry. **94.** The Minister may order an inquiry into any matter relating to the application of this Act if the Minister is of the opinion that the public interest requires it.
- Designated person. **95.** The Minister may entrust the conduct of an inquiry to a person the Minister designates for that purpose. The person is vested with the powers and immunity of commissioners appointed under the Act respecting public inquiry commissions (R.S.Q., chapter C-37), except the power to order imprisonment.

DIVISION II

MINISTER'S ORDER AND PROVISIONAL ADMINISTRATION

- Questionable conduct. **96.** If the Minister is of the opinion that the Bureau is engaging in practices or tolerating a situation likely to undermine the protection of the public or that there has been a serious fault, such as embezzlement, breach of trust or other misconduct by one or more members of the board of directors, or if the board of directors is seriously remiss in the performance of its obligations under the law, the Minister may order the Bureau to cease such conduct and take the necessary corrective measures.
- Order. The order issued by the Minister must set out the reasons on which it is based.
- Provisional administration. **97.** In the circumstances referred to in section 96, the Minister may designate a person to assume the provisional administration of the Bureau for a period of up to 90 days.
- Powers of board. **98.** If the Bureau is placed under provisional administration, the powers of the members of the board of directors are suspended and the person designated by the Minister exercises all the powers of the board of directors.
- Report. **99.** At least 30 days before the date on which the provisional administrator's term is set to expire, the provisional administrator must file a report with the Minister setting out findings and recommendations. The report must contain all the information required by the Minister.
- Copy. **100.** On receiving the provisional administrator's report, the Minister must send the Bureau a copy and allow the Bureau at least 10 days to submit observations.
- Remedies. **101.** After examining the provisional administrator's report and considering the Bureau's observations, the Minister may, if the Minister considers it warranted in order to remedy a situation referred to in section 96 or avoid the recurrence of such a situation,

(1) extend the provisional administration for a period of up to 90 days or terminate the provisional administration subject to specified conditions; or

(2) remove one or more members of the board of directors from office.

Extension.

Any extension of the provisional administration may be renewed by the Minister for the same reasons provided each renewal does not exceed 90 days.

Termination.

102. If the provisional administrator's report does not confirm the existence of a situation referred to in section 96, the Minister must terminate the provisional administration without delay.

Decision.

103. A decision of the Minister must give reasons and be forwarded with dispatch to the members of the board of directors.

Final account.

104. On the termination of the provisional administration, the provisional administrator must render a final account of the provisional administration to the Minister. The account must be sufficiently detailed to allow verification of its accuracy and be submitted with the related books and vouchers.

Costs.

105. The costs, fees and expenses of the provisional administration are borne by the Bureau, unless the Minister decides otherwise.

Immunity.

106. The provisional administrator exercising powers and functions under this division may not be sued for any act performed in good faith in the exercise of such powers and functions.

CHAPTER V

REGULATORY POWERS

Bureau regulations.

107. The Bureau must make regulations determining

(1) the form in which an application for a licence must be filed and the documents and fee that must be submitted with the application;

(2) the annual fee that a licence holder must pay;

(3) the coverage and other features of the liability insurance that an agency licence holder must take out;

(4) the amount and form of the security that an agency licence holder must furnish;

(5) the cases in and conditions on which a temporary agent licence may be issued; the conditions set in a regulation under this paragraph may be different from those set in section 19 or in a regulation made under paragraph 2 of section 108; and

(6) the standards of conduct to be followed by agent licence holders in the exercise of their functions.

Bureau regulations.

108. The Bureau may make regulations

(1) determining the nature, form and content of the books, registers and records that an agency licence holder must keep and the rules relating to their preservation, use and destruction; and

(2) setting conditions additional to those prescribed in this Act for the issue of a licence.

Approval by Minister.

109. Regulations made by the Bureau under this chapter must be submitted to the Minister, who may approve them with or without amendments.

Approval by Government.

Despite the first paragraph, a regulation made under paragraph 6 of section 107 must be submitted to the Government, which may approve it with or without amendments.

Failure to make regulations.

110. If the Bureau fails to make regulations under section 107 within six months after the coming into force of this section or fails to make amendments to a regulation within the time specified by the Minister or the Government, the Government may make or amend the regulations. Such regulations are deemed to be regulations of the Bureau.

Government regulations.

111. After consulting with the Bureau, the Government may make regulations determining

(1) the persons or classes of persons exempted from the application of this Act and conditions for any such exemptions;

(2) standards for badges and other identification, and the characteristics of the uniforms to be worn by agent licence holders;

(3) conditions for the use of equipment and animals by agent licence holders, particularly the training required; and

(4) standards for the identification of vehicles used in the private security industry and the equipment allowed in such vehicles.

Offences.

The Government may also determine, among the provisions of a regulation under any of subparagraphs 2 to 4 of the first paragraph, those whose contravention constitutes an offence.

Training.

112. The Government may make a regulation determining the training required to obtain an agent licence. The regulation may include exemptions or provisional conditions for existing personnel. It also defines the Bureau's role as regards training.

Regulatory provisions. **113.** Regulatory provisions made under this chapter may vary according to the class of licence to which they apply.

CHAPTER VI

PENAL PROVISIONS

Offence and fine. **114.** Any person who contravenes section 4 is guilty of an offence and is liable to a fine of \$500 to \$5,000 or, if that person's licence has been suspended or cancelled under section 29, an additional fine of \$1,000 to \$10,000.

Offence and fine. **115.** Any person who contravenes section 13, 14, 15, 24, 25, 26, 36 or 79 is guilty of an offence and is liable to a fine of \$250 to \$2,500.

Offence and fine. **116.** Any person who contravenes section 16 is guilty of an offence and is liable to a fine of \$150 to \$1,500 or, if that person's licence has been suspended or cancelled under section 30, an additional fine of \$300 to \$3,000.

Offence and fine. **117.** Any person who employs a person referred to in section 16 who does not hold an agent licence as required under that section is guilty of an offence and is liable to a fine of \$500 to \$5,000.

Offence and fine. **118.** Any person who orders or advises or who issues a directive or policy causing an agent licence holder to violate a standard of conduct is guilty of an offence and is liable to a fine of \$500 to \$5,000.

Offence and fine. **119.** Any person who hinders an inspector or investigator in the exercise of inspection or investigation functions, refuses to provide any information or document the inspector or investigator is entitled to require or examine, or conceals or destroys any document or other object relevant to an inspection, investigation or inquiry is guilty of an offence and is liable to a fine of \$500 to \$5,000.

Offence and fine. **120.** Any person who helps, incites, advises, encourages, allows, authorizes or orders another person to commit an offence under this Act is guilty of an offence. Any person found guilty under this section is liable to the same penalty as prescribed for the offence committed by the other person.

Offence and fine. **121.** Any person who contravenes a regulatory provision whose contravention constitutes an offence under the second paragraph of section 111 is guilty of an offence and is liable to a fine of \$150 to \$5,000.

Subsequent offence. **122.** In the case of a second or subsequent offence, the minimum and maximum fines prescribed in this Act are doubled.

CHAPTER VII

CONSEQUENTIAL AND TRANSITIONAL PROVISIONS

- c. A-8, replaced. **123.** This Act replaces the Act respecting detective or security agencies (R.S.Q., chapter A-8).
- Reference. **124.** Unless the context indicates otherwise, in any text or document, whatever the nature or medium, a reference to the Act respecting detective or security agencies or any of its provisions is a reference to this Act or the corresponding provision of this Act.
- c. J-3, Sched. IV, am. **125.** Schedule IV to the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by adding the following paragraph after paragraph 30:
“(31) section 37 of the Private Security Act (2006, chapter 23).”
- c. M-19.3, s. 9, am. **126.** Section 9 of the Act respecting the Ministère de la Sécurité publique (R.S.Q., chapter M-19.3) is amended by replacing paragraph 9 by the following paragraph:
“(9) to administer the Private Security Act (2006, chapter 23);”
- c. P-13.1, s. 117, am. **127.** Section 117 of the Police Act (R.S.Q., chapter P-13.1) is amended by replacing “private investigator, security guard, collection agent or representative of a collection agent, and detective” in the first paragraph by “collection agent or representative of a collection agent, and with functions for which a licence is required under the Private Security Act (2006, chapter 23)”.
- c. P-39.1, s. 18, am. **128.** Section 18 of the Act respecting the protection of personal information in the private sector (R.S.Q., chapter P-39.1) is amended by replacing “A detective or security agency holding a permit issued under the Act respecting detective or security agencies (chapter A-8),” in the fourth paragraph by “The holder of a security guard agency licence or investigation agency licence issued under the Private Security Act (2006, chapter 23)”.
- c. P-39.1, s. 39, am. **129.** Section 39 of the Act is amended by replacing “a detective or security agency in accordance with the Act respecting detective or security agencies (chapter A-8)” in paragraph 1 by “the holder of a security guard agency licence or investigation agency licence issued under the Private Security Act (2006, chapter 23)”.
- Permit issued under chapter A-8. **130.** A permit issued under the Act respecting detective or security agencies (R.S.Q., chapter A-8) that is valid on the date of coming into force of this section remains valid until the date on which it would have expired under that Act. This Act applies to that permit as if it had been issued by the Bureau under this Act.

- Agency licence. **131.** Any person that, on (*insert the date of coming into force of section 4*), operates an enterprise that carries on a private security activity for which an agency licence is required under this Act, but that was not subject to the Act respecting detective or security agencies (R.S.Q., chapter A-8) must obtain an agency licence of the appropriate class in accordance with this Act within six months after that date. The person may continue to operate the enterprise after that date until those six months expire unless, in the interval, the Bureau refuses to issue the person a licence.
- Agent licence. Likewise, any person who, on (*insert the date of coming into force of section 16*), carries on a private security activity for which an agent licence is required under this Act, but who was not subject to the Act respecting detective or security agencies must obtain an agent licence of the appropriate class in accordance with this Act within six months after that date. The person may continue to carry on the activity after that date until those six months expire unless, in the interval, the Bureau refuses to issue the person a licence. The same rules apply to the immediate superior of a person referred to in the first paragraph of section 16.
- Application. To be certain to obtain a licence within the six-month period provided for in the first and second paragraphs, applicants must make sure their applications are received by the Bureau at least three months before the expiry of that period.

CHAPTER VIII

FINAL PROVISIONS

- Independent report. **132.** The Minister must see that an independent report be made on this Act and its implementation no later than (*insert the date occurring five years after the date of coming into force of section 1*) and every five years after that date. The Bureau and every public body must give the person in charge of making such a report any information needed for the purposes of the report and required by that person.
- Tabling. The Minister lays the report before the National Assembly within 30 days of receiving it if the Assembly is sitting or, if it is not sitting, within 30 days of resumption.
- Minister responsible. **133.** The Minister of Public Security is responsible for the administration of this Act.
- Coming into force. **134.** The provisions of this Act come into force on the date or dates to be set by the Government.

PRIVATE SECURITY ACT

TABLE OF CONTENTS

	SECTIONS
CHAPTER I	SCOPE AND INTERPRETATION 1-3
CHAPTER II	LICENCES 4-38
DIVISION I	AGENCY LICENCES 4-15
	§1. — <i>General provisions</i> 4-11
	§2. — <i>Obligations under licence</i> 12-15
DIVISION II	AGENT LICENCES 16-26
	§1. — <i>General provisions</i> 16-22
	§2. — <i>Obligations under licence</i> 23-26
DIVISION III	VERIFICATION OF CONDITIONS 27,28
DIVISION IV	UNFAVOURABLE DECISIONS OF THE BUREAU 29-36
DIVISION V	PROCEEDING BEFORE THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC 37,38
CHAPTER III	BUREAU DE LA SÉCURITÉ PRIVÉE 39-89
DIVISION I	ESTABLISHMENT AND MISSION 39-43
DIVISION II	ORGANIZATION 44-68
DIVISION III	INSPECTIONS AND INVESTIGATIONS 69-75
DIVISION IV	REGISTER OF LICENCE HOLDERS 76-81
DIVISION V	FINANCIAL PROVISIONS AND REPORTS 82-89
CHAPTER IV	MINISTER'S POWERS 90-106
DIVISION I	INSPECTIONS AND INQUIRIES 90-95
DIVISION II	MINISTER'S ORDER AND PROVISIONAL ADMINISTRATION 96-106
CHAPTER V	REGULATORY POWERS 107-113
CHAPTER VI	PENAL PROVISIONS 114-122
CHAPTER VII	CONSEQUENTIAL AND TRANSITIONAL PROVISIONS 123-131
CHAPTER VIII	FINAL PROVISIONS 132-134

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 24

AN ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

Bill 1

Introduced by Mr. Michel Audet, Minister of Finance

Introduced 9 May 2006

Passage in principle 23 May 2006

Passage 15 June 2006

Assented to 15 June 2006

Coming into force: 1 January 2007, except subparagraph 3 of the first paragraph of section 3, which comes into force on the date to be set by the Government

Legislation amended:

Financial Administration Act (R.S.Q., chapter A-6.001)

Public Curator Act (R.S.Q., chapter C-81)

Balanced Budget Act (R.S.Q., chapter E-12.00001)

Hydro-Québec Act (R.S.Q., chapter H-5)

Watercourses Act (R.S.Q., chapter R-13)



Chapter 24

AN ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

[Assented to 15 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- Object. **1.** The object of this Act is to reduce the debt of the Government to less than 38% of Québec's gross domestic product not later than 31 March 2013, less than 32% of Québec's gross domestic product not later than 31 March 2020 and less than 25% of Québec's gross domestic product not later than 31 March 2026.
- Generations Fund. **2.** A Generations Fund is established at the Ministère des Finances.
- Purpose. The Fund is dedicated exclusively to repaying the Government's debt.
- Interpretation. In this Act, "the Government's debt" means the total debt set out in the public accounts.
- Composition. **3.** The Generations Fund is made up of
- (1) the sums derived from the lease of hydraulic power under section 3 of the Watercourses Act (R.S.Q., chapter R-13) and the sums derived from the development of hydraulic power under sections 68 to 70 of that Act and the development of water power under section 32 of the Hydro-Québec Act (R.S.Q., chapter H-5);
 - (2) sums representing a part of Hydro-Québec's earnings on the sale of electricity outside Québec as a result of increased generating capacity, subject to section 15.2 of the Hydro-Québec Act;
 - (3) sums derived from fees or charges for water withdrawal, except sums paid into the Green Fund under paragraph 5 of section 15.4 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q., chapter M-15.2.1), enacted by section 26 of chapter 3 of the statutes of 2006;
 - (4) sums derived from the sale of government assets, rights or securities;
 - (5) the sums deposited under section 41.1 of the Public Curator Act (R.S.Q., chapter C-81);

(6) the gifts, legacies and other contributions received by the Minister that the Minister pays into the Fund to reduce the Government's debt; and

(7) the income generated by the investment of the sums making up the Fund.

Water-power royalties. Water-power royalties from Hydro-Québec are payable out of production revenue.

Payments into the Fund. The Government establishes, under the conditions it determines and on the recommendation of the Minister, the part of the sums or revenue under subparagraphs 2 to 4 of the first paragraph that must be paid into the Fund.

Order. An order establishing the sums referred to in subparagraph 2 of the first paragraph must be made on the recommendation of the Minister, in consultation with Hydro-Québec.

Direct payment. **4.** Despite section 5 of the Financial Administration Act (R.S.Q., chapter A-6.001), the Government may, under the conditions it determines and on the recommendation of the Minister, order that a part, which it establishes, of any sums it collects or receives and over which Parliament has the power of appropriation, is to be paid directly into the Fund.

Administration. **5.** The Minister is responsible for the administration of the Fund. The sums making up the Fund are credited to the Minister, who must deposit them with the Caisse de dépôt et placement du Québec.

Expenditures. The expenditures relating to the Fund are charged to the Fund.

Books. The Minister keeps the Fund's books and records the financial commitments chargeable to it.

Management. **6.** The Caisse de dépôt et placement du Québec manages the sums derived from the Fund in accordance with the investment policy the Minister determines in collaboration with the Caisse. The policy is designed to achieve optimal return on the sums making up the Fund while contributing to Québec's economic development.

Repayment of Government's debt. **7.** The Minister may take any sum making up the Fund to repay the Government's debt.

Provisions applicable. **8.** Sections 26, 27 and 89 of the Financial Administration Act apply to the Fund, with the necessary modifications.

Execution of judgment. **9.** Despite any provision to the contrary, the Minister must, in the event of a deficiency in the consolidated revenue fund, pay out of the Generations Fund the sums required for the execution of a judgment against the State that has become *res judicata*.

- Fiscal year. **10.** The fiscal year of the Fund ends on 31 March.
- Report. **11.** The Minister must report to the National Assembly, in the Budget Speech, on the sums making up the Fund and on any sums used to repay the Government's debt.

AMENDING PROVISIONS

- c. A-6.001, s. 86, am. **12.** Section 86 of the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting the following paragraphs after paragraph 1:

“(1.1) a statement of changes in the balance and a statement of the financial position of the Generations Fund established in the Act to reduce the debt and establish the Generations Fund (2006, chapter 24);

“(1.2) a statement of earnings resulting from the activities of the Generations Fund;”.

- c. C-81, s. 41.1, am. **13.** Section 41.1 of the Public Curator Act (R.S.Q., chapter C-81), amended by section 37 of chapter 44 of the statutes of 2005, is again amended

(1) by striking out “and shall be deposited into the consolidated revenue fund” in the first paragraph;

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

- Authorization. “The Minister of Finance is authorized to take the sums required to make the payments under the second paragraph out of the sums transferred to the Minister under the first paragraph and, if these are insufficient, out of the consolidated revenue fund.

- Payments into Generations Fund. On the conditions and to the extent the Government determines on the joint recommendation of the Minister of Revenue and the Minister of Finance, the Minister of Finance pays into the Generations Fund referred to in the Act to reduce the debt and establish the Generations Fund (2006, chapter 24) the sums transferred under the first paragraph, minus those required to make payments to the persons with rights under the second paragraph.”

- c. E-12.00001, s. 2, am. **14.** Section 2 of the Balanced Budget Act (R.S.Q., chapter E-12.00001) is amended

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

- “expenditure”. ““**expenditure**” means expenditure recorded in the consolidated financial statements of the Government in accordance with the accounting policies of the Government, except expenditure relating to the Generations Fund referred to in the Act to reduce the debt and establish the Generations Fund (2006, chapter 24);”;

(2) by replacing the definition of “revenue” by the following definition:

“revenue”.

““**revenue**” means revenue recorded in the consolidated financial statements of the Government in accordance with the accounting policies of the Government, except revenue relating to the Generations Fund;”.

c. H-5, s. 16, am.

15. Section 16 of the Hydro-Québec Act (R.S.Q., chapter H-5), amended by section 29 of chapter 23 of the statutes of 2005, is again amended by replacing the second “or” in the first line of the first paragraph by “, except the charges under the second paragraph of section 32 and under section 68 of the Watercourses Act (chapter R-13), or”.

c. H-5, s. 32, am.

16. Section 32 of the Act, amended by section 35 of chapter 3 of the statutes of 2006, is again amended by adding the following paragraphs at the end:

Charges.

“As of 1 January 2007 the Company shall pay a charge into the Generations Fund, in the manner described in section 69.3 of the Watercourses Act (chapter R-13), for the water power it develops.

Rate.

The rate of the charge is \$0.625 per 1,000 kilowatt-hours computed on 1 January 2006 and shall be adjusted on 1 January each year according to the percentage of increase, in relation to the preceding year, in the Consumer Price Index for Canada, as published by Statistics Canada under the Statistics Act (Revised Statutes of Canada, 1985, chapter S-19). For that purpose, the Consumer Price Index for a year is the average monthly index for the 12 months ending on 30 September of the preceding year.

Rounding off.

If an annual average or the percentage computed under the third paragraph, or the rate of the charge so adjusted, has more than two decimals, it is rounded off to the second decimal place. If the third decimal digit is equal to or greater than 5, the second decimal digit is rounded up.

Publication.

The Minister of Natural Resources and Wildlife shall publish, in the *Gazette officielle du Québec*, the rate of the charges so adjusted.”

c. R-13, s. 3, am.

17. Section 3 of the Watercourses Act (R.S.Q., chapter R-13) is amended by adding the following paragraph at the end:

Payments into
Generations Fund.

“The lessee shall pay into the Generations Fund any rent and other fees or charges payable under subparagraph 2 of the second paragraph.”

c. R-13, s. 68, am.

18. Section 68 of the Act, amended by section 35 of chapter 3 of the statutes of 2006, is again amended

(1) by replacing “pay to the Minister of Natural Resources and Wildlife” in the first and second lines of the first paragraph by “pay into the Generations Fund referred to in the Act to reduce the debt and establish the Generations Fund (2006, chapter 24)”;

(2) by inserting “of Natural Resources and Wildlife” after “Minister” in the first line of the fourth paragraph.

c. R-13, s. 69.2, am. **19.** Section 69.2 of the Act is amended by inserting “to Hydro-Québec or” after “apply” in the first line of the second paragraph.

c. R-13, s. 69.3, am. **20.** Section 69.3 of the Act, amended by section 35 of chapter 3 of the statutes of 2006, is again amended by replacing “pay to the Minister of Natural Resources and Wildlife” in the first and second lines of the first paragraph by “pay into the Generations Fund”.

c. R-13, s. 70, am. **21.** Section 70 of the Act, amended by section 35 of chapter 3 of the statutes of 2006, is again amended

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

Report. **“70.** Every person required to pay an instalment under section 69.3, or the person’s mandatary, must send to the Minister of Natural Resources and Wildlife and to the Minister of Finance a report, supported by a sworn statement from the declarant, establishing the total kilowatt-hours of electricity generated during the year in his plants situated in Québec.”;

(2) by inserting “is responsible for the collection of the charges. The Minister” after “Wildlife” in the first line of the second paragraph.

TRANSITIONAL PROVISIONS

Charges payable. **22.** For the calendar year 2007, half the charges payable by the holders of hydraulic power, except Hydro-Québec, under section 68 of the Watercourses Act as amended by section 18 of this Act, or under any order or contract under section 3 of the Watercourses Act, is paid into the Generations Fund. The other half of the charges is paid into the consolidated revenue fund.

Hydro-Québec. The charges on hydraulic power payable by Hydro-Québec for that year are halved and are paid into the Generations Fund.

FINAL PROVISIONS

Minister responsible. **23.** The Minister of Finance is responsible for the administration of this Act.

Coming into force. **24.** This Act comes into force on 1 January 2007, except subparagraph 3 of the first paragraph of section 3, which comes into force on the date to be set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 25

AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DE LA FAMILLE ET DE L'ENFANCE AND OTHER LEGISLATIVE PROVISIONS

Bill 8

Introduced by Madam Carole Thériault, Minister of Families, Seniors and the Status of Women

Introduced 26 April 2006

Passage in principle 7 June 2006

Passage 15 June 2006

Assented to 15 June 2006

Coming into force: 15 June 2006

Legislation amended:

Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (R.S.Q., chapter E-20.1)

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

Act respecting the Ministère de la Famille et de l'Enfance (R.S.Q., chapter M-17.2)



Chapter 25

AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DE LA FAMILLE ET DE L'ENFANCE AND OTHER LEGISLATIVE PROVISIONS

[Assented to 15 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. M-17.2, title,
replaced.
- 1.** The title of the Act respecting the Ministère de la Famille et de l'Enfance (R.S.Q., chapter M-17.2) is replaced by the following title:
- “Act respecting the Ministère de la Famille, des Aînés et de la Condition féminine”.
- c. M-17.2 s. 1,
replaced.
Minister.
- 2.** Section 1 of the Act is replaced by the following section:
- “**1.** The Ministère de la Famille, des Aînés et de la Condition féminine is under the direction of the Minister of Families, Seniors and the Status of Women, appointed under the Executive Power Act (chapter E-18).”
- c. M-17.2, s. 2, am.
- 3.** Section 2 of the Act is amended by replacing the first two paragraphs by the following paragraph:
- “**2.** The mission of the Minister is to provide families and children with the means to achieve their potential, and to foster the social, civic, economic and professional contribution of seniors and women to the development of Québec. The Minister is also responsible for promoting women’s rights and actual gender equality.”
- Mission.
- c. M-17.2, s. 3, am.
- 4.** Section 3 of the Act is amended by replacing “family welfare” in the first line by “families”.
- c. M-17.2, ss. 3.1 and
3.2, added.
Seniors.
- 5.** The Act is amended by inserting the following sections after section 3:
- “**3.1.** The responsibilities of the Minister with regard to seniors shall include
- (1) promoting the positive aspects of aging and encouraging the public to act against the prejudices and stereotypes associated with age;
- (2) promoting the establishment of intergenerational relationships;

(3) informing national, regional and local authorities with respect to the aging-related needs of individuals and the population as a whole, and supporting their action in that respect; and

(4) encouraging the establishment of services addressing the needs and interests of seniors.

Status of women.

“3.2. The responsibilities of the Minister with regard to the status of women shall include

(1) reinforcing government intervention to ensure gender equality and the safeguarding of women’s rights;

(2) encouraging the actual achievement of gender equality, in particular by eliminating systemic discrimination against women;

(3) informing, encouraging and supporting national, regional and local authorities so that they will act with full regard for gender equality and women’s rights;

(4) seeing to the actual progression of gender equality; and

(5) encouraging the public to take positive action toward the achievement of gender equality and equal rights for women.”

c. M-17.2, s. 4, am.

6. Section 4 of the Act is amended

(1) by replacing “child welfare” in the first line by “children”;

(2) by striking out “childcare centres providing” in paragraph 3.

c. M-17.2, s. 5, am.

7. Section 5 of the Act is amended

(1) by replacing “in the field of family welfare” in the first and second lines of the first paragraph by “in the fields concerned”;

(2) by inserting “to foster the contribution of seniors and women to the development of Québec, and to promote actual gender equality and equal rights for women” after “potential,” in the second line of the second paragraph.

c. M-17.2, s. 6, am.

8. Section 6 of the Act is amended

(1) by replacing “guidelines” in the first line of the first paragraph by “directions”;

(2) by replacing “designed to help families and children achieve their potential” in the first and second lines of the first paragraph by “in the areas under the Minister’s authority”.

- c. M-17.2, s. 7, am. **9.** Section 7 of the Act is amended by replacing the first paragraph by the following paragraph:
- Role of the Minister. **“7.** The Minister shall advise the Government and government departments and bodies on any matter under the Minister’s authority. The Minister shall ensure that the actions of the Government are coherent and, for that purpose, shall
- (1) participate in developing measures and making ministerial decisions in matters under the Minister’s authority, and shall give an opinion whenever appropriate;
- (2) coordinate government interventions specifically relating to areas under the Minister’s authority.”
- c. M-17.2, s. 11, replaced. **10.** Section 11 of the Act is replaced by the following section:
- Annual management report. **“11.** The Minister shall lay the department’s annual management report before the National Assembly within four months of the end of the fiscal year or, if the Assembly is not sitting, within 15 days of resumption.”
- c. M-17.2, s. 12, am. **11.** Section 12 of the Act is amended by replacing “Child and Family Welfare” in the first and second lines by “Families, Seniors and the Status of Women”.
- c. E-20.1, s. 6.1, am. **12.** Section 6.1 of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (R.S.Q., chapter E-20.1), amended by section 24 of chapter 11 of the statutes of 2005 and by section 36 of chapter 24 of the statutes of 2005, is again amended by replacing “of Employment, Social Solidarity and Family Welfare” by “of Employment and Social Solidarity, the Deputy Minister of Families, Seniors and the Status of Women”.
- c. I-3, s. 1029.8.61.29, am. **13.** Section 1029.8.61.29 of the Taxation Act (R.S.Q., chapter I-3), enacted by section 257 of chapter 1 of the statutes of 2005, is amended by replacing “of Employment, Social Solidarity and Family Welfare” by “of Employment and Social Solidarity”.
- c. I-3, ss. 1029.8.61.50, 1029.8.61.58 and 1029.8.61.59, am. **14.** Sections 1029.8.61.50 and 1029.8.61.58 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, are amended by replacing “of Employment, Social Solidarity and Family Welfare” by “of Families, Seniors and the Status of Women”, and section 1029.8.61.59 of the Act, enacted by section 257 of chapter 1 of the statutes of 2005, is amended by replacing “de l’Emploi, de la Solidarité sociale et de la Famille” in the first paragraph by “de la Famille, des Aînés et de la Condition féminine” and by replacing “of Employment, Social Solidarity and Family Welfare” in the second and third paragraphs by “of Families, Seniors and the Status of Women”.

Interpretation.

15. In any other Act, a reference to the Minister or Deputy Minister of Child and Family Welfare is replaced by a reference to the Minister or Deputy Minister of Families, Seniors and the Status of Women, and a reference to the Ministère de la Famille et de l'Enfance is replaced by a reference to the Ministère de la Famille, des Aînés et de la Condition féminine.

Interpretation.

In any other document, unless the context indicates otherwise,

(1) a reference to the Minister or Deputy Minister of Child and Family Welfare is a reference to the Minister or Deputy Minister of Families, Seniors and the Status of Women, and a reference to the Ministère de la Famille et de l'Enfance is a reference to the Ministère de la Famille, des Aînés et de la Condition féminine;

(2) a reference to the Minister or Deputy Minister of Employment, Social Solidarity and Family Welfare is a reference to the Minister or Deputy Minister of Employment and Social Solidarity or to the Minister or Deputy Minister of Families, Seniors and the Status of Women, depending on the subject-matter, and a reference to the Ministère de l'Emploi, de la Solidarité sociale et de la Famille is a reference to the Ministère de l'Emploi et de la Solidarité sociale or to the Ministère de la Famille, des Aînés et de la Condition féminine, depending on the subject-matter.

Coming into force.

16. This Act comes into force on 15 June 2006.

2006, chapter 26

AN ACT TO AMEND THE ACT RESPECTING THE CONSERVATOIRE DE MUSIQUE ET D'ART DRAMATIQUE DU QUÉBEC

Bill 11

Introduced by Madam Line Beauchamp, Minister of Culture and Communications

Introduced 9 May 2006

Passage in principle 26 May 2006

Passage 15 June 2006

Assented to 15 June 2006

Coming into force: 15 June 2006, except

(1) sections 19 and 20, which come into force on the date to be set by the Government; and

(2) sections 3 to 8, 10, 11, 13 and 16, which come into force on the date to be set by the Government for the coming into force of the provisions they amend.

Legislation amended:

Financial Administration Act (R.S.Q., chapter A-6.001)

Act respecting the Conservatoire de musique et d'art dramatique du Québec (R.S.Q., chapter C-62.1)

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

Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2)



Chapter 26

AN ACT TO AMEND THE ACT RESPECTING THE CONSERVATOIRE DE MUSIQUE ET D'ART DRAMATIQUE DU QUÉBEC

[Assented to 15 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. C-62.1, s. 4, am.

1. Section 4 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (R.S.Q., chapter C-62.1), amended by section 195 of chapter 28 of the statutes of 2005, is again amended

(1) by replacing “seven” in the first line of subparagraph 1 of the first paragraph by “eight”;

(2) by striking out subparagraph 4 of the first paragraph;

(3) by replacing subparagraph 5 of the first paragraph by the following subparagraph:

“(5) two principals of institutions of the Conservatoire which provide instruction in music, elected by a majority vote of their peers, in accordance with the by-laws of the Conservatoire;”;

(4) by striking out “, including one from the Montréal institution,” in the second line of subparagraph 7 of the first paragraph;

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

Director general.

“The director general of the Conservatoire is a member of the board.”

c. C-62.1, s. 12, am.

2. Section 12 of the Act is amended

(1) by inserting “, except the director general,” after “board” in the first line of the first paragraph;

(2) by replacing “director general” in the fourth line of the first paragraph by “chairman”;

(3) by inserting “the director general and” after “except” in the second line of the third paragraph;

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

- Director general. “Despite the second paragraph, the director general may vote on any matter concerning the employment status, remuneration, fringe benefits or other conditions of employment of the academic director.”
- c. C-62.1, s. 13, am. **3.** Section 13 of the Act is amended by replacing the second paragraph by the following paragraph:
- Executive committee. “It may, in particular, provide for the establishment of an executive committee and determine its duties and powers; the committee must be composed of the director general, of members of the board of directors chosen in the majority from among the members appointed under subparagraph 1 of the first paragraph of section 4, of one member chosen from among the members elected under subparagraphs 5 and 6 of that paragraph and of at least one member chosen from among the members appointed or elected under subparagraphs 7 to 9 of that paragraph.”
- c. C-62.1, s. 15, am. **4.** Section 15 of the Act is amended by replacing the third paragraph by the following paragraph:
- Meetings. “The academic director shall take part in the meetings of the board of directors and the executive committee of the Conservatoire, but is not entitled to vote.”
- c. C-62.1, s. 32, am. **5.** Section 32 of the Act is amended
- (1) by replacing subparagraphs 2 and 3 of the first paragraph by the following subparagraphs:
- “(2) the principal of an institution of the Conservatoire which provides instruction in music, appointed by the Conservatoire;
- “(3) one teacher from each of the institutions of the Conservatoire which provide instruction in music, elected by a majority vote of their peers, in accordance with the by-laws of the Conservatoire;”;
- (2) by striking out “; the same applies to the representatives of the teachers, except those representing the Montréal institution” in the first, second and third lines of the last paragraph.
- c. C-62.1, s. 41, am. **6.** Section 41 of the Act is amended by striking out subparagraph 6 of the first paragraph.
- c. C-62.1, s. 53, replaced. **7.** Section 53 of the Act is replaced by the following section:
- Budgetary estimates. **“53.** Each year, the Conservatoire submits its budgetary estimates for the following fiscal year to the Minister, for approval, in accordance with the form and content and the schedule determined by the Minister.”

c. C-62.1, s. 54,
replaced.

Revenues.

8. Section 54 of the Act is replaced by the following section:

“54. The fees and charges prescribed by the Conservatoire, as well as any other amount it receives, are part of its revenues and must be allocated to the payment of its obligations. The Conservatoire retains any surpluses, unless the Government decides otherwise.”

c. C-62.1, s. 55,
repealed.

c. C-62.1, s. 63,
replaced.

Powers.

9. Section 55 of the Act is repealed.

10. Section 63 of the Act is replaced by the following section:

“63. The Government may, subject to the conditions it determines,

(1) guarantee payment of the principal and interest on any loan or other obligation of the Conservatoire; and

(2) authorize the Minister of Finance to advance to the Conservatoire any amount considered necessary to meet its obligations.

Sums required.

The sums required for the purposes of this section are taken out of the consolidated revenue fund.”

c. C-62.1, s. 75,
replaced.

c. F-2.1, s. 204, am.

11. Section 75 of the Act is replaced by the following section:

“75. Section 204 of the Act respecting municipal taxation (chapter F-2.1) is amended by replacing paragraph 13 by the following paragraph:

“(13) an immovable included in a unit of assessment entered on the roll in the name of a school board, a general and vocational college, a university establishment within the meaning of the University Investments Act (chapter I-17) or the Conservatoire de musique et d'art dramatique du Québec;”.

c. C-62.1, s. 76,
repealed.

c. C-62.1, s. 77,
replaced.

c. F-2.1, s. 255, am.

12. Section 76 of the Act is repealed.

13. Section 77 of the Act is replaced by the following section:

“77. Section 255 of the Act respecting municipal taxation is amended

(1) by inserting “the Conservatoire de musique et d'art dramatique du Québec,” after “(chapter I-17),” in the second line of subparagraph 1 of the third paragraph;

(2) by inserting “or the Conservatoire de musique et d'art dramatique du Québec” after “paragraph 1” in the second line of subparagraph 2 of the third paragraph.”

c. C-62.1, s. 81, am.

14. Section 81 of the Act is amended

(1) by inserting “after 15 June 2006” after “appointed” in the second line of the first paragraph;

(2) by replacing “adopt and transmit to the Minister, according to the conditions prescribed in sections 53 and 54, the budget” in the first and second lines of subparagraph 4 of the second paragraph by “submit to the Minister for approval, in accordance with section 53, the budgetary estimates”.

c. C-62.1, s. 82.1,
added.

15. The Act is amended by inserting the following section after section 82:

First year of operation.

“82.1. For the first year of operation of the new Conservatoire, the admission, registration and tuition fees, and the terms and conditions of payment and refund, are the same as those determined for the former Conservatoire.

Fees.

The Minister shall, on behalf of the new Conservatoire, collect the fees payable before the coming into force of Chapter II.

Subsequent years.

For the subsequent years, the fees and terms and conditions remain applicable unless they are replaced or modified by the new Conservatoire.”

c. C-62.1, s. 84, am.

16. Section 84 of the Act is amended by replacing “at Chicoutimi, Hull” in the third line by “at Saguenay, Gatineau”.

c. C-62.1, s. 89, am.

17. Section 89 of the Act is amended by replacing the first paragraph by the following paragraph:

Transfer of employees.

“89. The employees of the Direction générale du Conservatoire de musique et d'art dramatique of the Ministère de la Culture et des Communications, and the employees of the branches of the former Conservatoire, in office on 14 June 2006 become employees of the new Conservatoire, 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 15 June 2007. The same applies to any employee of the Ministère de la Culture et des Communications whose principal or secondary tasks are related to the activities of the new Conservatoire.”

c. C-62.1, s. 93,
replaced.

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

Refusal.

“93. A person who, in accordance with the applicable conditions of employment, refuses to be transferred to the new Conservatoire is assigned to the new Conservatoire 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 92, which person remains in the employ of the new Conservatoire.”

c. A-6.001, Sched. 2,
am.

19. Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting “Conservatoire de musique et d’art dramatique du Québec” in alphabetical order.

c. R-8.2, Sched. C, am.

20. 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) is amended by inserting “The Conservatoire de musique et d’art dramatique du Québec”, in alphabetical order.

Coming into force.

21. This Act comes into force on 15 June 2006, except

(1) sections 19 and 20, which come into force on the date to be set by the Government; and

(2) sections 3 to 8, 10, 11, 13 and 16, which come into force on the date to be set by the Government for the coming into force of the provisions they amend.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 27

**AN ACT TO AMEND THE ACT RESPECTING THE BUREAU
D'ACCREDITATION DES PÊCHEURS ET DES AIDES-
PÊCHEURS DU QUÉBEC**

Bill 12

Introduced by Mr. Yvon Vallières, Minister of Agriculture, Fisheries and Food

Introduced 9 May 2006

Passage in principle 8 June 2006

Passage 15 June 2006

Assented to 15 June 2006

Coming into force: 15 June 2006

Legislation amended:

Financial Administration Act (R.S.Q., chapter A-6.001)

Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec (R.S.Q., chapter B-7.1)



Chapter 27

AN ACT TO AMEND THE ACT RESPECTING THE BUREAU D'ACCREDITATION DES PÊCHEURS ET DES AIDES-PÊCHEURS DU QUÉBEC

[Assented to 15 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. B-7.1, s. 4, replaced. **1.** Section 4 of the Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec (R.S.Q., chapter B-7.1) is replaced by the following sections:

Board of directors. **4.** The certification board shall be administered by a board of directors composed of seven members as follows:

(1) one member appointed by the Minister among the employees of the Government or its bodies or among persons appointed to a government department or body by a minister or the Government;

(2) five members appointed as follows by the associations most representative, throughout Québec, of the following groups:

(a) for midshore fishermen, two members;

(b) for inshore fishermen, two members; and

(c) for fisherman's helpers, one member who is not, however, entitled to vote on any matter relating to the professional certification of fishermen; and

(3) one member appointed by all the regional fishermen's associations that are not part of the associations referred to in subparagraph 2.

Representativeness. The Minister shall verify the representativeness of the associations referred to in subparagraph 2 of the first paragraph.

Appointment by the Minister. If the associations referred to in subparagraph 3 of the first paragraph fail to appoint a member within 60 days of a vacancy, the Minister shall appoint a member on their behalf.

Restriction. **4.1.** A person convicted of an offence under the Fisheries Act (Revised Statutes of Canada, 1985, chapter F-14) or the regulations or of an offence or an indictable offence committed in the course of fishing activities or involving

fraud or dishonesty may not sit on the board of directors, unless the person has obtained a pardon. The disqualification subsists for two years after the conviction or until the end of the sentence if it is longer than two years.”

c. B-7.1, s. 6, am.

2. Section 6 of the Act is amended by replacing “section 4” in the first paragraph by “sections 4 and 4.1”.

c. B-7.1, s. 7, replaced.

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

Remuneration and expenses.

“7. On the conditions and to the extent determined by regulation of the certification board, the members of the board of directors may receive remuneration and are entitled to be reimbursed, on presentation of vouchers, for reasonable expenses incurred in exercising their functions.”

c. B-7.1, s. 8, am.

4. Section 8 of the Act is amended

(1) by replacing “The chair of the board of directors shall call and preside at the meetings of the board and see to the proper operation of the board. The chair shall” in the first paragraph by “The members of the board of directors shall choose a chair from among their number. The chair shall call and preside at the meetings of the board, see to the proper conduct of the board’s proceedings and”;

(2) by inserting “also” after “shall” in the second paragraph.

c. B-7.1, s. 9, am.

5. Section 9 of the Act is amended by striking out “entitled to vote” in the first paragraph.

c. B-7.1, s. 10, am.

6. Section 10 of the Act is amended by adding the following paragraph:

Code of ethics.

“In addition, it must establish a code of ethics and professional conduct applicable to the members of its board of directors.”

c. B-7.1, s. 11, replaced.

7. Section 11 of the Act is replaced by the following section:

Personnel.

“11. The certification board may hire the personnel it needs for the conduct of its business.”

c. B-7.1, s. 14, am.

8. Section 14 of the Act is amended

(1) by replacing the first and second paragraphs by the following paragraph:

Regulations.

“14. The certification board shall make regulations

(1) determining the criteria for the issue of a fisherman’s or fisherman’s helper’s certificate and the fees payable;

(2) determining the professional training required to qualify for a certificate, including apprenticeship at sea, and equivalent qualifications, including experience;

(3) determining the criteria for the issue of an apprentice fisherman's certificate and the fees payable; and

(4) concerning the issue, content and updating of the fisherman's booklet, the fisherman's helper's booklet and the apprentice fisherman's booklet.”;

(2) by replacing subparagraph 1 of the third paragraph by the following subparagraphs:

“(1) the obligations of certificate holders and the information and documents they must send to the certification board or keep;

“(1.1) the obligations of certificate holders as regards continuing education;”.

c. B-7.1, s. 15,
replaced.

9. Section 15 of the Act is replaced by the following sections:

Approval.

“**15.** Regulations of the certification board under subparagraph 2 of the first paragraph and subparagraphs 1.1 and 3 of the second paragraph of section 14 are subject to the approval of and may be amended by the Government.

Failure to make
amendments.

If the certification board fails to make or amend a regulation under the first paragraph of section 14 within the time specified by the Minister, the Minister or the Government may do so, and the regulation becomes a regulation of the certification board.

Publication.

“**15.1.** Regulations of the certification board under subparagraph 2 of the first paragraph and subparagraphs 1.1 and 3 of the second paragraph of section 14 and the second paragraph of section 15 are published in the *Gazette officielle du Québec* and come into force on the fifteenth day after the date of their publication or on any later date specified.

Publication.

Regulations of the certification board under subparagraphs 1, 3 and 4 of the first paragraph and subparagraphs 1 and 2 of the second paragraph of section 14, and section 22 are published in the *Gazette officielle du Québec* and come into force on the date of their publication or on any later date specified.”

c. B-7.1, s. 16.1,
added.

10. The Act is amended by inserting the following section after section 16:

Application for review.

“**16.1.** A person whose application for a certificate is denied or whose certificate is suspended or revoked by the certification board may, within 30 days after receiving the decision, file an application for review with the person designated for that purpose by the Minister.

Copy of decision.

On sending a copy of its decision to the person concerned, the certification board shall inform the person of his or her right to file an application for review and of the time limit for doing so.”

c. B-7.1, s. 17,
replaced.

11. Section 17 of the Act is replaced by the following section:

Review decision.

“**17.** A review decision must be rendered within 30 days after receipt of an application for review and be sent in writing to the person concerned. If the application for review is dismissed, the person concerned may, within 30 days after being notified of the decision, contest it before the Administrative Tribunal of Québec.

Copy of decision.

On sending a copy of a decision dismissing an application for review to the person concerned, the person designated by the Minister shall inform that person of his or her right to contest the decision and of the time limit for doing so.”

c. B-7.1, s. 18, am.

12. Section 18 of the Act is amended by striking out “approved by the Government”.

c. B-7.1, s. 19,
repealed.

13. Section 19 of the Act is repealed.

c. B-7.1, s. 20,
replaced.

14. Section 20 of the Act is replaced by the following section:

Act applicable.

“**20.** The certification board is subject to the Act respecting the protection of personal information in the private sector (chapter P-39.1).”

c. B-7.1, s. 21,
repealed.

15. Section 21 of the Act is repealed.

c. B-7.1, s. 22, am.

16. Section 22 of the Act is amended by striking out “approved by the Government, which may amend it”.

c. B-7.1, s. 23,
repealed.

17. Section 23 of the Act is repealed.

c. B-7.1, s. 24, am.

18. Section 24 of the Act is amended by striking out the following sentence: “Any surplus shall be retained by the certification board, unless the Government decides otherwise.”

c. B-7.1, s. 25, am.

19. Section 25 of the Act is amended by replacing “31 March” by “31 December”.

c. B-7.1, s. 26,
repealed.

20. Section 26 of the Act is repealed.

c. B-7.1, s. 27,
replaced.

21. Section 27 of the Act is replaced by the following sections:

Books and accounts.

“**27.** The certification board shall have its books and accounts audited each year by an auditor. The auditor’s report must be submitted with the financial statements and report of activities.

- Failure to comply. If the certification board fails to have its books and accounts audited, the Minister may have the audit conducted and may, for that purpose, designate an auditor whose remuneration will be charged to the certification board.
- Access to records. **“27.1.** The auditor shall have access to all the certification board’s books, registers, accounts, other accounting records and vouchers. Any persons having custody of those documents shall facilitate their examination by the auditor.
- Information. The auditor may require the information and documents needed to conduct the audit from the certification board’s directors, mandataries or personnel.
- Meeting. **“27.2.** The auditor may require a meeting of the board of directors on any matter related to the audit.”
- c. B-7.1, s. 28, am. **22.** Section 28 of the Act is amended
- (1) by replacing “30 June” in the first paragraph by “31 May”;
- (2) by inserting the following paragraph after the second paragraph:
- Copy of the report. “The certification board shall also send a copy of the report of activities to the associations of the groups referred to in section 4.”
- c. B-7.1, s. 29, repealed. **23.** Section 29 of the Act is repealed.
- c. A-6.001, Sched. 2, am. **24.** Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by striking out “Bureau d’accréditation des pêcheurs et des aides-pêcheurs du Québec”.
- Continuance in office. **25.** The members of the board of directors in office on 14 June 2006 remain in office until all members have been appointed in accordance with section 1 of this Act.
- Regulations in force. **26.** Regulations under sections 14 and 15 of the Act respecting the Bureau d’accréditation des pêcheurs et des aides-pêcheurs du Québec as they read before 15 June 2006 remain in force until replaced by a regulation in accordance with sections 8 and 9 of this Act.
- Coming into force. **27.** This Act comes into force on 15 June 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 28

AN ACT TO AMEND THE ACT RESPECTING CREE, INUIT AND NASKAPI NATIVE PERSONS AND OTHER LEGISLATIVE PROVISIONS

Bill 16

Introduced by Mr. Geoffrey Kelley, Minister for Native Affairs

Introduced 27 April 2006

Passage in principle 7 June 2006

Passage 15 June 2006

Assented to 15 June 2006

Coming into force: 15 June 2006

Legislation amended:

Act respecting Cree, Inuit and Naskapi Native persons (R.S.Q., chapter A-33.1)

Act respecting the land regime in the James Bay and New Québec territories (R.S.Q., chapter R-13.1)

Act respecting health services and social services (R.S.Q., chapter S-4.2)

Act respecting the Makivik Corporation (R.S.Q., chapter S-18.1)



Chapter 28

AN ACT TO AMEND THE ACT RESPECTING CREE, INUIT AND NASKAPI NATIVE PERSONS AND OTHER LEGISLATIVE PROVISIONS

[Assented to 15 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. A-33.1, s. 1, am. **1.** Section 1 of the Act respecting Cree, Inuit and Naskapi Native persons (R.S.Q., chapter A-33.1) is amended
- (1) by replacing “Inuk” in paragraph *a* by “Inuit”;
 - (2) by adding “or Division V.1” at the end of paragraph *a*;
 - (3) by replacing paragraph *e* by the following paragraph:
- “Inuit community”. “(e) “Inuit community” means one of the existing Inuit communities of Kangiqsualujuaq, Kuujjuaq, Tasiujaq, Aupaluk, Kangirsuk, Quaqtac, Kangiqsujuaq, Salluit, Ivujivik, Akulivik, Puvirnituc, Inukjuak, Umiujaq, Kuujjuaraapik, Chisasibi and Killiniq (Port Burwell), and any Inuit community formed after 1 May 2006 and recognized by the Government;”.
- c. A-33.1, Div. III, heading, am. **2.** The heading of Division III of the Act is amended by inserting “CREE AND NASKAPI” before “BENEFICIARIES”.
- c. A-33.1, s. 5, am. **3.** Section 5 of the Act is amended by striking out “, Inuit beneficiaries” in the second line and in the fifth line.
- c. A-33.1, ss. 9-11, repealed. **4.** Sections 9 to 11 of the Act are repealed.
- c. A-33.1, s. 12, am. **5.** Section 12 of the Act is amended by striking out “, Inuk” in the first line and the last line of the first paragraph and in the last line of the second paragraph.
- c. A-33.1, s. 13, am. **6.** Section 13 of the Act is amended by striking out the second paragraph.
- c. A-33.1, s. 14, am. **7.** Section 14 of the Act is amended by replacing “the Cree, Inuit or Naskapi customs, as the case may be” in the last line by “Cree or Naskapi customs”.
- c. A-33.1, Div. IV, heading, am. **8.** The heading of Division IV of the Act is amended by inserting “CREE AND NASKAPI” before “BENEFICIARIES”.

- c. A-33.1, s. 15, am. **9.** Section 15 of the Act is amended by inserting “Cree and Naskapi” before “beneficiaries” in the second line.
- c. A-33.1, s. 16, am. **10.** Section 16 of the Act is amended
- (1) by striking out “, an Inuit register” in the first line of the first paragraph;
 - (2) by striking out “, as Inuit beneficiaries” in the third line of the first paragraph;
 - (3) by striking out “, Inuit” in the first line of the second paragraph.
- c. A-33.1, s. 19, repealed. **11.** Section 19 of the Act is repealed.
- c. A-33.1, s. 20, am. **12.** Section 20 of the Act is amended
- (1) by replacing “either a Cree beneficiaries list or an Inuit beneficiaries list as well as on the Naskapi beneficiaries list” in the first and second lines of the second paragraph by “more than one list of beneficiaries established under this Act”;
 - (2) by replacing “sections 18 and 19” in the second line of the third paragraph by “this Act”;
 - (3) by replacing “and an Inuit list” in the first and second lines of the fourth paragraph by “list and an Inuit list provided for in Division V.1”;
 - (4) by striking out “des bénéficiaires cris ou des bénéficiaires inuit” in the third line of the fourth paragraph of the French text.
- c. A-33.1, Div. V, heading, am. **13.** The heading of Division V of the Act is amended by adding “FOR CREE AND NASKAPI BENEFICIARIES” at the end.
- c. A-33.1, s. 21, am. **14.** Section 21 of the Act is amended by striking out “, in Inuttituut under the name of: “QUEBECMINUNALITUQAIT QINUGIAQANIVININGANUT KATIMAYINGIT”” in the second and third lines of the second paragraph.
- c. A-33.1, s. 22, am. **15.** Section 22 of the Act is amended by striking out “, Inuit” in the second line.
- c. A-33.1, s. 24, am. **16.** Section 24 of the Act is amended
- (1) by striking out “, Inuit” in the first and second lines of subparagraph *b* of the first paragraph;
 - (2) by striking out “or an Inuit community council,” in the first and second lines of subparagraph *d* of the first paragraph;

(3) by striking out “, the successor of an Inuit community council is, from its creation, the council of an Inuit landholding corporation established by the Act respecting the land regime in the James Bay and New Québec territories (chapter R-13.1),” in the second paragraph.

c. A-33.1, Divs. V.1 and V.2, ss. 25.1-25.29, added.

17. The Act is amended by inserting the following division after section 25:

“DIVISION V.1

“ENTITLEMENT AND ENROLLMENT OF INUIT BENEFICIARIES

“§1. — Entitlement

Conditions.

“25.1. A person is entitled to be enrolled as an Inuit beneficiary and to invoke the rights and receive the benefits granted to Inuit beneficiaries if that person

(a) is living;

(b) is a Canadian citizen;

(c) is an Inuk according to Inuit customs and traditions;

(d) identifies himself as an Inuk; and

(e) has family, residential, historical, cultural or social ties with an Inuit community.

Identification.

For the purposes of subparagraph *d* of the first paragraph, a relative or tutor may identify as an Inuk a person unable to do so himself.

Restriction.

“25.2. Despite section 25.1, a person entitled to be enrolled as an Inuit beneficiary may not be so enrolled if the person is already enrolled under another land claims agreement in Canada, unless it is an agreement affecting the Inuit of Nunavik, including an agreement relating to the Nunavik Marine Region bordering on Québec, to Labrador or to the Labrador offshore area, or the person demonstrates that he has abandoned the prior enrollment.

Decision by the Secretary General.

“25.3. If the Secretary General makes a decision under section 20 on behalf of a person entitled to be enrolled, the Secretary General shall send it to that person and to the Enrollment Office established under section 25.13.

Review of status.

“25.4. The status of beneficiary of a person who, before 1 May 2006, was enrolled or entitled to be enrolled because of the person’s status as the lawful spouse of an Inuit beneficiary may be reviewed by the appropriate community enrollment committee provided for in section 25.7, if there are reasonable grounds to believe that the person no longer has sufficient ties with the Inuit community following a divorce, a legal separation, a *de facto* separation

or the death of the person's spouse having occurred on 1 May 2006 or after that date.

Proof of separation.

De facto separation is proven by a declaration under oath signed by the spouse or another interested beneficiary attesting that the spouses have been separated for at least one year.

Residence outside the territory.

“25.5. An Inuit beneficiary who has maintained his principal residence outside the territory for 10 or more consecutive years is not entitled to exercise rights or receive benefits as an Inuit beneficiary, and his name is transferred to the list of Inuit beneficiaries who have resided outside the territory for 10 or more consecutive years provided for in section 25.14. If a beneficiary re-establishes his principal residence in the territory, his entitlement to exercise rights and receive benefits as an Inuit beneficiary revives and his name is then transferred to the list of Inuit beneficiaries provided for in section 25.14.

Exception.

However, the first paragraph does not apply to an Inuit beneficiary who has maintained his principal residence outside the territory for 10 or more consecutive years for health reasons, to pursue studies or to hold employment in an organization promoting Inuit well-being.

“§2. — *Affiliated beneficiary*

Affiliation.

“25.6. For the purposes of this division, a beneficiary is affiliated with the Inuit community in which he is accepted for enrollment.

“§3. — *Community enrollment committees*

Establishment.

“25.7. A community enrollment committee is created for each Inuit community.

Composition.

The committee consists of not less than 3 and not more than 13 beneficiaries, and committee decisions are made by a majority vote.

Landholding corporation.

“25.8. In the case of Inuit communities for which a landholding corporation has been established in accordance with the Act respecting the land regime in the James Bay and New Québec territories (chapter R-13.1), the community enrollment committee consists of the members of the board of directors of the landholding corporation formed under section 11 of that Act and of a beneficiary affiliated with that community who is considered to be an elder according to Inuit customs and traditions, and who is designated by the landholding corporation for a renewable two-year term.

Absence of landholding corporation.

“25.9. In the case of Inuit communities for which there is no landholding corporation, the members of the community enrollment committee are elected for a renewable two-year term by the Inuit beneficiaries affiliated with the community concerned.

Enrollment Office.

The Enrollment Office created under section 25.13 is responsible for holding the election.

Functions of committee.

“25.10. The community enrollment committee of an Inuit community has the following functions in respect of the community for which it was created:

(a) to receive and examine the application of a person who wishes to be enrolled as an Inuit beneficiary with that community in order to determine whether the person meets the enrollment criteria listed in section 25.1, and, if he is not prevented from enrolling by section 25.2, to affiliate the person with that community;

(b) to delete, even on its own initiative, the name of a beneficiary affiliated with that community who no longer meets the enrollment criteria set out in paragraphs *a* and *b* of section 25.1;

(c) to examine, even on its own initiative, the case of a person affiliated with that community in order to determine whether section 25.4 applies to that person and, if necessary, whether the person meets the other enrollment criteria listed in section 25.1;

(d) to decide, at the request of a beneficiary affiliated with another Inuit community, whether that beneficiary may become affiliated with that community;

(e) to decide, even on its own initiative, for the purposes of section 25.5, whether a beneficiary has maintained his principal residence outside the territory for 10 or more consecutive years for reasons other than those mentioned in the second paragraph of that section;

(f) to decide, on the application of a beneficiary affiliated with that community, whether that beneficiary has re-established his principal residence in the territory; and

(g) to inform the Enrollment Office of its decisions without delay so that the lists provided for in section 25.14 may be kept up to date.

Exclusive affiliation.

“25.11. A beneficiary may not be affiliated simultaneously with more than one Inuit community.

Affiliation with another community.

However, a beneficiary may apply to the community enrollment committee of an Inuit community other than that with which he is affiliated and obtain its consent to become affiliated with that other community.

Single application.

“25.12. A person may not submit an application contemplated in paragraph *a* or *d* of section 25.10 to more than one community enrollment committee simultaneously.

Refusal.

If a committee refuses an application, a new application may be submitted to the community enrollment committee of another community if

(a) twelve months have elapsed since the first community enrollment committee's decision to refuse the application;

(b) the person waives the right to apply to the Nunavik Enrollment Review Committee for a review under section 25.23 of the first community enrollment committee's decision; or

(c) the Nunavik Enrollment Review Committee has rendered a decision upholding the refusal of the first community enrollment committee under section 25.23.

“§4. — *Nunavik Enrollment Office*

Establishment.

“**25.13.** The Nunavik Enrollment Office is created within the Makivik Corporation constituted by the Act respecting the Makivik Corporation (chapter S-18.1).

Register.

“**25.14.** The Enrollment Office maintains the register of Inuit beneficiaries.

Content.

This register contains the names of the Inuit beneficiaries entitled to be enrolled under this Act in accordance with the decisions of the community enrollment committee of each Inuit community under section 25.10 or the decisions of the Nunavik Enrollment Review Committee under section 25.23. It consists of two lists, the list of Inuit beneficiaries and the list of Inuit beneficiaries who have resided outside the territory for 10 or more consecutive years.

Lists.

The lists give the name, sex, date of birth, civil status and place of residence of each beneficiary and the name of the Inuit community with which the beneficiary is affiliated under section 25.10.

Transmission to governments.

“**25.15.** Every year and whenever so required, the Enrollment Office must send the lists of beneficiaries prepared under section 25.14, free of charge, to the departments and bodies of the governments of Québec and Canada, to the extent that the information on the lists is necessary for carrying out the responsibilities of those departments and bodies.

Transmission on request.

The Enrollment Office must send the lists on request and free of charge to any other person or body for which the information is necessary to exercise functions or implement a program under its management.

Consultation.

The Enrollment Office must also allow Inuit beneficiaries to consult free of charge the names of beneficiaries included in each list and the name of the community with which those beneficiaries are affiliated.

- Cancellation of enrollment. **“25.16.** On a written request by an Inuit beneficiary for cancellation of enrollment, the Enrollment Office must delete the name of that beneficiary from the register of Inuit beneficiaries maintained under section 25.14.
- Applications for review. **“25.17.** The Enrollment Office receives applications for review made under section 25.23 and notifies the persons appointed under section 25.18 that they are to establish the Nunavik Enrollment Review Committee in accordance with section 25.22.
- Files. On receiving notice that the Review Committee has been duly established, the Enrollment Office sends it the file of any person who has made an application for review.
- “§5. — Nunavik Enrollment Review Committee*
- Establishment. **“25.18.** The Nunavik Enrollment Review Committee is created.
- Composition. The committee is established in accordance with section 25.22 from a permanent list of six members appointed by the Makivik Corporation from among the Inuit beneficiaries enrolled on the list of Inuit beneficiaries. They must come, in equal numbers, from the Ungava region, the Hudson Strait region and the Hudson region.
- Restriction. **“25.19.** A person designated or elected as a member of a community enrollment committee under section 25.8 or 25.9 may not be appointed under section 25.18.
- Term. **“25.20.** The members are appointed under section 25.18 for a three-year term which may be renewed.
- Revocation. **“25.21.** The mandate of a member appointed under section 25.18 may not be revoked by the Makivik Corporation without good reason.
- Designation of members. **“25.22.** Following notice given by the Nunavik Enrollment Office under section 25.17, the members appointed under section 25.18 designate three members from among themselves to form the Review Committee. Each of the three regions mentioned in section 25.18 must be represented on the Review Committee.
- Function. **“25.23.** The Review Committee’s function is to decide applications for review made by persons who are dissatisfied with a decision of a community enrollment committee under section 25.10.
- Notification of decisions. The Review Committee must notify the Enrollment Office without delay of a decision under the first paragraph.
- Time limit. **“25.24.** An application for review under section 25.23 must be sent to the Enrollment Office within 12 months after the date of the community enrollment committee’s decision.

- Additional information. **“25.25.** The Review Committee may agree to consider documents and information other than those contained in the file sent to it under the second paragraph of section 25.17.
- Quorum. **“25.26.** The quorum of the Review Committee is three members and its decisions are made by a majority vote.
- Decisions. The decisions of the Review Committee are final and binding.

“§6. — Provisions applicable to community enrollment committees and to the Nunavik Enrollment Review Committee
- Rules. **“25.27.** Community enrollment committees and the Nunavik Enrollment Review Committee set the rules for the conduct of their proceedings.
- Observations. Before making a decision, however, community enrollment committees and the Review Committee must give an applicant and, if applicable, a person whose enrollment is being examined the opportunity to submit observations.
- Language. They must conduct their proceedings in Inuttitut and, on request by a committee member or a person mentioned in the second paragraph, in French or English.
- Substantiated decision. **“25.28.** Community enrollment committees and the Review Committee must send a substantiated decision in writing and within a reasonable time to an applicant and, if applicable, to a person whose enrollment has been examined.
- Proceedings. **“25.29.** No proceedings may be brought against a member of a community enrollment committee or the Review Committee for an act performed in good faith in the exercise of the functions of office.

“DIVISION V.2
“TRANSITIONAL PROVISIONS FOR 1978 AND 1979”.
- c. A-33.1, Div. V.3,
s. 31.1, added. **18.** The Act is amended by inserting the following division after section 31:

“DIVISION V.3
“TRANSITIONAL PROVISIONS FOR 2006
- Transfer of register. **“31.1.** The register of Inuit beneficiaries kept by the Secretary General in accordance with section 16 is transferred on 1 May 2006 to the Nunavik Enrollment Office created under section 25.13.
- Transfer of information. That register then becomes the register of Inuit beneficiaries provided for in section 25.14, and the names and other information relating to the persons

enrolled on the register of Inuit beneficiaries or on the list of Inuit beneficiaries not entitled to exercise the rights or receive the benefits granted to them as Inuit are transferred to one or the other of the lists mentioned in section 25.14.

Storage services.

The Minister of Health and Social Services may, subject to the conditions and in the manner determined in an agreement with the Makivik Corporation, provide storage services for the information contained in the register of Inuit beneficiaries.”

AMENDING AND FINAL PROVISIONS

c. R-13.1, s. 116, am.

19. Section 116 of the Act respecting the land regime in the James Bay and New Québec territories (R.S.Q., chapter R-13.1) is amended by inserting “, their non-Inuit spouses and the members of their families to the first degree” after “beneficiaries” in the first line of the third paragraph.

c. S-4.2, s. 19, am.

20. Section 19 of the Act respecting health services and social services (R.S.Q., chapter S-4.2), amended by section 1 of chapter 32 of the statutes of 2005, is again amended by inserting “19.0.3,” after “19.0.2,” in the first line of paragraph 7.

c. S-4.2, s. 19.0.3, added.

21. The Act is amended by inserting the following section after section 19.0.2:

Summary of information.

“**19.0.3.** An institution that transfers a user to another institution must send the other institution a summary of the information necessary to take the user in charge within 72 hours after the transfer.”

c. S-18.1, s. 1, am.

22. Section 1 of the Act respecting the Makivik Corporation (R.S.Q., chapter S-18.1) is amended by replacing paragraph *a* by the following paragraph:

“Inuit community”.

“(a) “Inuit community” means one of the existing Inuit communities of Kangiqsualujuaq, Kuujuaq, Tasiujaq, Aupaluk, Kangirsuk, Quaqtaq, Kangiqsujuaq, Salluit, Ivujivik, Akulivik, Puvirnituaq, Inukjuak, Umiujaq, Kuujjuaraapik, Chisasibi and Killiniq (Port Burwell), and any Inuit community formed after 1 May 2006 and recognized by the Government;”.

c. S-18.1, s. 13, am.

23. Section 13 of the Act is amended by replacing everything after “Inuit communities” in the second line of the first paragraph by “with which they are affiliated according to the register of Inuit beneficiaries maintained in accordance with the Act respecting Cree, Inuit and Naskapi Native persons.”

c. S-18.1, s. 16, French text, am.

24. Section 16 of the Act is amended by replacing “reconnu comme membre de” in the third line of the French text by “affilié à”.

Effect.

25. Sections 1 to 19 and 22 to 24 have effect from 1 May 2006.

Coming into force.

26. This Act comes into force on 15 June 2006.

2006, chapter 29

AN ACT RESPECTING CONTRACTING BY PUBLIC BODIES

Bill 17

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

Introduced 11 May 2006

Passage in principle 7 June 2006

Passage 15 June 2006

Assented to 15 June 2006

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

Legislation amended:

Public Administration Act (R.S.Q., chapter A-6.01)
Act respecting parental insurance (R.S.Q., chapter A-29.011)
Building Act (R.S.Q., chapter B-1.1)
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)
General and Vocational Colleges Act (R.S.Q., chapter C-29)
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)
Act respecting the Corporation d'hébergement du Québec (R.S.Q., chapter C-68.1)
Act respecting the development of Québec firms in the book industry (R.S.Q., chapter D-8.1)
Election Act (R.S.Q., chapter E-3.3)
Education Act (R.S.Q., chapter I-13.3)
Act respecting the Ministère de la Justice (R.S.Q., chapter M-19)
Act respecting the Ministère des Transports (R.S.Q., chapter M-28)
Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001)
Public Protector Act (R.S.Q., chapter P-32)
Act respecting occupational health and safety (R.S.Q., chapter S-2.1)
Act respecting health services and social services (R.S.Q., chapter S-4.2)
Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5)
Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter S-11.011)
Act respecting the Société des Traversiers du Québec (R.S.Q., chapter S-14)
Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1)
Auditor General Act (R.S.Q., chapter V-5.01)
Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1)
Act respecting the Agence des partenariats public-privé du Québec (2004, chapter 32)



Chapter 29

AN ACT RESPECTING CONTRACTING BY PUBLIC BODIES

[Assented to 15 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE AND SCOPE

- Purpose. **1.** The purpose of this Act is to determine the conditions that are to govern the contracts that a public body may enter into with a for-profit legal person established for a private interest, a general, limited or undeclared partnership, a sole proprietorship or an enterprise most of whose employees are handicapped persons.
- Aims. **2.** In compliance with all applicable intergovernmental agreements, the conditions determined by this Act aim to promote
- (1) transparency in contracting processes;
 - (2) the honest and fair treatment of tenderers;
 - (3) the opportunity for qualified tenderers to compete in calls for tenders made by public bodies;
 - (4) the use of effective and efficient contracting procedures, including careful, thorough evaluation of procurement requirements that reflects the Government's sustainable development and environmental policies;
 - (5) the implementation of quality assurance systems for the goods, services or construction work required by public bodies; and
 - (6) accountability reporting by the chief executive officers of public bodies to verify the proper use of public funds.
- “intergovernmental agreement”. For the purposes of this Act, “intergovernmental agreement” means a public procurement liberalization agreement between Québec and another jurisdiction.
- Public procurement contracts. **3.** The following public procurement contracts are subject to this Act when they involve public expenditure:
- (1) supply contracts, including contracts for the purchase, lease or rental of movable property, which may include the cost of installing, operating and maintaining the property;

(2) construction contracts to which the Building Act (R.S.Q., chapter B-1.1) applies and for which the contractor must hold the licence required under Chapter IV of that Act; and

(3) service contracts other than contracts to integrate the arts with the architecture and environment of government buildings and sites.

Other contracts.

The following contracts are also subject to this Act whether or not they involve public expenditure:

(1) public-private partnership contracts within the meaning of the Act respecting the Agence des partenariats public-privé du Québec (2004, chapter 32); and

(2) any other contract determined by government regulation.

Service contracts.

Contracts of affreightment, contracts of carriage other than those subject to the Education Act (R.S.Q., chapter I-13.3), damage insurance contracts and contracts of enterprise other than construction contracts are considered to be service contracts.

Public bodies.

4. For the purposes of this Act, public bodies include

(1) government departments;

(2) bodies all or part of whose expenditures are provided for in the budgetary estimates tabled in the National Assembly otherwise than under a transferred appropriation;

(3) bodies whose personnel is appointed in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1);

(4) bodies a majority of whose members or directors are appointed by the Government or by a minister and at least half of whose expenditures are borne directly or indirectly by the consolidated revenue fund;

(5) school boards, the Comité de gestion de la taxe scolaire de l'île de Montréal, general and vocational colleges, and university institutions referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (R.S.Q., chapter E-14.1); and

(6) health and social services agencies and public institutions referred to in the Act respecting health services and social services (R.S.Q., chapter S-4.2), legal persons and joint procurement groups referred to in section 383 of that Act, the James Bay Cree health and social services council established under the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5), health communication centres within the meaning of the Act respecting pre-hospital emergency services (R.S.Q., chapter S-6.2) and the Corporation d'hébergement du Québec.

- Body. A person appointed or designated by the Government or a minister, together with the personnel directed by the person, in the exercise of the functions assigned to the person by law, the Government or a minister, is considered to be a body.
- National Assembly. **5.** The National Assembly, any person appointed or designated by the National Assembly to exercise functions under its authority, the personnel directed by that person, and the Commission de la représentation are subject to this Act only to the extent determined by an Act.
- Exceptions. **6.** The Conseil de la magistrature and the committee on the remuneration of the judges of the court of Québec and municipal courts are not subject to this Act.
- Contracting policy. **7.** Bodies other than those referred to in sections 4 to 6 and at least half of whose members or directors are appointed or elected by the Government or by a minister must adopt a contracting policy and make it public not later than 30 days after its adoption.
- Intergovernmental agreement. The policy referred to in the first paragraph must be consistent with any applicable intergovernmental agreement and reflect the principles set out in sections 2 and 14.
- Chief executive officer. **8.** The deputy minister of a government department or, in the case of a public body referred to in subparagraphs 2 to 4 and 6 of the first paragraph of section 4, the person responsible for its administrative management, is to exercise the functions this Act confers on the chief executive officer of a public body.
- Chief executive officer. The chief executive officer, in the case of a body referred to in subparagraph 5 of the first paragraph of section 4, is the board of directors and, in the case of a school board, the council of commissioners. The board of directors or the council of commissioners may, by regulation, delegate all or part of the functions conferred on the chief executive officer to the executive committee, the director general or, in the case of a university institution, a member of the senior administrative personnel within the meaning of the Act respecting educational institutions at the university level (R.S.Q., chapter E-14.1).
- Precedence. **9.** With regard to public procurement contracts and public-private partnership contracts, this Act prevails over any contrary prior or subsequent general or special Act unless the general or special Act expressly states that it applies despite this Act.

CHAPTER II**CONTRACT AWARD****DIVISION I****PUBLIC CALLS FOR TENDERS**

Contracts.

10. A public body must make a public call for tenders

(1) for any supply, service or construction contract involving an expenditure equal to or above the lowest threshold specified in an intergovernmental agreement applicable to the contract and the public body;

(2) for any public-private partnership contract; and

(3) for any other contract determined by government regulation.

Threshold.

For the purposes of subparagraph 1 of the first paragraph, the threshold applicable to a contract not subject to an intergovernmental agreement is the threshold for supply, service or construction contracts, as appropriate.

Regionalized public call for tenders.

A public body must consider making a regionalized public call for tenders for any contract not subject to an intergovernmental agreement.

Notice.

11. A public call for tenders is made by publishing a notice on the electronic tendering system approved by the Government.

Prohibition.

12. No public body may split or segment its procurement requirements or amend a contract for the purpose of avoiding the obligation to make a public call for tenders or any other obligation under this Act.**DIVISION II****CONTRACTS BY MUTUAL AGREEMENT**

Conditions.

13. A contract involving an expenditure above the public tender threshold specified in section 10 may be entered into by mutual agreement

(1) if there is an emergency that threatens human safety or property;

(2) if there is only one possible contractor because of the existence of a guarantee, an ownership right or an exclusive right such as a copyright or a right based on an exclusive licence or patent, or because of the artistic, heritage or museological value of the required property or service;

(3) if the contract involves confidential or protected information whose disclosure in a public call for tenders could compromise its confidential nature or otherwise hinder the public interest;

(4) if the public body considers that it will be able to prove, in accordance with the principles set out in section 2, that a public call for tenders would not serve the public interest given the object of the contract concerned; or

(5) in any other case determined by government regulation.

Authorization.

In the cases described in subparagraphs 3 and 4 of the first paragraph, the contract must be authorized by the chief executive officer of the public body, who must inform the minister responsible on an annual basis.

DIVISION III

CONTRACTS INVOLVING AN EXPENDITURE BELOW THE PUBLIC TENDER THRESHOLD

Considerations.

14. Public bodies must award contracts involving an expenditure below the public tender threshold in accordance with the principles set out in this Act. To ensure the sound management of such contracts, public bodies must, among other means, consider whether they should

(1) make a public call for tenders or issue an invitation to tender;

(2) introduce measures to favour the procurement of goods, services or construction work from tenderers or contractors in the region concerned, subject to any applicable intergovernmental agreement;

(3) use a rotation system among the tenderers or contractors they deal with, or seek new tenderers or contractors;

(4) include provisions to control the amount of such contracts and of any related additional expenditure, especially in the case of contracts by mutual agreement; or

(5) set up a monitoring mechanism to ensure that the contracting process is effective and efficient.

CHAPTER III

JOINT CALLS FOR TENDERS BY PUBLIC BODIES

Two or more public bodies.

15. Two or more public bodies may make a joint call for tenders.

Legal person.

A public body may also be party to a joint call for tenders with a legal person established in the public interest whose contracting conditions are different from those determined by this Act. In such a case, the conditions for the joint call for tenders are those to which the public body or the legal person established in the public interest is subject.

Impact.

16. No public body may make a joint call for tenders under section 15 without taking into account its impact on the regional economy.

CHAPTER IV

CONTRACT AMENDMENTS

Accessory amendment. **17.** A contract may be amended if the amendment is accessory and does not change the nature of the contract.

Authorization. However, if the contract involves an expenditure above the public tender threshold, an amendment that entails an additional expenditure must moreover be authorized by the chief executive officer of the public body. The chief executive officer may delegate, in writing and to the extent specified, the power to authorize such an amendment. Additional expenditures authorized under a given delegation may not total more than 10% of the initial amount of the contract.

Exception. Despite the second paragraph, an amendment does not require authorization if it is due to a variation in the amount to which a predetermined percentage is to be applied or, subject to section 12, to a variation in a quantity for which a unit price has been agreed.

CHAPTER V

PUBLIC-PRIVATE PARTNERSHIP CONTRACTS

Conclusion of contracts. **18.** Public-private partnership contracts are to be entered into in accordance with this chapter, the principles set out in section 2 of this Act and those set out in the second paragraph of section 4 of the Act respecting the Agence des partenariats public-privé du Québec (2004, chapter 32).

Stages. **19.** A public call for tenders for a public-private partnership contract may involve different stages according to the complexity of the project and the number of potentially interested tenderers. The stages of the call for tenders must be defined in the tender documents. However, a stage may be adapted with the consent of the majority of the tenderers having a stake in the subsequent stages.

Tender documents. **20.** The tender documents must include

(1) the criteria and conditions against which the public body will evaluate the tenderers and their proposals;

(2) provisions allowing the public body to ensure compliance at all times with the rules applicable to it, particularly as regards access to documents held by public bodies and the protection of personal information, and to meet accountability reporting requirements; and

(3) conflict of interest rules.

Discussions.

21. Subject to the conditions specified in the call for tenders and in accordance with its express provisions concerning how it may be amended, the public body may,

(1) after the first stage of the selection process and at any subsequent stage, undertake discussions with each of the selected tenderers to further define the technical, financial or contractual aspects of the project and give each of them the opportunity to submit a proposal based on the outcome of those discussions; and

(2) at the end of the selection process, negotiate, with the selected contractor, the provisions needed to finalize the contract while preserving the basic elements of the tender documents and the proposal.

CHAPTER VI

INFORMATION TO BE PUBLISHED

Information.

22. A public body must, in the cases, on the conditions and in the manner determined by government regulation, publish information on the contracts it has entered into which involve an expenditure over \$25,000.

CHAPTER VII

REGULATORY POWERS

Regulation.

23. The Government may, by regulation, after consulting the Minister of Education, Recreation and Sports and the Minister of Health and Social Services and on the recommendation of the Conseil du trésor,

(1) determine conditions other than those determined in this Act for contracts referred to in the first paragraph of section 3 or subparagraph 1 of the second paragraph of that section, including contract management rules or procedures;

(2) determine contracts to which this Act applies other than those referred to in the first paragraph of section 3 or subparagraph 1 of the second paragraph of that section and determine conditions for those other contracts which may, subject to existing legislative provisions, be different from those otherwise applicable under this Act;

(3) determine bid solicitation procedures and the contract award rules applicable to them;

(4) determine cases in which a public call for tenders must be made other than those set out in subparagraphs 1 and 2 of the first paragraph of section 10;

(5) determine cases in which a contract involving an expenditure above the public tender threshold may be entered into by mutual agreement other than those set out in subparagraphs 1 to 4 of the first paragraph of section 13;

(6) determine the cases, conditions and manner in or on which a public body must publish information on the contracts it has entered into which involve an expenditure over \$25,000; and

(7) determine cases in which contracts are subject to authorization by the Government, the Conseil du trésor, the minister responsible, the chief executive officer of a public body, a health and social services agency or a person designated by regulation other than those set out in this Act.

“minister responsible”. For the purposes of this Act, “minister responsible” means

(1) the Conseil du trésor in the case of contracts by public bodies referred to in subparagraphs 1 to 4 of the first paragraph of section 4;

(2) the Minister of Education, Recreation and Sports in the case of contracts by public bodies referred to in subparagraph 5 of the first paragraph of section 4; and

(3) the Minister of Health and Social Services in the case of contracts by public bodies referred to in subparagraph 6 of the first paragraph of section 4.

Variations.

24. The conditions for contracts and the cases in which contracts are subject to authorization under the first paragraph of section 23 may vary in respect of all contracts, certain categories of contracts or certain contracts entered into by a public body designated by regulation.

CHAPTER VIII

POWERS OF THE GOVERNMENT AND THE MINISTERS RESPONSIBLE

Government.

25. The Government may, on the recommendation of the Conseil du trésor, authorize a public body to enter into a contract on conditions different from those applicable to it under this Act, and determine the conditions for such a contract.

Minister responsible.

The minister responsible for a public body may authorize the public body to enter into a contract on conditions different from those applicable to it under a regulation under the first paragraph of section 23, and determine the conditions for such a contract.

Policies.

26. A minister responsible may establish policies for the management of the supply, service and construction contracts of the public bodies under the minister’s authority. The minister responsible sees to the implementation of the policies and to their application by those public bodies.

Applicability.

The policies established under the first paragraph may also apply to contracts entered into with a non-profit legal person established for a private interest, a natural person other than the operator of a sole proprietorship or any other entity not referred to in section 1.

Standard documents. **27.** A minister responsible, after consulting the public bodies concerned, may prescribe model contract forms or other standard documents to be used by them.

Consistency. In such a case, the minister responsible must ensure that such model contract forms and other standard documents are consistent with those, if any, prescribed by the other ministers responsible.

CHAPTER IX

AMENDING PROVISIONS

c. A-6.01, Chap. V, ss. 58-63, repealed. **28.** Chapter V of the Public Administration Act (R.S.Q., chapter A-6.01), comprising sections 58 to 63, is repealed.

c. A-6.01, s. 77, am. **29.** Section 77 of that Act, amended by section 21 of chapter 11 of the statutes of 2005, is again amended by striking out paragraph 9.

c. A-29.011, s. 115.14, am. **30.** Section 115.14 of the Act respecting parental insurance (R.S.Q., chapter A-29.011), enacted by section 63 of chapter 13 of the statutes of 2005, is amended by replacing “Chapters V and” by “Chapter”.

c. B-1.1, s. 65.4, am. **31.** Section 65.4 of the Building Act (R.S.Q., chapter B-1.1), amended by section 308 of chapter 32 of the statutes of 2005, is again amended by replacing paragraph 1 by the following paragraph:

“(1) a public body referred to in any of subparagraphs 1 to 4 of the first paragraph of section 4 of the Act respecting contracting by public bodies (2006, chapter 29);”.

c. C-29, s. 18.0.1, am. **32.** Section 18.0.1 of the General and Vocational Colleges Act (R.S.Q., chapter C-29) is amended

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

(2) by striking out “work or” in subparagraph *b* of the second paragraph.

c. C-68.1, s. 29, repealed. **33.** Section 29 of the Act respecting the Corporation d’hébergement du Québec (R.S.Q., chapter C-68.1) is repealed.

c. D-8.1, s. 3, am. **34.** Section 3 of the Act respecting the development of Québec firms in the book industry (R.S.Q., chapter D-8.1) is amended by adding the following paragraph after the second paragraph:

Act not applicable. “The Act respecting contracting by public bodies (2006, chapter 29) does not apply to an acquisition of books made in conformity with this Act.”

c. E-3.3, s. 488.2, am. **35.** Section 488.2 of the Election Act (R.S.Q., chapter E-3.3) is amended by replacing “58” in the sixth line of the first paragraph by “64”.

- c. I-13.3, s. 266, am. **36.** Section 266 of the Education Act (R.S.Q., chapter I-13.3) is amended by striking out “, in conformity with an intergovernmental agreement on trade liberalization,” in the first and second lines of the first paragraph.
- c. I-13.3, s. 452, am. **37.** Section 452 of the Act is amended
- (1) by striking out subparagraph 1 of the first paragraph;
- (2) by striking out “that portion of the work or” in subparagraph 2 of the second paragraph.
- c. M-19, s. 11.1, am. **38.** Section 11.1 of the Act respecting the Ministère de la Justice (R.S.Q., chapter M-19) is amended by replacing “to V” in the second to last line of the first paragraph by “and IV”.
- c. P-32, s. 35.1, am. **39.** Section 35.1 of the Public Protector Act (R.S.Q., chapter P-32) is amended by replacing “58” in the fourth line of the first paragraph by “64”.
- c. S-2.1, ss. 167.1 and 167.2, replaced. **40.** Sections 167.1 and 167.2 of the Act respecting occupational health and safety (R.S.Q., chapter S-2.1) are replaced by the following sections:
- Policy. **“167.1.** The Commission must adopt a policy on the security and management of its information resources.
- Contracting policy. **“167.2.** The Commission must adopt a contracting policy and make it public not later than 30 days after its adoption.
- Agreements. The policy adopted under the first paragraph must be consistent with applicable intergovernmental public procurement liberalization agreements and reflect the principles set out in sections 2 and 14 of the Act respecting contracting by public bodies (2006, chapter 29).”
- c. S-2.1, s. 176.0.3, added. **41.** The Act is amended by inserting the following section after section 176.0.2:
- Act not applicable. **“176.0.3.** The Act respecting contracting by public bodies (2006, chapter 29) does not apply to the Commission.”
- c. S-4.2, s. 264, am. **42.** Section 264 of the Act respecting health services and social services (R.S.Q., chapter S-4.2), amended by section 227 of chapter 32 of the statutes of 2005, is again amended by adding “or, as applicable, in accordance with the Act respecting contracting by public bodies (2006, chapter 29)” at the end of the second paragraph.
- c. S-4.2, s. 385.9, am. **43.** Section 385.9 of the Act, amended by section 227 of chapter 32 of the statutes of 2005, is again amended by striking out “and 58 to 63”.

- c. S-4.2, s. 485, am. **44.** Section 485 of the Act, amended by section 182 of chapter 32 of the statutes of 2005, is again amended
- (1) by striking out “procurement of goods and services, joint procurements and mandates given for that purpose,” in the third and fourth lines;
 - (2) by striking out “construction of immovables,” in the fifth line;
 - (3) by adding the following paragraph:
- Regulations. “The Minister may, in like manner, make regulations respecting the procedure to be observed for the construction of immovables and for the procurement of goods and services, joint procurements and mandates given for such purposes.”
- c. S-4.2, s. 487, am. **45.** Section 487 of the Act is amended by inserting “the second paragraph of” after “under” in the last line of the first paragraph.
- c. S-5, s. 173.1, am. **46.** Section 173.1 of the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5) is amended
- (1) by replacing “supplies, joint purchases and mandates granted for such purposes, the construction of buildings,” in the third and fourth lines of the first paragraph by “the franchising of services,”;
 - (2) by replacing the second paragraph by the following paragraph:
- Regulations. “The Minister may, in like manner, make regulations respecting the procedure to be observed for the construction of buildings and for the procurement of goods and services, joint procurements and mandates given for such purposes.”
- c. S-11.011, s. 23.0.14, am. **47.** Section 23.0.14 of the Act respecting the Société de l’assurance automobile du Québec (R.S.Q., chapter S-11.011) is amended by adding the following paragraph at the end:
- Act not applicable. “The Act respecting contracting by public bodies (2006, chapter 29) does not apply to the Société in the exercise of its functions as trustee.”
- c. S-11.011, s. 23.0.15, replaced. **48.** Section 23.0.15 of the Act is replaced by the following section:
- Policy. **“23.0.15.** The Société, in the exercise of its functions as trustee, must adopt a policy on the security and management of its information resources.
- Contracting policy. The Société, in the exercise of those functions, must also adopt a contracting policy and make it public not later than 30 days after its adoption. The contracting policy must be consistent with applicable intergovernmental public procurement liberalization agreements and reflect the principles set out in sections 2 and 14 of the Act respecting contracting by public bodies (2006, chapter 29).”

c. S-17.1, s. 34, am.

49. Section 34 of the Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1), amended by section 92 of chapter 7 of the statutes of 2005, is again amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) determine to what extent and on what conditions the Société is subject to the Act respecting the Centre de services partagés du Québec (2005, chapter 7).”

c. V-5.01, s. 67, am.

50. Section 67 of the Auditor General Act (R.S.Q., chapter V-5.01) is amended by replacing “58” in the fifth line of the first paragraph by “64”.

2004, c. 32, ss. 16 and 68, repealed.

51. Sections 16 and 68 of the Act respecting the Agence des partenariats public-privé du Québec (2004, chapter 32) are repealed.

References.

52. References to the Public Administration Act are replaced by references to the Act respecting contracting by public bodies (2006, chapter 29) wherever they occur in the following provisions:

(1) section 43 of Schedule C to the Charter of Ville de Québec (R.S.Q., chapter C-11.5), amended by section 56 of chapter 7 of the statutes of 2005;

(2) sections 29.9.2 and 573.3.2 of the Cities and Towns Act (R.S.Q., chapter C-19), respectively amended by sections 57 and 59 of chapter 7 of the statutes of 2005;

(3) articles 14.7.2 and 938.2 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), respectively amended by sections 60 and 62 of chapter 7 of the statutes of 2005;

(4) section 114 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01), amended by section 63 of chapter 7 of the statutes of 2005;

(5) section 107 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02), amended by section 64 of chapter 7 of the statutes of 2005;

(6) section 11.5 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28);

(7) section 2 of the Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001);

(8) section 16 of the Act respecting the Société des Traversiers du Québec (R.S.Q., chapter S-14);

(9) sections 207.1 and 358.5 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1), respectively amended by sections 96 and 97 of chapter 7 of the statutes of 2005.

Interpretation.

53. Unless the context indicates otherwise, a reference in a regulation, order or other document to Chapter V of the Public Administration Act or to a regulation under that Act regarding the management of contracts is, where applicable, a reference to the corresponding provision of this Act.

CHAPTER X

TRANSITIONAL AND FINAL PROVISIONS

Presumption.

54. The following regulations and by-laws are deemed to have been made under section 23:

(1) a regulation made or deemed made under the Public Administration Act (R.S.Q., chapter A-6.01) regarding contract management;

(2) the By-law respecting special rules governing supply contracts, construction contracts, and services contracts of the Société immobilière du Québec, approved by Order in Council 76-96 (1996, G.O. 2, 1035);

(3) the By-law concerning special rules respecting certain contracts entered into by the Société québécoise d'assainissement des eaux, approved by Order in Council 1229-94 (1994, G.O. 2, 3815);

(4) a regulation under the General and Vocational Colleges Act (R.S.Q., chapter C-29), the Education Act (R.S.Q., chapter I-13.3), the Act respecting health services and social services (R.S.Q., chapter S-4.2) and the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5) regarding procurement contracts, construction contracts or service contracts; and

(5) the Regulation respecting contracts of the Corporation d'hébergement du Québec, approved by Order in Council 972-2001 (2001, G.O. 2, 4866).

Regulations.

Those regulations and by-laws continue to apply, with the necessary modifications, until replaced or repealed by a regulation under this Act.

Règles sur les frais de déplacement des personnes engagées à honoraires.

55. The Règles sur les frais de déplacement des personnes engagées à honoraires, enacted by decision of the Conseil du trésor C.T. 170100 dated 14 March 1989 and amended by decisions of the Conseil du trésor C.T. 170875 dated 23 May 1989, C.T. 171025 dated 6 June 1989, C.T. 177747 dated 3 July 1991, C.T. 178690 dated 12 November 1991, C.T. 182100 dated 13 January 1993, C.T. 198916 dated 15 October 2002, C.T. 199969 dated 25 June 2003, C.T. 200484 dated 9 December 2003, C.T. 201797 dated 7 December 2004 and C.T. 202701 dated 2 August 2005, remain in force until replaced by provisions to the same effect made under this Act.

- SEAO. **56.** The electronic tendering system commonly called SEAO, operated by the service provider selected by the Secrétariat du Conseil du trésor and referred to in Order in Council 493-2004 (2004, G.O. 2, 2701, in French only) is deemed to have been approved by the Government for the purposes of this Act.
- Award procedures. **57.** Contract award procedures begun before (*insert the date of coming into force of this Act*) are continued in accordance with the provisions in force on the date of the beginning of the procedures.
- Contracts. **58.** Any contract in progress on (*insert the date of coming into force of this Act*) is continued in accordance with this Act. If a provision of this Act is incompatible with a provision of the contract, the latter provision prevails.
- Minister responsible. **59.** The minister who is the Chair of the Conseil du trésor is responsible for the administration of this Act.
- Coming into force. **60.** The provisions of this Act come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 30

AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DE LA CULTURE ET DES COMMUNICATIONS

Bill 20

Introduced by Madam Line Beauchamp, Minister of Culture and Communications

Introduced 10 May 2006

Passage in principle 26 May 2006

Passage 15 June 2006

Assented to 15 June 2006

Coming into force: 15 June 2006

Legislation amended:

Act respecting the Ministère de la Culture et des Communications (R.S.Q., chapter M-17.1)



Chapter 30

AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DE LA CULTURE ET DES COMMUNICATIONS

[Assented to 15 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. M-17.1, Chap. III.1,
ss. 22.1-22.12, added.

1. The Act respecting the Ministère de la Culture et des Communications (R.S.Q., chapter M-17.1) is amended by inserting the following chapter after Chapter III:

“CHAPTER III.1

“QUÉBEC CULTURAL HERITAGE FUND

Establishment.

“**22.1.** A Québec Cultural Heritage Fund is established at the department.

Purpose.

The Fund is dedicated to providing financial support for measures promoting the conservation and enhancement of significant elements of Québec’s cultural heritage, including their restoration, repurposing, bringing up to standards and distribution.

Government.

“**22.2.** The Government sets the date on which the Fund is to begin to operate and determines its assets and liabilities. It also determines the nature of the activities to be financed by the Fund and the nature of the costs that may be charged to it.

Composition.

“**22.3.** The Fund is made up of

(1) the sums paid into the Fund by the Minister of Revenue under section 22.5;

(2) the sums paid into the Fund by the Minister of Culture and Communications out of the appropriations granted for that purpose by Parliament;

(3) the gifts, legacies and other contributions paid into the Fund to further the achievement of the objects of the Fund;

(4) the sums paid into the Fund by the Minister of Finance under sections 22.6 and 22.7; and

(5) the income generated by the investment of the sums making up the Fund.

- Management. **“22.4.** The management of the sums making up the Fund is entrusted to the Minister of Finance. The sums are paid to the order of that Minister and deposited with the financial institutions designated by that Minister.
- Books of account. The Minister of Culture and Communications keeps the books of account of the Fund and records the financial commitments chargeable to it. The Minister also ensures that such commitments and the payments arising from them do not exceed and are consistent with the available balances.
- Conseil du trésor. The particulars of the management of the Fund are determined by the Conseil du trésor.
- Payment into fund. **“22.5.** On the dates and in the manner determined by the Government, the Minister of Revenue pays into the Fund part of the proceeds of the tobacco tax collected under the Tobacco Tax Act (chapter I-2) for a total amount of \$10,000,000 per year.
- Advances to Fund. **“22.6.** The Minister of Finance may, with the authorization of the Government and subject to the conditions it determines, advance to the Fund sums taken out of the consolidated revenue fund.
- Consolidated revenue fund. Conversely, the Minister of Finance may, subject to the conditions determined by that Minister, advance to the consolidated revenue fund on a short-term basis any part of the sums making up the Fund that is not required for its operation.
- Repayment. Any sum advanced to a fund is repayable out of that fund.
- Borrowings. **“22.7.** The Minister of Culture and Communications, as manager of the Fund, may borrow sums from the Minister of Finance out of the financing fund established under the Act respecting the Ministère des Finances (chapter M-24.01).
- Remuneration and expenses. **“22.8.** The sums required for the remuneration and the expenses pertaining to employee benefits and other conditions of employment of the persons assigned, in accordance with the Public Service Act (chapter F-3.1.1), to Fund-related activities are paid out of the Fund.
- Provisions applicable. **“22.9.** Sections 20, 21 and 26 to 28, Chapters IV and VI and sections 89 and 90 of the Financial Administration Act (chapter A-6.001) apply to the Fund, with the necessary modifications.
- Execution of judgment. **“22.10.** Despite any provision to the contrary, the Minister of Finance must, in the event of a deficiency in the consolidated revenue fund, pay out of the Québec Cultural Heritage Fund the sums required for the execution of a judgment against the State that has become *res judicata*.
- Fiscal year. **“22.11.** The fiscal year of the Fund ends on 31 March.

- Effect. **“22.12.** The provisions of this chapter cease to have effect on the date or dates to be set by the Government, which must not precede 1 April 2020.
- Remaining sums. Any sum remaining in the Fund on the date section 22.1 ceases to have effect is paid into the consolidated revenue fund and is appropriated to the financing of such complementary measures consistent with the objects of the Fund as are determined by the Government, in the manner determined by the Government.”
- Amount replaced. **2.** For the fiscal year 2006-2007, the amount of \$10,000,000 in section 22.5 of the Act respecting the Ministère de la Culture et des Communications is replaced by that of \$5,000,000.
- Coming into force. **3.** This Act comes into force on 15 June 2006.

2006, chapter 31

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

Bill 21

Introduced by Madam Nathalie Normandeau, Minister of Municipal Affairs and Regions

Introduced 9 May 2006

Passage in principle 30 May 2006

Passage 15 June 2006

Assented to 15 June 2006

Coming into force: 15 June 2006

Legislation amended:

Act respecting land use planning and development (R.S.Q., chapter A-19.1)

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)

Act respecting municipal debts and loans (R.S.Q., chapter D-7)

James Bay Region Development and Municipal Organization Act (R.S.Q., chapter D-8.2)

Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001)

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

Act respecting municipal industrial immovables (R.S.Q., chapter I-0.1)

Act respecting administrative justice (R.S.Q., chapter J-3)

Act respecting the Régie du logement (R.S.Q., chapter R-8.1)

Act respecting public transit authorities (R.S.Q., chapter S-30.01)

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

Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1)

Act to amend various legislative provisions concerning municipal affairs (2003, chapter 3)

Act to again amend various legislative provisions concerning municipal affairs (2003, chapter 19)

Municipal Powers Act (2005, chapter 6)

(Cont'd on next page)

Legislation repealed:

Act respecting Ville de Chapais (1999, chapter 98)

Order in Council amended:

Order in Council 1294-2000 dated 8 November 2000



Chapter 31

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

[Assented to 15 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

- c. A-19.1, s. 113, am. **1.** Section 113 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1), amended by section 132 of chapter 6 of the statutes of 2005, is again amended by inserting “or group of contiguous zones” after “zone” in the second line of subparagraph 4.1 of the second paragraph.
- c. A-19.1, s. 130, am. **2.** Section 130 of the Act is amended by inserting “application relating to a provision that applies to a group of contiguous zones referred to in subparagraph 4.1 of the second paragraph of section 113 may originate from any zone comprised within the group, and shall require that the by-law be submitted for the approval of the qualified voters in any zone comprised within the group. An” after “An” in the first line of the third paragraph.
- c. A-19.1, s. 136.1, am. **3.** Section 136.1 of the Act is amended by replacing “A by-law” in the first line of the third paragraph by “Depending on the case, a by-law” and by inserting “in any zone comprised within the group referred to in that paragraph or” after “voters” in the second line of the third paragraph.

CHARTER OF VILLE DE LONGUEUIL

- c. C-11.3, Sched. C, s. 46, repealed. **4.** Section 46 of Schedule C to the Charter of Ville de Longueuil (R.S.Q., chapter C-11.3) is repealed.

CHARTER OF VILLE DE MONTRÉAL

- c. C-11.4, s. 17.1, added. **5.** The Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended by inserting the following section after section 17:
- Appointment. **“17.1.** Despite section 70 of the Cities and Towns Act (chapter C-19), the city council may appoint a borough councillor to a committee of the city.”
- c. C-11.4, s. 130.3, am. **6.** Section 130.3 of the Charter is amended by replacing “and the clerk of the city” in the third line of the paragraph enacted by subparagraph 1 of the first paragraph by “, the clerk of the city and every municipality whose territory is contiguous to the borough”.

c. C-11.4, s. 151.6, am. **7.** Section 151.6 of the Charter is amended

(1) by inserting “, or it is reduced in respect of that sector to an extent significant enough, according to the rules set out in the program, to warrant the granting of a subsidy or a credit in respect of the eligible units of assessment” after “city” in the second line of subparagraph 1 of the second paragraph;

(2) by inserting “or reduction in” after “loss of” in the eighth line of subparagraph 3 of the second paragraph;

(3) by replacing “they cease simultaneously to be imposed in respect of the sector referred to in subparagraph 1 of that paragraph” in the third, fourth and fifth lines of the third paragraph by “the condition set out in subparagraph 1 of that paragraph is met simultaneously for the two taxes in respect of the sector referred to in that subparagraph”.

c. C-11.4, Sched. C, s. 122, am.

8. Section 122 of Schedule C to the Charter, amended by section 196 of chapter 28 of the statutes of 2005, is again amended by replacing “Municipal Affairs and Regions” in the first line of the second paragraph by “Finance”.

CHARTER OF VILLE DE QUÉBEC

c. C-11.5, s. 32, am.

9. Section 32 of the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended by adding the following paragraph after the first paragraph:

Delegated power.

“An act that the council has the power or the duty to perform within the scope of a power delegated to it under any of sections 46 to 48 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001) may also be set out in the internal management by-laws provided for in the first paragraph.”

c. C-11.5, s. 114, am.

10. Section 114 of the Charter, amended by section 43 of chapter 28 of the statutes of 2005, is again amended by inserting “or related to a power the exercise of which was subdelegated to it following the application of the second paragraph of section 49 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001)” after “competence” in the third line of the third paragraph.

c. C-11.5, s. 117.1, added.

11. The Charter is amended by inserting the following section after section 117:

Exercise of power.

117.1. The borough council exercises the power of the city granted under section 134 of the Educational Childcare Act (2005, chapter 47).”

c. C-11.5, Sched. C, s. 159, am.

12. Section 159 of Schedule C to the Charter is amended

(1) by striking out “that have been the object of an availability certificate issued by the treasurer and filed before the council” in the fifth and sixth lines;

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

“The allocation of an excess amount has no effect unless, in accordance with a by-law adopted under the second paragraph of section 477 of the Cities and Towns Act (chapter C-19), funds are available.”

CITIES AND TOWNS ACT

c. C-19, s. 73.2, am.

13. Section 73.2 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended

(1) by inserting “and, consequently, the power to authorize an expenditure for that purpose” at the end of the first paragraph;

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

Available funds.

“The hiring has no effect unless, in accordance with a by-law adopted under the second paragraph of section 477, funds are available for that purpose.”

c. C-19, s. 105, am.

14. Section 105 of the Act is amended by replacing the second sentence of the second paragraph by the following sentence: “It shall include the financial statements, a statement fixing the effective aggregate taxation rate of the municipality, in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1) and any other information required by the Minister.”

c. C-19, s. 105.4,
replaced.

15. Section 105.4 of the Act is replaced by the following section:

Comparative
statements.

“**105.4.** During each six-month period, the treasurer shall file two comparative statements at a sitting of the council.

First statement.

The first statement compares the revenues and expenditures of the current fiscal year, received or incurred on or before the last day of the month ending at least 15 days before the month in which the statement is filed, and those of the preceding fiscal year received or incurred during the corresponding period of that fiscal year.

Second statement.

The second statement compares the projected revenues and expenditures for the current fiscal year, as at the time the statement is prepared and based on the information at the treasurer’s disposal, and those provided for in the budget for that fiscal year.

Filing of statements.

The comparative statements for the first six-month period must be filed at a regular sitting held in May at the latest. The comparative statements for the second six-month period must be filed at the last regular sitting held at least four weeks before the sitting at which the budget for the following fiscal year is to be adopted.”

- c. C-19, s. 107.14, am. **16.** Section 107.14 of the Act is amended by replacing subparagraph 2 of the second paragraph by the following subparagraph:
- “(2) the effective aggregate taxation rate was fixed in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1).”
- c. C-19, s. 108.2, am. **17.** Section 108.2 of the Act is amended by replacing subparagraph 2 of the second paragraph by the following subparagraph:
- “(2) the effective aggregate taxation rate was fixed in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1).”
- c. C-19, s. 116, am. **18.** Section 116 of the Act, amended by section 196 of chapter 28 of the statutes of 2005, is again amended by inserting the following paragraph after the second paragraph:
- Exception. “Disqualification from municipal office or employment under subparagraph 4 of the first paragraph does not apply to a volunteer fireman or a first responder within the meaning of section 63 of the Act respecting elections and referendums in municipalities (chapter E-2.2).”
- c. C-19, s. 328, am. **19.** Section 328 of the Act is amended
- (1) by striking out the second sentence of the second paragraph;
- (2) by adding the following paragraphs after the second paragraph:
- Tie-vote. “Subject to the fourth paragraph and to section 20.1 of the Charter of Ville de Montréal (chapter C-11.4), when there is a tie-vote, the decision is deemed to be in the negative.
- Casting vote. If a tie-vote occurs during a sitting of a borough council composed of an even number of councillors, the mayor of the city must break the tie. The officer who acts as clerk for the borough shall send the mayor a copy of the proposal that was put to a vote. Within 15 days after receiving the copy, the mayor must inform the borough council of his decision in writing. If the mayor does not act within that period, the decision of the borough council in respect of the proposal is deemed to be in the negative.
- Exception. The fourth paragraph does not apply in the case of a borough council of Ville de Montréal.”
- c. C-19, s. 458.13, am. **20.** Section 458.13 of the Act is amended by replacing “six” in the fourth line by “12”.

c. C-19, s. 468.51, am. **21.** Section 468.51 of the Act, amended by section 193 of chapter 6 of the statutes of 2005 and section 196 of chapter 28 of the statutes of 2005, is again amended

(1) by replacing “477.1,” in the first paragraph by “477 to”;

(2) by replacing “sections 29 to 33” in the first paragraph by “section 22”;

(3) by striking out the second paragraph;

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

Loan. “If the management board contracts a loan under section 569 to constitute or increase the amount of a working-fund, the loan by-law, instead of providing for the imposition of a tax, must stipulate that the repayment of the loan is to be charged to all the municipalities in whose territory the board has jurisdiction, according to the mode of apportionment of the operating cost contained in the agreement.”

c. C-19, s. 477, replaced. **22.** Section 477 of the Act is replaced by the following section:

Administration of finances.

“**477.** The council may adopt by-laws relating to the administration of municipal finances.

Budget control and monitoring.

However, to ensure the sound administration of those finances, it must adopt a budget control and monitoring by-law that provides in particular for a means to guarantee the availability of funds before any decision authorizing an expenditure is made; the means may vary depending on the authority authorizing the expenditures or on the type of expenditures proposed.”

c. C-19, s. 477.1, am. **23.** Section 477.1 of the Act is amended

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

By-law authorizing expenditure.

“**477.1.** A by-law or a resolution of the council authorizing an expenditure has no effect unless, in accordance with a by-law adopted under the second paragraph of section 477, funds are available for the purposes for which the expenditure is proposed.”;

(2) by striking out the third and fourth paragraphs.

c. C-19, s. 477.2, am. **24.** Section 477.2 of the Act, amended by sections 53 and 196 of chapter 28 of the statutes of 2005, is again amended by replacing the fourth paragraph by the following paragraph:

Authorization of expenditures.

“An authorization of expenditures granted under a delegation has no effect unless, in accordance with a by-law adopted under the second paragraph of section 477, funds are available for that purpose.”

c. C-19, s. 487.1, am. **25.** Section 487.1 of the Act is amended by replacing subparagraph 2 of the third paragraph by the following subparagraph:

“(2) the provisions of the regulation made under paragraph 2 of section 263 of the Act respecting municipal taxation (chapter F-2.1) that pertain to the general property tax imposed at different rates;”.

c. C-19, s. 487.3, am. **26.** Section 487.3 of the Act is amended by replacing subparagraph 2 of the fourth paragraph by the following subparagraph:

“(2) the provisions of the regulation made under paragraph 2 of section 263 of the Act respecting municipal taxation that pertain to the business tax;”.

c. C-19, s. 544, am. **27.** Section 544 of the Act is amended by replacing the second paragraph by the following paragraphs:

Exception.

“However, a by-law ordering a loan for the purpose of capital expenditures may mention the object of the by-law only in general terms and indicate only the amount and maximum term of the loan if

(1) the by-law is adopted by the council of a municipality with a population of 100,000 or more and is exempted under a legislative provision from approval by the qualified voters; or

(2) the by-law imposes, for repayment of the loan, a tax based on the municipal valuation on all taxable immovables in the territory of the municipality, and the total amount of the loans ordered by the municipality during the fiscal year, under a by-law referred to in this subparagraph, does not exceed the higher of \$100,000 and the amount equivalent to 0.25% of the standardized property value of the municipality as determined under Division I of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1), according to the most recent summary of the assessment roll produced before the fiscal year.

Presumption.

For the purposes of subparagraph 2 of the second paragraph, the total amount of the loans ordered by the municipality is deemed to exceed the maximum amount provided for in that subparagraph on the adoption of a loan by-law that would cause the total amount to exceed that maximum amount if it came into force.”

c. C-19, s. 569, am. **28.** Section 569 of the Act, amended by section 16 of chapter 50 of the statutes of 2005, is again modified

(1) by inserting the following subparagraph after subparagraph *a* of the first paragraph of subsection 1:

“(a.1) to order a loan;”;

(2) by replacing “both” in subparagraph *c* of the first paragraph of subsection 1 by “two or all of the above”;

(3) by replacing “paragraph *b*” in the first line of the second paragraph of subsection 1 by “subparagraph *b* of the first paragraph” and by replacing “paragraph *c*” in the third line of that paragraph by “subparagraph *c* of the first paragraph, if the operation provided for in subparagraph *b* of the first paragraph is accomplished”;

(4) by adding the following paragraph after the second paragraph of subsection 1:

Loan by-law.

“The by-law ordering a loan to constitute or increase the amount of the working-fund must, for the repayment of the loan, prescribe the imposition of a tax based on the municipal valuation on all the taxable immovables in the territory of the municipality, and indicate the term of the loan, which must not exceed 10 years.”;

(5) by inserting the following subsection after subsection 4:

Working-fund abolished.

“(4.1) If the working-fund is abolished, the moneys available in it must be used to repay any loan contracted to constitute or increase the amount of the fund before they may be paid into the general fund.”;

(6) by striking out the second “or” in the fourth line of subparagraph *a* of the first paragraph of subsection 5;

(7) by adding the following subparagraph after subparagraph *b* of the first paragraph of subsection 5:

“(c) the use of the available moneys, if the working-fund is abolished, otherwise than in the manner prescribed in subsection 4.1.”

c. C-19, s. 571, am.

29. Section 571 of the Act is amended by adding the following paragraph after paragraph 4:

“(5) Property required to operate an enterprise referred to in section 17.1 or 111 of the Municipal Powers Act (2005, chapter 6).”

MUNICIPAL CODE OF QUÉBEC

c. C-27.1, a. 165.1, am.

30. Article 165.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended

(1) by inserting “and, consequently, the power to authorize an expenditure for that purpose” at the end of the first paragraph;

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

“The hiring has no effect unless, in accordance with a by-law adopted under the second paragraph of article 960.1, funds are available for that purpose.”

c. C-27.1, a. 176, am.

31. Article 176 of the Code is amended by replacing the second sentence of the second paragraph by the following sentence: “It shall include the financial statements, a statement fixing the effective aggregate taxation rate of the municipality, in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1), and any other information required by the Minister.”

c. C-27.1, a. 176.4,
replaced.

32. Article 176.4 of the Code is replaced by the following article:

“176.4. During each six-month-period, the secretary-treasurer shall file two comparative statements at a sitting of the council.

The first statement compares the revenues and expenditures of the current fiscal year, received or incurred on or before the last day of the month ending at least 15 days before the month in which the statement is filed, and those of the preceding fiscal year received or incurred during the corresponding period of that fiscal year.

The second statement compares the projected revenues and expenditures for the current fiscal year, as at the time the statement is prepared and based on the information at the secretary-treasurer’s disposal, and those provided for in the budget for that fiscal year.

The comparative statements for the first six-month period must be filed at a regular sitting held in May at the latest. The comparative statements for the second six-month period must be filed at the last regular sitting held at least four weeks before the sitting at which the budget for the following fiscal year is to be adopted.”

c. C-27.1, a. 269, am.

33. Article 269 of the Code, amended by section 196 of chapter 28 of the statutes of 2005, is again amended by inserting the following paragraph after the second paragraph:

“Disqualification from municipal office or employment under subparagraph 4 of the first paragraph does not apply to a volunteer fireman or a first responder within the meaning of section 63 of the Act respecting elections and referendums in municipalities (chapter E-2.2).”

c. C-27.1, a. 431, am.

34. Article 431 of the Code is amended by replacing the third and fourth paragraphs by the following paragraph:

“If the council does not fix specific places, the public notice must be posted in the office of the municipality and in another public place in the territory of the municipality.”

c. C-27.1, a. 620, am.

35. Article 620 of the Code, amended by section 207 of chapter 6 of the statutes of 2005 and section 196 of chapter 28 of the statutes of 2005, is again amended

- (1) by replacing “477.1,” in the first paragraph by “477 to”;
- (2) by replacing “sections 29 to 33” in the first paragraph by “section 22”;
- (3) by striking out the second paragraph;
- (4) by adding the following paragraph after the second paragraph:

“If the management board contracts a loan under section 569 of the Cities and Towns Act to constitute or increase the amount of a working-fund, the loan by-law, instead of providing for the imposition of a tax, must stipulate that the repayment of the loan is to be charged to all the municipalities in whose territory the board has jurisdiction, according to the mode of apportionment of the operating cost contained in the agreement.”

c. C-27.1, a. 646, am. **36.** Article 646 of the Code is amended by replacing “six” in the fourth line by “12”.

c. C-27.1, a. 960.1, replaced. **37.** Article 960.1 of the Code is replaced by the following article:

“960.1. The council may adopt by-laws relating to the administration of municipal finances.

However, to ensure the sound administration of those finances, it must adopt a budget control and monitoring by-law that provides in particular for a means to guarantee the availability of funds before any decision authorizing an expenditure is made; the means may vary depending on the authority authorizing the expenditures or on the type of expenditures proposed.”

c. C-27.1, a. 961, replaced. **38.** Article 961 of the Code is replaced by the following article:

“961. A by-law or a resolution of the council authorizing an expenditure has no effect unless, in accordance with a by-law adopted under the second paragraph of article 960.1, funds are available for the purposes for which the expenditure is proposed.”

c. C-27.1, a. 961.1, am. **39.** Article 961.1 of the Code, amended by sections 60 and 196 of chapter 28 of the statutes of 2005, is again amended by replacing the fourth paragraph by the following paragraph:

“An authorization of expenditures granted under a delegation has no effect unless, in accordance with a by-law adopted under the second paragraph of article 960.1, funds are available for that purpose.”

c. C-27.1, a. 966.2, am. **40.** Article 966.2 of the Code is amended by replacing subparagraph 2 of the second paragraph by the following subparagraph:

“(2) the effective aggregate taxation rate was fixed in accordance with Division III of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1).”

- c. C-27.1, a. 979.1, am. **41.** Article 979.1 of the Code is amended by replacing subparagraph 2 of the third paragraph by the following subparagraph:

“(2) the provisions of the regulation made under paragraph 2 of section 263 of the Act respecting municipal taxation (chapter F-2.1) that pertain to the general property tax imposed at different rates;”.

- c. C-27.1, a. 979.3, am. **42.** Article 979.3 of the Code is amended by replacing subparagraph 2 of the fourth paragraph by the following subparagraph:

“(2) the provisions of the regulation made under paragraph 2 of section 263 of the Act respecting municipal taxation that pertain to the business tax;”.

- c. C-27.1, a. 1061, am. **43.** Article 1061 of the Code, amended by section 196 of chapter 28 of the statutes of 2005 and section 24 of chapter 50 of the statutes of 2005, is again amended

(1) by replacing “a contribution to the common stock of a limited partnership formed under” in the second and third lines of the fifth paragraph by “its financial participation in the operation of an enterprise referred to in”;

(2) by replacing “the partnership” in the sixth line of the fifth paragraph by “the operation of the enterprise”.

- c. C-27.1, a. 1063, am. **44.** Article 1063 of the Code is amended by adding the following paragraphs at the end:

“However, a by-law ordering a loan for the purpose of capital expenditures may mention the object of the by-law only in general terms and indicate only the amount and maximum term of the loan if the following conditions are met:

(1) the by-law imposes, for repayment of the loan, a tax based on the municipal valuation on all taxable immovables in the territory of the municipality; and

(2) the total amount of the loans ordered by the municipality during the fiscal year, under a by-law made under this paragraph, does not exceed the higher of \$100,000 and the amount equivalent to 0.25% of the standardized property value of the municipality as determined under Division I of Chapter XVIII.1 of the Act respecting municipal taxation (chapter F-2.1), according to the most recent summary of the assessment roll produced before the fiscal year.

For the purposes of subparagraph 2 of the second paragraph, the total amount of the loans ordered by the municipality is deemed to exceed the maximum amount provided for in that paragraph on the adoption of a loan by-law that would cause the total amount to exceed that maximum amount if it came into force.”

c. C-27.1, a. 1094, am. **45.** Article 1094 of the Code, amended by section 28 of chapter 50 of the statutes of 2005, is again amended

(1) by inserting the following subparagraph after subparagraph *a* of the first paragraph of subarticle 1:

“(a.1) to order a loan.”;

(2) by replacing “both” in subparagraph *c* of the first paragraph of subarticle 1 by “two or all of the above”;

(3) by replacing “paragraph *b*” in the first line of the second paragraph of subarticle 1 by “subparagraph *b* of the first paragraph” and by replacing “paragraph *c*” in the third line of that paragraph by “subparagraph *c* of the first paragraph, if the operation provided for in subparagraph *b* of the first paragraph is accomplished”;

(4) by adding the following paragraph after the second paragraph of subarticle 1:

“The by-law ordering a loan to constitute or increase the amount of the working-fund must, for the repayment of the loan, prescribe the imposition of a tax based on the municipal valuation on all the taxable immovables in the territory of the municipality, and indicate the term of the loan, which must not exceed 10 years. However, if such a by-law is adopted by the council of a regional county municipality, the by-law, instead of prescribing the imposition of a tax, must stipulate that the repayment of the loan is to be charged to all the municipalities in the territory of the regional county municipality, according to their respective standardized property values within the meaning of section 261.1 of the Act respecting municipal taxation (chapter F-2.1).”;

(5) by replacing “this subarticle” in the first line of the third paragraph of subarticle 1 by “subparagraph *b* of the first paragraph”;

(6) by inserting the following subarticle after subarticle 4:

“(4.1) If the working-fund is abolished, the moneys available in it must be used to repay any loan contracted to constitute or increase the amount of the fund before they may be paid into the general fund.”;

(7) by striking out “or” at the end of the fourth line of subparagraph *a* of the first paragraph of subarticle 5;

(8) by adding the following subparagraph after subparagraph *b* of the first paragraph of subarticle 5:

“(c) the use of the available moneys, if the working-fund is abolished, otherwise than in the manner prescribed in subarticle 4.1.”

c. C-27.1, a. 1104, am. **46.** Article 1104 of the Code is amended by adding the following subparagraph after subparagraph 4 of the first paragraph:

“(5) property required to operate an enterprise referred to in section 17.1 or 111 of the Municipal Powers Act (2005, chapter 6).”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

c. C-37.01, s. 171.1, added. **47.** The Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended by inserting the following section after section 171:

Administration of finances.

“**171.1.** The Community may adopt by-laws relating to the administration of community finances.

Budget control and monitoring.

However, to ensure the sound administration of those finances, it must adopt a budget control and monitoring by-law that provides in particular for a means to guarantee the availability of appropriations before any decision authorizing an expenditure is made; the means may vary depending on the authority authorizing the expenditures or on the type of expenditures proposed.”

c. C-37.01, s. 172, replaced.

48. Section 172 of the Act is replaced by the following section:

By-law authorizing expenditure.

“**172.** A by-law or a resolution authorizing an expenditure has no effect unless, in accordance with a by-law adopted under the second paragraph of section 171.1, appropriations are available for the purposes for which the expenditure is proposed.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

c. C-37.02, s. 161.1, added. **49.** The Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) is amended by inserting the following section after section 161:

Administration of finances.

“**161.1.** The Community may adopt by-laws relating to the administration of community finances.

Budget control and monitoring.

However, to ensure the sound administration of those finances, it must adopt a budget control and monitoring by-law that provides in particular for a means to guarantee the availability of appropriations before any decision authorizing an expenditure is made; the means may vary depending on the authority authorizing the expenditures or on the type of expenditures proposed.”

c. C-37.02, s. 162, replaced.

50. Section 162 of the Act is replaced by the following section:

By-law authorizing expenditure.

“**162.** A by-law or a resolution authorizing an expenditure has no effect unless, in accordance with a by-law adopted under the second paragraph of section 161.1, appropriations are available for the purposes for which the expenditure is proposed.”

c. C-37.02, s. 163, am.

51. Section 163 of the Act is amended by replacing the third paragraph by the following paragraph:

Authorization of expenditures.

“An authorization of expenditures granted under a delegation has no effect unless, in accordance with a by-law adopted under the second paragraph of section 161.1, appropriations are available for that purpose.”

ACT RESPECTING MUNICIPAL DEBTS AND LOANS

c. D-7, s. 15, am.

52. Section 15 of the Act respecting municipal debts and loans (R.S.Q., chapter D-7), amended by section 196 of chapter 28 of the statutes of 2005 and section 42 of chapter 50 of the statutes of 2005, is again amended

(1) by striking out “and the Minister of Municipal Affairs and Regions” in the fourth and fifth lines of the first paragraph;

(2) by striking out “other than the authorizations provided for in that paragraph,” in the third and fourth lines of the fourth paragraph.

c. D-7, s. 15.1, am.

53. Section 15.1 of the Act, amended by section 196 of chapter 28 of the statutes of 2005, is again amended by striking out “and to the Minister of Municipal Affairs and Regions,” in the second and third lines of the first paragraph.

JAMES BAY REGION DEVELOPMENT AND MUNICIPAL ORGANIZATION ACT

c. D-8.2, s. 40.3, repealed.

54. Section 40.3 of the James Bay Region Development and Municipal Organization Act (R.S.Q., chapter D-8.2), enacted by section 65 of chapter 28 of the statutes of 2005 and amended by section 47 of chapter 50 of the statutes of 2005, is repealed.

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL
POWERS IN CERTAIN URBAN AGGLOMERATIONS

- c. E-20.001, s. 35, am. **55.** Section 35 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) is amended
- (1) by replacing “the second paragraph” in the fourth line of the first paragraph by “the second and third paragraphs”;
- (2) by adding the following paragraph after the second paragraph:
- Revenue excluded. “However, the revenue derived from the alienation or leasing of an immovable that belonged to the city to whose territory the urban agglomeration corresponds immediately before the reorganization of that city is not included in the revenue referred to in the second paragraph. Subject to compliance with any requirement under law to use the revenue to discharge commitments made with respect to the park, the revenue is governed by the provisions of the urban agglomeration order, enacted under section 145 or 146, prescribing rules for revenue derived from the alienation or leasing by the central municipality of immovables not transferred to a reconstituted municipality at the time of the reorganization.”
- c. E-20.001, s. 81.1, added. **56.** The Act is amended by inserting the following section after section 81:
- Median proportion. **“81.1.** The assessment rolls of all the related municipalities have the same median proportion and the same comparative factor, established under section 264 of the Act.
- Regulation. For that purpose, the regulation made under paragraph 5 of section 263 of the Act is applied as if the related municipalities formed a single local municipality whose territory is the urban agglomeration and as if their property assessment rolls constituted a single property assessment roll.”
- c. E-20.001, s. 82, am. **57.** Section 82 of the Act is amended
- (1) by striking out “, subject to the adjustment provided for in the second paragraph,” in the first and second lines of the first paragraph;
- (2) by striking out the second and third paragraphs;
- (3) by replacing “the first three paragraphs apply” in the first and second lines of the fourth paragraph by “the first paragraph applies”.
- c. E-20.001, s. 83, am. **58.** Section 83 of the Act is amended
- (1) by replacing “provided for in the third and fourth paragraphs” in the third and fourth lines of the second paragraph by “provided for in the third paragraph”;

(2) by striking out the third paragraph;

(3) by replacing the fourth paragraph by the following paragraph:

Sending.

“The assessor is exempted from sending the Minister the form that, under the regulation referred to in the second paragraph, must be filled out on the basis of the information included in the summary.”

c. E-20.001, s. 84, am.

59. Section 84 of the Act is amended by replacing “the property assessment roll of the central municipality” in the fourth line by “the property assessment rolls of the related municipalities”.

c. E-20.001, s. 88, am.

60. Section 88 of the Act is amended by replacing “are considered, under section 82, to be” in the third line of the first paragraph by “are”.

c. E-20.001, s. 97, am.

61. Section 97 of the Act is amended

(1) by inserting “or for the purpose of establishing the minimum specific rate applicable as regards the rate specific to the category of agricultural immovables,” after “more dwellings,” in the third line;

(2) by replacing “or 244.48.1” in the fourth line by “, 244.48.1 and 244.49.0.4”.

c. E-20.001, s. 102,
am.

62. Section 102 of the Act is amended

(1) by replacing “are considered, under section 80, to be” in the second and third lines of the first paragraph by “are”;

(2) by replacing “of the adjusted values and any adjusted taxable property assessment” in the tenth line of the second paragraph by “of any adjusted values”.

c. E-20.001, s. 103,
am.

63. Section 103 of the Act is amended by replacing “section 244.42” in the second line of the first paragraph by “Division IV of Chapter XVIII.1”.

c. E-20.001, s. 104.1,
added.

64. The Act is amended by inserting the following section after section 104:

Fiscal potential.

“104.1. For the purpose of determining the fiscal potential of a related municipality whose territory is included in that of a metropolitan community, the values attributable to the immovables forming an industrial park in the territory of the municipality are excluded from the values whose total is used in the multiplication under subparagraph 2 of the first paragraph of section 261.5 of the Act, taking into account the second paragraph of that section, if applicable.

Industrial park.

However, the exclusion does not apply in the case of an industrial park that, on the date on which the data used to determine the fiscal potential are taken into consideration, is outside the exclusive jurisdiction of the central municipality as the result of a by-law adopted under section 36.

Special fiscal potential.

Unless the exclusion under the first paragraph does not apply to any of the related municipalities whose territory is included in the urban agglomeration concerned, a special fiscal potential is determined for the central municipality by multiplying by 0.48 the total of the values excluded under the first paragraph in respect of one or more or all of the related municipalities, as the case may be.

Aliquot shares.

If the fiscal potential constitutes the criterion of apportionment for certain expenditures of the metropolitan community, if the central municipality must assume an aliquot share of the apportioned expenditures and if the municipality has a special fiscal potential under the third paragraph, the community must make a distinction between

(1) the regular aliquot share calculated on the basis of the regular fiscal potential of the central municipality, determined according to section 261.5 of the Act, taking into account the exclusion under the first paragraph, if applicable; and

(2) the special aliquot share calculated on the basis of the special fiscal potential of the central municipality.

Expenditures.

The expenditures related to the payment of the special aliquot share constitute urban agglomeration expenditures that must be financed by urban agglomeration revenues.”

c. E-20.001, s. 106,
am.

65. Section 106 of the Act is amended by striking out paragraph 2.

c. E-20.001, s. 107,
am.

66. Section 107 of the Act is amended by striking out subparagraph 2 of the first paragraph.

c. E-20.001, s. 108,
am.

67. Section 108 of the Act is amended by striking out subparagraph 2 of the first paragraph.

c. E-20.001, s. 115,
am.

68. Section 115 of the Act, amended by section 57 of chapter 50 of the statutes of 2005, is again amended

(1) by replacing “Once” in the first line of the third paragraph by “Subject to section 115.1, once”;

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

Reasons for refusal.

“A refusal to grant approval must include reasons and be communicated by means of a written notice. The notice may state how the by-law should have been drafted in order to be approved.”;

(3) by adding the following paragraph after the fourth paragraph:

By-law made compliant.

“If, within 60 days after receiving the notice, the urban agglomeration council adopts a by-law amending the by-law for which approval was refused in order to render it compliant, the amending by-law need not be preceded by a notice of motion, and paragraphs 1 and 2 of section 61, section 62 and the right of objection under this section do not apply to it.”

c. E-20.001, s. 115.1, added.

69. The Act is amended by inserting the following section after section 115:

Publication.

“115.1. A by-law made to collect the revenue provided for in the part of the budget of the central municipality that is within the jurisdiction of the urban agglomeration council or a by-law under section 69 may be published to meet the publishing requirement for its coming into force before the period prescribed in the second paragraph of section 115 expires or before the approval required under the third paragraph of that section is granted.

Approval refused.

If approval is refused after the by-law comes into force, the notice under the fourth paragraph of section 115 may provide for the management of the resolatory effects of the refusal; that management may vary according to whether or not the urban agglomeration council exercises the power granted under the fifth paragraph of that section.

Refund.

The possibility for a central municipality to refund any overpayment of taxes by granting a tax credit applicable during the following fiscal year is one way of managing the resolatory effects.”

c. E-20.001, s. 116.1, am.

70. Section 116.1 of the Act, enacted by section 59 of chapter 50 of the statutes of 2005, is amended by replacing “in” in the second line of the third paragraph by “in the second paragraph of”.

c. E-20.001, s. 118.1, added.

71. The Act is amended by inserting the following section after section 118:

Collection of revenues.

“118.1. As soon as the part of the budget of the central municipality that falls within the jurisdiction of the regular council is adopted, the regular council may adopt a by-law for the collection of the revenues provided for in that part even if the budget of the municipality has not been adopted because the urban agglomeration council has not adopted the part that falls within its own jurisdiction.

Measures.

The regular council does not take the measures referred to in subparagraph 4 of the second paragraph of section 109 when or after the by-law under the first paragraph is adopted. However, it must take those measures as soon as possible after the urban agglomeration council adopts the part of the budget that falls within its jurisdiction and, if necessary for the purposes of those measures or after those measures are taken, it must amend the by-law made under the first paragraph.

Final amounts.

When the taxes and other revenues deriving from the part of the budget of the central municipality adopted by the urban agglomeration council are collected, the central municipality must inform each ratepayer of the final amounts owed following the adjustment under the second paragraph and make the required compensations out of the amounts collected.”

ACT RESPECTING MUNICIPAL TAXATION

c. F-2.1, s. 1, am.

72. Section 1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by adding the following paragraph after the third paragraph:

Production of electric power.

“For the purposes of this Act, the production of electric power at a thermal power plant, as part of the operation of a private-sector enterprise, is considered to be industrial production.”

c. F-2.1, s. 68, am.

73. Section 68 of the Act is amended by adding the following paragraph after the eighth paragraph:

Thermal power plant.

“A thermal power plant where electric power is produced as part of the operation of a private-sector enterprise is not part of a system referred to in this section.”

c. F-2.1, s. 223, am.

74. Section 223 of the Act is amended by replacing the third paragraph by the following paragraph:

“taxation revenues”.

“For the purposes of this section, “taxation revenues” means the revenues taken into consideration under Division III of Chapter XVIII.1 for the purpose of establishing the projected aggregate taxation rate of the municipality concerned.”

c. F-2.1, s. 232.2, am.

75. Section 232.2 of the Act, amended by section 70 of chapter 50 of the statutes of 2005, is again amended

(1) by replacing “5.5” in the third line of the first paragraph and in the second paragraph by “5.7”;

(2) by replacing “aggregate taxation rate of the municipality” in the second line of the first paragraph by “projected aggregate taxation rate of the municipality established under Division III of Chapter XVIII.1”;

(3) by replacing “9.0” in subparagraph 1 of the second paragraph by “10.0”;

(4) by replacing “7.5” in subparagraph 2 of the second paragraph by “9.4”;

(5) by replacing “10.0” in subparagraph 3 of the second paragraph by “9.4”;

(6) by replacing “6.9” in subparagraph 4 of the second paragraph by “9.4”;

- (7) by replacing “6.7” in subparagraph 5 of the second paragraph by “9.4”;
- (8) by replacing “5.6” in subparagraph 7 of the second paragraph by “7.1”;
- (9) by replacing “6.2” in subparagraph 8 of the second paragraph by “7.1”;
- (10) by replacing “5.8” in subparagraph 9 of the second paragraph by “7.1”.

c. F-2.1, ss. 234 and 235, repealed.

76. Sections 234 and 235 of the Act are repealed.

c. F-2.1, s. 243.6.1, added.

77. The Act is amended by inserting the following section after section 243.6:

Legal persons excluded.

“243.6.1. The legal persons established under the following names may not be granted recognition:

- (1) Musée national des beaux-arts du Québec;
- (2) Musée d’Art contemporain de Montréal;
- (3) Musée de la Civilisation;
- (4) Société du Grand Théâtre de Québec; and
- (5) Bibliothèque et Archives nationales du Québec.”

c. F-2.1, s. 244.7.1, added.

78. The Act is amended by inserting the following section after section 244.7:

Registered agricultural operation.

“244.7.1. If the mode of tariffing is a property tax or a compensation, the by-law must clearly indicate whether or not the property tax or compensation is required from a person because that person is the owner or occupant of an immovable included in 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 (chapter M-14).

Mixed unit of assessment.

If the tax or compensation is required from a person because that person is the owner or occupant of a unit of assessment that includes, among other immovables, one or more of the type of immovable referred to in the first paragraph, the by-law must clearly indicate the part of the amount of the tax or compensation payable in respect of the unit that is attributable to the type of immovable referred to in the first paragraph. That part must be indicated separately on the request for payment of the tax or compensation.”

c. F-2.1, s. 244.30, am.

79. Section 244.30 of the Act is amended by inserting the following subparagraph after subparagraph 4 of the first paragraph:

“(4.1) the category of agricultural immovables; and”.

c. F-2.1, s. 244.32, am. **80.** Section 244.32 of the Act is amended by adding the following paragraph after the second paragraph:

Registered agricultural operation.

“For the purposes of the first paragraph, if the unit of assessment includes immovables included in a registered agricultural operation to which subparagraph 1 of the second paragraph applies, the portion of the taxable value of the unit that remains after subtracting the taxable value of those immovables must be taken into consideration rather than the total taxable value of the unit.”

c. F-2.1, s. 244.36.1, added.

81. The Act is amended by inserting the following section after section 244.36:

Agricultural immovables.

“244.36.1. Every unit of assessment composed exclusively of immovables included in 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 (chapter M-14) belongs to the category of agricultural immovables.

Part of unit of assessment.

If such immovables form only a part of a unit of assessment, that part belongs to the category of agricultural immovables. For the purposes of any provision of an Act or statutory instrument that applies to a unit belonging specifically to the category of agricultural immovables or generally to any category provided for in this subdivision, that part is considered to be a whole unit, unless the context indicates otherwise.”

c. F-2.1, s. 244.37, am.

82. Section 244.37 of the Act is amended by inserting the following paragraph after the first paragraph:

Agricultural immovables.

“In addition, on the assumption that no rate specific to the category of agricultural immovables exists, any part of a unit referred to in the second paragraph of section 244.36.1 belongs to the residual category, even if the unit belongs to one of the categories provided for in sections 244.33 to 244.35 and even if, according to the assumption retained, a rate specific to that category exists. For the purposes of any provision of an Act or statutory instrument that applies to a unit belonging specifically to the residual category or generally to any category provided for in this subdivision, that part is considered to be a whole unit, unless the context indicates otherwise.”

c. F-2.1, s. 244.39, am.

83. Section 244.39 of the Act is amended

(1) by inserting “projected” after “municipality’s” in the third line of the second paragraph;

(2) by inserting “projected” after “municipality’s” in the second line of subparagraph 1 of the third paragraph;

(3) by replacing “aggregate taxation rate of the municipality under the regulation made under paragraph 3 of section 263 of this Act” at the end of

subparagraph 3 of the third paragraph by “municipality’s projected aggregate taxation rate”;

(4) by replacing “The aggregate taxation rate, the taxable non-residential property assessment and the” in the first and second lines of the fourth paragraph by “The”;

(5) by adding the following sentence at the end of the fourth paragraph: “The projected aggregate taxation rate and the taxable non-residential property assessment are those established for that fiscal year under Divisions III and IV, respectively, of Chapter XVIII.1.”

c. F-2.1, s. 244.40, am. **84.** Section 244.40 of the Act, amended by section 71 of chapter 50 of the statutes of 2005, is again amended

(1) by replacing “1.96” in the first paragraph by “2.00”;

(2) by replacing “2.50” in subparagraph 1 of the second paragraph by “2.75”;

(3) by replacing “2.18” in subparagraph 2 of the second paragraph by “2.65”;

(4) by replacing “2.42” in subparagraph 3 of the second paragraph by “2.65”;

(5) by replacing “2.05” in subparagraph 4 of the second paragraph by “2.65”;

(6) by replacing “2.13” in subparagraph 5 of the second paragraph by “2.65”;

(7) by replacing “2.22” in subparagraph 6 of the second paragraph by “2.25”;

(8) by replacing “1.97” in subparagraph 7 of the second paragraph by “2.25”;

(9) by replacing “2.05” in subparagraph 8 of the second paragraph by “2.25”;

(10) by replacing “1.99” in subparagraph 9 of the second paragraph by “2.25”.

c. F-2.1, ss. 244.41 and 244.42, repealed. **85.** Sections 244.41 and 244.42 of the Act are repealed.

c. F-2.1, subdiv. E.1,
ss. 244.49.0.1-
244.49.0.4, added.

86. The Act is amended by inserting the following after section 244.49:

“E.1 — Rate specific to the category of agricultural immovables

Agricultural
immovables.

“**244.49.0.1.** The rate specific to the category of agricultural immovables must be equal to or lower than the basic rate.

Minimum specific rate.

It may not be lower than the minimum rate specific to that category.

Minimum rate.

“**244.49.0.2.** The minimum rate specific to the category of agricultural immovables is the product obtained by multiplying the basic rate by the applicable coefficient for the fiscal year concerned.

Coefficient.

If the municipality fixes a rate specific to that category for a fiscal year, the applicable coefficient for that fiscal year is the product obtained by multiplying the quotient resulting from the division under the first paragraph of section 244.49.0.3 by the applicable coefficient for the last fiscal year for which the property assessment roll of the municipality in force immediately before the roll applying for the fiscal year for which the rate is fixed applied.

Presumption.

The applicable coefficient for that preceding fiscal year is deemed to be equal to 1 if, for that preceding fiscal year, the municipality did not fix a rate specific to the category of agricultural immovables or fixed a rate equal to the basic rate.

Provisions applicable.

The first three paragraphs apply subject to section 244.49.0.4.

Quotient.

“**244.49.0.3.** For the purposes of section 244.49.0.2, the quotient that is valid for each of the fiscal years for which a property assessment roll applies is the quotient obtained by dividing the dividend referred to in the second paragraph by the divisor referred to in the third paragraph.

Dividend.

The dividend is the ratio obtained by dividing the first of the following totals, which result from the addition of values of units of assessment or parts of units, by the second:

(1) the total that constitutes the tax base for the basic rate, according to the roll referred to in the first paragraph, as that roll stands on the day of its deposit; and

(2) the total that constitutes the tax base for the basic rate, according to the property assessment roll immediately preceding the roll referred to in the first paragraph, as that preceding roll stands on the day before the deposit referred to in subparagraph 1.

Divisor.

The divisor is the ratio obtained by dividing the first of the following totals, which result from the addition of values of units of assessment or parts of units, by the second:

(1) the total that constitutes the tax base for the rate specific to the category of agricultural immovables, according to the roll referred to in the first paragraph, as that roll stands on the day of its deposit; and

(2) the total that constitutes the tax base for the rate specific to the category of agricultural immovables, according to the property assessment roll immediately preceding the roll referred to in the first paragraph, as that preceding roll stands on the day before the deposit referred to in subparagraph 1.

Tax bases.

For the purposes of the second and third paragraphs, the tax bases for rates are the totals of values which, if the summary of the roll concerned reflecting the state of that roll on the day of its deposit were accompanied by a summary of the preceding roll reflecting the state of that roll on the preceding day, would appear on the form prescribed in the regulation made under paragraph 1 of section 263 pertaining to such a summary under the following headings in the section entitled “ASSIETTES D’APPLICATION DES TAUX DE LA TAXE FONCIÈRE GÉNÉRALE”:

(1) in the case of the tax base for applying the basic rate, the total of the values entered in the box in the last line under the heading “TAUX DE BASE”; and

(2) in the case of the tax base for applying the rate specific to the category of agricultural immovables, the total of the values entered in the box in the last line under the heading “TAUX AGRICOLE”.

Ratios.

The assessor who deposited the roll referred to in the first paragraph must, on request, provide the municipality with the ratios established in accordance with the second and third paragraphs.

Adjusted coefficient.

“244.49.0.4. If the municipality avails itself of the power under section 253.27 in respect of its property assessment roll, the operations described in the second and third paragraphs are performed to calculate an adjusted coefficient, by which the basic rate is multiplied, to establish the minimum rate specific to the category of agricultural immovables for either of the first two fiscal years for which the roll applies.

Calculation.

The first operation in relation to the calculation of the adjusted coefficient consists in subtracting the second of the following coefficients from the first:

(1) the coefficient calculated pursuant to section 244.49.0.2 for the fiscal year for which the minimum specific rate is established; and

(2) the coefficient applicable for the last fiscal year for which the property assessment roll of the municipality in force immediately before the roll referred to in the first paragraph applied.

Calculation.

The second operation consists in algebraically adding the coefficient described in subparagraph 2 of the second paragraph and the number that is

one third or two thirds of the difference resulting from the subtraction under the second paragraph, according to whether the fiscal year for which the maximum specific rate is established is the first or the second fiscal year for which the roll referred to in the first paragraph applies.

Two fiscal years.

If the property assessment roll in respect of which the municipality avails itself of the power under section 253.27 applies for two fiscal years only, the adjusted coefficient is calculated only for the first of those fiscal years. To that end, for the purposes of the third paragraph, one half, rather than one third or two thirds, of the difference resulting from the subtraction under the second paragraph is taken into account.”

c. F-2.1, s. 244.49.1, am.

87. Section 244.49.1 of the Act is amended by replacing “E” in the eighth line of the first paragraph by “E.1”.

c. F-2.1, s. 244.50, am.

88. Section 244.50 of the Act is amended by adding the following paragraph at the end:

Mixed unit of assessment.

“If a unit of assessment to which all or part of a rate specific to a category provided for in any of sections 244.33 to 244.35 must apply includes a part referred to in the second paragraph of section 244.36.1 or 244.37, that rate or part of a rate applies only to the remainder of the unit.”

c. F-2.1, s. 244.52, am.

89. Section 244.52 of the Act is amended by replacing “sections 244.42 and 244.56 and the second paragraph of section 261.5” in the fourth and fifth lines of the second paragraph by “section 244.56, the second paragraph of section 261.5 and the first paragraph of section 261.5.17”.

c. F-2.1, s. 244.58, am.

90. Section 244.58 of the Act is amended

(1) by striking out “formed by a rate and part of another rate or by parts of several rates” in the third and fourth lines of the first paragraph;

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

Combination.

“The combination referred to in the first paragraph consists of

(1) two rates;

(2) one rate and part of another rate; or

(3) parts of several rates.”

c. F-2.1, s. 244.60, am.

91. Section 244.60 of the Act is amended by replacing “formed by a rate and part of another rate or by parts of several rates” in the first and second lines of subparagraph 1 of the second paragraph by “referred to in the second paragraph of section 244.58”.

- c. F-2.1, s. 253.49, am. **92.** Section 253.49 of the Act is amended by replacing “provisional aggregate taxation rate being replaced by the aggregate taxation rate based on the data contained in the financial report” in the second and third lines of subparagraph *c* of subparagraph 5 of the second paragraph by “projected aggregate taxation rate being replaced by the effective aggregate taxation rate, those expressions having the meanings given them in Division III of Chapter XVIII.1.”
- c. F-2.1, s. 253.54.1, am. **93.** Section 253.54.1 of the Act is amended by inserting “and no rate specific to the category of agricultural immovables provided for in section 244.36.1” after “244.35” in the sixth line of the second paragraph.
- c. F-2.1, s. 253.59, am. **94.** Section 253.59 of the Act is amended by replacing “sections 244.40 to 244.42” in the first line of the sixth paragraph by “section 244.40”.
- c. F-2.1, s. 256, am. **95.** Section 256 of the Act is amended by replacing the third paragraph by the following paragraph:
- Rate used. “For the purpose of calculating the amount payable under section 254 for a fiscal year in respect of an immovable referred to in any of those paragraphs, the greater of the aggregate taxation rate established for that fiscal year under Division III of Chapter XVIII.1 and the weighted aggregate taxation rate established for that fiscal year in accordance with the rules prescribed under subparagraph *b.1* of paragraph 2 of section 262 is used.”
- c. F-2.1, Chap. XVIII.1, heading, replaced. **96.** The heading of Chapter XVIII.1 of the Act is replaced by the following heading:
- “CHAPTER XVIII.1**
“AGGREGATE TAXATION DATA”.
- c. F-2.1, s. 261.1, am. **97.** Section 261.1 of the Act is amended by inserting “projected” after “standardized” in the second line of paragraph 8.
- c. F-2.1, s. 261.4, replaced.
Standardized projected rate. **98.** Section 261.4 of the Act is replaced by the following section:
- “261.4.** For the purposes of paragraph 8 of section 261.1, the standardized projected aggregate taxation rate is the rate established by the municipality under Division III for the fiscal year preceding the fiscal year for which the standardized property value is calculated.”
- c. F-2.1, s. 261.5, am. **99.** Section 261.5 of the Act, amended by section 116 of chapter 28 of the statutes of 2005, is again amended by replacing the second paragraph by the following paragraphs:

Values considered.

“However, for the purposes of subparagraph 2 of the first paragraph, in the case of a unit of assessment referred to in section 244.51, a unit of assessment referred to in section 244.52 or a unit of assessment forming part of any of classes 1A to 8 provided for in section 244.32, instead of taking into consideration the value set out in the applicable paragraph of section 261.1, the following values must be taken into consideration:

(1) in the first case, 40% of that value;

(2) in the second case, 20% of that value; and

(3) in the third case, the part of that value corresponding to the percentage of the rate specific to the category of non-residential immovables that is applicable to the unit under section 244.53 or that would be applicable if such a rate were fixed and if no rate specific to the category of industrial immovables were fixed.

Value reduced.

In addition, for the purposes of subparagraph 2 of the first paragraph, if the unit of assessment belonging to the group provided for in section 244.31 includes immovables included in 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 (chapter M-14), the portion of the taxable value of the unit that remains after subtracting the taxable value of those immovables must be taken into consideration rather than the total taxable value of the unit. The percentage determined under subparagraph 3 of the second paragraph is applied to that balance if the unit forms part of any of classes 1A to 8 provided for in section 244.32.”

c. F-2.1, Divs. III and IV, ss. 261.5.1-261.5.19, added.

100. The Act is amended by inserting the following after section 261.5:

“DIVISION III

“AGGREGATE TAXATION RATE

“§1. — Concepts

Calculation.

“261.5.1. The aggregate taxation rate of a local municipality for a fiscal year is the quotient obtained by dividing the total amount of the revenues for the fiscal year, taken into consideration in accordance with subdivision 2, by the total amount of the values used to calculate the local municipality’s property taxes for the fiscal year, taken into consideration in accordance with subdivision 3.

Quotient.

The quotient resulting from the division under the first paragraph is expressed as a six decimal number, rounded up if the seventh decimal is greater than 4.

“current fiscal year”.

For the purposes of this division, “current fiscal year” means the fiscal year for which the aggregate taxation rate is established.

Projected or effective rate.	<p>“261.5.2. The aggregate taxation rate is the projected rate or the effective rate, as provided for in subdivisions 4 and 5, depending on the source of the data used for the purposes of the division under section 261.5.1.</p>
Standardized rate.	<p>The projected aggregate taxation rate or the effective aggregate taxation rate may be standardized, as provided for in subdivision 6.</p> <p>“§2. — <i>Revenues taken into consideration</i></p>
Revenues considered.	<p>“261.5.3. For the purpose of establishing the aggregate taxation rate, the revenues of the municipality taken into consideration are those for the current fiscal year deriving from</p> <ol style="list-style-type: none"> (1) municipal property taxes; and (2) taxes other than property taxes, compensations and modes of tariffing that the municipality imposes on the owner, lessee or occupant of an immovable.
Provision applicable.	<p>The first paragraph applies subject to sections 261.5.4 to 261.5.8.</p>
Revenues granted as credit.	<p>“261.5.4. The part of the revenues referred to in section 261.5.3 that is granted as a credit is not taken into consideration, except if the credit is</p> <ol style="list-style-type: none"> (1) a discount granted for an early payment; (2) a credit granted under section 92.1 of the Municipal Powers Act (2005, chapter 6); or (3) a credit granted in anticipation of payment to a municipality by a minister of an amount payable on behalf of a debtor of a tax, compensation or mode of tariffing.
Revenues derived from taxes.	<p>“261.5.5. Revenues deriving from the following sources are not taken into consideration:</p> <ol style="list-style-type: none"> (1) the business tax or the tax provided for in section 487.3 of the Cities and Towns Act (chapter C-19) or article 979.3 of the Municipal Code of Québec (chapter C-27.1); (2) any property tax payable under the first paragraph of section 208; (3) any tax other than a property tax, any compensation and any mode of tariffing payable under the first paragraph of section 257; (4) any tax other than a property tax, any compensation and any mode of tariffing payable for the supply of a municipal service in respect of an immovable belonging to the Crown in right of Canada or one of its mandataries; and

(5) a compensation payable under section 205.

Retroactive alteration.

“261.5.6. If a significant alteration, within the meaning of the second paragraph, is made to the property assessment roll retroactively to a date included in a fiscal year preceding the current fiscal year, if that alteration results in a supplement to be paid or an overpayment to be refunded in respect of an amount of a tax, compensation or mode of tariffing referred to in section 261.5.3 and imposed for that preceding fiscal year, and if that supplement or overpayment has an effect on the revenues of the municipality for the current fiscal year, that effect is not taken into consideration for the purpose of establishing the aggregate taxation rate for the current fiscal year.

Significant alteration.

An alteration which raises or lowers the taxable value of a unit of assessment is considered significant if it has the effect of raising or lowering the total of the taxable values entered on the property assessment roll by more than 1%. For the purposes of this paragraph, that total is the one entered in the summary of the roll produced during the last half of the fiscal year preceding the current fiscal year in accordance with the regulation made under paragraph 1 of section 263.

Part not considered.

“261.5.7. If, with respect to the category of non-residential immovables provided for in section 244.33, the municipality has fixed a specific general property taxation rate under section 244.29 that is greater than the basic rate provided for in section 244.38, a part of the revenues from that tax and from any special tax provided for in section 487.1 or 487.2 of the Cities and Towns Act (chapter C-19) or article 979.1 or 979.2 of the Municipal Code of Québec (chapter C-27.1) is not taken into consideration, as provided for in the second paragraph.

Calculation.

The part not taken into consideration is the difference obtained by subtracting the amount under subparagraph 2 from the amount under subparagraph 1:

(1) the amount of the revenues deriving from the imposition of the tax on the units of assessment belonging to the category of non-residential immovables or the category of industrial immovables provided for in section 244.34;

(2) the amount of the revenues that would derive from the imposition of the tax on the units of assessment referred to in subparagraph 1 if the basic rate were applied.

Current fiscal year.

“261.5.8. If part of the revenues deriving from the general property tax or any special tax referred to in section 261.5.7 for the current fiscal year derives from the imposition of that tax for a preceding fiscal year, the rates used for the purposes of that section in respect of that part of the revenues are the rates fixed for the current fiscal year rather than the preceding fiscal year.

Preceding fiscal year.

However, if, for the current fiscal year, the municipality has not fixed a rate specific to the category of non-residential immovables that is greater than the basic rate even though it did so for the preceding fiscal year, section 261.5.7

applies only in respect of the part of the revenues deriving from the imposition of the tax for the preceding fiscal year and, for that purpose, the rates fixed for that year are used.

“§3. — *Values taken into consideration*

Values considered. **“261.5.9.** For the purpose of establishing the aggregate taxation rate, the taxable values entered on the property assessment roll of the municipality for the current fiscal year are taken into consideration.

Applicability. The first paragraph applies subject to section 261.5.10.

Averaging measure. **“261.5.10.** If the municipality, in respect of its property assessment roll, applies the measure for averaging the variation in taxable values provided for in Division IV.3 of Chapter XVIII, the adjusted values are taken into consideration rather than the taxable values entered on the roll in the case of the eligible taxable units of assessment.

Applicability. The first paragraph applies for the purpose of establishing the aggregate taxation rate

(1) for either of the first two fiscal years for which the roll applies, subject to subparagraph 2; or

(2) for the first fiscal year for which the roll applies, if that fiscal year is referred to in the second paragraph of section 72.

“§4. — *Projected aggregate taxation rate*

Projected rate. **“261.5.11.** The projected aggregate taxation rate for the current fiscal year is the rate established using

(1) the revenues provided for in the budget adopted for the fiscal year, in the case of the revenues referred to in subdivision 2; and

(2) the total of the values used to calculate the revenues, provided for in the budget adopted for the fiscal year, that must derive from the general property tax, taking into account, if applicable, the provisions of Division IV.3 of Chapter XVIII, in the case of the values referred to in subdivision 3.

“§5. — *Effective aggregate taxation rate*

Effective rate. **“261.5.12.** The effective aggregate taxation rate for the current fiscal year is the rate established using

(1) the revenues recorded in the financial report for that fiscal year, in the case of the revenues referred to in subdivision 2; and

(2) the average of the totals of the values entered on the property assessment roll at the beginning and at the end of the fiscal year, in the case of the values referred to in subdivision 3, subject to sections 261.5.13 and 261.5.14.

Decimal.

The decimal part of the quotient obtained as a result of the division carried out to establish the average is dropped and the integer is increased by 1.

Value replaced.

“261.5.13. In the case of a unit of assessment, if the taxable value entered on the property assessment roll is replaced by an adjusted value, the adjusted value of the unit as it existed at the beginning and at the end of the fiscal year is used to calculate the average under subparagraph 2 of the first paragraph of section 261.5.12.

Determination of totals.

“261.5.14. For the purpose of determining the totals of the entered or adjusted values to be averaged, the property assessment roll is used, taking into account not only any alteration made to that roll before 1 January or 31 December of the current fiscal year but also any alteration retroactive to the relevant date or any earlier date that is made, even after the end of the fiscal year, in time for the supplement that must be paid or the overpayment that must be refunded as a result of the alteration to have an effect on the revenues recorded in the financial report produced for the fiscal year.

“§6. — Standardized aggregate taxation rate

Standardized rate.

“261.5.15. The standardized aggregate taxation rate for the current fiscal year is the rate established using as a divisor, for the purposes of the division under section 261.5.1, the product obtained by multiplying the following amounts by the comparative factor established for the fiscal year under section 264 in respect of the property assessment roll:

(1) the total of the values referred to in paragraph 2 of section 261.5.11, in the case of the standardized projected aggregate taxation rate; and

(2) the average of the totals of the values referred to in subparagraph 2 of the first paragraph of section 261.5.12, taking into account sections 261.5.13 and 261.5.14, in the case of the standardized effective aggregate taxation rate.

Decimal.

If the product obtained as a result of the multiplication under the first paragraph is a decimal number, the decimal part is dropped and the integer is increased by 1 if the first decimal digit is greater than 4.

“DIVISION IV

“TAXABLE NON-RESIDENTIAL PROPERTY ASSESSMENT

Property assessment.

“261.5.16. The taxable non-residential property assessment of a local municipality is the total of the taxable values, entered on its property assessment roll, of the units of assessment belonging to the group provided for in section 244.31.

Applicability.	The first paragraph applies subject to sections 261.5.17 and 261.5.18.
Values considered.	<p>“261.5.17. In the case of a unit of assessment referred to in section 244.51, a unit of assessment referred to in section 244.52 or a unit of assessment forming part of any of classes 1A to 8 provided for in section 244.32, instead of taking into consideration its taxable value, the following values are taken into consideration:</p> <ol style="list-style-type: none"> (1) in the first case, 40% of that value; (2) in the second case, 20% of that value; and (3) in the third case, the part of that value corresponding to the percentage of the rate specific to the category of non-residential immovables that is applicable to the unit under section 244.53 or that would be applicable if such a rate were fixed and if no rate specific to the category of industrial immovables were fixed.
Value reduced.	If the unit of assessment belonging to the group provided for in section 244.31 includes immovables included in 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 (chapter M-14), the portion of the taxable value of the unit that remains after subtracting the taxable value of those immovables is taken into consideration rather than the total taxable value of the unit. The percentage determined under subparagraph 3 of the first paragraph is applied to that balance if the unit forms part of any of classes 1A to 8 provided for in section 244.32.
Averaging measure.	“261.5.18. If the municipality, in respect of its property assessment roll, applies the measure for averaging the variation in taxable values provided for in Division IV.3 of Chapter XVIII, the adjusted values are taken into consideration rather than the taxable values entered on the roll in the case of the eligible taxable units of assessment.
Applicability.	<p>The first paragraph applies for the purpose of establishing the taxable non-residential property assessment</p> <ol style="list-style-type: none"> (1) for either of the first two fiscal years for which the roll applies, subject to subparagraph 2; or (2) for the first fiscal year for which the roll applies, if that fiscal year is referred to in the second paragraph of section 72.
Projection.	“261.5.19. The taxable non-residential property assessment is a projection.
Property assessment.	For the purpose of establishing the taxable non-residential property assessment for a fiscal year, the values or parts of values taken into consideration are the values used to calculate the revenues, provided for in the budget

adopted for the fiscal year, that must derive from the general property tax, taking into account, if applicable, the provisions of Division IV.3 of Chapter XVIII.”

c. F-2.1, s. 262, am.

101. Section 262 of the Act, amended by section 35 of chapter 22 of the statutes of 2002, is again amended

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

“(b.1) prescribe the rules for establishing, in respect of every local municipality and for each fiscal year, a weighted aggregate taxation rate that, when greater than the aggregate taxation rate of the municipality established for the same fiscal year under Division III of Chapter XVIII.1, is used under the third paragraph of section 256 for the purpose of calculating the amount payable to the municipality under section 254 for the fiscal year in respect of the immovables referred to in the second, third and fourth paragraphs of section 255;”;

(2) by striking out subparagraph *c* of paragraph 2.

c. F-2.1, s. 263, am.

102. Section 263 of the Act is amended by striking out paragraph 3.

ACT RESPECTING MUNICIPAL INDUSTRIAL IMMOVABLES

c. I-0.1, ss. 6.0.1 and 6.0.2, repealed.

103. Sections 6.0.1 and 6.0.2 of the Act respecting municipal industrial immovables (R.S.Q., chapter I-0.1) are repealed.

ACT RESPECTING ADMINISTRATIVE JUSTICE

c. J-3, Sched. II, am.

104. Schedule II to the Act respecting administrative justice (R.S.Q., chapter J-3), amended by section 222 of chapter 6 of the statutes of 2005 and section 28 of chapter 17 of the statutes of 2005, is again amended by inserting the following paragraph after paragraph 3.5:

“(3.6) proceedings under section 107 of the Municipal Powers Act to fix the indemnity for damage caused by a regional county municipality in the exercise of its jurisdiction with respect to watercourses;”.

ACT RESPECTING THE RÉGIE DU LOGEMENT

c. R-8.1, s. 32, am.

105. Section 32 of the Act respecting the Régie du logement (R.S.Q., chapter R-8.1) is amended by replacing “412.2 of the Cities and Towns Act (chapter C-19), article 496 of the Municipal Code (chapter C-27.1) or paragraph 18 of article 524 of the Charter of the City of Montréal” by “148.0.2 of the Act respecting land use planning and development (chapter A-19.1)”.

c. R-8.1, s. 51, am **106.** Section 51 of the Act is amended by replacing the third paragraph by the following paragraph:

Restrictions. “Conversion is prohibited in the urban agglomeration of Montréal provided for in section 4 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), unless an exception is granted under section 54.12 by a resolution of the council of the municipality in whose territory the immovable is situated. Outside the urban agglomeration, it may be restricted or made subject to certain conditions, by a by-law adopted under section 54.13. This paragraph does not apply to an immovable in which all the dwellings are occupied by undivided co-owners.”

c. R-8.1, s. 54.12, am. **107.** Section 54.12 of the Act is amended by adding the following paragraph at the end:

Power of other municipality. “The council of a municipality other than Ville de Montréal whose territory is included in the urban agglomeration of Montréal and that has an advisory planning committee established under the Act respecting land use planning and development may exercise the power granted under the first paragraph.”

c. R-8.1, s. 54.13, am. **108.** Section 54.13 of the Act is amended by replacing “of Ville de” in the second line of the first paragraph by “of a municipality whose territory is included in the urban agglomeration of”.

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

c. S-30.01, s. 124.1, added. **109.** The Act respecting public transit authorities (R.S.Q., chapter S-30.01) is amended by inserting the following section after section 124:

Administration of finances. “**124.1.** A transit authority may adopt by-laws relating to the administration of its finances.

Budget control and monitoring. However, to ensure the sound administration of those finances, it must adopt a budget control and monitoring by-law that provides in particular for a means to guarantee the availability of appropriations before any decision authorizing an expenditure is made; the means may vary depending on the authority authorizing the expenditures or on the type of expenditures proposed.”

c. S-30.01, s. 125, replaced. **110.** Section 125 of the Act is replaced by the following section:

By-law authorizing expenditure. “**125.** A by-law or a resolution of a transit authority authorizing an expenditure has no effect unless, in accordance with a by-law adopted under the second paragraph of section 124.1, appropriations are available for the purposes for which the expenditure is proposed.”

ACT RESPECTING THE QUÉBEC SALES TAX

c. T-0.1, s. 388.4, added. **111.** The Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by inserting the following section after section 388.3:

Compensation. **“388.4.** A prescribed municipality is entitled to compensation, paid by the Minister at the prescribed time, in an amount equal to the amount prescribed for the years 2007 to 2013.

Presumption. Such compensations are deemed to be repayments for the purposes of the Act respecting the Ministère du Revenu (chapter M-31).”

c. T-0.1, s. 677, am. **112.** Section 677 of the Act, amended by section 395 of chapter 38 of the statutes of 2005, is again amended by inserting the following subparagraph after subparagraph 40.1.1 of the first paragraph:

“(40.1.2) determine, for the purposes of section 388.4, the prescribed municipalities, time and amount;”.

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

c. V-6.1, s. 227, am. **113.** Section 227 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1), amended by section 90 of chapter 50 of the statutes of 2005, is again amended

(1) by replacing “on the conditions and for the term” in the second and third lines of the first paragraph by “for the term determined by the Minister and on the conditions”;

(2) by replacing “the Minister” in the first line of the second paragraph by “the Ministers”.

c. V-6.1, s. 398, am. **114.** Section 398 of the Act, amended by section 91 of chapter 50 of the statutes of 2005, is again amended

(1) by replacing “on the conditions and for the term” in the third line of the first paragraph by “for the term determined by the Minister and on the conditions”;

(2) by replacing “the Minister” in the first line of the second paragraph by “the Ministers”.

ACT RESPECTING VILLE DE CHAPAIS

1999, c. 98, repealed. **115.** The Act respecting Ville de Chalais (1999, chapter 98) is repealed.

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

2003, c. 3, s. 12.1, added. **116.** The Act to amend various legislative provisions concerning municipal affairs (2003, chapter 3) is amended by inserting the following section after section 12:

- Division. “**12.1.** In the case of a division concerning the assets and liabilities of a pension plan referred to in section 12, the following are partitioned among the parts of the plan created by the division:
- (1) the balance obtained by subtracting the value of the contributions paid or redemptions realized under the first or second paragraph of section 12 from the value of the amounts paid in respect of any deficiency and any amount referred to in the third paragraph of section 12, all such values being calculated as set out in the fourth paragraph of that section;
- (2) the value of the amortization amounts remaining to be paid in respect of any technical actuarial deficiency and any amount 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 of the whole plan dated not earlier than 31 December 2001 or later than 1 January 2003; and
- (3) the value of the amortization amounts remaining to be paid in respect of any technical actuarial deficiency and any 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 2 January 2003 or later than 1 January 2005.
- Partition. The partition under the first paragraph is carried out proportionately to the value, on the date of the division, of the assets allocated to each part of the plan created by the division in relation to the value of the assets of the whole plan before it was divided.
- Amount divided. If the amount determined under subparagraph 4 of the second paragraph of section 137 of the Supplemental Pension Plans Act was divided under section 16 of the Act respecting the funding of certain pension plans (2005, chapter 25), the first paragraph is applied taking into account the rule set out in the second paragraph of that section 16.
- Applicability of s. 12. Section 12 applies to any plan resulting from the division of a plan referred to in that section.
- Merger. In the case of a merger of all or part of the assets and liabilities of a pension plan referred to in section 13, which is the absorbing plan, and of a plan referred to in section 12, section 12 applies to the absorbing plan to the extent determined by an agreement between the municipality or body that is a party to the plan and the association with which an agreement under section 13 has been entered into.”
- ACT TO AGAIN AMEND VARIOUS LEGISLATIVE PROVISIONS
CONCERNING MUNICIPAL AFFAIRS**
- 2003, c. 19, s. 254, am. **117.** Section 254 of the Act to again amend various legislative provisions concerning municipal affairs (2003, chapter 19) is amended

(1) by replacing “five” in the second line of the third paragraph by “six”;

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

“(1.1) the values the total of which is the tax base for applying the rate specific to the category of agricultural immovables are the values the sum of which is entered in the box in the last line under the heading “TAUX AGRICOLE”;;”;

(3) by replacing “five” in the second line of the fourth paragraph by “six”.

MUNICIPAL POWERS ACT

2005, c. 6, ss. 17.1-17.3, replaced, ss. 17.4 and 17.5, added.

118. Sections 17.1 to 17.3 of the Municipal Powers Act (2005, chapter 6), enacted by section 107 of chapter 50 of the statutes of 2005, are replaced by the following sections:

Enterprise producing electricity.

“17.1. A local municipality may operate, alone or with another person, an enterprise that produces electricity at a wind farm or a hydro-electric power plant.

Hydro-electric power plant.

In the case of a hydro-electric power plant, the enterprise must be controlled by the local municipality. However, if the local municipality operates the enterprise with a regional county municipality or a band council within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5) or the Cree-Naskapi (of Quebec) Act (Statutes of Canada, 1984, chapter 18), the enterprise may be controlled by one or more of those operators.

Agreement required.

For the purposes of the first and second paragraphs, a local municipality whose territory is included in that of a regional county municipality may not operate an enterprise producing electricity at a hydro-electric power plant unless the regional county municipality has agreed to it.

Call for tenders.

“17.2. A local municipality wishing to operate an enterprise referred to in section 17.1 with a person operating a private-sector enterprise must issue a call for tenders if the project involves the operation of an enterprise controlled by one or more local municipalities or regional county municipalities.

Expertise and main achievements.

The call for tenders must invite persons operating a private-sector enterprise to submit their expertise and main achievements in the provision of goods and services relating to power production and specified in the call for tenders.

Publication.

The call for tenders must be published on an electronic tendering system accessible to contractors having an establishment in Québec or in a province or territory covered by an intergovernmental trade liberalization agreement applicable to the local municipality, and in a newspaper in the territory of the local municipality.

Provisions applicable.	<p>“17.3. Sections 573 to 573.3.4 of the Cities and Towns Act (R.S.Q., chapter C-19) or articles 935 to 938.4 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) apply, with the necessary modifications, to the operator of an enterprise referred to in section 17.1 if the enterprise is controlled by one or more local municipalities or regional county municipalities.</p>
Surety.	<p>“17.4. With the authorization of the Minister, a local municipality that participates in the operation of an enterprise referred to in section 17.1 may stand surety for a person operating that enterprise.</p>
Authorization of the Minister.	<p>Before giving the authorization, the Minister may order the local municipality to submit the decision authorizing the suretyship to the approval of the qualified voters, according to the procedure prescribed for the approval of loan by-laws.</p>
Maximum allowed.	<p>“17.5. The total of the financial participation and surety bonds provided by the local municipality in respect of a given enterprise referred to in section 17.1 may not exceed the amount required to set up a wind farm with a generating capacity of 50 megawatts or a hydro-electric power plant with a generating capacity of 50 megawatts provided by hydraulic power in the domain of the State.”</p>
2005, c. 6, s. 90, am.	<p>119. Section 90 of the Act, amended by section 112 of chapter 50 of the statutes of 2005, is again amended</p> <p>(1) by inserting the following paragraph after the second paragraph:</p>
Relocation.	<p>“A local municipality may also grant assistance to relocate a commercial or industrial enterprise elsewhere within its territory. The amount of the assistance may not exceed the real cost of the relocation.”;</p> <p>(2) by inserting “or third” after “second” in subparagraph 6 of the third paragraph.</p>
2005, c. 6, ss. 92.1-92.7, added.	<p>120. The Act is amended by inserting the following sections after section 92:</p>
Tax credit.	<p>“92.1. A local municipality may, by by-law, adopt a program to grant assistance in the form of a tax credit to the persons and in respect of the immovables referred to in section 92.2.</p>
Value of assistance.	<p>It may also grant assistance to any person that operates a private-sector enterprise and that is the owner or occupant of an immovable other than a residence. The value of the assistance that may be granted to the beneficiaries as a whole in this way may not exceed \$25,000 per fiscal year.</p>
Assistance denied.	<p>Assistance may not be granted, however, if one of the following situations applies to the immovable referred to in the first or second paragraph:</p>

(1) activities previously exercised in the territory of another local municipality have been transferred to it; or

(2) its owner or occupant receives government assistance intended to lower property taxes.

Recovery plan.

Subparagraph 2 of the third paragraph does not apply if the government assistance is granted to implement a recovery plan.

Eligibility.

A person may be declared eligible to receive assistance not later than 15 June 2008. The period during which assistance may be granted to a person declared eligible may not exceed 10 years.

By-law.

The by-law provided for in the first paragraph determines the total value of the assistance that may be granted under the program. That by-law, and any resolution adopted under the second paragraph, must be approved by the eligible voters of the municipality if the annual average of the total value of the assistance that may be granted exceeds \$25,000 or 1% of the total appropriations provided for in the municipality's budget for its operating expenses for the fiscal year during which the by-law or the resolution is adopted, whichever is higher. If the average exceeds 5% of the total appropriations, the by-law or the resolution must also be approved by the Minister. To determine the average, the total value of the assistance that may be granted under the by-law or the resolution adopted is taken into account, along with that of the assistance that may be granted under any other by-law adopted under the first paragraph if it is or will soon be in force and any resolution adopted under the second paragraph since the beginning of the fiscal year during which the by-law or resolution is adopted.

Persons eligible.

“92.2. Only a person that operates a private-sector enterprise for profit or a cooperative that is the owner or occupant of an immovable included in a unit of assessment listed under one of the following headings provided for in the manual referred to in the regulation made under paragraph 1 of section 263 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is eligible for the tax credit under the first paragraph of section 92.1:

- (1) “2-3 --- INDUSTRIES MANUFACTURIÈRES”;
- (2) “41 -- Chemin de fer et métro”;
- (3) “42 -- Transport par véhicule automobile (infrastructure)”, sauf “4291 Transport par taxi” et “4292 Service d’ambulance”;
- (4) “43 -- Transport par avion (infrastructure)”;
- (5) “44 -- Transport maritime (infrastructure)”;
- (6) “47 -- Communication, centre et réseau”;

- (7) “6348 Service de nettoyage de l’environnement”;
- (8) “6391 Service de recherche, de développement et d’essais”;
- (9) “6392 Service de consultation en administration et en affaires”;
- (10) “6592 Service de génie”;
- (11) “6593 Service éducationnel et de recherche scientifique”;
- (12) “6831 École de métiers (non intégrée à une polyvalente)”;
- (13) “6838 Formation en informatique”;
- (14) “71 -- Exposition d’objets culturels”;
- (15) “751 - Centre touristique”.

Occupants eligible.

A person that is the occupant rather than the owner of an immovable referred to in the first paragraph and that meets the conditions set out in that paragraph is eligible for the tax credit provided for in the first paragraph of section 92.1 if the immovable that person occupies is referred to in section 7 of the Act respecting municipal industrial immovables (R.S.Q., chapter I-0.1).

Tax credit.

“92.3. The effect of the tax credit is to compensate all or part of the increase in the amount payable in respect of the immovable for property taxes, modes of tariffing and transfer duties if the increase results from

- (1) construction work on or alterations to the immovable;
- (2) occupation of the immovable; or
- (3) relocation to the immovable of an enterprise already present in the territory of the municipality.

Maximum allowed.

The tax credit may not exceed the amount corresponding to the difference between the amount of the property taxes, modes of tariffing and transfer duties payable and the amount that would have been payable if the construction, alterations, occupation or relocation had not occurred.

Restrictions.

Despite the first and second paragraphs, the credit may not exceed half the amount of the property taxes and modes of tariffing payable in respect of an immovable if the owner or occupant receives government assistance to implement a recovery plan. However, the credit may not be granted for a period of more than five years and must be coordinated with the government assistance.

Provisions not to apply.

“92.4. Section 29.3 of the Cities and Towns Act (R.S.Q., chapter C-19), article 14.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) and the

Municipal Aid Prohibition Act (R.S.Q., chapter I-15) do not apply to assistance granted under section 92.1.

Reimbursement.

“92.5. A local municipality may make a claim for reimbursement of the assistance it granted under section 92.1 if one of the eligibility conditions is no longer met.

Economic development plan.

“92.6. The program must be part of the municipality’s economic development plan.

Plan of action.

If the municipality does not have such a plan, the program must take into account the local plan of action to stimulate the economy and create employment adopted by the local development centre operating in its territory.

Report.

“92.7. Not later than 15 June 2008, the Minister must report to the Government on the advisability of making permanent a municipality’s power under the fifth paragraph of section 92.1 to declare a person eligible for assistance.

Tabling.

The Minister must table the report in the National Assembly within 30 days or, if the Assembly is not sitting, within 15 days of resumption. The report is examined by the competent committee of the National Assembly.”

2005, c. 6, s. 103, am.

121. Section 103 of the Act is amended by inserting “or private” after “public” in subparagraph 2 of the first paragraph.

2005, c. 6, s. 107, am.

122. Section 107 of the Act is amended by adding the following sentence at the end of the third paragraph: “Failing agreement, the amount of the indemnity for damage caused is fixed by the Administrative Tribunal of Québec at the request of the person claiming it or the municipality, and sections 58 to 68 of the Expropriation Act (R.S.Q., chapter E-24) apply, with the necessary modifications.”

2005, c. 6, ss. 111-111.3, replaced.

123. Sections 111 to 111.3 of the Act, enacted by section 116 of chapter 50 of the statutes of 2005, are replaced by the following sections:

Enterprise producing electricity.

“111. A regional county municipality may operate, alone or with another person, an enterprise that produces electricity at a wind farm or at a hydro-electric power plant.

Hydro-electric power plant.

In the case of a hydro-electric power plant, the enterprise must be controlled by the regional county municipality. However, if the regional county municipality operates the enterprise with a local municipality or a band council within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5) or the Cree-Naskapi (of Quebec) Act (Statutes of Canada, 1984, chapter 18), the enterprise may be controlled by one or more of those operators.

- Call for tenders. “**111.0.1.** A regional county municipality wishing to operate an enterprise referred to in section 111 with a person operating a private-sector enterprise must issue a call for tenders if the project involves the operation of an enterprise controlled by one or more regional county municipalities or local municipalities.
- Expertise and main achievements. The call for tenders must invite persons operating a private-sector enterprise to submit their expertise and main achievements in the provision of goods and services relating to power production and specified in the call for tenders.
- Publication. The call for tenders must be published on an electronic tendering system accessible to contractors having an establishment in Québec or 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 that municipality.
- Provisions applicable. “**111.0.2.** Sections 573 to 573.3.4 of the Cities and Towns Act (R.S.Q., chapter C-19) or articles 935 to 938.4 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) apply, with the necessary modifications, to the operator of an enterprise referred to in section 111 if it is controlled by one or more regional county municipalities or local municipalities.
- Resolution. “**111.1.** If the regional county municipality wishes to operate an enterprise referred to in section 111, it must pass a resolution announcing its intention to do so. A copy of the resolution must be served on each local municipality whose territory is included in that of the regional county municipality.
- Beginning of operations. At least 45 days after service of the resolution required under the first paragraph, the regional county municipality may begin operating the enterprise.
- Surety. “**111.2.** With the authorization of the Minister, a regional county municipality that participates in the operation of an enterprise referred to in section 111 may stand surety for a person operating that enterprise.
- Provision applicable. Section 111.1 applies, with the necessary modifications, to the suretyship provided for in the first paragraph.
- Approval of voters. Before giving the authorization, the Minister may order the regional county municipality to submit the decision authorizing the suretyship to the approval of the qualified voters in the local municipalities that must contribute to the payment of the enterprise’s operating expenditures.
- Provisions applicable. The Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) applies, with the necessary modifications, to the approval provided for in the third paragraph.

Maximum allowed.

111.3. The total of the financial participation and surety bonds provided by the regional county municipality in respect of a given enterprise referred to in section 111 may not exceed the amount required to set up a wind farm with a generating capacity of 50 megawatts or a hydro-electric power plant with a generating capacity of 50 megawatts provided by hydraulic power in the domain of the State.”

2005, c. 6, s. 249.1, repealed.

124. Section 249.1 of the Act, enacted by section 124 of chapter 50 of the statutes of 2005, is repealed.

OTHER AMENDING PROVISIONS

O.C. 1294-2000, s. 27.1, am.

125. Section 27.1 of Order in Council 1294-2000 dated 8 November 2000, concerning Ville de Mont-Tremblant, enacted by section 127 of chapter 50 of the statutes of 2005, is amended by inserting “who are not council members” after “paragraph” in the second line of the second paragraph.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

Interpretation

“Act”.

126. For the purposes of sections 128 to 156, “Act” means the Act respecting municipal taxation (R.S.Q., chapter F-2.1).

“agricultural operation”.

For the purposes of sections 140, 141, 145, 147 and 148, “agricultural operation” means 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).

Aggregate taxation rate

Provisions applicable.

127. The legislative provisions enacted or amended by sections 14, 16, 17, 25, 26, 31 and 40 to 42, paragraph 2 of section 62, sections 63 and 74, paragraph 2 of section 75 and sections 83, 89, 92 and 94 to 100, as enacted or amended, apply for the purpose of establishing the aggregate taxation rate of a local municipality for every fiscal year from the fiscal year 2007 and for the purposes of any act performed as a result of the establishment of that rate according to those provisions, in particular the establishment of the taxable non-residential property assessment, the standardized property value and the fiscal potential of a local municipality.

Laws and regulations applicable.

The laws amended by those sections and by sections 76 and 85, as they existed before those amendments, and the regulations made under provisions struck out by paragraph 2 of section 101 and by section 102 continue to apply for the purpose of establishing the aggregate taxation rate of a local municipality for any fiscal year before the fiscal year 2007 and for the purposes of any act performed as a result of the establishment of that rate according to those laws and regulations.

Modification of
regulatory provision.

128. In the case of the amount payable under section 254 of the Act for every fiscal year from the fiscal year 2007 in respect of an immovable referred to in any of the last three paragraphs of section 255 of the Act, the regulation made under paragraph 2 of section 262 of the Act applies with the following modifications:

(1) the projected aggregate taxation rate established for the fiscal year in accordance with section 261.5.11 of the Act, enacted by section 100, is used to calculate the first payment to be made; and

(2) the effective aggregate taxation rate established for the fiscal year in accordance with sections 261.5.12 to 261.5.14 of the Act, enacted by section 100, is used to calculate the actual amount payable and, as the case may be, the second payment to be made or the overpayment.

Applicability.

The first paragraph applies until the coming into force of the first amendment to the regulation referred to in that paragraph made after 15 June 2006.

Modification of
regulatory provision.

129. In the case of the amount payable under section 261 of the Act for every fiscal year from the fiscal year 2009 to a local municipality that had revenues deriving from the application of section 222 of the Act for the second preceding fiscal year, the regulation made under paragraph 7 of section 262 of the Act applies with the following modifications:

(1) the standardized effective aggregate taxation rate established for that second preceding fiscal year in accordance with subparagraph 2 of the first paragraph of section 261.5.15 of the Act, enacted by section 100, is used for the capitalization of those revenues under paragraph 8 of section 261.1 of the Act, amended by section 97; and

(2) no other alteration made to the property assessment roll applicable for that second preceding fiscal year, other than those referred to in section 261.5.14 of the Act, enacted by section 100, is taken into consideration.

Applicability.

The first paragraph applies until the coming into force of the first amendment to the regulation referred to in that paragraph made after 15 June 2006.

Weighting of the aggregate taxation rate for the purposes of compensations in lieu of taxes

Calculation.

130. For the purpose of calculating the amount payable under section 254 of the Act for the fiscal year 2006 to a local municipality whose property assessment roll came into force on 1 January 2006, in respect of an immovable referred to in any of the last three paragraphs of section 255 of the Act, the greater of the following is used: the aggregate taxation rate established for that fiscal year under the regulation made under paragraph 2 of section 262 of the Act and the weighted aggregate taxation rate established for that fiscal year in accordance with the rules prescribed in sections 132 to 135 or fixed by the Minister of Municipal Affairs and Regions under section 136.

- Recalculation. Not later than 30 September 2006, the Minister must, in applying the first paragraph, recalculate the first payment of the amount payable for the fiscal year 2006. For that purpose, to make the comparison with the provisional aggregate taxation rate established for that fiscal year under the regulation referred to in the first paragraph, the weighted aggregate taxation rate established for that fiscal year based on the data contained in the financial report for the fiscal year 2005 is used, subject to sections 136 and 137.
- Recalculated amount. If the recalculated amount is greater than the amount of the first payment made, the Minister must pay the difference to the municipality in 2006. In that case, for the purpose of determining the last payment to be made or the overpayment to be refunded, after the Minister receives the financial report for the fiscal year 2006, the recalculated amount of the first payment is taken into account.
- Rules applicable. **131.** Until the coming into force of the first amendment made after 15 June 2006 to the regulation referred to in section 130, the rules prescribed in sections 132 to 135 stand in lieu of those that the Government may prescribe under subparagraph *b.1* of paragraph 2 of section 262 of the Act, enacted by paragraph 1 of section 101, for the purpose of establishing a weighted aggregate taxation rate for each of the fiscal years for which a property assessment roll whose coming into force coincides with the beginning of any of the fiscal years 2006, 2007 and 2008 applies.
- “current roll”. For the purposes of sections 132 to 138, that roll is called the “current roll”.
- Weighted rate. **132.** The weighted aggregate taxation rate of a local municipality for each of the fiscal years for which the current roll applies is the quotient obtained by dividing the aggregate taxation rate of the municipality established for the last fiscal year for which the preceding roll applied by the applicable divisor for those fiscal years.
- Divisor. Subject to sections 134 to 137, the applicable divisor for the fiscal years for which the current roll applies is the quotient resulting from the division under the first paragraph of section 133.
- Dividend. For the purpose of calculating the first payment of the amount payable for the first fiscal year for which the current roll applies, the dividend used in the division under the first paragraph is the projected aggregate taxation rate established in accordance with section 261.5.11 of the Act, enacted by section 100, for the last fiscal year for which the preceding roll applied. However, if that last fiscal year is the fiscal year 2006, the dividend is the provisional aggregate taxation rate established for that fiscal year in accordance with the regulation made under paragraph 2 of section 262 of the Act.
- Quotient. **133.** For the purposes of section 132, the valid quotient for each of the fiscal years for which the current roll applies is the quotient obtained by dividing the first of the following totals by the second:

(1) the total established based on the current roll, as it stands on the day of its deposit, by adding the products obtained by multiplying the non-taxable values of the immovables referred to in any of the last three paragraphs of section 255 of the Act by the percentage provided in that paragraph; and

(2) the total established according to the property assessment roll immediately preceding the current roll, as that preceding roll stands on the day before the deposit of the current roll, by performing the addition under paragraph 1.

Values used.

For the purposes of the first paragraph, the values used are those which, if the summary of the current roll reflecting the state of that roll on the day of its deposit were accompanied by a summary of the preceding roll reflecting the state of that roll on the preceding day, would appear in lines 605 to 615 under the heading “VALEURS” in the section entitled “INVENTAIRE PAR DISPOSITION FISCALE” on the form prescribed in the regulation made under paragraph 1 of section 263 of the Act and pertaining to such a summary.

Reference.

However, if the current roll came into force on 1 January 2006, a reference to the deposit of the current roll in the first and second paragraphs is a reference to its coming into force.

Quotient.

The assessor who deposited the current roll must, on request, provide the municipality with the quotient established under this section.

Adjusted divisor.

134. If the municipality avails itself of the power under section 253.27 of the Act in respect of its current roll, the operations under the second and third paragraphs are performed to calculate an adjusted divisor by which the aggregate taxation rate of the municipality established for the last fiscal year for which the preceding roll applied is divided to establish the weighted aggregate taxation rate for either of the first two fiscal years for which the current roll applies. The operations vary depending on whether or not the quotient calculated under section 133 is greater than 1.

Calculation.

The first operation consists, in the first case, in subtracting 1 from the quotient and, in the second case, in subtracting the quotient from 1.

Calculation.

The second operation consists, in the first case, in adding to 1 and, in the second case, in subtracting from 1 the number corresponding to one third or two thirds of the difference resulting from the subtraction under the second paragraph, depending on whether the fiscal year for which the weighted aggregate taxation rate is established is the first or the second fiscal year for which the current roll applies.

Two fiscal years.

If the current roll in respect of which the municipality avails itself of the power under section 253.27 of the Act only applies for two fiscal years, an adjusted divisor is only calculated for the first fiscal year. To that end, for the purposes of the third paragraph, one half, rather than one third or two thirds, of the difference resulting from the subtraction under the second paragraph is taken into account.

- Comparison of rates. **135.** The weighted aggregate taxation rate is used for the comparison under the third paragraph of section 256 of the Act, enacted by section 95, not only with the aggregate taxation rate used to calculate the actual amount payable under section 254 of the Act in respect of the immovables referred to in the last three paragraphs of section 255 of the Act, but also with the projected aggregate taxation rate established in accordance with section 261.5.11 of the Act, enacted by section 100, used to calculate the first payment of that amount.
- Distinction. In the case of a central municipality within the meaning of section 15 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), the compared rates take into account the distinction made in sections 100 to 102 of that Act between the regular and urban agglomeration aggregate taxation rates.
- Rates set by the Minister. **136.** In the case of municipalities whose territory is included in the urban agglomerations of Longueuil, La Tuque or Sainte-Marguerite–Estérel, provided for respectively in sections 6, 8 and 14 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), the weighted aggregate taxation rates applicable for the fiscal years for which the current roll that came into force on 1 January 2006 applies are set by the Minister of Municipal Affairs and Regions.
- Weighted rate. **137.** The weighted aggregate taxation rate is established in accordance with the rules prescribed in sections 131 to 135 or is set under section 136 on the basis of the data at the Minister’s disposal at the time the Minister is required to make a payment or demand the refund of an overpayment under the regulation made under paragraph 2 of section 262 of the Act.
- Presumption. If the Minister does not, at that time, have all the data needed to establish the weighted aggregate taxation rate, the rate is deemed to be equal to the aggregate taxation rate with which it is compared under either section 130 or the third paragraph of section 256 of the Act, enacted by section 95.
- Provisions modified. **138.** For the purpose of establishing the aggregate taxation rate of a local municipality for any fiscal year after the fiscal year 2006 and before the fiscal year during which its current roll comes into force, the provisions enacted by section 100 are applied as if sections 261.5.7 and 261.5.10 of the Act, rather than reading as enacted, read as follows:
- “**261.5.7.** If, in respect of the category of non-residential immovables provided for in section 244.33, the municipality has fixed a specific general property tax rate under section 244.29 that is greater than the basic rate provided for in section 244.38, a part of the revenues from that tax and from any special tax provided for in section 487.1 or 487.2 of the Cities and Towns Act (chapter C-19) or article 979.1 or 979.2 of the Municipal Code of Québec (chapter C-27.1) is not taken into consideration, as provided for in the second paragraph.

The part not taken into consideration is the difference obtained by subtracting the amount under subparagraph 2 from the amount under subparagraph 1:

(1) the amount of the revenues deriving from the imposition of the tax on the units of assessment belonging to the category of non-residential immovables or the category of industrial immovables provided for in section 244.34;

(2) the amount of the revenues that would derive from the imposition of the tax on the units of assessment referred to in subparagraph 1 if the following were applied:

(a) the basic rate, except in the case referred to in subparagraph *b*; and

(b) the average rate established in accordance with the third paragraph, if the municipality has fixed a specific rate greater than the basic rate in respect of the category of immovables consisting of six or more dwellings provided for in section 244.35.

That average rate is obtained by dividing the dividend referred to in subparagraph 1 by the divisor referred to in subparagraph 2:

(1) the dividend is the amount of the revenues

(a) deriving from the imposition of the tax on the units of assessment in respect of which all or part of the basic rate or the rate specific to the category of immovables consisting of six or more dwellings is used to establish the amount of the tax; and

(b) resulting from the application of all or part of a rate referred to in subparagraph *a*; and

(2) the divisor is the amount of the taxable values of the units of assessment referred to in subparagraph *a* of subparagraph 1, as determined taking into account, in the case of a unit in respect of which only a percentage of a rate referred to in that subparagraph is applied, only the percentage corresponding to its taxable value.

The quotient resulting from the division under the third paragraph is expressed as a six decimal number, rounded up if the seventh decimal is greater than 4.

“261.5.10. If the municipality, in respect of its property assessment roll, applies the measure for averaging the variation in taxable values provided for in Division IV.3 of Chapter XVIII, the adjusted values are taken into consideration rather than the taxable values entered on the roll in the case of the eligible taxable units of assessment.

The first paragraph applies for the purpose of establishing the aggregate taxation rate

(1) for either of the first two fiscal years for which the roll applies, subject to subparagraph 2; or

(2) for the first fiscal year for which the roll applies, if that fiscal year is referred to in the second paragraph of section 72.

If the taxable value entered on the roll for a unit of assessment is replaced by an adjusted value, the replacement is valid for the purposes not only of the division under the first paragraph of section 261.5.1 but also of the division under the third paragraph of section 261.5.7.”

Rate specific to the category of agricultural immovables

Provisions applicable.	139. The legislative provisions enacted or amended by sections 61, 79 to 82, 86 to 88, 90, 91, 93 and 117, as enacted or amended, apply for the purposes of every fiscal year from the fiscal year 2007.
Laws applicable.	The laws amended by those sections continue to apply as they existed before those amendments for the purposes of every fiscal year before the fiscal year 2007.
Mixed class.	140. In order to take into account any alteration pertaining to the mixed class to which a unit of assessment comprising immovables included in an agricultural operation belongs for the purposes of the fiscal year 2007, the alterations that must be made to a property assessment roll in force on 15 June 2006 and that are to apply for the fiscal year 2007 must be made not later than 15 September 2006, taking into account the amendment made to section 244.32 of the Act by section 80.
Global certificate.	141. If making only the alterations provided for in section 140, instead of proceeding in accordance with the provisions of the Act pertaining to the updating of the property assessment roll, the competent assessor may produce a global certificate for all the alterations.
Presumption.	The attribution of a value, in respect of the immovables included in an agricultural operation, that does not reproduce the exact value entered in respect of those immovables before the alteration is deemed to be an alteration not provided for in section 140.
Procedure.	If the assessor makes use of the power granted under the first paragraph, <p>(1) no notice or copy of a notice of alteration is sent out under section 180 of the Act;</p> <p>(2) the clerk or the secretary-treasurer of the local municipality whose roll is altered by means of the global certificate must, in accordance with section 75 of the Act, give a public notice explaining in a general manner that the roll has been altered to subtract the value of the immovables included in agricultural operations from the tax bases for applying the rates specific to the categories of non-residential and industrial immovables; and</p>

(3) no application for review may be filed or action to set aside or quash brought in respect of the alterations made.

Form applicable.

142. Form 14 prescribed by Schedule I to the regulation made under paragraph 1 of section 263 of the Act, as it exists after adding a column with the heading “TAUX AGRICOLE” in the section entitled “ASSIETTES D’APPLICATION DES TAUX DE LA TAXE FONCIÈRE GÉNÉRALE”, applies in anticipation of the notice that the Minister of Municipal Affairs and Regions must give under that paragraph pertaining to the updating of the manual referred to in the regulation for the purpose of modifying the form.

Agricultural immovables.

143. For every fiscal year for which the property assessment roll referred to in section 140 applies, the minimum rate specific to the category of agricultural immovables provided for in section 244.49.0.2 of the Act, enacted by section 86, is calculated as if section 244.49.0.3 of the Act read as follows:

“244.49.0.3. For the purposes of section 244.49.0.2, the quotient that is valid for each of the fiscal years for which a property assessment roll applies is the quotient obtained by dividing the dividend referred to in the second paragraph by the divisor referred to in the third paragraph.

The dividend is the ratio obtained by dividing the first of the following totals, which result from the addition of values of units of assessment or parts of units, by the second:

(1) the total that constitutes the tax base for the basic rate, according to the roll referred to in the first paragraph, as that roll stands on the day of its deposit; and

(2) the total that constitutes the tax base for the basic rate, according to the property assessment roll immediately preceding the roll referred to in the first paragraph, as that preceding roll stands on the day it is reflected in the summary that is provided for in the regulation made under paragraph 1 of section 263 and that is produced for the last fiscal year for which that preceding roll applies.

The divisor is the ratio obtained by dividing the first of the following totals, which result from the addition of values of units of assessment or parts of units, by the second:

(1) the total that constitutes the tax base for the rate specific to the category of agricultural immovables, according to the roll referred to in the first paragraph, as that roll stands on the day of its deposit; and

(2) the total that constitutes the tax base for the rate specific to the category of agricultural immovables, according to the property assessment roll immediately preceding the roll referred to in the first paragraph, as that preceding roll stands on the day its state is reflected in the summary that is provided for in the regulation made under paragraph 1 of section 263 and that is produced for the last fiscal year for which that preceding roll applies.

For the purposes of the second and third paragraphs, the tax bases for rates are the totals of values established using the form prescribed by the regulation made under paragraph 1 of section 263 that pertains to the summary provided for in that regulation and produced, as the case may be, when the roll referred to in the first paragraph is deposited or for the last fiscal year for which the preceding roll applies, in the following manner:

(1) in the case of the tax base for applying the basic rate, the remaining portion of the total of the values entered in the box in the last line under the heading “TAUX DE BASE” in the section entitled “ASSIETTES D’APPLICATION DES TAUX DE LA TAXE FONCIÈRE GÉNÉRALE”, after subtracting the total established in accordance with subparagraph 2; and

(2) in the case of the tax base for applying the rate specific to the category of agricultural immovables, the total obtained by adding the values entered in the section entitled “RÉGIMES FISCAUX PARTICULIERS” on lines 403, 404 and 405 under the heading “IMPOSABLES” is used.

The assessor who deposited the roll referred to in the first paragraph must, on request, provide the municipality with the ratios established in accordance with the second and third paragraphs.”

Tax burden.

144. If a municipality avails itself of the power granted under section 254 of chapter 19 of the statutes of 2003, amended by section 117, for the fiscal year 2007, in order to establish the tax burden for the assessment units subject to the rate specific to the category of agricultural immovables provided for in section 244.49.0.1 of the Act, enacted by section 86, or for the assessment units subject to all or part of the basic rate provided for in section 244.38 of the Act, the tax burden for those units, as it existed for the fiscal year 2006, is established using,

(1) in the case of units subject to the rate specific to the category of agricultural immovables, the total obtained by adding the values entered on the form referred to in section 142, in the section entitled “RÉGIMES FISCAUX PARTICULIERS”, on lines 403, 404 and 405 under the heading “IMPOSABLES”; and

(2) in the case of units subject to all or part of the basic rate, the remaining portion of the total entered on the form referred to in section 142 in the box in the last line under the heading “TAUX DE BASE” in the section entitled “ASSIETTES D’APPLICATION DES TAUX DE LA TAXE FONCIÈRE GÉNÉRALE”, after subtracting the total established in accordance with paragraph 1.

Notice of assessment.

145. The notice of assessment produced for every fiscal year from the fiscal year 2007 in respect of a unit of assessment comprising immovables included in an agricultural operation must mention that the unit or the part of the unit that includes those immovables belongs to the category of agricultural immovables provided for in section 244.36.1 of the Act, enacted by section 81.

Applicability. The first paragraph applies until the coming into force of the first amendment to the regulation referred to in paragraph 2 of section 263 of the Act made after 15 June 2006.

Entries on the property assessment roll, taxes and compensations in respect of certain agricultural operations

Applicability of provisions. **146.** The provisions enacted by section 78, as enacted, apply for the purposes of every fiscal year from the fiscal year 2007.

Applicability of Act. The Act, as it existed before being amended by that section, continues to apply for the purposes of every fiscal year before the fiscal year 2007.

Applicability of form. **147.** Form 13 prescribed by Schedule I to the regulation made under paragraph 1 of section 263 of the Act, as it exists after the amendment described in the second paragraph, is applicable in anticipation of the notice that the Minister of Municipal Affairs and Regions must give under that paragraph pertaining to the updating of the manual referred to in the regulation for the purpose of modifying the form.

Modification. The modification referred to in the first paragraph allows the area of the land included in an agricultural operation to be added to the information describing the land forming part of the unit of assessment, regardless of whether or not all or part of that land is included in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (R.S.Q., chapter P-41.1).

Agricultural operation. **148.** If the demand for payment of a tax or a municipal compensation, including a supplement, is sent to a person in whose name a unit of assessment including, among other things, one or more of the type of immovable included in an agricultural operation is entered on the property assessment roll, the particulars prescribed by the regulation made under paragraph 2 of section 263 of the Act that are essential for calculating the amount of the tax or compensation must appear separately in respect of the immovable or immovables included in the agricultural operation, as if that immovable or those immovables formed a separate unit.

Separate particulars. If the tax or compensation does not apply in respect of that immovable or those immovables, the separate particulars must illustrate that fact.

Applicability. The first two paragraphs apply until the coming into force of the first amendment to the regulation referred to in the first paragraph made after 15 June 2006.

Thermal power plants

Applicability of provisions. **149.** The legislative provisions enacted by sections 72 and 73, as enacted, apply for the purposes of every fiscal year from the fiscal year 2007.

Applicability of Act.

The Act, as it stood before being amended by those sections, continues to apply for the purposes of every fiscal year preceding the fiscal year 2007. The same applies for the Act respecting Ville de Chapais (1999, chapter 98), as it stood before being repealed by section 115.

Maximum rates for certain taxes in respect of the non-residential sector

Applicability of provisions.

150. The legislative provisions amended by paragraphs 1 and 3 to 10 of section 75 and by section 84, as amended, apply for the purposes of every fiscal year from the fiscal year 2007.

Applicability of Act.

The Act, as it stood before being amended by those sections, continues to apply for the purposes of every fiscal year preceding the fiscal year 2007.

Recognition granted by the Commission municipale du Québec

Recognition deemed revoked.

151. A recognition granted by the Commission municipale du Québec under Division III.0.1 of Chapter XVIII of the Act to a person mentioned in section 243.6.1 of the Act, enacted by section 77, ceases to be in force on 1 January 2007. The recognition is deemed to have been revoked by the Commission, effective on that date.

Alteration of roll.

Despite section 245 of the Act, the alteration of the property assessment roll to take into account the first paragraph does not result in a school tax supplement for the school fiscal year 2006-2007, even if that roll came into force before 1 January 2007.

Three-year cycle for certain property assessment rolls

Berthier-sur-Mer.

152. The property assessment roll of Municipalité de Berthier-sur-Mer, in force from the beginning of the fiscal year 2006, remains in force until the end of the fiscal year 2007. The latter year is considered to be the third year of application of that roll.

Presumption.

For the purpose of determining for which fiscal years the roll following the roll referred to in the first paragraph must be drawn up in accordance with section 14 of the Act, the roll referred to in that paragraph is deemed to have been drawn up for the fiscal years 2005, 2006 and 2007.

Rolls of certain municipalities.

153. The property assessment roll in force from the beginning of the fiscal year 2004 remains in force until the end of the fiscal year 2007 in the case of the following municipalities:

- (1) Municipalité de Cap-Saint-Ignace;
- (2) Municipalité de Saint-François-de-la-Rivière-du-Sud;
- (3) Municipalité de Sainte-Lucie-de-Beauregard;
- (4) Municipalité de Lac-Frontière; and

(5) Paroisse de Saint-Antoine-de-l'Isle-aux-Grues.

Fiscal year 2007.

The fiscal year 2007 is considered to be the third year of application of the roll referred to in the first paragraph.

Subsequent roll.

For the purpose of determining for which fiscal years the roll following the roll referred to in the first paragraph must be drawn up in accordance with section 14 of the Act, the roll referred to in that paragraph is deemed to have been drawn up for the fiscal years 2005, 2006 and 2007.

Rolls of certain municipalities.

154. The property assessment roll in force from the beginning of the fiscal year 2005 remains in force until the end of the fiscal year 2008 in the case of the following municipalities:

- (1) Municipalité de Saint-Paul-de-Montminy;
- (2) Paroisse de Sainte-Apolline-de-Patton;
- (3) Paroisse de Saint-Pierre-de-la-Rivière-du-Sud;
- (4) Municipalité de Notre-Dame-du-Rosaire; and
- (5) Municipalité de Sainte-Euphémie-sur-Rivière-du-Sud.

Fiscal year 2008.

The fiscal year 2008 is considered to be the third year of application for the roll referred to in the first paragraph.

Subsequent roll.

For the purpose of determining for which fiscal years the roll following the roll referred to in the first paragraph must be drawn up in accordance with section 14 of the Act, the roll referred to in that paragraph is deemed to have been drawn up for the fiscal years 2006, 2007 and 2008.

Roll of rental values.

155. A roll of rental values that is in force in a part of the territory of Ville de Montréal on 15 June 2006 remains in force until the end of the fiscal year 2007.

Extension.

The extension of the period of application of that roll is considered to be the extension provided for in the first paragraph of section 72 of the Act.

Equalization

Equalization calculation.

156. For the purpose of calculating the equalization amount a local municipality is entitled to receive for the fiscal years 2006 and 2007, the regulation made under paragraph 7 of section 262 of the Act is applied, with \$36,000,000 being changed wherever it occurs to \$36,828,000 and \$46,828,000, respectively, for the fiscal years 2006 and 2007.

Applicability. The first paragraph applies until the coming into force of the first amendment to the regulation referred to in that paragraph made after 15 June 2006.

Miscellaneous

Subsidies. **157.** The subsidies granted under section 46 of Schedule C to the Charter of Ville de Longueuil (R.S.Q., chapter C-11.3), as it existed before being repealed by section 4, are deemed to have been granted under the third paragraph of section 90 of the Municipal Powers Act (2005, chapter 6), enacted by paragraph 1 of section 119.

Effect. **158.** Sections 5 and 8, paragraph 2 of section 21, paragraph 2 of section 35 and sections 104 to 108, 121 and 122 have effect from 1 January 2006.

Effect. **159.** Sections 15 and 32 have effect for the purposes of every municipal fiscal year from the fiscal year 2007.

By-law. **160.** Every municipality, intermunicipal board, metropolitan community or public transit authority must adopt and bring into force, not later than 1 January 2008, the by-law provided for in the second paragraph of section 477 of the Cities and Towns Act (R.S.Q., chapter C-19), article 960.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), section 171.1 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01), section 161.1 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) or section 124.1 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01), as the case may be, as enacted by sections 22, 37, 47, 49 and 109, respectively.

Effect of amendments. The amendments made by sections 12 and 13, paragraph 3 of section 21, sections 23, 24 and 30, paragraph 3 of section 35 and sections 38, 39, 48, 50, 51 and 110 have effect in respect of a municipality, intermunicipal board, metropolitan community or public transit authority, as the case may be, only as of the first of the following dates:

(1) the date of the coming into force of the by-law referred to in the first paragraph; and

(2) 1 January 2008.

Applicability of provisions. **161.** The legislative provisions enacted or amended by sections 56 to 60 and paragraph 1 of section 62, as enacted or amended, apply for the purpose of establishing the median proportion and the comparative factor of the assessment roll of a related municipality and determining the values entered on the urban agglomeration property or rental roll for every fiscal year from the fiscal year 2007.

- Applicability of Act. The Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), as it existed before being amended by those sections and by sections 65 to 67, continue to apply for the purpose of establishing the median proportion and the comparative factor of the assessment roll of a related municipality and determining the values entered on the urban agglomeration property or rental roll for the fiscal year 2006.
- Applicability of provision. **162.** Section 104.1 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), enacted by section 64, applies for the purpose of determining, for any fiscal year from the fiscal year 2006, the regular or special fiscal potential of a related municipality and the aliquot share of the expenditures of a metropolitan community calculated on the basis of that fiscal potential.
- Applicability of provisions. **163.** Despite any inconsistent provision, sections 115 and 115.1 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), amended and enacted respectively by sections 68 and 69, apply in respect of any by-law referred to in that section 115 in respect of which no decision has been made by 15 June 2006 under that section as it stood before that date, following the exercise of the right of objection by a related municipality.
- Effect. **164.** Section 116 has effect from 16 July 2003.
- Limited partnership. **165.** Any limited partnership formed before 15 June 2006 under section 111 of the Municipal Powers Act (2005, chapter 6) for the purpose of producing electricity at a hydro-electric power plant continues to be governed by that section as it read on 14 June 2006.
- Coming into force*
- Coming into force. **166.** This Act comes into force on 15 June 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 32

**AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE
DE L'AGRICULTURE, DES PÊCHERIES ET DE
L'ALIMENTATION AND THE ACT RESPECTING
THE MINISTÈRE DU REVENU**

Bill 24

Introduced by Mr. Yvon Vallières, Minister of Agriculture, Fisheries and Food

Introduced 9 May 2006

Passage in principle 24 May 2006

Passage 15 June 2006

Assented to 15 June 2006

Coming into force: 15 June 2006

Legislation amended:

Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14)

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



Chapter 32

AN ACT TO AMEND THE ACT RESPECTING THE MINISTÈRE DE L'AGRICULTURE, DES PÊCHERIES ET DE L'ALIMENTATION AND THE ACT RESPECTING THE MINISTÈRE DU REVENU

[Assented to 15 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. M-14, Div. VII.1, heading, am. **1.** The Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14), amended by chapter 8 of the statutes of 2005 and chapter 2 of the statutes of 2006, is again amended by replacing "REIMBURSEMENT" in the heading of Division VII.1 by "PAYMENT".
- c. M-14, s. 36.1, am. **2.** Section 36.1 of the Act, amended by section 3 of chapter 8 of the statutes of 2005, is again amended by replacing paragraph 1 by the following paragraphs:
- “(1) the words “building” and “immovable” mean a building or immovable within the meaning of section 1 of the Act respecting municipal taxation (chapter F-2.1);
- “(1.1) “property tax” means a tax or surtax that a local municipality imposes on an immovable or in respect of the immovable if the tax or surtax is imposed regardless of use;”.
- c. M-14, s. 36.2, am. **3.** Section 36.2 of the Act, amended by section 4 of chapter 8 of the statutes of 2005 and section 1 of chapter 2 of the statutes of 2006, is again amended
- (1) by replacing the part of the first paragraph that precedes subparagraph 1 by the following:
- Payment of taxes. **“36.2.** The Minister shall pay a part of the amount of the municipal property taxes and compensations for municipal services applicable to an immovable forming part of an agricultural operation”;
- (2) by replacing “reimbursement” wherever it appears in subparagraphs 1, 2 and 4 of the first paragraph by “payment”;
- (3) by replacing subparagraph 3 of the first paragraph by the following subparagraph:
- “(3) that produced a minimum average gross revenue per \$100 of property assessment, the amount of which is determined by regulation, with regard to

immovables situated in the agricultural zone and forming part of the agricultural operation during the calendar year that ended before the beginning of the fiscal year for which an application for payment is made, unless the agricultural operation benefits from an exemption determined by regulation;”;

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

Application for payment.

“The application for payment must be made in writing at the time the operator registers the agricultural operation or updates or renews its registration, for each unit of assessment that includes an immovable forming part of the agricultural operation. If the operator is not the person in whose name the unit of assessment is entered on the roll, the application must be made jointly with that person. The application must be accompanied by the information and documents required by regulation.

Right extinguished.

The right to apply for a payment of property taxes and compensations for a given fiscal year expires unless it is exercised in accordance with the preceding paragraph not later than 31 December of that fiscal year or, where applicable and if advantageous for the applicant, within 30 days following the sending of a notice from the Minister to that effect.”;

(5) by replacing “reimbursement” by “payment” in the fourth paragraph.

c. M-14, s. 36.3, am.

4. Section 36.3 of the Act, amended by section 5 of chapter 8 of the statutes of 2005, is again amended

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

Payable taxes and compensations.

“36.3. The property taxes and compensations qualified for payment are those which are payable or have been paid for a given fiscal year regardless, in the latter case, of who paid them. However, for the purpose of establishing the amount payable under section 36.4, they include the school property taxes for that fiscal year not exceeding the maximum set by the Education Act (chapter I-13.3).”;

(2) by replacing “notice of assessment sent for the municipal fiscal year for which an application for reimbursement is made. The notice” in the second paragraph by “account of property taxes or compensations sent by the local municipality. The first account sent in a given fiscal year”;

(3) by replacing “reimbursement” in the third paragraph by “payment”.

c. M-14, s. 36.4, am.

5. Section 36.4 of the Act, amended by section 6 of chapter 8 of the statutes of 2005, is again amended by replacing “reimbursed”, “reimburse” and “reimbursement” wherever they appear by “paid”, “pay” and “payment”, respectively.

c. M-14, s. 36.4.1, added.

6. The Act is amended by inserting the following section after section 36.4:

Limit. **“36.4.1.** The total of the amounts paid by the Minister as determined under section 36.4 may not exceed,

(1) for the fiscal year 2007, 107% of the total of the amounts paid for the 2006 fiscal year;

(2) for the fiscal year 2008, 106% of the total of the amounts paid for the 2007 fiscal year; and

(3) for any subsequent fiscal year, 105% of the total of the amounts paid for the preceding fiscal year.

Reduction. If the total of the amounts paid by the Minister for a given fiscal year exceeds the limit determined under the first paragraph for that fiscal year, the excess is used to reduce proportionately the amount determined under section 36.4 for each unit of assessment and is adjusted under section 36.7.2.”

c. M-14, s. 36.7,
replaced, ss. 36.7.1-
36.7.3, added.

7. Section 36.7 of the Act is replaced by the following sections:

Reduction rate.

“36.7. Before the beginning of a given fiscal year, and provided the conditions prescribed by regulation are met, the Minister shall send to a local municipality whose property assessment roll includes an immovable forming part of an agricultural operation, the reduction rate and any adjustment applicable with regard to the unit of assessment that includes such an immovable. This rate is equal to the percentage of the qualified municipal property taxes and compensations paid under section 36.4 for the preceding fiscal year with regard to that unit.

Credit.

The local municipality shall deduct from any account of property taxes and compensations imposed with regard to a unit of assessment referred to in the first paragraph a credit equal to the result obtained when the reduction rate referred to in the first paragraph is applied to the amount of the qualified property taxes and compensations. The credit also includes any adjustments that may be made under section 36.7.2.

Payment.

The credit thus granted takes the place of the payment provided for in section 36.4 for the given fiscal year.

Information required.

“36.7.1. Within 30 days after sending an account of property taxes or compensations imposed with regard to a unit of assessment referred to in the second paragraph of section 36.7, a local municipality or any other person or body determined by regulation must send to the Minister, in the form prescribed by regulation, a document containing the information required by regulation.

Payment of credits.

After receiving this document, the Minister shall pay to the local municipality the total amount of the credits it deducted under section 36.7.

Verification.

“36.7.2. The Minister shall ensure that any credit deducted corresponds to the amount payable under section 36.4 and that the conditions set out in section 36.2 are met.

Adjustments. If, after verification, adjustments must be made, the Minister informs the local municipality before the next fiscal year so that they may be applied to the credit deductible for that fiscal year.

Adjustment amount. The Minister may, however, pay the amount of the adjustment directly to the person in whose name the unit of assessment is entered on the roll or claim the amount of the adjustment from that person.

Reimbursement. If the Minister demands reimbursement of an overpayment, the reimbursement must be made within 30 days after receipt of the Minister's notice. If the amount is not reimbursed by the expiry of that period, it bears interest at the rate determined under the first paragraph of section 28 of the Act respecting the Ministère du Revenu (chapter M-31).

Direct payment. **“36.7.3.** Despite section 36.7 the Minister may, for a given fiscal year, pay directly to the person in whose name a unit of assessment is entered on the roll, an amount to which the person is entitled under section 36.4, provided the local municipality was not able to deduct that amount from the account of property taxes and compensations and provided the qualification conditions set out in section 36.2 are met.”

c. M-14, s. 36.12,
replaced.

8. Section 36.12 of the Act is replaced by the following section:

Regulations.

“36.12. The Government may, by regulation,

(1) for the purposes of subparagraph 3 of the first paragraph of section 36.2, determine the minimum average gross revenue per \$100 of property assessment that a registered agricultural operation must produce to qualify for the payment of property taxes and compensations;

(2) for the purposes of subparagraphs 3 and 4 of the first paragraph of section 36.2, and on the conditions and for the period it determines, exempt an agricultural operation from having to produce the minimum gross revenue or the minimum average gross revenue per \$100 of property assessment in order to qualify for the payment of property taxes and compensations;

(3) determine the content of an application for payment of property taxes and compensations and of the documents and information that must accompany it;

(4) prescribe the form to be used for the application for payment referred to in paragraph 3;

(5) determine the conditions to be met for the purposes of the first paragraph of section 36.7;

(6) determine the form of the document that a local municipality, or any other person or body it determines, must send to the Minister under section 36.7.1 and determine the information it must contain; and

(7) prescribe any other measure necessary for the purposes of this Act.”

c. M-14, s. 36.13,
replaced.

9. Section 36.13 of the Act, amended in the French text by section 8 of chapter 8 of the statutes of 2005, is replaced by the following section:

Minister’s decision.

“36.13. A decision of the Minister to refuse an application for payment or to demand a reimbursement must be in writing and include the Minister’s reasons. A copy of the decision must be sent to the applicant.”

c. M-14, s. 36.14, am.

10. Section 36.14 of the Act is amended by inserting “if the reason for the decision is that the condition set out in subparagraph 3 or subparagraph 4 of the first paragraph of section 36.2 is not met” at the end.

c. M-31, s. 69.1, am.

11. Section 69.1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), amended by section 6 of chapter 2, sections 80 and 95 of chapter 13, section 54 of chapter 14, section 163 of chapter 15, section 266 of chapter 23, section 195 of chapter 28 and section 49 of chapter 39 of the statutes of 2005, is again amended by adding the following subparagraph after subparagraph *u* of the second paragraph:

“(v) the Minister of Agriculture, Fisheries and Food, to the extent that the information is needed to register an agricultural operation 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) or to verify a person’s eligibility for a payment under Division VII.1 of that Act.”

Application of
subpar. 3 of first par.
of s. 36.2 of c. M-14.

12. For the purposes of subparagraph 3 of the first paragraph of section 36.2 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., chapter M-14), amended by section 3 of this Act, and until the date of coming into force of the amendment to be made to the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations, enacted by Order in Council 340-97 (1997, G.O. 2, 1275), an agricultural operation must produce an average gross revenue of not less than \$8 per \$100 of property assessment with regard to immovables situated in the agricultural zone and forming part of the agricultural operation during the calendar year that ended before the beginning of the fiscal year for which an application for payment is made, unless one of the following conditions is met: the immovable became an agricultural operation during that calendar year; it is demonstrated to the Minister that reforestation or development work intended to help produce such revenue in the future was carried out during that year; new animal production at the developmental phase is being carried out with a view to producing such revenue; or production is temporarily limited by reason of exceptional natural causes.

Application of
subpar. 5 of first par.
of s. 36.2 of c. M-14.

13. For the purposes of subparagraph 5 of the first paragraph of section 36.2 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (R.S.Q., chapter M-14) and until the date of coming into force of the amendment to be made to the Regulation respecting the registration of

agricultural operations and the reimbursement of real estate taxes and compensations, enacted by Order in Council 340-97 (1997, G.O. 2, 1275), a person is deemed to satisfy the requirements of that subparagraph if, with regard to that person's agricultural operation, the person satisfies the requirements of paragraphs 1 and 2 of section 11 of the Act to amend the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation and the Food Products Act (2005, chapter 8) at any time during the fiscal year for which an application for payment is made.

Application of second par. of s. 36.2 of c. M-14.

14. For the purposes of the second paragraph of section 36.2 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14), replaced by section 3 of this Act, and until the date of coming into force of the amendment to be made, under paragraphs 3 and 4 of section 36.12 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, replaced by section 8 of this Act, to the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations, enacted by Order in Council 340-97 (1997, G.O. 2, 1275), the application for payment must be made on the registration form supplied by the Minister and be accompanied by the information and documents provided for in sections 12 and 13 of that regulation. The application must also contain the information provided for in subparagraph 1 of the first paragraph of section 4 of that regulation, with any reference to an operator or an agricultural operation in that paragraph being read as a reference to the applicant.

Application for payment.

However, an application for payment for the fiscal year 2007 may be made, until 30 November 2006, in accordance with the second paragraph of section 36.2 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14) as it read on 14 June 2006, with "reimbursement" being replaced wherever it appears in that paragraph by "payment".

Provision not applicable.

The second paragraph does not apply to a unit of assessment entered on the roll in the name of a person other than the operator.

Application of first par. of s. 36.7 of c. M-14.

15. For the purposes of the first paragraph of section 36.7 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14), replaced by section 7 of this Act, and until the date of coming into force of the amendment to be made to the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations, enacted by Order in Council 340-97 (1997, G.O. 2, 1275), the following conditions apply:

(1) the agricultural operation referred to in the first paragraph of section 36.7 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation must be registered in accordance with a regulation adopted under section 36.15 of that Act;

(2) an application for payment must have been made for the fiscal year concerned and for the preceding fiscal year with regard to that agricultural operation, in accordance with section 36.2 of that Act;

(3) a payment must have been made in accordance with section 36.4 of that Act, following the application for payment for the preceding fiscal year, and the qualification conditions set out in section 36.2 of that Act must have been met.

Fiscal year 2006.

If the fiscal year preceding the fiscal year concerned is the fiscal year 2006, any reference to a payment in the previous paragraph or in the first paragraph of section 36.7 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation must be read as a reference to a reimbursement.

Application of first par. of s. 36.7.1 of c. M-14.

16. For the purposes of the first paragraph of section 36.7.1 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14), enacted by section 7 of this Act, and until the date of coming into force of the amendment to be made to the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations, enacted by Order in Council 340-97 (1997, G.O. 2, 1275), a local municipality referred to in section 36.7 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation must send to the Minister a document containing the information determined by the Minister and necessary for the purposes of Division VII.1 of that Act for each unit of assessment referred to in the second paragraph of section 36.7.

Application of Div. VII.1 of c. M-14.

17. For the purposes of Division VII.1 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14), amended by this Act, and until the date of coming into force of the amendment to be made to the Regulation respecting the registration of agricultural operations and the reimbursement of real estate taxes and compensations, enacted by Order in Council 340-97 (1997, G.O. 2, 1275), any reference in that regulation to a reimbursement must be read as a reference to a payment.

Applicability.

18. This Act applies to every school fiscal year as of the school fiscal year 2006-2007 and to every municipal fiscal year as of the 2007 municipal fiscal year.

Coming into force.

19. This Act comes into force on 15 June 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 33

AN ACT TO AMEND THE POLICE ACT

(introduced during the 1st Session of the 37th Legislature and allowed to continue during the 2nd Session of the 37th Legislature on 15 March 2006)

Bill 80

Introduced by Mr. Jacques Chagnon, Minister of Public Security

Introduced 11 November 2004

Passage in principle 30 November 2004

Passage 13 June 2006

Assented to 15 June 2006

Coming into force: 15 June 2006

Legislation amended:

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



Chapter 33

AN ACT TO AMEND THE POLICE ACT

[Assented to 15 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. P-13.1, s. 56, am. **1.** Section 56 of the Police Act (R.S.Q., chapter P-13.1) is amended
- (1) by striking out “and the other senior officers” in the second paragraph;
 - (2) by inserting the following paragraph after the second paragraph:

Appointment. “The other senior officers shall be appointed by the Minister on the recommendation of the Director General.”;
 - (3) by striking out “, constables and auxiliary constables” in the third paragraph;
 - (4) by adding the following paragraph:

Appointment. “The constables and auxiliary constables shall be appointed by the Director General.”
- c. P-13.1, s. 66, replaced. **2.** Section 66 of the Act is replaced by the following section:

Retirement. “**66.** Retirement is mandatory for a member of the Sûreté who reaches 65 years of age.”
- c. P-13.1, s. 126, am. **3.** Section 126 of the Act is amended by adding the following paragraph:

Employers. “The provisions concerning the director of a police force apply in the same way to the employer of a special constable and, with the necessary modifications, to the employer of a highway controller and of any person having authority over a highway controller.”
- c. P-13.1, s. 128, am. **4.** Section 128 of the Act is amended by inserting the following paragraph after the first paragraph:

Functions. “In addition, the Police Ethics Commissioner shall exercise the functions provided for in subdivision 4 of Division III with respect to applications for a remission for a transgression of the Code of ethics filed by a police officer, and shall file applications for revocation of previously granted remissions.”

- c. P-13.1, s. 194, am. **5.** Section 194 of the Act is amended by inserting the following subparagraph at the end of the second paragraph:
- “(3) rule, in the cases provided for in subdivision 4, on applications by a police officer for a remission for a transgression of the Code of ethics and on applications by the Commissioner for the revocation of a previously granted remission.”
- c. P-13.1, s. 199, am. **6.** Section 199 of the Act is amended by replacing the third paragraph by the following paragraph:
- “The chairman of the ethics committee may allow a member designated to hear a matter under section 205 to continue and decide the matter, despite the expiry of that member’s term.”
- Expired term. **7.** Section 236 of the Act is amended by replacing “or employer concerned” by “of which the police officer is a member”.
- c. P-13.1, s. 236, am. **8.** Section 239 of the Act is amended by replacing “or the employer” in the third paragraph by “of which the police officer is a member”.
- c. P-13.1, s. 239, am. **9.** Section 244 of the Act is amended by inserting “, the director of the police force of which the police officer is a member” after “parties” in the first paragraph.
- c. P-13.1, s. 244, am. **10.** Section 253 of the Act is amended by adding the following paragraph:
- “The director of the police force of which the police officer is a member shall inform the Commissioner of the imposition of the penalty decided by the judge.”
- c. P-13.1, s. 253, am. **11.** Division III of Chapter I of Title IV of the Act is amended by adding the following subdivision after subdivision 3 comprising sections 240 to 255:
- “§4.— *Procedures relating to a remission for a transgression of the Code of ethics*
- 255.1.** A police officer, even if no longer in active service, who was imposed a penalty for a transgression of the Code of ethics may apply for a remission, subject to the following restrictions.
- Information to Commissioner. **255.1.** A police officer, even if no longer in active service, who was imposed a penalty for a transgression of the Code of ethics may apply for a remission, subject to the following restrictions.
- c. P-13.1, Title IV, Chap. I, Div. III, subdiv. 4, ss. 255.1-255.11, added. **255.1.** A police officer, even if no longer in active service, who was imposed a penalty for a transgression of the Code of ethics may apply for a remission, subject to the following restrictions.
- Application for remission. **255.1.** A police officer, even if no longer in active service, who was imposed a penalty for a transgression of the Code of ethics may apply for a remission, subject to the following restrictions.
- Discharge or dismissal. No application may be made for a transgression that led to a discharge or dismissal.
- Application inadmissible. An application is inadmissible if
- (1) the applicable waiting period, according to the rules set out in section 255.2, has not been observed;

(2) it is incomplete;

(3) the police officer was found guilty of an offence referred to in subparagraph 3 of the first paragraph of section 115, is under criminal prosecution or, in the year before the application, was the subject of an allegation concerning a criminal offence;

(4) at the time of the application, an ethics proceeding involving the police officer, including a complaint, is before the Commissioner, the ethics committee, the Court of Québec or any other higher court;

(5) at the time of the application, the police officer is under another ethics penalty.

- Time of application. **“255.2.** A remission may be applied for, in the case of a warning, reprimand or rebuke, two years after the penalty is enforced and, in the case of a suspension or demotion, three years after the penalty is enforced.
- Officer disqualified. A police officer who, having resigned or retired, could not be imposed a penalty but was declared disqualified from acting as a peace officer may apply for a remission three years after the end of the disqualification period.
- New transgression. A police officer having been granted a remission who is imposed a penalty for a new transgression may apply for a remission three years after the penalty for that transgression is enforced.
- New application. A new application with respect to the same transgression may be filed three years after the decision of the ethics committee to dismiss the first application.
- Multiple penalties. **“255.3.** If two or more penalties were imposed on the police officer simultaneously, the waiting period for applying for a remission is the one applicable for the most serious penalty.
- Content of application. **“255.4.** The application for a remission identifies all the transgressions for which the police officer was imposed a penalty, the penalty imposed for each transgression, the director of the police force that imposed the penalty and the director of the police force of which the police officer is a member on the day the application is filed. It also specifies the authority that rendered the final decision and the reference number of the decision.
- Filing. **“255.5.** The duly completed application for a remission is filed at the office of the ethics committee.
- Copy. The clerk shall acknowledge receipt of the application and shall send a copy of the application to the director of the police force that imposed the penalty for the transgression for which a remission is requested.
- Copy and check. A copy of the application is also sent to the director of the police force of which the police officer is a member on the day the application is filed so that

the director may check whether the police officer was found guilty of an offence referred to in subparagraph 3 of the first paragraph of section 115, is under criminal prosecution or, in the year before the application, was the subject of an allegation concerning a criminal offence. If the check is done by an employer to which this chapter applies, the Sûreté du Québec shall provide the employer with the required information on request. The director of the police force shall answer the clerk in writing not later than 30 days after the date the application is filed.

Copy to
Commissioner.

A copy of the application is also sent to the Commissioner to check whether a complaint with respect to the police officer is pending before the Commissioner. The Commissioner shall also record the date on which the penalty for the transgression for which the remission is applied for was imposed. The Commissioner shall answer the clerk in writing not later than 15 days after the date the application is filed, and may include observations.

Remission.

“255.6. In the case of a first application which meets all the admissibility conditions, the remission is granted of right if the penalty was a warning, reprimand or rebuke, and the Commissioner raises no objection. If the penalty was a suspension or demotion, or the Commissioner raises an objection, the clerk shall send the application to the ethics committee for assessment.

New application.

Any new application filed by a police officer who has already been granted or denied a remission is also sent to the ethics committee for assessment.

Application not
admissible.

If the application does not meet all the admissibility conditions, the clerk shall inform the police officer in writing, giving reasons. As soon as the application has been corrected or completed, the police officer may file it again with supporting evidence.

Assessment.

“255.7. When assessing an application, the ethics committee shall consider, among other factors, the seriousness of the transgression and the conduct of the police officer since the resulting penalty was handed down.

Procedure.

The ethics committee invites the police officer concerned and, if it considers it necessary in order to weigh the merits of the application, the director of the police force that imposed the penalty for the transgression, the director of the police force of which the police officer was a member on the day the application was filed and the Commissioner to submit observations either in writing within a specified period or verbally at a sitting convened when and where the ethics committee determines. The ethics committee is required to gather such observations in the case of a new application for the same transgression or in the case of an application filed by a police officer who, after being granted a remission for a transgression, is imposed a penalty for a new transgression of the Code of ethics.

Documents.

The ethics committee may also require any information or documents it considers necessary.

- Notice. The clerk shall send the persons concerned a notice containing the relevant information.
- Rules. **“255.8.** The rules of evidence, procedure and practice for the hearing of applications under this subdivision are prescribed by a by-law of the ethics committee submitted to the Government for approval.
- Provisions not applicable. Subdivision 2 does not apply to the hearing of such applications.
- Certificate. **“255.9.** If an application is granted, the clerk shall issue a certificate which attests that the police officer concerned is granted a remission and lists all the transgressions for which the police officer was imposed a penalty.
- Entry in register. The issue of the certificate is recorded in the register kept for that purpose at the office of the ethics committee.
- Copies. The clerk shall send a copy of the certificate to the director of the police force that imposed the penalty, to the director of the police force of which the police officer was a member on the day the application was filed, to the Commissioner and, if applicable, to the Court of Québec.
- Note in officer’s record. The remission granted is noted in the record of the police officer.
- Revocation. These provisions also apply to the revocation of a previously granted remission.
- Application granted. **“255.10.** Once an application is granted, the transgression for which the remission is granted may no longer be invoked against the police officer concerned, except if the remission is revoked or if the ethics committee imposes a penalty for a new transgression committed by the police officer.
- No appeal. **“255.11.** Decisions of the ethics committee with respect to remissions are without appeal.
- Review of decision. However, if a new fact is discovered that could have warranted a favourable decision, a police officer who has been denied a remission may apply for a review of the decision. If the new fact warrants the revocation of a previously granted remission, a review may be requested by the Commissioner.
- Observations. In those cases, the persons referred to in the second paragraph of section 255.7 must be invited to submit observations under the conditions provided for in that paragraph.
- Conditions and procedure. The admissibility conditions and processing procedure provided for in this subdivision apply to such applications or requests.”
- Coming into force. **12.** This Act comes into force on the day of assent.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 34

AN ACT TO AMEND THE YOUTH PROTECTION ACT AND OTHER LEGISLATIVE PROVISIONS

(introduced during the 1st Session of the 37th Legislature and allowed to continue during the 2nd Session of the 37th Legislature on 15 March 2006)

Bill 125

Introduced by Madam Margaret F. Delisle, Minister for Youth Protection and Rehabilitation

Introduced 20 October 2005

Passage in principle 2 November 2005

Passage 15 June 2006

Assented to 15 June 2006

Coming into force: on the date or dates to be set by the Government, except section 72.11, enacted by section 39, and sections 76 and 77, which come into force on 15 June 2006

Legislation amended:

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

Civil Code (1991, chapter 64)

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, chapter 3)



Chapter 34

AN ACT TO AMEND THE YOUTH PROTECTION ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 15 June 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. P-34.1, s. 1, am.

1. Section 1 of the Youth Protection Act (R.S.Q., chapter P-34.1) is amended

(1) by replacing “and any educational body” in subparagraph *d* of the first paragraph by “, any educational body and any childcare establishment”;

(2) by inserting the following subparagraph after subparagraph *d.1* of the first paragraph:

“childcare establishment”.

“(d.2) “childcare establishment” means a childcare centre, a day care centre, or a person recognized as a home childcare provider within the meaning of the Act respecting educational childcare (2005, chapter 47);”.

c. P-34.1, s. 2.1, replaced.
Extrajudicial sanctions.

2. Section 2.1 of the Act is replaced by the following section:

“**2.1.** The extrajudicial sanctions and the guidance mechanism for children who have committed an offence against an Act or regulation of Canada are established in the program of extrajudicial sanctions authorized in accordance with the Youth Criminal Justice Act (Statutes of Canada, 2002, chapter 1).”

c. P-34.1, s. 2.3, am.

3. Section 2.3 of the Act is amended by replacing the first paragraph by the following paragraphs:

Intervention.

“**2.3.** Any intervention in respect of a child and the child’s parents under this Act

(a) must be designed to put an end to and prevent the recurrence of a situation in which the security or the development of the child is in danger; and

(b) must, if the circumstances are appropriate, favour the means that allow the child and the child’s parents to take an active part in making decisions and choosing measures that concern them.

Participation of child.

Every person, body or institution having responsibilities under this Act towards a child and the child’s parents must encourage the participation of the child and the parents, and the involvement of the community.”

c. P-34.1, s. 4,
replaced.

Family environment.

Persons most
important to child.

Continuity of care.

c. P-34.1, s. 8,
replaced.

Health services and
social services.

Educational services.

Support.

c. P-34.1, s. 9, am.

c. P-34.1, s. 10, am.

Prohibition.

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

“4. Every decision made under this Act must aim at keeping the child in the family environment.

If, in the interest of the child, it is not possible to keep the child in the family environment, the decision must aim at ensuring that the child benefits, insofar as possible with the persons most important to the child, in particular the grandparents or other members of the extended family, from continuity of care, stable relationships and stable living conditions corresponding to the child’s needs and age and as nearly similar to those of a normal family environment as possible. Moreover, the parents’ involvement must always be fostered, with a view to encouraging and helping them to exercise their parental responsibilities.

If, in the interest of the child, returning the child to the family is impossible, the decision must aim at ensuring continuity of care, stable relationships and stable living conditions corresponding to the child’s needs and age on a permanent basis.”

5. Section 8 of the Act is replaced by the following section:

“8. The child and the parents are entitled to receive, with continuity and in a personalized manner, health services and social services that are appropriate from a scientific, human and social standpoint, taking into account the legislative and regulatory provisions governing the organization and operation of the institution providing those services, as well as its human, material and financial resources.

The child is also entitled to receive, on the same conditions, appropriate educational services from an educational body.

Furthermore, the child and the parents are entitled to be supported and assisted by a person of their choice if they wish to obtain information or when meeting the director or any person the director authorizes.”

6. Section 9 of the Act is amended

(1) by inserting “or a hospital centre” after “rehabilitation centre” in the second line of the first paragraph;

(2) by inserting “, the hospital centre” after “rehabilitation centre” in the third line of the third paragraph.

7. Section 10 of the Act is amended by adding the following paragraph after the second paragraph:

“The measures provided for in section 118.1 of the Act respecting health services and social services, in particular isolation, and the placement in an

intensive supervision unit provided for in section 11.1.1 of this Act may never be used as disciplinary measures.”

c. P-34.1, s. 11.1.1,
added.

Intensive supervision
unit.

8. The Act is amended by inserting the following section after section 11.1:

“**11.1.1.** If a child is provided with foster care in compliance with an immediate protective measure or an order issued by the tribunal under this Act, and there is a serious risk that the child represents a danger to himself or to others, the child may be placed in an intensive supervision unit maintained by an institution operating a rehabilitation centre that allows close supervision of the child’s behaviour and movements due to its more restrictive layout and special living conditions.

End of placement.

The placement must end as soon as the grounds for it no longer exist. In the case of an immediate protective measure, the placement may not exceed the period provided for in section 46.

Decision.

The placement must be based on a decision of the executive director of the institution or the person the executive director authorizes in writing, and must respect the conditions prescribed by regulation; a detailed report of the placement must be entered in the child’s record, mentioning the grounds for it and the duration. The information contained in the regulation must be given and explained to both the child, if the child is able to understand it, and the child’s parents.

Referral to tribunal.

The child or the parents may refer the executive director’s decision to the tribunal. The motion is heard and decided by preference.”

c. P-34.1, s. 11.2.1,
added.

Order required for
publication.

9. The Act is amended by inserting the following section after section 11.2:

“**11.2.1.** Within the framework of this Act, no person may publish or broadcast information allowing a child or the child’s parents to be identified, unless the tribunal so orders or the publication or broadcast is necessary for the purposes of this Act or a regulation made under it.

Powers of tribunal.

Furthermore, in special cases, the tribunal may prohibit or restrict the publication or broadcast of information on a hearing of the tribunal, on the conditions it prescribes.”

c. P-34.1, s. 32, am.

10. Section 32 of the Act is amended

(1) by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

“(a) to receive reports regarding children, analyze them briefly and decide whether they must be evaluated further;

“(b) to assess a child’s situation and living conditions and decide whether the child’s security or development is in danger;”;

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

“(e) to put an end to the intervention if a child’s security or development is not or is no longer in danger;”;

(3) by adding “or, in the cases provided for in this Act, apply to the tribunal for the appointment or replacement of a tutor” at the end of subparagraph *f* of the first paragraph;

(4) by inserting “or third” after “second” in the last line of subparagraph *i* of the first paragraph.

c. P-34.1, s. 35.4,
added.

11. The Act is amended by inserting the following section after section 35.3:

Disclosure required.

“35.4. Notwithstanding section 19 of the Act respecting health services and social services, at the request of the director or a person acting under section 32 of this Act, an institution must disclose information contained in the record of the child, either of the child’s parents or a person implicated in a report, if the information contained in the record reveals or confirms a situation related to the grounds alleged by the director which could justify accepting the report for evaluation or make it possible to decide whether the security or development of the child is in danger.”

c. P-34.1, s. 36,
replaced.

12. Section 36 of the Act is replaced by the following section:

Examination of child’s
record.

“36. Notwithstanding section 19 of the Act respecting health services and social services, if the director decides to act on a report regarding a child and if he deems it necessary to ensure the protection of the child, the director or any person acting under section 32 of this Act may, at any reasonable time or at any time during an emergency, enter a facility maintained by an institution to examine the record kept on the child and make copies of it.

Copy.

The institution must forward a copy of the record to the director, on request.

Examination of
parents’ record.

The director or any person acting under section 32 may also, with the authorization of the tribunal, examine on the premises the record kept on the parents or a person implicated in a report and that is necessary to assess the situation of the child.”

c. P-34.1, ss. 37.1-
37.4, replaced.

13. Sections 37.1 to 37.4 of the Act are replaced by the following sections:

Security or
development
endangered.

“37.1. Upon receiving a report stating that the security or development of a child is or may be considered to be in danger, the director must record the information and, if the director decides not to accept the report, he must keep the information in the record for two years after the decision or until the child has reached 18 years of age, whichever is shorter.

- Information to be kept. **“37.2.** If, after accepting a report, the director decides that the security or development of the child is not in danger, the information in the record must be kept for five years after that decision or until the child has reached 18 years of age, whichever is shorter.
- Decision quashed. **“37.3.** If the tribunal quashes the director’s decision to the effect that the security or development of a child is in danger, the director must keep the information in the child’s record for five years after the final decision or until the child has reached 18 years of age, whichever is shorter.
- Danger past. **“37.4.** Should the director or the tribunal decide that the security or the development of the child is no longer in danger, the director must keep the information in the record for five years after that decision or until the child reaches 18 years of age, whichever is shorter.
- Extension. The tribunal may, on exceptional grounds and for the period it determines, extend the period for which the information in the record must be kept.”
- c. P-34.1, s. 38, replaced. **14.** Section 38 of the Act is replaced by the following section:
- Security or development endangered. **“38.** For the purposes of this Act, the security or development of a child is considered to be in danger if the child is abandoned, neglected, subjected to psychological ill-treatment or sexual or physical abuse, or if the child has serious behavioural disturbances.
- Definitions: In this Act,
- “abandonment”; (a) “*abandonment*” refers to a situation in which a child’s parents are deceased or fail to provide for the child’s care, maintenance or education and those responsibilities are not assumed by another person in accordance with the child’s needs;
- “neglect”; (b) “*neglect*” refers to
- (1) a situation in which the child’s parents or the person having custody of the child do not meet the child’s basic needs,
- i. failing to meet the child’s basic physical needs with respect to food, clothing, hygiene or lodging, taking into account their resources;
- ii. failing to give the child the care required for the child’s physical or mental health, or not allowing the child to receive such care; or
- iii. failing to provide the child with the appropriate supervision or support, or failing to take the necessary steps to provide the child with schooling; or
- (2) a situation in which there is a serious risk that a child’s parents or the person having custody of the child are not providing for the child’s basic needs in the manner referred to in subparagraph 1;

“psychological ill-treatment”;

(c) “*psychological ill-treatment*” refers to a situation in which a child is seriously or repeatedly subjected to behaviour on the part of the child’s parents or another person that could cause harm to the child, and the child’s parents fail to take the necessary steps to put an end to the situation. Such behaviour includes in particular indifference, denigration, emotional rejection, isolation, threats, exploitation, particularly if the child is forced to do work disproportionate to the child’s capacity, and exposure to conjugal or domestic violence;

“sexual abuse”;

(d) “*sexual abuse*” refers to

(1) a situation in which the child is subjected to gestures of a sexual nature by the child’s parents or another person, with or without physical contact, and the child’s parents fail to take the necessary steps to put an end to the situation; or

(2) a situation in which the child runs a serious risk of being subjected to gestures of a sexual nature by the child’s parents or another person, with or without physical contact, and the child’s parents fail to take the necessary steps to put an end to the situation;

“physical abuse”;

(e) “*physical abuse*” refers to

(1) a situation in which the child is the victim of bodily injury or is subjected to unreasonable methods of upbringing by his parents or another person, and the child’s parents fail to take the necessary steps to put an end to the situation; or

(2) a situation in which the child runs a serious risk of becoming the victim of bodily injury or being subjected to unreasonable methods of upbringing by his parents or another person, and the child’s parents fail to take the necessary steps to put an end to the situation;

“serious behavioural disturbance”.

(f) “*serious behavioural disturbance*” refers to a situation in which a child behaves in such a way as to repeatedly or seriously undermine the child’s or others’ physical or psychological integrity, and the child’s parents fail to take the necessary steps to put an end to the situation or, if the child is 14 or over, the child objects to such steps.”

c. P-34.1, s. 38.2, added.

Factors to be considered.

15. The Act is amended by inserting the following section after section 38.1:

“38.2. A decision to determine whether a report must be accepted for evaluation or whether the security or development of a child is in danger must take the following factors into consideration:

(a) the nature, gravity, persistence and frequency of the facts reported;

(b) the child’s age and personal characteristics;

(c) the capacity and the will of the parents to put an end to the situation in which the security or development of the child is in danger;

(d) the community resources available to help the child and the child's parents."

c. P-34.1, s. 39, am.

16. Section 39 of the Act is amended

(1) by inserting “, any person working in a childcare establishment” after “teacher” in the seventh line of the first paragraph;

(2) by replacing “subparagraph *g* of the first paragraph” in the second paragraph by “subparagraphs *d* and *e* of the second paragraph”;

(3) by replacing “, *d*, *e*, *f* or *h*” in the third paragraph by “or *f* of the second paragraph”.

c. P-34.1, s. 39.1,
added.

17. The Act is amended by inserting the following section after section 39:

Physical or sexual
abuse.

“39.1. Any person who is required to report physical abuse or sexual abuse under section 39 must do so regardless of any steps taken by the parents to put an end to the situation.”

c. P-34.1, s. 41,
repealed.

18. Section 41 of the Act is repealed.

c. P-34.1, Chap. IV,
Div. II, heading,
replaced.

19. The heading of Division II of Chapter IV of the Act is replaced by the following heading:

“RECEIVING AND PROCESSING REPORTS”.

c. P-34.1, s. 45, am.

20. Section 45 of the Act is amended by replacing “, who shall determine if it is admissible and whether or not urgent measures are required” by “. The director must consider the report, analyze it briefly and decide whether it is to be accepted for evaluation.”

c. P-34.1, s. 45.1 and
Div. II.1, heading,
added.
Notification.

21. The Act is amended by inserting the following after section 45:

“45.1. If the director decides not to accept a report, he must notify the person who reported the situation.

Services and resources.

In addition, where the situation requires it, the director must inform the child and the child's parents of the services and resources available in their community and the conditions of access to them. If they consent to it, the director must direct them to the institutions, bodies or persons best suited to assist them and forward the information relevant to the situation to the service provider. The director may advise the child and the child's parents on the choice of persons or bodies available to accompany or assist them.

“DIVISION II.1

“IMMEDIATE PROTECTIVE MEASURES”.

c. P-34.1, s. 46, am.

22. Section 46 of the Act is amended

(1) by inserting the following paragraphs before the first paragraph:

Protective measures
before assessment.

“**46.** If the director accepts the report, he may take immediate protective measures to ensure the security of the child for a maximum period of 48 hours even before making an assessment to determine if the security or development of the child is in danger in accordance with section 49.

Protective measures
during intervention.

If the circumstances warrant it, the director may also take immediate protective measures for a maximum period of 48 hours at any point during the intervention, whether or not a new report has been made.

Consultation.

As far as possible, the child and the child’s parents must be consulted with respect to the application of immediate protective measures.”;

(2) by replacing “urgent” in the first line of the first paragraph by “immediate protective”;

(3) by inserting “to one of the child’s parents, to a person who is important to the child, in particular a grandparent or another member of the extended family,” after “hospital centre,” in the second line of subparagraph *b* of the first paragraph;

(4) by adding the following subparagraphs at the end of the first paragraph:

“(d) restricting contact between the child and his parents;

“(e) prohibiting the child from contacting certain persons designated by the director, or prohibiting those persons from contacting the child;

“(f) requiring a person to ensure that the child and his parents comply with the conditions imposed on them and to inform the director if the conditions are not complied with;

“(g) applying any other measure he considers necessary in the interest of the child.”;

(5) by replacing “first paragraph” in the second line of the second paragraph by “fourth paragraph”.

c. P-34.1, s. 47,
replaced, ss. 47.1-47.5,
added.**23.** Section 47 of the Act is replaced by the following sections:

Objection to extension.

“**47.** If the director proposes that immediate protective measures be extended and a child 14 years of age or over or the child’s parents object, the director must submit the case to the tribunal to obtain an order attesting that

the extension is necessary. Such an order may be issued by the clerk if the judge is absent or unable to act and if a delay could cause serious harm to the child. The decision of the tribunal or the clerk may not have effect for more than five working days.

Extension without order.

If the 48-hour period ends on a Saturday or a non-judicial day, the judge and the clerk are absent or unable to act and the interruption of immediate protective measures could cause serious harm to the child, the director may extend the period until the following judicial day without an order.

Provisional agreement.

“47.1. If a child 14 years of age or over and the child’s parents do not object to the extension of immediate protective measures, the director may propose the application of a provisional agreement until he determines whether the security or development of the child is in danger and, if applicable, enters into an agreement on voluntary measures or refers the matter to the tribunal.

Conditions.

However, such an agreement may not be renewed and may not cover more than 30 days, including the 10-day period provided for in section 52.

Right to refuse.

“47.2. If the director proposes a provisional agreement to the child and his parents, he must inform them that a child 14 years of age or over and the child’s parents may refuse to consent to such an agreement. However, if the parents of a child under 14 years of age accept the application of a provisional agreement, the director must encourage the child to adhere to it.

Termination.

The director must also inform them that they may terminate the agreement at any time and that their consent does not constitute an acknowledgement that the security or development of the child is in danger.

Agreement with only one parent.

“47.3. The director may reach a provisional agreement with only one of the parents if the other parent cannot be found or is unable to express an opinion.

Other parent.

However, if the other parent comes forward during the application of the agreement, the director must allow that parent to submit observations, following which, with the consent of the parents and of the child, if 14 years of age or over, the director may make certain changes to the agreement if it is in the interest of the child to do so.

Agreement in writing.

“47.4. The provisional agreement must be recorded in writing and may contain one or more of the measures applicable under section 54.

Agreement proposal.

“47.5. A provisional agreement may also be proposed by the director, on the same conditions, without immediate protective measures having been taken beforehand.”

c. P-34.1, s. 48, am.

24. Section 48 of the Act is amended by replacing “urgent” in the first line of the second paragraph by “immediate protective”.

c. P-34.1, s. 50, am.

25. Section 50 of the Act is amended

(1) by replacing “The director must, in addition,” in the first line of the second paragraph by “If the situation requires it, the director must”;

(2) by replacing “may” in the third line of the second paragraph by “must”;

(3) by replacing “. For that purpose, he” in the fourth line of the second paragraph by “and forward the relevant information on the situation to the service provider. He”.

c. P-34.1, s. 51, am.

26. Section 51 of the Act is amended

(1) by replacing the last sentence of the first paragraph by the following sentence: “For that purpose, before proposing the application of voluntary measures or referring the matter to the tribunal, the director shall favour the means that encourage the active participation of the child and the child’s parents, if the circumstances are appropriate.”;

(2) by striking out “, if he considers it appropriate,” in the first line of the second paragraph.

c. P-34.1, s. 53,
replaced.**27.** Section 53 of the Act is replaced by the following section:

Agreement in writing.

“53. An agreement on voluntary measures must be recorded in writing and not exceed one year. The director may reach one or more consecutive agreements with a total term of up to two years.

Extension.

However, if the last agreement containing a foster care measure referred to in subparagraph *j* of the first paragraph of section 54 ends during a school year, the agreement may be extended until the end of the school year if a child 14 years of age or over consents to the extension; if the child is under 14 years of age, the last agreement may be extended for the same period with the consent of the parents and the director.

Obligation to admit.

An institution that operates a rehabilitation centre that is designated by the director must admit the child.”

c. P-34.1, s. 53.0.1,
replaced.**28.** Section 53.0.1 of the Act is replaced by the following section:

Total period.

“53.0.1. If one or more agreements on voluntary measures under section 53 include a foster care measure provided for in subparagraph *j* of the first paragraph of section 54, the total period of the placement may not exceed

(a) 12 months if the child is under two years of age;

(b) 18 months if the child is from two to five years of age; or

(c) 24 months if the child is six years of age or over

on the date the first agreement containing a foster care measure is entered into.

Referral to tribunal.

If the security or development of the child is still in danger at the expiry of the period of foster care provided for in the first paragraph, the director shall refer the matter to the tribunal.”

c. P-34.1, s. 54, am.

29. Section 54 of the Act is amended

(1) by replacing “place of learning other than a school” in subparagraph *k* of the first paragraph by “school or another place of learning or participate in a program geared to developing skills and autonomy”;

(2) by adding the following subparagraph at the end of the first paragraph:

“(l) that the parents undertake to ensure that the child attend a childcare establishment.”

c. P-34.1, s. 55, am.

30. Section 55 of the Act is amended by replacing “must, by all available means, contribute to” in the first and second lines by “must take all available means to provide the services required for”.

c. P-34.1, s. 57,
replaced.

31. Section 57 of the Act is replaced by the following section:

Review.

“**57.** On the conditions prescribed by regulation, the director shall review the case of each child whose situation he has taken in charge. He shall ensure that every measure is taken to return the child to his parents. If it is not in the interest of the child to be returned to his parents, the director shall see that the child benefits from continuity of care, stable relationships and stable living conditions corresponding to the child’s needs and age on a permanent basis.”

c. P-34.1, s. 57.1, am.

32. Section 57.1 of the Act is amended by replacing “The” at the beginning of the first paragraph by “On the conditions prescribed by regulation, the”.

c. P-34.1, s. 57.2, am.

33. Section 57.2 of the Act is amended

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

“(e) apply to the tribunal to be appointed tutor, to have a person he recommends appointed as tutor or to replace the tutor of the child;”;

(2) by inserting “and if the situation requires it” after “intervention” in the first line of the second paragraph;

(3) by replacing “may” in the fourth line of the second paragraph by “must”;

(4) by replacing “. For that purpose, he” in the fifth line of the second paragraph by “and forward the relevant information on the situation to the service provider. He”;

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

Applicability. “The second paragraph applies when a child whose security or development is in danger reaches 18 years of age.”

c. P-34.1, s. 62, am. **34.** Section 62 of the Act is amended

(1) by replacing “operating a rehabilitation centre or a foster family to which the child may be entrusted” in the second and third lines of the first paragraph by “, to which the child may be entrusted, that operates a hospital centre or a rehabilitation centre or works in conjunction with foster families”;

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

Stays with family. “If the tribunal orders the compulsory foster care of a child, the director may authorize the child to stay with his father or mother, a person who is important to the child, in particular the grandparents or other members of the extended family, or a foster family for periods of not more than 15 days, provided those periods are part of an intervention plan and respect the interest of the child.

Extended periods. With a view to preparing the child’s return to his family or social environment, the director or a person authorized by the director under section 32 may authorize the child to stay with his father or mother, a person who is important to the child or a foster family for extended periods during the last 60 days of the period of compulsory foster care.”

c. P-34.1, s. 63, replaced. **35.** Section 63 of the Act is replaced by the following section:

Notice to Commission. “**63.** If a child is placed in an intensive supervision unit maintained by an institution operating a rehabilitation centre in accordance with section 11.1.1, the executive director of the institution must immediately send the Commission a notice specifying the child’s name and the placement start date as well as the decision or order of the tribunal if the executive director’s decision was referred to the tribunal.”

c. P-34.1, Div. VI.1, ss. 70.1-70.6, added. **36.** The Act is amended by inserting the following division after section 70:

“DIVISION VI.1

“TUTORSHIP

Application. “**70.1.** If a child is in one of the situations described in section 207 of the Civil Code and the director has taken charge of the child’s situation, the director may apply to the tribunal to be appointed as tutor or to have a person

he recommends appointed as tutor if he considers that tutorship is the measure most likely to protect the interest of the child and ensure the respect of his rights.

- Appointment. Following the application, the tribunal may appoint a tutor if it considers, in the interest of the child, that such a measure is appropriate.
- Rules applicable. The rules of the Civil Code apply to the tutorship, subject to the provisions of this Act.
- End of director's intervention. **“70.2.** If the child is entrusted to a person or a foster family and that person or a member of the foster family is appointed tutor to the child in accordance with the second paragraph of section 70.1, the director shall put an end to his intervention in respect of the child.
- Obligations. In that case, the director is subject to the obligations set out in the second paragraph of section 57.2.
- Financial assistance. **“70.3.** To facilitate tutorship, financial assistance for the child's upkeep may be granted to the tutor referred to in section 70.2, according to the terms and conditions prescribed by regulation.
- Replacement of tutor. **“70.4.** If the tutor of the child dies, has serious reasons to give up his duties or is no longer able to perform them, or if an interested person requests that the tutor be replaced in the interest of the child, the matter must be referred to the tribunal.
- Assessment. The tribunal shall ask the director for an assessment of the social situation of the child and a recommendation concerning the appointment of a new tutor, if necessary.
- Reinstatement as tutor. **“70.5.** A parent who wishes to be reinstated as tutor shall apply to the tribunal.
- Assessment. The tribunal shall ask the director for an assessment of the child's social situation.
- Measures. **“70.6.** When or after the tribunal appoints a tutor, it may prescribe any measure relating to the tutorship that it considers to be in the interest of the child; it may also prescribe, among other things, that personal relations between the child and the child's parents, grandparents or any other person be maintained, and determine how they will be maintained.”
- c. P-34.1, s. 72.6, am. **37.** Section 72.6 of the Act is amended by inserting the following paragraph after the second paragraph:
- Consent not required. “Furthermore, notwithstanding section 72.5, the director may disclose confidential information to a person who acts as director outside of Québec, without the consent of the person concerned or an order from the tribunal, if

there is reasonable cause to believe that the security or development of a child is or may be considered to be in danger.”

c. P-34.1, s. 72.7, am.

38. Section 72.7 of the Act is amended

(1) by replacing “*c* or *g* of the first paragraph” in the second and third lines of the first paragraph by “*b*, if the physical or mental health of the child is concerned, *d* or *e* of the second paragraph”;

(2) by adding the following sentence at the end of the first paragraph: “Upon deciding it is appropriate to do so, the director or the Commission may also provide information to an institution or a body exercising a responsibility in respect of the child concerned.”;

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

Home childcare
coordinating office.

“For the purposes of this section, a home childcare coordinating office within the meaning of the Educational Childcare Act is considered a body.”

c. P-34.1, ss. 72.9-
72.11, added.

39. The Act is amended by inserting the following sections after section 72.8:

Register.

“**72.9.** In order to allow only the Commission and the director or a person authorized by the director under section 32 to check if a report has already been made with respect to a child under this Act, the Government may, by regulation, establish a register in which the personal information contained in the child’s record and which the director may disclose under section 72.6 is registered.

Regulation.

The regulation must indicate which personal information will be entered in the register and on what conditions, as well as who will be in charge of the register.

Obligation to register
information.

Each director is required to register the information prescribed in the regulation, under the conditions specified therein.

Time periods.

The time periods prescribed in sections 37.1 to 37.4 apply to the information entered in the register.

Services outside
Québec.

“**72.10.** The register referred to in section 72.9 may also contain information on a child forwarded by youth protection services outside Québec.

Communication of
information.

“**72.11.** Despite section 19 of the Act respecting health services and social services (chapter S-4.2), an institution operating a child and youth protection centre may communicate information contained in the record of a minor user who has been placed or provided with foster care to the Régie des rentes du Québec if that information is necessary to establish a person’s entitlement to the payment of a benefit under the Act respecting family benefits (chapter P-19.1) for the purposes of section 323 of chapter 1 of the statutes of 2005, a tax credit for child assistance in accordance with

Division II.11.2 of Chapter III.1 of the Taxation Act (chapter I-3) or a benefit under the Act respecting the Québec Pension Plan (chapter R-9).”

c. P-34.1, s. 73.1,
added.

40. The Act is amended by inserting the following section after section 73:

Joint hearing.

“**73.1.** After taking into consideration the opinion of the parties, the tribunal may hear the cases of several children of a same parent at the same time, if in doing so there is no risk of prejudice to any of them. However, the tribunal shall give separate orders for each child in accordance with section 91.”

c. P-34.1, s. 74, am.

41. Section 74 of the Act is amended by replacing “urgent” in the second line by “immediate protective”.

c. P-34.1, s. 74.0.1,
added.

42. The Act is amended by inserting the following section after section 74:

Technological means.

“**74.0.1.** The tribunal may use any technological means at its disposal to hear and decide applications filed under sections 11.1.1, 11.2.1, 36, 47, 72.5, 76.1 and 79.

Justice of the peace.

For the purpose of granting the authorizations provided for in sections 25, 35.2 and 35.3, the justice of the peace may also use any technological means available. The declaration under oath required under those provisions may be made orally, by telephone or using another mode of telecommunication, and it is deemed to be made under oath.”

c. P-34.1, s. 74.2, am.

43. Section 74.2 of the Act is amended by replacing “with section 9” in paragraph *e* by “with section 9 or 11.1.1”.

c. P-34.1, s. 75, am.

44. Section 75 of the Act is amended

(1) by replacing “sworn declaration” in the first line of the first paragraph by “motion”;

(2) by replacing “declaration” in the second line of the second paragraph by “motion”.

c. P-34.1, s. 76,
replaced.

45. Section 76 of the Act is replaced by the following section:

Service.

“**76.** If made by a person other than the child or his parents, the motion, together with notice of the filing date, must be served on the parents, on the child if 14 years of age or over, on the director and on the advocates of the parties in one of the modes provided for in the Code of Civil Procedure (chapter C-25), not less than 10 days or more than 60 days before proof and hearing.

Service.

If the motion is made by a parent or a child, it must be served, along with the notice, on the director and on the advocates of the parties.

- Notice not necessary. The notice need not be sent
- (a) if all the parties are present before the tribunal and waive it;
- (b) if the tribunal, in an emergency, prescribes a special manner of notifying the parties; or
- (c) if the tribunal dispenses with service on exceptional grounds.
- Untimely service. The tribunal may allow untimely service for exceptional reasons. It may also reduce the period for filing the motion if it is in the interest of the child and if doing so does not infringe on the parties' right to be heard.
- Encroachment of rights. If the motion is made with respect to an encroachment of rights, service must be made on the Commission."
- c. P-34.1, ss. 76.2-76.5, added. **46.** The Act is amended by inserting the following sections after section 76.1:
- Pre-hearing conference. **"76.2.** After the filing of the motion and, if applicable, the hearing on the provisional measures, the tribunal may order the holding of a pre-hearing conference if it considers it useful or if it is requested by one of the parties. Whenever possible, the conference is presided over by the judge assigned to hear the case.
- Purpose. The purpose of the pre-hearing conference is to rule on appropriate means of simplifying and shortening the proof, including the advisability of amending the motion, obtaining admissions, defining the questions of law and fact at issue, providing a list of witnesses and providing access to the originals of the documents the parties intend to file at the hearing.
- Agreements and decisions. Agreements and decisions made at the conference are recorded in minutes signed by the attorneys or the parties not represented by an attorney, and countersigned by the judge who presided over the conference. The agreements and decisions govern the hearing, unless the tribunal permits a departure from them in order to prevent an injustice.
- Draft agreement. **"76.3.** At any time after the filing of the motion, the parties to the proceedings may acknowledge the facts showing that the security or development of the child is in danger and submit a draft agreement on measures to put an end to the situation to the tribunal.
- Verification. The tribunal verifies whether the parties gave their consent in a free and enlightened manner and, if warranted, hears them together, or hears them separately but in the presence of the other parties' attorneys.
- Implementation order. **"76.4.** After establishing that the security or development of the child is in danger and verifying that the measures proposed in the draft agreement respect the rights and interest of the child, the tribunal may order the implementation of those measures or any other measure it considers appropriate.

- Cross-motion. **“76.5.** The clerk may accept a cross-motion outside the presence of the parties if it need not be served, including a cross-motion requesting a special mode of service, permission to give untimely service or a shorter period for filing the motion.”
- c. P-34.1, s. 77, am. **47.** Section 77 of the Act is amended by replacing “judge” in the first line of the fourth paragraph by “tribunal”.
- c. P-34.1, s. 80, am. **48.** Section 80 of the Act is amended by replacing “the defense of” in the second and third lines by “counsel and represent”.
- c. P-34.1, s. 81, am. **49.** Section 81 of the Act, amended by section 62 of chapter 34 of the statutes of 2005, is again amended by replacing the second paragraph by the following paragraphs:
- Parties. “The child, the child’s parents, the director and the Commission are parties to the hearing.
- Status of party. For the requirements of the proof and hearing, the tribunal may grant any other person the status of party to the hearing if it considers it expedient to do so in the interest of the child. The status of party remains valid until withdrawn by a decision or order of the tribunal.
- Person with information. A person who has information likely to enlighten the tribunal in the interest of the child may, on request, be heard by the tribunal and be assisted by an advocate.”
- c. P-34.1, s. 82, am. **50.** Section 82 of the Act is amended by replacing the second and third paragraphs by the following paragraphs:
- Attendance authorized. “Nevertheless, the tribunal must at all times admit to its hearings a member or an employee of the Commission and any journalist who requests admission, unless it believes the journalist’s presence would cause prejudice to the child.
- Special permission. The tribunal may exceptionally and for a serious reason admit to its hearings any other person whose presence is compatible with respect for the interests and rights of the child. It may also, on request, admit to its hearings any other person for the purposes of study, teaching or research.”
- c. P-34.1, s. 83, repealed. **51.** Section 83 of the Act is repealed.
- c. P-34.1, s. 84, am. **52.** Section 84 of the Act is amended
- (1) by replacing “judge” in the first and second lines of the first paragraph by “tribunal”, and “court-room” in the first line of that paragraph and in the first line of the second paragraph by “hearing”;

(2) by replacing “in the court-room” in the fourth line of the first paragraph by “at the hearing”, and “in the court-room” in the second line of the second paragraph by “present”.

c. P-34.1, ss. 84.1 and 84.2, added.

53. The Act is amended by inserting the following sections after section 84:

Document in possession of third party.

“84.1. If, after the filing of the motion, a document relating to the proceedings is found to be in the possession of a third party, the third party may be ordered, upon summons authorized by the tribunal, to communicate it to the other parties, unless he shows cause why he should not do so.

Order.

The tribunal may, at any time after the filing of the motion, order a party or a third person to exhibit, preserve or submit to an expert’s appraisal any real evidence relating to the proceedings he has in his possession on the conditions, at the time and place and in the manner it considers expedient.

Production of document.

“84.2. A party wishing to produce an analysis, report, study or expert opinion before the tribunal must file the document in the record and give a copy to the advocate of each of the parties, and to each party that is not represented, at least three juridical days before the hearing, unless the tribunal grants an exemption from this obligation.

Filing in record.

The filing in the record of the whole or simply of abstracts of the out of court testimony of an expert witness may stand in lieu of a written report.”

c. P-34.1, s. 85, am.

54. Section 85 of the Act is amended by replacing “2, 14 to 17, 19, 20, 46, 49 to 54, 279 to 292, 294 to 299, 302 to 304, 306 to 318 and 321 to 331” in the first and second lines by “2, 8, 14 to 17, 19, 20, 46, 49 to 54, 82.1, 95, 99, 151.14 to 151.23, 216, 217, 243, 280 to 292, 294 to 299, 302 to 304, 306 to 318 and 321 to 331”.

c. P-34.1, ss. 85.1-85.3, replaced.

55. Sections 85.1, 85.2 and 85.3 of the Act are replaced by the following sections:

Presumed competence to testify.

“85.1. A child under 14 years of age is presumed to be competent to testify. The child may not be sworn in or make a solemn affirmation, but, before receiving the child’s testimony, the tribunal shall have the child promise to tell the truth. The testimony has the same effect as if the child had taken the oath. Such testimony does not require corroboration.

Determination.

If a party expresses a doubt as to the child’s competence to testify, the party must convince the tribunal that the child is not able to understand and answer the questions. The tribunal itself shall question the child to determine whether or not the child is competent to testify.

Prohibition.

A child declared not competent to testify may not testify.

- Dispensation. **“85.2.** Exceptionally, the tribunal may dispense a child from testifying if it believes that testifying could be prejudicial to the mental or emotional development of the child.”
- c. P-34.1, s. 85.5, am. **56.** Section 85.5 of the Act is amended by replacing “it is corroborated, to the satisfaction of the tribunal, by other evidence confirming its reliability” at the end of the second paragraph by “the reliability of the declaration is sufficiently guaranteed”.
- c. P-34.1, s. 86, am. **57.** Section 86 of the Act is amended by replacing the first paragraph by the following paragraph:
- Director’s analysis. **“86.** Before rendering a decision on the measures applicable, the tribunal shall take cognizance of the director’s analysis of the child’s social situation and the recommendations made.”
- c. P-34.1, s. 87, am. **58.** Section 87 of the Act is amended by replacing “paragraph g” in the third line of the second paragraph by “subparagraphs *d* and *e* of the second paragraph”.
- c. P-34.1, s. 88, am. **59.** Section 88 of the Act is amended by replacing “judge” wherever it occurs in the third line of the second paragraph by “tribunal”, and “satisfy himself” in the fourth line of that paragraph by “see”.
- c. P-34.1, s. 89, replaced. **60.** Section 89 of the Act is replaced by the following section:
- Explanation of measures. **“89.** The tribunal must explain to the parties, especially the child, the nature of the measures envisaged and the reasons justifying them. It must endeavour to obtain the assent of the child and of the other parties to the measures.”
- c. P-34.1, s. 90, replaced. **61.** Section 90 of the Act is replaced by the following section:
- Prompt decision. **“90.** A decision or order of the tribunal must be rendered as soon as possible. It may be rendered verbally if the reasons for doing so are given. With the exception of a decision relating to provisional measures, a decision or an order must be rendered in writing not later than 60 days after being pronounced, barring exceptional circumstances.”
- c. P-34.1, s. 91, am. **62.** Section 91 of the Act is amended
- (1) by inserting “or be entrusted to one of his parents” after “family” in the first line of subparagraph *a* of the first paragraph;
- (2) by replacing “certain health services” in subparagraph *i* of the first paragraph by “specific health care and health services”;

(3) by replacing “place of learning other than a school” in subparagraph *k* of the first paragraph by “school or another place of learning or participates in a program geared to developing skills and autonomy”;

(4) by adding the following subparagraphs at the end of the first paragraph:

“(l) that the child attend a childcare establishment;

“(m) that a person ensure that the child and his parents comply with the conditions imposed on them and that that person periodically report to the director;

“(n) that the exercise of certain attributes of parental authority be withdrawn from the parents and granted to the director or any other person designated by the tribunal;

“(o) that a period over which the child will be gradually returned to his family or social environment be determined.”;

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

Recommendation.

“The tribunal may make any recommendation it considers to be in the interest of the child.

Multiple measures.

The tribunal may include several measures in the same order, provided those measures are consistent with each other and in the interest of the child. It may thus authorize that personal relations between the child and the child’s parents, grandparents or another person be maintained, in the manner determined by the tribunal; it may also provide for more than one place where the child may be provided with foster care and state how long the child is to stay at each of those places.”

c. P-34.1, ss. 91.1 and 91.2, added.

63. The Act is amended by inserting the following sections after section 91:

Period of foster care.

“91.1. If the tribunal orders a foster care measure under subparagraph *j* of the first paragraph of section 91, the total period of the foster care may not exceed

(a) 12 months if the child is under 2 years of age on the date the order is made,

(b) 18 months if the child is from 2 to 5 years of age on the date the order is made, or

(c) 24 months if the child is 6 years of age or over on the date the order is made.

Considerations.

When determining the duration of foster care, the tribunal must take into account the duration of any foster care measure applied to the same situation

in an agreement on voluntary measures referred to in subparagraph *j* of the first paragraph of section 54, as well as the duration of any prior foster care measure it ordered under the first paragraph. It may also take into account any prior period during which the child was placed or provided with foster care under this Act.

Continuity of care.

If the security or development of the child is still in danger at the expiry of the periods specified in the first paragraph, the tribunal must make an order aimed at ensuring continuity of care, stable relationships and stable living conditions corresponding to the child's needs and age on a permanent basis.

Imminent return to family.

However, the tribunal may disregard the periods specified in the first paragraph if it is expected that the child will be returned to his family in the short term, if the interest of the child requires it or for serious reasons, such as failure to provide the services agreed upon.

Continuity of care.

At any time during a period specified in the first paragraph, if the security or development of the child is still in danger, the tribunal may make an order aimed at ensuring continuity of care, stable relationships and stable living conditions corresponding to the child's needs and age on a permanent basis.

Periods not applicable.

“91.2. The periods specified in the first paragraph of section 91.1 do not apply if the tribunal orders a foster care measure under subparagraph *j* of the first paragraph of section 91 and an order aimed at ensuring continuity of care, stable relationships and stable living conditions corresponding to the child's needs and age on a permanent basis has already been made.”

c. P-34.1, s. 92, am.

64. Section 92 of the Act is amended by adding the following paragraph:

Obligation to provide services.

“Every institution and every educational body is required to take all available means to provide the services required to carry out the measures ordered. The same applies to every person and to every other body that agrees to apply such measures.”

c. P-34.1, s. 92.1, added.

65. The Act is amended by inserting the following section after section 92:

Expiry of order.

“92.1. At the expiry of the order of the tribunal, the director or a person authorized by the director under section 32 may, with the consent of the parties and over a maximum period of one year, continue the protective measures or amend them with a view to the child's gradual return to his family or social environment.”

c. P-34.1, s. 94, am.

66. Section 94 of the Act is amended

(1) by striking out “the Commission,” in the second line of the first paragraph;

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

Free copy.

“The Commission may obtain a copy, free of charge, of a decision or order of the tribunal in respect of a child.”

c. P-34.1, s. 95, am.

67. Section 95 of the Act is amended by adding the following paragraphs at the end:

Less restrictive measure.

“If the application for a review or an extension seeks a measure that is less restrictive for the child, or one that is more restrictive and that is agreed on by all the parties involved, the following rules apply:

(a) the application must be served on the parties at least 10 days before it is filed;

(b) if the parties do not contest, the tribunal may accept the application without a hearing or proceed to hear the application;

(c) if one of the parties requests it, the tribunal must hear the parties.

Notice not served.

However, if the tribunal finds that the notice has not been served, it shall adjourn the hearing and order that the notice be served on the conditions and in the manner it indicates.”

c. P-34.1, s. 95.0.1, added.

68. The Act is amended by inserting the following section after section 95:

Child eligible for adoption.

“**95.0.1.** If a child is declared eligible for adoption, all inconsistent conclusions in the order issued for the child’s protection become inoperative after the expiry of the time limit for filing an appeal from the judgment declaring the child eligible for adoption.

Consent to adoption.

However, if the child’s parents consent to the adoption, any inconsistent conclusions in the order issued for the child’s protection become inoperative when the order to place the child is issued.”

c. P-34.1, s. 101, am.

69. Section 101 of the Act, amended by section 64 of chapter 34 of the statutes of 2005, is again amended by striking out “, the Director of Criminal and Penal Prosecutions” after “General” in the second line.

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

70. Section 132 of the Act, amended by section 24 of chapter 3 of the statutes of 2004, is again amended by adding the following subparagraphs at the end of the first paragraph:

“(i) to determine the terms and conditions on which financial assistance may be granted to facilitate tutorship to a child;

“(j) to establish the register referred to in section 72.9 and indicate which personal information will be entered in it and on what conditions, as well as who will be in charge of it; and

“(k) to determine the conditions in accordance with which a placement referred to in section 11.1.1 must be made.”

- c. P-34.1, s. 135, am. **71.** Section 135 of the Act is amended by replacing “83” in the second line by “11.2.1”.
- c. P-34.1, ss. 156.1 and 156.2, added.
Report. **72.** The Act is amended by inserting the following sections after section 156:
- “156.1.** Not later than (*insert the date that is three years after the date of coming into force of this section*) and subsequently every five years, the Commission must report to the Government on the carrying out of this Act and on the advisability of amending it.
- Tabling. The Minister of Justice or the Minister of Health and Social Services lays the report before the National Assembly within 30 days of its receipt by the Government or, if the Assembly is not sitting, within 30 days of resumption.
- Study. **“156.2.** Within the same time limits as those prescribed for the Commission in section 156.1, the Minister of Health and Social Services must lay a study before the National Assembly measuring the impact of this Act on the stability and living conditions of children and, if necessary, recommend amendments to the Act.”
- c. P-34.1, ss. 23 and 33.3, am. **73.** The Act is amended by replacing “Young Offenders Act (Revised Statutes of Canada, 1985, chapter Y-1)” in section 23 and section 33.3 by “Youth Criminal Justice Act (Statutes of Canada, 2002, chapter 1)”.
- c. P-34.1, ss. 45, 49 and 73, am. **74.** The Act is amended by replacing “information” by “report”, “the report” and “report” respectively in sections 45, 49 and 73.
- c. P-34.1, s. 87, am. **75.** The Act is amended by replacing “expert examination” wherever it appears in section 87 by “expert opinion”.
- 1991, c. 64, a. 132.1, am. **76.** Article 132.1 of the Civil Code (1991, chapter 64), enacted by section 13 of chapter 3 of the statutes of 2004, is amended by replacing the fourth paragraph by the following paragraph:
- “The Minister of Health and Social Services notifies to the registrar of civil status the certificate issued by the foreign competent authority and the declaration containing the name chosen for the child transmitted to the Minister under the Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption, unless the Minister has applied to the court for a ruling under the second paragraph of section 9 of that Act. Where applicable, the Minister also notifies the certificate drawn up by the Minister under the same section to attest to the conversion of the adoption.”
- 2004, c. 3, s. 8, am. **77.** Section 8 of the 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, chapter 3) is

amended by adding “, together with a declaration made by the adopter before a witness indicating the name chosen by the adopter for the child” at the end.

Periods of foster care. **78.** The periods of foster care provided for in section 53.0.1 apply to a child placed in foster care under this Act as of the date of the coming into force of that section; no placement prior to that date may be taken into account for the purpose of that section unless the tribunal decides otherwise.

Periods of foster care. The same applies to the periods of foster care provided for in section 91.1.

Coming into force. **79.** The provisions of this Act come into force on the date or dates to be set by the Government, except section 72.11, enacted by section 39, and sections 76 and 77, which come into force on 15 June 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 35
AN ACT TO PROCLAIM BLACK HISTORY MONTH

Bill 39

Introduced by Madam Lise Thériault, Minister of Immigration and Cultural Communities
Introduced 18 October 2006
Passage in principle 8 November 2006
Passage 23 November 2006
Assented to 29 November 2006

Coming into force: 1 February 2007

Legislation amended: None



Chapter 35

AN ACT TO PROCLAIM BLACK HISTORY MONTH

[Assented to 29 November 2006]

Preamble.

AS the Black presence in Québec dates back over 300 years;

AS the contribution of Black people to the history of Québec is little known among Quebecers;

AS recognition of that contribution will prove to be a source of empowerment and pride for members of the Black communities;

AS proclaiming a Black history month will heighten public awareness of the contribution of Black communities to the history of Québec;

AS heightened public awareness of that contribution will encourage the full participation of all in Québec society, promote inclusiveness and openness to pluralism, and foster closer intercultural relations among all Quebecers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Proclamation.

1. The month of February is hereby proclaimed Black History Month.

Coming into force.

2. This Act comes into force on 1 February 2007.

2006, chapter 36

AN ACT TO AGAIN AMEND THE TAXATION ACT AND OTHER LEGISLATIVE PROVISIONS

Bill 41

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

Introduced 8 November 2006

Passage in principle 16 November 2006

Passage 30 November 2006

Assented to 6 December 2006

Coming into force: 6 December 2006

Legislation amended:

Cultural Property Act (R.S.Q., chapter B-4)

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)

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 Ministère du Tourisme (R.S.Q., chapter M-31.2)

Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5)

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

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

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

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)

Act giving effect to the Budget Speech delivered on 30 March 2004 to introduce family support measures and giving effect to certain other budget statements (2005, chapter 1)

Budget Act No. 2 giving effect to the Budget Speech delivered on 30 March 2004 and to certain other budget statements (2005, chapter 23)

Budget Act giving effect to the Budget Speech delivered on 21 April 2005 and to certain other budget statements (2005, chapter 38)

Act to amend the Taxation Act and other legislative provisions (2006, chapter 13)



Chapter 36

AN ACT TO AGAIN AMEND THE TAXATION ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 6 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CULTURAL PROPERTY ACT

c. B-4, s. 2.1, am.

1. (1) Section 2.1 of the Cultural Property Act (R.S.Q., chapter B-4) is amended

(1) by inserting “a museum established under the Act respecting the Montréal Museum of Fine Arts (chapter M-42) or the National Museums Act (chapter M-44) or by” after “is acquired by” in the portion before paragraph *a*;

(2) by replacing “an accredited museum” in the portion before paragraph *a* by “a recognized museum”;

(3) by inserting “de ce musée,” after “conservation” in paragraph *a* in the French text.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 24 March 2006.

(3) Paragraph 2 of subsection 1 applies in respect of a taxation year, within the meaning of Part I of the Taxation Act (R.S.Q., chapter I-3), that ends after 31 December 1999. However, when section 2.1 of the Cultural Property Act (R.S.Q., chapter B-4) applies to a taxation year that ends in the year 2000, it reads as if “is acquired by a certified archival centre or a recognized museum, within the meaning assigned to those expressions by section 1 of the Taxation Act (chapter I-3)” in the portion before paragraph *a* was replaced by “is acquired in a taxation year, within the meaning assigned to that expression by Part I of the Taxation Act (chapter I-3), by a certified archival centre or a recognized museum, within the meaning assigned to those expressions for the year by section 1 of that Act”.

c. B-4, s. 7.12, am.

2. (1) Section 7.12 of the Act is amended

(1) by replacing “a certified archival centre” by “a museum established under the Act respecting the Montréal Museum of Fine Arts (chapter M-42) or the National Museums Act (chapter M-44), a certified archival centre”;

(2) by replacing “an accredited museum” by “a recognized museum”.

(2) Paragraph 1 of subsection 1 has effect from 24 March 2006.

(3) Paragraph 2 of subsection 1 applies in respect of a taxation year, within the meaning of Part I of the Taxation Act (R.S.Q., chapter I-3), that ends after 31 December 1999.

c. B-4, s. 7.14, am.

3. (1) Section 7.14 of the Act is amended, in the second paragraph,

(1) by inserting “a museum established under the Act respecting the Montréal Museum of Fine Arts (chapter M-42) or the National Museums Act (chapter M-44),” after “acquired by”;

(2) by replacing “an accredited museum” by “a recognized museum”.

(2) Paragraph 1 of subsection 1 has effect from 24 March 2006.

(3) Paragraph 2 of subsection 1 applies in respect of a taxation year, within the meaning of Part I of the Taxation Act (R.S.Q., chapter I-3), that ends after 31 December 1999.

c. B-4, s. 7.15, French text, am.

4. (1) Section 7.15 of the Act is amended by inserting “au musée,” after “attestation” in the French text.

(2) Subsection 1 has effect from 24 March 2006.

ACT CONSTITUTING CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS

c. C-6.1, s. 8.1, am.

5. (1) Section 8.1 of the Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1) is amended

(1) by replacing paragraph 3 by the following paragraph:

“(3) the period that begins on 1 March 2003 and ends on 29 February 2004;”;

(2) by adding the following paragraphs after paragraph 3:

“(4) the period that begins on 31 March 2004 and ends on 28 February 2005;

“(5) the period that begins on 1 March 2005 and ends on 28 February 2006;

“(6) the period that begins on 24 March 2006 and ends on 28 February 2007;

“(7) the period that begins on 1 March 2007 and ends on 29 February 2008;

“(8) the period that begins on 1 March 2008 and ends on 28 February 2009;

“(9) the period that begins on 1 March 2009 and ends on 28 February 2010;
or

“(10) the period that begins on 1 March 2010 and ends on 28 February 2011.”

(2) Subsection 1 has effect from 1 March 2006.

c. C-6.1, s. 19,
replaced.

6. (1) Section 19 of the Act is replaced by the following section:

Investments.

“**19.** The Société may make investments with or without a guarantee or security.

Investment
requirement.

However, for each fiscal year, the Société’s eligible investments must represent, on the average, at least 60% of the Société’s average net assets for the preceding year, and a portion representing at least 35% of that percentage must be made in entities situated in the resource regions of Québec referred to in Schedule 2 or in eligible cooperatives.

Net assets and average
investments.

For the purposes of this section, the following rules apply:

(1) the average net assets for a fiscal year must be determined by adding the net assets at the beginning of that year to the net assets at the end of that 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 eligible investments for a fiscal year must be determined by the formula

$$(A + B + C + D) / 2.$$

Interpretation.

In the formula in subparagraph 3 of the third paragraph,

(1) A is the Société’s eligible investments at the beginning of the fiscal year;

(2) B is the Société’s eligible investments at the end of the fiscal year;

(3) C is the amount by which an amount that is the total of the eligible investments already made by the Société that were disinvested in the fiscal year, 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 preceding fiscal year.

Eligible investments.

For the purposes of this section, investments that entail no security or hypothec and consist in any of the following investments are eligible investments:

(1) investments made by the Société in eligible entities;

(2) investments made by the Société otherwise than as first purchaser for the acquisition of securities issued by an eligible entity, except to the extent that they represent more than one third of the aggregate of the investments made by the Société as first purchaser in that entity;

(3) investments that are made by the Société in addition to an investment entailing no security or hypothec already made in an entity that was, at the time of the investment, an eligible entity, and that are made in an entity that would be an eligible entity under subparagraph 2 of the first paragraph of section 18 if the amounts of “\$100,000,000” and “\$50,000,000” mentioned in that subparagraph were replaced by the amounts of “\$350,000,000” and “\$150,000,000”, respectively;

(4) strategic investments made by the Société 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;

(5) an investment 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;

(6) investments made by the Société in a partnership or legal person that consist of an initial capital outlay of at least \$25,000,000 or an additional capital outlay, provided that the strategic value of the initial capital outlay and, where applicable, of the additional capital outlay has been recognized, after 21 April 2005, by the Minister of Finance, and that those investments are not otherwise eligible investments;

(7) investments made by the Société in the period beginning on 22 April 2005 and ending on 23 March 2011 in a local venture capital fund established and managed in Québec or in a local fund recognized by the Minister of Finance, provided that the investments are made with the expectation that the local fund invest an amount at least equal to 150% of the aggregate of the sums received from the Société, the Fonds de solidarité des travailleurs du Québec (F.T.Q.) and Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi, in Québec partnerships or legal persons pursuing economic objectives and whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000, and are not otherwise eligible investments; and

(8) investments made by the Société after 21 March 2005 in FIER Partenaires, s.e.c.

Sums not disbursed.

For the purposes of the fifth paragraph, the investments that the Société has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been described in any of subparagraphs 1 to 4 and 6 of that paragraph had they been made by the

Société, are deemed to have been made by the Société. However, for a particular fiscal year, the aggregate of those deemed investments may not exceed 12% of the Société's net assets at the end of the preceding fiscal year.

Sums not disbursed.

For the purposes of the fifth paragraph, the investments that the Société has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been described in subparagraph 7 or 8 of that paragraph had they been made by the Société, are deemed to have been made by the Société.

Dealer.

For the purposes of subparagraph 2 of the fifth paragraph, a dealer acting as an intermediary or firm underwriter is not considered to be a first purchaser of securities.

Limit of eligible investments and increase.

For the application of the fifth paragraph to a particular fiscal year, the following rules apply:

(1) the aggregate of the investments described in subparagraphs 2 and 3 of that paragraph may not exceed 20% of the Société's net assets at the end of the preceding fiscal year;

(2) the aggregate of the investments described in subparagraph 4 of that paragraph may not exceed 5% of the Société's net assets at the end of the preceding fiscal year;

(3) the aggregate of the investments described in subparagraph 6 of that paragraph may not exceed 7.5% of the Société's net assets at the end of the preceding fiscal year;

(4) if the particular fiscal year ends before 1 January 2012, the investments described in subparagraph 7 of that paragraph are deemed to be increased by 50%; and

(5) the aggregate of the investments described in subparagraph 7 of that paragraph may not exceed, if the particular fiscal year ends before 1 January 2012, 7.5% of the Société's net assets at the end of the preceding fiscal year and, in any other case, 5% of those assets.

Regional component of the investment requirement.

For the purposes of this section, the following rules apply:

(1) the eligible investments described in subparagraph 4 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) the eligible investments described in subparagraph 6 of the fifth paragraph are considered to have been made in entities situated in the resource regions of Québec referred to in Schedule 2 if, in the opinion of the Minister of Finance, the investments have an impact on the economic activity of those regions;

(3) the eligible investments described in subparagraph 7 of the fifth paragraph are considered to have been made in entities situated in the resource regions of Québec referred to in Schedule 2 if, in the opinion of the Minister of Finance, it is reasonable to believe that the local fund will have an impact on the economic activity of those regions or on the cooperative sector; and

(4) the eligible investments described in subparagraph 8 of the fifth paragraph are considered to have been made in entities situated in the resource regions of Québec referred to in Schedule 2.

Applicability.

The requirement set out in the second paragraph applies from the fiscal year that began on 1 January 2006.”

(2) Subsection 1 has effect from 22 April 2005. However, when section 19 of the Act applies to a fiscal year that begins before 22 April 2005 and includes that date, it reads as if “\$100,000,000” and “\$50,000,000” in subparagraph 3 of the fifth paragraph were replaced by “\$50,000,000” and “\$20,000,000”, respectively.

c. C-6.1, s. 19.1,
repealed.

7. (1) Section 19.1 of the Act is repealed.

(2) Subsection 1 has effect from 22 April 2005.

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

c. C-8.3, s. 6, am.

8. (1) Section 6 of the Act respecting international financial centres (R.S.Q., chapter C-8.3), amended by section 4 of chapter 13 of the statutes of 2006, is again amended by replacing subparagraph 1 of the first paragraph by the following subparagraph:

“(1) that is carried on by a corporation or partnership, except a corporation that is exempt from tax for the year under Book VIII of Part I of the Taxation Act (chapter I-3), unless the corporation is an insurer described in paragraph *k* of section 998 of that Act that is not so exempt from tax on the totality of its taxable income for the year by reason of section 999.0.1 of that Act, or a partnership a member of which is such a tax-exempt corporation;”.

(2) Subsection 1 has effect from 11 March 2003.

c. C-8.3, s. 49, am.

9. (1) Section 49 of the Act is amended by replacing subparagraph 2 of the second paragraph by the following subparagraph:

“(2) B is the aggregate of all amounts each of which is the fair market value of a gift, referred to in section 710 of the Taxation Act or in any of the definitions of “total charitable gifts”, “total Crown gifts”, “total cultural gifts”, “total gifts of qualified property” and “total musical instrument gifts” in the first paragraph of section 752.0.10.1 of that Act, made in the year by the corporation or in the fiscal period on behalf of the partnership;”.

(2) Subsection 1 applies in respect of a gift made after 23 March 2006.

c. C-8.3, s. 61.1,
repealed.

10. Section 61.1 of the Act is repealed.

c. C-8.3, s. 64.1,
repealed.

11. Section 64.1 of the Act is repealed.

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,
replaced.

12. (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 replaced by the following section:

Investments.

“19. The Fund may make investments with or without a guarantee or security.

Investment
requirement.

However, for each fiscal year, the Fund's eligible investments must represent, on the average, at least 60% of the Fund's average net assets for the preceding year.

Net assets and average
investments.

For the purposes of this section and section 20, the following rules apply:

(1) the average net assets for a fiscal year must be determined by adding the net assets at the beginning of that year to the net assets at the end of that 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 eligible investments for a fiscal year must be determined by the formula

$$(A + B + C + D) / 2.$$

Interpretation.

In the formula in subparagraph 3 of the third paragraph,

(1) A is the Fund's eligible investments at the beginning of the fiscal year;

(2) B is the Fund's eligible investments at the end of the fiscal year;

(3) C is the amount by which an amount that is the total of the eligible investments already made by the Fund that were disinvested in the fiscal year, 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 preceding fiscal year.

Eligible investments.

For the purposes of this section, investments that entail no security or hypothec and consist in any of the following investments are eligible investments:

- (1) investments made by the Fund in eligible enterprises;
- (2) investments made by the Fund otherwise than as first purchaser for the acquisition of securities issued by eligible enterprises;
- (3) investments in new or substantially renovated income-producing immovables situated in Québec, up to 5% of the Fund's net assets at the end of the preceding fiscal year;
- (4) investments that are made by the Fund in addition to an investment entailing no security or hypothec already made in an enterprise that was, at the time of the investment, an eligible enterprise, and that are made in an enterprise that would be an eligible enterprise under the first paragraph of section 18.1 if the amounts of "\$100,000,000" and "\$50,000,000" mentioned in that paragraph were replaced by the amounts of "\$350,000,000" and "\$150,000,000", respectively;
- (5) strategic investments made by the Fund 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) investments made by the Fund in a partnership or legal person that consist of an initial capital outlay of at least \$25,000,000, provided that the strategic value of the initial capital outlay has been recognized, after 22 December 2004, by the Minister of Finance, and that those investments are not otherwise eligible investments;
- (7) investments described in section 19.1, provided that they are made in accordance with a policy for investment outside Québec adopted by the board of directors of the Fund and approved by the Minister of Finance;
- (8) investments made by the Fund in the period beginning on 22 April 2005 and ending on 23 March 2011 in a local venture capital fund established and managed in Québec or in a local fund recognized by the Minister of Finance, provided that the investments are made with the expectation that the local fund invest an amount at least equal to 150% of the aggregate of the sums received from the Fund, the Fonds de solidarité des travailleurs du Québec (F.T.Q.) and Capital régional et coopératif Desjardins, in Québec enterprises whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000, and are not otherwise eligible investments; and
- (9) investments made by the Fund after 21 March 2005 in FIER Partenaires, s.e.c.

- Sums not disbursed. For the purposes of the fifth paragraph, the investments that the Fund has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been described in any of subparagraphs 1 to 7 of that paragraph had they been made by the Fund, are deemed to have been made by the Fund. However, for a particular fiscal year, the aggregate of those deemed investments may not exceed 12% of the Fund's net assets at the end of the preceding fiscal year.
- Sums not disbursed. For the purposes of the fifth paragraph, the investments that the Fund has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been described in subparagraph 8 or 9 of that paragraph had they been made by the Fund, are deemed to have been made by the Fund.
- Dealer. For the purposes of subparagraph 2 of the fifth paragraph, a dealer acting as an intermediary or firm underwriter is not considered to be a first purchaser of securities.
- Limit of eligible investments and increase. For the application of the fifth paragraph to a particular fiscal year, the following rules apply:
- (1) the aggregate of the investments described in subparagraphs 2 and 4 of that paragraph may not exceed 20% of the Fund's net assets at the end of the preceding fiscal year;
 - (2) the aggregate of the investments described in subparagraph 5 and in subparagraph 6 of that paragraph, respectively, may not exceed 5% of the Fund's net assets at the end of the preceding fiscal year;
 - (3) the aggregate of the investments described in subparagraph 7 of that paragraph may not exceed 10% of the Fund's net assets at the end of the preceding fiscal year;
 - (4) if the particular fiscal year ends before 1 January 2012, the investments described in subparagraph 8 of that paragraph are deemed to be increased by 50%; and
 - (5) the aggregate of the investments described in subparagraph 8 of that paragraph may not exceed, if the particular fiscal year ends before 1 January 2012, 7.5% of the Fund's net assets at the end of the preceding fiscal year and, in any other case, 5% of those assets.
- Multiple major investments. If, at a particular time in a fiscal year, the Fund holds several investments described in subparagraph 6 of the fifth paragraph, only one of those investments may be considered to be an eligible investment, at that particular time, for the purposes of the requirement set out in the second paragraph.
- Exclusion. Investments in immovables situated in Québec and intended mainly for the operation of shopping centres are not permitted under subparagraph 3 of the

fifth paragraph otherwise than as part of a project in the recreation and tourism sector.

Applicability.

The requirement set out in the second paragraph applies from the fiscal year that began on 1 June 2001.”

(2) Subsection 1 has effect from 22 April 2005. However, when section 19 of the Act applies

(1) to a fiscal year that begins before 22 April 2005 and includes that date, it reads

(a) as if “, a portion of which representing at least two-thirds of that minimum percentage must be invested in enterprises whose assets are less than \$50,000,000 or whose net equity is not over \$20,000,000” was added at the end of the second paragraph,

(b) as if “\$50,000,000” in subparagraph 4 of the fifth paragraph was replaced by “\$40,000,000”, and

(c) with reference to the following paragraph:

“For the purposes of the second paragraph, the investments permitted under subparagraphs 5 and 6 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.”;

(2) to a fiscal year that includes a date subsequent to 21 April 2005 and that precedes the fiscal year in which the policy for investment outside Québec adopted by the board of directors of Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi is first approved after 21 April 2005 by the Minister of Finance, it reads

(a) as if “situated in Québec” in subparagraph 3 of the fifth paragraph was struck out,

(b) without reference to subparagraph 7 of the fifth paragraph and subparagraph 3 of the ninth paragraph, and

(c) as if “Investments in immovables situated outside Québec are not permitted under that subparagraph either, unless they have or will likely have an impact on the increase or maintenance of the level of employment or economic activity in Québec, in the cases and to the extent provided for in a policy adopted by the board of directors and approved by the Minister of Finance.” was added at the end of the eleventh paragraph; and

(3) on a date that precedes the date on which the policy for investment outside Québec adopted by the board of directors of Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération

et l'emploi is first approved after 21 April 2005 by the Minister of Finance, it reads as if "under the first paragraph" in subparagraph 4 of the fifth paragraph was replaced by "under subparagraph 1 of the first paragraph".

c. F-3.1.2, s. 19.1, am. **13.** (1) Section 19.1 of the Act is amended

(1) by replacing "subparagraph 6" in the portion of the first paragraph before subparagraph 1 by "subparagraph 7";

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

"(1) any investment in a private fund outside Québec, up to, if the particular fiscal year is subsequent to the second fiscal year following the fiscal year in which a particular investment was made in the private fund in accordance with the investment policy, the amount invested, after that particular investment, by the private fund in a Québec enterprise whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000;"

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

Particular investment
in a private fund
outside Québec.

"For the purposes of subparagraph 1 of the first paragraph, an investment agreed to by the Fund, at any time in a particular fiscal year, with a private fund outside Québec and for which it has committed but not yet disbursed sums at the end of the particular fiscal year is considered to be a particular investment made in the particular fiscal year, unless such an investment is not taken into account in computing eligible investments for the purposes of the requirement set out in the second paragraph of section 19 for the particular fiscal year, in which case each of the sums later disbursed by the Fund because of that investment is considered to be a particular investment."

(2) Paragraph 1 of subsection 1 applies from the fiscal year in which the policy for investment outside Québec adopted by the board of directors of Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi is first approved after 21 April 2005 by the Minister of Finance.

(3) Paragraphs 2 and 3 of subsection 1 apply from the fiscal year in which the policy for investment outside Québec adopted by the board of directors of Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi is first approved after 23 March 2006 by the Minister of Finance.

c. F-3.1.2, s. 19.2, am. **14.** (1) Section 19.2 of the Act is amended by striking out "in subparagraph 7 of the fifth paragraph of section 19 or" in the first paragraph.

(2) Subsection 1 has effect from 22 April 2005.

ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES
TRAVAILLEURS DU QUÉBEC (F.T.Q.)

c. F-3.2.1, s. 15,
replaced.

15. (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 replaced by the following section:

Investments.

“**15.** The Fund may make investments with or without a guarantee or security.

Investment
requirement.

However, for each fiscal year, the Fund’s qualified investments must represent, on the average, at least 60% of the Fund’s average net assets for the preceding year.

Net assets and average
investments.

For the purposes of this section and section 15.1, the following rules apply:

(1) the average net assets for a fiscal year must be determined by adding the net assets at the beginning of that year to the net assets at the end of that 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 qualified investments for a fiscal year must be determined by the formula

$$(A + B + C + D) / 2.$$

Interpretation.

In the formula in subparagraph 3 of the third paragraph,

(1) A is the Fund’s qualified investments at the beginning of the fiscal year;

(2) B is the Fund’s qualified investments at the end of the fiscal year;

(3) C is the amount by which an amount that is the total of the qualified investments already made by the Fund that were disinvested in the fiscal year, 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 preceding fiscal year.

Eligible investments.

For the purposes of this section, investments that entail no security or hypothec and consist in any of the following investments are qualified investments:

(1) investments made by the Fund in qualified undertakings;

(2) investments made by the Fund otherwise than as first purchaser for the acquisition of securities issued by qualified undertakings;

(3) investments in new or substantially renovated income-producing immovables situated in Québec, up to 5% of the Fund's net assets at the end of the preceding fiscal year;

(4) investments that are made by the Fund in addition to an investment entailing no security or hypothec already made in an undertaking that was, at the time of the investment, a qualified undertaking, and that are made in an undertaking that would be a qualified undertaking under the first paragraph of section 14.1 if the amounts of "\$100,000,000" and "\$50,000,000" mentioned in that paragraph were replaced by the amounts of "\$350,000,000" and "\$150,000,000", respectively;

(5) strategic investments made by the Fund 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 undertaking whose assets are less than \$500,000,000 or whose net equity is not over \$200,000,000;

(6) investments made by the Fund in a partnership or legal person that consist of an initial capital outlay of at least \$25,000,000, provided that the strategic value of that capital outlay has been recognized, after 22 December 2004, by the Minister of Finance, and that those investments are not otherwise qualified investments;

(7) investments described in section 15.0.1, provided that they are made in accordance with a policy for investment outside Québec adopted by the board of directors of the Fund and approved by the Minister of Finance;

(8) investments made by the Fund in the period beginning on 22 April 2005 and ending on 23 March 2011 in a local venture capital fund established and managed in Québec or in a local fund recognized by the Minister of Finance, provided that the investments are made with the expectation that the local fund invest an amount at least equal to 150% of the aggregate of the sums received from the Fund, Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi and Capital régional et coopératif Desjardins, in Québec undertakings whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000, and are not otherwise qualified investments; and

(9) investments made by the Fund after 21 March 2005 in FIER Partenaires, s.e.c.

Sums not disbursed.

For the purposes of the fifth paragraph, the investments that the Fund has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been described in any of subparagraphs 1 to 7 of that paragraph had they been made by the Fund, are deemed to have been made by the Fund. However, for a particular fiscal year, the aggregate of those deemed investments may not exceed 12% of the Fund's net assets at the end of the preceding fiscal year.

Sums not disbursed.

For the purposes of the fifth paragraph, the investments that the Fund has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been described in subparagraph 8 or 9 of that paragraph had they been made by the Fund, are deemed to have been made by the Fund.

Dealer.

For the purposes of subparagraph 2 of the fifth paragraph, a dealer acting as an intermediary or firm underwriter is not considered to be a first purchaser of securities.

Limit of eligible investments and increase.

For the application of the fifth paragraph to a particular fiscal year, the following rules apply:

(1) the aggregate of the investments described in subparagraphs 2 and 4 of that paragraph may not exceed 20% of the Fund's net assets at the end of the preceding fiscal year;

(2) the aggregate of the investments described in subparagraph 5 and in subparagraph 6 of that paragraph, respectively, may not exceed 5% of the Fund's net assets at the end of the preceding fiscal year;

(3) the aggregate of the investments described in subparagraph 7 of that paragraph may not exceed 10% of the Fund's net assets at the end of the preceding fiscal year;

(4) if the particular fiscal year ends before 1 January 2012, the investments described in subparagraph 8 of that paragraph are deemed to be increased by 50%; and

(5) the aggregate of the investments described in subparagraph 8 of that paragraph may not exceed, if the particular fiscal year ends before 1 January 2012, 7.5% of the Fund's net assets at the end of the preceding fiscal year and, in any other case, 5% of those assets.

Multiple major investments.

If, at a particular time in a fiscal year, the Fund holds several investments described in subparagraph 6 of the fifth paragraph, only one of those investments may be considered to be a qualified investment, at that particular time, for the purposes of the requirement set out in the second paragraph.

Exclusion.

Investments in immovables situated in Québec and intended mainly for the operation of shopping centres are not permitted under subparagraph 3 of the fifth paragraph otherwise than as part of a project in the recreation and tourism sector.

Applicability.

The requirement set out in the second paragraph applies from the fiscal year that began on 1 November 1986.”

(2) Subsection 1 has effect from 22 April 2005. However, when section 15 of the Act applies

(1) to a fiscal year that begins before 22 April 2005 and includes that date, it reads as if “\$100,000,000” and “\$50,000,000” in subparagraph 4 of the fifth paragraph were replaced by “\$50,000,000” and “\$20,000,000”, respectively;

(2) to a fiscal year that includes a date subsequent to 21 April 2005 and that precedes the fiscal year in which the policy for investment outside Québec adopted by the board of directors of the Fonds de solidarité des travailleurs du Québec (F.T.Q.) is first approved after 21 April 2005 by the Minister of Finance, it reads

(a) as if “situated in Québec” in subparagraph 3 of the fifth paragraph was struck out,

(b) without reference to subparagraph 7 of the fifth paragraph and subparagraph 3 of the ninth paragraph, and

(c) as if “Investments in immovables situated outside Québec are not permitted under that subparagraph either, unless they have or will likely have an impact on the increase or maintenance of the level of employment or economic activity in Québec, in the cases and to the extent provided for in a policy adopted by the board of directors and approved by the Minister of Finance.” was added at the end of the eleventh paragraph; and

(3) on a date that precedes the date on which the policy for investment outside Québec adopted by the board of directors of the Fonds de solidarité des travailleurs du Québec (F.T.Q.) is first approved after 21 April 2005 by the Minister of Finance, it reads as if “under the first paragraph” in subparagraph 4 of the fifth paragraph was replaced by “under subparagraph 1 of the first paragraph”.

c. F-3.2.1, s. 15.0.1,
am.

16. (1) Section 15.0.1 of the Act is amended

(1) by replacing “subparagraph 6” in the portion of the first paragraph before subparagraph 1 by “subparagraph 7”;

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

“(1) any investment in a private fund outside Québec, up to, if the particular fiscal year is subsequent to the second fiscal year following the fiscal year in which a particular investment was made in the private fund in accordance with the investment policy, the amount invested, after that particular investment, by the private fund in a Québec undertaking whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000;”;

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

“For the purposes of subparagraph 1 of the first paragraph, an investment agreed to by the Fund, at any time in a particular fiscal year, with a private

Particular investment
in a private fund
outside Québec.

fund outside Québec and for which the Fund has committed but not yet disbursed sums at the end of the particular fiscal year is considered to be a particular investment made in the particular fiscal year, unless such an investment is not taken into account in computing qualified investments for the purposes of the requirement set out in the second paragraph of section 15 for the particular fiscal year, in which case each of the sums later disbursed by the Fund because of that investment is considered to be a particular investment.”

(2) Paragraph 1 of subsection 1 applies from the fiscal year in which the policy for investment outside Québec adopted by the board of directors of the Fonds de solidarité des travailleurs du Québec (F.T.Q.) is first approved after 21 April 2005 by the Minister of Finance.

(3) Paragraphs 2 and 3 of subsection 1 apply from the fiscal year in which the policy for investment outside Québec adopted by the board of directors of the Fonds de solidarité des travailleurs du Québec (F.T.Q.) is first approved after 23 March 2006 by the Minister of Finance.

c. F-3.2.1, s. 15.0.2, am.

17. (1) Section 15.0.2 of the Act is amended by striking out “in subparagraph 7 of the fifth paragraph of section 15 or” in the first paragraph.

(2) Subsection 1 has effect from 22 April 2005.

TOBACCO TAX ACT

c. I-2, s. 2, am.

18. Section 2 of the Tobacco Tax Act (R.S.Q., chapter I-2), amended by section 60 of chapter 29 of the statutes of 2005, is again amended by inserting “and the regulations” after “Act” in the portion before the definition of “carrier”.

c. I-2, s. 6.3, am.

19. (1) Section 6.3 of the Act is amended by inserting “17.4.1,” after “sections”.

(2) Subsection 1 has effect from 8 June 2006.

TAXATION ACT

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

20. (1) Section 1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 24 of chapter 13 of the statutes of 2006, is again amended

(1) by replacing “an accredited” in paragraph *c* of the definition of “recognized gift with reserve of usufruct or use” by “a recognized”;

(2) by striking out the definition of “accredited museum”;

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

“registered museum”.

““registered museum” at any time means a museum that, at that time, is registered as such with the Minister in accordance with section 985.35.2;”;

(4) by replacing “an accredited” in the definition of “Québec museum” by “a recognized”;

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

“recognized museum”.

““recognized museum” means a museum that is recognized by the Minister of Culture and Communications and whose recognition is in force;”;

(6) by replacing the definition of “recognized arts organization” by the following definition:

“recognized arts organization”.

““recognized arts organization” means an arts organization that was recognized, before 30 June 2006, by the Minister on the recommendation of the Minister of Culture and Communications and whose recognition is in force, but does not include a registered charity and an arts organization that is a registered cultural or communications organization under the second paragraph of section 985.35.12;”;

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

“registered cultural or communications organization”.

““registered cultural or communications organization” at any time means an organization that is, at that time, registered as such with the Minister in accordance with section 985.35.12;”.

(2) Paragraphs 1, 2, 4 and 5 of subsection 1 apply from the taxation year 2000. However, when the definition of “recognized museum” in section 1 of the Act applies to the taxation year 2000, it reads as follows:

““recognized museum” for a taxation year means a museum that is recognized by the Minister of Culture and Communications in that year and whose recognition is in force, and that was accredited by that Minister and whose accreditation was in force immediately before the time at which the museum was recognized by that Minister;”.

(3) Paragraph 3 of subsection 1 has effect from 24 March 2006.

(4) Paragraphs 6 and 7 of subsection 1 have effect from 30 June 2006.

c. I-3, s. 2, am.

21. (1) Section 2 of the Act is amended by striking out “except for the definition of “person of Indian ancestry” in section 725.0.1,”.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 8.1, am.

22. (1) Section 8.1 of the Act is amended

(1) by inserting “, an eligible individual within the meaning of section 737.22.0.9” after “737.22.0.5”;

(2) by replacing “737.22.0.5 or” by “737.22.0.5;”;

(3) by inserting “or a foreign farm worker within the meaning of section 737.22.0.12” after “737.22.0.1”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2003.

(3) Paragraphs 2 and 3 of subsection 1 apply from the taxation year 2006.

c. I-3, s. 25, am.

23. (1) Section 25 of the 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 is not to exceed 1, that that income earned in Québec is of the amount by which the aggregate of 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 and the amount that the individual included in computing that taxable income under section 726.35, exceeds any amount deducted by the individual under any of sections 726.20.2, 726.28, 726.33, 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 to a taxation year that ends after 23 March 2006.

c. I-3, s. 38.1, added.

24. (1) The Act is amended by inserting the following section after section 38:

Benefit relating to a transit pass not included in computing income.

38.1. An individual is not required in computing the individual’s income to include the value of benefits received from the individual’s employer and derived from

(a) the total or partial reimbursement, after 23 March 2006, of the cost of an eligible transit pass taking the form of a subscription for a minimum period of one month, valid after that date, that the individual acquired with a view to using it to commute between the individual’s ordinary place of residence and the individual’s work location;

(b) the total or partial reimbursement, after 23 March 2006, of the cost of an eligible paratransit pass, valid after that date, that the individual acquired with a view to using it to commute between the individual’s ordinary place of residence and the individual’s work location; or

(c) the supply, after 23 March 2006, of an eligible transit pass or eligible paratransit pass, if the pass is supplied to the individual primarily to commute between the individual’s ordinary place of residence and the individual’s work location.

Interpretation.

In this section, “eligible paratransit pass” and “eligible transit pass” have the meaning assigned by section 156.9.”

(2) Subsection 1 has effect from 24 March 2006. However, when subparagraphs *a* and *b* of the first paragraph of section 38.1 of the Act apply in respect of a transit pass that is valid for a period preceding 1 April 2006, they read as follows:

“(a) the total or partial reimbursement, after 23 March 2006, of the cost of an eligible transit pass taking the form of a subscription for a minimum period of one month that the individual acquired with a view to using it to commute between the individual’s ordinary place of residence and the individual’s work location, to the extent of the proportion of the amount of the reimbursement that the number of days in the period of validity of the pass that follow 31 March 2006 is of the number of days in the period of validity of the pass;

“(b) the total or partial reimbursement, after 23 March 2006, of the cost of an eligible paratransit pass taking the form of a subscription for a minimum period of one month that the individual acquired with a view to using it to commute between the individual’s ordinary place of residence and the individual’s work location, to the extent of the proportion of the amount of the reimbursement that the number of days in the period of validity of the pass that follow 31 March 2006 is of the number of days in the period of validity of the pass, or the total or partial reimbursement, after 23 March 2006, of the cost of an eligible paratransit pass valid after that date, other than such a pass taking the form of a subscription for a minimum period of one month, that the individual acquired with a view to using it to commute between the individual’s ordinary place of residence and the individual’s work location; or”.

c. I-3, Div. III.2,
s. 43.4, added.

25. (1) The Act is amended by inserting the following after section 43.3:

“DIVISION III.2

“CANADIAN FORCES MEMBERS AND VETERANS

Income replacement
benefits paid to a
Canadian Forces
member or veteran.

“43.4. An individual shall, in computing the individual’s income for a taxation year from an office or employment, include the total of all amounts received by the individual in the year as an earnings loss benefit, a supplementary retirement benefit or a permanent impairment allowance payable to the individual under Part 2 of the Canadian Forces Members and Veterans Re-establishment and Compensation Act (Statutes of Canada, 2005, chapter 21).”

(2) Subsection 1 has effect from 1 April 2006.

c. I-3, s. 135.4, am.

26. (1) Section 135.4 of the Act is amended by replacing “admissible en déduction” in the French text by “déductible” and by replacing “paragraphs *h* and *h.1* of section 157” by “paragraphs *h*, *h.1* and *h.1.1* of section 157”.

(2) Subsection 1 applies in respect of an expense incurred after 23 March 2006.

c. I-3, Div. VIII.3,
ss. 156.8 and 156.9,
added.

27. (1) The Act is amended by inserting the following after section 156.7:

“DIVISION VIII.3

**“ADDITIONAL DEDUCTION RELATING TO PUBLIC TRANSIT
PASSES**

Additional amount.

“156.8. A taxpayer may deduct, in computing the taxpayer’s income from a business for a taxation year, the aggregate of all amounts each of which is an amount otherwise deductible in computing that income for that taxation year and that is

(a) an amount paid to an employee, after 23 March 2006, as the total or partial reimbursement of the cost of an eligible transit pass taking the form of a subscription for a minimum period of one month, valid after that date, that the employee acquired with a view to using it to commute between the employee’s ordinary place of residence and the employee’s work location;

(b) an amount paid to an employee, after 23 March 2006, as the total or partial reimbursement of the cost of an eligible paratransit pass, valid after that date, that the employee acquired with a view to using it to commute between the employee’s ordinary place of residence and the employee’s work location; or

(c) the cost to the taxpayer of an eligible transit pass or eligible paratransit pass that is supplied, after 23 March 2006, to an employee primarily to commute between the employee’s ordinary place of residence and the employee’s work location.

Definitions:

“156.9. In section 156.8,

“eligible paratransit
pass”;

“eligible paratransit pass” means a transit pass that allows the use of a paratransit service provided by a public entity authorized under an Act of Québec to organize such a service;

“eligible transit pass”.

“eligible transit pass” means a transit pass that allows the use of a public transit service, other than paratransit, provided by a public entity authorized under an Act of Québec to organize such a service.”

(2) Subsection 1 has effect from 24 March 2006. However, when paragraphs *a* and *b* of section 156.8 of the Act apply in respect of a transit pass that is valid for a period preceding 1 April 2006, they read as follows:

“(a) an amount paid to an employee, after 23 March 2006, as the total or partial reimbursement of the cost of an eligible transit pass taking the form of a subscription for a minimum period of one month that the employee acquired

with a view to using it to commute between the employee's ordinary place of residence and the employee's work location, to the extent of the proportion of the amount of the reimbursement that the number of days in the period of validity of the pass that follow 31 March 2006 is of the number of days in the period of validity of the pass;

“(b) an amount paid to an employee, after 23 March 2006, as the total or partial reimbursement of the cost of an eligible paratransit pass taking the form of a subscription for a minimum period of one month that the employee acquired with a view to using it to commute between the employee's ordinary place of residence and the employee's work location, to the extent of the proportion of the amount of the reimbursement that the number of days in the period of validity of the pass that follow 31 March 2006 is of the number of days in the period of validity of the pass, or an amount paid to an employee, after 23 March 2006, as the total or partial reimbursement of the cost of an eligible paratransit pass valid after that date, other than such a pass taking the form of a subscription for a minimum period of one month, that the employee acquired with a view to using it to commute between the employee's ordinary place of residence and the employee's work location; or”.

c. I-3, s. 157, am.

28. (1) Section 157 of the Act is amended

(1) by inserting “, to the extent that the amount was not deducted in computing the taxpayer's income for the year or in computing the taxpayer's income for a preceding taxation year under paragraph *h.1.1*” after “be mobile within it” in paragraph *h.1*;

(2) by inserting the following paragraph after paragraph *h.1*:

“(*h.1.1*) the portion of an amount paid by the taxpayer in the year for renovations or alterations to a building that is used by the taxpayer primarily for the purpose of gaining or producing income from the property or from a business, in respect of which the taxpayer holds a qualification certificate issued by the Régie du bâtiment du Québec stating that the renovations or alterations meet barrier-free design standards set out in the Building Code referred to in section 13 of the Building Act (chapter B-1.1);”.

(2) Subsection 1 applies in respect of an expense incurred after 23 March 2006.

c. I-3, s. 231.2, am.

29. (1) Section 231.2 of the Act is amended by replacing the portion before paragraph *a* 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 zero if the disposition is”.

(2) Subsection 1 applies in respect of a disposition made after 1 May 2006.

c. I-3, s. 232, am.

30. (1) Section 232 of the Act is amended

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

Exception.

“However, subject to the fourth paragraph, the disposition of a cultural property described in the third paragraph, the disposition of the bare ownership of such property made in the course of a recognized gift with reserve of usufruct or use or the disposition of a musical instrument resulting from a gift described in paragraph *e* of section 710 or in the definition of “total musical instrument gifts” in the first paragraph of section 752.0.10.1 does not give rise to a capital gain and the disposition of depreciable property does not give rise to a capital loss.”;

(2) by replacing the portion of the third paragraph before subparagraph *a* by the following:

Cultural property.

“A cultural property to which the second paragraph refers is any of the following properties.”;

(3) by replacing subparagraph *c* of the third paragraph by the following subparagraph:

“(c) a property that is the object of a certificate issued by the Commission des biens culturels du Québec to the effect that it was acquired by a museum established under the Act respecting the Montréal Museum of Fine Arts (chapter M-42) or the National Museums Act (chapter M-44), a certified archival centre or a recognized museum in accordance with its acquisition and conservation policy and the directives of the Ministère de la Culture et des Communications.”;

(4) by replacing the fourth paragraph by the following paragraph:

Provision not applicable.

“The second paragraph does not apply in respect of a property of the taxpayer that was a gift referred to in section 752.0.10.10 and made to an institution or a public authority referred to in subparagraph *a* of the third paragraph, to a certified archival centre, to a recognized museum or to an entity referred to in any of paragraphs *a* to *e* of the definition of “total musical instrument gifts” in the first paragraph of section 752.0.10.1, and which was not vested in that donee within the 36-month period following the death of the taxpayer or, if the taxpayer’s legal representative so requests in writing to the Minister before the expiry of such period, within such longer period as the Minister considers reasonable.”

(2) Subsection 1 applies in respect of a gift made after 23 March 2006. In addition, when subparagraph *c* of the third paragraph and the fourth paragraph of section 232 of the Act apply in respect of a gift made before 24 March 2006, they read as if “an accredited” was replaced by “a recognized”.

c. I-3, s. 255, am.

31. (1) Section 255 of the Act is amended by replacing subparagraph 1 of subparagraph *i* of paragraph *i* by the following subparagraph:

“(1) section 231.2, the fraction “1/2” in section 105, as it applied to a fiscal period of the partnership ending before 1 April 1977, and without reference to that or another fraction in sections 107, 231, 231.1, as it read before being repealed, and 265.”.

(2) Subsection 1 has effect from 2 May 2006.

c. I-3, s. 287.1,
replaced.

32. (1) Section 287.1 of the Act is replaced by the following section:

Excluded property.

“287.1. For the purposes of this division, an excluded property of a taxpayer means a property acquired by the taxpayer, or by a person with whom the taxpayer does not deal at arm’s length, in circumstances in which it is reasonable to conclude that the acquisition of the property relates to an arrangement, plan or scheme that is promoted by another person or partnership and under which it is reasonable to conclude that the property will be the subject of a gift to which section 710 or the definition of “total charitable gifts”, “total cultural gifts”, “total gifts of qualified property” or “total musical instrument gifts” in the first paragraph of section 752.0.10.1, applies.”

(2) Subsection 1 applies in respect of a property acquired after 23 March 2006.

c. I-3, s. 289, am.

33. (1) Section 289 of the Act is amended by replacing the portion before paragraph *a* by the following:

Adjusted cost base and
proceeds of
disposition.

“289. For the purposes of this Title, if a taxpayer disposes of a personal-use property, other than an excluded property disposed of in circumstances to which section 710 or the definition of “total charitable gifts”, “total cultural gifts”, “total gifts of qualified property” or “total musical instrument gifts” in the first paragraph of section 752.0.10.1 applies, owned by the taxpayer, the following rules apply:”.

(2) Subsection 1 applies in respect of a property disposed of after 23 March 2006.

c. I-3, s. 290, am.

34. (1) Section 290 of the Act is amended by replacing the portion before paragraph *a* by the following:

Disposition of part of
personal-use property.

“290. For the purposes of this Title, if a taxpayer disposes of part of a personal-use property, other than a part of an excluded property disposed of in circumstances to which section 710 or the definition of “total charitable gifts”, “total cultural gifts”, “total gifts of qualified property” or “total musical instrument gifts” in the first paragraph of section 752.0.10.1 applies, owned by the taxpayer and has retained another part of the property, the following rules apply:”.

(2) Subsection 1 applies in respect of a part of a property disposed of after 23 March 2006.

c. I-3, s. 313.6, am.

35. (1) Section 313.6 of the Act is amended by replacing “or in a recognized arts organization” by “, in a recognized arts organization or in a registered cultural or communications organization”.

(2) Subsection 1 has effect from 30 June 2006.

c. I-3, s. 346.0.1, am.

36. (1) Section 346.0.1 of the Act is amended by replacing “\$50,000” in the second paragraph by “\$25,000”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 350.6,
replaced.

37. (1) Section 350.6 of the Act is replaced by the following section:

Rules applicable.

“350.6. If an individual is, at any time in 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 specialist within the meaning of section 737.22.0.1, a foreign professor within the meaning of section 737.22.0.5, an eligible individual within the meaning of section 737.22.0.9 or a foreign farm worker within the meaning of section 737.22.0.12, the following rules apply for the purpose of computing the amount that the individual may deduct under section 350.1 for the year:

(a) if the individual has included in computing the individual’s income for the year an amount received, or the value of a benefit received or enjoyed, by the individual and the amount or value is both described in subparagraph *a* of the first paragraph of section 350.2 and included in the individual’s eligible income for the year, in relation to an employment, within the meaning of any of sections 737.19, 737.22.0.0.1, 737.22.0.0.5, 737.22.0.1 and 737.22.0.5, as the case may be, in the amount determined in respect of the individual for the year under section 737.22.0.10, or in the individual’s work income for the year, in relation to an employment, within the meaning of section 737.22.0.12, the amount or value, as the case may be, is deemed to be nil;

(b) for the purposes of subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the first paragraph of section 350.2, the number of days in the year included in the qualifying period in which the individual resided in the particular region does not include a day included in the individual’s research activity period, the individual’s eligible activity period or the individual’s specialized activity period, in relation to an employment, within the meaning of any of sections 737.19, 737.22.0.0.1, 737.22.0.0.5, 737.22.0.1 and 737.22.0.5, as the case may be; and

(c) subparagraph *b* of the first paragraph of section 350.2 does not apply to an individual to whom section 737.22.0.10 or 737.22.0.13 applies for the year.”

(2) Subsection 1 applies from the taxation year 2003. However, when section 350.6 of the Act applies before the taxation year 2006,

(1) the portion before paragraph *a* reads as if “, an eligible individual within the meaning of section 737.22.0.9 or a foreign farm worker within the meaning of section 737.22.0.12” was replaced by “or an eligible individual within the meaning of section 737.22.0.9”;

(2) paragraph *a* reads without reference to “or in the individual’s work income for the year, in relation to an employment, within the meaning of section 737.22.0.12,”; and

(3) paragraph *c* reads as if “section 737.22.0.10 or 737.22.0.13” was replaced by “section 737.22.0.10”.

c. I-3, Part I, Book III, Title VI, Chap. IX.0.1, heading, replaced.

38. (1) The heading of Chapter IX.0.1 of Title VI of Book III of Part I of the Act is replaced by the following heading:

“DEDUCTION FOR GOODS AND SERVICES TO SUPPORT A DISABLED PERSON”.

(2) Subsection 1 has effect from 1 January 2005.

c. I-3, s. 358.0.1, am.

39. (1) Section 358.0.1 of the Act is amended, in subparagraph ii of subparagraph *a* of the second paragraph,

(1) by replacing subparagraphs 6 to 8 by the following subparagraphs:

“(6) where the individual has an impairment in mental or physical functions, for the cost of note-taking services and to a person engaged in the business of providing such services, if the individual has been certified in writing by a practitioner to be a person who, because of that impairment, requires those services,

“(7) where the individual has an impairment in physical functions, for the cost of voice recognition software, if the individual has been certified in writing by a practitioner to be a person who, because of that impairment, requires that software,

“(8) where the individual has a learning disability or an impairment in mental functions, for the cost of tutoring services that are rendered to, and supplementary to the primary education of, the individual and to a person ordinarily engaged in the business of providing such services to persons who are not related to the person, if the individual has been certified in writing by a practitioner to be a person who, because of that disability or impairment, requires those services,”;

(2) by replacing “a mental or physical impairment” in subparagraph 10 by “an impairment in mental or physical functions”;

(3) by adding the following subparagraphs after subparagraph 10:

“(11) where the individual has a severe and prolonged impairment in mental or physical functions, for the cost of job coaching services, excluding job placement or career counselling services, and to a person engaged in the business of providing such services if the individual has been certified in writing by a practitioner to be a person who, because of that impairment, requires those services,

“(12) where the individual is blind or has a severe learning disability, for the cost of reading services and to a person engaged in the business of providing such services, if the individual has been certified in writing by a practitioner to be a person who, because of that impairment or disability, requires those services,

“(13) where the individual is blind and profoundly deaf, for the cost of deaf-blind intervening services and to a person engaged in the business of providing such services,

“(14) where the individual has a speech impairment, for the cost of a device that is a Bliss symbol board, or a similar device, that is prescribed by a practitioner to help the individual communicate by selecting the symbols or spelling out words,

“(15) where the individual is blind, for the cost of a device that is a Braille note-taker, prescribed by a practitioner, to allow the individual to take notes, with the help of a keyboard, that the device can read back to the individual, or print or display in Braille,

“(16) where the individual has a severe and prolonged impairment in physical functions that markedly restricts the individual’s ability to use his or her arms or hands, for the cost of a device that is a page turner prescribed by a practitioner to help the individual to turn the pages of a book or other bound document, and

“(17) where the individual is blind, or has a severe learning disability, for the cost of a device or software that is prescribed by a practitioner and designed to enable the individual to read print, and”.

(2) Subsection 1 applies from the taxation year 2005.

c. I-3, s. 358.0.3, am.

40. (1) Section 358.0.3 of the Act is amended

(1) by replacing “\$500” in the portion of the first paragraph before subparagraph *a* by “\$1,000”;

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

“(b.1) the amounts included in computing the individual’s income for the year from an office or employment, if each of those amounts is the value of a

benefit received or enjoyed by the individual in the year because of a previous office or employment; and”;

(3) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) if the individual is an Indian, within the meaning assigned to that expression by section 725.0.1, the amount the individual included in computing the individual’s income for the year and that is described in paragraph *e* of section 725.”

(2) Paragraphs 1 and 3 of subsection 1 apply from the taxation year 2007.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2006.

c. I-3, s. 429, am.

41. (1) Section 429 of the Act is amended by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) subject to sections 693.1, 752.0.26 and 776.1.5.0.19, that other person were entitled to the deductions to which the individual was entitled under sections 725 to 725.7, 752.0.0.1 to 752.0.13.3, 752.0.14 to 752.0.18.15, 776.1.5.0.17 and 776.1.5.0.18 in computing the individual’s taxable income or the individual’s tax payable under this Part, as the case may be, for the year.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 485.4, am.

42. (1) Section 485.4 of the Act is amended by replacing “paragraph *a* of section 728.0.1 were read without reference to “his allowable business investment losses for the year,”” in subparagraph *i* of paragraph *a* by “subparagraph *iii* of paragraph *a* of section 728.0.1 were read without reference to “the taxpayer’s allowable business investment losses for the year,””.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 491, am.

43. (1) Section 491 of the Act is amended by inserting the following paragraph after paragraph *e*:

“(e.1) an amount received as a Canadian Forces income support benefit payable under Part 2 of the Canadian Forces Members and Veterans Re-establishment and Compensation Act (Statutes of Canada, 2005, chapter 21) or as a disability award, death benefit, clothing allowance or detention benefit payable under Part 3 of that Act; or”.

(2) Subsection 1 has effect from 1 April 2006.

c. I-3, s. 658, am.

44. (1) Section 658 of the Act, amended by section 44 of chapter 13 of the statutes of 2006, is again amended by replacing “mental or physical infirmity” in subparagraph 1 of subparagraph *ii* of paragraph *a* of the definition of

“preferred beneficiary” in the first paragraph by “an impairment in mental or physical functions”.

(2) Subsection 1 applies from the taxation year 2005.

c. I-3, s. 681, am.

45. (1) Section 681 of the Act is amended by replacing paragraph *d* by the following paragraph:

“(d) subject to sections 693.1, 752.0.26 and 776.1.5.0.19, that other person were entitled to the deductions to which the individual was entitled under sections 725 to 725.7, 752.0.0.1 to 752.0.13.3, 752.0.14 to 752.0.18.15, 776.1.5.0.17 and 776.1.5.0.18 for the period in computing the individual’s taxable income or the individual’s tax payable under this Part, as the case may be, for the period.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 693, am.

46. (1) Section 693 of the 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: Title I.0.0.1, sections 694.0.1, 694.0.2, 737.17, 737.18.12, 726.29 and 726.35, Titles V, VI.8, V.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, VII.0.1, 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, 737.22.0.13, 737.25, 737.28, 726.28, 726.33 and 726.34.”

(2) Subsection 1, when it inserts a reference to Title I.0.0.1 of Book IV of Part I of the Act in the second paragraph of section 693 of the Act, has effect from 1 July 2006.

(3) Subsection 1, when it inserts a reference to section 737.22.0.13 of the Act in the second paragraph of section 693 of the Act, applies from the taxation year 2006.

(4) Subsection 1, except when it inserts a reference to Title I.0.0.1 of Book IV of Part I of the Act and a reference to section 737.22.0.13 of the Act in the second paragraph of section 693 of the Act, applies to a taxation year that ends after 23 March 2006.

c. I-3, Title I.0.0.1,
s. 694.0.0.1, added.

47. (1) The Act is amended by inserting the following after section 694:

“TITLE I.0.0.1**“INCLUSION OF AMOUNTS RECEIVED AS UNIVERSAL CHILD CARE BENEFITS**

Amounts to be included.

“694.0.0.1. An individual shall include, in computing the individual’s taxable income for a taxation year, the aggregate of all amounts each of which is

(a) an amount received in the year by the individual as a benefit under section 4 of the Universal Child Care Benefit Act, enacted by section 168 of the Budget Implementation Act, 2006 (Statutes of Canada, 2006, chapter 4), if the individual does not have a spouse at the end of 31 December of the year or if the income for the year of the individual’s spouse at the end of 31 December of the year is equal to or greater than the individual’s income for the year; or

(b) an amount received in the year by the individual’s spouse at the end of 31 December of the year as a benefit under section 4 of the Universal Child Care Benefit Act, if the spouse’s income for the year is greater than the individual’s income for the year.”

(2) Subsection 1 applies in respect of an amount received after 30 June 2006.

c. I-3, s. 710, am.

48. (1) Section 710 of the Act is amended

(1) by replacing the portion of paragraph *a* before subparagraph i by the following:

“(a) subject to section 711, the aggregate of all amounts each of which is the fair market value of a gift, other than a gift the fair market value of which is included in the aggregate described in any of paragraphs *b* to *e*, made by the corporation in the year, in any of the five preceding taxation years, if the gift was made in a taxation year that ended before 24 March 2006, or in any of the 20 preceding taxation years, if the gift is made in a taxation year that ends after 23 March 2006, to”;

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

“iii. a recognized arts organization if the gift is made before 30 June 2006.”;

(3) by inserting the following subparagraphs after subparagraph iii.1 of paragraph *a*:

“iii.2. a registered museum if the gift is made after 23 March 2006,

“iii.3. a registered cultural or communications organization if the gift is made after 29 June 2006.”;

(4) by replacing the portion of paragraph *c* before subparagraph *i* by the following:

“(c) the aggregate of all amounts each of which is the fair market value, as certified by the Minister of the Environment, of a gift the object of which is any of the properties described in section 710.0.1, other than a gift the fair market value of which is included in the aggregate described in paragraph *d* or *e*, made by the corporation in the year, in any of the five preceding taxation years, if the gift was made in a taxation year that ended before 24 March 2006, or in any of the 20 preceding taxation years, if the gift is made in a taxation year that ends after 23 March 2006.”;

(5) by replacing the portion of paragraph *d* before subparagraph *i* by the following:

“(d) the aggregate of all amounts each of which is the fair market value of a gift, other than a gift the fair market value of which is included in the aggregate described in paragraph *e*, made by the corporation in the year, in any of the five preceding taxation years, if the gift was made in a taxation year that ended before 24 March 2006, or in any of the 20 preceding taxation years, if the gift is made in a taxation year that ends after 23 March 2006, to”;

(6) by replacing subparagraph *ii* of paragraph *d* by the following subparagraph:

“ii. a museum established under the Act respecting the Montréal Museum of Fine Arts (chapter M-42) or the National Museums Act (chapter M-44), a certified archival centre or a recognized museum, if the object of the gift is a cultural property described in subparagraph *c* of the third paragraph of section 232, unless it is also described in subparagraph *a* of that third paragraph; and”;

(7) by adding the following paragraph after paragraph *d*:

“(e) the aggregate of all amounts each of which is the fair market value of a gift the object of which is a musical instrument, made by the corporation in the year or in any of the 20 preceding taxation years to any of the following entities, if it is situated in Québec:

i. an elementary or secondary educational institution to which the Education Act (chapter I-13.3) or the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14) applies,

ii. a college governed by the General and Vocational Colleges Act (chapter C-29),

iii. a private educational institution accredited for purposes of subsidies under the Act respecting private education (chapter E-9.1),

iv. an educational institution at the university level within the meaning of the Act respecting educational institutions at the university level (chapter E-14.1), and

v. an institution providing instruction in music and forming part of the network of the Conservatoire de musique et d'art dramatique du Québec.”

(2) Paragraph 1 of subsection 1, except when it replaces “paragraphs *b*, *c* and *d*” in the portion of paragraph *a* of section 710 of the Act before subparagraph i by “paragraphs *b* to *e*”, paragraph 3 of subsection 1, when it enacts subparagraph iii.2 of paragraph *a* of section 710 of the Act, paragraph 4 of subsection 1, except when it replaces “in paragraph *d*” in the portion of paragraph *c* of section 710 of the Act before subparagraph i by “in paragraph *d* or *e*” and paragraph 5 of subsection 1, except when it inserts “, other than a gift the fair market value of which is included in the aggregate described in paragraph *e*,” in the portion of paragraph *d* of section 710 of the Act before subparagraph i, have effect from 24 March 2006.

(3) Paragraph 1 of subsection 1, when it replaces “paragraphs *b*, *c* and *d*” in the portion of paragraph *a* of section 710 of the Act before subparagraph i by “paragraphs *b* to *e*”, paragraph 4 of subsection 1, when it replaces “in paragraph *d*” in the portion of paragraph *c* of section 710 of the Act before subparagraph i by “in paragraph *d* or *e*”, paragraph 5 of subsection 1, when it inserts “, other than a gift the fair market value of which is included in the aggregate described in paragraph *e*,” in the portion of paragraph *d* of section 710 of the Act before subparagraph i, and paragraphs 6 and 7 of subsection 1 apply in respect of a gift made after 23 March 2006. In addition, when subparagraph ii of paragraph *d* of section 710 of the Act applies in respect of a gift made before 24 March 2006 and to a taxation year that ends after 31 December 1999, it reads as if “an accredited” was replaced by “a recognized”.

(4) Paragraph 2 of subsection 1 and paragraph 3 of subsection 1, when it enacts subparagraph iii.3 of paragraph *a* of section 710 of the Act, have effect from 30 June 2006.

c. I-3, s. 711.1, am.

49. (1) Section 711.1 of the Act is amended by replacing “*a* to *d*” in paragraph *b* by “*a* to *e*”.

(2) Subsection 1 applies in respect of a gift made after 23 March 2006.

c. I-3, s. 711.2, am.

50. (1) Section 711.2 of the Act is amended by replacing “under any of paragraphs *a* to *d* of section 710” in paragraphs *a* and *b* by “under any of paragraphs *a* to *e* of section 710”.

(2) Subsection 1 applies in respect of a gift made after 23 March 2006.

c. I-3, s. 712.0.1, replaced.

51. (1) Section 712.0.1 of the Act is replaced by the following section:

Filing of a certificate.

“712.0.1. No corporation may deduct, for a taxation year, an amount under section 710 in respect of a gift of a property described in subparagraph ii of paragraph *d* of that section unless it files with the Minister, together with the fiscal return it is required to file under section 1000 for the year, a certificate issued by the Commission des biens culturels du Québec stating that the property was acquired by a museum established under the Act respecting the Montréal Museum of Fine Arts (chapter M-42) or the National Museums Act (chapter M-44), a certified archival centre or a recognized museum, in accordance with its acquisition and conservation policy and with the directives of the Ministère de la Culture et des Communications, and specifying the fair market value of the property determined in accordance with section 710.2 or 710.4, as the case may be.”

(2) Subsection 1 applies in respect of a gift made after 23 March 2006. In addition, when section 712.0.1 of the Act applies in respect of a gift made before 24 March 2006 and to a taxation year that ends after 31 December 1999, it reads as if “an accredited museum” was replaced by “a recognized museum”.

c. I-3, s. 714.1, am.

52. (1) Section 714.1 of the Act is amended by inserting “iii.3,” after “iii.1,” in the first paragraph.

(2) Subsection 1 applies in respect of a gift made after 29 June 2006.

c. I-3, s. 725, am.

53. (1) Section 725 of the Act, amended by section 48 of chapter 13 of the statutes of 2006, is again amended by striking out “or a person of Indian ancestry” in paragraph *e*.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 725.0.1, am.

54. (1) Section 725.0.1 of the Act, amended by section 49 of chapter 13 of the statutes of 2006, is again amended by striking out the definition of “person of Indian ancestry”.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 725.0.2, am.

55. (1) Section 725.0.2 of the Act is amended

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

Income deemed to be situated on a reserve.

“725.0.2. For the purposes of paragraph *e* of section 725, the income of an Indian from an office or employment that the Indian performs for an employer who both resides on a reserve and is described in the second paragraph is deemed to be an income situated on a reserve if the duties of that Indian related to that office or employment form part of the non-commercial activities of the employer that are intended solely for the greater welfare of the Indians living on the reserve.”;

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

Deemed income.

“If the income of an Indian from an office or employment is deemed, under the first paragraph, to be income situated on a reserve, any other amount received by that Indian and related to that office or employment is also, for the purposes of paragraph *e* of section 725, deemed to be situated on a reserve.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 725.2.2, am.

56. (1) Section 725.2.2 of the Act is amended by replacing “1/4” in the portion before paragraph *a* by “1/2”.

(2) Subsection 1 applies in respect of a disposition made after 1 May 2006.

c. I-3, s. 725.7.1,
added.

57. (1) The Act is amended by inserting the following section after section 725.7:

Reimbursement of the
Universal Child Care
Benefit.

“725.7.1. An individual may deduct, in computing the individual’s taxable income for a taxation year, the aggregate of all amounts each of which is an amount paid in the year as a reimbursement, under the Universal Child Care Benefit Act, enacted by section 168 of the Budget Implementation Act, 2006 (Statutes of Canada, 2006, chapter 4), of an amount that was included in computing the individual’s taxable income for the year or for a preceding taxation year under section 694.0.0.1.”

(2) Subsection 1 applies in respect of a reimbursement made after 30 June 2006.

c. I-3, Title VI.10,
Chaps. I-III,
ss. 726.30-726.35,
added.

58. (1) The Act is amended by inserting the following after section 726.29:

“TITLE VI.10

“DEDUCTION FOR FOREST PRODUCERS

“CHAPTER I

“INTERPRETATION

Definitions:

“726.30. In this Title,

“associated group”;

“associated group” in a taxation year means all the corporations that are associated with each other at any time in the year;

“eligible activity”;

“eligible activity” of an individual or corporation for a taxation year, or of a partnership for a fiscal period, in respect of a private woodlot means the sale of timber to a purchaser having an establishment in Québec, other than a retail sale, derived from the operation of the private woodlot;

“eligibility period”;

“eligibility period” of an individual, corporation or partnership, as the case may be, means the period in which the individual, corporation or partnership is a certified forest producer under the Forest Act (chapter F-4.1) in respect of a private woodlot;

“qualified corporation”.

“qualified corporation” for a taxation year means a Canadian-controlled private corporation whose paid-up capital attributed to the corporation for the year, determined in accordance with section 726.31, is not greater than \$10,000,000.

Determination of paid-up capital attributed to a corporation.

“**726.31.** The paid-up capital attributed to a corporation for a particular taxation year of the corporation is equal to

(a) if the corporation is not a member of an associated group in the particular year, its paid-up capital, determined in accordance with section 726.32, for the taxation year that precedes the particular year; and

(b) if the corporation is a member of an associated group in the particular year, the aggregate of all amounts each of which is its paid-up capital, determined in accordance with section 726.32, for the taxation year that precedes the particular year and the paid-up capital of each other member of the group, determined in accordance with section 726.32, for its last taxation year that ended before the beginning of the particular year.

First fiscal period.

For the purposes of subparagraph *a* of the first paragraph, if the particular year is the first fiscal period of the corporation, its paid-up capital is determined, in accordance with section 726.32, on the basis of its financial statements prepared at the beginning of that fiscal period in accordance with generally accepted accounting principles or, if such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, on the basis of such financial statements that would be prepared in accordance with generally accepted accounting principles.

First fiscal period.

For the purposes of subparagraph *b* of the first paragraph, if a member of the associated group, other than the corporation, has no taxation year ending before the beginning of the particular year, its paid-up capital is determined, in accordance with section 726.32, on the basis of its financial statements prepared at the beginning of its first fiscal period in accordance with generally accepted accounting principles or, if such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, on the basis of such financial statements that would be prepared in accordance with generally accepted accounting principles.

Determination of paid-up capital of a corporation.

“**726.32.** For the purposes of section 726.31, the paid-up capital of a corporation for a taxation year means

(a) 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 paragraph *b.2* of subsection 1 of section 1136, paragraphs *d* and *e* of section 1137 and sections 1137.0.0.1, 1138.0.1, 1138.2.1 to 1138.2.3, 1138.2.5 and 1141.3 to 1141.11; and

(b) 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 sections 1141.3 to 1141.11.

“CHAPTER II

“DEDUCTION

Deduction for an individual.

“**726.33.** An individual who, at the end of a taxation year ending before 1 January 2010, is a certified forest producer under the Forest Act (chapter F-4.1) in respect of a private woodlot, or is a member of a partnership that is such a certified forest producer in respect of a private woodlot at the end of a fiscal period of the partnership that ends in the year, may deduct in computing the individual’s taxable income for the year, if the individual encloses the documents described in the third paragraph with the fiscal return the individual is required to file for the year under section 1000, an amount not exceeding 80% of the portion of the individual’s income for the year that may reasonably be considered to be equal to the aggregate of

(a) the amount determined by the formula

$A - B$; and

(b) the amount determined by the formula

$C - D$.

Interpretation.

In the formulas in the first paragraph,

(a) A is the aggregate of all amounts each of which is the amount obtained by multiplying the individual’s income for the taxation year deriving from the individual’s eligible activities for the year in respect of a private woodlot by the proportion that the number of days in the year that are included in the individual’s eligibility period in respect of the private woodlot, is of the number of days in the year;

(b) B is the aggregate of all amounts each of which is the amount obtained by multiplying the individual’s loss for the taxation year deriving from the individual’s eligible activities for the year in respect of a private woodlot by the proportion that the number of days in the year that are included in the individual’s eligibility period in respect of the private woodlot, is of the number of days in the year;

(c) C is the aggregate of all amounts each of which is the individual’s share of the amount obtained by multiplying the partnership’s income for its fiscal period that ends in the year deriving from the partnership’s eligible activities for that fiscal period in respect of a private woodlot by the proportion that the number of days in the partnership’s fiscal period that are included in the

partnership's eligibility period in respect of the private woodlot, is of the number of days in the fiscal period; and

(d) D is the aggregate of all amounts each of which is the individual's share of the amount obtained by multiplying the partnership's loss for its fiscal period that ends in the year deriving from the partnership's eligible activities for that fiscal period in respect of a private woodlot by the proportion that the number of days in the partnership's fiscal period that are included in the partnership's eligibility period in respect of the private woodlot, is of the number of days in the fiscal period.

Documents to be filed.

The documents to which the first paragraph refers are

(a) the prescribed form containing the prescribed information; and

(b) a copy of the valid qualification certificate issued to the individual or partnership, as the case may be, attesting to the individual's or partnership's capacity as a certified forest producer in respect of the private woodlot.

Member's share.

For the purposes of subparagraphs *c* and *d* of the second paragraph, the share, for a fiscal period of a partnership, of an individual who is a member of the partnership of the income or loss of the partnership deriving from the partnership's eligible activities for the fiscal period in respect of a private woodlot, is equal to the proportion of that income or loss that the individual's share of the income or loss of the partnership for the partnership's fiscal period that ends in the individual's taxation year, is of the income or loss of the partnership for the fiscal period, on the assumption that, if the income and loss of the partnership for the fiscal period are nil, the partnership's income for the fiscal period is equal to \$1,000,000.

Deduction for a qualified corporation.

“726.34. A qualified corporation that, at the end of a taxation year ending before 1 January 2010, is a certified forest producer under the Forest Act (chapter F-4.1) in respect of a private woodlot, or is a member of a partnership that is such a certified forest producer in respect of a private woodlot at the end of a fiscal period of the partnership that ends in the year, may deduct in computing its taxable income for the year, if the qualified corporation encloses the documents described in the third paragraph with the fiscal return it is required to file for the year under section 1000, an amount not exceeding 80% of the portion of the qualified corporation's income for the year that may reasonably be considered to be equal to the aggregate of

(a) the amount determined by the formula

$A - B$; and

(b) the amount determined by the formula

$C - D$.

Interpretation.

In the formulas in the first paragraph,

(a) A is the aggregate of all amounts each of which is the amount obtained by multiplying the qualified corporation's income for the taxation year deriving from the qualified corporation's eligible activities for the year in respect of a private woodlot by the proportion that the number of days in the year that are included in the qualified corporation's eligibility period in respect of the private woodlot, is of the number of days in the year;

(b) B is the aggregate of all amounts each of which is the amount obtained by multiplying the qualified corporation's loss for the taxation year deriving from the qualified corporation's eligible activities for the year in respect of a private woodlot by the proportion that the number of days in the year that are included in the qualified corporation's eligibility period in respect of the private woodlot, is of the number of days in the year;

(c) C is the aggregate of all amounts each of which is the qualified corporation's share of the amount obtained by multiplying the partnership's income for its fiscal period that ends in the year deriving from the partnership's eligible activities for that fiscal period in respect of a private woodlot by the proportion that the number of days in the partnership's fiscal period that are included in the partnership's eligibility period in respect of the private woodlot, is of the number of days in the fiscal period; and

(d) D is the aggregate of all amounts each of which is the qualified corporation's share of the amount obtained by multiplying the partnership's loss for its fiscal period that ends in the year deriving from the partnership's eligible activities for that fiscal period in respect of a private woodlot by the proportion that the number of days in the partnership's fiscal period that are included in the partnership's eligibility period in respect of the private woodlot, is of the number of days in the fiscal period.

Documents to be filed.

The documents to which the first paragraph refers are

(a) the prescribed form containing the prescribed information; and

(b) a copy of the valid qualification certificate issued to the qualified corporation or to the partnership, as the case may be, attesting to its capacity as a certified forest producer in respect of the private woodlot.

Member's share.

For the purposes of subparagraphs *c* and *d* of the second paragraph, the share, for a fiscal period of a partnership, of a qualified corporation that is a member of the partnership of the income or loss of the partnership deriving from the partnership's eligible activities for the fiscal period in respect of a private woodlot, is equal to the proportion of that income or loss that the qualified corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in the qualified corporation's taxation year, is of the income or loss of the partnership for the fiscal period, on the assumption that, if the income and loss of the partnership for the fiscal period are nil, the partnership's income for the fiscal period is equal to \$1,000,000.

“CHAPTER III

“AMOUNT TO BE INCLUDED

Amount to be included.

“**726.35.** An individual or a qualified corporation that deducted an amount in computing taxable income for a particular taxation year under section 726.33 or 726.34, as the case may be, as a certified forest producer under the Forest Act (chapter F-4.1) in respect of a private woodlot, or as a member of a partnership that is such a certified forest producer in respect of a private woodlot, shall include all or part of the amount so deducted in computing taxable income for one or more of the four taxation years that follow the particular year.

Amount to be included.

The individual or corporation referred to in the first paragraph shall include, in computing taxable income for the fourth taxation year that follows the particular year, an amount equal to the amount by which the amount that the individual or corporation deducted under section 726.33 or 726.34, as the case may be, in computing taxable income for the particular year exceeds the aggregate of all amounts each of which is an amount that the individual or corporation included, under the first paragraph, in computing taxable income for a taxation year that follows the particular year in respect of the amount so deducted.

Disposition of a private woodlot.

For the purposes of the second paragraph, any of the following taxation years is deemed to be the fourth taxation year that follows the particular year:

(a) the taxation year in which the individual or corporation disposes of the private woodlot;

(b) the taxation year in which ends the partnership’s fiscal period in which the partnership disposes of the private woodlot; or

(c) the taxation year in which the individual or corporation ceases to be a member of the partnership.”

(2) Subsection 1 applies to a taxation year or fiscal period that ends after 23 March 2006.

c. I-3, s. 727, replaced.

59. (1) Section 727 of the Act is replaced by the following section:

Non-capital losses.

“**727.** A taxpayer may deduct, in a particular taxation year, the non-capital losses sustained by the taxpayer

(a) in the seven taxation years that precede and in the three taxation years that follow the particular year if the losses are sustained in a taxation year that ends after 31 December 1983, but before 23 March 2004;

(b) in the 10 taxation years that precede and in the three taxation years that follow the particular year if the losses are sustained in a taxation year that ends after 22 March 2004, but before 1 January 2006; and

(c) in the 20 taxation years that precede and in the three taxation years that follow the particular year if the losses are sustained in a taxation year that ends after 31 December 2005.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 728, am.

60. (1) Section 728 of the Act is amended by replacing the portion before paragraph *a* by the following:

“non-capital loss”.

“728. For the purposes of section 727, the “non-capital loss” of a taxpayer for a taxation year means, at a particular time, the amount by which the amount determined under section 728.0.1 in respect of the taxpayer for the year exceeds the aggregate of”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 728.0.1, am.

61. (1) Section 728.0.1 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

“(a) the aggregate of

i. the taxpayer’s losses for the year from an office, employment, business or property,

ii. the aggregate of the amounts deducted by the taxpayer in computing the taxpayer’s taxable income for the year under sections 726.4.1, 726.4.3 to 726.4.7 and 729, and Titles VI.5 and VI.5.1, or that the taxpayer could have so deducted for the year under section 726.4.3 if the taxpayer’s income had been sufficient for that purpose, and of the amounts deductible in computing the taxpayer’s taxable income for the year under any of sections 725, 725.1.1, 725.1.2, 725.2 to 725.6, 738 to 746 and 845, and

iii. if the particular time referred to in section 728 precedes the taxpayer’s eleventh taxation year that follows the year, the taxpayer’s allowable business investment losses for the year, exceeds

“(b) the amount by which, for the year, in respect of the taxpayer, the total of the aggregate of the amounts determined under paragraphs *a* and *b* of section 28 and the portion of the amount determined under section 737.0.1 that does not exceed the amount determined under paragraph *b*, *c* or *d*, as the case may be, of the definition of “additional investment expense” in section 336.5, exceeds the aggregate of

i. the amount determined under subparagraph i of paragraph *c* of section 28, and

ii. the amount by which the amount deducted by the taxpayer in computing the taxpayer’s taxable income under section 725.7.1, or that the taxpayer could have so deducted if the taxpayer’s income had been sufficient for that

purpose, exceeds the amount the taxpayer is required to include in computing the taxpayer's taxable income under section 694.0.0.1."

(2) Subsection 1, when it replaces paragraph *a* of section 728.0.1 of the Act, applies from the taxation year 2006.

(3) Subsection 1, when it replaces paragraph *b* of section 728.0.1 of the Act, has effect from 1 July 2006.

c. I-3, s. 728.1,
replaced.

Farm losses.

62. (1) Section 728.1 of the Act is replaced by the following section:

"728.1. A taxpayer may deduct, in a particular taxation year, the farm losses sustained by the taxpayer

(*a*) in the 10 taxation years that precede and in the three taxation years that follow the particular year if the losses are sustained in a taxation year that ends after 31 December 1983, but before 1 January 2006; and

(*b*) in the 20 taxation years that precede and in the three taxation years that follow the particular year if the losses are sustained in a taxation year that ends after 31 December 2005."

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 731, replaced.

Restricted farm losses.

63. (1) Section 731 of the Act is replaced by the following section:

"731. A taxpayer may deduct, in a particular taxation year, up to the taxpayer's income for the particular year from all farming businesses carried on by the taxpayer, the restricted farm losses sustained by the taxpayer

(*a*) in the 10 taxation years that precede and in the three taxation years that follow the particular year if those losses are sustained in a taxation year that ends after 31 December 1983, but before 1 January 2006; and

(*b*) in the 20 taxation years that precede and in the three taxation years that follow the particular year if those losses are sustained in a taxation year that ends after 31 December 2005."

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, Title VII.3.4,
Chaps. I-III,
ss. 737.22.0.12-
737.22.0.14, added.

64. (1) The Act is amended by inserting the following after section 737.22.0.11:

“TITLE VII.3.4**“DEDUCTION IN RESPECT OF FOREIGN FARM WORKERS****“CHAPTER I****“DEFINITIONS**

Definitions: **“737.22.0.12.** In this Title,

“foreign farm worker”; “foreign farm worker”, for a taxation year, means an individual who was not resident in Canada at any time in the year and who holds a valid work permit issued by the competent Canadian authority under the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27) within the framework of a recognized federal program;

“recognized federal program”; “recognized federal program” means any of the following programs of the Government of Canada:

(a) the Mexican Seasonal Agricultural Workers Program;

(b) the Caribbean Seasonal Agricultural Workers Program; and

(c) the Pilot Project for Hiring Foreign Workers in Occupations that Usually Require a High School Diploma or Job-Specific Training;

“wages”; “wages” means the income computed under Chapters I and II of Title II of Book III;

“work income”. “work income”, for a taxation year, of an individual who is a foreign farm worker, in relation to an employment held by the individual in Québec within the framework of a recognized federal program, means the aggregate of all amounts each of which is wages received in the year by the individual because of, or in the course of, that employment.

“CHAPTER II**“DEDUCTION**

Deduction. **“737.22.0.13.** An individual who is a foreign farm worker for a taxation year may deduct, in computing taxable income for the year, an amount not exceeding 50% of the amount by which the individual’s work income for the year, in relation to an employment, exceeds the aggregate of the amounts that the individual may deduct in computing income for the year under Chapter III of Title II of Book III and that may reasonably be attributed to that employment.

“CHAPTER III

“COMPUTATION OF TAXABLE INCOME

Rules applicable.

“**737.22.0.14.** For the purpose of computing the taxable income of an individual referred to in section 737.22.0.13 for a taxation year, the following rules apply:

(a) if 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 work 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) if 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 work 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; and

(c) if 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 work 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 50%; and

(d) if 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 work 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 50%.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 752.0.10.1,
am.

65. (1) Section 752.0.10.1 of the Act is amended, in the first paragraph,

(1) by replacing the portion of the definition of “total charitable gifts” before paragraph *a* by the following:

“total charitable gifts”.

““total charitable gifts” of an individual for a taxation year means the aggregate of all amounts each of which is the fair market value of a gift, other than a gift the fair market value of which is included in the total Crown gifts, total cultural gifts, total gifts of qualified property or total musical instrument gifts of the individual for the year, made by the individual in the year or in any

of the five preceding taxation years, if the conditions set out in section 752.0.10.2 are met in respect of that amount, to”;

(2) by replacing paragraph *c* of the definition of “total charitable gifts” by the following paragraph:

“(c) a recognized arts organization if the gift is made before 30 June 2006;”;

(3) by inserting the following paragraphs after paragraph *c.1* of the definition of “total charitable gifts”:

“(c.2) a registered museum if the gift is made after 23 March 2006,

“(c.3) a registered cultural or communications organization if the gift is made after 29 June 2006;”;

(4) by replacing “Crown gifts or the total cultural gifts” in the portion of the definition of “total gifts of qualified property” before paragraph *a* by “Crown gifts, the total cultural gifts or the total musical instrument gifts”;

(5) by inserting “, other than a gift the fair market value of which is included in the total musical instrument gifts of the individual for the year,” after “of a gift” in the portion of the definition of “total cultural gifts” before paragraph *a*;

(6) by replacing paragraph *b* of the definition of “total cultural gifts” by the following paragraph:

“(b) a museum established under the Act respecting the Montréal Museum of Fine Arts (chapter M-42) or the National Museums Act (chapter M-44), a certified archival centre or a recognized museum, if the gift has as its object a cultural property described in subparagraph *c* of the third paragraph of section 232, unless it is also described in subparagraph *a* of that third paragraph;”;

(7) by adding the following definition in alphabetical order:

“total musical instrument gifts”.

““total musical instrument gifts” of an individual for a taxation year means the aggregate of all amounts each of which is the fair market value of a gift the object of which is a musical instrument, made by the individual in the year or in any of the five preceding taxation years to any of the following entities, if it is situated in Québec and if the conditions set out in paragraph *b* of section 752.0.10.2 are met in respect of that amount:

(a) an elementary or secondary educational institution to which the Education Act (chapter I-13.3) or the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14) applies;

(b) a college governed by the General and Vocational Colleges Act (chapter C-29);

(c) a private educational institution accredited for purposes of subsidies under the Act respecting private education (chapter E-9.1);

(d) an educational institution at the university level within the meaning of the Act respecting educational institutions at the university level (chapter E-14.1); and

(e) an institution providing instruction in music and forming part of the network of the Conservatoire de musique et d'art dramatique du Québec;"

(2) Paragraphs 1, 4, 5, 6 and 7 of subsection 1 apply in respect of a gift made after 23 March 2006. In addition, when paragraph *b* of the definition of "total cultural gifts" in the first paragraph of section 752.0.10.1 of the Act applies in respect of a gift made before 24 March 2006 and to a taxation year that ends after 31 December 1999, it reads as if "an accredited" was replaced by "a recognized".

(3) Paragraph 2 of subsection 1 and paragraph 3 of subsection 1, when it enacts paragraph *c.3* of the definition of "total charitable gifts" in the first paragraph of section 752.0.10.1 of the Act, have effect from 30 June 2006.

(4) Paragraph 3 of subsection 1, when it enacts paragraph *c.2* of the definition of "total charitable gifts" in the first paragraph of section 752.0.10.1 of the Act, has effect from 24 March 2006.

c. I-3, s. 752.0.10.3,
am.

66. (1) Section 752.0.10.3 of the Act is amended by replacing the portion before paragraph *a* by the following:

Proof of gift.

"752.0.10.3. The amount representing the fair market value of a gift is not to be included in the total charitable gifts, total Crown gifts, total cultural gifts, total gifts of qualified property or total musical instrument gifts of an individual for a taxation year, unless the making of the gift is proven by".

(2) Subsection 1 applies in respect of a gift made after 23 March 2006.

c. I-3, s. 752.0.10.5.1,
am.

67. (1) Section 752.0.10.5.1 of the Act is amended by replacing "the total Crown gifts, total charitable gifts, total gifts of qualified property and total cultural gifts," by "the total charitable gifts, total Crown gifts, total cultural gifts, total gifts of qualified property and total musical instrument gifts,".

(2) Subsection 1 applies in respect of a gift made after 23 March 2006.

c. I-3, s. 752.0.10.6,
am.

68. (1) Section 752.0.10.6 of the Act is amended

(1) by replacing the portion of subparagraph *c* of the first paragraph before subparagraph *i* by the following:

"(c) for the taxation years 2002 to 2005, any of the following amounts:";

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

“(d) from the taxation year 2006, any of the following amounts:

- i. where the aggregate determined under the second paragraph does not exceed \$200, 20% of that aggregate,
- ii. in any other case, the aggregate of \$40 and 24% of the amount by which the aggregate determined under the second paragraph exceeds \$200.”;

(3) by replacing “*réfère le premier alinéa*” in the portion of the second paragraph before subparagraph *a* in the French text by “*le premier alinéa fait référence*”;

(4) by adding the following subparagraph after subparagraph *d* of the second paragraph:

“(e) the individual’s total musical instrument gifts for the year.”

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2006.

(3) Paragraph 4 of subsection 1 applies in respect of a gift made after 23 March 2006.

c. I-3, s. 752.0.10.7,
replaced.

Filing of a certificate.

69. (1) Section 752.0.10.7 of the Act is replaced by the following section:

“**752.0.10.7.** No individual may deduct, for a taxation year, an amount under section 752.0.10.6 in respect of a gift of a property referred to in paragraph *b* of the definition of “total cultural gifts” in the first paragraph of section 752.0.10.1 unless the individual files with the Minister, together with the fiscal return the individual is required to file under section 1000 for the year, a certificate issued by the Commission des biens culturels du Québec stating that the property was acquired by a museum established under the Act respecting the Montréal Museum of Fine Arts (chapter M-42) or the National Museums Act (chapter M-44), a certified archival centre or a recognized museum, in accordance with its acquisition and conservation policy and with the directives of the Ministère de la Culture et des Communications, and specifying the fair market value of the property determined in accordance with section 752.0.10.4 or 752.0.10.4.2, as the case may be.”

(2) Subsection 1 applies in respect of a gift made after 23 March 2006. In addition, when section 752.0.10.7 of the Act applies in respect of a gift made before 24 March 2006 and to a taxation year that ends after 31 December 1999, it reads as if “an accredited museum” was replaced by “a recognized museum”.

c. I-3, s. 752.0.10.11.1,
am.

70. (1) Section 752.0.10.11.1 of the Act is amended by inserting “c.3,” after “c.1,” in the first paragraph.

(2) Subsection 1 applies in respect of a gift made after 29 June 2006.

c. I-3, Part I, Book V,
Title I, Chap. I.0.3,
heading, replaced.

71. (1) The heading of Chapter I.0.3 of Title I of Book V of Part I of the Act is replaced by the following heading:

“TAX CREDITS FOR MEDICAL EXPENSES OR CARE AND FOR SEVERE AND PROLONGED IMPAIRMENTS IN MENTAL OR PHYSICAL FUNCTIONS”.

(2) Subsection 1 has effect from 1 January 2005.

c. I-3, s. 752.0.11.1,
am.

72. (1) Section 752.0.11.1 of the Act is amended

(1) by replacing “severe and prolonged mental or physical impairment” in paragraph *d.1* by “severe and prolonged impairment in mental or physical functions”;

(2) by replacing “or artificial kidney machine” in paragraph *j* by “, artificial kidney machine, phototherapy equipment for the treatment of psoriasis or other skin disorders, or an oxygen concentrator”;

(3) by replacing the portion of paragraph *o.2.1* before subparagraph ii by the following:

“(o.2.1) on behalf of a person who has an impairment in mental or physical functions, for note-taking services, if

i. the person has been certified in writing by a practitioner to be a person who, because of that impairment, requires those services, and”;

(4) by replacing paragraph *o.2.2* by the following paragraph:

“(o.2.2) on behalf of a person who has an impairment in physical functions, for the cost of voice recognition software, if the person has been certified in writing by a practitioner to be a person who, because of that impairment, requires that software;”;

(5) by inserting the following paragraphs after paragraph *o.2.2*:

“(o.2.3) on behalf of a person who is blind or has a severe learning disability, for reading services, if

i. the person has been certified in writing by a practitioner to be a person who, because of that impairment or disability, requires those services, and

ii. the payment is made to a person in the business of providing those services;

“(o.2.4) on behalf of a person who is blind and profoundly deaf, for deaf-blind intervening services, to the extent that the payment is made to a person in the business of providing those services;”;

(6) by replacing “mental or physical impairment” in paragraph o.6 by “impairment in mental or physical functions”;

(7) by replacing subparagraph i of paragraph o.7 by the following subparagraph:

“i. the therapy is prescribed by, and administered under the general supervision of a physician or a psychologist, in the case of an impairment in mental functions, or a physician or an occupational therapist, in the case of an impairment in physical functions;”;

(8) by replacing paragraph o.8 by the following paragraph:

“(o.8) as remuneration for tutoring services that are rendered to, and are supplementary to the primary education of, a person who has a learning disability or an impairment in mental functions, and has been certified in writing by a practitioner to be a person who, because of that disability or impairment, requires such services, if the payment is made to a person ordinarily engaged in the business of providing such services to individuals who are not related to the payee;”;

(9) by replacing paragraphs r and r.1 by the following paragraphs:

“(r) for reasonable expenses relating to renovations or alterations to a dwelling of a person who lacks normal physical development or has a severe and prolonged mobility impairment, to enable the person to gain access to, or to be mobile or functional within, the dwelling, provided that those expenses

i. are not of a type that would typically be expected to increase the value of the dwelling, and

ii. are of a type that would not normally be incurred by a person who has normal physical development or who does not have a severe and prolonged mobility impairment;

“(r.1) for reasonable expenses, relating to the construction of the principal place of residence of a person who lacks normal physical development or has a severe and prolonged mobility impairment, that can reasonably be considered to be incremental costs incurred to enable the person to gain access to, or to be mobile or functional within, the person’s principal place of residence, provided that those expenses

i. are not of a type that would typically be expected to increase the value of the dwelling, and

ii. are of a type that would not normally be incurred by a person who has normal physical development or who does not have a severe and prolonged mobility impairment;”;

(10) by replacing “certified in writing by a medical practitioner” in paragraph *t* by “certified in writing by a practitioner”;

(11) by adding the following paragraphs after paragraph *t*:

“(u) for drugs obtained under Health Canada’s Special Access Programme in accordance with sections C.08.010 and C.08.011 of the Food and Drug Regulations made under the Food and Drugs Act (Revised Statutes of Canada, 1985, chapter F-27) and purchased for use by a person;

“(v) for medical devices obtained under Health Canada’s Special Access Programme in accordance with Part 2 of the Medical Devices Regulations made under the Food and Drugs Act and purchased for use by a person; or

“(w) on behalf of a person who is authorized to possess marihuana for medical purposes under the Marihuana Medical Access Regulations made under the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19) or section 56 of that Act, for

i. the cost of marihuana or marihuana seeds purchased from Health Canada, or

ii. the cost of marihuana purchased from an individual who possesses, on behalf of that person, a designated-person production licence to produce marihuana under the Marihuana Medical Access Regulations or an exemption for cultivation or production under section 56 of the Controlled Drugs and Substances Act.”

(2) Paragraph 1 of subsection 1 has effect from 22 April 2005.

(3) Paragraphs 2 to 8 and 11 of subsection 1 apply from the taxation year 2005.

(4) Paragraph 9 of subsection 1 applies in respect of expenses incurred after 22 February 2005.

c. I-3, s. 752.0.14, am.

73. (1) Section 752.0.14 of the Act is amended, in the first paragraph,

(1) by replacing subparagraphs *a* and *b* by the following subparagraphs:

“(a) the individual has a severe and prolonged impairment in mental or physical functions the effects of which are such that

i. the individual’s ability to perform a basic activity of daily living is markedly restricted, or

ii. the individual's ability to perform more than one basic activity of daily living is significantly restricted if the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living;

“(b) in the case where subparagraph i of subparagraph *a* applies, a physician, or, where the individual has a sight impairment, a physician or an optometrist, or, where the individual has a speech impairment, a physician or a speech-language pathologist, or, where the individual has a hearing impairment, a physician or an audiologist, or, where the individual has an impairment with respect to the individual's ability in feeding or dressing himself or herself, a physician or an occupational therapist, or, where the individual has an impairment with respect to the individual's ability in walking, a physician, an occupational therapist or a physiotherapist, or, where the individual has an impairment with respect to the individual's ability in mental functions necessary for everyday life, a physician or a psychologist, has certified in prescribed form that the individual has an impairment referred to in subparagraph i of subparagraph *a*.”;

(2) by inserting the following subparagraph after subparagraph *b*:

“(b.1) in the case where subparagraph ii of subparagraph *a* applies, a physician or, where the individual has an impairment with respect to the individual's ability in walking or in feeding or dressing himself or herself, a physician or an occupational therapist, has certified in prescribed form that the individual has an impairment referred to in subparagraph ii of subparagraph *a*.”;

(3) by replacing subparagraph *c* by the following subparagraph:

“(c) the individual has filed with the Minister the certificate referred to in paragraph *b* or *b.1* for the year; and”.

(2) Subsection 1 applies from the taxation year 2005. However, when subparagraph *b* of the first paragraph of section 752.0.14 of the Act applies in respect of a certificate issued after 31 December 2004 and before 23 February 2005, it reads as follows:

“(b) in the case where subparagraph i of subparagraph *a* applies, a physician, or, where the individual has a sight impairment, a physician or an optometrist, or, where the individual has a speech impairment, a physician or a speech-language pathologist, or, where the individual has a hearing impairment, a physician or an audiologist, or, where the individual has an impairment with respect to the individual's ability in walking or in feeding or dressing himself or herself, a physician or an occupational therapist, or, where the individual has an impairment with respect to the individual's ability in mental functions necessary for everyday life, a physician or a psychologist, has certified in prescribed form that the individual has an impairment referred to in subparagraph i of subparagraph *a*.”.

c. I-3, s. 752.0.17, am. **74.** (1) Section 752.0.17 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph *b*:

“(b.1) an individual is considered to have the equivalent of a marked restriction in a basic activity of daily living only where all or substantially all of the time, even with therapy and the use of appropriate devices and medication, the individual’s ability to perform more than one basic activity of daily living, including the ability to see, is significantly restricted, and the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living;”;

(2) by replacing subparagraph *i* of subparagraph *c* by the following subparagraph:

“i. mental functions necessary for everyday life;”;

(3) by inserting the following subparagraph after subparagraph *d*:

“(d.1) mental functions necessary for everyday life include

i. memory,

ii. problem solving, goal-setting and judgement, and

iii. adaptive functioning;”.

(2) Subsection 1 applies from the taxation year 2005.

c. I-3, s. 752.0.18, am. **75.** (1) Section 752.0.18 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

Practitioner.

“**752.0.18.** For the purposes of sections 358.0.1 and 752.0.11 to 752.0.14, “practitioner” means”;

(2) by inserting “, physiotherapist” after “pharmacist” in the third paragraph.

(2) Paragraph 2 of subsection 1 has effect from 23 February 2005.

c. I-3, s. 752.0.22, am. **76.** (1) Section 752.0.22 of the Act is amended by inserting “776.1.5.0.17, 776.1.5.0.18,” after “752.0.18.3,”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 771.0.2.4, am. **77.** (1) Section 771.0.2.4 of the Act is amended

(1) by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

“(a) if the taxation year begins before 1 January 2009 and it begins and ends in the same particular period, the base percentage for that particular period;

“(b) if the taxation year begins before 1 January 2006 and ends after 23 March 2006, the total of

i. the proportion of 1.4% that the number of days in the taxation year that follow 31 December 2005 but precede 24 March 2006 is of the number of days in the taxation year, and

ii. the proportion of 1.9% that the number of days in the taxation year that follow 23 March 2006 is of the number of days in the taxation year;”;

(2) by replacing subparagraphs i and ii of subparagraph *c* of the first paragraph by the following subparagraphs:

“i. the proportion of the base percentage for the particular period in which the taxation year begins that the number of days in the taxation year that are included in that particular period is of the number of days in the taxation year, and

“ii. the proportion of the base percentage for the particular period in which the taxation year ends that the number of days in the taxation year that are included in that particular period is of the number of days in the taxation year; and”;

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

“(d) if the taxation year begins after 31 December 2008, 3.9%.”;

(4) by replacing the portion of the second paragraph before subparagraph *a* by the following:

Base percentages.

“For the purposes of the first paragraph, the base percentage for a particular period is equal to”;

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

“(b) 1.4%, for the particular period described in subparagraph *a* of the third paragraph;”;

(6) by inserting the following subparagraph after subparagraph *b* of the second paragraph:

“(b.1) 1.9%, for the particular period described in subparagraph *b* of the third paragraph;”;

(7) by replacing subparagraphs *c* and *d* of the second paragraph by the following subparagraphs:

“(c) 3.4%, for the calendar year 2008; and

“(d) 3.9%, for the calendar year 2009.”;

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

“particular period”.

“In this section, “particular period” means any of the calendar years 2005, 2008 and 2009 or any of the following periods:

(a) the period beginning on 1 January 2006 and ending on 23 March 2006; and

(b) the period beginning on 24 March 2006 and ending on 31 December 2007.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 772.7, am.

78. (1) Section 772.7 of the Act is amended by replacing subparagraphs *i* and *ii* of subparagraph *b* of the first paragraph by the following subparagraphs:

“i. either, if the individual is resident in Canada throughout the year, the aggregate of the individual’s income for the year and of all amounts each of which is an amount included in computing the individual’s taxable income for the year under section 726.35 or 737.17, or, if 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, 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, 737.22.0.13, 737.25 and 737.28, or deducted under any of sections 726.7 to 726.9, 726.20.2, 726.33 and 729, in computing the individual’s taxable income for the year.”

(2) Subsection 1 applies to a taxation year that ends after 23 March 2006, except when it inserts a reference to section 737.22.0.13 in subparagraph *ii* of subparagraph *b* of the first paragraph of section 772.7 of the Act, in which case it applies from the taxation year 2006.

c. I-3, s. 772.9, am.

79. (1) Section 772.9 of the Act is amended by replacing subparagraphs 1 and 2 of subparagraph *ii* of paragraph *a* by the following subparagraphs:

“(1) either, if the individual is resident in Canada throughout the year, the aggregate of the individual’s income for the year and of all amounts each of which is an amount included in computing the individual’s taxable income for the year under section 726.35 or 737.17, or, if 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, 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, 737.22.0.13, 737.25 and 737.28, or deducted under any of sections 726.7 to 726.9, 726.20.2, 726.33 and 729, in computing the individual’s taxable income for the year; and”.

(2) Subsection 1 applies to a taxation year that ends after 23 March 2006, except when it inserts a reference to section 737.22.0.13 in subparagraph 2 of subparagraph ii of paragraph *a* of section 772.9 of the Act, in which case it applies from the taxation year 2006.

c. I-3, s. 772.11, am.

80. (1) Section 772.11 of the Act is amended by replacing subparagraphs 1 and 2 of subparagraph ii of paragraph *a* of the second paragraph by the following subparagraphs:

“(1) either, if the individual is resident in Canada throughout the year, the aggregate of the individual’s income for the year and of all amounts each of which is an amount included in computing the individual’s taxable income for the year under section 726.35 or 737.17, or, if 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, 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, 726.33 and 729, in computing the individual’s taxable income for the year; and”.

(2) Subsection 1 applies to a taxation year that ends after 23 March 2006.

c. I-3, s. 776.1.5.0.11, am.

81. (1) Section 776.1.5.0.11 of the Act is amended

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

Tax credit.

“776.1.5.0.11. An individual, other than a trust, who is resident in Québec at the end of 31 December of a particular taxation year and who is not a dealer acting as an intermediary or as a firm underwriter may deduct from the individual’s tax otherwise payable for the particular year under this Part an amount equal to the product obtained by multiplying the percentage specified

in the fifth paragraph by the amount paid by the individual in the period beginning on 1 March of the particular year and ending on the last day of February of the year following the particular year, but before 1 March 2011, for the purchase, as first purchaser, of a share of the capital stock of the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1).”;

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

Presumption.

“If the period described in the first paragraph ends on a statutory holiday, the period is deemed to end on the day immediately before the statutory holiday.

Period ending on
28 February 2005.

“If the period described in the first paragraph ends on 28 February 2005, that paragraph is to be read as if “1 March of the particular year” was replaced by “31 March of the particular year”.”;

(3) by adding the following paragraphs after the third paragraph:

Period ending on
28 February 2007.

“If the period described in the first paragraph ends on 28 February 2007, that paragraph is to be read as if “1 March of the particular year” was replaced by “24 March of the particular year”.

Rate of the tax credit.

“The percentage to which the first paragraph refers is 35%, if the period referred to in that paragraph begins after 23 March 2006, and 50%, in any other case.”

(2) Subsection 1 has effect from 1 March 2006.

c. I-3, s. 776.1.5.0.12,
replaced.

82. (1) Section 776.1.5.0.12 of the Act is replaced by the following section:

Maximum amount.

“776.1.5.0.12. The amount that an individual may deduct for a taxation year under section 776.1.5.0.11 may not exceed

(a) \$875, if the period referred to in the first paragraph of that section begins after 23 March 2006; and

(b) \$1,250, in any other case.”

(2) Subsection 1 has effect from 1 March 2006.

c. I-3, Chap. V,
ss. 776.1.5.0.16-
776.1.5.0.19, added.

83. (1) The Act is amended by inserting the following after section 776.1.5.0.15:

“CHAPTER V

**“TAX CREDIT FOR NEW GRADUATES WORKING IN THE
RESOURCE REGIONS**

Definitions:

“776.1.5.0.16. In this chapter,

“eligible
employment”;

“eligible employment” of an individual means an office or employment the duties of which are ordinarily performed by the individual in an eligible region and are related

(a) to a business carried on by the individual’s employer in that region; and

(b) to the knowledge and skills obtained by the individual in the course of the training or program leading to the awarding of a recognized diploma;

“eligible individual”;

“eligible individual” for a taxation year, in relation to an eligible employment, means an individual who, at the end of 31 December of the year, is resident in Québec in an eligible region and

(a) begins to hold the eligible employment at a time in the year that is within the 24-month period that follows the date on which the individual successfully completes the courses and, where applicable, the internships leading to the awarding of a recognized diploma, or is awarded a recognized diploma that is a master’s or doctoral degree under an educational program requiring the writing of an essay, dissertation or thesis; or

(b) holds the eligible employment in the year and is resident in an eligible region throughout the period that begins at the end of 31 December of the last taxation year for which the individual may deduct an amount from the individual’s tax otherwise payable under this chapter, or is deemed to have paid an amount to the Minister on account of the individual’s tax payable under Division II.20 of Chapter III.1 of Title III of Book IX, and that ends at the end of 31 December of the year;

“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;

(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,

iii. Municipalité régionale de comté de Mékinac, or

iv. Municipalité régionale de comté de Pontiac; or

(c) the urban agglomeration of La Tuque, as described in section 8 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001);

“recognized diploma”.

“recognized diploma” means

(a) an attestation of vocational education, a diploma of vocational studies or an attestation of vocational specialization, awarded by the Minister of Education, Recreation and Sports;

(b) a diploma of college studies in technical training awarded by the Minister of Education, Recreation and Sports or by a college-level educational institution to which the Minister of Education, Recreation and Sports has delegated the responsibility of awarding such a diploma;

(c) an attestation of college studies in technical training awarded by a college-level educational institution of Québec;

(d) an undergraduate or graduate diploma or degree awarded by a Québec university;

(e) a diploma awarded by an educational institution situated outside Québec that is considered, following a comparative assessment carried out by the Minister of Immigration and Cultural Communities, to be comparable to one of the diplomas referred to in paragraphs *a* to *d*; or

(f) an attestation of studies for a post-secondary educational program of the Conservatoire de musique et d'art dramatique du Québec, the École du Barreau du Québec, the École nationale de police du Québec or the National Theatre School of Canada.

Death of an eligible individual.

For the purposes of the definition of “eligible individual” in the first paragraph, an individual who was resident in Québec in an eligible region immediately before the individual’s death is deemed to be resident in Québec in an eligible region throughout the period that begins at the time of the individual’s death and ends at the end of 31 December of the year in which the individual died.

Tax credit for new graduates.

“776.1.5.0.17. An eligible individual for a taxation year, in relation to an eligible employment, may deduct from the eligible individual’s tax otherwise payable for the year under this Part, an amount equal to the least of

(a) 40% of the aggregate of all amounts each of which is the salary or wages of the individual for the year from the eligible employment;

(b) \$3,000; and

(c) the amount by which \$8,000 exceeds the aggregate of all amounts each of which is an amount that the individual has deducted from the individual’s tax otherwise payable under this chapter or is deemed to have paid to the Minister on account of the individual’s tax payable under Division II.20 of Chapter III.1 of Title III of Book IX, for a preceding taxation year.

Individual who is no longer resident in an eligible region.

“776.1.5.0.18. An individual who, at the end of 31 December of a taxation year, is resident in Québec outside an eligible region, has deducted, under section 776.1.5.0.17, an amount from the individual’s tax otherwise payable for the preceding taxation year in relation to a salary or wages attributable to duties performed in the course of eligible employment and receives in the taxation year a salary or wages attributable to duties performed, in the preceding taxation year, in the course of that eligible employment, may deduct from the individual’s tax otherwise payable for the year an amount equal to the amount by which the amount that the individual could have deducted from the individual’s tax otherwise payable for the preceding taxation year, under section 776.1.5.0.17, if the salary or wages had been received in the preceding taxation year, exceeds the amount that the individual has deducted from the individual’s tax otherwise payable for the preceding taxation year under section 776.1.5.0.17.

Death of an individual.

For the purposes of the first paragraph, an individual who was resident in Québec outside an eligible region immediately before the individual’s death is deemed to be resident in Québec outside an eligible region at the end of 31 December of the year in which the individual died.

Separate fiscal return.

“776.1.5.0.19. If a separate fiscal return in respect of an individual is filed under any of sections 429, 681 and 1003 for a particular period and another fiscal return in respect of the same individual is filed under this Part for a period ending in the calendar year in which the particular period ends, for the purpose of computing the tax payable under this Part by the individual in such fiscal returns, the aggregate of all deductions claimed in those returns under section 776.1.5.0.17 or 776.1.5.0.18 must not exceed the deduction that could be claimed under that section for the year in respect of the individual if no separate fiscal returns were filed under sections 429, 681 and 1003.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 776.41.5, am. **84.** (1) Section 776.41.5 of the Act is amended by replacing “section 752.12” in subparagraph *a* of the second paragraph by “any of sections 752.12, 776.1.5.0.17 and 776.1.5.0.18”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 776.65, am. **85.** (1) Section 776.65 of the Act is amended

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

Basic minimum tax deduction.

“**776.65.** An individual’s basic minimum tax deduction for a taxation year is the aggregate of all amounts each of which is

(*a*) the amount deducted under any of sections 752.0.0.1 to 752.0.10, 752.0.14, 752.0.18.3 to 752.0.18.15, 776.1.5.0.17 and 776.1.5.0.18 in computing the individual’s tax payable for the year under this Part; or

(*b*) the amount deducted under any of sections 752.0.10.1 to 752.0.13.3 in computing the individual’s tax payable for the year under this Part, determined without reference to this Book, to the extent that the amount deducted does not exceed the maximum amount deductible under that section in computing the individual’s tax payable for the year under this Part, determined without reference to this Book.”;

(2) by replacing “that he may deduct under” in the second paragraph by “deducted under any of”.

(2) Subsection 1 applies from the taxation year 2002. However, when subparagraph *a* of the first paragraph of section 776.65 of the Act applies

(1) to any of the taxation years 2002 to 2004, it reads as if “752.0.0.1 to 752.0.10, 752.0.14, 752.0.18.3 to 752.0.18.15, 776.1.5.0.17 and 776.1.5.0.18” was replaced by “752.0.1 to 752.0.10, 752.0.13.4 to 752.0.15 and 752.0.18.1 to 752.0.18.15”; or

(2) to the taxation year 2005, it reads as if “752.0.18.3 to 752.0.18.15, 776.1.5.0.17 and 776.1.5.0.18” was replaced by “752.0.15 and 752.0.18.3 to 752.0.18.15”.

c. I-3, s. 779, am. **86.** (1) Section 779 of the Act is amended by inserting “Chapter V of Title III of Book V,” after “Book V,”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 805, French text, am.

87. Section 805 of the Act is amended by replacing “Sa Majesté aux droits d’une province” in subparagraph *a* of the first paragraph in the French text by “Sa Majesté du chef d’une province”.

c. I-3, s. 851.33, am.

88. (1) Section 851.33 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

Election in respect of gifts.

“851.33. For the purposes of sections 752.0.10.1 to 752.0.10.18, if the fair market value of a gift made in a taxation year by an *inter vivos* trust referred to in section 851.25 in respect of a congregation would, but for this section, be included in the total charitable gifts, total Crown gifts, total cultural gifts, total gifts of qualified property or total musical instrument gifts of the trust for the year under the first paragraph of section 752.0.10.1, and the trust so elects in its fiscal return under this Part for the year, the following rules apply:”.

(2) Subsection 1 applies in respect of a gift made after 23 March 2006.

c. I-3, s. 895, am.

89. (1) Section 895 of the Act is amended by replacing subparagraph 2 of subparagraph ii of paragraph *f.1* by the following subparagraph:

“(2) where the individual has at that time an impairment in mental or physical functions the effects of which on the individual have been certified, by a person described in subparagraph *b* or *b.1* of the first paragraph of section 752.0.14 in relation to the individual’s impairment, to be such that the individual cannot reasonably be expected to be enrolled as a full-time student, enrolled in a prescribed educational program as a student at a prescribed post-secondary educational institution, and”.

(2) Subsection 1 applies from the taxation year 2005.

c. I-3, s. 895.0.1, am.

90. (1) Section 895.0.1 of the Act is amended by replacing “severe and prolonged mental impairment” by “severe and prolonged impairment in mental functions”.

(2) Subsection 1 applies from the taxation year 2005.

c. I-3, s. 965.88, am.

91. (1) Section 965.88 of the Act, enacted by section 80 of chapter 13 of the statutes of 2006, is amended by replacing paragraph *b* by the following paragraph:

“(*b*) the corporation would meet the requirements set out in section 965.90 or 965.94 if, in those sections, “on the date of the receipt for the final prospectus or of the exemption from filing a prospectus” were replaced by “on the date of the application for an advance ruling filed with the Ministère du Revenu” and if, in subparagraph *d* of the first paragraph of section 965.94, “before the date of the receipt for the final prospectus or of the exemption from filing a prospectus” were replaced by “before the date of the application for an advance ruling filed with the Ministère du Revenu”.”

(2) Subsection 1 applies in respect of an application for an advance ruling filed with the Ministère du Revenu after 23 March 2006. In addition, when paragraph *b* of section 965.88 of the Act applies before 24 March 2006, it reads as follows:

“(b) the corporation would meet the requirements set out in section 965.90 or 965.94 if, in those sections, “on the date of the receipt for the final prospectus or of the exemption from filing a prospectus” were replaced by “on the date of the application for an advance ruling filed with the Ministère du Revenu”.”

c. I-3, s. 965.94, am.

92. (1) Section 965.94 of the Act, enacted by section 80 of chapter 13 of the statutes of 2006, is amended by adding the following subparagraph after subparagraph *c* of the first paragraph:

“(d) not more than 50% of the value of the issuing corporation’s property, as shown in the issuing corporation’s last consolidated statement of earnings 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, consists of property mentioned in paragraph *e* of section 965.90.”

(2) Subsection 1 applies in respect of a public share issue in respect of which the receipt for the final prospectus or the exemption from filing a prospectus is granted after 23 March 2006.

c. I-3, s. 965.100, am.

93. (1) Section 965.100 of the Act, enacted by section 80 of chapter 13 of the statutes of 2006, is amended

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

Corporation continuing to carry on a business.

“**965.100.** For the purposes of section 965.90, if a particular business carried on by a corporation is, where the Minister so decides, considered in fact to consist mainly in the continuation of a business or part of a business carried on by another taxpayer before the time of the beginning of the carrying on of the particular business by the corporation, the following rules apply:

(a) the requirement relating to the percentage of wages paid to the corporation’s employees, set out in paragraph *c* of section 965.90, is replaced by the following requirements if the corporation is in its first fiscal period:

i. throughout the period from the time of the beginning of the carrying on of the particular business by the corporation to the date of the receipt for the final prospectus or of the exemption from filing a prospectus, more than one-half of the wages paid to its employees, within the meaning of the regulations under section 771, were paid to employees of an establishment situated in Québec, and

ii. immediately before the time of the beginning of the carrying on of the particular business by the corporation, more than one-half of the wages paid by the other taxpayer to its employees, within the meaning of the regulations under section 771, were paid to employees of an establishment situated in Québec throughout the part of the 12-month period ending on the date of the receipt for the final prospectus or of the exemption from filing a prospectus that precedes the beginning of the carrying on of the particular business by the corporation; and

(b) the requirement relating to the number of employees set out in paragraph *d* of section 965.90 is replaced by the following requirements if a period of at least 12 months has not elapsed between the time of the beginning of the carrying on of the particular business by the corporation and the date of the receipt for the final prospectus or of the exemption from filing a prospectus:

i. throughout the period from the time of the beginning of the carrying on of the particular business by the corporation to the date of the receipt for the final prospectus or of the exemption from filing a prospectus, the corporation must have not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) nor persons related to such insiders, and

ii. immediately before the time of the beginning of the carrying on of the particular business by the corporation, the other taxpayer must have had, in relation to that business or part of a business, not fewer than five full-time employees who are neither insiders within the meaning of section 89 of that Act nor persons related to such insiders throughout the part of the 12-month period ending on the date of the receipt for the final prospectus or of the exemption from filing a prospectus that precedes the beginning of the carrying on of the particular business by the corporation.”;

(2) by replacing the portion of the third paragraph before subparagraph *b* by the following:

Presumption.

“For the purposes of subparagraph *b* of the first paragraph, the other taxpayer is deemed to have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act nor persons related to such insiders, if

(a) a class of shares of its capital stock is listed on a Canadian stock exchange throughout the part of the period described in subparagraph ii of subparagraph *b* of the first paragraph; and”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 965.129, am.

94. (1) Section 965.129 of the Act, enacted by section 80 of chapter 13 of the statutes of 2006, is amended by inserting “and valid shares” after “qualifying shares” in subparagraph *c* of the second paragraph.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 985.26, replaced.

95. (1) Section 985.26 of the Act is replaced by the following section:

Recognized arts organization.

“**985.26.** This chapter does not apply to a recognized arts organization nor to a registered cultural or communications organization.”

(2) Subsection 1 applies in respect of a taxation year that ends after 29 June 2006.

c. I-3, Part I,
Book VIII, Title I,
Chap. III.3, ss. 985.27-
985.35, repealed.

96. (1) Chapter III.3 of Title I of Book VIII of Part I of the Act is repealed.

(2) Subsection 1 applies in respect of a taxation year that ends after 29 June 2006. In addition, if a recognized arts organization that qualifies as a registered cultural or communications organization under the second paragraph of section 985.35.12 of the Act has expended a disbursement excess for its first taxation year that ends after 29 June 2006, for the purposes of Chapter III.3.2 of Title I of Book VIII of Part I of the Act, the disbursements are deemed to be a disbursement excess of the recognized arts organization, for the purposes of Chapter III.3 of Title I of Book VIII of Part I of the Act, for its last taxation year that ends before 30 June 2006, except to the extent that those disbursements are included by the registered cultural or communications organization in computing its amounts expended on artistic, cultural or communications activities under section 985.35.15 of the Act.

c. I-3, Chaps. III.3.1
and III.3.2,
ss. 985.35.1-985.35.20,
added.

97. (1) The Act is amended by inserting the following after section 985.35:

“CHAPTER III.3.1

“REGISTERED MUSEUMS

Definitions:

“985.35.1. In this chapter,

“disbursement quota”;

“disbursement quota” of a registered museum for a taxation year means an amount equal to the amount determined for the year in accordance with sections 985.9 to 985.9.4 as if the registered museum were a charity registered as a charitable organization;

“qualified donee”;

“qualified donee” means a donee who is

(a) described in any of subparagraphs iii.3, v and ix of paragraph *a* or in subparagraph *i* of paragraph *d* of section 710;

(b) a national arts service organization validly registered as such under subsection 6.4 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

(c) a municipal or public body performing a function of government in Canada;

(d) a certified archival centre; or

(e) a registered museum established for purposes similar to those for which the registered museum making the gift was established;

“taxation year”.

“taxation year” means, in the case of a registered museum, a fiscal period.

- Registered museum. **“985.35.2.** On application made to the Minister in prescribed form, the Minister may register an organization as a museum, if the Minister is of the opinion that the organization meets the following conditions:
- (a) it is a museum recognized by the Minister of Culture and Communications and whose recognition is in force; and
- (b) it is neither a registered charity nor a registered cultural or communications organization.
- Expenses to be made. **“985.35.3.** A registered museum is required to expend, in a taxation year, on museum activities carried on by it or by way of gifts made to a qualified donee, an amount that is at least equal to its disbursement quota for the year.
- Amount specified by the Minister. **“985.35.4.** On application made to the Minister in prescribed form by a registered museum, the Minister may specify an amount in respect of the museum for a taxation year and, for the purposes of section 985.35.3, that amount is deemed to be an amount expended by the museum in the year on museum activities carried on by it.
- Use of disbursement excess. **“985.35.5.** If a registered museum has expended a disbursement excess for a particular taxation year, the museum may, for the purpose of determining whether it complies with the requirement of section 985.35.3 for the preceding taxation year or any of the five subsequent taxation years, include in computing the amounts expended on museum activities carried on by it or by way of gifts made to a qualified donee, the portion of the disbursement excess for the particular year that was not so included under this section for a preceding taxation year.
- Disbursement excess. The disbursement excess referred to in the first paragraph is the amount by which the aggregate of all amounts expended in the particular year by the registered museum on museum activities carried on by it or by way of gifts made to a qualified donee exceeds its disbursement quota for that year.
- Accumulation of property for a particular purpose. **“985.35.6.** A registered museum may, with the Minister’s approval in writing, 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 the income related to that property, is deemed to have been expended on museum activities carried on by the registered museum in the taxation year in which the property was so accumulated and not to have been expended in another taxation year.
- Property not used for the particular purpose. However, if property accumulated by a registered museum in accordance with the first paragraph, including the income related to that property, is not used for the particular purpose referred to in that paragraph before the expiration of the period referred to in that paragraph or at an earlier time at which the

museum decided not to use the property for that purpose, it is deemed to be a gift for which the museum issued a receipt described in section 712 or 752.0.10.3 in its taxation year in which that period expired or that decision was made.

Information return.

“985.35.7. Every registered museum shall, within six months after 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.

Revocation of the registration of a museum.

“985.35.8. The Minister may, in the manner described in sections 1064 and 1065, revoke the registration of a museum if the museum

(a) fails to comply with the requirement of section 985.35.3 for a taxation year;

(b) ceases to meet the conditions set out in paragraphs *a* and *b* of section 985.35.2; or

(c) makes a payment in the form of a gift, other than a gift made in the course of museum activities carried on by it, to a donee that is not a qualified donee at the time the gift is made.

Revocation of registration after gift.

“985.35.9. If a registered museum makes a gift to another registered museum and it may reasonably be considered that one of the main purposes of making the gift is to unduly delay the obligation to expend amounts on museum activities, the Minister may, in the manner described in sections 1064 and 1065, revoke the registration of the museum that is making the gift and, if it may reasonably be considered that the museums are acting in concert, may, in the same manner, also revoke the registration of the other museum.

Provisions applicable.

“985.35.10. Sections 985.8.2 to 985.8.4 and 1063 to 1065, and Division V of Chapter III and sections 93.1.9.1, 93.1.9.2, 93.1.10.1 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 registered museum as if it were a registered charity.

“CHAPTER III.3.2

“REGISTERED CULTURAL OR COMMUNICATIONS ORGANIZATIONS

Definitions:

“985.35.11. In this chapter,

“disbursement quota”;

“disbursement quota” of a registered cultural or communications organization for a taxation year means an amount equal to the amount determined for the year in accordance with sections 985.9 to 985.9.4 as if the registered cultural or communications organization were a charity registered as a charitable organization;

“qualified donee”;	<p>“qualified donee” means a donee who is</p> <p>(a) described in any of subparagraphs iii.2, v and ix of paragraph <i>a</i> or in subparagraph <i>i</i> of paragraph <i>d</i> of section 710;</p> <p>(b) a national arts service organization validly registered as such under subsection 6.4 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);</p> <p>(c) a municipal or public body performing a function of government in Canada;</p> <p>(d) a certified archival centre; or</p> <p>(e) a registered cultural or communications organization established for purposes similar to those for which the registered cultural or communications organization making the gift was established;</p>
“taxation year”.	<p>“taxation year” means, in the case of a registered cultural or communications organization, a fiscal period.</p>
Registered cultural or communications organization.	<p>“985.35.12. On application made to the Minister in prescribed form, the Minister may register an organization as a cultural or communications organization, if the Minister is of the opinion that the organization meets the following conditions:</p> <p>(a) it is recommended by the Minister of Culture and Communications to be registered as such;</p> <p>(b) it is a person described in section 996; and</p> <p>(c) it is not a registered charity.</p>
Presumption.	<p>An arts organization whose recognition as a recognized arts organization is in force on 29 June 2006, is deemed to be registered as a cultural or communications organization in accordance with the first paragraph.</p>
Expenses to be made.	<p>“985.35.13. A registered cultural or communications organization is required to expend, in a taxation year, on artistic, cultural or communications activities carried on by it or by way of gifts made to a qualified donee, an amount that is at least equal to its disbursement quota for the year.</p>
Amount specified by the Minister.	<p>“985.35.14. On application made to the Minister in prescribed form by a registered cultural or communications organization, the Minister may specify an amount in respect of the organization for a taxation year and, for the purposes of section 985.35.13, that amount is deemed to be an amount expended by the organization in the year on artistic, cultural or communications activities carried on by it.</p>

Use of disbursement excess.

“985.35.15. If a registered cultural or communications 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 985.35.13 for the preceding taxation year or any of the five subsequent taxation years, include in computing the amounts expended on artistic, cultural or communications activities carried on by it or by way of gifts made to a qualified donee, the portion of the disbursement excess for the particular year that was not so included under this section for a preceding taxation year.

Disbursement excess.

The disbursement excess referred to in the first paragraph is the amount by which the aggregate of all amounts expended in the particular year by the registered cultural or communications organization on artistic, cultural or communications activities carried on by it or by way of gifts made to a qualified donee exceeds its disbursement quota for that year.

Accumulation of property for a particular purpose.

“985.35.16. A registered cultural or communications organization may, with the Minister’s approval in writing, 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 the income related to that property, is deemed to have been expended on artistic, cultural or communications activities carried on by the registered cultural or communications organization in the taxation year in which the property was so accumulated and not to have been expended in another taxation year.

Property not used for the particular purpose.

However, if property accumulated by a registered cultural or communications organization in accordance with the first paragraph, including the income related to that property, is not used for the particular purpose referred to in that paragraph before the expiration of the period referred to in that paragraph or at an earlier time at which the organization decided 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 that period expired or that decision was made.

Information return.

“985.35.17. Every registered cultural or communications organization shall, within six months after 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.

Revocation of the registration of a cultural or communications organization.

“985.35.18. The Minister may, in the manner described in sections 1064 and 1065, revoke the registration of a cultural or communications organization if the organization

(a) fails to comply with the requirement of section 985.35.13 for a taxation year;

(b) ceases to meet the conditions set out in subparagraphs *a* to *c* of the first paragraph of section 985.35.12; or

(c) makes a payment in the form of a gift, other than a gift made in the course of artistic, cultural or communications activities carried on by it, to a donee that is not a qualified donee at the time the gift is made.

Revocation of registration after gift.

“985.35.19. If a registered cultural or communications organization makes a gift to another registered cultural or communications organization and it may reasonably be considered that one of the main purposes of making the gift is to unduly delay the obligation to expend amounts on artistic, cultural or communications activities, the Minister may, in the manner described in sections 1064 and 1065, revoke the registration of the cultural or communications organization that is making the gift and, if it may reasonably be considered that the organizations are acting in concert, may, in the same manner, also revoke the registration of the other cultural or communications organization.

Provisions applicable.

“985.35.20. Sections 985.8.2 to 985.8.4 and 1063 to 1065, and Division V of Chapter III and sections 93.1.9.1, 93.1.9.2, 93.1.10.1 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 registered cultural or communications organization as if it were a registered charity.”

(2) Subsection 1, when it enacts Chapter III.3.1 of Title I of Book VIII of Part I of the Act, applies to a taxation year that ends after 23 March 2006. However,

(1) when section 985.35.1 of the Act applies before 30 June 2006, it reads as if “subparagraphs iii.3” in paragraph *a* of the definition of “qualified donee” was replaced by “subparagraphs iii”; and

(2) when section 985.35.2 of the Act applies to a taxation year that ends before 30 June 2006, it reads as if “registered cultural or communications organization” in paragraph *b* was replaced by “recognized arts organization”.

(3) Subsection 1, when it enacts Chapter III.3.2 of Title I of Book VIII of Part I of the Act, applies to a taxation year that ends after 29 June 2006. However, for the application of that Chapter III.3.2 to an arts organization that is a registered cultural or communications organization under the second paragraph of section 985.35.12 of the Act, the following rules apply:

(1) when the arts organization has expended a disbursement excess, for the purposes of Chapter III.3 of Title I of Book VIII of Part I of the Act, in any of its last four taxation years that end before 30 June 2006, the aggregate of all amounts each of which is the amount of such disbursements expended in such a year is deemed to be, for the purposes of Chapter III.3.2 of Title I of Book VIII of Part I of the Act, a disbursement excess of the registered cultural or communications organization for the taxation year that precedes its first

taxation year that ends after 29 June 2006, except to the extent that those disbursements were included by the arts organization in computing its amounts expended on artistic or cultural activities under section 985.30 of the Act;

(2) the property accumulated in accordance with section 985.31 of the Act by the arts organization in a particular period specified by the Minister of Revenue that includes the arts organization's last taxation year that ends before 30 June 2006 is deemed to be property accumulated by the registered cultural or communications organization in accordance with the first paragraph of section 985.35.16 of the Act for the particular period; and

(3) if the arts organization was recognized by the Minister of Revenue before 13 November 2004, for the purposes of Chapter III.3 of Title I of Book VIII of Part I of the Act, and if section 985.35.11 of the Act applies in respect of computing the disbursement quota for a taxation year that begins before 1 January 2009, the amount claimed by the arts organization, as a registered cultural or communications organization, under the third paragraph of section 985.9 of the Act is deemed to be equal to zero.

c. I-3, s. 985.36, am.

98. (1) Section 985.36 of the Act is amended by inserting “for the year” after “determined” in the definition of “disbursement quota” in the first paragraph.

(2) Subsection 1 applies to a taxation year that begins after 12 November 2004.

c. I-3, s. 1003, am.

99. (1) Section 1003 of the Act is amended by replacing subparagraph ii of subparagraph *b* of the first paragraph by the following subparagraph:

“ii. subject to sections 693.1, 752.0.26 and 776.1.5.0.19, that other person were entitled to the deductions to which the individual is entitled under sections 725 to 725.7, 752.0.0.1 to 752.0.13.3, 752.0.14 to 752.0.18.15, 776.1.5.0.17 and 776.1.5.0.18 for the year in computing the individual's taxable income or tax payable under this Part, as the case may be, for the year.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 1015.0.1, am.

100. (1) Section 1015.0.1 of the Act is amended, in the first paragraph,

(1) by inserting “, 737.22.0.13” after “737.22.0.7” in the portion before subparagraph *a*;

(2) by adding the following subparagraph after subparagraph *f*:

“(g) the work permit referred to in the definition of “foreign farm worker” in section 737.22.0.12 has been issued to the individual within the framework of a recognized federal program, within the meaning of that section, and the permit is valid for that period or part of the period.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 1029.6.0.0.1,
am.

101. (1) Section 1029.6.0.0.1 of the Act, amended by section 87 of chapter 13 of the statutes of 2006, is again amended, in the second paragraph,

(1) by replacing “II.6.0.7” in the portion before subparagraph *a* by “II.6.0.8”;

(2) by inserting “the Department of Canadian Heritage,” after “the Canada Council for the Arts,” in subparagraph *e*;

(3) by inserting the following subparagraph after subparagraph *i*:

“(i.1) in the case of Division II.6.0.8, government assistance or non-government assistance does not include

i. an amount deemed to have been paid to the Minister for a taxation year under that division,

ii. the amount of assistance attributable to a specific grain price stabilization program negotiated with La Financière agricole du Québec,

iii. the amount of assistance attributable to a manpower training program, and

iv. the amount of federal government assistance directly attributable to the ethanol industry segment, in particular regarding market expansion, process improvement, energy efficiency and change in raw materials; and”.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 1 April 2006.

(3) Paragraph 2 of subsection 1 applies in respect of an amount received, or to be received, after 23 March 2006.

c. I-3, s. 1029.6.0.1.2,
am.

102. (1) Section 1029.6.0.1.2 of the Act is amended by replacing “rate schedule or receipt” by “rate schedule, receipt or report”.

(2) Subsection 1 has effect from 1 April 2006.

c. I-3,
ss. 1029.6.0.1.8.1 and
1029.6.0.1.8.2, added.

103. (1) The Act is amended by inserting the following sections after section 1029.6.0.1.8:

Repayment of a benefit
or advantage.

“**1029.6.0.1.8.1.** If, at a particular time after 21 April 2005, a person or partnership pays, pursuant to a legal obligation, a particular amount that may reasonably be considered to be the repayment of a benefit or advantage that, for the purpose of computing an amount, in this section referred to as the “credit amount”, that a taxpayer is deemed to have paid to the Minister for any given taxation year under a particular provision of this chapter, or is deemed to have overpaid to the Minister, in relation to any given taxation year, under section 34.1.9 of the Act respecting the Régie de l’assurance maladie du

Québec (chapter R-5), was taken into account in computing a cost, an expenditure or expenses, or the taxpayer's share of a cost, an expenditure or expenses, the following rules apply:

(a) if the cost, expenditure or expenses were incurred by the taxpayer, the provision of this chapter that applies in respect of the repayment by the taxpayer of an amount of government assistance or non-government assistance relating to the cost, expenditure or expenses, also applies in respect of the repayment of the benefit or advantage as if

i. the particular amount were an amount paid by the taxpayer at that time, pursuant to a legal obligation, as the repayment of non-government assistance referred to in that provision, and

ii. for the purpose of computing the credit amount for the given taxation year, or in relation to that year, the benefit or advantage had not been treated as a benefit or advantage but as non-government assistance that, in relation to the cost, expenditure or expenses, was received by the taxpayer;

(b) if the cost, expenditure or expenses were incurred by a particular partnership of which the taxpayer is a member and

i. the benefit or advantage was obtained by a partnership or by a person other than the person referred to in subparagraph ii, the provision of this chapter that applies in respect of the repayment by the particular partnership of an amount of government assistance or non-government assistance relating to the cost, expenditure or expenses, also applies in respect of the repayment of the benefit or advantage as if

(1) the particular amount were an amount paid by the particular partnership at that time, pursuant to a legal obligation, as the repayment of non-government assistance referred to in that provision, and

(2) for the purpose of computing the credit amount for the given taxation year, the benefit or advantage had not been treated as a benefit or advantage but as non-government assistance that, in relation to the cost, expenditure or expenses, was received by the particular partnership, or

ii. the benefit or advantage was obtained by the taxpayer or by a person with whom the taxpayer is not dealing at arm's length, the provision of this chapter that applies in respect of the repayment by the taxpayer of an amount of government assistance or non-government assistance relating to the cost, expenditure or expenses, also applies in respect of the repayment of the benefit or advantage as if

(1) the particular amount were an amount paid by the taxpayer at that time, pursuant to a legal obligation, as the repayment of non-government assistance referred to in that provision, and

(2) for the purpose of computing the credit amount for the given taxation year, the benefit or advantage had not been treated as a benefit or advantage but as non-government assistance that, in relation to the cost, expenditure or expenses, was received by the taxpayer;

(c) if the cost, expenditure or expenses were incurred by a corporation with which the taxpayer is associated at the end of the calendar year that ends in the given taxation year, the provision of this chapter that applies in respect of the repayment by the corporation of an amount of government assistance or non-government assistance relating to the cost, expenditure or expenses, also applies in respect of the repayment of the benefit or advantage as if

i. the particular amount were an amount paid by the corporation at that time, pursuant to a legal obligation, as the repayment of non-government assistance referred to in that provision, and

ii. for the purpose of computing the credit amount for the given taxation year, the benefit or advantage had not been treated as a benefit or advantage but as non-government assistance that, in relation to the cost, expenditure or expenses, was received by the corporation;

(d) the assumptions that, because of the application of subparagraph *a* or *c*, or of subparagraph i or ii of subparagraph *b*, were made in respect of the benefit or advantage must be taken into account for the purpose of applying, in relation to the taxpayer, the provision to which that subparagraph *a* or *c* or that subparagraph i or ii refers, in respect of the repayment, after that time, of government assistance or non-government assistance or of another benefit or advantage, relating to the cost, expenditure or expenses, or to such a cost, such an expenditure or such expenses; and

(e) if the taxpayer is deemed, because of the application of subparagraph *a* or of subparagraph i or ii of subparagraph *b*, to have paid an amount to the Minister, for a taxation year, under the provision of this chapter to which that subparagraph *a* or that subparagraph i or ii refers, the taxpayer is, for the purposes of this chapter, deemed to be so deemed in relation to an amount of non-government assistance that is repaid.

Credits for scientific research and experimental development.

For the purposes of the first paragraph in respect of the repayment of a benefit or advantage that reduced, in computing the amount that a taxpayer is deemed to have paid to the Minister for a taxation year under any of sections 1029.7, 1029.8, 1029.8.6, 1029.8.7, 1029.8.9.0.3, 1029.8.9.0.4, 1029.8.10 and 1029.8.11, the amount of the wages, of the portion of the consideration, of the qualified expenditure, of the eligible fee or of the eligible fee balance, as the case may be, no account is to be taken of subparagraphs *c* to *e* of the first paragraph and its subparagraph *b* is to be read as follows:

“(b) if the cost, expenditure or expenses were incurred by a partnership of which the taxpayer is a member, the provision of this chapter that applies in respect of the repayment by the partnership of an amount of government

assistance or non-government assistance relating to the cost, expenditure or expenses, also applies in respect of the repayment of the benefit or advantage as if

- i. the particular amount were an amount paid by the partnership at that time, pursuant to a legal obligation, as the repayment of non-government assistance referred to in that provision, and
- ii. for the purpose of computing the credit amount for the given taxation year, the benefit or advantage had not been treated as a benefit or advantage but as non-government assistance that, in relation to the cost, expenditure or expenses, was received by the partnership.”

Credit for on-the-job training periods.

For the purposes of the first paragraph in respect of the repayment of a benefit or advantage that reduced, in computing the amount that a taxpayer is deemed to have paid to the Minister for a taxation year under section 1029.8.33.6 or 1029.8.33.7, the taxpayer’s qualified expenditure or the taxpayer’s share of such a qualified expenditure, the first paragraph is to be read

(a) as if the following subparagraph was added after subparagraph ii of subparagraph *a*:

“iii. subparagraph i of paragraph *b* of section 1029.8.33.2.1 were read as follows:

“i. the quotient obtained by dividing the amount that the taxpayer is deemed to have paid to the Minister for that year under section 1029.8.33.6 in respect of the trainee in relation to the particular week by the percentage specified in the first paragraph of section 1029.8.33.6 that is applicable in respect of the taxpayer for the particular year, and”;

(b) as if the following subparagraph was added after subparagraph 2 of subparagraph i of subparagraph *b*:

“(3) subparagraph i of paragraph *b* of section 1029.8.33.2.1 were read as follows:

“i. the quotient obtained by dividing the amount that the taxpayer is deemed to have paid to the Minister for the particular year under section 1029.8.33.7 in respect of the trainee in relation to the particular week by the product obtained by multiplying

(1) the percentage specified in the first paragraph of section 1029.8.33.7 that is applicable in respect of the taxpayer for the particular year, and

(2) the proportion that the taxpayer’s share of the income or loss of the partnership for the fiscal period ended in the particular year is of the income or loss of that 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, and”, or”; and

(c) as if the following subparagraph was added after subparagraph 2 of subparagraph ii of subparagraph *b*:

“(3) paragraph *b* of section 1029.8.33.2.2 were read as follows:

“(b) the amount by which the eligible taxpayer’s share, determined in accordance with section 1029.8.33.7 and without reference to section 1029.8.33.7.1, of the particular qualified expenditure exceeds the aggregate of

i. the quotient obtained by dividing the amount that the taxpayer is deemed to have paid to the Minister for that taxation year under section 1029.8.33.7 in respect of the particular qualified expenditure by the percentage specified in the first paragraph of section 1029.8.33.7 that is applicable in respect of the taxpayer for the taxation year in which the particular fiscal period ended, and

ii. the amounts determined under this section, in respect of the taxpayer and in respect of the particular qualified expenditure, for a taxation year previous to the particular taxation year.”;

Deemed repayment of a benefit or advantage.

“**1029.6.0.1.8.2.** For the purposes of the first paragraph of section 1029.6.0.1.8.1, an amount is deemed to be an amount paid as the repayment of a benefit or advantage by a person or partnership at a particular time, pursuant to a legal obligation, if that amount

(a) reduced a cost, an expenditure or expenses for the purpose of computing an amount that a taxpayer is deemed to have paid to the Minister for a taxation year under a provision of this chapter or is deemed to have overpaid to the Minister, in relation to a taxation year, under section 34.1.9 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5);

(b) was not obtained by the person or partnership; and

(c) ceased, at that time, to be an amount that the person or partnership may reasonably expect to obtain.”

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1029.6.0.1.9, am.

104. (1) Section 1029.6.0.1.9 of the Act, enacted by section 93 of chapter 13 of the statutes of 2006, is amended by replacing the portion before paragraph *a* by the following:

Computation of payments.

“**1029.6.0.1.9.** A taxpayer who is deemed, under a provision of this chapter, to have paid an amount to the Minister on the taxpayer’s balance-due day for a taxation year, in relation to an amount of government assistance or non-government assistance that is repaid, is deemed, despite the provision and for the purpose of computing the payments that the taxpayer is required to make during the year under section 1025 or 1026, 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*, to have paid to the Minister, on account of the aggregate of the taxpayer's tax payable for the year under this Part and of the taxpayer's 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".

(2) Subsection 1 applies to a taxation year that ends after 11 July 2002.

c. I-3, s. 1029.6.0.6,
am.

105. (1) Section 1029.6.0.6 of the Act is amended by replacing "\$750" in subparagraph *k* of the third paragraph by "\$1,000".

(2) Subsection 1 applies from the taxation year 2006. However, when section 1029.6.0.6 of the Act applies to the taxation year 2006, it reads without reference to subparagraph *k* of the third paragraph.

c. I-3, s. 1029.7.9,
replaced.

106. Section 1029.7.9 of the Act is replaced by the following section:

Amount allocated by
the Minister.

"1029.7.9. If any of the corporations that are not controlled, directly or indirectly, in any manner whatever by one or more persons not resident in Canada and that are associated with each other in a taxation year fails to file with the Minister the agreement referred to in section 1029.7.8 within 30 days after notice in writing by the Minister is forwarded to any of them that such an agreement is required in determining the amount deemed to have been paid to the Minister on account of the corporation's tax payable for the year under this Part, the Minister shall, for the purposes of section 1029.7.2, allocate an amount to one or more of them for the year, which amount or the aggregate of which amounts, as the case may be, shall equal \$2,000,000, and in any such case, despite section 1029.7.7, the expenditure limit for the year of each of the corporations equals the amount so allocated to it."

c. I-3, s. 1029.8.18.1,
am.

107. (1) Section 1029.8.18.1 of the Act is amended by inserting ", pursuant to a legal obligation," after "a taxpayer pays" in the portion before paragraph *a*.

(2) Subsection 1 applies in respect of an amount paid after 21 April 2005.

c. I-3, s. 1029.8.18.1.1,
am.

108. (1) Section 1029.8.18.1.1 of the Act is amended by inserting ", pursuant to a legal obligation," after "a partnership pays" in the portion before paragraph *a*.

(2) Subsection 1 applies in respect of an amount paid after 21 April 2005.

c. I-3, s. 1029.8.18.1.2,
am.

109. (1) Section 1029.8.18.1.2 of the Act is amended by inserting ", pursuant to a legal obligation," after "a taxpayer who is a member of a partnership pays" in the portion before paragraph *a*.

(2) Subsection 1 applies in respect of an amount paid after 21 April 2005.

c. I-3, s. 1029.8.18.2,
am.

110. (1) Section 1029.8.18.2 of the Act is amended by inserting “pursuant to a legal obligation,” after “as the case may be,” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1029.8.21.27,
am.

111. (1) Section 1029.8.21.27 of the Act is amended

(1) by replacing “had reduced” in subparagraph *i* of paragraph *a* by “reduced”;

(2) by replacing “had been the same as the corporation’s share” in subparagraph *ii* of paragraph *a* and subparagraphs *i* and *ii* of paragraph *b* by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1029.8.21.28,
am.

112. (1) Section 1029.8.21.28 of the Act is amended

(1) by replacing “had been reduced” in subparagraph *i* of paragraph *a* by “were reduced”;

(2) by replacing “had been the same as the corporation’s share” in subparagraph *ii* of paragraph *a* and subparagraphs *i* and *ii* of paragraph *b* by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1029.8.33.2.1,
am.

113. (1) Section 1029.8.33.2.1 of the Act is amended by inserting “, pursuant to a legal obligation,” after “qualified partnership, as the case may be, pays” in the portion before paragraph *a*.

(2) Subsection 1 applies in respect of an amount paid after 21 April 2005.

c. I-3, s. 1029.8.33.2.2,
am.

114. (1) Section 1029.8.33.2.2 of the Act is amended by inserting “, pursuant to a legal obligation,” after “an eligible taxpayer who is a member of a qualified partnership pays” in the portion before paragraph *a*.

(2) Subsection 1 applies in respect of an amount paid after 21 April 2005.

c. I-3, s. 1029.8.33.2.3,
am.

115. (1) Section 1029.8.33.2.3 of the Act is amended by replacing “is deemed to be a repayment” in the portion before paragraph *a* by “is deemed to be paid, pursuant to a legal obligation, as a repayment”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1029.8.33.3, am.

116. (1) Section 1029.8.33.3 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

Qualified expenditure in respect of a trainee.

“**1029.8.33.3.** The amount referred to in the definition of “qualified expenditure” in the first paragraph of section 1029.8.33.2 is equal, in respect of an eligible trainee, to the lesser of the weekly limit specified in the fifth paragraph and the aggregate of”;

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

“ii. the amount obtained by multiplying the number of hours done by the eligible trainee within the framework of the qualified training period during the week by the hourly rate specified in the sixth paragraph;”;

(3) by replacing “réfère la définition de l’expression «dépense admissible» prévue au premier alinéa de l’article 1029.8.33.2” in the fourth paragraph in the French text by “la définition de l’expression «dépense admissible» prévue au premier alinéa de l’article 1029.8.33.2 fait référence”;

(4) by adding the following paragraphs:

Weekly limit.

“The weekly limit referred to in the first paragraph is \$600 if the qualified training period begins after 31 December 2006 and \$500 in any other case.

Hourly rate.

“The hourly rate referred to in the first paragraph is \$18 if the qualified training period begins after 31 December 2006 and \$15 in any other case.”

(2) Paragraphs 1, 2 and 4 of subsection 1 apply from 1 January 2007.

c. I-3, s. 1029.8.33.4.1, replaced.

117. (1) Section 1029.8.33.4.1 of the Act is replaced by the following section:

Trainee participating in a prescribed program.

“**1029.8.33.4.1.** If the eligible trainee in respect of whom an amount must be determined in accordance with section 1029.8.33.3 is an individual referred to in paragraph *a.1* or *c* of the definition of “eligible trainee” in the first paragraph of section 1029.8.33.2, the following rules apply:

(a) the amounts of “\$600” and “\$500” in the fifth paragraph of section 1029.8.33.3 are to be replaced by the amounts of “\$750” and “\$625”, respectively; and

(b) the figure “10” in subparagraph *b* of the first paragraph of section 1029.8.33.4 is to be replaced by the figure “20”.

(2) Subsection 1 applies from 1 January 2007.

c. I-3, s. 1029.8.33.4.2,
replaced.

118. (1) Section 1029.8.33.4.2 of the Act is replaced by the following section:

Training period served
in an eligible region.

“1029.8.33.4.2. If 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 or a qualified training period that begins after 30 March 2004 but before 1 January 2007, the following rules apply:

(a) the amount of “\$500” in the fifth paragraph of section 1029.8.33.3 is to be replaced by an amount of “\$1,000” or, if 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” is itself to be replaced by an amount of “\$1,250”; and

(b) the amount of “\$15” in the sixth paragraph of section 1029.8.33.3 is to be replaced by an amount of “\$25”.”

(2) Subsection 1 applies from 1 January 2007.

c. I-3, s. 1029.8.33.6,
am.

119. (1) Section 1029.8.33.6 of the Act, amended by section 109 of chapter 13 of the statutes of 2006, is again amended by striking out “if the qualified training period to which it relates begins before 1 January 2007” in the first paragraph.

(2) Subsection 1 applies from 1 January 2007.

c. I-3, s. 1029.8.33.7,
am.

120. (1) Section 1029.8.33.7 of the Act, amended by section 110 of chapter 13 of the statutes of 2006, is again amended by striking out “if the qualified training period to which it relates begins before 1 January 2007” in the first paragraph.

(2) Subsection 1 applies from 1 January 2007.

c. I-3, s. 1029.8.33.8,
am.

121. (1) Section 1029.8.33.8 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

Reduction of the
qualified expenditure.

“1029.8.33.8. If, in respect of a qualified expenditure made by an eligible taxpayer in a taxation year or by a qualified partnership in a fiscal period in respect of a qualified training period, a person or partnership has obtained, is entitled to obtain or can reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the qualified training period, 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, the following rules apply:”.

(2) Subsection 1 applies in respect of a benefit or advantage that is obtained, or to be obtained, after 21 April 2005.

c. I-3, s. 1029.8.33.10,
am.

122. Section 1029.8.33.10 of the Act, amended by section 111 of chapter 13 of the statutes of 2006, is again amended

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

“(b) where the qualified training period is served by one or more eligible trainees referred to in any of paragraphs *b* to *c* of the definition of “eligible trainee” in the first paragraph of section 1029.8.33.2, the recognized educational institution offering the education program within the framework of which the qualified training period is served issues to the eligible taxpayer or qualified partnership, as the case may be, a certificate in prescribed form containing the prescribed information.”;

(2) by striking out the portion after subparagraph *b* of the first paragraph.

c. I-3, s. 1029.8.33.12,
am.

123. (1) Section 1029.8.33.12 of the Act is amended

(1) by adding the following paragraphs after paragraph *b* of the definition of “qualified expenditure”:

“(c) an indemnity pertaining to a statutory holiday as prescribed by the Act respecting labour standards or by the National Holiday Act (chapter F-1.1) or the compensation, in lieu of that indemnity, provided for in a contract of employment and paid to an eligible employee of the eligible taxpayer in respect of the taxation year or of the qualified partnership in respect of the fiscal period, as the case may be; and

“(d) an indemnity in respect of a family event described in any of sections 80, 81 and 81.1 of the Act respecting labour standards or the compensation, in lieu of that indemnity, provided for in a contract of employment and paid to an eligible employee of the eligible taxpayer in respect of the taxation year or of the qualified partnership in respect of the fiscal period, as the case may be;”;

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

“statutory holiday”.

““statutory holiday” means one of the following days:

(a) 1 January;

(b) Good Friday or Easter Monday, at the option of the employer;

(c) the Monday preceding 25 May;

(d) 24 June, or 25 June when the 24th falls on a Sunday;

(e) 1 July, or 2 July when the 1st falls on a Sunday;

(f) the first Monday in September;

(g) the second Monday in October; or

(h) 25 December;”.

(2) Subsection 1 applies in respect of an indemnity paid after 23 March 2006.

c. I-3, s. 1029.8.33.13,
am.

124. (1) Section 1029.8.33.13 of the Act is amended

(1) by replacing “*réfère le premier alinéa*” in the portion of the third paragraph before subparagraph *a* in the French text by “*le premier alinéa fait référence*”;

(2) by adding the following subparagraphs after subparagraph *e* of the third paragraph:

“(f) the aggregate of the indemnities pertaining to a statutory holiday as prescribed by the Act respecting labour standards or by the National Holiday Act (chapter F-1.1) or of the compensations, in lieu of those indemnities, provided for in a contract of employment, as the case may be, received in 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

“(g) the aggregate of the indemnities pertaining to an absence from work for family or parental matters described in any of sections 80, 81 and 81.1 of the Act respecting labour standards or of the compensations, in lieu of those indemnities, provided for in a contract of employment, as the case may be, received in 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.”;

(3) by adding the following paragraph after the third paragraph:

Special rules.

“For the purposes of subparagraphs *a* to *c* and *e* of the third paragraph, if no calendar year ends in a particular taxation year of a particular eligible taxpayer, no calendar year end coincides with the end of that taxation year and no amount may, but for this paragraph, be deemed to have been paid to the Minister under this division by an eligible taxpayer for a taxation year in relation to the amounts described in those subparagraphs *a* to *c* and *e* that the particular eligible taxpayer has paid in the part of the calendar year that is included in the particular taxation year, that part of a calendar year is deemed

to be a calendar year the end of which coincides with the end of that particular taxation year.”

(2) Paragraph 2 of subsection 1 applies in respect of an indemnity paid after 23 March 2006.

(3) Paragraph 3 of subsection 1 applies to a taxation year of a taxpayer that ends after 31 December 2006.

(4) In addition, paragraph 3 of subsection 1 also applies to a taxation year of a taxpayer that ends before 1 January 2007 if the taxpayer so elects by notifying the Minister of Revenue in writing on or before 6 June 2007. In such circumstances, the Minister of Revenue shall make, under Part I of the Act and despite sections 1010 to 1011 of the Act, in respect of such a taxation year, such determinations or redeterminations of the amount deemed to have been paid by the taxpayer for that taxation year under Division II.5.2 of Chapter III.1 of Title III of Book IX of that Part I, without reference to section 1029.6.0.1.2, and such assessments or reassessments of the interest and penalties payable by the taxpayer as are necessary to give effect to the election. 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. 1029.8.33.14,
am.

125. (1) Section 1029.8.33.14 of the Act is amended

(1) by replacing “réfère le premier alinéa” in the portion of the fourth paragraph before subparagraph *a* in the French text by “le premier alinéa fait référence”;

(2) by adding the following subparagraphs after subparagraph *e* of the fourth paragraph:

“(f) the aggregate of the indemnities pertaining to a statutory holiday as prescribed by the Act respecting labour standards or by the National Holiday Act (chapter F-1.1) or of the compensations, in lieu of those indemnities, provided for in a contract of employment, as the case may be, received in 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

“(g) the aggregate of the indemnities pertaining to an absence from work for family or parental matters described in any of sections 80, 81 and 81.1 of the Act respecting labour standards or of the compensations, in lieu of those indemnities, provided for in a contract of employment, as the case may be, received in 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.”;

(3) by adding the following paragraph after the fourth paragraph:

Special rule.

“For the purposes of subparagraphs *a* to *c* and *e* of the fourth paragraph, if no calendar year ends in a fiscal period of a qualified partnership, no calendar year end coincides with the end of that fiscal period and no amount may, but for this paragraph, be deemed to have been paid to the Minister under this division by a taxpayer for a taxation year in relation to the amounts described in those subparagraphs *a* to *c* and *e* that the partnership has paid in the part of the calendar year that is included in that fiscal period, that part of a calendar year is deemed to be a calendar year whose end coincides with the end of that fiscal period.”

(2) Paragraph 2 of subsection 1 applies in respect of an indemnity paid after 23 March 2006.

(3) Paragraph 3 of subsection 1 applies to a taxation year of a taxpayer that ends after 31 December 2006.

(4) In addition, paragraph 3 of subsection 1 also applies to a taxation year of a taxpayer that ends before 1 January 2007 if the taxpayer so elects by notifying the Minister of Revenue in writing on or before 6 June 2007. In such circumstances, the Minister of Revenue shall make, under Part I of the Act and despite sections 1010 to 1011 of the Act, in respect of such a taxation year, such determinations or redeterminations of the amount deemed to have been paid by the taxpayer for that taxation year under Division II.5.2 of Chapter III.1 of Title III of Book IX of that Part I, without reference to section 1029.6.0.1.2, and such assessments or reassessments of the interest and penalties payable by the taxpayer as are necessary to give effect to the election. 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. 1029.8.34,
am.

126. (1) Section 1029.8.34 of the Act, amended by section 112 of chapter 13 of the statutes of 2006, is again amended

(1) by replacing “that the corporation has obtained” by “that a person or partnership has obtained” and by replacing “la date d’échéance de production qui lui est applicable” in the French text by “la date d’échéance de production qui est applicable à la société” in the following provisions:

— subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph;

— subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified expenditure for services rendered outside the Montréal area” in the first paragraph;

— subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph;

(2) by replacing “that the corporation has obtained” by “that a person or partnership has obtained” and by replacing “la date d’échéance de production qui lui est applicable” in the French text by “la date d’échéance de production qui est applicable à la société” in the following provisions:

— subparagraph ii of paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph;

— subparagraph ii of paragraph *b* of the definition of “expenditure for services rendered outside the Montréal area” in the first paragraph;

— subparagraph 2 of subparagraph i of paragraph *b* of the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph;

— subparagraph 2 of subparagraph i of paragraph *b* of the definition of “qualified expenditure for services rendered outside the Montréal area” in the first paragraph;

— subparagraph 2 of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph;

— subparagraph ii of subparagraph *e* of the second paragraph.

(2) Subsection 1 applies in respect of a benefit or advantage that is obtained, or to be obtained, after 21 April 2005.

c. I-3,
s. 1029.8.36.0.0.1, am.

127. (1) Section 1029.8.36.0.0.1 of the Act, amended by section 113 of chapter 13 of the statutes of 2006, is again amended

(1) by replacing “that the corporation has obtained” in subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified film dubbing expenditure” in the first paragraph by “that a person or partnership has obtained” and by replacing “la date d’échéance de production qui lui est applicable” in that subparagraph 2 in the French text by “la date d’échéance de production qui est applicable à la société”;

(2) by replacing “that the corporation has obtained” in subparagraph ii of subparagraph *d* of the second paragraph by “that a person or partnership has obtained” and by replacing “la date d’échéance de production qui lui est applicable” in that subparagraph ii in the French text by “la date d’échéance de production qui est applicable à la société”.

(2) Subsection 1 applies in respect of a benefit or advantage that is obtained, or to be obtained, after 21 April 2005.

c. I-3,
s. 1029.8.36.0.0.4, am.

128. (1) Section 1029.8.36.0.0.4 of the Act, amended by section 114 of chapter 13 of the statutes of 2006, is again amended

(1) by replacing “that the corporation has obtained” by “that a person or partnership has obtained” and by replacing “la date d’échéance de production qui lui est applicable” in the French text by “la date d’échéance de production qui est applicable à la société” in the following provisions:

— subparagraph ii of paragraph *b* of the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph;

— subparagraph iii of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph;

(2) by replacing “that the corporation has obtained” by “that a person or partnership has obtained” and by replacing “la date d’échéance de production qui lui est applicable” in the French text by “la date d’échéance de production qui est applicable à la société” in the following provisions:

— subparagraph ii of paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph;

— subparagraph ii of subparagraph *d* of the second paragraph.

(2) Subsection 1 applies in respect of a benefit or advantage that is obtained, or to be obtained, after 21 April 2005.

c. I-3,
s. 1029.8.36.0.0.7, am.

129. (1) Section 1029.8.36.0.0.7 of the Act, amended by section 115 of chapter 13 of the statutes of 2006, is again amended

(1) by replacing “that the corporation has obtained” by “that a person or partnership has obtained” and by replacing “la date d’échéance de production qui lui est applicable” in the French text by “la date d’échéance de production qui est applicable à la société” in the following provisions:

— subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph;

— subparagraph 2 of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph;

(2) by replacing “that the corporation has obtained” in subparagraph ii of subparagraph *c* of the second paragraph by “that a person or partnership has obtained” and by replacing “la date d’échéance de production qui lui est applicable” in that subparagraph ii in the French text by “la date d’échéance de production qui est applicable à la société”.

(2) Subsection 1 applies in respect of a benefit or advantage that is obtained, or to be obtained, after 21 April 2005.

c. I-3,
s. 1029.8.36.0.0.10,
am.

130. (1) Section 1029.8.36.0.0.10 of the Act, amended by section 116 of chapter 13 of the statutes of 2006, is again amended

(1) by replacing “that the corporation has obtained” by “that a person or partnership has obtained” and by replacing “la date d’échéance de production qui lui est applicable” in the French text by “la date d’échéance de production qui est applicable à la société” in the following provisions:

— subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph;

— subparagraph 2 of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph;

(2) by replacing “that the corporation has obtained” in subparagraph ii of subparagraph *d* of the second paragraph by “that a person or partnership has obtained” and by replacing “la date d’échéance de production qui lui est applicable” in that subparagraph ii in the French text by “la date d’échéance de production qui est applicable à la société”.

(2) Subsection 1 applies in respect of a benefit or advantage that is obtained, or to be obtained, after 21 April 2005.

c. I-3,
s. 1029.8.36.0.0.13,
am.

131. (1) Section 1029.8.36.0.0.13 of the Act, amended by section 117 of chapter 13 of the statutes of 2006, is again amended

(1) by replacing “that the corporation has obtained” by “that a person or partnership has obtained” and by replacing “la date d’échéance de production qui lui est applicable” in the French text by “la date d’échéance de production qui est applicable à la société” in the following provisions:

— subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph;

— subparagraph 2 of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph;

— subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph;

— subparagraph 2 of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph;

(2) by replacing “that the corporation has obtained” in subparagraph *d* of the third and fifth paragraphs by “that a person or partnership has obtained” and by replacing “la date d’échéance de production qui lui est applicable” in that subparagraph *d* of those paragraphs in the French text by “la date d’échéance de production qui est applicable à la société”.

(2) Subsection 1 applies in respect of a benefit or advantage that is obtained, or to be obtained, after 21 April 2005.

c. I-3,
s. 1029.8.36.0.3.13,
replaced.

132. (1) Section 1029.8.36.0.3.13 of the Act, replaced by section 122 of chapter 13 of the statutes of 2006, is again replaced by the following section:

Benefit or advantage.

“1029.8.36.0.3.13. If, in respect of eligible production work in relation to a property that is a multimedia title, a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the carrying out of the eligible production work, 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, or a person or partnership is deemed to have obtained or to be entitled to obtain such a benefit or advantage upon a determination of the Minister to that effect, the amount of the salaries or wages incurred or of a portion of a consideration paid, included in the qualified labour expenditure of a corporation, for a taxation year, in respect of the property is to be reduced, where applicable, by the amount of the benefit or advantage attributable to the salaries or wages or to the portion of a consideration, as the case may be, that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, or is deemed to have obtained or to be entitled to obtain, on or before the corporation’s filing-due date for that taxation year.”

(2) Subsection 1 applies in respect of a benefit or advantage that is obtained, or to be obtained, after 21 April 2005, or that is deemed to be so obtained after that date.

c. I-3,
s. 1029.8.36.0.3.24,
replaced.

133. (1) Section 1029.8.36.0.3.24 of the Act, replaced by section 124 of chapter 13 of the statutes of 2006, is again replaced by the following section:

Benefit or advantage.

“1029.8.36.0.3.24. If, in respect of eligible production work relating to eligible multimedia titles, a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the carrying out of the eligible production work, 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, or a person or partnership is deemed to have obtained or to be entitled to obtain such a benefit or advantage upon a determination by the Minister to that effect, the amount of the salaries or wages incurred or of a portion of a consideration paid, included in the qualified labour expenditure of

a qualified corporation, for a taxation year, is to be reduced, where applicable, by the amount of the benefit or advantage that is attributable to the salaries or wages or to the portion of a consideration, as the case may be, that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, or is deemed to have obtained or to be entitled to obtain, on or before the qualified corporation’s filing-due date for that taxation year.”

(2) Subsection 1 applies in respect of a benefit or advantage that is obtained, or to be obtained, after 21 April 2005, or that is deemed to be so obtained after that date.

c. I-3,
s. 1029.8.36.0.3.72,
am.

134. (1) Section 1029.8.36.0.3.72 of the Act, enacted by section 129 of chapter 13 of the statutes of 2006, is amended, in the first paragraph,

(1) by replacing the definitions of “eligible contract” and “eligible employee” by the following definitions:

“eligible contract”;

““eligible contract” of a corporation means a contract in respect of which a qualification certificate is issued to the corporation by Investissement Québec, for the purposes of this division;

“eligible employee”.

““eligible employee” of a corporation for all or part of a taxation year, in relation to an eligible contract, means an employee of the corporation, other than an excluded employee at any time in that year, who, in that year or part of the year, reports at an establishment of the corporation situated in Québec and in respect of whom a qualification certificate is issued to the corporation by Investissement Québec for the purposes of this division, in respect of all or part of the year, in relation to the eligible contract;”;

(2) by replacing the definition of “qualified corporation” by the following definition:

“qualified corporation”.

““qualified corporation” for a taxation year means a corporation in respect of which a qualification certificate valid for the year is issued by Investissement Québec for the purposes of this division;”;

(3) by adding the following definition in alphabetical order:

“excluded corporation”.

““excluded corporation” for a taxation year means a corporation that, for the year, is a corporation

(a) that is exempt from tax under Book VIII; or

(b) that would be exempt from tax under section 985, but for section 192;”.

(2) Subsection 1 has effect from 1 January 2005.

c. I-3,
s. 1029.8.36.0.3.73,
am.

135. (1) Section 1029.8.36.0.3.73 of the Act, enacted by section 129 of chapter 13 of the statutes of 2006, is amended

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

Credit.

“**1029.8.36.0.3.73.** A qualified corporation for a taxation year that, in the year, has an establishment in Québec and carries on an eligible business in Québec, other than an excluded corporation for the year, and that encloses the documents referred to in the fifth paragraph 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 qualified corporation’s balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to 25% of the aggregate of all amounts each of which is the qualified wages incurred by the qualified corporation after 31 December 2004 and in the year, but before 1 January 2017, in respect of an eligible employee, in relation to an eligible contract, for all or part of that year.”;

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

Associated corporations.

“If the corporation referred to in the first paragraph is associated in a taxation year with at least one other qualified corporation for the year, the reference to “2,000” in the second paragraph is to be replaced by the number of employees attributed to the corporation, in respect of the taxation year, in accordance with the agreement described in section 1029.8.36.0.3.74.”;

(3) by replacing subparagraph i of subparagraph b of the fifth paragraph by the following subparagraph:

“i. the valid qualification certificate issued in respect of the corporation by Investissement Québec for the purposes of this division.”.

(2) Subsection 1 has effect from 1 January 2005.

c. I-3,
s. 1029.8.36.0.3.74,
am.

136. (1) Section 1029.8.36.0.3.74 of the Act, enacted by section 129 of chapter 13 of the statutes of 2006, is amended by replacing the first paragraph by the following paragraph:

Agreement on attribution.

“**1029.8.36.0.3.74.** The agreement to which the third paragraph of section 1029.8.36.0.3.73 refers in respect of a taxation year means an agreement under which all of the qualified corporations for the year that are associated with each other in the year, hereinafter called the “group of associated corporations”, attribute to each corporation, for the purposes of that third paragraph, a maximum number of eligible employees in respect of whom a qualified corporation is deemed to have paid an amount to the Minister for the purposes of this division; the total of the numbers so attributed to corporations that are members of the group of associated corporations for the taxation year is not to exceed 2,000.”

(2) Subsection 1 has effect from 1 January 2005.

c. I-3,
s. 1029.8.36.0.3.76,
am.

137. (1) Section 1029.8.36.0.3.76 of the Act, enacted by section 129 of chapter 13 of the statutes of 2006, is amended

(1) by replacing the portion before paragraph *a* by the following:

Repayment of an amount.

“1029.8.36.0.3.76. If, before 1 January 2018, 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 has been taken into account for the purpose of computing qualified wages incurred in a particular taxation year by the corporation in respect of an eligible employee in respect of whom the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.73 for the particular taxation year, the corporation is deemed, 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, 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, an amount equal to the amount by which the amount that it would be deemed to have paid to the Minister for the particular year under section 1029.8.36.0.3.73 in respect of the qualified wages, 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 determined under subparagraph *i* of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.72, exceeds the aggregate of”;

(2) by replacing paragraph *b* by the following paragraph:

“(b) any amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under this section in respect of an amount of repayment of that assistance.”

(2) Subsection 1 has effect from 1 January 2005.

c. I-3,
s. 1029.8.36.0.3.77,
am.

138. (1) Section 1029.8.36.0.3.77 of the Act, enacted by section 129 of chapter 13 of the statutes of 2006, is amended by replacing the portion before paragraph *b* by the following:

Deemed repayment of an amount.

“1029.8.36.0.3.77. For the purposes of section 1029.8.36.0.3.76, an amount of assistance is deemed to be repaid by a corporation in a taxation year, pursuant to a legal obligation, if that amount

(a) reduced, because of subparagraph *i* of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.72, the amount of the wages referred to in that paragraph *b*, for the purpose of computing qualified wages in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.73;”.

(2) Subsection 1 has effect from 1 January 2005.

c. I-3,
s. 1029.8.36.0.17, am.

139. (1) Section 1029.8.36.0.17 of the Act, amended by section 130 of chapter 13 of the statutes of 2006, is again amended by replacing paragraph *b* of the definition of “qualified wages” in the first paragraph by the following paragraph:

“(b) the aggregate of all amounts each of which is the amount by which the wages paid by the corporation to the employee, while the employee qualified as an eligible employee of the corporation, for a pay period ending at a time in the taxation year that is within the corporation’s eligibility period and that may reasonably be considered to be paid by the corporation in the course of carrying on a business in a qualified centre, exceeds the aggregate of

i. the amount of any contract payment, government assistance and non-government assistance, attributable to the 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 year, and

ii. the aggregate of all amounts each of which is the amount of a benefit or advantage in respect of the wages, other than wages that may reasonably be attributed to work done by the eligible employee in the course of the eligible employee’s employment with the corporation for the year, that a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain after 21 April 2005 and on or before the corporation’s filing-due date for that taxation 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;”.

(2) Subsection 1 applies in respect of wages paid after 21 April 2005.

c. I-3,
s. 1029.8.36.0.50, am.

140. (1) Section 1029.8.36.0.50 of the Act is amended

(1) by replacing “had reduced” in subparagraph i of paragraph *a* by “reduced”;

(2) by replacing “had been the same as the corporation’s share” in subparagraph ii of paragraph *a* and subparagraphs i and ii of paragraph *b* by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.0.51, am.

141. (1) Section 1029.8.36.0.51 of the Act is amended

(1) by replacing “had been reduced” in subparagraph i of paragraph *a* by “were reduced”;

(2) by replacing “had been the same as the corporation’s share” in subparagraph ii of paragraph *a* and subparagraphs i and ii of paragraph *b* by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.0.67, am.

142. (1) Section 1029.8.36.0.67 of the Act is amended

(1) by replacing “had reduced” in subparagraph i of paragraph *a* by “reduced”;

(2) by replacing “had been the same as the corporation’s share” in subparagraph ii of paragraph *a* and subparagraphs i and ii of paragraph *b* by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.0.68, am.

143. (1) Section 1029.8.36.0.68 of the Act is amended

(1) by replacing “had been reduced” in subparagraph i of paragraph *a* by “were reduced”;

(2) by replacing “had been the same as the corporation’s share” in subparagraph ii of paragraph *a* and subparagraphs i and ii of paragraph *b* by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.0.78, am.

144. (1) Section 1029.8.36.0.78 of the Act is amended

(1) by replacing “had reduced” in subparagraph i of paragraph *a* by “reduced”;

(2) by replacing “had been the same as the corporation’s share” in subparagraph ii of paragraph *a* and subparagraphs i and ii of paragraph *b* by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.0.79, am.

145. (1) Section 1029.8.36.0.79 of the Act is amended

(1) by replacing “had reduced” in subparagraph i of paragraph *a* by “reduced”;

(2) by replacing “had been the same as the corporation’s share” in subparagraph ii of paragraph *a* and subparagraphs i and ii of paragraph *b* by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.0.82, am.

146. (1) Section 1029.8.36.0.82 of the Act is amended by replacing “Where, in respect of a contract entered into by a particular corporation or partnership in connection with the acquisition or lease of qualified property” in the portion of the first paragraph before subparagraph *a* by “If, in respect of the acquisition or lease of qualified property by a particular corporation or partnership”.

(2) Subsection 1 applies in respect of a benefit or advantage that is obtained, or to be obtained, after 21 April 2005.

c. I-3, Div. II.6.0.8,
subdivs. 1-3,
ss. 1029.8.36.0.94-
1029.8.36.0.102,
added.

147. (1) The Act is amended by inserting the following after section 1029.8.36.0.93:

“DIVISION II.6.0.8

“CREDIT FOR THE PRODUCTION OF ETHANOL IN QUÉBEC

“§1. — Interpretation

Definitions:

“1029.8.36.0.94. In this division,

“associated group”;

“associated group” in a taxation year means all the corporations that meet the following conditions:

(a) the corporations are associated with each other in the taxation year; and

(b) each corporation is a qualified corporation for the taxation year and has an eligibility period that includes all or part of the taxation year;

“average monthly price of crude oil”;

“average monthly price of crude oil” in respect of a particular month in a taxation year means the arithmetic average of the daily closing values, for the particular month, on the New York Mercantile Exchange (NYMEX) of the price per barrel of West Texas Intermediate in Oklahoma in the United States (WTI-Cushing), expressed in American dollars;

“eligibility period”;

“eligibility period” of a qualified corporation means the period that begins on 1 April 2006 or, if it is later, on the particular day on which the qualified corporation begins producing eligible ethanol in Québec to be sold in Québec to the holder of a collection officer’s permit issued under the Fuel Tax Act (chapter T-1) and that ends on 31 March 2018 or, if it is earlier, on the last day of the 10-year period beginning on the particular day;

“eligible ethanol”;

“eligible ethanol” means the ethyl alcohol with the chemical formula C_2H_5OH produced from renewable materials to be sold as a product to be blended directly with gasoline or for use as an input in the reformulation of gasoline or the making of ethyl tertiary-butyl ether;

“eligible production of ethanol”;

“eligible production of ethanol” of a qualified corporation, for a particular period that is a taxation year or a part of the taxation year, means the number of litres of eligible ethanol that the qualified corporation produces in Québec in the part of the particular period that is included in its eligibility period, and that, on or before the qualified corporation’s filing-due date for the taxation year, is sold in Québec to a holder of a collection officer’s permit issued under the Fuel Tax Act or that, on that date, may reasonably be expected to be sold in Québec after that date to such a holder;

“month”;

“month” means, in the case where a taxation year begins on a day in a calendar month other than the first day of that month, any period that begins on that day in a calendar month within the taxation year, other than the month in which the year ends, and that ends on the day immediately preceding that day in the calendar month that follows that month or, for the month in which the taxation year ends, on the day on which that year ends, and if there is no such immediately preceding day in the following month, on the last day of that month;

“qualified corporation”.

“qualified corporation” for a taxation year means a corporation that, in the year, has an establishment in Québec where it carries on a business engaged in the production of eligible ethanol, other than a corporation

(a) that is exempt from tax for the year under Book VIII; or

(b) that would be exempt from tax for the year under section 985, but for section 192.

Presumption.

For the purposes of the definition of “eligible production of ethanol” in the first paragraph, the qualified corporation is deemed to be selling its production of eligible ethanol in Québec in the order in which it carried out the production.

“§2. — *Credit*

Credit.

1029.8.36.0.95. A corporation that, for a taxation year included in whole or in part in the corporation’s eligibility period, is a qualified corporation and that encloses the documents referred to in the third paragraph with the fiscal return the corporation is required to file under section 1000 for the taxation year is deemed, subject to the fourth paragraph, to have paid to the Minister on the corporation’s balance-due day for the taxation year, on account of its tax payable for the taxation year under this Part, an amount equal to the amount by which the amount determined under section 1029.8.36.0.99 is exceeded by the lesser of

(a) the aggregate of all amounts each of which is an amount determined, for a particular month of the taxation year, by the formula

$A \times [\$0.185 - (\$0.0082 \times B + \$0.004 \times C)];$ and

(b) the balance of the qualified corporation's cumulative credit limit, for the taxation year.

Interpretation.

In the formula in subparagraph *a* of the first paragraph,

(a) A, expressed as a number of litres, is the least of

i. the qualified corporation's eligible production of ethanol, for the particular month,

ii. the amount by which the qualified corporation's annual ceiling on the production of ethanol, for the taxation year, exceeds its eligible production of ethanol for the part of the taxation year that precedes the particular month, and

iii. the amount by which the balance of the qualified corporation's cumulative ceiling on the production of ethanol, for the taxation year, exceeds its eligible production of ethanol for the part of the taxation year that precedes the particular month;

(b) B is

i. if the average monthly price of crude oil in respect of the particular month is greater than US\$31, the number that represents the amount by which the average monthly price of crude oil, up to US\$43, exceeds US\$31, and

ii. in any other case, zero; and

(c) C is

i. if the average monthly price of crude oil in respect of the particular month is greater than US\$43, the number that represents the amount by which the average monthly price of crude oil, up to US\$65, exceeds US\$43, and

ii. in any other case, zero.

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 a report specifying, in respect of each month of the taxation year, the qualified corporation's eligible production of ethanol and the average monthly price of crude oil; and

(c) where applicable, a copy of the agreements described in sections 1029.8.36.0.96 to 1029.8.36.0.98.

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 if they refer to that subparagraph *a*, that corporation is deemed to have paid to the Minister, on

account of the aggregate of its tax payable for the taxation year under this Part and of its tax payable for the 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 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 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 the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

Balance of the
cumulative credit limit.

“1029.8.36.0.96. For the purposes of subparagraph *b* of the first paragraph of section 1029.8.36.0.95, the balance of the qualified corporation’s cumulative credit limit, for the taxation year, is equal,

(a) if the qualified corporation is a member of an associated group in the taxation year, to the amount attributed for the taxation year to the qualified corporation pursuant to the agreement described in the second paragraph or, in the absence of such an agreement, to zero or the amount, determined with reference to the rules set out in the second paragraph, attributed to the qualified corporation by the Minister, where applicable, for the taxation year; and

(b) in any other case, to the amount by which the amount obtained by multiplying \$0.152 by the lesser of 1.2 billion litres and the total of the numbers of litres each of which is the total nominal capacity of the plant in Québec of a corporation referred to in subparagraph i where the corporation produces eligible ethanol, determined for its eligibility period, or that of the plant in Québec of a corporation referred to in subparagraph ii where the corporation produces eligible ethanol, determined for the part of its eligibility period that ends at the end of the particular taxation year referred to in that subparagraph ii, exceeds the amount by which the aggregate of all amounts each of which is a tax that a corporation referred to in subparagraph i is required to pay under Part III.10.1.9 for the taxation year or a preceding taxation year or that a corporation referred to in subparagraph ii is required to pay under Part III.10.1.9 for the particular taxation year referred to in that subparagraph ii or a preceding taxation year, is exceeded by the aggregate of all amounts each of which is

i. an amount that the qualified corporation or another corporation with which it is associated in the taxation year is deemed to have paid to the Minister under section 1029.8.36.0.95 for a taxation year preceding the taxation year or under section 1029.8.36.0.101 for the taxation year or a preceding taxation year, or

ii. an amount that a corporation that was associated with a corporation referred to in subparagraph i for the last time in a particular taxation year that precedes the taxation year is deemed to have paid to the Minister under section 1029.8.36.0.95 or 1029.8.36.0.101 for the particular taxation year or a preceding taxation year.

Agreement.

The agreement to which subparagraph *a* of the first paragraph refers is the agreement under which all of the qualified corporations that are members of the associated group in the taxation year attribute to one or more of their number, for the purposes of this section, one or more amounts the total of which is not greater than the amount by which the amount obtained by multiplying \$0.152 by the lesser of 1.2 billion litres and the total of the numbers of litres each of which is the total nominal capacity of the plant in Québec of a corporation referred to in subparagraph *a* where the corporation produces eligible ethanol, determined for its eligibility period, or that of the plant in Québec of a corporation referred to in subparagraph *b* where the corporation produces eligible ethanol, determined for the part of its eligibility period that ends at the end of the particular taxation year referred to in that subparagraph *b*, exceeds the amount by which the aggregate of all amounts each of which is a tax that a corporation referred to in subparagraph *a* is required to pay under Part III.10.1.9 for the taxation year or a preceding taxation year or that a corporation referred to in subparagraph *b* is required to pay under Part III.10.1.9 for the particular taxation year referred to in that subparagraph *b* or a preceding taxation year, is exceeded by the aggregate of all amounts each of which is

(*a*) an amount that a qualified corporation that is a member of the associated group or another corporation that is not a member of the associated group but with which a qualified corporation that is a member of the associated group is associated in the taxation year is deemed to have paid to the Minister under section 1029.8.36.0.95 for a taxation year preceding the taxation year or under section 1029.8.36.0.101 for the taxation year or a preceding taxation year; or

(*b*) an amount that a corporation that was associated with a corporation referred to in subparagraph *a* for the last time in a particular taxation year that precedes the taxation year is deemed to have paid to the Minister under section 1029.8.36.0.95 or 1029.8.36.0.101 for the particular taxation year or a preceding taxation year.

Annual ceiling on the production of ethanol.

“1029.8.36.0.97. For the purposes of subparagraph ii of subparagraph *a* of the second paragraph of section 1029.8.36.0.95, the qualified corporation’s annual ceiling on the production of ethanol, for the taxation year, is

(*a*) if the qualified corporation is a member of an associated group in the taxation year, the lesser of

i. the number of litres that, but for this subparagraph *a*, would be determined for the taxation year in respect of the qualified corporation under this paragraph, and

ii. the number of litres attributed for the taxation year to the qualified corporation pursuant to the agreement described in the second paragraph or, in the absence of such an agreement, zero or the number of litres, determined with reference to the rules set out in the second paragraph, attributed to the qualified corporation by the Minister, where applicable, for the taxation year;

(*b*) if subparagraph *a* does not apply and the qualified corporation's taxation year includes less than 365 days, or the first or last day of its eligibility period, the proportion of 126 million litres that the number of days in the taxation year that are included in the qualified corporation's eligibility period is of the greater of 365 and the number of days in the taxation year; and

(*c*) in any other case, 126 million litres.

Agreement.

The agreement to which subparagraph ii of subparagraph *a* of the first paragraph refers is the agreement under which all of the qualified corporations that are members of the associated group in the taxation year attribute to one or more of their number, for the purposes of this section, a number of litres; for that purpose, the total number of litres so attributed for the taxation year must not exceed the greatest of the numbers of litres that, but for that subparagraph *a*, would be determined for the taxation year in respect of each of those qualified corporations under the first paragraph.

Balance of the cumulative ceiling on the production of ethanol.

“1029.8.36.0.98. For the purposes of subparagraph iii of subparagraph *a* of the second paragraph of section 1029.8.36.0.95, the balance of the qualified corporation's cumulative ceiling on the production of ethanol, for the taxation year, is

(*a*) if the qualified corporation is a member of an associated group in the taxation year, the number of litres attributed for the taxation year to the qualified corporation pursuant to the agreement described in the second paragraph or, in the absence of such an agreement, zero or the number of litres, determined with reference to the rules set out in the second paragraph, attributed to the qualified corporation by the Minister, where applicable, for the taxation year; and

(*b*) in any other case, the amount by which 1.2 billion litres exceed the total of the numbers of litres each of which is the number of litres determined under subparagraph *a* of the second paragraph of section 1029.8.36.0.95,

i. in respect of the qualified corporation or of another corporation with which it is associated in the taxation year, for a month of a taxation year preceding the taxation year, or

ii. in respect of a corporation that was associated with a corporation referred to in subparagraph i for the last time in a particular taxation year that precedes the taxation year, for a month of the particular taxation year or of a preceding taxation year.

Agreement.

The agreement to which subparagraph *a* of the first paragraph refers is the agreement under which all of the qualified corporations that are members of the associated group in the taxation year attribute to one or more of their number, for the purposes of this section, a number of litres; for that purpose, the total number of litres so attributed for the taxation year must not be greater than the amount by which 1.2 billion litres exceed the total of the numbers of litres each of which is the number of litres determined under subparagraph *a* of the second paragraph of section 1029.8.36.0.95,

(*a*) in respect of a qualified corporation that is a member of the associated group or another corporation that is not a member of the associated group but with which a qualified corporation that is a member of the associated group is associated in the taxation year, for a month of a taxation year preceding the taxation year; or

(*b*) in respect of a corporation that was associated with a corporation referred to in subparagraph *a* for the last time in a particular taxation year that precedes the taxation year, for a month of the particular taxation year or of a preceding taxation year.

Special rule.

If, in a particular taxation year, all or a portion of a corporation's eligible production of ethanol, for a preceding taxation year, is sold to a person or partnership that is not the holder of a collection officer's permit issued under the Fuel Tax Act (chapter T-1) or ceases to be reasonably considered to be expected to be sold subsequently to such a holder, the number of litres determined under subparagraph *a* of the second paragraph of section 1029.8.36.0.95, in respect of the corporation, for a month of that preceding taxation year must, for the application of this section to the particular taxation year and subsequent taxation years, be determined on the assumption that that event occurred in that preceding taxation year and that the corporation sold its eligible production of ethanol for that preceding taxation year in the order in which it carried out the production.

“§3. — *Government assistance, non-government assistance and other particulars*

Assistance, benefit or advantage reducing the credit.

“**1029.8.36.0.99.** The amount to which the first paragraph of section 1029.8.36.0.95 refers is equal to the aggregate of all amounts each of which is

(*a*) the amount of any government assistance or non-government assistance that may reasonably be attributed to any of the portions, determined under subparagraph *a* of the second paragraph of that section, of the qualified corporation's eligible production of ethanol, for the taxation year, and that the

qualified corporation has received, is entitled to receive or may reasonably expect to receive, on or before its filing-due date for the taxation year; or

(b) the amount of any benefit or advantage, that may reasonably be attributed to any of the portions, determined under subparagraph *a* of the second paragraph of that section, of the qualified corporation's eligible production of ethanol, for the taxation year, that is not a benefit or advantage that may reasonably be attributed to the carrying on of that activity, and that is a benefit or advantage 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 the taxation 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.

Amount deemed received as government assistance.

“1029.8.36.0.100. If, at a particular time of the qualified corporation's taxation year, all or, where applicable, a portion of the excise tax imposed under section 23 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) on unleaded gasoline is not payable, because of subsection 2 of section 23.4 of that Act, on the portion, in subparagraph *a* of the third paragraph referred to as the “exempt portion of the blend”, of the blend of that gasoline to alcohol, within the meaning of subsection 1 of section 23.4 of that Act, that is the percentage by volume of alcohol in the blend, the amount determined for the taxation year under the second paragraph in respect of the qualified corporation is deemed, for the purposes of section 1029.8.36.0.99, to be an amount of government assistance that is attributable to the portions, determined under subparagraph *a* of the second paragraph of section 1029.8.36.0.95, of the qualified corporation's eligible production of ethanol, for the taxation year, and that the qualified corporation has received on or before its filing-due date for the taxation year.

Computation of amount.

The amount to which the first paragraph refers is equal to the aggregate of all amounts each of which is an amount determined, for a particular month of the taxation year, by the formula

$$A \times B.$$

Interpretation.

In the formula in the second paragraph,

(a) A is the amount by which the amount specified in section 9 of Schedule I to the Excise Tax Act immediately before the beginning of the particular month in respect of unleaded gasoline or, where applicable, the excess of the portion of that amount that may reasonably be considered not to be payable, because of subsection 2 of section 23.4 of that Act, over the exempt portion of the blend, exceeds \$0.10; and

(b) B is the portion, determined under subparagraph *a* of the second paragraph of section 1029.8.36.0.95 in respect of the particular month, of the qualified corporation's eligible production of ethanol, for the taxation year.

Repayment or other event.

“1029.8.36.0.101. A corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.95, on account of its tax payable for a particular taxation year under Part I in relation to its eligible production of ethanol for that taxation year is deemed, if it encloses the prescribed form containing the prescribed information with the fiscal return it is required to file under section 1000 for a subsequent taxation year, in this section referred to as the “year concerned”, in which any of the following events occurs, to have paid to the Minister on its balance-due day for the year concerned, on account of its tax payable for that year under this Part, an amount equal to the amount determined under the second paragraph:

(a) the corporation pays, pursuant to a legal obligation, an amount that may reasonably be considered to be the repayment of an amount included, because of paragraph *a* of section 1029.8.36.0.99, in the aggregate determined in respect of the corporation for the particular taxation year under that section;

(b) a person or partnership pays, pursuant to a legal obligation, an amount that may reasonably be considered to be the repayment of an amount included, because of paragraph *b* of section 1029.8.36.0.99, in the aggregate determined in respect of the corporation for the particular taxation year under that section; and

(c) a portion of the corporation’s eligible production of ethanol, for the particular taxation year, is sold to a person or partnership that is not the holder of a collection officer’s permit issued under the Fuel Tax Act (chapter T-1) or ceases to be reasonably considered to be expected to be sold subsequently to such a holder.

Computation of amount.

The amount 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 this section or section 1029.8.36.0.95 for a taxation year preceding the year concerned in relation to its eligible production of ethanol for the particular taxation year, is exceeded by the total of

(a) the amount that the corporation would be deemed to have paid to the Minister for the particular taxation year under section 1029.8.36.0.95 if any of the events described in any of subparagraphs *a* to *c* of the first paragraph or in subparagraph *a* or *b* of the first paragraph of section 1129.45.3.37, that occurred in the year concerned or a preceding taxation year in relation to its eligible production of ethanol for the particular taxation year, occurred in the particular taxation year; and

(b) the aggregate of all amounts each of which is an amount that the corporation is required to pay to the Minister under section 1129.45.3.37 for a taxation year preceding the year concerned in relation to its eligible production of ethanol for the particular taxation year.

Presumption.

For the purposes of this section, the corporation is deemed to be selling its eligible production of ethanol in the order in which it carried out the production.

Computation of payments.

Section 1029.6.0.1.9 applies, with the necessary modifications, to the totality of the amount that the corporation is deemed, under this section, to have paid to the Minister on the corporation's balance-due day for the year concerned.

Deemed repayment.

“1029.8.36.0.102. For the purposes of section 1029.8.36.0.101, an amount is deemed to be an amount paid by a corporation, person or partnership, as the case may be, in a particular taxation year as a repayment of an amount included in the aggregate determined for a preceding taxation year in respect of the corporation under section 1029.8.36.0.99, pursuant to a legal obligation, if that amount

(a) has been included in that aggregate;

(b) in the case of an amount referred to in paragraph *a* of section 1029.8.36.0.99, has not been received by the corporation;

(c) in the case of an amount referred to in paragraph *b* of section 1029.8.36.0.99, has not been obtained by the person or partnership; and

(d) has ceased in the particular taxation year to be an amount that the corporation, person or partnership may reasonably expect to receive or obtain.”

(2) Subsection 1 has effect from 1 April 2006.

c. I-3,
s. 1029.8.36.23.1, am.

148. (1) Section 1029.8.36.23.1 of the Act, enacted by section 146 of chapter 13 of the statutes of 2006, is amended

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

Repayment of assistance.

“1029.8.36.23.1. If, in a fiscal period, in this section referred to as the “fiscal period of repayment”, a qualified partnership pays, 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, in accordance with subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.36.18.1, the share of a qualified corporation that is a member of the qualified partnership of the amount of wages incurred by the qualified partnership in a particular fiscal period, in respect of a qualified designer or qualified patternmaker, for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister under section 1029.8.36.7.1, for its taxation year in which the particular fiscal period ended, the qualified corporation is deemed, if it is a member of the qualified 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 under section 1000, for its taxation year in which the fiscal period of repayment ends, to have paid to the Minister on the qualified corporation's balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the particular amount that the qualified 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 section 1029.8.36.7.1 for its taxation year in which the particular fiscal period ends, exceeds the aggregate of

(a) the amount that the qualified corporation would be deemed to have paid to the Minister under section 1029.8.36.7.1, for its taxation year in which the particular fiscal period ends, in respect of the wages incurred by the qualified partnership in relation to the qualified designer or qualified patternmaker, if the qualified corporation's share of the income or loss of the qualified partnership for the particular fiscal period and the qualified partnership's income or loss for that fiscal period were the same as those for the fiscal period of repayment; and

(b) any amount that the qualified corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount paid by the qualified partnership, if the qualified corporation's share of the income or loss of the qualified partnership for the particular fiscal period and the qualified partnership's income or loss for that fiscal period were the same as those for the fiscal period of repayment.”;

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

“(a) any amount of assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.36.18.1; and”;

(3) by replacing “had been the same as the qualified corporation's share” in subparagraph *b* of the second paragraph by “and the qualified partnership's income or loss for that fiscal period were the same as those”.

(2) Subsection 1 applies to a taxation year of a corporation or to a fiscal period of a partnership that ends after 21 April 2005.

c. I-3,
s. 1029.8.36.23.2, am.

149. (1) Section 1029.8.36.23.2 of the Act, enacted by section 146 of chapter 13 of the statutes of 2006, is amended

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

Repayment of
assistance.

“**1029.8.36.23.2.** If, in a fiscal period, in this section referred to as the “fiscal period of repayment”, a qualified corporation that is a member of a qualified partnership at the end of the fiscal period of repayment pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that the qualified corporation received and that reduced, in accordance with

subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.18.1, the qualified corporation's share of the amount of wages incurred by the qualified partnership in a particular fiscal period, in respect of a qualified designer or qualified patternmaker, for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister under section 1029.8.36.7.1, for its taxation year in which the particular fiscal period ends, the qualified corporation is deemed, if it encloses the prescribed form containing the prescribed information with the fiscal return it is required to file under section 1000, for its taxation year in which the fiscal period of repayment ends, to have paid to the Minister on the qualified corporation's balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the particular amount that the qualified 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 section 1029.8.36.7.1 for its taxation year in which the particular fiscal period ends, exceeds the aggregate of

(a) the amount that the qualified corporation would be deemed to have paid to the Minister under section 1029.8.36.7.1, for its taxation year in which the particular fiscal period ends, in respect of the share, if the qualified corporation's share of the income or loss of the qualified partnership for the particular fiscal period and the qualified partnership's income or loss for that fiscal period were the same as those for the fiscal period of repayment; and

(b) any amount that the qualified corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount paid by the qualified corporation, if the qualified corporation's share of the income or loss of the qualified partnership for the particular fiscal period and the qualified partnership's income or loss for that fiscal period were the same as those for the fiscal period of repayment.”;

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

“(a) any amount of assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.18.1; and”;

(3) by replacing “had been the same as the qualified corporation's share” in subparagraph *b* of the second paragraph by “and the qualified partnership's income or loss for that fiscal period were the same as those”.

(2) Subsection 1 applies to a taxation year of a corporation or to a fiscal period of a partnership that ends after 21 April 2005.

c. I-3, s. 1029.8.36.25, replaced.

150. (1) Section 1029.8.36.25 of the Act, replaced by section 147 of chapter 13 of the statutes of 2006, is again replaced by the following section:

Deemed repayment.

“1029.8.36.25. For the purposes of sections 1029.8.36.23 to 1029.8.36.23.2, an amount is deemed to be an amount paid, at a particular time, as a repayment of assistance by a qualified corporation or a qualified partnership, pursuant to a legal obligation, if that amount

(a) reduced, because of section 1029.8.36.18.1, the wages incurred by the qualified corporation and referred to in section 1029.8.36.7 or the share of a qualified corporation of the wages incurred by the qualified partnership and referred to in section 1029.8.36.7.1;

(b) was not received by the qualified corporation or the qualified partnership; and

(c) ceased at that time to be an amount that the qualified corporation or the qualified partnership could reasonably expect to receive.”

(2) Subsection 1 applies to a taxation year of a corporation or to a fiscal period of a partnership that ends after 21 April 2005.

(3) In addition, when the portion of section 1029.8.36.25 of the Act before paragraph *a* applies to a taxation year that ends before 22 April 2005, it reads as if “, pursuant to a legal obligation,” was added after “in a taxation year”.

c. I-3, s. 1029.8.36.58, replaced.

151. (1) Section 1029.8.36.58 of the Act is replaced by the following section:

Reduction of the expenditure.

“1029.8.36.58. If, in respect of the construction or conversion of an eligible vessel, a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the preparation of the plans and specifications relating to the vessel or to construction work or conversion work in respect of the vessel, 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, the amount of the salaries or wages, of a portion of a consideration or of a portion of the cost of a contract that are included in the qualified construction expenditure or in the qualified conversion expenditure, as the case may be, of a qualified corporation for a taxation year, in respect of the eligible vessel, and the cost of construction or cost of conversion, as the case may be, to the corporation of that eligible vessel for that year, is to be reduced by the amount of the benefit or advantage that is attributable to the salaries or wages, to the portion of a consideration or to the portion of the cost of a contract, as the case may be, and to the cost of construction or to the cost of conversion, as the case may be, that the 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 that taxation year.”

(2) Subsection 1 applies in respect of a benefit or advantage that is obtained, or to be obtained, after 21 April 2005.

c. I-3,
s. 1029.8.36.59.6, am.

152. (1) Section 1029.8.36.59.6 of the Act is amended

(1) by replacing “had reduced” in subparagraph i of paragraph *a* by “reduced”;

(2) by replacing “had been the same as the taxpayer’s share” in subparagraph ii of paragraph *a* and subparagraphs i and ii of paragraph *b* by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.59.7, am.

153. (1) Section 1029.8.36.59.7 of the Act is amended

(1) by replacing “had reduced” in subparagraph i of paragraph *a* by “reduced”;

(2) by replacing “had been the same as the taxpayer’s share” in subparagraph ii of paragraph *a* and subparagraphs i and ii of paragraph *b* by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, Part I, Book IX,
Title III, Chap. III.1,
Div. II.6.5.3, heading,
replaced.

154. (1) The heading of Division II.6.5.3 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

“CREDIT FOR THE CONSTRUCTION AND MAJOR REPAIR OF PUBLIC ACCESS ROADS AND BRIDGES IN FOREST AREAS”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3,
s. 1029.8.36.59.12, am.

155. (1) Section 1029.8.36.59.12 of the Act is amended

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

“eligible expenses”.

““eligible expenses” of a corporation for a taxation year or of a partnership for a fiscal period, in respect of an eligible access road or bridge of the corporation or partnership, means

(*a*) expenses incurred by the corporation in the year or by the partnership in the fiscal period, that are directly attributable to eligible construction work of the eligible access road or bridge, if

i. the expenses are incurred in any of the following periods:

(1) after 11 March 2003 and before 12 June 2003, or

(2) after 11 June 2003 and before 1 January 2004, if the expenses are incurred in accordance with an annual forest management plan submitted to the Minister of Natural Resources, Wildlife and Parks before 12 June 2003 and the construction of the eligible access road or bridge began before 12 June 2003, and

ii. the expenses consist of

(1) wages paid to an employee of the corporation or partnership in consideration for services rendered by the employee in connection with the carrying out of eligible construction work of the eligible access road or bridge,

(2) an expense relating to the cost of the property that is consumed in connection with the carrying out, by the corporation or partnership, of eligible construction work of the eligible access road or bridge, or

(3) the portion of the consideration paid to a person or partnership under a contract that may reasonably be attributed to eligible construction work of the eligible access road or bridge carried out on behalf of the corporation or partnership; and

(b) expenses incurred by the corporation in the year or by the partnership in the fiscal period, that are directly attributable to eligible construction and major repair work of the eligible access road or bridge, if

i. the expenses are incurred after 23 March 2006 and before 1 January 2011 in accordance with an annual forest management plan submitted to the Minister of Natural Resources and Wildlife before 1 January 2010 and the construction or major repair of the eligible access road or bridge began before 1 January 2010,

ii. the expenses consist of

(1) wages paid to an employee of the corporation or partnership in consideration for services rendered by the employee in connection with the carrying out of eligible construction and major repair work of the eligible access road or bridge,

(2) an expense relating to the cost of the property that is consumed in connection with the carrying out, by the corporation or partnership, of eligible construction and major repair work of the eligible access road or bridge, or

(3) the portion of the consideration paid to a person or partnership under a contract that may reasonably be attributed to eligible construction and major repair work of the eligible access road or bridge carried out on behalf of the corporation or partnership, and

iii. the expenses are not expenses incurred for the preventive or routine maintenance of an existing access road or bridge;”;

(2) by replacing the portion of the definition of “eligible work” before paragraph *a* by the following:

“eligible construction work”.

““eligible construction work” means”;

(3) by adding the following definition in alphabetical order:

“eligible construction and major repair work”.

““eligible construction and major repair work” means

(*a*) in respect of the construction of an access road, the impact assessments, localization, plans and specifications, clearing, grubbing, shaping, filling, drilling and blasting, subbase course, snow removal, signalization, culverts and supervision;

(*b*) in respect of the construction of a bridge, the impact assessments, geotechnical studies, localization, plans and specifications, foundation unit, superstructure, deck, approach fill, drilling and blasting, signalization and supervision; and

(*c*) major repair work on an eligible access road or bridge;”.

(2) Subsection 1 has effect from 24 March 2006. However, when section 1029.8.36.59.12 of the Act applies before 19 April 2006, subparagraph *i* of paragraph *b* of the definition of “eligible expenses” reads as if “Minister of Natural Resources and Wildlife” was replaced by “Minister of Natural Resources, Wildlife and Parks”.

c. I-3,
s. 1029.8.36.59.13, am.

156. (1) Section 1029.8.36.59.13 of the Act is amended by replacing “40%” in the portion before subparagraph *a* of the first paragraph by “90%”.

(2) Subsection 1 applies in respect of eligible expenses incurred after 22 October 2006.

c. I-3,
s. 1029.8.36.59.14, am.

157. (1) Section 1029.8.36.59.14 of the Act is amended by replacing “40%” in the portion before subparagraph *a* of the first paragraph by “90%”.

(2) Subsection 1 applies in respect of eligible expenses incurred after 22 October 2006.

c. I-3,
s. 1029.8.36.59.16, am.

158. (1) Section 1029.8.36.59.16 of the Act is amended

(1) by striking out “, subject to the second paragraph,” in the portion of the first paragraph before subparagraph *a*;

(2) by striking out the second paragraph.

(2) Subsection 1 has effect from 12 March 2003.

c. I-3,
s. 1029.8.36.59.17, am.

159. (1) Section 1029.8.36.59.17 of the Act is amended

(1) by striking out “, subject to the second paragraph,” in the portion of the first paragraph before subparagraph *a*;

(2) by replacing “third paragraph” in the portion of the first paragraph before subparagraph *a* by “second paragraph”;

(3) by replacing “had been the same as the corporation’s share” in subparagraphs *a* and *b* of the first paragraph and subparagraph *b* of the third paragraph by “and the partnership’s income or loss for that fiscal period were the same as those”;

(4) by striking out the second paragraph;

(5) by replacing “had reduced” in subparagraph *a* of the third paragraph by “reduced”.

(2) Paragraphs 1, 2 and 4 of subsection 1 have effect from 12 March 2003.

(3) Paragraphs 3 and 5 of subsection 1 have effect from 22 April 2005.

c. I-3,
s. 1029.8.36.59.18, am.

160. (1) Section 1029.8.36.59.18 of the Act is amended

(1) by striking out “, subject to the second paragraph,” in the portion of the first paragraph before subparagraph *a*;

(2) by replacing “third paragraph” in the portion of the first paragraph before subparagraph *a* by “second paragraph”;

(3) by replacing “had been the same as the corporation’s share” in subparagraphs *a* and *b* of the first paragraph and subparagraph *b* of the third paragraph by “and the partnership’s income or loss for that fiscal period were the same as those”;

(4) by striking out the second paragraph;

(5) by replacing “had reduced” in subparagraph *a* of the third paragraph by “reduced”.

(2) Paragraphs 1, 2 and 4 of subsection 1 have effect from 12 March 2003.

(3) Paragraphs 3 and 5 of subsection 1 have effect from 22 April 2005.

c. I-3,
s. 1029.8.36.59.20, am.

161. (1) Section 1029.8.36.59.20 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

Reduction of eligible
expenses.

“1029.8.36.59.20. If, in respect of eligible expenses of a qualified corporation or a qualified partnership, a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage,

other than a benefit or advantage that may reasonably be attributed to eligible construction work or eligible construction and major repair work, 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, the following rules apply:”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3,
s. 1029.8.36.59.27, am.

162. (1) Section 1029.8.36.59.27 of the Act is amended

(1) by striking out “subject to the second paragraph,” in the portion of the first paragraph before subparagraph *a*;

(2) by striking out the second paragraph.

(2) Subsection 1 has effect from 12 March 2003.

c. I-3,
s. 1029.8.36.59.28, am.

163. (1) Section 1029.8.36.59.28 of the Act is amended

(1) by striking out “, subject to the second paragraph,” in the portion of the first paragraph before subparagraph *a*;

(2) by replacing “had reduced” in the portion of the first paragraph before subparagraph *a* by “reduced”;

(3) by replacing “had been the same as the taxpayer’s share” wherever it appears in the first paragraph by “and the partnership’s income or loss for that fiscal period were the same as those”;

(4) by striking out the second paragraph.

(2) Paragraphs 1 and 4 of subsection 1 have effect from 12 March 2003.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 22 April 2005.

c. I-3,
s. 1029.8.36.59.29, am.

164. (1) Section 1029.8.36.59.29 of the Act is amended

(1) by striking out “, subject to the third paragraph,” in the portion of the first paragraph before subparagraph *a*;

(2) by replacing “had been the same as the taxpayer’s share” in subparagraphs *a* and *b* of the first paragraph and subparagraph *b* of the second paragraph by “and the partnership’s income or loss for that fiscal period were the same as those”;

(3) by replacing “had been reduced” in subparagraph *a* of the second paragraph by “were reduced”;

(4) by striking out the third paragraph.

(2) Paragraphs 1 and 4 of subsection 1 have effect from 12 March 2003.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 22 April 2005.

c. I-3,
s. 1029.8.36.72.56, am.

165. (1) Section 1029.8.36.72.56 of the Act, amended by section 157 of chapter 13 of the statutes of 2006, is again amended, in the first paragraph,

(1) by replacing the definition of “eligible employee” 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, who, in that period, reports for work at an establishment of the employer situated in an eligible site, if the recognized business is referred to in paragraph *a* of the definition of “recognized business”, or in the Québec area, if the recognized business is referred to in paragraph *b* of that definition, and in respect of whom a qualification certificate, in relation to that period, is issued to the corporation by Investissement Québec for the purposes of this division, in relation to the recognized business;”;

(2) by replacing subparagraph ii of paragraph *a* of the definition of “eligible amount” by the following subparagraph:

“ii. the salary or wages of an employee, 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, in which the employee reports for work at an establishment of the corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the corporation that are described in paragraph *a* of the definition of “recognized business”; and”;

(3) by replacing subparagraph ii of paragraph *b* of the definition of “eligible amount” by the following subparagraph:

“ii. the salary or wages of an employee, 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, in which the employee reports for work at an establishment of the corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the corporation that are described in paragraph *b* of the definition of “recognized business”;”;

(4) by replacing subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “base amount” by the following subparagraph:

“(2) the salary or wages of an employee, 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, in which the employee reports for work at an establishment of the corporation situated in Québec but outside an eligible site and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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”;

(5) by replacing subparagraph 2 of subparagraph ii of paragraph *b* of the definition of “base amount” by the following subparagraph:

“(2) the salary or wages of an employee, 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, in which the employee reports for work at an establishment of the corporation situated in Québec but outside the Québec area and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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*.”.

(2) Subsection 1 has effect from 1 January 2002. However, when the definition of “eligible employee”, subparagraph ii of paragraphs *a* and *b* of the definition of “eligible amount” and subparagraph 2 of subparagraph ii of paragraphs *a* and *b* of the definition of “base amount”, in the first paragraph of section 1029.8.36.72.56 of the Act, apply before 1 January 2003, they read as if “pay” was struck out.

c. I-3,
s. 1029.8.36.72.58, am.

166. (1) Section 1029.8.36.72.58 of the Act is amended, in subparagraph ii of subparagraph *a* of the first paragraph,

(1) by replacing the portion 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, 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 in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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”;

(2) by replacing subparagraph 2 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 in respect of a pay period, within the qualified corporation’s base period in relation to a recognized business in respect of biotechnology it carries on in the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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 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”.

(2) Subsection 1 has effect from 1 January 2002. However, when the portion of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.58 of the Act before subparagraph 1 and subparagraph 2 of that subparagraph ii apply before 1 January 2003, they read as if “pay” was struck out.

c. I-3,
s. 1029.8.36.72.59, am.

167. (1) Section 1029.8.36.72.59 of the Act is amended, in paragraph *c*,

(1) by replacing the portion 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, 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 in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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”;

(2) by replacing subparagraph ii by the following subparagraph:

“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 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, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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, when the portion of paragraph *c* of section 1029.8.36.72.59 of the Act before subparagraph *i* and subparagraph *ii* of that paragraph *c* apply before 1 January 2003, they read as if “pay” was struck out.

c. I-3,
s. 1029.8.36.72.61.2,
am.

168. (1) Section 1029.8.36.72.61.2 of the Act is amended, in subparagraph *ii* of subparagraph *a* of the first paragraph,

(1) by replacing the portion 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, 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 in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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”;

(2) by replacing subparagraph 2 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 in respect of a pay period, within the qualified corporation’s base period in relation to a recognized business in respect of nutraceuticals it carries on in the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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 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”.

(2) Subsection 1 has effect from 1 January 2002. However, when the portion of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.61.2 of the Act before subparagraph 1 and subparagraph 2 of that subparagraph ii apply before 1 January 2003, they read as if “pay” was struck out.

c. I-3,
s. 1029.8.36.72.61.3,
am.

169. (1) Section 1029.8.36.72.61.3 of the Act is amended, in paragraph *c*,

(1) by replacing the portion 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, 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 in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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”;

(2) by replacing subparagraph ii by the following subparagraph:

“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 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, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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.”

(2) Subsection 1 has effect from 1 January 2002. However, when the portion of paragraph *c* of section 1029.8.36.72.61.3 of the Act before subparagraph *i* and subparagraph *ii* of that paragraph *c* apply before 1 January 2003, they read as if “pay” was struck out.

c. I-3,
s. 1029.8.36.72.66, am.

170. (1) Section 1029.8.36.72.66 of the Act is amended

(1) by replacing subparagraph 2 of subparagraph *iii* of subparagraph *c* of the first paragraph by the following subparagraph:

“(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, 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, in which the employee 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, and spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in the course of the business, 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”;

(2) by replacing subparagraph *i* of subparagraph *d* of the first paragraph by the following subparagraph:

“*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, 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, in which the employee reports for work at an establishment of the purchaser situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work, in the course of the business, 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”;

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

“ii. the salary or wages of an employee, other than an excluded employee of the vendor, 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, in which the employee 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, and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in that paragraph *a* or *b*”;

(4) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) C is the aggregate of all amounts each of which is the salary or wages of an employee, 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, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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;”.

(2) Subsection 1 has effect from 1 January 2002. However, when subparagraph 2 of subparagraph iii of subparagraph *c* of the first paragraph of section 1029.8.36.72.66 of the Act, subparagraph i of subparagraph *d* of that first paragraph, subparagraph ii of subparagraph *b* of the second paragraph of section 1029.8.36.72.66 and subparagraph *c* of that second paragraph apply before 1 January 2003, they read as if “pay” was struck out wherever it appears.

c. I-3,
s. 1029.8.36.72.82.1,
am.

171. (1) Section 1029.8.36.72.82.1 of the Act, amended by section 160 of chapter 13 of the statutes of 2006, is again amended, in the first paragraph,

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

“eligible employee”.

““eligible employee” of a corporation, for a pay period within a calendar year, means an employee who, in that period, reports for work at an establishment of the employer situated in a designated area and in respect of whom a qualification certificate, in relation to that period, is issued to the corporation by Investissement Québec for the purposes of this division;”;

(2) by replacing paragraph *b* of the definition of “eligible amount” by the following paragraph:

“(b) the salary or wages of an employee, other than an employee referred to in paragraph *a*, that were paid by the corporation in respect of a pay period, within the year, in which the employee reports for work at an establishment of the corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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;”;

(3) by replacing subparagraph ii of paragraph *b* of the definition of “base amount” by the following subparagraph:

“ii. the salary or wages of an employee that were paid by the corporation in respect of a pay period, within its base period, in which the employee reports for work at an establishment of the corporation situated in Québec but outside a designated region of the corporation and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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;”;

(4) by replacing the definition of “salary or wages” by the following definition:

“salary or wages”.

““salary or wages” means the income computed under Chapters I and II of Title II of Book III, but does not include,

(a) for an employee whose activities relate to the commercialization of the activities or products of a recognized business, directors’ fees, premiums, compensation for hours worked in addition to normal working hours or benefits referred to in Division II of Chapter II of Title II of Book III; and

(b) for all other employees, 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.”

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.82.3,
am.

172. (1) Section 1029.8.36.72.82.3 of the 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 the qualified corporation’s eligible amount for the calendar year and 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 in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to 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”;

(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 in respect of a pay period, within the qualified corporation’s base period, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to 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”;

(3) by replacing the portion of subparagraph ii of subparagraph *a.1* before subparagraph 1 by the following:

“ii. the amount by which the aggregate of the amount that would be the qualified corporation’s eligible amount for the calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to activities referred to in any of paragraphs *a* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1 were considered, and 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 in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking,

supervising or supporting work that is directly related to 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 that are referred to in any of paragraphs *a* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, exceeds the total of”;

(4) by replacing subparagraph 2 of subparagraph ii of subparagraph *a.1* 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 in respect of a pay period, within the qualified corporation’s base period, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to 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 that are referred to in any of paragraphs *a* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1,”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 1 January 2003.

(3) Paragraphs 3 and 4 of subsection 1 have effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.82.4,
am.

173. (1) Section 1029.8.36.72.82.4 of the Act is amended, in subparagraph *c* of the first paragraph,

(1) by replacing the portion 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 aggregate of all amounts each of which is 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 in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to 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”;

(2) by replacing subparagraph ii by the following subparagraph:

“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 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 which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to 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.”

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.82.4.1,
am.

174. (1) Section 1029.8.36.72.82.4.1 of the Act is amended, in paragraph *c*,

(1) by replacing the portion before subparagraph *i* by the following:

“(c) the amount by which the aggregate of all amounts each of which is the amount that would be the eligible amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to activities referred to in any of paragraphs *a* to *d* of the definition of “eligible region” in the first paragraph of that section were considered, or the aggregate of all amounts each of which is 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 in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to 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 that are referred to in any of paragraphs *a* to *d* of the definition of “eligible region” in the first paragraph of that section, exceeds the total of”;

(2) by replacing subparagraph *ii* by the following subparagraph:

“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 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 which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to 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 and that are referred to in any of paragraphs *a* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, 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.”

(2) Subsection 1 has effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.82.9,
am.

175. (1) Section 1029.8.36.72.82.9 of the Act is amended by striking out “recognized”.

(2) Subsection 1 has effect from 1 January 2003.

c. I-3,
s. 1029.8.36.72.82.10,
am.

176. (1) Section 1029.8.36.72.82.10 of the Act is amended

(1) by replacing subparagraph 2 of subparagraph iii of subparagraph *c* of the first paragraph by the following subparagraph:

“(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 that the purchaser paid after the particular time in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the purchaser situated in Québec but outside a designated region of the purchaser and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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.”;

(2) by replacing subparagraph 2 of subparagraph iii.1 of subparagraph *c* of the first paragraph by the following subparagraph:

“(2) the amount that is the proportion of the aggregate, in subparagraph 2 of subparagraph v 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 that the purchaser paid after the particular time in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the purchaser situated in Québec but outside a designated region of the purchaser and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 referred to in any of paragraphs *a* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, 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.”;

(3) by replacing subparagraph 1 of subparagraph *i* of subparagraph *d* of the first paragraph by the following subparagraph:

“(1) in respect of a pay period within the particular corporation’s base period, the amount that is the proportion of the aggregate, in subparagraph 2 referred to as the “particular aggregate”, of all amounts each of which is the salary or wages of an employee that the purchaser paid after the particular time in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the purchaser situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the purchaser that are described in a qualification certificate issued, for the purposes of this division, to the particular corporation in relation to the particular calendar 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 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 1, 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”;

(4) by replacing subparagraph 1 of subparagraph *ii* of subparagraph *d* of the first paragraph by the following subparagraph:

“(1) in respect of a pay period within the particular corporation’s base period, the amount that is the proportion of the aggregate, in subparagraph 2 referred to as the “particular aggregate”, of all amounts each of which is the salary or wages of an employee that the purchaser paid after the particular time in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the purchaser situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the purchaser that are described in a qualification certificate issued, for the purposes of this division, to the particular corporation in relation to the particular calendar 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 referred to in any of paragraphs *a* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, 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 1, 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;”;

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

“ii. the salary or wages of an employee paid by the vendor in respect of a pay period, within the particular corporation’s base period, in which the employee reports for work at an establishment of the vendor situated in Québec but outside a designated region of the vendor and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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;”;

(6) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) C is the aggregate of all amounts each of which is the salary or wages of an employee paid by the vendor in respect of a pay period, within the particular corporation’s base period, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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;”;

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

Amount of the particular aggregate.

“For the purposes of this section, if the amount of the particular aggregate that is determined in respect of the purchaser in relation to particular activities and to which subparagraph *i* of subparagraph *c* of the first paragraph and subparagraph 2 of subparagraph *iii* of that subparagraph *c* or subparagraph *i.1* of subparagraph *c* of the first paragraph and subparagraph 2 of subparagraph *iii.1* of that subparagraph *c*, in the case where the purchaser is the particular corporation, or subparagraph 1 of subparagraph *i* of subparagraph *d* of the first paragraph or subparagraph 1 of subparagraph *ii* of that subparagraph *d*, in the case where the purchaser is associated with the particular corporation at the end of the particular calendar year, refer, is equal to zero, the particular time of the particular calendar year, otherwise determined, is deemed, in respect of the purchaser and in relation to the particular activities, to be 1 January of the following calendar year.”

(2) Paragraphs 1, 5 and 6 of subsection 1 have effect from 1 January 2003.

(3) Paragraphs 2 to 4 of subsection 1 have effect from 1 January 2004.

(4) In addition, when subparagraph *i* of subparagraph *d* of the first paragraph of section 1029.8.36.72.82.10 of the Act applies before 1 January 2004, it reads as follows:

“*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 that the purchaser paid after the particular time in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the purchaser situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the purchaser that are described in a qualification certificate that is issued for the particular calendar 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”.

c. I-3,
s. 1029.8.36.72.82.10.1,
am.

177. (1) Section 1029.8.36.72.82.10.1 of the Act is amended, in the second paragraph,

(1) by replacing subparagraphs *a* and *b* by the following subparagraphs:

“(a) A is the aggregate of all amounts each of which is,

i. for the purposes of subparagraph *i* of subparagraph *a* of the first paragraph, 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, and

ii. for the purposes of subparagraph *i* of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, 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,

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages of an employee paid by the vendor in respect of a pay period, within the purchaser's base period, in which the employee reports for work at an establishment of the vendor situated in a designated region of the vendor and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 purchaser for the year in respect of a recognized business, and

(3) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor or to a recognized business of the purchaser but relate to a recognized business of another corporation with which the purchaser is associated at the end of the particular calendar year, the salary or wages of an employee paid by the vendor in respect of a pay period, within the other corporation's base period, in which the employee reports for work at an establishment of the vendor situated in a designated region of the vendor and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 other corporation for the year in respect of a recognized business;

“(b) B is the aggregate of all amounts each of which is,

i. for the purposes of subparagraph *iii* of subparagraph *a* of the first paragraph, the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, and

ii. for the purposes of subparagraph *iii* of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee,

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages of an employee paid by the vendor in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the vendor situated in a designated region of the vendor and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 purchaser for the year in respect of a recognized business, and

(3) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor or to a recognized business of the purchaser but relate to a recognized business of another corporation with which the purchaser is associated at the end of the particular calendar year, the salary or wages of an employee paid by the vendor in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the vendor situated in a designated region of the vendor and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 other corporation for the year in respect of a recognized business;”;

(2) by replacing subparagraphs i and ii of subparagraph *c* by the following subparagraphs:

“i. for the purposes of subparagraph *v* of subparagraph *a* of the first paragraph, 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 the salary or wages of an employee of the vendor paid by the vendor in respect of a pay period, within the vendor’s base period, in which the employee reports for work at an establishment of the vendor situated in Québec but outside a designated region of the vendor and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 vendor for the year in respect of a recognized business, and

“ii. for the purposes of subparagraph 2 of subparagraph *v* of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, 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 the salary or wages of an employee paid by the vendor in respect of a pay period, within the vendor’s base period, in which the employee reports for work at an establishment of the vendor situated in Québec but outside a designated region of the vendor and spends, when at work, at least 75% of the time in undertaking, supervising or supporting

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 vendor for the year in respect of a recognized business,

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages of an employee paid by the vendor in respect of a pay period, within the purchaser's base period, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 purchaser for the year in respect of a recognized business, and

(3) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor or to a recognized business of the purchaser but relate to a recognized business of another corporation with which the purchaser is associated at the end of the particular calendar year, the salary or wages of an employee paid by the vendor in respect of a pay period, within the other corporation's base period, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 other corporation for the year in respect of a recognized business;”;

(3) by replacing subparagraphs i and ii of subparagraph *d* by the following subparagraphs:

“i. for the purposes of subparagraph vii of subparagraph *a* of the first paragraph, the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, or the salary or wages paid by the vendor to an employee in respect of a pay period within the particular calendar year, other than an eligible employee of the vendor for the pay period, if, in that pay period, the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 vendor for the year in respect of a recognized business, and

“ii. for the purposes of subparagraph 2 of subparagraph vii of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, or the salary or wages paid by the vendor to

an employee in respect of a pay period within the particular calendar year, other than an eligible employee of the vendor for the pay period, if, in that pay period, the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 vendor for the year in respect of a recognized business,

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages of an employee paid by the vendor in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 purchaser for the year in respect of a recognized business, and

(3) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor or to a recognized business of the purchaser but relate to a recognized business of another corporation with which the purchaser is associated at the end of the particular calendar year, the salary or wages of an employee paid by the vendor in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 other corporation for the year in respect of a recognized business;”;

(4) by replacing subparagraphs *e* and *f* by the following subparagraphs:

“(e) E is the aggregate of all amounts each of which is the salary or wages of an employee paid by the vendor in respect of a pay period, within the particular corporation’s base period, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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;

“(f) F is the aggregate of all amounts each of which is the salary or wages of an employee paid by the vendor in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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; and”.

(2) Subsection 1 has effect from 1 January 2003. However, when

(1) subparagraph i of subparagraph *b* of the second paragraph of section 1029.8.36.72.82.10.1 of the Act applies before 1 January 2004, it reads as if “subparagraph iii” was replaced by “subparagraph ii”;

(2) the portion of subparagraph ii of subparagraph *b* of the second paragraph of section 1029.8.36.72.82.10.1 of the Act before subparagraph 1 applies before 1 January 2004, it reads as if “subparagraph iii” was replaced by “subparagraph ii”;

(3) subparagraph i of subparagraph *c* of the second paragraph of section 1029.8.36.72.82.10.1 of the Act applies before 1 January 2004, it reads as if “subparagraph v” was replaced by “subparagraph iii”;

(4) the portion of subparagraph ii of subparagraph *c* of the second paragraph of section 1029.8.36.72.82.10.1 of the Act before subparagraph 1 applies before 1 January 2004, it reads as if “subparagraph v” was replaced by “subparagraph iii”;

(5) subparagraph i of subparagraph *d* of the second paragraph of section 1029.8.36.72.82.10.1 of the Act applies before 1 January 2004, it reads as if “subparagraph vii” was replaced by “subparagraph iv”;

(6) the portion of subparagraph ii of subparagraph *d* of the second paragraph of section 1029.8.36.72.82.10.1 of the Act before subparagraph 1 applies before 1 January 2004, it reads as if “subparagraph vii” was replaced by “subparagraph iv”.

c. I-3,
s. 1029.8.36.72.82.13,
am.

178. (1) Section 1029.8.36.72.82.13 of the Act, amended by section 163 of chapter 13 of the statutes of 2006, is again 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 within a calendar year, means an employee who, in that period, reports for work at an establishment of the employer situated in an eligible region and in respect of whom a qualification certificate, in relation to that period, is issued to the corporation by Investissement Québec for the purposes of this division;”;

(2) by replacing paragraph *b* of the definition of “eligible amount” in the first paragraph by the following paragraph:

“(b) the salary or wages of an employee, other than an employee referred to in paragraph *a*, that were paid by the corporation in respect of a pay period, within the year, in which the employee reports for work at an establishment of the corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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;”;

(3) by replacing paragraph *b* of the definition of “base amount” in the first paragraph by the following paragraph:

“(b) in any other case, the aggregate of all amounts each of which is the salary or wages of an employee that were paid by the corporation in respect of a pay period, within its base period, in which the employee reports for work at an establishment of the corporation situated in Québec but outside an eligible region and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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;”;

(4) by replacing the definition of “salary or wages” in the first paragraph by the following definition:

“salary or wages”.

““salary or wages” means the income computed under Chapters I and II of Title II of Book III, but does not include,

(a) for an employee whose activities relate to the commercialization of activities or products of a recognized business, directors’ fees, premiums, compensation for hours worked in addition to normal working hours or benefits referred to in Division II of Chapter II of Title II of Book III; or

(b) for all other employees, 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.”;

(5) by inserting the following subparagraph after subparagraph *a* of the second paragraph:

“(a.1) if, during a pay period within a calendar year, an employee reports for work at an establishment of a qualified corporation situated in an eligible region and at an establishment of the qualified corporation situated outside the eligible region, the employee is, for that period, deemed,

i. unless subparagraph ii applies, to report for work only at the establishment situated in the eligible region, or

ii. to report for work only at the establishment situated outside the eligible region if, during that period, the employee reports for work mainly at an establishment of the qualified corporation situated outside the eligible region; and”.

(2) Subsection 1 has effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.82.15,
am.

179. (1) Section 1029.8.36.72.82.15 of the Act is amended, in subparagraph ii of subparagraph *a* of the first paragraph,

(1) by replacing the portion before subparagraph 1 by the following:

“ii. the amount by which the aggregate of the qualified corporation’s eligible amount for the calendar year and 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 in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to 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”;

(2) by replacing subparagraph 2 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 in respect of a pay period, within the qualified corporation’s base period, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to 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;”.

(2) Subsection 1 has effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.82.16,
am.

180. (1) Section 1029.8.36.72.82.16 of the Act is amended, in paragraph *c*,

(1) by replacing the portion 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 aggregate of all amounts each of which is 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 in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to 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”;

(2) by replacing subparagraph ii by the following subparagraph:

“ii. the aggregate of all amounts each of which is 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 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 which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to 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.”

(2) Subsection 1 has effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.82.21,
am.

181. (1) Section 1029.8.36.72.82.21 of the Act is amended by striking out “recognized”.

(2) Subsection 1 has effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.82.22,
am.

182. (1) Section 1029.8.36.72.82.22 of the Act is amended

(1) by replacing subparagraph 2 of subparagraph i of subparagraph *c* of the first paragraph by the following subparagraph:

“(2) the amount that is the proportion of the aggregate, in subparagraph 2 of subparagraph ii referred to as the “particular aggregate”, of all amounts each of which is the salary or wages of an employee that the purchaser paid after the particular time in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the purchaser situated in Québec but outside an eligible region and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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”;

(2) by replacing subparagraph *i* of subparagraph *d* of the first paragraph by the following subparagraph:

“*i.* in respect of a pay period within the particular corporation’s base period, 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 that the purchaser paid after the particular time in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the purchaser situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities that are described in a qualification certificate issued, for the purposes of this division, to the particular corporation, in relation to the particular calendar 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 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”;

(3) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) A is the aggregate of all amounts each of which is the salary or wages of an employee paid by the vendor in respect of a pay period, within the vendor’s base period, in which the employee reports for work at an establishment of the vendor situated in Québec but outside an eligible region and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 vendor for the year in respect of a recognized business;

“(b) B is the aggregate of all amounts each of which is the salary or wages of an employee paid by the vendor in respect of a pay period, within the particular corporation’s base period, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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;”;

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

Amount of the particular aggregate.

“For the purposes of this section, if the amount of the particular aggregate that is determined in respect of the purchaser in relation to particular activities and to which subparagraph 2 of subparagraph *i* of subparagraph *c* of the first paragraph, in the case where the purchaser is the particular corporation, or subparagraph *i* of subparagraph *d* of the first paragraph, in the case where the purchaser is associated with the particular corporation at the end of the particular calendar year, refer, is equal to zero, the particular time of the particular calendar year, otherwise determined, is deemed, in respect of the purchaser and in relation to the particular activities, to be 1 January of the following calendar year.”

(2) Paragraphs 1 to 3 of subsection 1 have effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.82.23,
am.

183. (1) Section 1029.8.36.72.82.23 of the Act is amended, in the second paragraph,

(1) by replacing subparagraph *a* by the following subparagraph:

“(a) A is the aggregate of all amounts each of which is,

i. for the purposes of subparagraph *i* of subparagraph *a* of the first paragraph, the salary or wages of an employee paid by the vendor in respect of a pay period, within the vendor’s base period, in which the employee reports for work at an establishment of the vendor situated in Québec but outside an eligible region and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 vendor for the year in respect of a recognized business, and

ii. for the purposes of subparagraph 2 of subparagraph *i* of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages of an employee paid by the vendor in respect of a pay period, within the vendor’s base period, in which the employee reports for work at an establishment of the vendor situated in Québec but outside an eligible region and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 vendor for the year in respect of a recognized business,

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages of an employee paid by the vendor in respect of a pay period, within the purchaser's base period, in which the employee reports for work at an establishment of the vendor situated in an eligible region and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 purchaser for the year in respect of a recognized business, and

(3) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor or to a recognized business of the purchaser but relate to a recognized business of another corporation with which the purchaser is associated at the end of the particular calendar year, the salary or wages of an employee paid by the vendor in respect of a pay period, within the other corporation's base period, in which the employee reports for work at an establishment of the vendor situated in an eligible region and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 other corporation for the year in respect of a recognized business;”;

(2) by replacing subparagraphs i and ii of subparagraph *b* by the following subparagraphs:

“i. for the purposes of subparagraph ii of subparagraph *a* of the first paragraph, the salary or wages paid by the vendor to an employee before 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 paid by the vendor to an employee before the particular time in respect of a pay period within the particular calendar year, other than an eligible employee of the vendor for the pay period, if, in that pay period, the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 vendor for the year in respect of a recognized business, and

“ii. for the purposes of subparagraph 2 of subparagraph ii of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages paid by the vendor to an employee before 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 paid by the vendor to an employee before the particular time in respect of a pay period within the particular calendar year, other than an eligible employee of the vendor for the pay period, if, in that pay period, the employee

reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 vendor for the year in respect of a recognized business,

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages of an employee paid by the vendor before the particular time in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 purchaser for the year in respect of a recognized business, and

(3) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor or to a recognized business of the purchaser but relate to a recognized business of another corporation with which the purchaser is associated at the end of the particular calendar year, the salary or wages of an employee paid by the vendor before the particular time in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 other corporation for the year in respect of a recognized business;”;

(3) by replacing subparagraph *c* by the following subparagraph:

“(c) *C* is the aggregate of all amounts each of which is,

i. for the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, the salary or wages of an employee paid by the vendor in respect of a pay period, within the vendor’s base period, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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, and

ii. for the purposes of subparagraph 2 of subparagraph *i* of subparagraph *d* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages of an employee paid by the vendor in respect of a pay period, within the vendor's base period, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 vendor 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 ii, in relation to another corporation that carries on a recognized business,

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages of an employee paid by the vendor in respect of a pay period, within the purchaser's base period, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 purchaser 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 ii, in relation to another corporation that carries on a recognized business, and

(3) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor or to a recognized business of the purchaser but relate to a recognized business of another corporation with which the purchaser is associated at the end of the particular calendar year, the salary or wages of an employee paid by the vendor in respect of a pay period, within the other corporation's base period, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting 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 other 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 ii, in relation to another corporation that carries on a recognized business;”.

(2) Subsection 1 has effect from 1 January 2004.

c. I-3,
s. 1029.8.36.72.83, am.

184. (1) Section 1029.8.36.72.83 of the Act, amended by section 166 of chapter 13 of the statutes of 2006, is again amended, in the first paragraph,

(1) by replacing the definition of “eligible employee” 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, who, in that period, reports for work at an establishment of the employer situated in an eligible site and in respect of whom a qualification certificate, in relation to that period, is issued to the corporation by Investissement Québec for the purposes of this division, in relation to the recognized business;”;

(2) by replacing paragraph *b* of the definition of “eligible amount” by the following paragraph:

“(b) the salary or wages of an employee, 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, in which the employee reports for work at an establishment of the corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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 subparagraph ii of paragraph *b* of the definition of “base amount” by the following subparagraph:

“ii. the salary or wages of an employee, 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, in which the employee reports for work at an establishment of the corporation situated in Québec but outside an eligible site and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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;”.

(2) Subsection 1 has effect from 1 January 2002. However, when the definition of “eligible employee”, paragraph *b* of the definition of “eligible amount” and subparagraph ii of paragraph *b* of the definition of “base amount”, in the first paragraph of section 1029.8.36.72.83 of the Act, apply before 1 January 2003, they read as if “pay” was struck out.

c. I-3,
s. 1029.8.36.72.85, am.

185. (1) Section 1029.8.36.72.85 of the Act is amended, in subparagraph ii of subparagraph *a* of the first paragraph,

(1) by replacing the portion 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 in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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, exceeds the total of”;

(2) by replacing subparagraph 2 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 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, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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 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) Subsection 1 has effect from 1 January 2002. However, when the portion of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.85 of the Act before subparagraph 1 and subparagraph 2 of that subparagraph ii apply before 1 January 2003, they read as if “pay” was struck out.

c. I-3,
s. 1029.8.36.72.86, am.

186. (1) Section 1029.8.36.72.86 of the Act is amended, in paragraph *c*,

(1) by replacing the portion 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 in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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, exceeds the total of”;

(2) by replacing subparagraph ii 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 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, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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) Subsection 1 has effect from 1 January 2002. However, when the portion of paragraph *c* of section 1029.8.36.72.86 of the Act before subparagraph i and subparagraph ii of that paragraph *c* apply before 1 January 2003, they read as if “pay” was struck out.

c. I-3,
s. 1029.8.36.72.92, am.

187. (1) Section 1029.8.36.72.92 of the Act is amended

(1) by replacing subparagraph 2 of subparagraph iii of subparagraph *c* of the first paragraph by the following subparagraph:

“(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, 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, in which the employee reports for work at an establishment of the purchaser situated in Québec but outside an eligible site and spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in the course of the business, 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”;

(2) by replacing subparagraph *i* of subparagraph *d* of the first paragraph by the following subparagraph:

“*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, 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, in which the employee reports for work at an establishment of the purchaser situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in the course of the business, 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 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 another recognized business, that 365 is of the number of days in the particular calendar year during which the purchaser carried on those activities, and”;

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

“*ii.* the salary or wages of an employee, 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, in which the employee reports for work at an establishment of the vendor situated in Québec but outside an eligible site and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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;”;

(4) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) C is the aggregate of all amounts each of which is the salary or wages of an employee, 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, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting 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 an amount determined under this subparagraph, in relation to another recognized business;”;

(5) by inserting the following paragraph after the second paragraph:

Amount of the particular aggregate.

“For the purposes of this section, if the amount of the particular aggregate that is determined in respect of the purchaser in relation to particular activities and to which subparagraph *i* of subparagraph *c* of the first paragraph and subparagraph 2 of subparagraph *iii* of that subparagraph *c*, in the case where the purchaser is the particular corporation, or subparagraph *i* of subparagraph *d* of the first paragraph, in the case where the purchaser is associated with the particular corporation at the end of the particular calendar year, refer, is equal to zero, the particular time of the particular calendar year, otherwise determined, is deemed, in respect of the purchaser and in relation to the particular activities, to be 1 January of the following calendar year.”

(2) Paragraphs 1 to 4 of subsection 1 have effect from 1 January 2002. However, when subparagraph 2 of subparagraph *iii* of subparagraph *c* of the first paragraph of section 1029.8.36.72.92 of the Act, subparagraph *i* of subparagraph *d* of that first paragraph, subparagraph *ii* of subparagraph *b* of the second paragraph of section 1029.8.36.72.92 and subparagraph *c* of that second paragraph apply before 1 January 2003, they read as if “pay” was struck out wherever it appears.

c. I-3,
s. 1029.8.36.122, am.

188. (1) Section 1029.8.36.122 of the Act is amended

(1) by replacing “had reduced” in subparagraph *a* of the first paragraph by “reduced”;

(2) by replacing “had been the same as the taxpayer’s share” in subparagraph *b* of the first paragraph and subparagraphs *a* and *b* of the second paragraph by “and the partnership’s income or loss for that fiscal period were the same as those”;

(3) by replacing “réfère le premier alinéa” in the portion of the second and third paragraphs before subparagraph *a* in the French text by “le premier alinéa fait référence”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 22 April 2005.

c. I-3,
s. 1029.8.36.123, am.

189. (1) Section 1029.8.36.123 of the Act is amended

(1) by replacing “had been reduced” in subparagraph *a* of the first paragraph by “were reduced”;

(2) by replacing “had been the same as the taxpayer’s share” in subparagraph *b* of the first paragraph and subparagraphs *a* and *b* of the second paragraph by “and the partnership’s income or loss for that fiscal period were the same as those”;

(3) by replacing “réfère le premier alinéa” in the portion of the second and third paragraphs before subparagraph *a* in the French text by “le premier alinéa fait référence”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 22 April 2005.

c. I-3,
s. 1029.8.36.174, am.

190. (1) Section 1029.8.36.174 of the Act is amended

(1) by replacing “were the same as the corporation’s share” in subparagraphs i and ii of subparagraphs *a* and *b* of the first paragraph by “and the partnership’s income or loss for that fiscal period were the same as those”;

(2) by replacing “had reduced” in subparagraph *a* of the second paragraph by “reduced”;

(3) by replacing “had been the same as the corporation’s share” in subparagraph *b* of the second paragraph by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.175, am.

191. (1) Section 1029.8.36.175 of the Act is amended

(1) by replacing “were the same as the corporation’s share” in subparagraphs i and ii of subparagraphs *a* and *b* of the first paragraph by “and the partnership’s income or loss for that fiscal period were the same as those”;

(2) by replacing “had reduced” in subparagraph *a* of the second paragraph by “reduced”;

(3) by replacing “had been the same as the corporation’s share” in subparagraph *b* of the second paragraph by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.176.1, am.

192. (1) Section 1029.8.36.176.1 of the Act is amended, in the third paragraph,

(1) by replacing “had been the same as the corporation’s share” in subparagraph *b* by “and the partnership’s income or loss for that fiscal period were the same as those”;

(2) by replacing “had reduced” in subparagraph *c* by “reduced”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1029.8.61.1,
am.

193. (1) Section 1029.8.61.1 of the Act, amended by section 171 of chapter 13 of the statutes of 2006, is again amended

(1) by replacing the portion of the definition of “eligible expense” in the first paragraph before paragraph *a* by the following:

“eligible expense”.

““eligible expense” made by an eligible individual in a taxation year means, subject to section 1029.8.61.2, the portion of an amount that the eligible individual pays in the year, that may reasonably be attributed to an eligible service rendered or to be rendered in respect of the eligible individual after the eligible individual has attained the age of 70 years, and that corresponds”;

(2) by striking out the definitions of “authorized manager”, “authorized payment arrangement” and “payment order” in the first paragraph;

(3) by replacing the definition of “eligible individual” in the first paragraph by the following definition:

“eligible individual”.

““eligible individual” for a taxation year means an individual, other than a trust, who, at the end of 31 December of the year, is resident in Québec and has attained the age of 70 years;”;

(4) by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) the portion of an amount as rent, 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, and specifically identified in writing by the service provider;”;

(5) by inserting the following subparagraph after subparagraph *a* of the second paragraph:

“(a.1) the amount obtained by multiplying the total of the amounts paid in the year by the syndicate of co-owners as consideration for one or more eligible services rendered or to be rendered in respect of the common portions of an immovable, other than those for restricted use, by the share of the expenses arising from the co-ownership that relates to the fraction of the co-ownership owned by the eligible individual or the eligible individual’s spouse, is an eligible expense made by an eligible individual in a taxation year in respect of expenses arising from the divided co-ownership of the immovable;”;

(6) by replacing subparagraph *d* of the second paragraph by the following subparagraph:

“(d) the amount of an expense in respect of an eligible service rendered in respect of an eligible individual before the eligible individual’s death, paid by the legal representative on behalf of the deceased individual, is deemed to have been paid by the eligible individual in the year in which the eligible individual died.”;

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

Deceased individual.

“For the purposes of the first paragraph, an individual who was resident in Québec immediately before death is deemed to be resident in Québec at the end of 31 December of the year in which the individual died.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.3,
am.

194. (1) Section 1029.8.61.3 of the Act is amended

(1) by inserting “or delivery” after “preparation” in subparagraph *b* of the first paragraph;

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

“(e) a service rendered or to be rendered by a person who is a member of the Ordre des infirmières et infirmiers du Québec or of the Ordre des infirmières et infirmiers auxiliaires du Québec.”;

(3) by inserting “the second paragraph of section 1029.8.61.3.1 and” after “subject to” in the portion of the second paragraph before subparagraph *a*;

(4) by inserting “and household linen” after “clothing” in subparagraph *b* of the second paragraph;

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

“(c) a maintenance service consisting of minor maintenance work performed outside, including work to be performed usually at about the same date each year because of the change in seasons;”;

(6) by inserting the following subparagraph after subparagraph *c* of the second paragraph:

“(c.1) a maintenance service consisting of minor maintenance work on a facility that is inside the self-contained domestic establishment or, as the case may be, the building in which the self-contained domestic establishment or the room is situated, and that could have been outside, by reason of its nature or intended use; and”.

(2) Subsection 1 applies from the taxation year 2007. In addition, when subparagraph *c* of the second paragraph of section 1029.8.61.3 of the Act applies before the taxation year 2007, it reads as follows:

“(c) a maintenance service consisting of minor maintenance work performed outside; and”.

c. I-3, s. 1029.8.61.3.1,
added.

195. (1) The Act is amended by inserting the following section after section 1029.8.61.3:

Meal preparation and delivery services.

“**1029.8.61.3.1.** For the purposes of subparagraph *b* of the first paragraph of section 1029.8.61.3, the following rules apply:

(a) a meal preparation service means, if the cost of such a service is not included in a rent amount, a service that consists in helping an individual to prepare the individual’s meals in a self-contained domestic establishment that is the individual’s principal place of residence, or a meal preparation service rendered or to be rendered by a community organization established and operated exclusively for non-profit purposes; and

(b) a meal delivery service means a service that consists in delivering meals, from the kitchen of a residence for elderly persons to a self-contained domestic establishment or a room that is situated in that residence, or a meal delivery service rendered or to be rendered by a community organization established and operated exclusively for non-profit purposes.

Dry cleaning, laundering or pressing services.

The service in respect of an eligible individual described in subparagraph *b* of the second paragraph of section 1029.8.61.3 includes a service rendered or to be rendered by a person or partnership whose principal business is the provision of dry cleaning, laundering or pressing services and other related services only if the service is rendered or to be rendered, for the benefit of the eligible individual, in the residence for elderly persons in which the eligible individual lives.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.4, am.

196. (1) Section 1029.8.61.4 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

“(a) a personal support service, which is a service described in any of subparagraphs *a* to *d* of the first paragraph of section 1029.8.61.3, rendered or to be rendered by a person who is a practitioner referred to in section 752.0.18;

“(b) a service rendered or to be rendered by a person who is a member of a professional order referred to in the Professional Code (chapter C-26) and whose provision is governed by that professional order, except a service described in subparagraph *e* of the first paragraph of section 1029.8.61.3;”.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.5, am.

197. (1) Section 1029.8.61.5 of the Act is amended

(1) by replacing “23%” in the first paragraph by “25%”;

(2) by replacing “\$12,000” in the second paragraph by “\$15,000”;

(3) by adding the following paragraphs:

Filing requirements.

“An eligible individual may be deemed to have paid an amount to the Minister under the first paragraph for a taxation year in respect of an eligible expense only if the eligible individual files with the Minister any of the following documents with the fiscal return the eligible individual is required to file for the year under section 1000:

(a) if the eligible individual lives in a housing unit that is a self-contained domestic establishment or a room described in section 1029.8.61.1.1 and the eligible expense includes a portion of the rent amount, a copy of the information return, in prescribed form, sent by the lessor; and

(b) if the eligible individual lives in an immovable under divided co-ownership and the eligible expense includes an amount in respect of the expenses arising from the co-ownership, a copy of the information return, in prescribed form, sent by the syndicate of co-owners.

Computation of payments.

For the purpose of computing the payments that an eligible individual for a taxation year is required to make under section 1025 or 1026, the individual is deemed to have paid to the Minister, on account of the individual’s tax payable for the year under this Part, 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.

Invoices and vouchers.

An eligible individual referred to in the first paragraph shall keep the invoices and other vouchers relating to the eligible services during six years after the last year to which they relate.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.6, replaced.

198. (1) Section 1029.8.61.6 of the Act, amended by section 172 of chapter 13 of the statutes of 2006, is replaced by the following section:

Advance payments of credit for home support for elderly persons.

“**1029.8.61.6.** If an individual applies therefor to the Minister, in prescribed form containing the prescribed information, the Minister may pay, as an advance payment, on such terms and conditions as the Minister determines, an amount in respect of the amount that the individual considers to be the amount that the individual will be deemed to have paid to the Minister under the first paragraph of section 1029.8.61.5, on account of the individual’s tax payable for the year, in respect of an eligible expense made by the individual in the year for eligible services if

(a) the individual is resident in Québec at the time the application is made;

(b) the individual has reached 70 years of age at the time the eligible services are rendered or to be rendered in respect of the individual; and

(c) the individual has applied for registration for the use of the advance payment arrangement, in prescribed form containing the prescribed information, in which the individual agrees that the advance payments be made by direct deposit in a bank account held at a financial institution situated in Québec.

Change in situation.

The individual who receives advance payments on a regular basis shall notify the Minister, with dispatch, of any change in the individual's situation that may affect the advance payments to which the individual is entitled.

Special rules.

If an individual elects to have the first paragraph apply, subparagraph *a* of the fourth paragraph of section 1029.8.61.5 is to be read as follows:

“(a) the amount by which the amount determined under the first paragraph exceeds the aggregate of all amounts each of which is an advance payment referred to in the first paragraph of section 1029.8.61.6, that the eligible individual has received, or may reasonably expect to receive, for the year, less the aggregate of all amounts each of which is the portion of that excess 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”.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.61,
am.

199. (1) Section 1029.8.61.61 of the Act is amended

(1) by replacing subparagraph *iv* of paragraph *b* of the definition of “minimum housing period” by the following subparagraph:

“*iv.* throughout the particular period, the person ordinarily lives with the individual or another individual in a self-contained domestic establishment and has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person's ability to perform a basic activity of daily living is markedly restricted or that the person's ability to perform more than one basic activity of daily living is significantly restricted if the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living, and”;

(2) by replacing paragraph *b* of the definition of “eligible relative” by the following paragraph:

“(b) has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person's ability to perform a basic activity of daily living is markedly restricted or that the person's ability to perform more than one basic activity of daily living is significantly restricted if the cumulative effect of those restrictions is equivalent to having a marked

restriction in the ability to perform a basic activity of daily living, unless the person has reached 70 years of age or over or would have reached that age had the person not died before the end of the year, and is the father, mother, uncle, aunt, grandfather, grandmother, great-uncle or great-aunt of the individual or of the individual's spouse or any other direct ascendant of the individual or of the individual's spouse;”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 1029.8.61.63,
am.

200. (1) Section 1029.8.61.63 of the Act is amended by replacing the first paragraph by the following paragraph:

Severe and prolonged
impairment in mental
or physical functions.

“1029.8.61.63. The first and second paragraphs of section 752.0.17 apply for the purpose of determining whether a person has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person's ability to perform a basic activity of daily living is markedly restricted or that the person's ability to perform more than one basic activity of daily living is significantly restricted if the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 1029.8.61.69,
am.

201. (1) Section 1029.8.61.69 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) if the person has a severe and prolonged impairment in mental or physical functions the effects of which are such that

i. the person's ability to perform a basic activity of daily living is markedly restricted and the minimum housing period of the person for the year in relation to the individual is the period described in paragraph *b* of the definition of “minimum housing period” in section 1029.8.61.61, the prescribed form on which a physician, within the meaning of section 752.0.18, or, where the person has a sight impairment, a physician or an optometrist, within the meaning of that section, or, where the person has a speech impairment, a physician or a speech-language pathologist, within the meaning of that section, or, where the person has a hearing impairment, a physician or an audiologist, within the meaning of that section, or, where the person has an impairment with respect to the person's ability in feeding or dressing himself or herself, a physician or an occupational therapist, within the meaning of that section, or, where the person has an impairment with respect to the person's ability in walking, a physician, an occupational therapist or a physiotherapist, within the meaning of that section, or, where the person has an impairment with respect to the person's ability in mental functions necessary for everyday life, a physician or a psychologist, within the meaning of that section, certifies that the person has such an impairment, or

ii. the person's ability to perform more than one basic activity of daily living is significantly restricted if the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living and the minimum housing period of the person for the year in relation to the individual is the period described in paragraph *b* of the definition of "minimum housing period" in section 1029.8.61.61, the prescribed form on which a physician, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person's ability in walking or in feeding or dressing himself or herself, a physician or an occupational therapist, within the meaning of that section, certifies that the person has such an impairment."

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 1029.8.62,
am.

202. (1) Section 1029.8.62 of the Act is amended, in the first paragraph,

(1) by replacing the definition of "qualifying certificate" by the following definition:

"qualifying
certificate".

"qualifying certificate" in respect of the adoption of a person by an individual means

(a) a certificate of compliance with the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption issued by the competent authority of the State in which the adoption of the person by the individual took place, unless the Minister of Health and Social Services has referred it to the Court of Québec under the second paragraph of section 9 of the Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption (chapter M-35.1.3); or

(b) if the proposed adoption of a child domiciled in the People's Republic of China is approved by the Court of Québec before 1 February 2006, a certificate of the registration, by the clerk of the Court of Québec, of the adoption of the person by the individual, given to that individual in accordance with section 3 of the Act respecting adoptions of children domiciled in the People's Republic of China (chapter A-7.01);";

(2) by replacing paragraph *a* of the definition of "eligible expenses" by the following paragraph:

"(a) judicial, extrajudicial or administrative expenses incurred to obtain a qualifying certificate or a qualifying judgment, as the case may be, in respect of the adoption of the person by an individual,";

(3) by replacing "second paragraph of section 72.3" in paragraph *b* of the definition of "eligible expenses" by "third paragraph of section 71.7";

(4) by replacing paragraph *e* of the definition of "eligible expenses" by the following paragraph:

“(e) the travel and living expenses, in respect of the adoption of the person by the individual, of the individual and, where applicable, the individual’s spouse, to the extent that the travelling is necessary;”;

(5) by adding the following paragraph after paragraph g of the definition of “eligible expenses”:

“(h) the expenses that result from a requirement imposed by a government authority in respect of the adoption of the person by the individual;”;

(6) by replacing the definition of “qualifying judgment” by the following definition:

“qualifying judgment”.

““qualifying judgment” in respect of the adoption of a person by an individual means

(a) a judgment rendered by a court having jurisdiction in Québec in recognition of a decision rendered outside Québec authorizing the adoption of the person by the individual; or

(b) a judgment authorizing the adoption of the person by the individual rendered by a court having jurisdiction in Québec, other than a judgment referred to in the second paragraph of section 1 of the Act respecting adoptions of children domiciled in the People’s Republic of China.”

(2) Paragraphs 1, 2 and 6 of subsection 1 apply from the taxation year 2006.

(3) Paragraph 3 of subsection 1 has effect from 1 February 2006.

(4) Paragraph 4 of subsection 1 applies from the taxation year 2006. In addition, it applies to any taxation year of an individual in respect of which the time limits provided for in paragraph a of subsection 2 of section 1010 of the Act had not expired on 29 June 2006.

(5) Paragraph 5 of subsection 1 applies from the taxation year 2006. In addition, it applies to any taxation year of an individual in respect of which the time limits provided for in paragraph a of subsection 2 of section 1010 of the Act had not expired on 23 March 2006.

c. I-3, s. 1029.8.63,
am.

203. (1) Section 1029.8.63 of the Act is amended by inserting “or issued, as the case may be,” after “given” in the first paragraph.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 1029.8.79,
am.

204. (1) Section 1029.8.79 of the Act is amended by striking out “and Part I.2” in the portion of the first paragraph before subparagraph a.

(2) Subsection 1 applies from the taxation year 2005.

c. I-3, s. 1029.8.116.1,
am.

205. (1) Section 1029.8.116.1 of the Act is amended by replacing paragraph *b* of the definition of “work income” by the following paragraph:

“(b) the individual’s income for the year from a business the individual carries on either alone or as a partner actively engaged in the business, computed before deducting any amount under section 130 or 130.1, other than such an income that is deductible in computing the individual’s taxable income under paragraph *e* of section 725, less the individual’s losses from such a business so computed for the year.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3,
s. 1029.8.116.2.1,
added.

206. (1) The Act is amended by inserting the following section after section 1029.8.116.2:

Income from a
previous office or
employment.

“**1029.8.116.2.1.** For the purposes of paragraph *a* of the definition of “work income” in section 1029.8.116.1, the income of an individual for a taxation year from an office or employment is deemed to be equal to zero, if each of the amounts included in computing the income is the value of a benefit received or enjoyed by the individual in the year because of a previous office or employment.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 1029.8.117,
am.

207. (1) Section 1029.8.117 of the Act is amended by adding the following paragraph:

Income from a
previous office or
employment.

“For the purposes of paragraph *c* of the definition of “eligible individual” in the first paragraph, the income of an individual for a taxation year from all offices and employments is deemed to be equal to zero, if each of the amounts included in computing the income is the value of a benefit received or enjoyed by the individual in the year because of a previous office or employment.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 1029.8.118,
am.

208. (1) Section 1029.8.118 of the Act is amended

(1) by replacing “\$750” in the portion of subparagraph *a* of the second paragraph before subparagraph *i* by “\$1,000”;

(2) by replacing “in section” in the fifth paragraph by “in the first paragraph of section”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 1029.8.122,
am.

209. (1) Section 1029.8.122 of the Act, amended by section 196 of chapter 13 of the statutes of 2006, is again amended

(1) by replacing paragraph *e* of the definition of “recognized diploma” by the following paragraph:

“(e) a diploma awarded by an educational institution situated outside Québec that is considered, following a comparative assessment carried out by the Minister of Immigration and Cultural Communities, to be comparable to one of the diplomas referred to in paragraphs *a* to *d*; or”;

(2) by replacing paragraph *b* of the definition of “eligible employment” by the following paragraph:

“(b) on taking up employment, the duties relating to that office or employment must ordinarily be performed in an eligible region and be related to a business carried on by the employer in that eligible region; and”;

(3) by replacing paragraphs *a* and *b* of the definition of “base period” by the following paragraphs:

“(a) holds eligible employment the duties of which are related to a business carried on by the employer in an eligible region; and

“(b) ordinarily performs the duties relating to that eligible employment in an eligible region;”.

(2) Subsection 1 applies from the taxation year 2003. However, when paragraph *e* of the definition of “recognized diploma” in section 1029.8.122 of the Act applies before 17 June 2005, it reads as if “Minister of Immigration and Cultural Communities” was replaced by “Minister of Relations with the Citizens and Immigration”.

c. I-3, s. 1029.8.124,
am.

210. (1) Section 1029.8.124 of the Act is amended by inserting “preceding the taxation year 2006” after “taxation year” in the portion of the first paragraph before subparagraph *a*.

(2) Subsection 1 has effect from 1 January 2006.

c. I-3, s. 1055.1, am.

211. (1) Section 1055.1 of the Act is amended by replacing “1/2” in subparagraph ii of paragraph *a* by “1/4”.

(2) Subsection 1 applies in respect of a death that occurs after 12 June 2003. However, in the case of a death that occurs before 31 March 2004, subparagraph ii of paragraph *a* of section 1055.1 of the Act reads as if “1/4” was replaced by “37.5%”.

c. I-3, s. 1055.2,
replaced.

212. (1) Section 1055.2 of the Act is replaced by the following section:

Assignment of the
right to claim a refund
of tax.

“**1055.2.** Despite any inconsistent provision of any law, a corporation may assign or hypothecate the right to claim an amount payable to it under this Act.

Limited effect of the assignment or hypothec.

The assignment or hypothec is not binding on the State and, as a result, the following rules apply:

(a) the Minister retains discretion to pay or not to pay the amount to the assignee or creditor;

(b) the assignment or hypothec does not create any liability of the State to the assignee or creditor; and

(c) the rights of the assignee or creditor are subject to the rights conferred on the State by section 31 of the Act respecting the Ministère du Revenu (chapter M-31) and any right to compensation of which the State may avail itself.”

(2) Subsection 1 applies in respect of an agreement to assign or hypothecate, after 9 March 1999, a right to claim an amount, except in respect of a case pending on 16 October 2006 in which the right to charge the amount with a hypothec by reason of the unseizability of the amount has been invoked as of that date.

c. I-3, s. 1086.9, am.

213. (1) Section 1086.9 of the Act is amended by striking out the definition of “authorized manager”.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1086.10, replaced.

214. (1) Section 1086.10 of the Act, replaced by section 207 of chapter 13 of the statutes of 2006, is again replaced by the following section:

Liability for tax.

“**1086.10.** An individual shall pay, for a taxation year, a tax equal to the aggregate of all amounts each of which is an amount paid in advance by the Minister to the individual for that year under section 1029.8.61.6.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1089, am.

215. (1) Section 1089 of the Act is 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, a foreign professor within the meaning of section 737.22.0.5

or a foreign farm worker within the meaning of section 737.22.0.12, 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, 737.22.0.7 and 737.22.0.13 if the taxable income were determined under Part I.”;

(2) by inserting “, who is an eligible individual, within the meaning of section 737.22.0.9” after “737.18.29” in the portion of the second paragraph before subparagraph *a*;

(3) by adding the following subparagraph after subparagraph *c* of the second paragraph:

“(d) the portion of the particular amount that is included in the amount determined in respect of the individual for the year under section 737.22.0.10.”;

(4) by adding the following paragraph after the third paragraph:

“For the purposes of the first paragraph, if an individual is, in a taxation year, a certified forest producer under the Forest Act (chapter F-4.1) in respect of a private woodlot, or is a member of a partnership that is such a certified forest producer in respect of a private woodlot, the particular amount that is determined in respect of the individual for the year under the first paragraph is to be increased by the amount that would be included in computing the individual's taxable income for the year under section 726.35 and reduced by the amount that the individual could deduct in computing the individual's taxable income for the year under section 726.33, if the taxable income were determined under Part I.”

(2) Paragraph 1 of subsection 1 applies from the taxation year 2006.

(3) Paragraphs 2 and 3 of subsection 1 apply from the taxation year 2001.

(4) Paragraph 4 of subsection 1 applies to a taxation year that ends after 23 March 2006.

Income earned in Québec by a forest producer.

c. I-3, s. 1090, am.

216. (1) Section 1090 of the Act is 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, a foreign professor within the meaning of section 737.22.0.5 or a foreign farm worker within the meaning of section 737.22.0.12, 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, 737.22.0.7 and 737.22.0.13 if the taxable income were determined under Part I;"

(2) by inserting “, who is an eligible individual, within the meaning of section 737.22.0.9” after “737.18.29” in the portion of the second paragraph before subparagraph *a*;

(3) by adding the following subparagraph after subparagraph *c* of the second paragraph:

“(d) the portion of the particular amount that is included in the amount determined in respect of the individual for the year under section 737.22.0.10.”;

(4) by adding the following paragraph after the third paragraph:

Income earned in
Canada by a forest
producer.

“For the purposes of the first paragraph, if an individual is, in a taxation year, a certified forest producer under the Forest Act (chapter F-4.1) in respect of a private woodlot, or is a member of a partnership that is such a certified forest producer in respect of a private woodlot, the particular amount that is determined in respect of the individual for the year under the first paragraph is to be increased by the amount that would be included in computing the individual's taxable income for the year under section 726.35 and reduced by the amount that the individual could deduct in computing the individual's taxable income for the year under section 726.33, if the taxable income were determined under Part I.”

(2) Paragraph 1 of subsection 1 applies from the taxation year 2006.

(3) Paragraphs 2 and 3 of subsection 1 apply from the taxation year 2001.

(4) Paragraph 4 of subsection 1 applies to a taxation year that ends after 23 March 2006.

c. I-3, s. 1091, am.

217. (1) Section 1091 of the Act is amended, in paragraph *c*,

(1) by inserting “726.33,” after “in sections”;

(2) by replacing “and 737.22.0.10” by “, 737.22.0.10 and 737.22.0.13”.

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 23 March 2006.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2006.

c. I-3, s. 1129.0.3, am. **218.** (1) Section 1129.0.3 of the Act is amended, in the second paragraph,

(1) by replacing “réfère le premier alinéa” in the portion before subparagraph *a* in the French text by “le premier alinéa fait référence”;

(2) by replacing “were the same as the taxpayer’s share” by “and the partnership’s income or loss for that fiscal period were the same as those” in the following provisions:

- the portion before subparagraph *a*;
- subparagraph ii of subparagraph *a*;
- subparagraph *b*.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.0.5, am. **219.** (1) Section 1129.0.5 of the Act is amended, in the second paragraph,

(1) by replacing “réfère le premier alinéa” in the portion before subparagraph *a* in the French text by “le premier alinéa fait référence”;

(2) by replacing “were the same as the taxpayer’s share” by “and the partnership’s income or loss for that fiscal period were the same as those” in the following provisions:

- the portion before subparagraph *a*;
- subparagraph ii of subparagraph *a*;
- subparagraph *b*.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.0.7, am. **220.** (1) Section 1129.0.7 of the Act is amended, in the second paragraph,

(1) by replacing “réfère le premier alinéa” in the portion before subparagraph *a* in the French text by “le premier alinéa fait référence”;

(2) by replacing “were the same as the taxpayer’s share” by “and the partnership’s income or loss for that fiscal period were the same as those” in the following provisions:

- the portion before subparagraph *a*;
- subparagraph ii of subparagraph *a*;
- subparagraph *b*.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

- c. I-3, s. 1129.0.9, am. **221.** (1) Section 1129.0.9 of the Act is amended, in the second paragraph,
- (1) by replacing “*réfère le premier alinéa*” in the portion before subparagraph *a* in the French text by “*le premier alinéa fait référence*”;
- (2) by replacing “were the same as the taxpayer’s share” by “and the partnership’s income or loss for that fiscal period were the same as those” in the following provisions:
- the portion before subparagraph *a*;
 - subparagraph ii of subparagraph *a*;
 - subparagraph *b*.
- (2) Paragraph 2 of subsection 1 has effect from 22 April 2005.
- c. I-3, s. 1129.0.10.3, am. **222.** (1) Section 1129.0.10.3 of the Act is amended by replacing “*réfère le premier alinéa*” in the portion of the second paragraph before subparagraph *a* in the French text by “*le premier alinéa fait référence*” and by replacing “had been the same as the taxpayer’s share” in the portion of the second paragraph before subparagraph *a* by “and the partnership’s income or loss for that fiscal period had been the same as those”.
- (2) Subsection 1, when it replaces “had been the same as the taxpayer’s share” in the portion of the second paragraph of section 1129.0.10.3 of the Act before subparagraph *a*, has effect from 22 April 2005.
- c. I-3, s. 1129.0.10.5, am. **223.** (1) Section 1129.0.10.5 of the Act is amended by replacing “*réfère le premier alinéa*” in the portion of the second paragraph before subparagraph *a* in the French text by “*le premier alinéa fait référence*” and by replacing “had been the same as the taxpayer’s share” in the portion of the second paragraph before subparagraph *a* by “and the partnership’s income or loss for that fiscal period had been the same as those”.
- (2) Subsection 1, when it replaces “had been the same as the taxpayer’s share” in the portion of the second paragraph of section 1129.0.10.5 of the Act before subparagraph *a*, has effect from 22 April 2005.
- c. I-3, s. 1129.0.10.9, am. **224.** (1) Section 1129.0.10.9 of the Act is amended by replacing “*réfère le premier alinéa*” in the portion of the second paragraph before subparagraph *a* in the French text by “*le premier alinéa fait référence*” and by replacing “had been the same as the taxpayer’s share” in the portion of the second paragraph before subparagraph *a* by “and the particular partnership’s income or loss for that fiscal period had been the same as those”.
- (2) Subsection 1, when it replaces “had been the same as the taxpayer’s share” in the portion of the second paragraph of section 1129.0.10.9 of the Act before subparagraph *a*, has effect from 22 April 2005.

c. I-3, s. 1129.0.13,
am.

225. (1) Section 1129.0.13 of the Act is amended, in the second paragraph,

(1) by replacing “réfère le premier alinéa” in the portion before subparagraph *a* in the French text by “le premier alinéa fait référence”;

(2) by replacing “were the same as the corporation’s share” by “and the partnership’s income or loss for that fiscal period were the same as those” in the following provisions:

- the portion before subparagraph *a*;
- subparagraph ii of subparagraph *a*;
- subparagraph *b*.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.0.17,
am.

226. (1) Section 1129.0.17 of the Act is amended, in the second paragraph,

(1) by replacing “réfère le premier alinéa” in the portion before subparagraph *a* in the French text by “le premier alinéa fait référence”;

(2) by replacing “were the same as the corporation’s share” by “and the partnership’s income or loss for that fiscal period were the same as those” in the following provisions:

- the portion before subparagraph *a*;
- subparagraph 2 of subparagraph ii of subparagraph *a*;
- subparagraph *b*.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.4.3.33,
am.

227. (1) Section 1129.4.3.33 of the Act, enacted by section 209 of chapter 13 of the statutes of 2006, is amended by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) if Investissement Québec revokes, in a given taxation year, a qualification certificate issued, for the purposes of Division II.6.0.1.8 of Chapter III.1 of Title III of Book IX of Part I and in relation to an eligible contract, to a corporation in respect of an employee and in relation to all or part of a preceding taxation year, the amount relating to the wages included in computing the qualified wages incurred by the corporation in respect of the employee, for all or part of the preceding taxation year and in relation to the eligible contract, is deemed to be refunded to the corporation in the given taxation year; and”.

(2) Subsection 1 has effect from 1 January 2005.

c. I-3, s. 1129.4.15,
am.

228. (1) Section 1129.4.15 of the Act is amended, in the second paragraph,

(1) by replacing “*réfère le premier alinéa*” in the portion before subparagraph *a* in the French text by “*le premier alinéa fait référence*”;

(2) by replacing “were the same as the corporation’s share” by “and the partnership’s income or loss for that fiscal period were the same as those” in the following provisions:

- the portion before subparagraph *a*;
- subparagraph ii of subparagraph *a*;
- subparagraph *b*.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.4.20,
am.

229. (1) Section 1129.4.20 of the Act is amended, in the second paragraph,

(1) by replacing “*réfère le premier alinéa*” in the portion before subparagraph *a* in the French text by “*le premier alinéa fait référence*”;

(2) by replacing “were the same as the corporation’s share” by “and the partnership’s income or loss for that fiscal period were the same as those” in the following provisions:

- the portion before subparagraph *a*;
- subparagraph ii of subparagraph *a*;
- subparagraph *b*.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.4.25,
am.

230. (1) Section 1129.4.25 of the Act is amended, in the second paragraph,

(1) by replacing “*réfère le premier alinéa*” in the portion before subparagraph *a* in the French text by “*le premier alinéa fait référence*”;

(2) by replacing “were the same as the corporation’s share” by “and the partnership’s income or loss for that fiscal period were the same as those” in the following provisions:

- the portion before subparagraph *a*;
- subparagraph ii of subparagraph *a*;
- subparagraph *b*.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.16, am.

231. (1) Section 1129.16 of the Act is amended

(1) by replacing “an accredited” in paragraph *b* of the definition of “eligible entity” by “a recognized”;

(2) by striking out the definition of “accredited museum”;

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

“recognized museum”.

““recognized museum” has the meaning assigned by section 1.”

(2) Subsection 1 applies in respect of a property acquired in a taxation year that ends after 31 December 1999. However, when the definition of “recognized museum” in section 1129.16 of the Act applies in respect of a property acquired by a museum in its taxation year 2000, it has the meaning assigned by section 1 of the Act for that taxation year.

c. I-3, s. 1129.17,
replaced.

Tax liability.

232. (1) Section 1129.17 of the Act is replaced by the following section:

“1129.17. If an archival centre or a museum disposes of a property within nine years after the day the centre or museum acquired it and if the centre or museum was, at the time of the acquisition, a certified archival centre, a museum established under the Act respecting the Montréal Museum of Fine Arts (chapter M-42) or the National Museums Act (chapter M-44) or a recognized museum and the property was a property in respect of which the Commission des biens culturels du Québec issued a certificate stating that the property was acquired by the centre or museum in accordance with its acquisition and conservation policy and with the directives of the Ministère de la Culture et des Communications, the centre or museum shall pay, for the year in which the property was disposed of, tax equal to 30% of the fair market value of the property at the time of the disposition, unless the property is disposed of to an entity that is, at that time, an eligible entity.”

(2) Subsection 1 applies in respect of a property acquired in a taxation year of an archival centre or a museum that ends after 31 December 1999. However, when section 1129.17 of the Act applies in respect of a property acquired by an archival centre or a museum before 24 March 2006, it reads without reference to “, a museum established under the Act respecting the Montréal Museum of Fine Arts (chapter M-42) or the National Museums Act (chapter M-44)”.

c. I-3, s. 1129.20, am.

233. (1) Section 1129.20 of the Act is amended by replacing “an accredited” in paragraph *b* of the definition of “eligible entity” by “a recognized”.

(2) Subsection 1 applies in respect of a property acquired in a taxation year that ends after 31 December 1999. However, when paragraph *b* of the definition of “eligible entity” in section 1129.20 of the Act applies in respect of a property acquired by a museum in its taxation year 2000, “recognized museum” in that paragraph *b* has the meaning assigned by section 1 of the Act for that taxation year.

c. I-3, Parts III.5.1.1 and III.5.1.2, ss. 1129.23.4.1-1129.23.4.8, added.

234. (1) The Act is amended by inserting the following after section 1129.23.4:

“PART III.5.1.1

“SPECIAL TAX RELATING TO REGISTERED MUSEUMS

Definitions:

“1129.23.4.1. In this Part,

“Minister”;

“Minister” means the Minister of Revenue;

“registered museum”;

“registered museum” has the meaning assigned by section 1;

“taxation year”.

“taxation year” means a taxation year for the purposes of Chapter III.3.1 of Title I of Book VIII of Part I.

Tax liability.

“1129.23.4.2. A registered museum that fails to comply with the requirement of section 985.35.3 in its respect for a taxation year shall pay, for that year, tax equal to the minimum additional amount it ought to have expended in that year to comply with that requirement.

Statement, estimate and payment.

“1129.23.4.3. If a registered museum 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, 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.

“1129.23.4.4. 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.

“PART III.5.1.2

“SPECIAL TAX RELATING TO REGISTERED CULTURAL OR COMMUNICATIONS ORGANIZATIONS

Definitions:

“1129.23.4.5. In this Part,

“Minister”;

“Minister” means the Minister of Revenue;

“registered cultural or communications organization”;

“registered cultural or communications organization” has the meaning assigned by section 1;

- “taxation year”. “taxation year” means a taxation year for the purposes of Chapter III.3.2 of Title I of Book VIII of Part I.
- Tax liability. **1129.23.4.6.** A registered cultural or communications organization that fails to comply with the requirement of section 985.35.13 in its respect for a taxation year shall pay, for that year, tax equal to the minimum additional amount it ought to have expended in that year to comply with that requirement.
- Statement, estimate and payment. **1129.23.4.7.** If a registered cultural or communications 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, 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. **1129.23.4.8.** 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, when it enacts Part III.5.1 of the Act, applies to a taxation year that ends after 23 March 2006.
- (3) Subsection 1, when it enacts Part III.5.2 of the Act, applies to a taxation year that ends after 29 June 2006.
- c. I-3, Part III.6.1, heading, replaced. **235.** (1) The heading of Part III.6.1 of the Act is replaced by the following heading:
- “SPECIAL TAX RELATING TO SHARES ISSUED BY CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS ON OR BEFORE 28 FEBRUARY 2006”.
- (2) Subsection 1 has effect from 1 March 2006.
- c. I-3, s. 1129.27.1, am. **236.** (1) Section 1129.27.1 of the Act is amended
- (1) by striking out paragraphs *f* to *j* of the definition of “cumulative limit amount”;
- (2) by replacing “28 February 2011” in the definition of “liability period” by “28 February 2006”;

(3) by replacing paragraph *c* of the definition of “capitalization period” by the following paragraph:

“(c) the period that begins on 1 March 2003 and ends on 29 February 2004;”;

(4) by adding the following paragraphs after paragraph *c* of the definition of “capitalization period”:

“(d) the period that begins on 31 March 2004 and ends on 28 February 2005; or

“(e) the period that begins on 1 March 2005 and ends on 28 February 2006;”.

(2) Subsection 1 has effect from 1 March 2006.

c. I-3, Part III.6.1.1,
ss. 1129.27.4.1-
1129.27.4.4, added.

237. (1) The Act is amended by inserting the following after section 1129.27.4:

“PART III.6.1.1

**“SPECIAL TAX RELATING TO SHARES ISSUED BY CAPITAL
RÉGIONAL ET COOPÉRATIF DESJARDINS AFTER 23 MARCH 2006**

Definitions:

“1129.27.4.1. In this Part,

“capitalization period”;

“capitalization period” means a period within the liability period that is

(a) the period that begins on 24 March 2006 and ends on 28 February 2007;

(b) the period that begins on 1 March 2007 and ends on 29 February 2008;

(c) the period that begins on 1 March 2008 and ends on 28 February 2009;

(d) the period that begins on 1 March 2009 and ends on 28 February 2010;
or

(e) the period that begins on 1 March 2010 and ends on 28 February 2011;

“Corporation”;

“Corporation” means the corporation governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1);

“cumulative limit
amount”;

“cumulative limit amount” applicable in respect of a capitalization period
means

(a) \$725,000,000, in respect of the capitalization period that begins on 24 March 2006 and ends on 28 February 2007;

(b) \$875,000,000, in respect of the capitalization period that begins on 1 March 2007 and ends on 29 February 2008;

(c) \$1,025,000,000, in respect of the capitalization period that begins on 1 March 2008 and ends on 28 February 2009;

(d) \$1,175,000,000, in respect of the capitalization period that begins on 1 March 2009 and ends on 28 February 2010; and

(e) \$1,325,000,000, in respect of the capitalization period that begins on 1 March 2010 and ends on 28 February 2011;

“liability period”;

“liability period” means the period that begins on 24 March 2006 and ends on 28 February 2011;

“Minister”;

“Minister” means the Minister of Revenue;

“paid-up capital”;

“paid-up capital” has the meaning assigned by section 1;

“share”.

“share” means a share or fraction of a share of the capital stock of the Corporation.

Tax liability.

“1129.27.4.2. The Corporation is required to pay, for a particular capitalization period, a tax under this Part equal to the amount determined by the formula

$$[35\% \times (A - B)] - C.$$

Interpretation.

In the formula in the first paragraph,

(a) A is the paid-up capital of the shares of the capital stock of the Corporation at the end of the particular capitalization period;

(b) B is the cumulative limit amount applicable in respect of the particular capitalization period; and

(c) C is any amount of tax that the Corporation is required to pay to the Minister under this section for a preceding capitalization period.

Return, estimate and payment.

“1129.27.4.3. If the Corporation is required to pay tax under this Part for a particular capitalization period, the Corporation shall, on or before 31 May following the end of that particular capitalization period,

(a) file with the Minister, without notice or demand, a return under this Part in prescribed form containing the prescribed information;

(b) estimate, in the return, the amount of its tax payable under this Part for that particular capitalization period; and

(c) pay to the Minister the amount of its tax payable under this Part for that particular capitalization period.

Provisions applicable. **“1129.27.4.4.** Except where inconsistent with this Part, sections 1001, 1002 and 1037 and Titles II, V and VI of Book IX of Part I apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 1 March 2006.

c. I-3, s. 1129.27.6,
am.

238. (1) Section 1129.27.6 of the Act is amended

(1) by replacing subparagraph *i* of subparagraph *b* of the second paragraph by the following subparagraph:

“*i.* the product obtained by multiplying the percentage specified in the third paragraph by the amount paid for the purchase of the share by the individual referred to in the first paragraph, and”;

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

Appropriate
percentage.

“The percentage to which subparagraph *i* of subparagraph *b* of the second paragraph refers is 35%, if the share referred to in the first paragraph was issued after 23 March 2006, and 50%, in any other case.”

(2) Subsection 1 has effect from 1 March 2006.

c. I-3, s. 1129.44, am.

239. (1) Section 1129.44 of the Act, replaced by section 212 of chapter 13 of the statutes of 2006, is amended, in the second paragraph,

(1) by replacing “were the same as the corporation’s share” in the portion before subparagraph *a* and subparagraph *ii* of subparagraph *a* by “and the partnership’s income or loss for that preceding fiscal period were the same as those”;

(2) by replacing “were the same as the corporation’s share” in subparagraph *b* by “and the partnership’s income or loss for that fiscal period were the same as those”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.44.2,
am.

240. (1) Section 1129.44.2 of the Act, enacted by section 213 of chapter 13 of the statutes of 2006, is amended by replacing “were the same as the corporation’s share” by “and the partnership’s income or loss for that fiscal period were the same as those” in the following provisions of the second paragraph:

— the portion before subparagraph *a*;

— subparagraph *ii* of subparagraph *a*;

— subparagraph *b*.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.45.3.3,
am.

241. (1) Section 1129.45.3.3 of the Act is amended, in the second paragraph,

(1) by replacing “*réfère le premier alinéa*” in the portion before subparagraph *a* in the French text by “*le premier alinéa fait référence*”;

(2) by replacing “*were the same as the taxpayer’s share*” by “*and the partnership’s income or loss for that fiscal period were the same as those*” in the following provisions:

— the portion before subparagraph *a*;

— subparagraph ii of subparagraph *a*;

— subparagraph *b*.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

c. I-3, Part III.10.1.1.1,
heading, replaced.

242. (1) The heading of Part III.10.1.1.1 of the Act is replaced by the following heading:

“SPECIAL TAX RELATING TO THE CREDIT FOR THE
CONSTRUCTION AND MAJOR REPAIR OF PUBLIC ACCESS ROADS
AND BRIDGES IN FOREST AREAS”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1129.45.3.5.3,
am.

243. (1) Section 1129.45.3.5.3 of the Act is amended by replacing “*were the same as the corporation’s share*” by “*and the partnership’s income or loss for that fiscal period were the same as those*” in the following provisions of the second paragraph:

— the portion before subparagraph *a*;

— subparagraph ii of subparagraph *a*;

— subparagraph *b*.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.45.3.5.9,
am.

244. (1) Section 1129.45.3.5.9 of the Act is amended by replacing “*were the same as the taxpayer’s share*” by “*and the partnership’s income or loss for that fiscal period were the same as those*” in the following provisions of the second paragraph:

- the portion before subparagraph *a*;
- subparagraph ii of subparagraph *a*;
- subparagraph *b*.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, Part III.10.1.9,
ss. 1129.45.3.36-
1129.45.3.39, added.

245. (1) The Act is amended by inserting the following after section 1129.45.3.35:

“PART III.10.1.9

“SPECIAL TAX RELATING TO THE CREDIT FOR THE PRODUCTION OF ETHANOL IN QUÉBEC

Definitions:

“1129.45.3.36. In this Part,

“eligible production of ethanol”;

“eligible production of ethanol” has the meaning assigned by section 1029.8.36.0.94;

“Minister”;

“Minister” means the Minister of Revenue;

“taxation year”.

“taxation year” has the meaning assigned by Part I.

Tax payable.

“1129.45.3.37. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.95, on account of its tax payable under Part I, for a particular taxation year, in relation to its eligible production of ethanol for that taxation year, shall pay the tax computed under the second paragraph for a subsequent taxation year, in this section referred to as the “year concerned”, in which any of the following events occurs:

(a) an amount that may reasonably be considered to be an amount relating to its eligible production of ethanol for the particular taxation year that, because of paragraph *a* of section 1029.8.36.0.99, would be included in the aggregate determined in its respect for the particular taxation year under that section if it was received by the corporation in that taxation year, is received by the corporation;

(b) an amount that may reasonably be considered to be an amount relating to its eligible production of ethanol for the particular taxation year that, because of paragraph *b* of section 1029.8.36.0.99, would be included in the aggregate determined in its respect for the particular taxation year under that section if it was obtained by a person or partnership in that taxation year, is obtained by the person or partnership; and

(c) all or a portion of its eligible production of ethanol for the particular taxation year is sold to a person or partnership that is not the holder of a collection officer’s permit issued under the Fuel Tax Act (chapter T-1) or

ceases to be reasonably considered to be expected to be sold subsequently to such a holder.

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 under section 1029.8.36.0.95 or 1029.8.36.0.101 for a taxation year preceding the year concerned in relation to its eligible production of ethanol for the particular taxation year, exceeds the total of

(a) the amount that the corporation would be deemed to have paid to the Minister for the particular taxation year under section 1029.8.36.0.95 if any of the events described in any of subparagraphs *a* to *c* of the first paragraph or in subparagraph *a* or *b* of the first paragraph of section 1029.8.36.0.101, that occurred in the year concerned or a preceding taxation year in relation to its eligible production of ethanol for the particular taxation year, occurred in the particular taxation year; and

(b) the aggregate of all amounts each of which is an amount that the corporation is required to pay to the Minister under this section for a taxation year preceding the year concerned in relation to its eligible production of ethanol for the particular taxation year.

Presumption.

For the purposes of this section, the corporation is deemed to be selling its eligible production of ethanol in the order in which it carried out the production.

Deemed repayment of assistance.

“1129.45.3.38. For the purposes of Part I, except Division II.6.0.8 of Chapter III.1 of Title III of Book IX, the tax paid at any time by a corporation to the Minister under section 1129.45.3.37, in relation to an eligible production of ethanol, is deemed to be an amount of assistance repaid at that time by the corporation in respect of the eligible production of ethanol, pursuant to a legal obligation.

Provisions applicable.

“1129.45.3.39. Except where inconsistent with this Part, section 6, 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 to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 1 April 2006.

c. I-3, s. 1129.45.19, am.

246. (1) Section 1129.45.19 of the Act is amended, in the second paragraph,

(1) by replacing “*réfère le premier alinéa*” in the portion before subparagraph *a* in the French text by “*le premier alinéa fait référence*”;

(2) by replacing “*were the same as the taxpayer’s share*” by “*and the partnership’s income or loss for that fiscal period were the same as those*” in the following provisions:

- the portion before subparagraph *a*;
- subparagraph ii of subparagraph *a*;
- subparagraph *b*.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.45.24,
am.

247. (1) Section 1129.45.24 of the Act is amended, in the second paragraph,

(1) by replacing “*réfère le premier alinéa*” in the portion before subparagraph *a* in the French text by “*le premier alinéa fait référence*”;

(2) by replacing “were the same as the taxpayer’s share” by “and the partnership’s income or loss for that fiscal period were the same as those” in the following provisions:

- the portion before subparagraph *a*;
- subparagraph ii of subparagraph *a*;
- subparagraph *b*.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.45.29,
am.

248. (1) Section 1129.45.29 of the Act is amended, in the second paragraph,

(1) by replacing “*réfère le premier alinéa*” in the portion before subparagraph *a* in the French text by “*le premier alinéa fait référence*”;

(2) by replacing “were the same as the taxpayer’s share” by “and the partnership’s income or loss for that fiscal period were the same as those” in the following provisions:

- the portion before subparagraph *a*;
- subparagraph ii of subparagraph *a*;
- subparagraph *b*.

(2) Paragraph 2 of subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.45.44,
am.

249. (1) Section 1129.45.44 of the Act is amended, in the second paragraph,

(1) by replacing “*réfère le premier alinéa*” in the portion before subparagraph *a* in the French text by “*le premier alinéa fait référence*”;

(2) by replacing “were the same as the corporation’s share” in the portion before subparagraph *a* and subparagraph ii of subparagraph *a* by “and the

partnership's income or loss for that preceding fiscal period were the same as those”;

(3) by replacing “were the same as the corporation's share” in subparagraph *b* by “and the partnership's income or loss for that fiscal period were the same as those”.

(2) Paragraphs 2 and 3 of subsection 1 have effect from 22 April 2005.

c. I-3, s. 1129.45.44.1, added.

250. (1) The Act is amended by inserting the following section after section 1129.45.44:

Deemed repayment of assistance.

“1129.45.44.1. For the purposes of Part I, except Division II.6.15 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 eligible expenses incurred after 12 June 2003, is deemed to be an amount of assistance repaid at that time in respect of the expenses, pursuant to a legal obligation, by

(a) the partnership referred to in section 1129.45.44, if the tax arises from an amount directly or indirectly refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(b) the corporation, in any other case.”

(2) Subsection 1 has effect from 13 June 2003.

c. I-3, s. 1135.1, am.

251. (1) Section 1135.1 of the Act is amended by replacing the first paragraph by the following paragraph:

Credit relating to a qualified investment.

“1135.1. If a corporation to which Title I of Book III applies is the owner at the end of a particular taxation year of property described in section 1135.3 or 1135.3.1 that the corporation acquired in that year, or is a member of a partnership at the end of a particular fiscal period of the partnership that ends in the corporation's particular taxation year and at that time the partnership is the owner of property described in section 1135.3 or 1135.3.1 that the partnership acquired in that particular fiscal period, the corporation may deduct from its tax otherwise payable under this Part for the particular taxation year a particular amount equal to the aggregate of

(a) 5% of the aggregate of

i. the aggregate of all amounts each of which is the amount by which the aggregate of the costs incurred by the corporation in the particular taxation year to acquire such property described in section 1135.3, except an amount incurred with a person with whom the corporation or a specified shareholder of the corporation does not deal at arm's length, that are related to a business carried on by the corporation in the particular year in Québec, other than a recognized business in connection with which a major investment project is carried out or is in the process of being carried out, and that are included, at

the end of that year, in the capital cost of the property, to the extent that those costs are paid, exceeds the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to such 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 that particular year, and

ii. the aggregate of all amounts each of which is the amount by which the corporation's share of the amount by which the aggregate of the costs incurred by the partnership in the particular fiscal period to acquire such property described in section 1135.3, except an amount incurred with a person with whom a corporation that is a member of the partnership or a specified shareholder of that corporation does not deal at arm's length, that are related to a business carried on by the partnership in the particular fiscal period in Québec, other than a recognized business in connection with which a major investment project is carried out or is in the process of being carried out, and that are included, at the end of that particular fiscal period, in the capital cost of the property, to the extent that those costs are paid, exceeds the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to such costs, that the partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of that particular fiscal period, exceeds the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to such 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 that particular year; and

(b) 15% of the aggregate of

i. the aggregate of all amounts each of which is the amount by which the aggregate of the costs incurred by the corporation in the particular taxation year to acquire such property described in section 1135.3.1, except an amount incurred with a person with whom the corporation or a specified shareholder of the corporation does not deal at arm's length, that are related to a business carried on by the corporation in the particular year in Québec, other than a recognized business in connection with which a major investment project is carried out or is in the process of being carried out, and that are included, at the end of that year, in the capital cost of the property, to the extent that those costs are paid, exceeds the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to such 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 that particular year, and

ii. the aggregate of all amounts each of which is the amount by which the corporation's share of the amount by which the aggregate of the costs incurred by the partnership in the particular fiscal period to acquire such property described in section 1135.3.1, except an amount incurred with a person with

whom a corporation that is a member of the partnership or a specified shareholder of that corporation does not deal at arm's length, that are related to a business carried on by the partnership in the particular fiscal period in Québec, other than a recognized business in connection with which a major investment project is carried out or is in the process of being carried out, and that are included, at the end of that particular fiscal period, in the capital cost of the property, to the extent that those costs are paid, exceeds the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to such costs, that the partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of that particular fiscal period, exceeds the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to such 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 that particular year."

(2) Subsection 1 applies in respect of costs incurred to acquire property after 23 March 2006.

(3) In addition, when the first paragraph of section 1135.1 of the Act applies in respect of costs incurred to acquire property before 24 March 2006, it reads as if subparagraphs *a* and *b* were replaced by the following subparagraphs:

“(a) the aggregate of all amounts each of which is the amount by which the aggregate of the costs incurred by the corporation in the particular taxation year to acquire such property, except an amount incurred with a person with whom the corporation or a specified shareholder of the corporation does not deal at arm's length, that are related to a business carried on by the corporation in the particular year in Québec, other than a recognized business in connection with which a major investment project is carried out or is in the process of being carried out, and that are included, at the end of that year, in the capital cost of the property, to the extent that those costs are paid, exceeds the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to such 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 that particular year; and

“(b) the aggregate of all amounts each of which is the amount by which the corporation's share of the amount by which the aggregate of the costs incurred by the partnership in the particular fiscal period to acquire such property, except an amount incurred with a person with whom a corporation that is a member of the partnership or a specified shareholder of that corporation does not deal at arm's length, that are related to a business carried on by the partnership in the particular fiscal period in Québec, other than a recognized business in connection with which a major investment project is carried out or is in the process of being carried out, and that are included, at the end of that particular fiscal period, in the capital cost of the property, to the extent that those costs are paid, exceeds the aggregate of all amounts each of which is an

amount of government assistance or non-government assistance, attributable to such costs, that the partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of that particular fiscal period, exceeds the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to such 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 that particular year."

c. I-3, s. 1135.2, am.

252. (1) Section 1135.2 of the Act is amended

(1) by replacing "section 1135.8" in the first paragraph by "section 1135.8 or 1135.8.1";

(2) by replacing "in accordance with subparagraph *a* or *b* of the first paragraph of section 1135.1" in subparagraph *a* of the second paragraph by "in accordance with subparagraph *i* or *ii* of subparagraphs *a* and *b* of the first paragraph of section 1135.1";

(3) by replacing "in accordance with subparagraph *b* of the first paragraph of section 1135.1" in subparagraph *b* of the second paragraph by "in accordance with subparagraph *ii* of subparagraph *a* or *b* of the first paragraph of section 1135.1".

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

c. I-3, s. 1135.3, am.

253. (1) Section 1135.3 of the Act is amended by replacing the portion before paragraph *a* by the following:

Qualified property.

"1135.3. The property to which the first paragraph of section 1135.1 refers is a property described in Class 43 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r.1), other than a property described in section 1135.3.1, that"

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

c. I-3, s. 1135.3.1, added.

254. (1) The Act is amended by inserting the following section after section 1135.3:

Qualified property in the forestry sector.

"1135.3.1. The property to which the first paragraph of section 1135.1 and section 1135.3 refer is a property described in Class 43 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r.1) that

(*a*) is acquired after 23 March 2006 and before 1 January 2010, but is not a property acquired pursuant to an obligation in writing entered into before 24 March 2006 or the construction of which, where applicable, by or on behalf of the purchaser, had begun before 23 March 2006;

(b) begins to be used within a reasonable time after being acquired;

(c) is used solely in Québec in the course of carrying on a business and mainly in

i. sawmill and wood preservation activities included in the group described under code 3211 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada,

ii. activities involved in the manufacturing of veneer, plywood and engineered wood products included in the group described under code 3212 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada, excluding activities involved in the manufacturing of structural wood products included in the class described under code 321215 of that publication, or

iii. activities relating to pulp, paper and paperboard mills included in the group described under code 3221 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada; and

(d) was not, before its acquisition, used for any purpose or acquired to be used or leased for any purpose whatever.”

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

c. I-3, s. 1135.4, am.

255. (1) Section 1135.4 of the Act is amended by replacing the portion before subparagraph i of paragraph *b* by the following:

Benefits and advantages.

“1135.4. If, in respect of costs incurred by a particular corporation or a particular partnership to acquire a property described in section 1135.3 or 1135.3.1, a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the acquisition of that 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, the following rules apply:

(a) for the purpose of computing the amount that the particular corporation may deduct in computing its tax otherwise payable under the first paragraph of section 1135.1 for a particular taxation year, the amount determined in accordance with subparagraph i of subparagraph *a* or *b* of that first paragraph, in respect of the particular corporation for the particular year, in relation to those costs, is to be reduced by the amount of that benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the particular corporation’s filing-due date for the particular year;

(b) for the purpose of computing the amount that the particular corporation may deduct in computing its tax otherwise payable under the first paragraph of section 1135.1 for a particular taxation year, if the particular corporation is a member of the particular partnership at the end of the fiscal period of the particular partnership that ends in the particular year, the amount determined in accordance with subparagraph ii of subparagraph *a* or *b* of that first paragraph, in respect of the particular corporation for the particular year, in relation to those costs, is to be reduced”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

c. I-3, s. 1135.6, am.

256. (1) Section 1135.6 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

Repayment of certain amounts not related to the forestry sector.

“**1135.6.** If a corporation pays, at a particular time of a taxation year and before 1 January 2009, pursuant to a legal obligation, a particular amount, in relation to costs incurred to acquire a property described in section 1135.3, that may reasonably be considered to be a repayment of an amount of assistance referred to in subparagraph i or ii of subparagraph *a* of the first paragraph of section 1135.1 or in the second paragraph of section 1135.2 or of a benefit or advantage referred to in section 1135.4 that reduced the amount determined, in respect of the corporation, under that subparagraph i or ii of subparagraph *a* of the first paragraph of section 1135.1, the first paragraph of section 1135.2 or paragraph *a* of section 1135.4, as the case may be, for the purpose of determining the amount that the corporation could deduct, in respect of those costs, in computing its tax otherwise payable for a preceding taxation year under this Part, or in respect of which the corporation has paid tax under Part VI.1.1 in relation to a preceding taxation year, the following rules apply:”;

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

“(a) reduced the amount determined in accordance with subparagraph i or ii of subparagraph *a* of the first paragraph of section 1135.1, the first paragraph of section 1135.2 or paragraph *a* of section 1135.4, as the case may be, for the purpose of determining the amount that the corporation could deduct, in respect of the costs, in computing its tax otherwise payable for a taxation year under this Part, or is an amount in respect of which the corporation has paid tax under Part VI.1.1;”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

(3) In addition, when section 1135.6 of the Act applies in respect of the acquisition of a property before 24 March 2006,

(1) the portion of the first paragraph of that section before subparagraph *a* reads as follows:

“**1135.6.** If a corporation pays, at a particular time of a taxation year and before 1 January 2009, pursuant to a legal obligation, a particular amount, in relation to costs incurred to acquire a property, that may reasonably be considered to be a repayment of an amount of assistance referred to in subparagraph *a* or *b* of the first paragraph of section 1135.1 or in the second paragraph of section 1135.2 or of a benefit or advantage referred to in section 1135.4 that reduced the amount determined, in respect of the corporation, under that subparagraph *a* or *b* of the first paragraph of section 1135.1, the first paragraph of section 1135.2 or paragraph *a* of section 1135.4, as the case may be, for the purpose of determining the amount that the corporation could deduct, in respect of those costs, in computing its tax otherwise payable for a preceding taxation year under this Part, or in respect of which the corporation has paid tax under Part VI.1.1 in relation to a preceding taxation year, the following rules apply:”; and

(2) subparagraph *a* of the second paragraph of that section reads as follows:

“(a) reduced the amount determined in accordance with subparagraph *a* or *b* of the first paragraph of section 1135.1, the first paragraph of section 1135.2 or paragraph *a* of section 1135.4, as the case may be, for the purpose of determining the amount that the corporation could deduct, in respect of the costs, in computing its tax otherwise payable for a taxation year under this Part, or is an amount in respect of which the corporation has paid tax under Part VI.1.1;”.

c. I-3, s. 1135.6.1,
added.

257. (1) The Act is amended by inserting the following section after section 1135.6:

Repayment of certain
amounts related to the
forestry sector.

“**1135.6.1.** If a corporation pays, at a particular time of a taxation year and before 1 January 2011, pursuant to a legal obligation, a particular amount, in relation to costs incurred to acquire a property described in section 1135.3.1, that may reasonably be considered to be a repayment of an amount of assistance referred to in subparagraph i or ii of subparagraph *b* of the first paragraph of section 1135.1 or in the second paragraph of section 1135.2 or of a benefit or advantage referred to in section 1135.4 that reduced the amount determined, in respect of the corporation, under that subparagraph i or ii of subparagraph *b* of the first paragraph of section 1135.1, the first paragraph of section 1135.2 or paragraph *a* of section 1135.4, as the case may be, for the purpose of determining the amount that the corporation could deduct, in respect of those costs, in computing its tax otherwise payable for a preceding taxation year under this Part, or in respect of which the corporation has paid tax under Part VI.1.1 in relation to a preceding taxation year, the following rules apply:

(a) the particular amount is deemed, for the purposes of sections 1135.1 to 1135.12, to have been paid at the particular time by the corporation as costs to acquire, in the year, a property of which the corporation is the owner at the end of the year and that meets the conditions set out in section 1135.3.1; and

(b) the costs referred to in subparagraph *a* are deemed to be related to a business that the corporation carries on in the year in Québec and included, at the end of that year, in the capital cost of the property.

Deemed repayment of assistance.

For the purposes of the first paragraph, an amount of assistance, a benefit or an advantage is deemed to be repaid, at a particular time, by a corporation, pursuant to a legal obligation, where that amount

(a) reduced the amount determined in accordance with subparagraph i or ii of subparagraph *b* of the first paragraph of section 1135.1, the first paragraph of section 1135.2 or paragraph *a* of section 1135.4, as the case may be, for the purpose of determining the amount that the corporation could deduct, in respect of the costs, in computing its tax otherwise payable for a taxation year under this Part, or is an amount in respect of which the corporation has paid tax under Part VI.1.1;

(b) was not received by the corporation; and

(c) ceased at the particular time to be an amount that the corporation may reasonably expect to receive.”

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

c. I-3, s. 1135.7, am.

258. (1) Section 1135.7 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

Repayment of certain amounts not related to the forestry sector.

“1135.7. If a partnership pays, at a particular time of a particular fiscal period and before 1 January 2009, pursuant to a legal obligation, a particular amount, in relation to costs incurred to acquire a property described in section 1135.3, that may reasonably be considered to be a repayment of an amount of assistance referred to in subparagraph ii of subparagraph *a* of the first paragraph of section 1135.1 or in the second paragraph of section 1135.2 or of a benefit or advantage referred to in section 1135.4 that reduced the amount determined, in respect of a particular corporation that is a member of the partnership, under that subparagraph ii of subparagraph *a* of the first paragraph of section 1135.1, the first paragraph of section 1135.2 or paragraph *b* of section 1135.4, as the case may be, for the purpose of determining the amount that the particular corporation could deduct, in respect of those costs, in computing its tax otherwise payable under this Part for a taxation year of the corporation in which ends a fiscal period of the partnership that precedes the particular fiscal period, or in respect of which the particular corporation has paid tax under Part VI.1.1 in relation to a preceding taxation year, the following rules apply:”;

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

“(a) reduced the amount determined in accordance with subparagraph ii of subparagraph *a* of the first paragraph of section 1135.1, the first paragraph of section 1135.2 or paragraph *b* of section 1135.4, as the case may be, for the purpose of determining the amount that a particular corporation that is a member of the partnership could deduct, in respect of the costs, in computing its tax otherwise payable for a taxation year under this Part, or is an amount in respect of which the particular corporation has paid tax under Part VI.1.1;”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

(3) In addition, when section 1135.7 of the Act applies in respect of the acquisition of a property before 24 March 2006,

(1) the portion of the first paragraph of that section before subparagraph *a* reads as follows:

“**1135.7.** If a partnership pays, at a particular time of a particular fiscal period and before 1 January 2009, pursuant to a legal obligation, a particular amount, in relation to costs incurred to acquire a property, that may reasonably be considered to be a repayment of an amount of assistance referred to in subparagraph *b* of the first paragraph of section 1135.1 or in the second paragraph of section 1135.2 or of a benefit or advantage referred to in section 1135.4 that reduced the amount determined, in respect of a particular corporation that is a member of the partnership, under that subparagraph *b* of the first paragraph of section 1135.1, the first paragraph of section 1135.2 or paragraph *b* of section 1135.4, as the case may be, for the purpose of determining the amount that the particular corporation could deduct, in respect of those costs, in computing its tax otherwise payable under this Part for a taxation year of the corporation in which ends a fiscal period of the partnership that precedes the particular fiscal period, or in respect of which the particular corporation has paid tax under Part VI.1.1 in relation to a preceding taxation year, the following rules apply;” and

(2) subparagraph *a* of the second paragraph of that section reads as follows:

“(a) reduced the amount determined in accordance with subparagraph *b* of the first paragraph of section 1135.1, the first paragraph of section 1135.2 or paragraph *b* of section 1135.4, as the case may be, for the purpose of determining the amount that a particular corporation that is a member of the partnership could deduct, in respect of the costs, in computing its tax otherwise payable for a taxation year under this Part, or is an amount in respect of which the particular corporation has paid tax under Part VI.1.1;”.

c. I-3, s. 1135.7.1,
added.

259. (1) The Act is amended by inserting the following section after section 1135.7:

Repayment of certain
amounts related to the
forestry sector.

“**1135.7.1.** If a partnership pays, at a particular time of a particular fiscal period and before 1 January 2011, pursuant to a legal obligation, a

particular amount, in relation to costs incurred to acquire a property described in section 1135.3.1, that may reasonably be considered to be a repayment of an amount of assistance referred to in subparagraph ii of subparagraph *b* of the first paragraph of section 1135.1 or in the second paragraph of section 1135.2 or of a benefit or advantage referred to in section 1135.4 that reduced the amount determined, in respect of a particular corporation that is a member of the partnership, under that subparagraph ii of subparagraph *b* of the first paragraph of section 1135.1, the first paragraph of section 1135.2 or paragraph *b* of section 1135.4, as the case may be, for the purpose of determining the amount that the particular corporation could deduct, in respect of those costs, in computing its tax otherwise payable under this Part for a taxation year of the corporation in which ends a fiscal period of the partnership that precedes the particular fiscal period, or in respect of which the particular corporation has paid tax under Part VI.1.1 in relation to a preceding taxation year, the following rules apply:

(a) the particular amount is deemed, for the purposes of sections 1135.1 to 1135.12, to have been paid at the particular time by the partnership as costs to acquire, in the particular fiscal period, a property of which the partnership is the owner at the end of that particular fiscal period and that meets the conditions set out in section 1135.3.1; and

(b) the costs referred to in subparagraph *a* are deemed to be related to a business that the partnership carries on in the particular fiscal period in Québec and included, at the end of that fiscal period, in the capital cost of the property.

Deemed repayment of assistance.

For the purposes of the first paragraph, an amount of assistance, a benefit or an advantage is deemed to be repaid, at a particular time, by a partnership, pursuant to a legal obligation, where that amount

(a) reduced the amount determined in accordance with subparagraph ii of subparagraph *b* of the first paragraph of section 1135.1, the first paragraph of section 1135.2 or paragraph *b* of section 1135.4, as the case may be, for the purpose of determining the amount that a particular corporation that is a member of the partnership could deduct, in respect of the costs, in computing its tax otherwise payable for a taxation year under this Part, or is an amount in respect of which the particular corporation has paid tax under Part VI.1.1;

(b) was not received by the partnership; and

(c) ceased at the particular time to be an amount that the partnership may reasonably expect to receive.”

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

c. I-3, s. 1135.8, replaced.

260. (1) Section 1135.8 of the Act is replaced by the following section:

Restriction.

“**1135.8.** No amount may be deducted by a corporation, for a taxation year, under sections 1135.1 and 1135.2, in relation to a property described in section 1135.3, in respect of costs incurred to acquire the property, if, at any time before the day after the day that is the end of the period of 730 days following the beginning of the use of the property by the first purchaser or by a subsequent purchaser of the property that acquired the property in any of the circumstances in which section 130R71 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r.1) applies, or, if it precedes the day that is the end of that period, the corporation’s filing-due date, for that taxation year, the property ceases, otherwise than by reason of the loss or involuntary destruction of the property by fire, theft or water or of a major breakdown of the property, to be used solely in Québec to earn income from a business carried on

(a) by the first purchaser of the property and if that time is also in the portion of that period in which the first purchaser owns the property; or

(b) by a subsequent purchaser of the property that acquired the property in any of the circumstances in which section 130R71 of the Regulation respecting the Taxation Act applies, and if that time is also in the portion of that period in which the subsequent purchaser owns the property.”

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 21 April 2005.

c. I-3, s. 1135.8.1,
added.

261. (1) The Act is amended by inserting the following section after section 1135.8:

Restriction.

“**1135.8.1.** No amount may be deducted by a corporation, for a taxation year, under sections 1135.1 and 1135.2, in relation to a property described in section 1135.3.1, in respect of costs incurred to acquire the property, if, at any time before the day after the day that is the end of the period of 730 days following the beginning of the use of the property by the first purchaser or by a subsequent purchaser of the property that acquired the property in any of the circumstances in which section 130R71 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r.1) applies, or, if it precedes the day that is the end of that period, the corporation’s filing-due date, for that taxation year, the property ceases, otherwise than by reason of the loss or involuntary destruction of the property by fire, theft or water or of a major breakdown of the property, to be used solely in Québec in connection with the activities, described in paragraph *c* of section 1135.3.1, of a business carried on

(a) by the first purchaser of the property and if that time is also in the portion of that period in which the first purchaser owns the property; or

(b) by a subsequent purchaser of the property that acquired the property in any of the circumstances in which section 130R71 of the Regulation respecting the Taxation Act applies, and if that time is also in the portion of that period in which the subsequent purchaser owns the property.”

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

c. I-3, s. 1135.9, am. **262.** (1) Section 1135.9 of the Act is amended by replacing “section 1135.8” and “section 1135.3” in the second paragraph by “section 1135.8 or 1135.8.1” and “section 1135.3 or 1135.3.1”, respectively.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

c. I-3, s. 1135.9.1, am. **263.** (1) Section 1135.9.1 of the Act, enacted by section 214 of chapter 13 of the statutes of 2006, is amended by replacing “1135.8” by “1135.8.1”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1175.19.1, am. **264.** (1) Section 1175.19.1 of the Act is amended by adding the following definition in alphabetical order:

“Minister”. ““Minister” means the Minister of Revenue;”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1175.19.2, am. **265.** (1) Section 1175.19.2 of the Act, amended by section 225 of chapter 13 of the statutes of 2006, is again amended

(1) by replacing “amount determined under subparagraph *a* or *b* of the first paragraph of section 1135.1 or under the second paragraph of section 1135.2” by “amount determined under subparagraph i or ii of subparagraph *a* of the first paragraph of section 1135.1 or under the first paragraph of section 1135.2” in the following provisions:

- subparagraph i of subparagraph *b* of the first paragraph;
- subparagraph *b* of the second paragraph;

(2) by replacing “amount determined under subparagraph *b* of the first paragraph of section 1135.1 or under the second paragraph of section 1135.2” in subparagraph ii of subparagraph *b* of the first paragraph by “amount determined under subparagraph ii of subparagraph *a* of the first paragraph of section 1135.1 or under the first paragraph of section 1135.2”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

c. I-3, ss. 1175.19.2.1 and 1175.19.2.2, added. **266.** (1) The Act is amended by inserting the following sections after section 1175.19.2:

Payment of tax. **“1175.19.2.1.** Any corporation that, in relation to costs incurred in respect of property described in section 1135.3.1, has deducted for any taxation

year, under section 1135.1 or 1135.2, an amount in computing its tax otherwise payable under Part IV for the year, shall pay, for a particular taxation year, tax equal to

(a) the amount by which the aggregate of all amounts each of which is an amount deducted by the corporation under section 1135.1 or 1135.2, in computing its tax payable under Part IV, in respect of the costs, for a taxation year preceding the particular year, exceeds the aggregate of all amounts each of which is, in respect of the corporation, an amount determined under subparagraph *b*, in relation to the costs, for a taxation year preceding the particular year, if at any time between the corporation's filing-due date for the taxation year preceding the particular year and the day after the day that is the end of the period of 730 days following the beginning of the use of the property by the first purchaser or by a subsequent purchaser of the property that acquired the property in any of the circumstances in which section 130R71 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r.1) applies, or, if it precedes the day that is the end of that period, the filing-due date, for the particular year, of the purchaser that is the owner of the property at the end of the particular year, the property ceases, otherwise than by reason of the loss or involuntary destruction of the property by fire, theft or water or of a major breakdown of the property, to be used solely in Québec in connection with the activities, described in paragraph *c* of section 1135.3.1, of a business carried on

i. by the first purchaser of the property and if that time is also in the portion of that period in which the first purchaser owns the property, or

ii. by a subsequent purchaser of the property that acquired the property in any of the circumstances in which section 130R71 of the Regulation respecting the Taxation Act applies, and if that time is also in the portion of that period in which the subsequent purchaser owns the property; or

(b) if subparagraph *a* does not apply in the particular year or a preceding taxation year in relation to the costs, to 15% of the aggregate of

i. if in the particular year 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 particular year, an amount of government assistance or non-government assistance, attributable to such costs, other than such an amount of assistance that reduced the amount determined under subparagraph i or ii of subparagraph *b* of the first paragraph of section 1135.1 or under the first paragraph of section 1135.2, in respect of the corporation for the purpose of determining the amount that the corporation was entitled to deduct, in respect of the costs, in computing its tax payable under Part IV for a taxation year preceding the particular year, the lesser of the amount of that assistance and the amount by which the portion of the costs in respect of which the corporation has deducted an amount under section 1135.1 or 1135.2 in computing its tax payable under Part IV for a taxation year preceding the particular year, exceeds the aggregate of all amounts each of which is an amount determined,

in respect of the costs, under this subparagraph for a taxation year preceding the particular taxation year, in relation to the corporation,

ii. if a partnership of which the corporation is a member at the end of a fiscal period of the partnership that ends in the particular taxation year, has received, is entitled to receive or may reasonably expect to receive, on or before the day that is six months after the end of that fiscal period, an amount of government assistance or non-government assistance, attributable to such costs, other than such an amount of assistance that reduced the amount determined under subparagraph ii of subparagraph *b* of the first paragraph of section 1135.1 or under the first paragraph of section 1135.2, in respect of the partnership for the purpose of determining the amount that the corporation was entitled to deduct, in respect of the costs, in computing its tax payable under Part IV for a taxation year preceding the particular year, the lesser of the corporation's share of the amount of that assistance and the amount by which the portion of the costs in respect of which the corporation has deducted an amount under section 1135.1 or 1135.2 in computing its tax payable under Part IV for a taxation year preceding the particular year, exceeds the aggregate of all amounts each of which is an amount determined, in respect of the costs, under this subparagraph for a taxation year preceding the particular taxation year, in relation to the corporation, and

iii. if in the particular year a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, on or before the corporation's filing-due date for that particular year, a benefit or advantage attributable to such costs, except a benefit or advantage referred to in the second paragraph, 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, the lesser of, if the costs were incurred by the corporation, the amount of that benefit or advantage or, if the costs were incurred by a partnership of which the corporation is a member at the end of the fiscal period of the partnership that ends in the particular taxation year, the corporation's share of the amount of that benefit or advantage and the amount by which the portion of the costs in respect of which the corporation has deducted an amount, under section 1135.1 or 1135.2, in computing its tax payable under Part IV, for a taxation year preceding the particular year exceeds the aggregate of all amounts each of which is an amount determined, in respect of the costs, under this subparagraph for a taxation year preceding the particular taxation year, in relation to the corporation.

Excluded benefits or advantages.

A benefit or advantage to which subparagraph iii of subparagraph *b* of the first paragraph refers means a benefit or advantage

(a) that may reasonably be attributed to the acquisition of the property; or

(b) that reduced, in accordance with section 1135.4, the amount determined under subparagraph i or ii of subparagraph *b* of the first paragraph of section 1135.1 or under the first paragraph of section 1135.2, in respect of the

corporation or of the partnership for the purpose of determining the amount that the corporation was entitled to deduct, in respect of the costs, in computing its tax payable under this Part for a taxation year preceding the particular year.

Corporation's share.

For the purposes of subparagraphs ii and iii of subparagraph *b* of the first paragraph, the share of a corporation that is a member of a partnership, for a fiscal period of that partnership, of an amount is equal to the proportion of that amount that the corporation's share of the income or loss of the partnership for that fiscal period 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.

Deductibility of tax.

“1175.19.2.2. The tax paid to the Minister by a corporation at any time in a taxation year under this Part is deemed, for the purposes of Title III of Book III of Part I, to be a tax paid by the corporation under Part IV for that taxation year.”

(2) Subsection 1, when it enacts section 1175.19.2.1 of the Act, applies in respect of expenses incurred to acquire a property after 23 March 2006.

(3) Subsection 1, when it enacts section 1175.19.2.2 of the Act, has effect from 22 April 2005.

c. I-3, s. 1175.21.2, added.

267. (1) The Act is amended by inserting the following section after section 1175.21.1:

Deductibility of tax.

“1175.21.2. The tax paid to the Minister by a corporation at any time in a taxation year under this Part is deemed, for the purposes of Title III of Book III of Part I and the definition of “total taxes” in the first paragraph of section 1029.8.36.167, to be a tax paid by the corporation under Part IV for that taxation year.”

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1175.26, am.

268. (1) Section 1175.26 of the Act is amended

(1) by striking out “or another amount” in the portion of the first paragraph before subparagraph *a*;

(2) by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

“(a) the aggregate of all amounts each of which is the amount by which the tax, in the third and fourth paragraphs referred to as the “notional tax”, that would have been payable by the person under Part I for a taxation year preceding the particular year, if, in relation to the amount deducted in computing the person's taxable income, the revocation had been taken into account, exceeds the tax determined by the Minister, in the third paragraph referred to

as the “real tax”, that is payable by the person under that Part for that preceding year;

“(b) the aggregate of all amounts each of which is the amount by which the tax, in the third and fourth paragraphs referred to as the “notional tax on capital”, that would have been payable by the person under Part IV, VI or VI.1, for a taxation year preceding the particular year or a 12-month period ending in the preceding taxation year, as the case may be, if, in relation to the amount deducted in computing the person’s paid-up capital or to the reduction of the person’s tax payable under Part VI or VI.1, the revocation had been taken into account, exceeds the tax determined by the Minister, in the third paragraph referred to as the “real tax on capital”, that is payable by the person under Part IV, VI or VI.1 for that preceding year or that 12-month period; and”;

(3) by striking out “or amounts” wherever it appears in subparagraph *c* of the first paragraph;

(4) by adding the following paragraphs after the second paragraph:

Computation.

“If an amount, in this paragraph and in the fourth paragraph referred to as the “increased amount”, in respect of which the person could claim a deduction under a particular provision of this Act in computing the person’s taxable income or tax payable under Part I, or in computing the person’s paid-up capital or tax payable under Part IV, for a preceding taxation year referred to in subparagraph *a* or *b* of the first paragraph, in this paragraph and in the fourth paragraph referred to as the “computation year”, for the purpose of determining the person’s notional tax or notional tax on capital, as the case may be, for the computation year, is greater than the amount, in this paragraph and in the fourth paragraph referred to as the “deducted amount”, that the person deducted under the particular provision for the purpose of determining the person’s real tax or real tax on capital, as the case may be, for the computation year, the increased amount rather than the deducted amount may be taken into account, for the purpose of determining the person’s notional tax or notional tax on capital, as the case may be, for the computation year, if

(a) the person so requests in writing to the Minister; and

(b) it may reasonably be considered that the amount by which the increased amount exceeds the deducted amount has not been deducted under the particular provision or another provision of this Act for the purpose of determining the person’s tax payable under Part I or the person’s tax payable under Part IV for any other taxation year, nor for the purpose of determining a tax of the person for any taxation year that is similar in nature to the person’s notional tax or notional tax on capital and is provided for in another portion of this Act.

Presumptions.

“If the third paragraph applies, the amount by which the increased amount exceeds the deducted amount is deemed,

(a) for the purpose of determining the person’s notional tax for any taxation year subsequent to the computation year and for the application of Part I to the

particular taxation year and to any subsequent taxation year, to have been deducted under the particular provision in computing the person's taxable income or tax payable under Part I for the computation year; or

(b) for the purpose of determining the person's notional tax on capital for any taxation year subsequent to the computation year, for the application of Part IV to the particular taxation year and to any subsequent taxation year and for the application of Parts VI.1.1 and VI.2 to any taxation year subsequent to the computation year, to have been deducted under the particular provision in computing the person's paid-up capital or tax payable under Part IV for the computation year."

(2) Paragraphs 2 and 4 of subsection 1 have effect from 22 April 2005.

c. I-3, s. 1175.27, am.

269. Section 1175.27 of the Act is amended by striking out "or another amount" in the first paragraph and by striking out "or amounts" wherever it appears in that paragraph.

c. I-3, s. 1175.27.1, added.

270. (1) The Act is amended by inserting the following section after section 1175.27:

Deductibility of tax.

"1175.27.1. If, at any time in a taxation year, a person pays tax to the Minister under any of sections 1175.24 to 1175.27, the following rules apply:

(a) in the case of section 1175.24, the portion of that tax that corresponds to the amount determined under subparagraph *b* or *c* of the first paragraph of section 94.0.3.2 of the Act respecting the Ministère du Revenu (chapter M-31) is deemed, for the purposes of Title III of Book III of Part I, to be an amount of assistance repaid at that time by the person pursuant to a legal obligation;

(b) in the case of section 1175.25, that tax is deemed, for the purposes of Title III of Book III of Part I, to be an amount of assistance repaid at that time by the partnership referred to in that section pursuant to a legal obligation;

(c) in the case of section 1175.26,

i. the portion of that tax that is determined under subparagraph *a* of the first paragraph of that section, or under the second paragraph of that section because of that subparagraph, is deemed, for the purposes of the definition of "total taxes" in the first paragraph of section 1029.8.36.167, to be a tax that the person pays under Part I for that taxation year,

ii. the portion of that tax that is determined under subparagraph *b* of the first paragraph of that section, or under the second paragraph of that section because of that subparagraph, is deemed, for the purposes of Title III of Book III of Part I and the definition of "total taxes" in the first paragraph of section 1029.8.36.167, to be a tax that the person pays under Part IV, VI or VI.1 for that taxation year, and

iii. the portion of that tax that is determined under subparagraph *c* of the first paragraph of that section, or under the second paragraph of that section because of that subparagraph, is deemed, for the purposes of Title III of Book III of Part I, to be an amount that the person pays for that taxation year as a contribution under section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5); and

(*d*) in the case of section 1175.27, that tax is deemed, for the purposes of Title III of Book III of Part I, to be an amount that the partnership referred to in that section pays for its fiscal period that includes that time as a contribution under section 34 of the Act respecting the Régie de l'assurance maladie du Québec.”

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, Part VI.3.1,
ss. 1175.28.1-
1175.28.18, added.

271. (1) The Act is amended by inserting the following after section 1175.28:

“PART VI.3.1

**“SPECIAL TAX RELATING TO THE REVOCATION OR
REPLACEMENT OF CERTIFICATES OR SIMILAR DOCUMENTS**

Definitions: **“1175.28.1.** In this Part, unless the context indicates otherwise,
“fiscal period”; “fiscal period” has the meaning assigned by Part I;
“Minister”; “Minister” means the Minister of Revenue;
“person”; “person” has the meaning assigned by Part I;
“taxation year”. “taxation year” has the meaning assigned by Part I.

Specification. **“1175.28.2.** For the purposes of this Part, a document enclosed with a favourable advance ruling or with a certificate, a qualification certificate or another similar document is considered, if it is not in itself a favourable advance ruling or a certificate, a qualification certificate or another similar document, to be an integral part of the document with which it is enclosed.

Rules applicable. **“1175.28.3.** For the purposes of this Part, the following rules apply:

(*a*) the favourable advance ruling given in respect of a property for the purposes of any of Divisions II to II.6.15 of Chapter III.1 of Title III of Book IX of Part I is deemed to be revoked at a particular time if

i. the favourable advance ruling ceases to be in force at that time and no certificate or qualification certificate is issued in respect of the property for the purposes of that division, or

ii. the certificate or qualification certificate issued in respect of the property for the purposes of that division is revoked at that time; and

(b) if the issue of a certificate or qualification certificate, in this paragraph referred to as the “initial document”, is a condition that must be met, directly or indirectly, to allow the issue of another certificate or qualification certificate, in this paragraph referred to as the “other document”, and the initial document is revoked without the other document being revoked at the same time, the other document, to the extent that it relates to a period for which the revocation is effective, is deemed, unless it is necessary to allow an individual, because the individual is an employee within the meaning of section 1, to deduct an amount in computing the individual’s taxable income for the purposes of Part I, to be revoked at the time the initial document is revoked and to be a document to which the same revocation notice applies.

Deemed replacement.

“**1175.28.4.** For the purposes of this Part, if a favourable advance ruling or a certificate, a qualification certificate or another similar document is, without being replaced, modified at a particular time by the revocation or replacement of a portion of that document or in any other manner, the document before the modification and the document as modified are deemed to be separate documents the first of which has been replaced by the second at the particular time.

Revocation or replacement.

“**1175.28.5.** For the purposes of the second paragraph of sections 1175.28.6, 1175.28.9 and 1175.28.15 and the third paragraph of section 1175.28.12, an amount that must be determined with reference to the revocation or replacement of a favourable advance ruling or of a certificate, a qualification certificate or another similar document must be determined on the assumption that

(a) the favourable advance ruling or the certificate, qualification certificate or other similar document that has been revoked was never given or issued; and

(b) the favourable advance ruling or the certificate, qualification certificate or other similar document that has been replaced was never given or issued, and that the favourable advance ruling or the certificate, qualification certificate or other similar document that replaced it was given or issued at the time the document it replaces was given or issued.

Restriction.

However, in the case of the revocation or replacement of a certificate, a qualification certificate or another similar document that, as specified in the revocation or replacement notice, concerns only a part of the period to which the document related before its revocation or replacement, the certificate, qualification certificate or other similar document must not be considered, for the other part of that period, to have never been issued.

Tax liability.

“**1175.28.6.** Every person who is deemed, otherwise than because the person is a member of a partnership, to have paid an amount to the Minister,

under a particular provision of any of Divisions II to II.6.15 of Chapter III.1 of Title III of Book IX of Part I, on account of the person's tax payable under Part I for a particular taxation year, shall, subject to special provisions of Parts III.0.1 to III.1.7 and III.7.1 to III.10.10, pay the tax computed under the second paragraph for a taxation year, in this section referred to as the "modification year", in which a favourable advance ruling or a certificate, a qualification certificate or another similar document that has been given or issued by a Minister or body and that was required for the purposes of the particular provision for the particular taxation year is revoked or replaced.

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 the total of the amounts that the person is deemed to have paid to the Minister, under the particular provision, for a taxation year preceding the modification year, which is such a particular taxation year, exceeds the aggregate of all amounts each of which is the total of the amounts that would be deemed to have been paid to the Minister by the person, under the particular provision, for such a preceding taxation year if every revocation and every replacement of such a favourable advance ruling or of such a certificate, qualification certificate or other similar document that occurred at or before the end of the modification year was taken into account, except to the extent that it may reasonably be considered that the excess amount became payable by the person under this section for a taxation year preceding the modification year, or otherwise payable by the person for the modification year or a preceding taxation year.

Specification.

Despite the special provisions referred to in the first paragraph, the fact that, because of a special rule or otherwise, no tax is payable under Parts III.0.1 to III.1.7 and III.7.1 to III.10.10 in respect of the revocation or replacement of a document referred to in the first paragraph does not preclude the application of this section in respect of the revocation or replacement.

Deemed overpayment.

If, in relation to a taxation year, a person is deemed, under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), to have made an overpayment to the Minister, this section is to be construed as if that amount were,

(a) for any portion that is an amount that the person would be deemed, in relation to particular wages, to have paid to the Minister for the taxation year under section 1029.8.36.0.3.48 if that section were read without reference to its fourth and fifth paragraphs, an amount that the person is deemed, in relation to the particular wages, to have paid to the Minister, under section 1029.8.36.0.3.48, on account of the person's tax payable under Part I for the taxation year; and

(b) for any portion that is an amount that the person would be deemed, in relation to particular wages, to have paid to the Minister for the taxation year under section 1029.8.36.0.3.57 if that section were read without reference to its second and third paragraphs, an amount that the person is deemed, in relation to the particular wages, to have paid to the Minister under

section 1029.8.36.0.3.57, on account of the person's tax payable under Part I for the taxation year.

Restriction on other special taxes.

“1175.28.7. If a person is required to pay tax for any taxation year under section 1175.28.6, the tax that the person is required to pay for a subsequent taxation year, under a particular provision of any of Parts III.0.1 to III.1.7 and III.7.1 to III.10.10, may not, despite the particular provision, be greater than the amount by which the tax otherwise determined exceeds the portion of that tax that may reasonably be considered to have become payable by the person under section 1175.28.6 for a taxation year preceding the subsequent taxation year.

Deemed repayment of assistance.

“1175.28.8. If, at any time, a person pays tax to the Minister under section 1175.28.6 in relation to the first aggregate referred to in the second paragraph of that section, the portion of the tax that may reasonably be considered to relate to a property, a cost, an expenditure or to other expenses relating to the aggregate is deemed, for the purposes of Part I but excluding the division of Chapter III.1 of Title III of Book IX of Part I that relates to the aggregate, to be an amount of assistance repaid by the person at that time in respect of the property, cost, expenditure or other expenses, as the case may be, pursuant to a legal obligation, except to the extent that the aggregate is deemed, for the purposes of Part I and the regulations, not to be an amount of assistance nor an inducement received by the person from a government.

Tax liability.

“1175.28.9. Every person who is deemed, because the person is a member of a partnership at the end of a fiscal period of the partnership that ends in a particular taxation year of the person, to have paid an amount to the Minister, under a particular provision of any of Divisions II to II.6.15 of Chapter III.1 of Title III of Book IX of Part I, on account of the person's tax payable under Part I for the particular taxation year, shall, subject to special provisions of Parts III.0.1 to III.1.7 and III.7.1 to III.10.10, pay the tax computed under the second paragraph for a taxation year in which ends a subsequent fiscal period of the partnership, in this section referred to as the “fiscal period of the modification”, in which a certificate, a qualification certificate or another similar document that has been issued by a Minister or body and that was required for the purposes of the particular provision for the particular taxation year is revoked or replaced.

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 the total of the amounts that, if the rule set out in the third paragraph applied, would be deemed to have been paid to the Minister, under the particular provision, by the person for a given taxation year that is such a particular taxation year in which ends a fiscal period of the partnership that precedes the fiscal period of the modification, exceeds the aggregate of all amounts each of which is the total of the amounts that would be deemed to have been paid to the Minister, under the particular provision, by the person for such a given taxation year if the rule set out in the third paragraph applied and if every revocation and every replacement of such a certificate, qualification certificate or other similar document that occurred

at or before the end of the fiscal period of the modification was taken into account, except to the extent that it could reasonably be considered that, if the rule set out in the third paragraph applied, the excess amount would have become payable by the person under this section for a taxation year preceding the taxation year in which the fiscal period of the modification ends, or otherwise payable by the person for the taxation year in which that fiscal period ends or for a preceding taxation year.

Rule applicable.

The rule to which the second paragraph refers is the rule whereby it shall be considered that the person's share of the income or loss of the partnership for a fiscal period of the partnership that ends in a taxation year of the person and at the end of which the person is a member of the partnership, and the partnership's income or loss for that fiscal period are the same as those for the fiscal period of the modification.

Specification.

Despite the special provisions referred to in the first paragraph, the fact that, because of a special rule or otherwise, no tax is payable under Parts III.0.1 to III.1.7 and III.7.1 to III.10.10 in respect of the revocation or replacement of a document referred to in the first paragraph does not preclude the application of this section in respect of the revocation or replacement.

Restriction on other special taxes.

“1175.28.10. If a person is required to pay tax for any taxation year under section 1175.28.9, the tax that the person is required to pay for a subsequent taxation year, under a particular provision of any of Parts III.0.1 to III.1.7 and III.7.1 to III.10.10, may not, despite the particular provision, be greater than the amount by which the tax otherwise determined exceeds the portion of that tax that could reasonably be considered to have become payable by the person under section 1175.28.9 for a taxation year preceding the subsequent taxation year if the rule set out in the second paragraph applied.

Rule applicable.

The rule to which the first paragraph refers is the rule whereby it shall be considered that the person's share of the income or loss of the partnership for a fiscal period of the partnership that ends in a taxation year of the person and at the end of which the person is a member of the partnership, and the partnership's income or loss for that fiscal period are the same as those determined for the partnership's fiscal period that ends in the subsequent taxation year referred to in the first paragraph.

Deemed repayment of assistance.

“1175.28.11. If, at any time, a person pays tax to the Minister under section 1175.28.9 in relation to the first aggregate referred to in the second paragraph of that section in respect of a partnership, the portion of the tax that may reasonably be considered to relate to a property, a cost, an expenditure or to other expenses relating to the aggregate is deemed, for the purposes of Part I but excluding the division of Chapter III.1 of Title III of Book IX of Part I that relates to the aggregate, to be an amount of assistance repaid at that time by the partnership in respect of the property, cost, expenditure or other expenses, as the case may be, pursuant to a legal obligation, except to the extent that the aggregate is deemed, for the purposes of Part I and the

regulations, not to be an amount of assistance nor an inducement received by the partnership from a government.

Tax liability.

“1175.28.12. Every person who, for a particular taxation year or at any given time in that year, enjoys any of the benefits described in the second paragraph shall, subject to special provisions of Parts VI.2 and VI.3, pay the tax computed under the third paragraph for a taxation year, in this section referred to as the “modification year”, in which a certificate, a qualification certificate or another similar document that has been issued by a Minister or body and that was required to enable the person to enjoy the benefit for the particular taxation year or at that given time is revoked or replaced.

Benefits referred to.

The benefits to which the first paragraph refers are

(a) a deduction in computing taxable income or the tax payable for the purposes of Part I, otherwise than under any of Titles V, VI.3 and VI.9 of Book IV or Title I of Book V;

(b) a deduction in computing paid-up capital for the purposes of Part IV;

(c) a reduction of the tax payable under Part VI or VI.1; and

(d) an exemption or a reduction of the contribution provided for in section 34 or 34.1.6 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) in respect of wages or another amount.

Amount of tax.

The tax to which the first paragraph refers is equal to the aggregate of

(a) the aggregate of all amounts each of which is the amount by which the tax, in the fourth and fifth paragraphs referred to as the “notional tax”, that would have been payable by the person under Part I for a taxation year preceding the modification year, which is such a particular taxation year, if, in relation to the benefit referred to in the first paragraph and described in subparagraph *a* of the second paragraph, every revocation and every replacement of such a certificate, qualification certificate or other similar document that occurred at or before the end of the modification year had been taken into account, exceeds the tax determined by the Minister, in the fourth paragraph referred to as the “real tax”, that is payable by the person under that Part for that preceding taxation year, except to the extent that it may reasonably be considered that the excess amount became payable by the person under this section for a taxation year preceding the modification year, or otherwise payable by the person for the modification year or a preceding taxation year;

(b) the aggregate of all amounts each of which is the amount by which the tax, in the fourth and fifth paragraphs referred to as the “notional tax on capital”, that would have been payable by the person under Part IV, IV.1, VI or VI.1 for a taxation year preceding the modification year, which is such a particular taxation year, or for a 12-month period ending in such a preceding taxation year, as the case may be, if, in relation to the benefit referred to in the

first paragraph and described in subparagraph *b* or *c* of the second paragraph, every revocation and every replacement of such a certificate, qualification certificate or other similar document that occurred at or before the end of the modification year had been taken into account, exceeds the tax determined by the Minister, in the fourth paragraph referred to as the “real tax on capital”, that is payable by the person under this Part for that preceding taxation year or 12-month period, except to the extent that it may reasonably be considered that the excess amount became payable by the person under this section for a taxation year preceding the modification year, or otherwise payable by the person for the modification year or a preceding taxation year;

(*c*) the aggregate of all amounts each of which is the amount by which the aggregate of the contributions that would be payable by the person under section 34 of the Act respecting the Régie de l’assurance maladie du Québec in respect of the wages paid or deemed to be paid in such a particular taxation year if every revocation and every replacement of such a certificate, qualification certificate or other similar document that occurred at or before the end of the modification year was taken into account, exceeds the aggregate of the contributions, determined without taking any such revocation or replacement into account, that are payable by the person under section 34 of that Act in respect of the wages paid or deemed to be paid in that particular taxation year, except to the extent that it may reasonably be considered that the excess amount became payable by the person under this section for a taxation year preceding the modification year, or otherwise payable by the person for the modification year or a preceding taxation year; and

(*d*) the aggregate of all amounts each of which is the amount by which the contribution that would be payable by the person under section 34.1.6 of the Act respecting the Régie de l’assurance maladie du Québec for a taxation year preceding the modification year, which is such a particular taxation year, if every revocation and every replacement of such a certificate, qualification certificate or other similar document that occurred at or before the end of the modification year was taken into account, exceeds the contribution, determined without taking any such revocation or replacement into account, that is payable by the person under section 34.1.6 of that Act for that preceding taxation year, except to the extent that it may reasonably be considered that the excess amount became payable by the person under this section for a taxation year preceding the modification year, or otherwise payable by the person for the modification year or a preceding taxation year.

Computation.

If an amount, in this paragraph and in the fifth paragraph referred to as the “increased amount”, in respect of which the person could claim a deduction under a particular provision of this Act in computing the person’s taxable income or tax payable under Part I, or in computing the person’s paid-up capital or tax payable under Part IV, for a preceding taxation year referred to in the first instance in subparagraph *a* or *b* of the third paragraph, in this paragraph and in the fifth paragraph referred to as the “computation year”, for the purpose of determining the person’s notional tax or notional tax on capital, as the case may be, for the computation year, is greater than the amount, in this

paragraph and in the fifth paragraph referred to as the “deducted amount”, that the person deducted under the particular provision for the purpose of determining the person’s real tax or real tax on capital, as the case may be, for the computation year, the increased amount rather than the deducted amount may be taken into account for the purpose of determining the person’s notional tax or notional tax on capital, as the case may be, for the computation year, if

(a) the person so requests in writing to the Minister; and

(b) it may reasonably be considered that the amount by which the increased amount exceeds the deducted amount has not been deducted under the particular provision or another provision of this Act for the purpose of determining the person’s tax payable under Part I or the person’s tax payable under Part IV for any other taxation year, nor for the purpose of determining a tax of the person for any taxation year that is similar in nature to the person’s notional tax or notional tax on capital and is provided for in another portion of this Act.

Presumptions.

If the fourth paragraph applies, the amount by which the increased amount exceeds the deducted amount is deemed,

(a) for the purpose of determining the person’s notional tax for any taxation year subsequent to the computation year and for the application of Part I to the modification year and to any subsequent taxation year, to have been deducted under the particular provision in computing the person’s taxable income or tax payable under Part I for the computation year; or

(b) for the purpose of determining the person’s notional tax on capital for any taxation year subsequent to the computation year, for the application of Part IV to the modification year and to any subsequent taxation year and for the application of Parts VI.1.1 and VI.2 to any taxation year subsequent to the computation year, to have been deducted under the particular provision in computing the person’s paid-up capital or tax payable under Part IV for the computation year.

Specification.

Despite the special provisions referred to in the first paragraph, the fact that no tax is payable under Parts VI.2 and VI.3 in respect of the revocation or replacement of a document referred to in the first paragraph does not preclude the application of this section in respect of the revocation or replacement.

Restriction on other special taxes.

“1175.28.13. If a person is required to pay tax for any taxation year under section 1175.28.12, the tax that the person is required to pay for a subsequent taxation year, under a particular provision of Part VI.2 or VI.3, may not, despite the particular provision, be greater than the amount by which the tax otherwise determined exceeds the portion of that tax that may reasonably be considered to have become payable by the person under section 1175.28.12 for a taxation year preceding the subsequent taxation year.

Deductibility of tax.

“1175.28.14. If, at any time in a taxation year, a person pays tax to the Minister under section 1175.28.12, the following rules apply:

(a) the portion of that tax that is determined under subparagraph *a* of the third paragraph of that section is deemed, for the purposes of the definition of “total taxes” in the first paragraph of section 1029.8.36.167, to be a tax that the person pays under Part I for that taxation year;

(b) the portion of that tax that is determined under subparagraph *b* of the third paragraph of that section is deemed, for the purposes of Title III of Book III of Part I and the definition of “total taxes” in the first paragraph of section 1029.8.36.167, to be a tax that the person pays under Part IV, IV.1, VI or VI.1, as the case may be, for that taxation year;

(c) the portion of that tax that is determined under subparagraph *c* of the third paragraph of that section is deemed, for the purposes of Title III of Book III of Part I, to be an amount that the person pays for that taxation year as a contribution under section 34 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5); and

(d) the portion of that tax that is determined under subparagraph *d* of the third paragraph of that section is deemed, for the purposes of section 752.0.0.1, to be an amount that the person pays for that taxation year as a contribution under section 34.1.6 of the Act respecting the Régie de l’assurance maladie du Québec.

Tax liability.

“**1175.28.15.** Every person who is a member of a partnership at the end of a particular fiscal period of the partnership that ends in a particular taxation year of the person shall, subject to special provisions of Part VI.3, pay the tax computed under the second paragraph for the particular taxation year if

(a) in any given fiscal period of the partnership, the partnership paid or is deemed to have paid wages in respect of which an exemption or a reduction of the contribution provided for in section 34 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) was allowed;

(b) a certificate, a qualification certificate or another similar document, issued by a Minister or body, was required to enable the partnership to enjoy the exemption or reduction referred to in subparagraph *a*; and

(c) the certificate, qualification certificate or other similar document referred to in subparagraph *b* is revoked or replaced in the particular fiscal period.

Amount of tax.

The tax to which the first paragraph refers is equal to the person’s share of the aggregate of all amounts each of which is the amount by which the aggregate of the contributions that would be payable by the partnership under section 34 of the Act respecting the Régie de l’assurance maladie du Québec in respect of the wages paid or deemed to be paid in such a given fiscal period if every revocation and every replacement of such a certificate, qualification certificate or other similar document that occurred at or before the end of the particular fiscal period was taken into account, exceeds the aggregate of the contributions, determined without taking any such revocation or replacement

into account, that are payable by the partnership under section 34 of that Act in respect of the wages paid or deemed to be paid in the given fiscal period, except to the extent that it may reasonably be considered that the excess amount became payable by a person under this section for a taxation year preceding the particular taxation year, otherwise payable by a person for the particular taxation year or a preceding taxation year, or otherwise payable by the partnership for the given fiscal period.

Person's share.

For the purposes of the second paragraph, a person's share of an amount is equal to the proportion of that amount that the person's share of the income or loss of the partnership for the particular fiscal period 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.

Specification.

Despite the special provisions referred to in the first paragraph, the fact that no tax is payable under Part VI.3 in respect of the replacement of a document referred to in the first paragraph does not preclude the application of this section in respect of the replacement.

Restriction on other special taxes.

“1175.28.16. The tax that a person is required to pay for a taxation year under section 1175.27 may not, despite that section, be greater than the amount by which the tax otherwise determined exceeds the portion of that tax that may reasonably be considered to have become payable by a person under section 1175.28.15 for a preceding taxation year.

Deductibility of tax.

“1175.28.17. For the purposes of Title III of Book III of Part I, the tax paid to the Minister by a person at any time, under section 1175.28.15, in relation to a partnership, is deemed to be an amount that the partnership pays for its fiscal period that includes that time as a contribution under section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5).

Provisions applicable.

“1175.28.18. Except where inconsistent with this Part, section 6, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1024 and 1026.0.1, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 applies in respect of a favourable advance ruling or of a certificate, qualification certificate or another similar document that is, or is deemed to be, revoked or replaced after 21 April 2005.

c. I-3, s. 1175.42, am.

272. Section 1175.42 of the Act is amended by replacing “Unless otherwise provided” by “Except where inconsistent with this Part”.

ACT RESPECTING THE MINISTÈRE DU REVENU

c. M-31, s. 34, am.

273. (1) Section 34 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by inserting the following subsection after subsection 2:

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

(2) Subsection 1 applies in respect of a gift made after 23 March 2006.

c. M-31, s. 61.0.0.2, am. **274.** (1) Section 61.0.0.2 of the Act is amended by inserting “, for a taxation year preceding the taxation year 2007,” after “Taxation Act (chapter I-3)”.

(2) Subsection 1 applies from 1 January 2007.

c. M-31, s. 96, am. **275.** (1) Section 96 of the Act is amended by striking out “or person of Indian descent” in subparagraph *e* of the first paragraph.

(2) Subsection 1 has effect from 1 January 2007.

ACT RESPECTING THE MINISTÈRE DU TOURISME

c. M-31.2, s. 21, am. **276.** (1) Section 21 of the Act respecting the Ministère du Tourisme (R.S.Q., chapter M-31.2) is amended by replacing “specific accommodation tax” in paragraph 5 by “tax on lodging”.

(2) Subsection 1 has effect from 13 December 2005.

c. M-31.2, s. 25, am. **277.** (1) Section 25 of the Act is amended by replacing “specific accommodation tax” in the first paragraph by “tax on lodging”.

(2) Subsection 1 has effect from 13 December 2005.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

c. R-5, s. 33, am. **278.** Section 33 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended by inserting the following definition in alphabetical order in the first paragraph:

“business”. ““business” means a business within the meaning of section 1 of the Taxation Act;”.

c. R-5, s. 34.1.5, am. **279.** Section 34.1.5 of the Act is amended by striking out “, within the meaning of the said section 1,” in paragraph *a*.

c. R-5, s. 34.1.6, am. **280.** Section 34.1.6 of the Act is amended by striking out “, within the meaning of section 1 of the Taxation Act (chapter I-3),” in the fifth paragraph.

c. R-5, s. 37.4, am. **281.** (1) Section 37.4 of the Act, amended by section 235 of chapter 13 of the statutes of 2006, is again amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraphs i to iv by the following subparagraphs:

“i. \$13,020 where, for the year, the individual has no eligible spouse and no dependent child,

“ii. \$21,100 where, for the year, the individual has no eligible spouse but has one dependent child,

“iii. \$23,975 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“iv. \$21,100 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) \$23,975 where the individual has one dependent child for the year, or

“(2) \$26,625 where the individual has more than one dependent child for the year; and”.

(2) Subsection 1 applies from the year 2006.

c. R-5, s. 37.7, am.

282. (1) Section 37.7 of the Act, amended by section 167 of chapter 15 of the statutes of 2005, is again amended by replacing “on the basis of current or former employment status, profession or habitual occupation” in paragraph *a* by “in accordance with section 15.1 of that Act”.

(2) Subsection 1 has effect from 30 August 2006.

ACT RESPECTING THE QUÉBEC PENSION PLAN

c. R-9, s. 1.1, am.

283. (1) Section 1.1 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended by replacing “section 4, 5 or 6” by “sections 4, 5, 6 and 81”.

(2) Subsection 1 applies from the year 2006.

c. R-9, s. 3, am.

284. (1) Section 3 of the Act is amended by replacing paragraph *j* by the following paragraph:

“(j) except in the circumstances prescribed by a regulation under paragraph *k* of section 81, employment of a worker who is an Indian within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5), where the worker may deduct, in computing the worker’s taxable income under paragraph *e* of section 725 of the Taxation Act (chapter I-3), an amount in respect of the remuneration paid to the worker in relation to that employment.”

(2) Subsection 1 applies from the year 2006. However, when paragraph *j* of section 3 of the Act applies to the year 2006, it reads as follows:

“(j) except in the circumstances prescribed by a regulation under paragraph *k* of section 81, employment of a worker who is an Indian or person of Indian ancestry, within the meaning assigned to those expressions by section 725.0.1 of the Taxation Act (chapter I-3), where the worker may deduct, in computing the worker’s taxable income under paragraph *e* of section 725 of that Act, an amount in respect of the remuneration paid to the worker in relation to that employment.”

c. R-9, s. 47.1, added.

285. (1) The Act is amended by inserting the following section after section 47:

Exclusion.

“**47.1.** The amount that is the self-employed earnings determined for a year under section 47, in respect of a worker who is an Indian, within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5), is to be reduced by the amount that the worker may deduct in computing the worker’s taxable income under paragraph *e* of section 725 of the Taxation Act (chapter I-3), in relation to the earnings.”

(2) Subsection 1 applies from the year 2006. However, when section 47.1 of the Act applies to the year 2006, it reads as follows:

“**47.1.** The amount that is the self-employed earnings determined for a year under section 47, in respect of a worker who is an Indian or person of Indian ancestry, within the meaning assigned to those expressions by section 725.0.1 of the Taxation Act (chapter I-3), is to be reduced by the amount that the worker may deduct in computing the worker’s taxable income under paragraph *e* of section 725 of that Act, in relation to the earnings.”

c. R-9, s. 50.0.1,
repealed.

286. (1) Section 50.0.1 of the Act is repealed.

(2) Subsection 1 has effect from 1 January 2004.

c. R-9, s. 55, am.

287. (1) Section 55 of the Act is amended

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

Contribution.

“**55.** An employee may make a contribution for a year, computed under section 53, on any amount equal to the amount by which the amount described in the second paragraph exceeds the total of the amount, computed under section 56, of the employee’s salary and wages on which a contribution has been made for the year and the amount determined in prescribed manner to be the employee’s salary and wages on which a contribution has been made for the year by the employee under a similar plan.”;

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

- Amount referred to. “The amount to which the first paragraph refers is the lesser of
- (a) the employee’s pensionable salary and wages and, where applicable, the prescribed amount, less the employee’s personal exemption; and
 - (b) the employee’s maximum contributory earnings.”;
- (3) by replacing “payée” by “versée” and by striking out “être” in the second paragraph in the French text.
- (2) Paragraphs 1 and 2 of subsection 1 apply from the year 2006.

c. R-9, s. 81, am. **288.** (1) Section 81 of the Act is amended by adding the following paragraph after paragraph *j*:

“(k) determining, in respect of a worker who is an Indian, within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5), in what circumstances the worker’s employment that is excepted employment solely because of paragraph *j* of section 3, is not considered to be excepted employment, and in what circumstances section 47.1 does not apply in respect of the worker.”

(2) Subsection 1 applies from the year 2006.

ACT RESPECTING THE QUÉBEC SALES TAX

c. T-0.1, subdiv. 4.2, ss. 382.8-382.11, added. **289.** (1) The Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by inserting the following after section 382.7:

“§4.2. — *Prescribed new hybrid vehicle*

Definitions: **“382.8.** For the purposes of this subdivision,

“hybrid vehicle”; “hybrid vehicle” means an automobile vehicle powered by the combination of a heat engine and an electric motor;

“long-term lease”. “long-term lease” of a vehicle means the lease under an agreement under which continuous possession or use of the vehicle is provided to a recipient for a period of at least one year.

Rebate. **“382.9.** Subject to section 382.10, a recipient is entitled to a rebate of the tax paid by the recipient in relation to the supply by way of sale or by way of long-term lease, or to the bringing into Québec, of a prescribed new hybrid vehicle if

(1) the recipient has paid all tax payable in respect of the supply by way of sale or of the bringing into Québec of the vehicle;

(2) the recipient is not a registrant;

(3) the recipient is not entitled to a rebate in respect of that tax under any other section of this Act;

(4) the recipient files an application for a rebate, accompanied by the prescribed vouchers, within the time limit provided for in section 382.11; and

(5) the recipient fulfills the prescribed terms and conditions.

Prescribed hybrid vehicle.

For the purposes of the first paragraph, only a hybrid vehicle in respect of which it is established that the fuel consumption on the highway or in the city is 6 litres or less per 100 kilometres may be prescribed.

Maximum rebate amount.

“382.10. The rebate to which a recipient is entitled under section 382.9 may not exceed \$1,000 for a given vehicle.

Time limit.

“382.11. A recipient is entitled to the rebate provided for in section 382.9 in respect of the supply or of the bringing into Québec of a prescribed new hybrid vehicle only if the recipient files an application for a rebate,

(1) in the case of a supply by way of sale or of the bringing of the vehicle into Québec, within four years following the day on which the tax became payable; and

(2) in the case of a supply by way of long-term lease, within four years following the day on which the agreement for the supply of the vehicle by way of lease expires and from the earlier of

(a) the day on which the total of the tax that became payable for each of the supplies that, because of section 32.2, are deemed to be made in relation to the vehicle is equal to or greater than \$1,000, and

(b) the day following the day on which the agreement for the supply of the vehicle by way of lease expires.”

(2) Subsection 1 applies in respect of a supply made or of the bringing of a vehicle into Québec that occurs after 23 March 2006 and before 1 January 2009.

c. T-0.1, s. 541.23, am.

290. Section 541.23 of the Act is amended by replacing the definition of “accommodation unit” by the following definition:

“accommodation unit”.

““accommodation unit” includes a room, a bed, an apartment, a house or a cottage;”.

c. T-0.1, s. 541.24, am.

291. (1) Section 541.24 of the Act is amended

(1) by replacing “supply” in subparagraph *a* of subparagraph 2 of the first paragraph and after “consideration for the” by “overnight stay”;

(2) by replacing “supply” in the second paragraph and after “consideration for the” by “overnight stay”;

(3) by replacing “supply” in the third paragraph by “overnight stay”.

(2) Subsection 1 has effect from 1 July 2005.

c. T-0.1, s. 541.32,
replaced.

292. (1) Section 541.32 of the Act is replaced by the following section:

Indication of amount
of tax.

“541.32. Every person required to collect the tax or the amount equal to the tax shall indicate the amount of the tax on the invoice, receipt, writing or other document recording the amount paid or payable for an accommodation unit.

Exception.

However, where subparagraph *a* of subparagraph 2 of the first paragraph of section 541.24 applies, the person shall indicate the amount of the tax separately and specify that the amount is the 3% tax on lodging if

(1) an accommodation unit is supplied with another property or service; and

(2) the amount paid or payable recorded on the invoice, receipt, writing or other document is not solely attributable to the supply of the accommodation unit.”

(2) Subsection 1 has effect from 1 July 2005.

c. T-0.1, s. 677, am.

293. (1) Section 677 of the Act, amended by section 112 of chapter 31 of the statutes of 2006, is again amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 38.1:

“(38.2) determine, for the purposes of section 382.9, the prescribed hybrid vehicles and the prescribed vouchers, terms and conditions;”;

(2) by striking out subparagraph 55.1.1.

(2) Paragraph 1 of subsection 1 applies in respect of a supply by way of sale or long-term lease of a prescribed new hybrid vehicle or of the bringing of such a vehicle into Québec that occurs after 23 March 2006 and before 1 January 2009.

(3) Paragraph 2 of subsection 1 has effect from 1 July 2005.

FUEL TAX ACT

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

294. (1) Section 1 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended, in the first paragraph,

- (1) by inserting the following subparagraph after subparagraph *a.1*:
- “biodiesel fuel”. “(a.2) “biodiesel fuel”: any oxygenated ester- or ether-based fuel derived from vegetable oils or animal fats;”;
- (2) by inserting the following subparagraph after subparagraph *n*:
- “person”. “(n.1) “person”: any individual, corporation, partnership, association of persons, succession, sequestrator, trustee in bankruptcy, liquidator, fiduciary trustee, administrator or agent;”.
- (2) Paragraph 1 of subsection 1 has effect in respect of biodiesel fuel acquired after 23 March 2006.
- c. T-1, s. 10, am. **295.** (1) Section 10 of the Act, amended by section 16 of chapter 7 of the statutes of 2006, is again amended
- (1) by striking out “ou” at the end of subparagraph viii of paragraph *a* and after “;” in the French text;
- (2) by striking out “and” at the end of subparagraph ix of paragraph *a*;
- (3) by striking out “or” at the end of subparagraph iii of paragraph *b* and after “;”;
- (4) by adding the following subparagraph after subparagraph iv of paragraph *b*:
- “v. in the case of biodiesel fuel, was not mixed with another type of fuel at the time of its acquisition; and”.
- (2) Subsection 1 has effect in respect of biodiesel fuel acquired after 23 March 2006.
- c. T-1, s. 10.1, replaced. **296.** (1) Section 10.1 of the Act is replaced by the following section:
- Partial reimbursement to public carrier. **“10.1.** A public carrier that meets the requirements prescribed by regulation is entitled, provided it applies therefor on a form prescribed by the Minister, to the reimbursement of the tax paid by the public carrier in the year on the fuel that was used to supply the engine of each bus while it was assigned to providing public transport as defined by regulation.
- Public carrier. For the purposes of this section, “public carrier” means a public body providing public transport, a municipality, an intermunicipal management board, an intermunicipal board of transport, any holder of a public transport permit issued under the Transport Act (chapter T-12) and any carrier which is a party to a contract entered into under section 3 of the Act respecting intermunicipal boards of transport in the area of Montréal (chapter C-60.1) or section 48.18 of the Transport Act.”

(2) Subsection 1 has effect in respect of fuel acquired after 23 March 2006.

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

297. (1) Section 10.2 of the Act is replaced by the following section:

Partial reimbursement
to Indian or Band.

“10.2. Indians, Bands, tribal councils, or entities mandated by a Band are entitled, provided they apply therefor on the form prescribed by the Minister within the time, on the conditions and according to the modalities prescribed by regulation, to the reimbursement of the tax they paid on the fuel purchased for their own consumption from a fuel retail outlet operated on a reserve by a retail dealer holding a registration certificate provided for in section 23.

Entity mandated by a
Band.

However, in the case of entities mandated by a Band, the fuel must be intended for Band management activities.

Regulations.

For the purposes of this section, the Government may make regulations to define the expressions “Band management activities”, “Bands”, “entities mandated by a Band”, “Indians”, “tribal councils” and “reserve”.

(2) Subsection 1 has effect in respect of fuel acquired after 23 March 2006.

c. T-1, s. 27.3, am.

298. (1) Section 27.3 of the Act is amended by inserting “17.4.1,” after “sections”.

(2) Subsection 1 has effect from 8 June 2006.

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. 65, am.

299. (1) Section 65 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 2001. However, when section 737.22.0.9 of the Act applies before the taxation year 2003, it reads as if the following paragraph was added:

“For the purpose of determining whether an individual is, for a taxation year, an eligible individual within the meaning of the first paragraph, section 8 is to be read without reference to its paragraph *a*.””

(2) Subsection 1 has effect from 10 December 2003.

ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON
30 MARCH 2004 TO INTRODUCE FAMILY SUPPORT MEASURES
AND GIVING EFFECT TO CERTAIN OTHER BUDGET STATEMENTS

2005, c. 1, s. 186, am.

300. (1) Section 186 of the Act giving effect to the Budget Speech delivered on 30 March 2004 to introduce family support measures and giving effect to certain other budget statements (2005, chapter 1) is amended by replacing subsection 3 by the following subsection:

“(3) In addition, where subparagraph 5 of subparagraph i of subparagraph c of the first paragraph of section 776.29 of the Act applies to the taxation year 1997, the reference therein to “except any indemnity received under Chapter V of Title II of the Automobile Insurance Act (chapter A-25)” shall be struck out.”

(2) Subsection 1 has effect from 17 March 2005.

BUDGET ACT NO. 2 GIVING EFFECT TO THE BUDGET SPEECH
DELIVERED ON 30 MARCH 2004 AND TO CERTAIN OTHER BUDGET
STATEMENTS

2005, c. 23, s. 199, am.

301. (1) Section 199 of the Budget Act No. 2 giving effect to the Budget Speech delivered on 30 March 2004 and to certain other budget statements (2005, chapter 23) is amended by striking out paragraph 10 of subsection 1 and subsection 3.

(2) Subsection 1 has effect from 17 June 2005.

BUDGET ACT GIVING EFFECT TO THE BUDGET SPEECH
DELIVERED ON 21 APRIL 2005 AND TO CERTAIN OTHER BUDGET
STATEMENTS

2005, c. 38, s. 3, am.

302. (1) Section 3 of the Budget Act giving effect to the Budget Speech delivered on 21 April 2005 and to certain other budget statements (2005, chapter 38) is amended by replacing subsection 6 by the following subsection:

“(6) Paragraph 3 of subsection 1, when it enacts subparagraph 7 of the fifth paragraph of section 19 of the Act, paragraph 4 of subsection 1, when it enacts the thirteenth paragraph of that section, and paragraphs 5 and 6 of subsection 1 have effect from 22 March 2005. However, when the ninth paragraph of section 19 of the Act, as amended by paragraph 5 of subsection 1, and the fifteenth paragraph of that section, enacted by paragraph 6 of subsection 1, apply before 22 April 2005, they read as if “subparagraphs 6 and 7 of the fifth paragraph” was replaced by “subparagraph 7 of the fifth paragraph”.”

(2) Subsection 1 has effect from 13 December 2005.

2005, c. 38, s. 30, am.

303. (1) Section 30 of the Act is amended by replacing subsection 7 by the following subsection:

“(7) Paragraph 4 of subsection 1, when it enacts subparagraph 8 of the fifth paragraph of section 19 of the Act, and paragraphs 9 and 10 of subsection 1 have effect from 22 March 2005. However, when the tenth paragraph of section 19 of the Act, as amended by paragraph 9 of subsection 1, and the fourteenth paragraph of that section, enacted by paragraph 10 of subsection 1, apply before 22 April 2005, they read as if “subparagraphs 7 and 8 of the fifth paragraph” was replaced by “subparagraph 8 of the fifth paragraph”.”

(2) Subsection 1 has effect from 13 December 2005.

2005, c. 38, s. 35, am.

304. (1) Section 35 of the Act is amended by replacing subsection 5 by the following subsection:

“(5) Paragraph 4 of subsection 1, when it enacts subparagraph 8 of the fifth paragraph of section 15 of the Act, and paragraphs 8 and 9 of subsection 1 have effect from 22 March 2005. However, when the ninth paragraph of section 15 of the Act, as amended by paragraph 8 of subsection 1, and the fourteenth paragraph of that section, enacted by paragraph 9 of subsection 1, apply before 22 April 2005, they read as if “subparagraphs 7 and 8 of the fifth paragraph” was replaced by “subparagraph 8 of the fifth paragraph”.”

(2) Subsection 1 has effect from 13 December 2005.

2005, c. 38, s. 278, am.

305. (1) Section 278 of the Act is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies from the taxation year 2006. In addition,

(1) when subparagraph iv of paragraph *b* of section 1029.8.55 of the Act applies to the taxation year 2005, it reads as follows:

“iv. throughout the particular period, the person ordinarily lives with the individual or another individual in a self-contained domestic establishment and has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person’s ability to perform a basic activity of daily living is markedly restricted, or the person’s ability to perform more than one basic activity of daily living is significantly restricted if the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living; and”;

(2) when the first paragraph of section 1029.8.56 of the Act applies to the taxation year 2005, it reads as follows:

“**1029.8.56.** The first and second paragraphs of section 752.0.17 apply for the purpose of determining whether a person, in whose respect the period applicable for a year in relation to an individual is the period described in

paragraph *b* of section 1029.8.55, has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person's ability to perform a basic activity of daily living is markedly restricted or that the person's ability to perform more than one basic activity of daily living is significantly restricted if the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living.”;

(3) when paragraph *b* of section 1029.8.59 of the Act applies

(a) in respect of a certification made after 17 October 2000, it reads as if “or, where the person has a speech impairment, a physician or a speech-language pathologist, within the meaning of section 752.0.18,” was inserted after “where the person has a sight impairment, a physician or an optometrist, within the meaning of that section 752.0.18.”;

(b) in respect of a certification made after 31 December 2004 and before 23 February 2005, it reads as follows:

“(b) where the person has a severe and prolonged impairment in mental or physical functions the effects of which are such that

i. the person's ability to perform a basic activity of daily living is markedly restricted and the period applicable to that person for the year in relation to the individual is the period described in paragraph *b* of section 1029.8.55, the prescribed form on which a physician, within the meaning of section 752.0.18, or, where the person has a sight impairment, a physician or an optometrist, within the meaning of section 752.0.18, or, where the person has a speech impairment, a physician or a speech-language pathologist, within the meaning of section 752.0.18, or, where the person has a hearing impairment, a physician or an audiologist, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person's ability in walking or in feeding or dressing himself or herself, a physician or an occupational therapist, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person's ability in mental functions necessary for everyday life, a physician or a psychologist, within the meaning of section 752.0.18, certifies that the person has such an impairment, or

ii. the person's ability to perform more than one basic activity of daily living is significantly restricted if the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living and the period applicable to that person for the year in relation to the individual is the period described in paragraph *b* of section 1029.8.55, the prescribed form on which a physician, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person's ability in walking or in feeding or dressing himself or herself, a physician or an occupational therapist, within the meaning of section 752.0.18, certifies that the person has such an impairment.”; and

(c) in respect of a certification made after 22 February 2005, it reads as follows:

“(b) where the person has a severe and prolonged impairment in mental or physical functions the effects of which are such that

i. the person’s ability to perform a basic activity of daily living is markedly restricted and the period applicable to that person for the year in relation to the individual is the period described in paragraph *b* of section 1029.8.55, the prescribed form on which a physician, within the meaning of section 752.0.18, or, where the person has a sight impairment, a physician or an optometrist, within the meaning of section 752.0.18, or, where the person has a speech impairment, a physician or a speech-language pathologist, within the meaning of section 752.0.18, or, where the person has a hearing impairment, a physician or an audiologist, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person’s ability in feeding or dressing himself or herself, a physician or an occupational therapist, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person’s ability in walking, a physician, an occupational therapist or a physiotherapist, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person’s ability in mental functions necessary for everyday life, a physician or a psychologist, within the meaning of section 752.0.18, certifies that the person has such an impairment, or

ii. the person’s ability to perform more than one basic activity of daily living is significantly restricted if the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living and the period applicable to that person for the year in relation to the individual is the period described in paragraph *b* of section 1029.8.55, the prescribed form on which a physician, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person’s ability in walking or in feeding or dressing himself or herself, a physician or an occupational therapist, within the meaning of section 752.0.18, certifies that the person has such an impairment.””

(2) Subsection 1 has effect from 13 December 2005.

ACT TO AMEND THE TAXATION ACT AND OTHER LEGISLATIVE PROVISIONS

2006, c. 13, s. 145, am.

306. (1) Section 145 of the Act to amend the Taxation Act and other legislative provisions (2006, chapter 13) is amended

(1) by replacing the portion of section 1029.8.36.20 of the Taxation Act (R.S.Q., chapter I-3) before paragraph *a*, enacted by subsection 1, by the following:

Repayment of assistance.

““**1029.8.36.20.** If, in a taxation year, in this section referred to as the “repayment year”, a qualified corporation or a qualified outside consultant

with whom it has entered into a contract for the carrying out of a design activity pays, 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, in accordance with subparagraph *a* or *b* of the first paragraph of section 1029.8.36.18, an expenditure incurred by the qualified corporation in a particular taxation year for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister for the particular taxation year under section 1029.8.36.5, the qualified corporation is deemed, if it encloses the prescribed form containing the prescribed information with the fiscal return it is required to file under section 1000 for the repayment year, to have paid to the Minister on the qualified corporation's balance-due day for the repayment year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the amount that it would be deemed to have paid to the Minister for the particular year under section 1029.8.36.5 in respect of the expenditure, if any amount of such assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the government assistance or non-government assistance, exceeds the aggregate of”;

(2) by striking out “, benefit or advantage” in paragraph *b* of section 1029.8.36.20 of the Taxation Act, enacted by subsection 1;

(3) by replacing the portion of the first paragraph of section 1029.8.36.21 of the Taxation Act before subparagraph *a*, enacted by subsection 1, by the following:

Repayment of
assistance.

“**1029.8.36.21.** If, in a fiscal period, in this section referred to as the “fiscal period of repayment”, a qualified partnership or a qualified outside consultant with whom it has entered into a contract for the carrying out of a design activity pays, 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, in accordance with subparagraph *i* of subparagraph *c* or *d* of the first paragraph of section 1029.8.36.18, the share of a corporation that is a member of the qualified partnership of an expenditure incurred by the qualified partnership in a particular fiscal period for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.6, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed, if it is a member of the qualified 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 under section 1000, for its taxation year in which the fiscal period of repayment ends, 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 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 section 1029.8.36.6 for its taxation year in which the particular fiscal period ends, exceeds the aggregate of”;

(4) by replacing “was the same as the corporation’s share” in subparagraphs *a* and *b* of the first paragraph of section 1029.8.36.21 of the Taxation Act, enacted by subsection 1, by “and the qualified partnership’s income or loss for that fiscal period were the same as those”;

(5) by replacing “, the person or the partnership” in subparagraph *b* of the first paragraph of section 1029.8.36.21 of the Taxation Act, enacted by subsection 1, by “or the qualified outside consultant”;

(6) by replacing subparagraph *a* of the second paragraph of section 1029.8.36.21 of the Taxation Act, enacted by subsection 1, by the following subparagraph:

“(a) any amount of assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph *i* of subparagraph *c* or *d* of the first paragraph of section 1029.8.36.18; and”;

(7) by replacing “had been the same as the corporation’s share” in subparagraph *b* of the second paragraph of section 1029.8.36.21 of the Taxation Act, enacted by subsection 1, by “and the qualified partnership’s income or loss for that fiscal period were the same as those”;

(8) by replacing the portion of the first paragraph of section 1029.8.36.22 of the Taxation Act before subparagraph *a*, enacted by subsection 1, by the following:

Repayment of
assistance.

““**1029.8.36.22.** If, in a fiscal period, in this section referred to as the “fiscal period of repayment”, a qualified corporation that is a member of a qualified partnership at the end of the fiscal period of repayment pays, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that the qualified corporation has received and that reduced, in accordance with subparagraph *ii* of subparagraph *c* or *d* of the first paragraph of section 1029.8.36.18, the qualified corporation’s share of an expenditure incurred by the qualified partnership in a particular fiscal period for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister under section 1029.8.36.6, in respect of the share, for its taxation year in which the particular fiscal period ended, the qualified corporation is deemed, if it encloses the prescribed form containing the prescribed information with the fiscal return it is required to file under section 1000, for its taxation year in which the fiscal period of repayment ends, to have paid to the Minister on the qualified corporation’s balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the particular amount that the qualified 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 section 1029.8.36.6 for its taxation year in which the particular fiscal period ends, exceeds the aggregate of”;

(9) by replacing “the partnership for the particular fiscal period was the same as the qualified corporation’s share” in subparagraph *a* of the first paragraph of section 1029.8.36.22 of the Taxation Act, enacted by subsection 1, by “the qualified partnership for the particular fiscal period and the qualified partnership’s income or loss for that fiscal period were the same as those”;

(10) by striking out “or the person with whom it is not dealing at arm’s length” in subparagraph *b* of the first paragraph of section 1029.8.36.22 of the Taxation Act, enacted by subsection 1;

(11) by replacing “was the same as the qualified corporation’s share” in subparagraph *b* of the first paragraph of section 1029.8.36.22 of the Taxation Act, enacted by subsection 1, by “and the qualified partnership’s income or loss for that fiscal period were the same as those”;

(12) by replacing subparagraph *a* of the second paragraph of section 1029.8.36.22 of the Taxation Act, enacted by subsection 1, by the following subparagraph:

“(a) any amount of assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph ii of subparagraph *c* or *d* of the first paragraph of section 1029.8.36.18; and”;

(13) by replacing “had been the same as the qualified corporation’s share” in subparagraph *b* of the second paragraph of section 1029.8.36.22 of the Taxation Act, enacted by subsection 1, by “and the qualified partnership’s income or loss for that fiscal period were the same as those”;

(14) by replacing the portion of section 1029.8.36.23 of the Taxation Act before paragraph *a*, enacted by subsection 1, by the following:

“**1029.8.36.23.** If, in a taxation year, in this section referred to as the “repayment year”, a qualified corporation pays, 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 wages incurred in respect of a qualified designer or qualified patternmaker, in accordance with subparagraph *a* of the first paragraph of section 1029.8.36.18.1, in respect of which the qualified corporation is deemed to have paid an amount to the Minister under section 1029.8.36.7 for a particular taxation year, the qualified corporation is deemed, if it encloses the prescribed form containing the prescribed information with the fiscal return it is required to file under section 1000 for the repayment year, to have paid to the Minister on the qualified corporation’s balance-due day for the repayment year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the amount that it would be deemed to have paid to the Minister for the particular year under section 1029.8.36.7 in respect of the

Repayment of
assistance.

wages, if any amount of such assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the government assistance or non-government assistance, exceeds the aggregate of”;

(15) by striking out “, benefit or advantage” in paragraph *b* of section 1029.8.36.23 of the Taxation Act, enacted by subsection 1;

(16) by striking out “, of a benefit or of an advantage” in subsections 2 and 3 and in the portion of paragraph 1 of subsection 4 before the portion of section 1029.8.36.20 of the Taxation Act before paragraph *b*, enacted by that paragraph 1;

(17) by replacing the portion of section 1029.8.36.20 of the Taxation Act before paragraph *a*, enacted by paragraph 1 of subsection 4, by the following:

“**1029.8.36.20.** If, at a particular time, a qualified corporation pays, pursuant to a legal obligation, a particular amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that the qualified corporation has received and that reduced, in accordance with subparagraph *a* of the first paragraph of section 1029.8.36.18, an expenditure incurred by the qualified corporation in respect of an outside consulting contract, for the purpose of computing the amount that it is deemed to have paid to the Minister for a taxation year under section 1029.8.36.5 in relation to the contract, the particular amount is deemed to be an expenditure referred to in that section, in relation to the contract, for the taxation year that includes the particular time and, for the purposes of section 1029.8.36.5 in respect of the expenditure, the following rules apply:”;

(18) by replacing the portion of section 1029.8.36.21 of the Taxation Act before paragraph *a*, enacted by paragraph 1 of subsection 4, by the following:

“**1029.8.36.21.** If, at a particular time, a qualified partnership pays, pursuant to a legal obligation, a particular amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that the qualified partnership has received and that reduced, in accordance with subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.36.18, the share of a qualified corporation that is a member of the qualified partnership of an expenditure incurred by the qualified partnership in respect of an outside consulting contract, for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.6 in relation to the contract, the particular amount is deemed to be an expenditure referred to in that section, in relation to the contract, for the fiscal period of the qualified partnership that includes the particular time and, for the purposes of section 1029.8.36.6 in respect of the expenditure, the following rules apply:”;

(19) by replacing the portion of section 1029.8.36.22 of the Taxation Act before paragraph *a*, enacted by paragraph 1 of subsection 4, by the following:

“**1029.8.36.22.** If, at a particular time, a qualified corporation that is a member of a qualified partnership pays, pursuant to a legal obligation, a particular amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that the qualified corporation has received and that reduced, in accordance with subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.18, the share of the qualified corporation of an expenditure incurred by the qualified partnership, for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.6 in relation to an outside consulting contract, the particular amount is deemed to be the share of the qualified corporation of an expenditure referred to in that section, in relation to the contract, for the fiscal period of the qualified partnership that includes the particular time and, for the purposes of section 1029.8.36.6 in respect of the expenditure, the following rules apply:”.

(2) Subsection 1 has effect from 13 June 2006.

2006, c. 13, s. 147, am. **307.** (1) Section 147 of the Act is amended

(1) by replacing section 1029.8.36.24 of the Taxation Act (R.S.Q., chapter I-3), enacted by subsection 1, by the following section:

Deemed repayment.

“**1029.8.36.24.** For the purposes of sections 1029.8.36.20 to 1029.8.36.22, an amount is deemed to be an amount paid, at a particular time, as a repayment of assistance by a qualified corporation, a qualified outside consultant or a qualified partnership, as the case may be, pursuant to a legal obligation, if that amount

(a) reduced, because of section 1029.8.36.18, the expenditure referred to in section 1029.8.36.5 or the share of a qualified corporation that is a member of the qualified partnership of the expenditure referred to in section 1029.8.36.6;

(b) was not received by the qualified corporation, the qualified outside consultant or the qualified partnership; and

(c) ceased at that time to be an amount that the qualified corporation, the qualified outside consultant or the qualified partnership could reasonably expect to receive.”;

(2) by striking out “, a benefit or an advantage,” in subsection 2;

(3) by replacing subsection 4 by the following subsection:

“(4) In addition, when section 1029.8.36.24 of the Act applies after 21 April 2005 in respect of an amount that is an amount of assistance and that reduced an expenditure other than an expenditure incurred after that date, it reads as follows:

“1029.8.36.24. For the purposes of sections 1029.8.36.20 to 1029.8.36.22, an amount is deemed to be an amount paid, at a particular time, as a repayment of assistance by a qualified corporation or a qualified partnership, pursuant to a legal obligation, if that amount

(a) reduced, because of section 1029.8.36.18 or 1029.8.36.18.2, the expenditure referred to in section 1029.8.36.5 or the share of a qualified corporation that is a member of the qualified partnership of the expenditure referred to in section 1029.8.36.6;

(b) was not received by the qualified corporation or the qualified partnership; and

(c) ceased at that time to be an amount that the qualified corporation or the qualified partnership could reasonably expect to receive.””

(2) Subsection 1 has effect from 13 June 2006.

Coming into force.

308. This Act comes into force on 6 December 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 37
COOPERATIVE INVESTMENT PLAN ACT

Bill 46

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

Introduced 7 November 2006

Passage in principle 16 November 2006

Passage 30 November 2006

Assented to 6 December 2006

Coming into force: 6 December 2006

Legislation amended:

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



Chapter 37

COOPERATIVE INVESTMENT PLAN ACT

[Assented to 6 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE

Purpose of the Act.

1. The purpose of this Act is to introduce a tax incentive to increase the permanent capitalization of certain cooperatives and federations of cooperatives needing equity capital for their development.

CHAPTER II

INTERPRETATION

DIVISION I

GENERAL DEFINITIONS

General definitions:

2. In this Act, unless the context indicates otherwise,

“allowable redemption or repayment”;

“allowable redemption or repayment”, in respect of a qualifying security, means a redemption or repayment that occurs,

(1) if the security is held by an individual who acquired it as first purchaser and who is a member of the qualified cooperative or qualified federation of cooperatives, on the individual’s death or on the individual’s resignation or exclusion from that cooperative or federation of cooperatives;

(2) if the security is held by a trust governed by a registered retirement savings plan of the type commonly called self-directed or by a registered retirement income fund the annuitant of which is an individual who is a member of the qualified cooperative or qualified federation of cooperatives, and was acquired, as first purchaser, by the individual or by a trust governed by a registered retirement savings plan of which the individual was the annuitant, on the individual’s death or on the individual’s resignation or exclusion from that cooperative or federation of cooperatives;

(3) if the security is held by an individual who is not a member of the qualified cooperative or qualified federation of cooperatives and who acquired the security as first purchaser in the individual’s capacity as an employee of

that cooperative or federation of cooperatives, of a partnership of which that cooperative or federation of cooperatives is a member or of a subsidiary of that cooperative or federation of cooperatives, on the individual's death, on the termination of the individual's employment or on the individual's becoming disabled;

(4) if the security is held by a trust governed by a registered retirement savings plan of the type commonly called self-directed or by a registered retirement income fund the annuitant of which is an individual who is not a member of the qualified cooperative or qualified federation of cooperatives, and was acquired, as first purchaser, by the individual in the individual's capacity as an employee of that cooperative or federation of cooperatives, of a partnership of which that cooperative or federation of cooperatives is a member or of a subsidiary of that cooperative or federation of cooperatives, or by a trust governed by a registered retirement savings plan of which the individual was the annuitant, on the individual's death, on the termination of the individual's employment or on the individual's becoming disabled;

(5) if the security is held by a partnership that acquired it as first purchaser and that is a member of the qualified cooperative or qualified federation of cooperatives, on the partnership's resignation or exclusion from that cooperative or federation of cooperatives;

(6) if the security is held by an individual who is not a member of the qualified cooperative or qualified federation of cooperatives but who is a shareholder of a legal person that is a member of that cooperative or federation of cooperatives, and was acquired by the individual as first purchaser, on the individual's death or on the legal person's resignation or exclusion from that cooperative or federation of cooperatives; or

(7) if the security is held by a trust governed by a registered retirement savings plan of the type commonly called self-directed or by a registered retirement income fund the annuitant of which is an individual who is not a member of the qualified cooperative or qualified federation of cooperatives but who is a shareholder of a legal person that is a member of that cooperative or federation of cooperatives, and was acquired, as first purchaser, by the individual or by a trust governed by a registered retirement savings plan of which the individual was the annuitant, on the individual's death or on the legal person's resignation or exclusion from that cooperative or federation of cooperatives;

“assets”;

“assets” of a cooperative or federation of cooperatives for a year means the assets shown in its financial statements for its last fiscal period ended in the year, less the surplus reassessment of its property and less the amount of its incorporeal assets that exceeds the expenditure made in that respect without taking account of any consideration for the purchase of those incorporeal assets which consists of a share of the cooperative's or federation's capital stock;

“associate member”;	“associate member” has the meaning assigned by sections 211 to 211.8 of the Cooperatives Act (R.S.Q., chapter C-67.2);
“auxiliary member”;	“auxiliary member” has the meaning assigned by sections 52 and 52.1 of the Cooperatives Act;
“business”;	“business” means a business within the meaning of section 1 of the Taxation Act (R.S.Q., chapter I-3) or part of such a business;
“capitalization rate”;	“capitalization rate” means, in respect of a cooperative or federation of cooperatives, the proportion that its equity is of its total assets, determined in accordance with Chapter II of the Regulation under the Cooperatives Act made by Order in Council 953-2005 (2005, G.O. 2, 4736), on the basis of the audited financial statements of the cooperative or federation of cooperatives;
“controlled subsidiary”;	“controlled subsidiary” means a legal person more than 50% of whose issued capital stock having full voting rights under all circumstances belongs, directly or indirectly, to the cooperative or federation of cooperatives to which it is subsidiary;
“eligible member”;	“eligible member” of a partnership means an individual who is a member of a partnership at the end of a fiscal period of the partnership and who, at that time, carries on activities as an agricultural producer through that partnership;
“employee”;	“employee” has the meaning assigned by section 1 of the Taxation Act;
“equity”;	“equity” means the equity determined in accordance with Chapter II of the Regulation under the Cooperatives Act, made by Order in Council 953-2005 (2005, G.O. 2, 4736) as amended, at the end of the last fiscal period preceding 23 April 1985 or at the end of the last fiscal period ending in the calendar year that precedes the year of the application for authorization under section 10, after the allocation of the surplus earnings or operating surplus of the fiscal period and the payment of taxes, and taking account of variations in the capital stock from the end of that fiscal period to 23 April 1985 or to the date of that application for authorization, whichever date is applicable, but without including the deficits for fiscal periods ending after 23 April 1985;
“expansion or development project”;	“expansion or development project” means a project whose expenditures relate to capital investments such as the acquisition or modernization of machinery, plants or warehouses, to the working capital needed to carry out the project or to the planned acquisition or increase of interests in entities whose activities are related to the object of the cooperative or federation of cooperatives;
“farm cooperative”;	“farm cooperative” means a cooperative of producers whose main object is agriculture-related and the majority of whose members, other than associate members and auxiliary members, carry on a recognized farming business;
“fiscal period”;	“fiscal period” has the meaning assigned by Part I of the Taxation Act;

“member”;	“member” means an individual or partnership that is capable of actually being a user of the services of the qualified cooperative or qualified federation of cooperatives and that has been admitted as such;
“Minister”;	“Minister” means the Minister of Economic Development, Innovation and Export Trade;
“producer”;	“producer” has the meaning assigned by section 193.2 of the Cooperatives Act;
“producers cooperative”;	“producers cooperative” has the meaning assigned by section 193.1 of the Cooperatives Act;
“qualified cooperative”;	“qualified cooperative” has the meaning assigned by section 3;
“qualified federation of cooperatives”;	“qualified federation of cooperatives” has the meaning assigned by section 4;
“qualifying security”;	“qualifying security” has the meaning assigned by section 6;
“recognized farming business”;	“recognized farming business” means an agricultural operation registered with the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation in accordance with a regulation 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);
“shareholding workers cooperative”;	“shareholding workers cooperative” has the meaning assigned by section 225 of the Cooperatives Act;
“solidarity cooperative”;	“solidarity cooperative” has the meaning assigned by section 226.1 of the Cooperatives Act;
“supporting member”;	“supporting member” has the meaning assigned by section 226.1 of the Cooperatives Act;
“work cooperative”.	“work cooperative” has the meaning assigned by section 222 of the Cooperatives Act.
Equity of a cooperative resulting from an amalgamation.	For the purposes of the definition of “equity” in the first paragraph in respect of a cooperative resulting from an amalgamation that occurred after 23 April 1985, the equity of that cooperative on the date of the amalgamation is deemed to be equal to the aggregate of the equities on that date of the cooperatives that amalgamated or of the cooperative and the legal person that amalgamated, without taking account of the shares held by the amalgamated cooperative or legal person in another amalgamated cooperative. The same rule applies, with the necessary modifications, to a federation of cooperatives resulting from an amalgamation that occurred after 23 April 1985.

Disability of an individual.

For the purposes of paragraphs 3 and 4 of the definition of “allowable redemption or repayment” in the first paragraph, an individual is considered to be disabled only if declared to have a severe and prolonged mental or physical disability that prevents the individual from continuing to work.

DIVISION II

QUALIFIED COOPERATIVE

“qualified cooperative”.

3. In this Act, “qualified cooperative” means, subject to the second paragraph, a cooperative governed by the Cooperatives Act that meets the following conditions at the end of the last fiscal period ending in the calendar year that precedes the year of the application for authorization under section 10:

- (1) the cooperative is
 - (a) a work cooperative,
 - (b) a shareholding workers cooperative,
 - (c) a solidarity cooperative that would be a work cooperative but for its supporting members,
 - (d) a producers cooperative or a solidarity cooperative that would be a producers cooperative but for its supporting members, so long as at least 90% of the goods or services it provides, including those provided through a partnership or a controlled subsidiary, are provided to persons or partnerships that procure those goods or services for the purpose of earning income from a business, or
 - (e) a farm cooperative;
- (2) its central management is in Québec;
- (3) more than 50% of the wages paid to its employees were paid to employees who, within the meaning of the regulations under section 771 of the Taxation Act, are employees of an establishment situated in Québec;
- (4) in the case of a shareholding workers cooperative, the majority of the assets held by the legal person of which the cooperative is a shareholder are situated in Canada and, in any other case, the majority of the assets held by the cooperative, including those held by a controlled subsidiary, by a partnership of which the cooperative is the majority member or by a trust to which the cooperative has transferred property, are situated in Canada;
- (5) its capitalization rate is less than 60%, except in the case of a work cooperative, a shareholding workers cooperative or a cooperative that has obtained an exemption in accordance with Chapter IV;

(6) its equity other than securities issued for the purposes of this Act and of the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche (R.S.Q., chapter M-30.01) is equal to at least 80% of that equity on 23 April 1985; and

(7) the Minister is of the opinion that the cooperative is in compliance with the Cooperatives Act.

Conditions to be met by a legal person of which a cooperative holds shares.

If the cooperative described in the first paragraph is a shareholding workers cooperative, the legal person of which the cooperative holds shares must meet the following conditions at the end of the legal person's last fiscal period ending in the calendar year that precedes the year of the application for authorization under section 10:

(1) its central management is in Québec; and

(2) more than 50% of the wages paid to its employees and, where applicable, to the employees of the legal persons with which it is associated, within the meaning of the Taxation Act, were paid to employees who, within the meaning of the regulations under section 771 of that Act, are employees of an establishment situated in Québec.

First fiscal period.

For the purposes of the first and second paragraphs, in the case of a cooperative or legal person in its first fiscal period, the reference to the end of its last fiscal period ending in the calendar year that precedes the year of the application for authorization under section 10 is to be replaced by a reference to the end of the first fiscal period of the cooperative or legal person, if the Minister is satisfied that, at the end of that first fiscal period, the cooperative or legal person will meet all the conditions applicable to it.

DIVISION III

QUALIFIED FEDERATION OF COOPERATIVES

Qualified federation of cooperatives.

4. In this Act, “qualified federation of cooperatives” means a federation of cooperatives governed by the Cooperatives Act that meets the following conditions at the end of the last fiscal period ending in the calendar year that precedes the year of the application for authorization under section 10:

(1) the majority of its members, other than auxiliary members, are work cooperatives, shareholding workers cooperatives, producers cooperatives or persons or partnerships that carry on a recognized farming business;

(2) its central management is in Québec;

(3) more than 50% of the wages paid to its employees were paid to employees who, within the meaning of the regulations under section 771 of the Taxation Act, are employees of an establishment situated in Québec;

(4) the majority of the assets held by the federation of cooperatives, including those held by a controlled subsidiary, by a partnership of which the federation of cooperatives is the majority member or by a trust to which the federation of cooperatives has transferred property, are situated in Canada;

(5) its capitalization rate is less than 60%, except in the case of a federation of cooperatives that has obtained an exemption in accordance with Chapter IV;

(6) its equity other than securities issued for the purposes of this Act and of the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche is equal to at least 80% of that equity on 23 April 1985; and

(7) the Minister is of the opinion that the federation of cooperatives is in compliance with the Cooperatives Act.

DIVISION IV

OTHER QUALIFIED COOPERATIVES OR FEDERATIONS OF COOPERATIVES

Other qualified cooperatives or federations of cooperatives.

5. A cooperative or federation of cooperatives governed by the Canada Cooperatives Act (Statutes of Canada, 1998, chapter 1) may also elect to have this Act apply if it meets the same requirements, with the necessary modifications, as those imposed on a cooperative or federation of cooperatives under the Cooperatives Act and this Act.

DIVISION V

QUALIFYING SECURITY

“qualifying security”.

6. In this Act, “qualifying security” means a preferred share that is issued by a qualified cooperative or qualified federation of cooperatives and that meets the following conditions:

(1) its issue is authorized by the Minister under a qualification certificate issued after 30 March 2004;

(2) it is acquired, as first purchaser, by a qualified investor in respect of the qualified cooperative or qualified federation of cooperatives;

(3) if interest is to be paid on the security, it bears interest at a maximum rate determined by resolution of the board of directors of the qualified cooperative or qualified federation of cooperatives, which interest must be non-cumulative and payable annually when decided by the board of directors if the financial situation of the qualified cooperative or qualified federation of cooperatives so allows; and

(4) subject to section 7, it is redeemable or repayable only after the expiry of a period of at least five years beginning on the date of its issue.

DIVISION VI

REDEMPTIONS OR REPAYMENTS OF SECURITIES

Allowable redemption or repayment.

7. A qualifying security may, at the discretion of the board of directors of a qualified cooperative or qualified federation of cooperatives, be redeemed or repaid before the expiry of the period specified in paragraph 4 of section 6, so long as the redemption or repayment is an allowable redemption or repayment and the characteristics of the security provide for such redemption or repayment.

Seniority.

8. If a qualified cooperative or qualified federation of cooperatives has made more than one issue of qualifying securities, they must be redeemed or repaid according to their seniority, subject to section 7.

DIVISION VII

QUALIFIED INVESTOR

“qualified investor”.

9. In this Act, “qualified investor” in respect of a qualifying security of a qualified cooperative or qualified federation of cooperatives means

(1) an individual who is

(a) a member, other than a supporting member, auxiliary member or associate member, of the qualified cooperative or qualified federation of cooperatives, or

(b) an employee of the qualified cooperative or qualified federation of cooperatives;

(2) a partnership that is a member of the qualified cooperative or qualified federation of cooperatives, so long as the cooperative or federation is a farm cooperative or a federation of cooperatives the majority of whose members are farm cooperatives or persons or partnerships that carry on a recognized farming business, such a federation being in this section referred to as a “federation of farm cooperatives”;

(3) an individual who, at the time the qualifying security is issued, holds at least 10% of the shares of the issued capital stock having full voting rights under all circumstances of a legal person that is a member, at that time, of the qualified cooperative or qualified federation of cooperatives, so long as the cooperative or federation is a farm cooperative or federation of farm cooperatives;

(4) an individual who is an employee of a partnership of which the qualified cooperative or qualified federation of cooperatives is a member and all of whose other members, other than a general partner, are producers cooperatives or federations of producers cooperatives, so long as

(a) at least 90% of the partnership's activities are processing or farming activities or consist in providing goods or services to persons or partnerships that procure those goods or services for the purpose of earning income from a business,

(b) under the terms of an agreement entered into between the qualified cooperative or qualified federation of cooperatives and the partnership, the proceeds of the issue of qualifying securities are to be paid to the partnership, and

(c) the existence of the agreement referred to in subparagraph *b* is certified by a certificate issued by the Minister;

(5) an individual who is an employee of a partnership of which the qualified cooperative or qualified federation of cooperatives is a member, provided that the cooperative or federation is a producers cooperative or a federation of cooperatives the majority of whose members are producers cooperatives or persons or partnerships that carry on a recognized farming business, and so long as

(a) at least 90% of the partnership's activities are processing or farming activities or consist in providing goods or services to persons or partnerships that procure those goods or services for the purpose of earning income from a business, and

(b) at the time the qualifying security is issued, the qualified cooperative or qualified federation of cooperatives holds an interest in the partnership that enables the cooperative or federation to participate in the profit or loss of the partnership in a proportion greater than 50%;

(6) an individual who is an employee of a controlled subsidiary of the qualified cooperative or qualified federation of cooperatives, provided that the cooperative or federation is, as the case may be, a producers cooperative or a federation of cooperatives the majority of whose members are producers cooperatives or persons or partnerships that carry on a recognized farming business, and so long as at least 90% of the controlled subsidiary's activities are processing or farming activities or consist in providing goods or services to persons or partnerships that procure those goods or services for the purpose of earning income from a business; or

(7) a trust governed by a registered retirement savings plan of the type commonly called self-directed, so long as the trust acquires the qualifying security for the benefit of an annuitant within the meaning of paragraph *b* of section 905.1 of the Taxation Act who would otherwise qualify as a qualified investor.

CHAPTER III**APPLICATIONS FOR AUTHORIZATION AND QUALIFICATION
CERTIFICATES****DIVISION I****APPLICATIONS FOR AUTHORIZATION**

Application for
authorization.

10. A cooperative or federation of cooperatives wishing to obtain the Minister's authorization to issue preferred shares for the purposes of this Act must send the Minister a written application along with

(1) an excerpt from the by-law of the cooperative or federation of cooperatives authorizing the issue of preferred shares;

(2) a copy of the resolution of the board of directors determining how the preferred shares are to be issued;

(3) an attestation signed by two directors certifying that the conditions set out in subparagraphs 1 to 4 of the first paragraph of section 3 or paragraphs 1 to 4 of section 4 have been met;

(4) an attestation signed by two directors certifying that the conditions set out in the second paragraph of section 3 have been met;

(5) the following information and documents:

(a) a certificate signed by the auditor of the books of the cooperative or federation of cooperatives certifying that its capitalization rate is less than 60%, except in the case of a work cooperative or shareholding workers cooperative, or

(b) the information and documents specified in section 18 in respect of an expansion or development project;

(6) a certificate signed by the auditor of the books of the cooperative or federation of cooperatives certifying that the condition set out in subparagraph 6 of the first paragraph of section 3 or paragraph 6 of section 4 has been met;

(7) a copy of the last annual report of the cooperative or federation of cooperatives, subject, in the case of a cooperative, to the third paragraph of section 3; and

(8) any other information required in relation to the qualification of the cooperative or federation of cooperatives.

DIVISION II**QUALIFICATION CERTIFICATES**

Qualification certificate.

11. After examination of an application under section 10, the Minister, if of the opinion that this Act has been complied with, issues a qualification certificate authorizing the cooperative or federation of cooperatives concerned to issue preferred shares. Subject to section 19, the authorization is valid until the revocation of the qualification certificate.

Revocation of a qualification certificate.

12. The Minister may revoke a qualification certificate in the following cases, if information or documents brought to the Minister's attention so justify:

(1) one of the conditions set out in any of sections 3 to 5 is no longer being complied with or the cooperative or federation of cooperatives has issued securities to an investor who is not a qualified investor;

(2) the cooperative or federation of cooperatives, knowingly or under circumstances amounting to gross negligence, has made a false statement or omitted to enter important information in any document required for the purposes of this Act or in any information return it is required to file with the Minister of Revenue under section 1086 of the Taxation Act;

(3) the cooperative or federation of cooperatives has omitted to send any document required for the purposes of this Act;

(4) the cooperative or federation of cooperatives, being governed by the Cooperatives Act or by the Canada Cooperatives Act, did not send a copy of its annual report within the time prescribed, as required by the Cooperatives Act or this Act;

(5) the cooperative or federation of cooperatives was constituted or organized primarily to take advantage of this plan and not to serve its object; or

(6) the cooperative or federation of cooperatives has been required to produce a cooperative compliance program or has failed to produce such a program or to implement it within the time prescribed.

Dissolution or winding-up.

13. The qualification certificate of a cooperative or federation of cooperatives is automatically revoked on the date of its dissolution or on the date on which its winding-up was decided when the cooperative or federation of cooperatives is dissolved under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45), the Cooperatives Act or the Canada Cooperatives Act or has decided to proceed with its winding-up in accordance with the Cooperatives Act or the Canada Cooperatives Act.

- Notice of intention. **14.** Before revoking a qualification certificate, the Minister must inform the cooperative or federation of cooperatives concerned of the Minister's intention to do so, specifying the grounds on which it is based, and give the cooperative or federation of cooperatives the opportunity to submit observations within 30 days and to produce any relevant documents.
- Notice of revocation. **15.** To revoke a qualification certificate in accordance with section 12, the Minister must send the cooperative or federation of cooperatives concerned a notice to that effect specifying the date on which the revocation is effective. That date may not be earlier than the date of the notice. The certificate is deemed no longer valid from that date.
- Sending of notice. The notice of revocation of a qualification certificate must be sent to the head office of the cooperative or federation of cooperatives by registered mail.
- Time limit for obtaining new certificate. **16.** A cooperative or federation of cooperatives whose certificate has been revoked in accordance with sections 12 and 13 may not obtain a new qualification certificate before the expiry of a 36-month period beginning on the date the revocation is effective.

CHAPTER IV

EXEMPTION RELATING TO THE CAPITALIZATION RATE

- Exemption in respect of an expansion or development project. **17.** If a cooperative or federation of cooperatives does not meet the condition set out in subparagraph 5 of the first paragraph of section 3 or in paragraph 5 of section 4, it may obtain from the Minister an exemption authorizing it to issue preferred shares for a period of 12 months following the date on which the exemption was issued if it establishes to the Minister's satisfaction that it is in the process of carrying out an expansion or development project that meets the requirements of the second paragraph and if the expected amount of the proceeds of the share issue does not exceed 60% of the total value of the expansion or development project.
- Requirements. The requirements to which the first paragraph refers in relation to obtaining an exemption in respect of an expansion or development project are the following:
- (1) upon being carried out, the expansion or development project will cause the capitalization rate of the cooperative or federation of cooperatives to be less than 60%;
 - (2) the expansion or development project should increase the amount of business of the cooperative or federation of cooperatives in relation to the activities related to its object; and
 - (3) the expansion or development project will begin on or before the end of the 12-month period following the date on which the exemption was issued by the Minister.

Application to the Minister.

18. A cooperative or federation of cooperatives wishing to obtain from the Minister the exemption referred to in section 17 in respect of an expansion or development project must send the Minister a written application to that effect containing the following information and documents:

- (1) a detailed description of the project;
- (2) the date on which the project is to begin;
- (3) the expected value of the share issue in relation to the total cost of the project; and
- (4) an attestation signed by two directors confirming that it is in the process of carrying out the project in accordance with the information and documents referred to in paragraphs 1 to 3 and confirming the effect of the project on the capitalization rate and amount of business of the cooperative or federation of cooperatives.

Revocation of exemption.

19. Every qualification certificate issued by reason of an exemption obtained under this chapter is automatically revoked at the end of the 12-month period that follows the date on which it was issued.

CHAPTER V

INFORMATION RETURNS AND INVESTORS PROTECTION

DIVISION I

INFORMATION RETURNS

Return of a partnership.

20. If a partnership acquires, in a fiscal period, a qualifying security of a farm cooperative or federation of farm cooperatives of which it is a member, the partnership must send the cooperative or federation on or before 31 January of the year that follows the year in which the fiscal period ended, a written return stating the share of each eligible member of a partnership of the income or loss of the partnership for the fiscal period, on the assumption that, if the income and loss of the partnership for the fiscal period are nil, the income of the partnership for the fiscal period is equal to \$1,000,000.

Sending of annual report to the Minister.

21. A qualified cooperative or qualified federation of cooperatives governed by the Canada Cooperatives Act must send the Minister, within five months after the end of its fiscal period, a copy of its annual report and financial statements.

Sending of statement or attestation to the Minister.

22. A qualified cooperative or qualified federation of cooperatives must send the Minister, on or before the 90th day of the calendar year, a detailed statement of the issues, redemptions or repayments of qualifying securities it made in the preceding calendar year, or an attestation certifying that it did not issue, redeem or repay qualifying securities in the preceding calendar year.

Sending of information to the Minister of Revenue.

23. The Minister must send the Minister of Revenue

(1) a copy of every qualification certificate issued under section 11 or Chapter IV;

(2) a copy of the notice of revocation of a qualification certificate;

(3) a copy of the certificate referred to in subparagraph *c* of paragraph 4 of section 9;

(4) a list of the cooperatives or federations of cooperatives whose qualification certificate has been revoked in accordance with section 13; and

(5) any additional information that may be necessary for the purposes of the fiscal measures relating to the administration of this Act.

DIVISION II

PROTECTION OF INVESTORS

Publication of a register.

24. The Minister makes available to the public a register of cooperatives and federations of cooperatives holding a qualification certificate issued under this Act and of those whose qualification certificate has been revoked.

Sending of information to potential acquirer.

25. If a qualified cooperative or qualified federation of cooperatives holding a qualification certificate offers preferred shares to an individual or partnership, it must send the individual or partnership a copy of the by-law authorizing it to issue the shares and a copy of the resolution of the board of directors determining, in particular, the amount, privileges, rights, restrictions and conditions of the redemption or repayment of the shares.

CHAPTER VI

INSPECTION AND INQUIRY

Information, document and inspection.

26. The Minister or any person designated by the Minister may, for the purpose of ascertaining compliance with this Act,

(1) require any information or document, examine the document and make a copy or photocopy of it;

(2) require, where applicable, that information or a copy of a document be sent, in particular, by mail, by fax machine, by way of electronic filing or on a computer-generated medium; and

(3) enter, at any reasonable time, any establishment of a cooperative or federation of cooperatives to which this Act applies.

- Copy or photocopy admissible in evidence. Every copy or photocopy of a document certified by the Minister as a true copy or photocopy of the original is admissible in evidence and has the same probative force as the original.
- Inquiry. **27.** The Minister or any person designated by the Minister may inquire into any matter relating to this Act.
- Identification. **28.** When conducting an inspection or inquiry, any person designated by the Minister must, on request, provide identification and produce a certificate of authority.
- Immunity. No proceedings may be brought against that person for an act performed in good faith in the exercise of the functions of office.

CHAPTER VII

PENAL PROVISIONS

- Offence. **29.** Every person who
- (1) contravenes section 25,
 - (2) supplies the Minister, or any person designated by the Minister to exercise all or part of the powers conferred on the Minister by sections 26 and 27, with false or inaccurate information, or
 - (3) hinders or attempts to hinder in any way a person acting as required or permitted by this Act,
- is guilty of an offence.
- Party to an offence. **30.** A person who, knowingly, by an act or omission, attempts to aid a person to commit an offence or who advises, encourages or incites a person to commit an offence is a party to the offence and liable to the same penalty as that provided for the person who is guilty of the offence, whether or not that person has been prosecuted or convicted.
- Fines. **31.** A person who is guilty of an offence under section 29 is liable to a fine of not less than \$500 nor more than \$10,000 for each offence, and to a fine of not less than \$1,000 nor more than \$20,000 for each subsequent offence.
- Prescription. **32.** Penal proceedings for an offence under this chapter is prescribed one year from the date on which the prosecutor became aware of the commission of the offence. However, no proceedings may be instituted if more than five years have elapsed from the date of the commission of the offence.

CHAPTER VIII

ADMINISTRATION OF THE ACT

Minister responsible. **33.** The Minister of Economic Development, Innovation and Export Trade is responsible for the administration of this Act.

CHAPTER IX

AMENDING PROVISIONS

TAXATION ACT

c. I-3, s. 726.4, am. **34.** Section 726.4 of the Taxation Act (R.S.Q., chapter I-3) is amended by replacing “the amount contemplated in section 965.37” by “the amounts provided for in sections 965.37 and 965.39.4”.

c. I-3, s. 776.54.1, am. **35.** Section 776.54.1 of the Act is amended by inserting “or section 965.39.1” after “965.35” in paragraph *c*.

c. I-3, Part I, Book VII, Title VI.3, heading, replaced. **36.** The heading of Title VI.3 of Book VII of Part I of the Act is replaced by the following heading:

“FIRST COOPERATIVE INVESTMENT PLAN”.

c. I-3, s. 965.36, am. **37.** Section 965.36 of the Act is amended by inserting “and before 1 January 2005” after “12 June 2003” in the following provisions:

— subparagraph *b* of the first paragraph;

— subparagraph *b* of the second paragraph.

c. I-3, s. 965.36.1, am. **38.** Section 965.36.1 of the Act, amended by section 31 of chapter 8 of the statutes of 2006, is again amended by inserting “and before 1 January 2005” after “12 June 2003” in paragraph *b*.

c. I-3, Title VI.3.1, Chaps. I-IV, ss. 965.39.1-965.39.7, added. **39.** The Act is amended by inserting the following after section 965.39:

“**TITLE VI.3.1**

“**SECOND COOPERATIVE INVESTMENT PLAN**

“**CHAPTER I**

“**DEFINITIONS**

Definitions: **“965.39.1.** In this Title,

“adjusted cost”; **“adjusted cost”** means the cost of a qualifying security as determined under section 965.39.2;

“eligible member”;	“eligible member” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act (2006, chapter 37);
“qualified cooperative”;	“qualified cooperative” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;
“qualified federation of cooperatives”;	“qualified federation of cooperatives” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;
“qualifying security”;	“qualifying security” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;
“total income”.	“total income” has the meaning assigned by the first paragraph of section 965.55.

“CHAPTER II

“GENERAL PROVISIONS

Adjusted cost of a qualifying security.	<p>“965.39.2. 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 partnership, by 125%.</p>
Qualifying security acquired by a trust governed by an RRSP.	<p>“965.39.3. For the purposes of this Title, if, at any time, a trust governed by a registered retirement savings plan, of the type commonly called self-directed, acquires, as first purchaser, a qualifying security of a qualified cooperative or qualified federation of cooperatives, the following rules apply:</p> <p>(a) the annuitant, within the meaning of paragraph <i>b</i> of section 905.1, under the plan at that time is deemed to be the person who acquires the qualifying security at that time as first purchaser and the trust is deemed not to be that person, provided that the annuitant at that time is an individual who is a qualified investor, within the meaning of section 9 of the Cooperative Investment Plan Act (2006, chapter 37), in respect of the qualified cooperative or qualified federation of cooperatives; and</p> <p>(b) the cost to the annuitant referred to in paragraph <i>a</i> of the qualifying security is deemed to be the same as the cost to the trust.</p>

“CHAPTER III

“DEDUCTION

Acquisition of a qualifying security.	<p>“965.39.4. An individual, other than a trust, who is resident in Québec on 31 December of a year may deduct, in computing the individual’s taxable income for that year, an amount not exceeding the amount by which the</p>
---------------------------------------	--

adjusted cost of a qualifying security acquired by the individual in the year or in any of the five preceding years exceeds any amount deducted under this section, in respect of that qualifying security, for those preceding years.

Deemed acquisition of a qualifying security.

“965.39.5. For the purposes of sections 965.39.2 and 965.39.4, if a partnership acquires, in a fiscal period of the partnership, a qualifying security of a qualified cooperative or qualified federation of cooperatives, an individual who is an eligible member of the partnership at the end of the fiscal period is deemed to have acquired the qualifying security in the year in which the fiscal period ends, at a cost equal to such proportion of the cost of the qualifying security to the partnership as the share of the individual of the income or loss of the partnership for the fiscal period is of the income or loss of the partnership for the fiscal period, on the assumption that, if the income and loss of the partnership for the fiscal period are nil, the partnership’s income for the fiscal period is equal to \$1,000,000.

Maximum deduction amount.

“965.39.6. Despite section 965.39.4, in no case may the amount of the deduction provided for in that section in respect of an individual for a year exceed 30% of the individual’s total income for the year.

“CHAPTER IV

“ADMINISTRATION

Fiscal return.

“965.39.7. An individual who elects to have this Title apply shall enclose with the fiscal return the individual is required to file for a taxation year under section 1000 the prescribed form containing the prescribed information in respect of an investment in a qualified cooperative or qualified federation of cooperatives and a copy of the information returns filed in prescribed form received by the individual from a qualified cooperative or qualified federation of cooperatives for that year in respect of the individual’s investment or deemed investment as an eligible member of a partnership at the end of a fiscal period of the partnership ending in that year.”

c. I-3, Div. II.6.5.5, ss. 1029.8.36.59.32-1029.8.36.59.34, added.

40. The Act is amended by inserting the following after section 1029.8.36.59.31:

“DIVISION II.6.5.5

“CREDIT RELATING TO SHAREHOLDING WORKERS COOPERATIVES

Definitions:

“1029.8.36.59.32. In this division,

“investment under the plan”;

“investment under the plan” has the meaning assigned by the first paragraph of section 1129.12.12;

“qualification certificate”;	“qualification certificate” means a qualification certificate issued under section 11 of the Cooperative Investment Plan Act (2006, chapter 37);
“qualified cooperative”;	“qualified cooperative” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;
“specified percentage”;	“specified percentage” has the meaning assigned by the first paragraph of section 1129.12.12;
“tax credit relating to Part III.2.3”;	<p>“tax credit relating to Part III.2.3” of a qualified cooperative for a particular taxation year means the negative amount determined by the following formula and expressed as a positive number:</p> $30\% [A - (B + C)] + D - E;$
“transition time”.	“transition time” has the meaning assigned by the first paragraph of section 1129.12.12.
Interpretation.	<p>In the formula in the definition of “tax credit relating to Part III.2.3” of a qualified cooperative for a particular taxation year, in the first paragraph,</p> <p>(a) A is the amount by which the aggregate of the amounts paid in respect of the securities that are issued by the qualified cooperative under the Cooperative Investment Plan Act and under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche (chapter M-30.01) and that are outstanding at the end of the particular calendar year, exceeds an amount equal to the result obtained by applying the specified percentage for the year to the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments under the plan that the qualified cooperative holds at the end of the particular calendar year;</p> <p>(b) B is the amount by which the aggregate of the amounts paid in respect of the securities that are issued by the qualified cooperative under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche and that are outstanding immediately before the issue to the qualified cooperative of its first qualification certificate, exceeds the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments under the plan that the qualified cooperative held immediately before the issue of its first qualification certificate;</p> <p>(c) C is the amount by which the aggregate of the amounts paid in respect of the securities that are issued by the qualified cooperative under the Cooperative Investment Plan Act and under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche and that are outstanding at the transition time, up to an amount equal to 165% of the acquisition cost, determined without</p>

taking into account the borrowing costs and other costs related to their acquisition, of the aggregate of the investments under the plan that the qualified cooperative holds at that time, exceeds an amount equal to 115% of the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments under the plan that the qualified cooperative holds at that time;

(d) D is the aggregate of all amounts each of which is an amount that the qualified cooperative is deemed to have paid to the Minister under this division on account of its tax payable under this Part for a taxation year preceding the particular taxation year;

(e) E is the aggregate of all amounts each of which is a tax that the qualified cooperative is required to pay under Part III.2.3 for a calendar year preceding the calendar year in which the particular taxation year ends; and

(f) the result of the addition of the amounts that B and C represent may not be greater than the excess amount determined under subparagraph *a*.

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.

Credit.

“1029.8.36.59.33. A qualified cooperative that is a shareholding workers cooperative, within the meaning of the first paragraph of section 2 of the Cooperative Investment Plan Act (2006, chapter 37), and that holds a qualification certificate is deemed, subject to the second paragraph, to have paid to the Minister, for a taxation year, on the qualified cooperative’s balance-day for that year, on account of its tax payable for that year under this Part, an amount equal to its tax credit relating to Part III.2.3 for the year.

Computation of payments.

For the purpose of computing the payments that a cooperative referred to in the first paragraph 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 cooperative is deemed to have paid to the Minister, on account of the aggregate of the cooperative’s tax payable for the year under this Part and of the cooperative’s 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 the 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 deemed not to be an amount of government assistance.

“1029.8.36.59.34. For the purposes of this Part and the regulations, the amount that a qualified cooperative is deemed to have paid to the Minister for a taxation year under section 1029.8.36.59.33 is deemed not to be an amount of assistance or an inducement received by the cooperative from a government.”

c. I-3, s. 1049.0.3, am.

41. Section 1049.0.3 of the Act is amended by replacing paragraphs *b* and *c* of the definition of “culpable conduct” in the first paragraph by the following paragraphs:

“(b) shows an indifference as to whether this Act or the Cooperative Investment Plan Act (2006, chapter 37) is complied with; or

“(c) shows a wilful, reckless or wanton disregard of this Act or of the Cooperative Investment Plan Act;”.

c. I-3, s. 1049.0.5, am.

42. Section 1049.0.5 of the Act is amended by replacing the portion before paragraph *b* by the following:

Penalty for false statement.

“1049.0.5. Every person who makes a statement to another person, in this section and sections 1049.0.6, 1049.0.8 and 1049.0.10 referred to as the “other person”, or assents to, acquiesces in or participates in the making of a statement by or on behalf of the other person, that the person knows, or would reasonably be expected to know but for circumstances amounting to culpable conduct, is a false statement that could be used by or on behalf of the other person for a purpose of this Act, except sections 965.39.1 to 965.39.7, incurs a penalty in respect of the false statement equal to the greater of \$1,000 and the lesser of

(a) the penalty that the other person would incur under section 1049 if the other person had made the statement in a return filed for the purposes of this Act, except sections 965.39.1 to 965.39.7, and had known that the statement was false; and”.

c. I-3, s. 1049.0.5.1, added.

43. The Act is amended by inserting the following section after section 1049.0.5:

Other penalty.

“1049.0.5.1. Every person who makes a statement to another person, in this section and sections 1049.0.6, 1049.0.8 and 1049.0.10 referred to as the “other person”, or assents to, acquiesces in or participates in the making of a statement by or on behalf of the other person, that the person knows, or would reasonably be expected to know but for circumstances amounting to culpable conduct, is a false statement that could be used by or on behalf of the other person for a purpose of the Cooperative Investment Plan Act (2006, chapter 37) or of sections 965.39.1 to 965.39.7 incurs a penalty in respect of the false statement equal to,

(a) if the statement is made in the course of planning, selling or promoting an arrangement in relation to the application of the Cooperative Investment Plan Act, the greater of \$1,000 and the person's gross compensation, at the time at which the notice of assessment of the penalty is sent to the person, in respect of the false statement that could be used by or on behalf of the other person; and

(b) in any other case, \$1,000."

c. I-3, s. 1049.0.6, am. **44.** Section 1049.0.6 of the Act is amended by replacing "of section 1049.0.5" by "of sections 1049.0.5 and 1049.0.5.1".

c. I-3, s. 1049.0.8, am. **45.** Section 1049.0.8 of the Act is amended by replacing "in section 1049.0.5" and "under section 1049.0.5" by "in section 1049.0.5 or 1049.0.5.1" and "under section 1049.0.5 or 1049.0.5.1", respectively.

c. I-3, s. 1049.0.9, am. **46.** Section 1049.0.9 of the Act is amended by replacing "under section 1049.0.5" by "under section 1049.0.5 or 1049.0.5.1".

c. I-3, s. 1049.0.10, am. **47.** Section 1049.0.10 of the Act is amended by replacing "section 1049.0.5 does not apply" in paragraph *a* by "sections 1049.0.5 and 1049.0.5.1 do not apply".

c. I-3, s. 1049.0.11, am. **48.** Section 1049.0.11 of the Act is amended by replacing "section 1049.0.5" in the portion before paragraph *a* by "section 1049.0.5 or 1049.0.5.1".

c. I-3, s. 1049.12.1, added. **49.** The Act is amended by inserting the following section after section 1049.12:

Reduction of the capital stock of a qualified cooperative or a qualified federation of cooperatives.

"1049.12.1. Every qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1, whose equity, within the meaning of section 2 of the Cooperative Investment Plan Act (2006, chapter 37), before the redemption or repayment of the issued shares, is reduced to less than 80% of its equity on 23 April 1985 by reason of a reduction of its capital stock otherwise than by reason of a repayment of common shares belonging to a member who is deceased, disabled or under tutorship or curatorship, incurs a penalty equal to 30% of the part of the reduction that reduces the equity to less than 80% of the equity on 23 April 1985."

c. I-3, s. 1049.13.1, added. **50.** The Act is amended by inserting the following section after section 1049.13:

Issue of non-qualifying securities by a qualified cooperative or a qualified federation of cooperatives.

"1049.13.1. Every qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1, that issues shares without holding a valid qualification certificate as prescribed in sections 6 and 11 of the Cooperative Investment Plan Act (2006, chapter 37) or while its certificate is revoked and that asserts that such shares are qualifying securities under that

Act incurs a penalty equal to 50% of the amount of the shares issued while it did not hold a valid qualification certificate or after the date of revocation of the certificate.”

c. I-3, ss. 1049.14.0.1 and 1049.14.0.2, added.

Redemption of a qualifying security by a qualified cooperative or qualified federation of cooperatives.

51. The Act is amended by inserting the following sections after section 1049.14:

“1049.14.0.1. Every qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1, that redeems or repays a qualifying security, within the meaning of that section, without complying with the period specified in paragraph 4 of section 6 of the Cooperative Investment Plan Act (2006, chapter 37) incurs a penalty equal to 30% of the amount of the qualifying securities so redeemed or repaid, unless the redemption or repayment is an allowable redemption or repayment that complies with the rules set out in sections 2 and 7 of that Act.

Winding-up or dissolution.

If the redemption or repayment referred to in the first paragraph occurs as part of the winding-up or dissolution of a cooperative or federation of cooperatives, the penalty specified in the first paragraph is replaced by a penalty equal to 30% of the amount obtained by applying, to the amount of the qualifying securities so redeemed or repaid, the percentage obtained by dividing by 1,826 the amount by which 1,826 exceeds the number of days included in the period that begins on the day of issue of the qualifying securities and ends on the day on which they are redeemed or repaid.

Payment of a patronage in cash.

“1049.14.0.2. Every qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1, that, in respect of a fiscal period ended in a particular calendar year in which it issued qualifying securities, within the meaning of that section, or in the 12-month period that precedes the particular year, pays, otherwise than in the form of common shares, a patronage dividend greater than 33 1/3% of its operating surplus or surplus earnings, incurs a penalty equal to the lesser of

(a) 30% of the proceeds of the issue of qualifying securities for the particular year; and

(b) the aggregate of

i. 30% of the portion of the patronage dividend, otherwise than in the form of shares, that exceeds 33 1/3% of the operating surplus or surplus earnings, such portion being in this subparagraph *b* referred to as the “excess patronage dividend”, paid in respect of a fiscal period that ended in the particular year,

ii. in the case where no qualifying securities were issued in the 12-month period that precedes the particular year, 30% of the excess patronage dividend paid in respect of a fiscal period that ended in the 12-month period that precedes the particular year, and

iii. in any other case, the amount by which 30% of the excess patronage dividend paid in respect of a fiscal period that ended in the 24-month period that precedes the particular year exceeds the aggregate of the penalties relating to the payment of a patronage dividend incurred under this section in respect of the issue of qualifying securities in the 24-month period that precedes the particular year, up to 30% of the excess patronage dividend paid in respect of a fiscal period that ended in the 12-month period that precedes the particular year.”

c. I-3, Parts III.2.2-III.2.4, ss. 1129.12.8-1129.12.22, added.

52. The Act is amended by inserting the following after section 1129.12.7:

“PART III.2.2

“SPECIAL TAX RELATING TO THE SECOND COOPERATIVE INVESTMENT PLAN

Definitions:

“1129.12.8. In this Part,

“fiscal period”;

“fiscal period” has the meaning assigned by Part I;

“Minister”;

“Minister” means the Minister of Revenue;

“qualification certificate”;

“qualification certificate” means a qualification certificate issued under section 11 of the Cooperative Investment Plan Act (2006, chapter 37);

“qualified cooperative”;

“qualified cooperative” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“qualified federation of cooperatives”;

“qualified federation of cooperatives” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“qualifying security”.

“qualifying security” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act.

Tax liability.

“1129.12.9. If a qualified cooperative or qualified federation of cooperatives that holds a qualification certificate has issued qualifying securities in a year, it shall pay tax for that year equal to 30% of the proceeds from the issue of those securities if, at the end of the fiscal period that ended in the calendar year that precedes that year, it does not meet the conditions set out in any of subparagraphs 1 to 5 of the first paragraph of section 3 of the Cooperative Investment Plan Act (2006, chapter 37), subparagraph 1 or 2 of the second paragraph of that section 3 or any of subparagraphs 1 to 5 of section 4 of that Act, as the case may be.

Filing of a statement.

“1129.12.10. If a qualified cooperative or qualified federation of cooperatives is required to pay tax for a calendar year under this Part, it shall, on or before 31 March of the calendar year that follows the calendar year in which the tax is payable,

(a) file with the Minister, without notice or demand, a statement under this Part in prescribed form containing the prescribed information;

(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.

“1129.12.11. 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 1001, 1002 and 1037 and Titles II, V and VI of Book IX of Part I apply to this Part, with the necessary modifications.

“PART III.2.3

“SPECIAL TAX TO ENSURE THE INTEGRITY OF THE SECOND COOPERATIVE INVESTMENT PLAN

Definitions:

“1129.12.12. In this Part,

“investment under the plan”;

“investment under the plan” means any investment held by a qualified cooperative in the form of a share of the capital stock of the corporation that employs its members, or of a debenture issued by the corporation, provided that the debenture was held continuously by the cooperative throughout a 120-day period including the determination time of investments in the corporation;

“determination time of investments”;

“determination time of investments” in a corporation means

(a) in the case of subparagraph *a* of the second paragraph of section 1129.12.14, the end of the particular calendar year referred to in the first paragraph of that section;

(b) in the case of subparagraph *b* of the second paragraph of section 1129.12.14, the time immediately preceding the time at which the qualified cooperative is issued its first qualification certificate; and

(c) in the case of subparagraph *c* of the second paragraph of section 1129.12.14, the transition time applicable to the qualified cooperative;

“Minister”;

“Minister” means the Minister of Revenue;

“qualification certificate”;

“qualification certificate” means a qualification certificate issued under section 11 of the Cooperative Investment Plan Act (2006, chapter 37);

“qualified cooperative”;

“qualified cooperative” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

- “qualifying security”; “qualifying security” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;
- “specified percentage”; “specified percentage” means,
- (a) if the cooperative was established before 24 March 2006 and the particular calendar year referred to in section 1129.12.13 precedes the year 2012 and is not a year in which the cooperative made an investment under the plan, other than such an investment made before that date, a percentage of 165%; and
- (b) in any other case, a percentage of 115%;
- “taxation year”; “taxation year” has the meaning assigned by Part I;
- “transition time”. “transition time” applicable to a qualified cooperative means the time that immediately precedes 1 January 2012 or, if it is earlier, the time that immediately precedes the acquisition, after 23 March 2006, of an investment under the plan by the qualified cooperative.
- 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 liability. **“1129.12.13.** If, in a particular calendar year, a qualified cooperative that is a shareholding workers cooperative, within the meaning of the first paragraph of section 2 of the Cooperative Investment Plan Act (2006, chapter 37), and that holds a qualification certificate has issued qualifying securities, redeemed securities issued under that Act or under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche (chapter M-30.01), acquired an investment under the plan, or disposed of such an investment, the qualified cooperative shall pay tax for that year equal to the regulation amount determined under section 1129.12.14.
- Regulation amount. **“1129.12.14.** The regulation amount to which section 1129.12.13 refers in respect of a qualified cooperative for a particular calendar year is equal to the amount determined by the formula
- $30\% [A - (B + C)] + D - E.$
- Interpretation. In the formula in the first paragraph,
- (a) A is the amount by which the aggregate of the amounts paid in respect of the securities that are issued by the qualified cooperative under the Cooperative Investment Plan Act (2006, chapter 37) and under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche (chapter M-30.01) and that are outstanding at the end of the particular calendar year, exceeds an

amount equal to the result obtained by applying the specified percentage for the year to the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments under the plan that the qualified cooperative holds at the determination time of investments;

(b) B is the amount by which the aggregate of the amounts paid in respect of the securities that are issued by the qualified cooperative under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche and that are outstanding immediately before the issue to the qualified cooperative of its first qualification certificate, exceeds the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments under the plan that the qualified cooperative held at the determination time of investments;

(c) C is the amount by which the aggregate of the amounts paid in respect of the securities that are issued by the qualified cooperative under the Cooperative Investment Plan Act and under the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche and that are outstanding at the transition time applicable to the qualified cooperative, up to an amount equal to 165% of the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments concerned that the cooperative holds at the determination time of investments, exceeds an amount equal to 115% of the acquisition cost, determined without taking into account the borrowing costs and the other costs related to their acquisition, of the aggregate of the investments concerned that the cooperative holds at the determination time of investments;

(d) D is the aggregate of all amounts each of which is an amount that the qualified cooperative is deemed to have paid to the Minister under Division II.6.5.5 of Chapter III.1 of Title III of Book IX of Part I, on account of its tax payable under this Part for a taxation year preceding its taxation year in which the particular calendar year ends;

(e) E is the aggregate of all amounts each of which is a tax that the qualified cooperative is required to pay under this Part for a calendar year preceding the particular calendar year; and

(f) the result of the addition of the amounts that B and C represent may not be greater than the excess amount determined under subparagraph *a*.

Filing of a statement.

1129.12.15. If a qualified cooperative is required to pay tax for a calendar year under this Part, it shall, on or before 31 March of the calendar year that follows the calendar year in which the tax is payable,

(a) file with the Minister, without notice or demand, a statement under this Part in prescribed form containing the prescribed information;

(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. **“1129.12.16.** 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 1001, 1002 and 1037 and Titles II, V and VI of Book IX of Part I apply to this Part, with the necessary modifications.

“PART III.2.4

“SPECIAL TAX RELATING TO AN ALLOWABLE REDEMPTION OR REPAYMENT UNDER THE SECOND COOPERATIVE INVESTMENT PLAN

Definitions: **“1129.12.17.** In this Part,

“allowable redemption or repayment”; “allowable redemption or repayment” means an allowable redemption or repayment within the meaning of section 2 of the Cooperative Investment Plan Act (2006, chapter 37);

“eligible member”; “eligible member” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“Minister”; “Minister” means the Minister of Revenue;

“qualification certificate”; “qualification certificate” means a qualification certificate issued under section 11 of the Cooperative Investment Plan Act;

“qualified cooperative”; “qualified cooperative” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“qualified federation of cooperatives”; “qualified federation of cooperatives” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“qualifying security”; “qualifying security” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act;

“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 liability. **“1129.12.18.** If a qualifying security is the subject of an allowable redemption or repayment by a qualified cooperative or qualified federation of cooperatives, otherwise than under the circumstances to which

section 1129.12.19 applies, the individual referred to in section 965.39.4, the person to whom, where applicable, the security devolved as a consequence of the individual's death, or a trust holding the security and that is governed by a registered retirement savings plan or by a registered retirement income fund the annuitant of which is the individual, is required to pay, for the taxation year in which the redemption or repayment is made, a tax equal to the amount determined by the formula

$$[(1,826 - A) / 1,826] \times B.$$

Interpretation.

In the formula in the first paragraph,

(a) A is the number of days in the period that begins on the issue date of the qualifying security referred to in the first paragraph and that ends on the day on which the qualifying security is redeemed or repaid; and

(b) B is the lesser of

i. 25% of the acquisition cost of the qualifying security, determined without taking into account the borrowing costs and the other costs related to their acquisition, for the individual or the trust governed by a registered retirement savings plan of which the individual was the annuitant on acquiring the security, and

ii. the amount paid by the qualified cooperative or qualified federation of cooperatives for the redemption or repayment of the security.

Tax liability.

1129.12.19. If a qualifying security held by a partnership is the subject of an allowable redemption or repayment by a qualified cooperative or qualified federation of cooperatives, an individual who is a member of the partnership at the end of the partnership's fiscal period in which the redemption or repayment is made, is required to pay, for the taxation year in which the fiscal period ends, a tax equal to the amount determined by the formula

$$[(1,826 - A) / 1,826] \times B \times C.$$

Interpretation.

In the formula in the first paragraph,

(a) A is the number of days in the period that begins on the issue date of the qualifying security referred to in the first paragraph and that ends on the day on which the qualifying security is redeemed or repaid;

(b) B is the lesser of

i. 25% of the acquisition cost of the qualifying security to the partnership, and

ii. the amount paid by the qualified cooperative or qualified federation of cooperatives for the redemption or repayment of the security; and

(c) C is the proportion of the cost of the qualifying security to the partnership that the share of the individual of the income or loss of the partnership for the fiscal period referred to in the first paragraph is of the income or loss of the partnership for the fiscal period, on the assumption that, if the income and loss of the partnership for the fiscal period are nil, the income of the partnership for the fiscal period is equal to \$1,000,000.

Acquisition cost to the partnership.

For the purposes of this section, the acquisition cost of the qualifying security to the partnership is the aggregate of the costs determined in respect of the partnership's eligible members in accordance with section 965.39.5, without taking into account the borrowing costs and the other costs related to its acquisition.

Withholding and payment of tax.

“1129.12.20. If a qualified cooperative or qualified federation of cooperatives redeems or repays a qualifying security in respect of which tax is payable under section 1129.12.18 or 1129.12.19, the following rules apply:

(a) the qualified cooperative or qualified federation of cooperatives is required to withhold the amount of tax, on behalf of the person who is liable to pay the tax, from the amount it pays or credits to that person because of the redemption or repayment of the security; and

(b) the qualified cooperative or qualified federation of cooperatives is required to pay to the Minister the amount so withheld on behalf of that person within 30 days following the day on which the security is redeemed or repaid.

Payment of tax by the cooperative or federation of cooperatives.

“1129.12.21. Every qualified cooperative or qualified federation of cooperatives is required to pay, on behalf of the person who is liable to pay the tax referred to in section 1129.12.18 or 1129.12.19, any amount that the cooperative or federation of cooperatives did not withhold under section 1129.12.20, and it is authorized to recover the amount so paid from that person.

Provisions applicable.

“1129.12.22. 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 1014 and 1037 to 1079.16 apply to this Part, with the necessary modifications.”

CHAPTER X

MISCELLANEOUS PROVISIONS

Transitional period for a workers investment program.

53. A cooperative, other than a work cooperative or a shareholding workers cooperative, or a federation of cooperatives that, on 12 June 2003, holds a qualification certificate that is still in force on that date and authorizes its holder to issue securities under the rules set out in the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche, may, until the day on which the qualification certificate is revoked in accordance with that plan but before

1 April 2004, proceed with the issue of those securities in accordance with those rules, provided that their issue is necessary to fulfill an agreement entered into in writing on or before 12 June 2003 with an eligible worker within the scope of a workers investment program referred to in Division 4.1 of the rules of that plan.

Revoked qualification certificate.

54. Subject to the second and third paragraphs, a qualification certificate issued to a cooperative under the rules set out in the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche is revoked on 31 March 2004.

Work cooperative or shareholding workers cooperative.

A work cooperative or a shareholding workers cooperative that, on 30 March 2004, holds a qualification certificate authorizing its holder to issue securities under the rules set out in the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche may proceed with the issue of those securities in accordance with those rules, until the earliest of

(1) the day on which the qualification certificate is revoked in accordance with the plan;

(2) the day on which it obtains a qualification certificate issued under section 11; and

(3) 31 December 2004.

Other cooperatives.

A cooperative, other than a work cooperative or a shareholding workers cooperative, or a federation of cooperatives that, on 12 June 2003, holds a qualification certificate that is still in force on 30 March 2004 and authorizes its holder to issue securities under the rules set out in the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche, may, until the earliest of the days described in subparagraphs 1 to 3 of the second paragraph, proceed with the issue of those securities in accordance with those rules, provided that their issue is necessary to fulfill an agreement entered into in writing on or before 12 June 2003 with an eligible worker within the scope of a workers investment program referred to in Division 4.1 of the rules of that plan.

Issue prohibited.

55. No security may be issued after 31 December 2004 under the rules set out in the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche and every unrevoked qualification certificate issued under that plan is deemed to be revoked after that date.

Provisions applicable.

56. Every security issued under the rules set out in the Cooperative Investment Plan adopted under the Act respecting the Ministère du Développement économique et régional et de la Recherche remains subject to Division 4 of the rules of that plan and to the provisions of the Taxation Act with respect to the redemption of that security.

Interpretation.

However, for the purposes of Division 4 of the rules of that plan, the reserve includes, where applicable, the enhancement reserve as defined under sections 149.1 to 149.6 of the Cooperatives Act.

Date of effect.

57. Section 1, section 2, except for the definition of “allowable redemption or repayment” and the third paragraph of that section, sections 3 to 6, 8 to 25, 33 to 39, 41 to 51, section 52, when it enacts Part III.2.2 of the Taxation Act, and sections 54 to 56 have effect from 31 March 2004. However,

(1) when this Act applies before 22 December 2004,

(a) section 3 is to be read without reference to subparagraph 7 of the first paragraph, and

(b) section 4 is to be read without reference to its paragraph 7;

(2) when this Act applies before 17 November 2005,

(a) the definition of “equity” in the first paragraph of section 2 reads as if “Chapter II of the Regulation under the Cooperatives Act made by Order in Council 953-2005 (2005, G.O. 2, 4736)” was replaced by “Chapter IV of the Regulation under the Cooperatives Act made by Order in Council 2560-83 (1983, G.O. 2, 3961)”, and

(b) section 12 is to be read without reference to its paragraph 6;

(3) when this Act applies before 24 March 2006, section 3 is to be read without reference to its third paragraph; and

(4) when section 1049.14.0.1 of the Taxation Act, enacted by section 51, applies in respect of a qualifying security issued before 24 March 2006, it reads as follows:

“1049.14.0.1. Every qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1, that redeems or repays a qualifying security, within the meaning of that section, without complying with the period specified in paragraph 4 of section 6 of the Cooperative Investment Plan Act (2006, chapter 37) incurs a penalty equal to 30% of the amount of the qualifying securities so redeemed or repaid.”

Other date of effect.

58. Section 40 and section 52, when it enacts Part III.2.3 of the Taxation Act, apply from the calendar year 2004. However, when section 1129.12.15 of the Taxation Act, enacted by section 52, applies to the calendar year 2005, it reads as if “31 March” in the portion before paragraph *a* was replaced by “30 June”.

- Other date of effect. **59.** Section 2, when it enacts the definition of “allowable redemption or repayment” and the third paragraph of that section, section 7 and section 52, when it enacts Part III.2.4 of the Taxation Act, apply in respect of a qualifying security issued after 23 March 2006.
- Other date of effect. **60.** Section 53 has effect from 13 June 2003.
- Coming into force. **61.** This Act comes into force on 6 December 2006.

2006, chapter 38

AN ACT TO AMEND THE ACT RESPECTING THE ENTERPRISE REGISTRAR AND OTHER LEGISLATIVE PROVISIONS

Bill 47

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

Introduced 14 November 2006

Passage in principle 21 November 2006

Passage 1 December 2006

Assented to 6 December 2006

Coming into force: 1 April 2007 except

(1) sections 47, 51, 55, 56, 60 and 97, which come into force on 6 December 2006;

(2) section 52, paragraph 1 of section 53 and sections 54, 57, 61, 62, 65, 79, 82, 95 and 96, which come into force on the date or dates to be set by the Government.

However, section 51 applies as of 1 April 2007 insofar as it replaces “Minister of Revenue” in the second paragraph of section 28 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) by “Minister”.

Legislation amended:

Financial Administration Act (R.S.Q., chapter A-6.001)

Fish and Game Clubs Act (R.S.Q., chapter C-22)

Amusement Clubs Act (R.S.Q., chapter C-23)

Companies Act (R.S.Q., chapter C-38)

Cemetery Companies Act (R.S.Q., chapter C-40)

Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1)

Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44)

Telegraph and Telephone Companies Act (R.S.Q., chapter C-45)

Mining Companies Act (R.S.Q., chapter C-47)

Act respecting the constitution of certain Churches (R.S.Q., chapter C-63)

Religious Corporations Act (R.S.Q., chapter C-71)

Real Estate Brokerage Act (R.S.Q., chapter C-73.1)

Roman Catholic Bishops Act (R.S.Q., chapter E-17)

Act respecting fabriques (R.S.Q., chapter F-1)

Winding-up Act (R.S.Q., chapter L-4)

(Cont'd on next page)

Legislation amended: (Cont'd)

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

Act respecting the special powers of legal persons (R.S.Q., chapter P-16)

Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45)

Act respecting the enterprise registrar (R.S.Q., chapter R-17.1)

National Benefit Societies Act (R.S.Q., chapter S-31)

Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)

Professional Syndicates Act (R.S.Q., chapter S-40)



Chapter 38

AN ACT TO AMEND THE ACT RESPECTING THE ENTERPRISE REGISTRAR AND OTHER LEGISLATIVE PROVISIONS

[Assented to 6 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE ENTERPRISE REGISTRAR

c. R-17.1, Div. I,
heading, replaced.

1. The heading of Division I of the Act respecting the enterprise registrar (R.S.Q. chapter R-17.1) is replaced by the following heading:

“GENERAL PROVISION”.

c. R-17.1, s. 1,
replaced.
Enterprise registrar.

2. Section 1 of the Act is replaced by the following section:

“**1.** The Minister shall appoint a public servant to act as enterprise registrar. The enterprise registrar is a public officer and exercises the functions provided for by law, and attends exclusively to the work and duties of the office of enterprise registrar.

Public servants.

The Minister shall also appoint public servants to assist the enterprise registrar in the functions of office. Except those among them who exercise the power to register a natural person, a partnership or a legal person, who make corrections under section 68 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45) or who issue copies, extracts or attestations or certify copies or extracts under section 78, 79, 80 or 81 of that Act, they must attend exclusively to the work and duties of the office of enterprise registrar.

Replacement of
enterprise registrar.

If the enterprise registrar is absent or unable to act, the Minister may designate one of those public servants to act in the enterprise registrar’s place.”

c. R-17.1, ss. 2-7,
repealed.
c. R-17.1, s. 8, am.

3. Sections 2 to 7 of the Act are repealed.

4. Section 8 of the Act is amended by replacing “under his administration” in the first and second lines by “mentioned in Schedule I”.

c. R-17.1, s. 9,
repealed.

5. Section 9 of the Act is repealed.

c. R-17.1, s. 9.1, am.

6. Section 9.1 of the Act is amended by replacing “under his administration” in the second line by “mentioned in Schedule I”.

- c. R-17.1, s. 11, am. **7.** Section 11 of the Act is amended by replacing “may authorize a person” by “may authorize one of the public servants assisting the enterprise registrar”.
- c. R-17.1, s. 14, am. **8.** Section 14 of the Act is amended by replacing “any member of his personnel nor any other person authorized by the enterprise registrar to exercise the powers contemplated in sections 8 to 10” in the first three lines of the first paragraph by “any public servant referred to in section 11”.
- c. R-17.1, s. 16, replaced.
Intragovernmental agreement. **9.** Section 16 of the Act is replaced by the following section:

“16. The Minister may enter into an agreement with a government department or body in order to facilitate the exercise of the enterprise registrar’s functions.

The Minister may, in accordance with the applicable legislative provisions and with the authorization of the Government, enter into an agreement with a department or body of another government in order to facilitate the exercise of the enterprise registrar’s functions.”
- Intergovernmental agreement.
- c. R-17.1, s. 20, am. **10.** Section 20 of the Act is amended

(1) by striking out “or the Deputy enterprise registrar”;

(2) by replacing “duties” by “functions”.
- c. R-17.1, ss. 21 and 22, repealed. **11.** Sections 21 and 22 of the Act are repealed.
- c. R-17.1, Divs. III-VI, ss. 23-277, replaced. **12.** Divisions III to VI of the Act, comprising sections 23 to 277, are replaced by the following divisions:

“DIVISION III

“ORGANIZATION
- Delegation of powers. **“23.** The enterprise registrar may, with the concurrence of the Minister, delegate powers to the public servants assisting the enterprise registrar.
- Signature. **“24.** No deed, document or writing is binding on or attributable to the enterprise registrar unless it is signed by the enterprise registrar or by a public servant referred to in the second paragraph of section 1 and authorized by the enterprise registrar.
- Facsimile. A facsimile of the signature of a person referred to in the first paragraph has the same force as the person’s signature.
- Authenticity. **“25.** A document emanating from the enterprise registrar or a public servant assisting the enterprise registrar, or a copy of such a document, is authentic if the document is signed or the copy certified by a person referred to in the first paragraph of section 24.

Conflict of interest. **“26.** The enterprise registrar may not have a direct or indirect interest in an undertaking that puts the personal interest of the enterprise registrar in conflict with the duties of office.

“DIVISION IV

“PENAL PROVISION AND PROCEDURE

Offence. **“27.** A person who contravenes section 14 is guilty of an offence and liable to a fine of not less than \$500 nor more than \$5,000.

Proceedings, actions and appeals. **“28.** Except in the case of a fiscal law within the meaning of the Act respecting the Ministère du Revenu (chapter M-31), penal or civil proceedings or actions under the provisions of an Act in respect of which responsibilities are entrusted to the enterprise registrar, and appeals under such an Act in accordance with the Code of Penal Procedure (chapter C-25.1), are instituted in the name of the enterprise registrar despite any incompatible provision in such an Act, if the objects of the proceedings, actions or appeals concern the exercise of the functions or a responsibility of the enterprise registrar.

Penal proceedings. **“29.** In the case of penal proceedings referred to in section 28, it is not necessary for the enterprise registrar to sign or attest the statement of offence or to prove appointment or continuance in office as enterprise registrar.

Statement of offence. The statement of offence is signed and issued by a person authorized by the enterprise registrar and proof of the person’s capacity, signature or authorization is not necessary unless the defendant contests it and the judge considers it necessary to provide such proof.

Code of Penal Procedure. **“30.** For the purposes of the Code of Penal Procedure (chapter C-25.1), a person referred to in section 8, 11 or 29 is a person responsible for the enforcement of an Act mentioned in Schedule I.

Designation of enterprise registrar. **“31.** The enterprise registrar is sufficiently designated by the title “enterprise registrar”, without mention of a name, and any proceedings in which the enterprise registrar is designated by name may be continued by the enterprise registrar’s successor without continuance of suit or change in designation.

Advocate. The enterprise registrar is represented for all purposes by the advocate appearing in the enterprise registrar’s name, and it is not necessary for the advocate to prove capacity to act in the enterprise registrar’s name.

Remedy against Government. **“32.** Except in the case of a fiscal law within the meaning of the Act respecting the Ministère du Revenu (chapter M-31), a person having a remedy against the Government arising out of the application of a provision of an Act in respect of which responsibilities are entrusted to the enterprise registrar must direct it against the enterprise registrar if the objects of the remedy

concern the exercise of the functions or a responsibility of the enterprise registrar.

Service of proceedings.

Any proceeding to which the enterprise registrar is a party must be served on or delivered to the enterprise registrar 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 the office.

Return of service.

If the proceeding is served on the enterprise registrar, the return of service must mention the name of the person with whom the copy of the proceeding was left.

“DIVISION V

“FINAL PROVISION

Minister responsible.

“**33.** The Minister of Revenue is responsible for the administration of this Act.”

c. R-17.1, Sched. I, replaced.

13. Schedule I to the Act is replaced by the following schedule:

“SCHEDULE I

Fish and Game Clubs Act (chapter C-22)

Amusement Clubs Act (chapter C-23)

Companies Act (chapter C-38)

Cemetery Companies Act (chapter C-40)

Act respecting Roman Catholic cemetery corporations (chapter C-40.1)

Gas, Water and Electricity Companies Act (chapter C-44)

Telegraph and Telephone Companies Act (chapter C-45)

Mining Companies Act (chapter C-47)

Act respecting the constitution of certain Churches (chapter C-63)

Religious Corporations Act (chapter C-71)

Roman Catholic Bishops Act (chapter E-17)

Act respecting fabriques (chapter F-1)

Winding-up Act (chapter L-4)

Act respecting the special powers of legal persons (chapter P-16)

Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)

National Benefit Societies Act (chapter S-31)

Act respecting societies for the prevention of cruelty to animals (chapter S-32)

Professional Syndicates Act (chapter S-40)".

FINANCIAL ADMINISTRATION ACT

c. A-6.001, Sched. I,
am.

14. Schedule 1 to the Financial Administration Act (R.S.Q., chapter A-6.001), amended by section 38 of chapter 18 of the statutes of 2005, by section 233 of chapter 32 of the statutes of 2005 and by section 39 of chapter 34 of the statutes of 2005, is again amended by striking out "Enterprise registrar".

FISH AND GAME CLUBS ACT

c. C-22, s. 7, replaced.

15. Section 7 of the Fish and Game Clubs Act (R.S.Q., chapter C-22) is replaced by the following section:

Minister responsible.

"7. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue."

AMUSEMENT CLUBS ACT

c. C-23, s. 11,
replaced.

16. Section 11 of the Amusement Clubs Act (R.S.Q., chapter C-23) is replaced by the following section:

Minister responsible.

"11. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue."

COMPANIES ACT

c. C-38, s. 1, replaced.

17. Section 1 of the Companies Act (R.S.Q., chapter C-38) is replaced by the following section:

Minister responsible.

"1. The Minister of Finance is responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue."

c. C-38, s. 1.1,
repealed.

18. Section 1.1 of the Act is repealed.

c. C-38, s. 123.27.6,
repealed.

19. Section 123.27.6 of the Act is repealed.

CEMETERY COMPANIES ACT

c. C-40, s. 14,
replaced.

20. Section 14 of the Cemetery Companies Act (R.S.Q., chapter C-40) is replaced by the following section:

Minister responsible.

“14. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING ROMAN CATHOLIC CEMETERY CORPORATIONS

c. C-40.1, s. 52,
replaced.

21. Section 52 of the Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1) is replaced by the following section:

Minister responsible.

“52. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

GAS, WATER AND ELECTRICITY COMPANIES ACT

c. C-44, s. 98,
replaced.

22. Section 98 of the Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44) is replaced by the following section:

Minister responsible.

“98. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

TELEGRAPH AND TELEPHONE COMPANIES ACT

c. C-45, s. 26,
replaced.

23. Section 26 of the Telegraph and Telephone Companies Act (R.S.Q., chapter C-45) is replaced by the following section:

Minister responsible.

“26. The Minister of Finance is responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

c. C-45, s. 28,
repealed.

24. Section 28 of the Act is repealed.

MINING COMPANIES ACT

c. C-47, s. 1, am.

25. Section 1 of the Mining Companies Act (R.S.Q., chapter C-47) is amended by striking out “, with the exception of Division VI which applies to the companies which it contemplates” in the third and fourth lines.

c. C-47, Div. VI,
ss. 12-20, repealed.

26. Division VI of the Act, comprising sections 12 to 20, is repealed.

c. C-47, s. 23,
replaced.

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

Minister responsible.

“23. The Minister of Finance is responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

c. C-47, s. 24,
repealed.

28. Section 24 of the Act is repealed.

c. C-47, Form 1,
repealed.

29. Form 1 of the Act is repealed.

ACT RESPECTING THE CONSTITUTION OF CERTAIN CHURCHES

c. C-63, s. 15,
replaced.

30. Section 15 of the Act respecting the constitution of certain Churches (R.S.Q., chapter C-63) is replaced by the following section:

Minister responsible.

“15. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

RELIGIOUS CORPORATIONS ACT

c. C-71, s. 19,
replaced.

31. Section 19 of the Religious Corporations Act (R.S.Q., chapter C-71) is replaced by the following section:

Minister responsible.

“19. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

REAL ESTATE BROKERAGE ACT

c. C-73.1, Chap. VII,
heading, replaced.

32. The heading of Chapter VII of the Real Estate Brokerage Act (R.S.Q., chapter C-73.1) is replaced by the following heading:

“INSPECTION OF THE ASSOCIATION”.

c. C-73.1, s. 153,
repealed.

33. Section 153 of the Act is repealed.

c. C-73.1, s. 154,
replaced.

34. Section 154 of the Act is replaced by the following section:

Tabling.

“154. The Minister shall table in the National Assembly the reports provided for in sections 61 and 105 within 15 days of receiving them or, if the Assembly is not sitting, within 15 days of resumption.”

c. C-73.1, s. 189,
repealed.

35. Section 189 of the Act is repealed.

c. C-73.1, s. 189.1,
added.

36. The Act is amended by inserting the following section after section 189:

Delegation of functions and powers.

“189.1. The Minister may delegate to any person or body functions and powers relating to the administration of this Act, including those conferred by sections 61, 62, 75, 79, 101, 105, 106, 142, 144, 146 to 152, 160.3, 164 and 166.

Subdelegation.

The Minister may, in the instrument of delegation, authorize the subdelegation of specified functions and powers; in such a case, the person or body to whom or which such subdelegation may be made shall be identified.”

c. C-73.1, ss. 61, 62, 75, 79, 101, 105, 106, 142, 144, 146-152, 160.3, 164 and 166, am.

37. Sections 61, 62, 75, 79, 101, 105, 106, 142, 144, 146 to 152, 160.3, 164 and 166 of the Act are amended by replacing “enterprise registrar” wherever it occurs by “Minister”, with the necessary modifications.

ROMAN CATHOLIC BISHOPS ACT

c. E-17, s. 22, replaced.

38. Section 22 of the Roman Catholic Bishops Act (R.S.Q., chapter E-17) is replaced by the following section:

Minister responsible.

“22. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING FABRIQUES

c. F-1, s. 75, replaced.

39. Section 75 of the Act respecting fabriques (R.S.Q., chapter F-1) is replaced by the following section:

Minister responsible.

“75. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

WINDING-UP ACT

c. L-4, s. 34, replaced.

40. Section 34 of the Winding-up Act (R.S.Q., chapter L-4) is replaced by the following section:

Minister responsible.

“34. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING THE MINISTÈRE DU REVENU

c. M-31, s. 2, am.

41. Section 2 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), amended by section 46 of chapter 44 of the statutes of 2005, is again amended by replacing the second paragraph by the following paragraph:

Laws and regulations.

“The Minister also has charge of the application of all fiscal laws, the Act to facilitate the payment of support (chapter P-2.2), the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons

(chapter P-45), the Act respecting the enterprise registrar (chapter R-17.1), the other Acts mentioned in Schedule I to the Act respecting the enterprise registrar in respect of which responsibilities are entrusted to the enterprise registrar, the provisions of section 77 referred to in the Public Curator Act (chapter C-81) relating to the provisional administration of property, and the regulations adopted under these Acts and provisions. In addition, the Minister shall assume any other responsibility assigned by the Government, including the administration of the International Fuel Tax Agreement, of any agreement concerning the application of a fiscal law between the Government and a Mohawk community and, to the extent specified in an agreement entered into under section 9.0.1, of any Act of the Parliament of Canada or regulation made under such an Act mentioned in the agreement.”

c. M-31, s. 5, am.

42. Section 5 of the Act is amended by replacing the first paragraph by the following paragraph:

Public servants and employees.

“**5.** The other public servants and employees necessary for the proper administration of the Ministère du Revenu, including the enterprise registrar, shall be appointed in accordance with the Public Service Act (chapter F-3.1.1).”

c. M-31, s. 69.0.0.7, am.

43. Section 69.0.0.7 of the Act, amended by section 162 of chapter 15 of the statutes of 2005, is again amended

(1) by inserting the following subparagraph after subparagraph iv of subparagraph *b* of the first paragraph:

“v. the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45) and the Act respecting the enterprise registrar (chapter R-17.1), but only to the extent that the information is necessary for the application or carrying out of those Acts;”;

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

“(b.1) the exercise of a function of the enterprise registrar as provided for by law, but only to the extent that the information is necessary for the exercise of that function;”.

c. M-31, s. 69.1, am.

44. Section 69.1 of the Act, amended by section 163 of chapter 15 of the statutes of 2005 and by section 35 of chapter 3 and section 11 of chapter 32 of the statutes of 2006, is again amended by striking out subparagraph *u* of the second paragraph.

ACT RESPECTING THE SPECIAL POWERS OF LEGAL PERSONS

c. P-16, s. 53, repealed.

45. Section 53 of the Act respecting the special powers of legal persons (R.S.Q., chapter P-16) is repealed.

- c. P-16, s. 54, replaced. **46.** Section 54 of the Act is replaced by the following section:
- Minister responsible. **“54.** The Minister of Finance is responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”
- ACT RESPECTING THE LEGAL PUBLICITY OF SOLE PROPRIETORSHIPS, PARTNERSHIPS AND LEGAL PERSONS**
- c. P-45, s. 2, am. **47.** Section 2 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) is amended by adding the following paragraph:
- Voluntary registration. **“A person or group that registers voluntarily is deemed to be subject to the requirement of registration.”**
- c. P-45, s. 18, am. **48.** Section 18 of the Act is amended by replacing the second paragraph by the following paragraph:
- Grounds for refusal. **“The registration of a registrant that is already registered or, in the case of a partnership constituted in Québec, whose registration has been the subject of an *ex officio* striking off shall also be refused.”**
- c. P-45, s. 19, am. **49.** Section 19 of the Act is amended by replacing the second paragraph by the following paragraph:
- Grounds for refusal. **“The registration of a legal person that is already registered or, in the case of a legal person constituted in Québec, whose registration has been the subject of an *ex officio* striking off shall also be refused.”**
- c. P-45, s. 26.1, am. **50.** Section 26.1 of the Act is amended by striking out “of Revenue” wherever it occurs in the first paragraph and by replacing “the Minister or Deputy Minister of Revenue” in the second paragraph by “the Minister or the Deputy Minister of Revenue”.
- c. P-45, s. 28, am. **51.** Section 28 of the Act is amended by replacing the second paragraph by the following paragraph:
- Exemption. **“Every registrant that files under section 26.1 a document transferred under section 72.1 that is deposited in the register together with the reference document sent previously by the Minister is also exempted from that requirement.”**
- c. P-45, s. 30, am. **52.** Section 30 of the Act is amended by striking out the second paragraph.
- c. P-45, s. 31, am. **53.** Section 31 of the Act is amended
- (1) by striking out subparagraph 5 of the first paragraph;

(2) by striking out “of Revenue” in the last line of the second paragraph.

c. P-45, s. 32.1, added. **54.** The Act is amended by inserting the following section after section 32:

Failure to update.

“32.1. A registrant that fails to meet the annual obligation to update information during the filing period for an annual declaration incurs a penalty equal to 50% of the annual registration fee or of the fee that would be applicable were section 57.2 to be read without reference to the second paragraph.

Failure to pay fee.

In addition, a registrant that incurs a penalty under the first paragraph and fails to pay the annual registration fee referred to in section 57.2 by the deadlines set out in section 57.3, 57.5 or 57.6, incurs a penalty equal to 5% of the fee and an additional penalty equal to 1% of the fee for each complete month of lateness, to a maximum of 12 months.”

c. P-45, s. 40, am.

55. Section 40 of the Act is amended by striking out the second paragraph.

c. P-45, s. 41.1, am.

56. Section 41.1 of the Act is amended by striking out the second paragraph.

c. P-45, s. 47, am.

57. Section 47 of the Act is amended by striking out paragraph 4.

c. P-45, s. 57.1, am.

58. Section 57.1 of the Act is amended by replacing “enterprise registrar” in the last line by “Minister”.

c. P-45, s. 57.1.1,
added.

59. The Act is amended by inserting the following section after section 57.1:

Waiver.

“57.1.1. The enterprise registrar may, on the conditions the enterprise registrar determines, waive the filing of a declaration or form, of information, of a supporting document or of any other document which would otherwise have to be filed.

Revocation.

However, the enterprise registrar retains the right to revoke the waiver and to require the filing of any declaration, form, information or document referred to in the first paragraph within the time the enterprise registrar determines.”

c. P-45, s. 57.2, am.

60. Section 57.2 of the Act is amended by adding the following paragraph:

Exemption.

“Despite the first paragraph, a registrant whose registration is struck off after 31 December of a particular year is exempted from paying the annual registration fee for the following year if the document whose deposit in the register gave rise to the striking off was duly completed and submitted to the enterprise registrar before 1 January of that following year.”

c. P-45, s. 57.3, am.

61. Section 57.3 of the Act is amended

(1) by replacing “enterprise registrar” in the first and second lines of the first paragraph by “Minister”.

(2) by striking out the second paragraph.

c. P-45, s. 57.4,
replaced.

62. Section 57.4 of the Act is replaced by the following section:

Exception.

“57.4. Despite sections 57.2 and 57.3, a registrant or registrant’s representative that presents an application to revoke a striking off under section 54 must also pay to the Minister the annual registration fee prescribed by regulation for the current year as well as the fees for all the years from the time of the striking off to the time the application is presented and an amount representing 25% of the fees for each of those years and, if applicable, for the current year.”

c. P-45, s. 57.5, am.

63. Section 57.5 of the Act is amended by striking out “of Revenue” in the second and third lines.

c. P-45, s. 57.6, am.

64. Section 57.6 of the Act is amended by striking out “of Revenue” in the second line.

c. P-45, s. 57.7,
repealed.

65. Section 57.7 of the Act is repealed.

c. P-45, s. 72, am.

66. Section 72 of the Act is amended by replacing “enterprise registrar” in the first line of the first paragraph by “Minister”.

c. P-45, s. 72.1,
replaced.

67. Section 72.1 of the Act is replaced by the following section:

Competence.

“72.1. The Minister is competent to transfer to the enterprise registrar for deposit in the register a document filed by a registrant under section 26.1 and a copy of the reference document sent previously to the registrant.”

c. P-45, s. 73, am.

68. Section 73 of the Act is amended by replacing “enterprise registrar” in the first line by “Minister”.

c. P-45, s. 73.1,
replaced.

69. Section 73.1 of the Act is replaced by the following section:

Registration.

“73.1. The Minister may enter into a written agreement with a government department or body to allow it to register a natural person, a partnership, a group or a legal person. Such an agreement may, in particular, pertain to the exercise of the powers and duties conferred by sections 74, 78 and 80.

Exercise of powers.

A government department or body that is party to such an agreement shall exercise the powers of the enterprise registrar under the conditions and within the limits provided for in the agreement.

- Competence. Any government department or body is competent to enter into such an agreement with the Minister.”
- c. P-45, s. 73.2, am. **70.** Section 73.2 of the Act is amended
- (1) by replacing the first paragraph by the following paragraph:
- Communication of information. **“73.2.** The Minister may enter into a written agreement with a government department, body or enterprise to allow the enterprise registrar to communicate to the department, body or enterprise information contained in a document filed by a registrant under this Act if the information must also be communicated by the registrant to the department, body or enterprise.”;
- (2) by replacing “enterprise registrar” in the second line of the second paragraph by “Minister”.
- c. P-45, s. 73.3, am. **71.** Section 73.3 of the Act is amended
- (1) by replacing the first paragraph by the following paragraph:
- Communication of information. **“73.3.** The Minister may enter into a written agreement with a government department, body or enterprise to allow the enterprise registrar to communicate to the department, body or enterprise all the information contained in the register and any subsequent amendments if such a communication is necessary for the exercise of the powers and duties of the department, body or enterprise.”;
- (2) by replacing “enterprise registrar” in the second line of the second paragraph by “Minister”;
- (3) by striking out the fifth paragraph.
- c. P-45, s. 74, am. **72.** Section 74 of the Act is amended by replacing “office of the enterprise registrar during office hours” in the first and second lines of the second paragraph by “locations and times designated by the Minister”.
- c. P-45, s. 75, am. **73.** Section 75 of the Act is amended by replacing “enterprise registrar” in the second line of the first paragraph by “Minister”.
- c. P-45, s. 76, am. **74.** Section 76 of the Act is amended by striking out “in his offices” in the last line.
- c. P-45, s. 77, am. **75.** Section 77 of the Act is amended by replacing “he” in the second line of the first paragraph by “the Minister”.
- c. P-45, s. 77.1, added. **76.** The Act is amended by inserting the following section after section 77:

Compilation of information.

“77.1. This Act does not prevent the Minister from compiling information from the register as though the information were provided by the enterprise registrar under section 71 of the Act respecting the Ministère du Revenu (chapter M-31).”

c. P-45, s. 81, am.

77. Section 81 of the Act is amended by adding the following paragraph:

Assumption.

“In the case of a legal person described in section 26.1, the attestation required under subparagraph 2 of the first paragraph is issued on the assumption that the filing period for the annual declaration for the current year is the same as that for the preceding year, unless the legal person confirms in writing, to the enterprise registrar, the filing period for the current year.”

c. P-45, s. 89, repealed.

78. Section 89 of the Act is repealed.

c. P-45, s. 98, am.

79. Section 98 of the Act is amended by striking out “or an annual declaration” in the first line of subparagraph 2 of the first paragraph.

c. P-45, s. 538, repealed.

80. Section 538 of the Act is repealed.

c. P-45, s. 539, replaced.

81. Section 539 of the Act is replaced by the following section:

Minister responsible.

“539. The Minister of Revenue is responsible for the administration of this Act.”

c. P-45, s. 539.1, added.

82. The Act is amended by inserting the following section after section 539:

Fiscal laws.

“539.1. Despite section 1 of the Act respecting the Ministère du Revenu (chapter M-31), section 32.1 and Chapter IV.2 constitute fiscal laws within the meaning of that Act.

Provisions applicable.

Sections 1000 to 1010, 1037 and 1052 of the Taxation Act (chapter I-3) apply, with the necessary modifications, to section 32.1 and Chapter IV.2.”

NATIONAL BENEFIT SOCIETIES ACT

c. S-31, s. 7, replaced.

83. Section 7 of the National Benefit Societies Act (R.S.Q., chapter S-31) is replaced by the following section:

Minister responsible.

“7. The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

ACT RESPECTING SOCIETIES FOR THE PREVENTION OF CRUELTY TO ANIMALS

c. S-32, s. 4, replaced.

84. Section 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32) is replaced by the following section:

Minister responsible. **“4.** The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

PROFESSIONAL SYNDICATES ACT

c. S-40, s. 30, replaced. **85.** Section 30 of the Professional Syndicates Act (R.S.Q., chapter S-40) is replaced by the following section:

Minister responsible. **“30.** The Government designates the Minister responsible for the administration of this Act except the provisions relating to the responsibilities of the enterprise registrar, which are administered by the Minister of Revenue.”

TRANSITIONAL AND FINAL PROVISIONS

Central database. **86.** The central database of public bodies and corporations, formerly known as the “central file of enterprises”, established by the Government and operated by the body known as the “enterprise registrar” is to continue to be administered and operated by the enterprise registrar appointed by the Minister of Revenue.

Enterprise registrar. **87.** Unless the context indicates otherwise, in any other Act or statutory instrument and in any other document, the terms “Inspector General of Financial Institutions”, “Inspector General” and “enterprise registrar” designate the enterprise registrar appointed by the Minister of Revenue, or the Minister of Revenue, in accordance with the powers and duties conferred on each by law.

Employees. **88.** The employees of the body known as the “enterprise registrar” who are in office on 31 March 2007 become, without further formality, employees of the Ministère du Revenu.

Property, files and documents. **89.** The property in the possession of the body known as the “enterprise registrar” on 31 March 2007 is transferred to the Minister of Revenue. The files and other documents in the possession of the body known as the “enterprise registrar” on 31 March 2007 are transferred to the enterprise registrar appointed by the Minister of Revenue.

Real estate brokerage. Despite the first paragraph, the property, files and other documents relating to real estate brokerage are transferred to the Minister of Finance.

Matters pending, rights and obligations. **90.** Matters pending before the body known as the “enterprise registrar” on 31 March 2007 are continued and decided, and the exercise of its rights and the performance of its obligations as of that date are continued by the enterprise registrar appointed by the Minister of Revenue, or by the Minister of Revenue, in accordance with the powers and duties conferred on each under the law.

Proceedings. **91.** Proceedings to which the body known as the “enterprise registrar” is a party on 31 March 2007 are continued, without continuance of suit, by the enterprise registrar appointed by the Minister of Revenue.

- Deputy enterprise registrar. **92.** The term of the deputy enterprise registrar appointed by the Government ends on 31 March 2007.
- Agreements. **93.** Agreements entered into under section 16 of the Act respecting the enterprise registrar (R.S.Q, chapter R-17.1) and sections 72 to 73.3 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) remain in force until their expiry, except those between the body known as the “enterprise registrar” and the Minister of Revenue, which end on 1 April 2007.
- Functions and powers. **94.** The enterprise registrar appointed by the Minister of Revenue exercises, as of 1 April 2007, the functions and powers assigned by an Act or regulation to the body known as the “enterprise registrar” on 31 March 2007.
- Declaration. **95.** A declaration under section 26 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) for a particular year after the year 2005 but before the year (*insert the year comprising the date on which section 54 of this Act comes into force*) that was not filed before 1 January (*insert the year comprising the date on which section 54 of this Act comes into force*) must, if filed after the determined period, be accompanied by the fees prescribed by regulation, that is, the applicable fees for an annual declaration filed after the determined period for the particular year.
- Application. For the purposes of a declaration referred to in the first paragraph, section 31 of that Act applies as it read on 31 December (*insert the year that precedes the year comprising the date on which section 54 of this Act comes into force*).
- Annual declaration. For the purposes of this section, an annual declaration filed by a legal person whose filing period straddles the year (*insert the year that precedes the year comprising the date on which section 54 of this Act comes into force*) and the year (*insert the year comprising the date on which section 54 of this Act comes into force*) is considered to be for the year (*insert the year that precedes the year comprising the date on which section 54 of this Act comes into force*).
- Failure to pay. **96.** The penalty payable by a registrant not subject to section 26.1 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) for failure to pay the annual registration fee in accordance with the first paragraph of section 57.3 of that Act for the year or a year preceding that year and by a registrant that presents an application under section 57.4 of that Act is equal to 50% of that fee.
- Waiver or cancellation. **97.** The enterprise registrar may waive or cancel the fees prescribed in the second paragraph of section 30 and the penalty prescribed in the second paragraph of section 57.3 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45). The enterprise registrar may also waive the fees prescribed in the first paragraph of section 95 and in section 96.

Minister of
Government Services.

98. Section 81 does not change the responsibilities assigned to the Minister of Government Services by Order in Council 11-2006 dated 25 January 2006.

Coming into force.

99. This Act comes into force on 1 April 2007 except

(1) sections 47, 51, 55, 56, 60 and 97, which come into force on 6 December 2006;

(2) section 52, paragraph 1 of section 53 and sections 54, 57, 61, 62, 65, 79, 82, 95 and 96, which come into force on the date or dates to be set by the Government.

Exception.

However, section 51 applies as of 1 April 2007 insofar as it replaces “Minister of Revenue” in the second paragraph of section 28 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) by “Minister”.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 39
LEGAL TIME ACT

Bill 2

Introduced by Mr. Yvon Marcoux, Minister of Justice
Introduced 20 March 2006
Passage in principle 5 April 2006
Passage 7 December 2006
Assented to 12 December 2006

Coming into force: 1 January 2007

Legislation replaced:

Official Time Act (R.S.Q., chapter T-6)



Chapter 39

LEGAL TIME ACT

[Assented to 12 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Eastern Standard Time.

1. In the part of Québec lying west of the meridian of 63 degrees West longitude, the legal time is Eastern Standard Time, that is, five hours behind coordinated universal time (UTC - 5 h).

Eastern Daylight Saving Time.

However, from the second Sunday in March at 2:00 a.m. to the first Sunday in November at 2:00 a.m., the legal time in that part of Québec is Eastern Daylight Saving Time, that is, four hours behind coordinated universal time (UTC - 4 h).

Applicability.

This section also applies to all of the territory of Municipalité régionale de comté de Minganie.

Atlantic Standard Time.

2. In the part of Québec lying east of the meridian of 63 degrees West longitude, and in the territory of the Listuguj reserve, the legal time is Atlantic Standard Time, that is, four hours behind coordinated universal time (UTC - 4 h).

Atlantic Daylight Saving Time.

However, from the second Sunday in March at 2:00 a.m. to the first Sunday in November at 2:00 a.m., the legal time in the Îles-de-la-Madeleine and in the territory of the Listuguj reserve is Atlantic Daylight Saving Time, that is, three hours behind coordinated universal time (UTC - 3 h).

Minister responsible.

3. The Minister of Justice is responsible for the administration of this Act.

c. T-6, replaced.

4. This Act replaces the Official Time Act (R.S.Q., chapter T-6).

Coming into force.

5. This Act comes into force on 1 January 2007.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 40

AN ACT TO AMEND THE ACT RESPECTING THE LANDS IN THE DOMAIN OF THE STATE AND OTHER LEGISLATIVE PROVISIONS

Bill 38

Introduced by Mr. Pierre Corbeil, Minister of Natural Resources and Wildlife

Introduced 18 October 2006

Passage in principle 9 November 2006

Passage 7 December 2006

Assented to 12 December 2006

Coming into force: 12 December 2006

Legislation amended:

Act respecting land survey (R.S.Q., chapter A-22)

Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2)

Act respecting the lands in the domain of the State (R.S.Q., chapter T-8.1)



Chapter 40

AN ACT TO AMEND THE ACT RESPECTING THE LANDS IN THE DOMAIN OF THE STATE AND OTHER LEGISLATIVE PROVISIONS

[Assented to 12 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. T-8.1, ss. 14-16, repealed. **1.** Sections 14 to 16 of the Act respecting the lands in the domain of the State (R.S.Q., chapter T-8.1) are repealed.

c. T-8.1, s. 17, am. **2.** Section 17 of the Act is amended

(1) by replacing “the Minister” in the first and second paragraphs by “the Surveyor-General of Québec”;

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

Filing of documents. “The documents prepared by the land surveyor must be filed in the office of the Surveyor-General of Québec.”

c. T-8.1, Chap. II, Div. IV, ss. 26-33, replaced. **3.** Division IV of Chapter II of the Act is replaced by the following division:

“DIVISION IV

“REGISTER OF THE DOMAIN OF THE STATE

Content of Register. **“26.** As Surveyor-General of Québec, the Minister shall establish and update a public register called the “Register of the domain of the State”, in the form and containing the particulars the Minister determines, in which alienations and acquisitions of land and immovable rights, names of parties, transfers of authority, administration and other rights, natural resource development rights, special legal status under an Act, restrictions on use, management delegations and land surveys are registered.

Other information. Insofar as such data is available, the Register is also to include information on the private or public character of lands, the name of the government department or public body having authority over the lands, and the geographical location and geometric representation of land divisions.

Deeds to be registered. **“27.** Except in the cases referred to in section 28, a minister or a public body designated by the Minister must immediately register any deed referred to in section 26, as well as the geographical location and the geometric

representation of the land concerned, determined in accordance with the instructions of the Surveyor-General of Québec.

Information sent to Surveyor-General.

“28. The registrar must send the Surveyor-General the information required to register the deeds of acquisition or alienation of lands or immovable rights by the State that are published in the land register, as well as any other deed concerning the State identified in a list drawn up jointly with the Surveyor-General.

Fees payable.

“29. The Minister determines, by order, the fees payable to consult the Register, register a deed, right or special legal status, or obtain a copy or the attestation of an entry or piece of information in the Register.

Publication requirements.

A ministerial order under this section is not subject to the publication requirements set out in section 8 of the Regulations Act (chapter R-18.1).”

c. T-8.1, s. 71, am.

4. Section 71 of the Act is amended by striking out subparagraphs 1 and 2 of the first paragraph.

c. A-22, ss. 3, 15, 18 and 19, am.

5. Sections 3, 15, 18 and 19 of the Act respecting land survey (R.S.Q., chapter A-22), amended by section 35 of chapter 3 of the statutes of 2006, are again amended by replacing “of the Minister of Natural Resources and Wildlife” by “of the Surveyor-General of Québec”.

c. A-22, s. 5, am.

6. Section 5 of the Act is amended by replacing “of the Minister having the control of surveys” by “of the Surveyor-General of Québec”.

c. A-22, s. 14, am.

7. Section 14 of the Act, amended by section 35 of chapter 3 of the statutes of 2006, is again amended by replacing “the Minister of Natural Resources and Wildlife” by “the Surveyor-General of Québec”.

c. M-25.2, s. 12, am.

8. Section 12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2) is amended

(1) by striking out paragraphs 9 and 17.5;

(2) by replacing “surveying,” in paragraph 17 by “the”;

(3) by replacing “to 17.5” in paragraph 17.6 by “, 17.4 and paragraph 3 of section 12.2”.

c. M-25.2, s. 12.2, added.

9. The Act is amended by inserting the following section after section 12.1:

Surveyor-General of Québec.

“12.2. The functions and powers of the Minister, as Surveyor-General of Québec, consist in

(1) surveying the lands in the domain of the State and Québec’s borders;

(2) describing the limits of administrative territories and territories with special legal status, in cases under the Minister's authority;

(3) establishing and updating the Register of the domain of the State; and

(4) administering the Act respecting land survey (chapter A-22)."

c. M-25.2, s. 17.12.3,
am.

10. Section 17.12.3 of the Act is amended by replacing "17.3 to 17.7 of section 12" by "17.3, 17.4, 17.6 and 17.7 of section 12 and paragraph 3 of section 12.2".

Reference to the
Terrier.

11. In any other Act and in any regulation, order in council or other document, unless the context indicates otherwise, a reference to the Terrier is a reference to the Register of the domain of the State.

Coming into force.

12. This Act comes into force on 12 December 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 41

AN ACT TO AMEND THE CRIME VICTIMS COMPENSATION ACT AND OTHER LEGISLATIVE PROVISIONS

Bill 25

Introduced by Mr. Yvon Marcoux, Minister of Justice

Introduced 9 May 2006

Passage in principle 8 June 2006

Passage 13 December 2006

Assented to 13 December 2006

**Coming into force: on the date or dates set by the Government, but not later than
1 April 2007**

Legislation amended:

Workers' Compensation Act (R.S.Q., chapter A-3)

Crime Victims Compensation Act (R.S.Q., chapter I-6)

Act respecting administrative justice (R.S.Q., chapter J-3)



Chapter 41

AN ACT TO AMEND THE CRIME VICTIMS COMPENSATION ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 13 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. I-6, s. 1, am.

1. Section 1 of the Crime Victims Compensation Act (R.S.Q., chapter I-6) is amended by replacing “or, if he” in the first line of paragraph *c* by “, a close relation referred to in section 5.1 or, if the victim”.

c. I-6, ss. 5.1 and 5.2,
added.

2. The Act is amended by inserting the following sections after section 5:

Powers of
Commission.

“5.1. The Commission may, in accordance with government regulations,

(1) take the necessary measures to contribute to the psychotherapeutic rehabilitation of a close relation of the crime victim if it considers such rehabilitation helpful for the rehabilitation of the victim; and

(2) take the necessary measures to contribute to the psychotherapeutic rehabilitation of a close relation of the victim of a homicide who sustains psychological injury as a result of the crime.

“close relation”.

For the purposes of this section, “close relation” means the victim’s spouse, the victim’s father or mother or a person standing *in loco parentis* to the victim, the victim’s child or the victim’s spouse’s child, the victim’s brother or sister, the victim’s grandfather or grandmother or the child of the spouse of the victim’s father or mother.

Interpretation.

For the purposes of subparagraph 1 of the first paragraph,

(1) “close relation” also means any other significant person in the victim’s life, chosen by the victim;

(2) the close relation is designated by the victim or, if the victim is less than 14 years old or unable to do so, by the victim’s representative; and

(3) only one close relation of the victim may take advantage of rehabilitation measures; such measures may, however, be taken in respect of the victim’s father and mother or the persons standing *in loco parentis* to the victim, if the victim is less than 18 years old at the time of the crime.

“victim of a
homicide”.

For the purposes of subparagraph 2 of the first paragraph, “victim of a homicide” means a person who died following an offence the description of

which corresponds to a criminal offence mentioned in the schedule to this Act, a person who disappeared if it may be inferred from the circumstances of the disappearance that the person's death is probable and that the disappearance is the result of a criminal offence, or a person who died in the circumstances described in subparagraphs *b* and *c* of the first paragraph of section 3.

Regulation.

5.2. The Government may, by regulation, determine the persons who are qualified to provide services under the measures taken under section 5.1, set the conditions such persons must meet, establish the tariff of fees payable by the Commission and set the maximum number of sessions the Commission may authorize."

c. I-6, s. 6, am.

3. Section 6 of the Act is amended

(1) by replacing "\$600" in the third line by "\$3,000";

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

Amount revalorized.

"The amount of the indemnity for funeral expenses is revalorized on 1 January of each year in accordance with sections 119 to 123 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001)."

c. I-6, s. 20, am.

4. Section 20 of the Act is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

"(c) to a claimant who was a party to the offence or who, through his gross fault, contributed to the injuries or death of the victim;"

c. I-6, s. 23, am.

5. Section 23 of the Act is amended by adding the following sentence at the end of the first paragraph: "The report must state, in respect of section 5.1, the number of applications submitted, the number of applications accepted and the total amounts paid out."

c. A-3, s. 63, am.

6. Section 63 of the Workers' Compensation Act (R.S.Q., chapter A-3) is amended by replacing "and the degree of impairment of earning capacity" in subsection 4 by ", the degree of impairment of earning capacity and the admissibility of an application for psychotherapeutic rehabilitation services made by a close relation of a crime victim referred to in section 5.1 of the Crime Victims Compensation Act (chapter I-6)".

c. J-3, Sched. I, am.

7. Schedule I to the Act respecting administrative justice (R.S.Q., chapter J-3), amended by section 70 of chapter 31 of the statutes of 2004, section 158 of chapter 15 of the statutes of 2005, section 14 of chapter 16 of the statutes of 2005, section 246 of chapter 32 of the statutes of 2005 and section 143 of chapter 47 of the statutes of 2005, is again amended by inserting the following paragraph after paragraph 2 of section 5:

"(2.1) proceedings against decisions pertaining to the admissibility of an application by a close relation of a crime victim referred to in section 5.1 of

the Crime Victims Compensation Act for psychotherapeutic rehabilitation services, brought under section 65 of the Workers' Compensation Act for the purposes of the Crime Victims Compensation Act;”.

Report.

8. The Commission de la santé et de la sécurité du travail must, not later than the date occurring two years after the date of coming into force of section 5.1, enacted by section 2, present a report to the Minister of Justice on the application of this section. The Minister forwards the report to the Government within 90 days of receiving it and adds any recommendation on the advisability of amending that section.

Tabling.

The Minister tables the report and the recommendations, if any, in the National Assembly within 30 days of submitting the report to the Government or, if the Assembly is not sitting, within 30 days of resumption.

Applicability.

9. The provisions of this Act, except section 4, apply in the case of criminal offences committed on or after 9 May 2006.

Applications.

Despite section 11 of the Crime Victims Compensation Act, an application based on section 5.1 of that Act or on an amendment made to section 6 of that Act by this Act may be submitted to the Commission de la santé et de la sécurité du travail within 12 months of the date of coming into force of the provision on which the application is based, if the criminal offence was committed between 9 May 2006 and the date of coming into force of that provision. The amendments introduced by sections 4, 6 and 7 of this Act apply to such an application.

First regulation.

10. Despite section 11 of the Regulations Act (R.S.Q., chapter R-18.1), the first regulation under section 5.2 of the Crime Victims Compensation Act, enacted by section 2, may be made on the expiry of 15 days following the date of its publication in the *Gazette officielle du Québec*.

Coming into force.

11. The provisions of this Act come into force on the date or dates set by the Government, but not later than 1 April 2007.

2006, chapter 42

AN ACT TO AMEND THE SUPPLEMENTAL PENSION PLANS ACT, PARTICULARLY WITH RESPECT TO THE FUNDING AND ADMINISTRATION OF PENSION PLANS

Bill 30

Introduced by Madam Michelle Courchesne, Minister of Employment and Social
Solidarity

Introduced 14 June 2006

Passage in principle 14 November 2006

Passage 13 December 2006

Assented to 13 December 2006

Coming into force : 1 January 2010; however,

(1) sections 27 and 51 have effect from 14 June 2006;

**(2) section 20, except to the extent that it enacts section 151.2 of the
Supplemental Pension Plans Act, sections 21 to 26, section 30,
sections 33 to 39, paragraphs 3 and 4 of section 40 and sections 42, 43,
50, 52 and 53 come into force on 13 December 2006;**

**(3) section 20, insofar as it enacts section 151.2 of the Supplemental
Pension Plans Act, and section 28 come into force on
13 December 2007**

Legislation amended:

Supplemental Pension Plans Act (R.S.Q., chapter R-15.1)



Chapter 42

AN ACT TO AMEND THE SUPPLEMENTAL PENSION PLANS ACT, PARTICULARLY WITH RESPECT TO THE FUNDING AND ADMINISTRATION OF PENSION PLANS

[Assented to 13 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. R-15.1, s. 14, am. **1.** Section 14 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1) is amended
- (1) by inserting the following subparagraph after subparagraph 16 of the second paragraph:
- “(16.1) in the case of a plan to which the second paragraph of section 146.4 does not apply, the employer’s right, if any, to appropriate all or part of the surplus assets to the payment of the value of the additional obligations arising from any amendment to the plan;”;
- (2) by inserting “the third paragraph of” after “to which” in the first line of subparagraph 17 of the second paragraph.
- c. R-15.1, s. 21.1, am. **2.** Section 21.1 of the Act is amended by inserting “16.1 or” after “subparagraph” in the first line.
- c. R-15.1, s. 24, am. **3.** Section 24 of the Act is amended by striking out subparagraph 4 of the second paragraph.
- c. R-15.1, s. 26, am. **4.** Section 26 of the Act is amended by replacing “contributions” in the eleventh line of subparagraph 2 of the first paragraph by “the value of the additional obligations arising from any amendment to the plan or to the payment of employer contributions”.
- c. R-15.1, s. 39, am. **5.** Section 39 of the Act is amended by replacing subparagraphs 1 and 2 of the first paragraph by the following subparagraphs:
- “(1) in the case of an insured plan, the current service contribution as established in section 40;
- “(2) in the case of an uninsured plan, the sum of the following amounts:
- (a) the current service contribution determined in accordance with sections 138 and 139; and

(b) the amortization payment determined in respect of the funding deficiency or the sum of the amortization payments determined in respect of the solvency deficiencies, whichever is higher.”

c. R-15.1, s. 39.1, am.

6. Section 39.1 of the Act is amended

(1) by replacing “sections 39 and 140” in the first line by “section 39”;

(2) by replacing “sections 39 and 140” in the third line of paragraph 2 by “section 39”.

c. R-15.1, s. 41, am.

7. Section 41 of the Act is amended

(1) by inserting “, less the portion the employer is relieved of paying under section 42.1,” after “employer contribution” in the first line of the first paragraph;

(2) by inserting “any portion of the contribution the employer is relieved of paying under section 42.1 and” after “plus” in the eighth line of the third paragraph.

c. R-15.1, s. 42,
replaced.

8. Section 42 of the Act is replaced by the following section:

Amortization payment.

“42. If the amortization period for an unfunded actuarial liability begins in the course of a fiscal year of the plan, the amortization payment determined for that year must be paid in as many monthly payments as there are months in the portion of the fiscal year included in the amortization period.”

c. R-15.1, s. 42.1,
added.

9. The Act is amended by inserting the following section after section 42:

Letter of credit.

“42.1. Under the conditions prescribed by regulation, an employer may, upon providing the pension committee with a letter of credit established in accordance with the regulations, be relieved of paying all or part of the portion of the employer contribution related to an amortization payment determined for a fiscal year of the plan in relation to the solvency deficiency.

Multi-employer
pension plan.

However, employers who are parties to a multi-employer pension plan may not avail themselves of the provisions of the first paragraph.”

c. R-15.1, s. 101, am.

10. Section 101 of the Act is amended by replacing “142” in the first line by “143”.

c. R-15.1, Chap. X,
ss. 116-146, replaced.

11. Chapter X of the Act, comprising sections 116 to 146, is replaced by the following:

“CHAPTER X

“SOLVENCY AND FUNDING

“DIVISION I

“GENERAL PROVISIONS

Pension plans not covered.

“116. This chapter does not apply

(1) to an insured pension plan in respect of which the insurer has undertaken to pay all costs and satisfy all rights arising from the termination of the plan;

(2) to an uninsured pension plan under which the benefits to which the members and beneficiaries are entitled derive only and at all times from amounts credited to them; or

(3) to an uninsured pension plan under which the benefits to which the members and beneficiaries are entitled are either pension benefits and refunds that are insured at all times or benefits described in paragraph 2.

Defined benefit plan.

“117. For the purposes of this chapter, a defined benefit-defined contribution plan shall be considered to be a defined benefit plan.

Actuarial valuation.

“118. Every pension plan shall be the subject of an actuarial valuation

(1) at the date on which it becomes effective;

(2) at the end of each fiscal year; or

(3) whenever so required by the Régie, at the date fixed by the Régie.

Complete or partial valuation.

The actuarial valuations carried out under the first paragraph must be complete actuarial valuations, although the valuations provided for in subparagraph 2 of that paragraph may be partial actuarial valuations if the pension plan is both solvent and funded at the end of the fiscal year. However, a plan must be the subject of a complete actuarial valuation not later than the date of the end of the last fiscal year of the plan occurring within three years after the date of the last complete actuarial valuation of the plan.

Report.

“119. The pension committee must transmit a report to the Régie on every actuarial valuation referred to in section 118

(1) within nine months after the date of the actuarial valuation in the case of an actuarial valuation required under subparagraph 2 of the first paragraph of that section; or

(2) within the time fixed by the Régie, which shall be at least 60 days, in the case of an actuarial valuation required under subparagraph 3 of the first paragraph of that section.

Report.	A report on an actuarial valuation not referred to in section 118 must be transmitted to the Régie within nine months after the date of the actuarial valuation.
Report as basis for funding.	“120. The funding of a pension plan must be based on an actuarial valuation report prepared at the request of the pension committee and transmitted to the Régie. Unless the report concerns a partial actuarial valuation carried out under the conditions set out in the second paragraph of section 118, it must refer to a complete actuarial valuation of the plan.
Report amended or replaced.	Except in the case provided for in section 121, an actuarial valuation report that has been transmitted to the Régie can be amended or replaced only at the request of or with the authorization of the Régie and subject to the conditions fixed by the Régie. If a report is amended or replaced, any unfunded actuarial liability determined by the valuation must be re-established and any actuarial certification required for the purposes of such valuation must be renewed.
Amendment to plan to have impact on funding.	“121. Any amendment to a pension plan having an impact on the funding of the plan must be considered for the first time not later than the latest of the following dates: (1) the date of the last actuarial valuation of the plan, the date of which is not later than the date the amendment is made; or (2) the date of the last actuarial valuation of the plan, the date of which is not later than the date the amendment becomes effective.
Report amended or replaced.	If the actuarial valuation report was transmitted to the Régie and an amendment which should have been considered under the first paragraph was not taken into account, the report must be amended or replaced.
Partial actuarial valuation.	“122. Every certification required for the purpose of a partial actuarial valuation must reflect the financial position of the plan at the date of the actuarial valuation, estimated on the basis, in particular, of the actual rate of return of the pension fund, changes in interest rates determined on a solvency basis and the contributions actually paid into the pension fund since the last complete actuarial valuation of the plan.
Additional obligations.	If a partial actuarial valuation pertains to the amendments to a pension plan, it is limited to the determination of the value of the additional obligations arising from any amendment considered for the first time in the valuation or to the determination, on a funding basis, of the variation in the current service contribution arising from the amendment. The determination of the value or of the variation must be based on the same assumptions and methods as were used for the most recent complete actuarial valuation, unless those assumptions and methods are not appropriate in view of the nature of the amendment made to the pension plan.

Pensions increased.

However, if the amendment to the pension plan increases the pensions already in payment and the additional obligations arising from the amendment are guaranteed by an insurer at the date on which the actuarial valuation report is prepared, the value of the obligations may be assumed to correspond to the premium paid to the insurer, discounted at the date of actuarial valuation according to the rate of return of the pension fund.

“DIVISION II

“SOLVENCY

Assets.

“**123.** For the purpose of determining the solvency of a pension plan, the assets of the plan must be established according to their liquidation value or an estimate of that value and be reduced by the estimated amount of the administration costs to be paid out of the pension fund assuming that the pension plan is terminated on the valuation date.

Liabilities.

The liabilities of the pension plan must be equal to the sum of the following values:

(1) the value of the obligations arising from the plan, assuming that the plan is terminated on that date; and

(2) the value of the obligations arising from any amendment to the plan considered for the first time at the date of the valuation, such value having been computed on the assumption that the effective date of the amendment is the valuation date.

Letter of credit.

A letter of credit provided by the employer under section 42.1 forms part of the assets of the plan for the purpose of determining its solvency. The amount of the letter, or the total amount of such letters, may in no case exceed 15% of the value of the liabilities of the plan.

Value of pension and other obligations.

“**124.** If the plan provides expressly that the amount of a member’s pension must be established with reference to the progression of the member’s remuneration after termination, the value of the pension must be established assuming that the plan is terminated in such circumstances that the benefits accrued to the member in respect of the pension must be estimated at their maximum value. If the plan provides for other obligations the value of which depends on the circumstances in which the plan is terminated, they must be included in the liabilities to the extent provided in the scenario used for that purpose by the actuary in charge of the valuation.

Value of obligations arising from plan.

If the liabilities established in accordance with section 123 and with the first paragraph are less than the value of the obligations arising from the pension plan, assuming that the plan is terminated on the valuation date in such circumstances that the benefits accrued to the members must be estimated at their maximum value, the valuation report must also indicate the latter value.

Value of guaranteed refunds or benefits.

“**125.** The liabilities of a pension plan under which refunds or benefits are guaranteed by an insurer must, for the purpose of determining the plan’s solvency, include the value corresponding to those benefits, and the plan’s assets must include an amount equal to that value.

How values determined.

“**126.** The values referred to in the second paragraph of section 123 and in section 124 are determined by applying sections 211 and 212 and subparagraph 1 of the second paragraph of section 212.1, with the necessary modifications. In the case of pensions already in payment, inasmuch as they are not guaranteed by an insurer at the valuation date, those values must be determined according to an estimation of the premium that an insurer would charge to guarantee the pensions in the 30-day period following the valuation date.

Degree of solvency.

“**127.** For the purpose of determining the degree of solvency of a pension plan, the value of the plan’s assets and that of its liabilities are both reduced by an amount representing the sum of the following values:

(1) the value of any additional voluntary contributions paid into the pension fund, with accrued interest;

(2) the value of the contributions paid into the pension fund under provisions which, in a defined benefit plan, are identical to those of a defined contribution plan, with accrued interest; and

(3) the value of amounts received by the pension plan following a transfer, even a transfer other than a transfer under Chapter VII, with accrued interest.

How determined.

The degree of solvency of the plan at the date of a complete actuarial valuation corresponds to the value of the assets, increased by the special amortization payment provided for in section 132 but reduced as provided in the first paragraph, over the value of the liabilities reduced in the same manner, expressed as a percentage.

Reserve.

“**128.** At the date of the actuarial valuation to which the pension plan is subject, a reserve must be established equal to the lesser of the following amounts:

(1) the amount of the actuarial gains determined in the valuation;

(2) the amount of the provision for adverse deviation calculated in accordance with the regulations.

Actuarial gains.

The amount of the actuarial gains corresponds to the amount by which the plan’s assets, increased by the value of the amortization payments required to amortize a solvency deficiency determined in a prior actuarial valuation and which are not eliminated under section 131, exceed the plan’s liabilities, reduced by the value of the additional obligations arising from any amendment to the plan considered for the first time in the valuation.

Solvency. “**129.** A pension plan is solvent if its assets are equal to or greater than its liabilities.

Solvency deficiency. “**130.** A solvency deficiency includes

(1) the technical actuarial deficiency which, at the date of an actuarial valuation of the pension plan, corresponds to the amount by which the plan’s liabilities, reduced by the value of the additional obligations arising from any amendment to the plan considered for the first time in the valuation, exceed the sum of the plan’s assets and the value of the amortization payments required to amortize a solvency deficiency determined in a prior actuarial valuation, which payments are not eliminated under section 131; the value of the amortization payments must be established using the same interest rate as the one used to establish the plan’s liabilities; and

(2) the improvement unfunded actuarial liability which corresponds,

(a) if it is determined in a complete actuarial valuation, to the amount by which the value of the additional obligations arising from any amendment to the plan considered for the first time in the valuation exceeds the special amortization payment provided for in section 132; or

(b) if it is determined in a partial actuarial valuation, to the value of the additional obligations arising from any amendment to the plan considered for the first time in the valuation.

Amortization payments eliminated. “**131.** If, at the date of an actuarial valuation, a plan’s assets are equal to or greater than the plan’s liabilities reduced by the value of the additional obligations arising from any amendment to the plan considered for the first time in the valuation, any amortization payments remaining to be paid in connection with any technical actuarial deficiency determined in a prior actuarial valuation are eliminated.

Amortization payments eliminated. If, at the date of an actuarial valuation, the plan’s assets are equal to or greater than the plan’s liabilities increased by the provision for adverse deviation referred to in subparagraph 2 of the first paragraph of section 128 and reduced by the value of the additional obligations arising from any amendment to the plan considered for the first time in the valuation, any amortization payments remaining to be paid in connection with any improvement unfunded actuarial liability determined in a prior actuarial valuation are eliminated.

Special amortization payment. “**132.** If the actuarial valuation used to determine the value of the additional obligations arising from an amendment to the pension plan shows that the degree of solvency of the plan is less than 90%, a special amortization payment must be paid into the pension fund, payable in full on the day following the date of the valuation and equal to or greater than the lesser of:

(1) the amount that corresponds to the value of the additional obligations arising from any amendment to the plan considered for the first time in the valuation; and

(2) the amount to be funded to ensure that the degree of solvency of the plan is equal to 90%.

Improvement unfunded actuarial liability.

“133. The improvement unfunded actuarial liability determined in an actuarial valuation of the pension plan is reduced by the part of the value of the additional obligations arising from an amendment to the plan considered for the first time in the valuation that is paid for by appropriation of the plan’s surplus assets.

Report.

If the liability is determined in a partial actuarial valuation, an actuary must certify in the valuation report that a complete actuarial valuation carried out at the date of the valuation would have allowed the establishment, in accordance with the third paragraph of section 146.1, of the amounts that could be appropriated to the payment of the value of the additional obligations arising from the amendment.

“DIVISION III

“FUNDING

Liabilities.

“134. To determine the funding of a pension plan, the liabilities of the pension plan at the date of the valuation must be equal to the sum of the following values:

(1) the value of the obligations arising from the plan, given the service credited to the members; and

(2) the value of the obligations arising from any amendment to the plan considered for the first time at the date of the valuation, such value having been computed on the assumption that the effective date of the amendment is the valuation date.

Letter of credit.

A letter of credit provided by the employer under section 42.1 is not included in the assets of the plan for the purpose of determining its funding.

Funded plan.

“134.1. A plan is funded if, at the date of the actuarial valuation, the value of its assets is equal to or greater than the value of its liabilities.

Partially funded plan.

A plan is partially funded if the value of its assets, increased by the funding deficiency determined at the date of the actuarial valuation, is, at that date, equal to or greater than the value of its liabilities.

If liabilities not covered.

“135. If, at the date of an actuarial valuation of the pension plan, the plan’s assets determined on a funding basis do not cover its liabilities determined on the same basis and reduced by the value of the additional obligations arising from any amendment to the plan considered for the first time in the valuation, an amount must be established at that date equal to the amount by which the liabilities thus reduced exceed the assets.

Value of additional obligations.	At the same date, an amount must also be established equal to the value of the additional obligations arising from any amendment to the plan considered for the first time in the valuation.
Funding deficiency.	The funding deficiency corresponds to the sum of the amount established under the first paragraph and the amount established under the second paragraph. Any such deficiency is reduced by the amount which represents the part of the value of the obligations referred to in the second paragraph, if any, that is paid for by appropriation of the plan's surplus assets.
Funding method.	“136. The funding method used for an actuarial valuation must be consistent with generally accepted actuarial principles and be based on the assumption that the pension plan is perpetual.
Actuarial assumptions and methods.	The actuarial assumptions and methods used in verifying the funding of a plan must be suited, in particular, to the type of plan concerned, its obligations and the position of the pension fund.
Actuarial valuation.	“137. In addition to the other elements prescribed by regulation, an actuarial valuation must determine <ol style="list-style-type: none"> (1) the current service contribution, expressed in currency or as a rate or percentage of the remuneration of active members estimated in the valuation, for the fiscal year or the part of the fiscal year of the pension plan that immediately follows the date of the valuation; and (2) the value of the assets and the liabilities of the pension plan.
Current service contribution.	“138. The current service contribution must be equal to or greater than the value of the obligations arising from the pension plan in respect of credited service completed during the year or the part of a year referred to in paragraph 1 of section 137. The contribution may, however, be less if it is determined on the basis of a funding method that maintains the plan fully or partially funded at all times.
Value of obligations.	“139. The value of the obligations referred to in section 134 or 138, which, under the plan, are to increase according, in particular, to the progression of the members' remuneration, must include the estimated amount of the obligations when they become payable, assuming that contingencies based on actuarial assumptions as to survival, morbidity, mortality, employee turnover, eligibility for benefits or other factors will occur.
Pension benefit increases.	Furthermore, any pension benefit increase provided for by the plan which becomes effective after the benefits begin to be paid must be taken into account in determining the value of the plan's obligations.

“DIVISION IV**“AMORTIZATION OF UNFUNDED ACTUARIAL LIABILITIES**

Amortization by
division.

“140. Every unfunded actuarial liability must be amortized by dividing it into as many amounts as there are full months included in the amortization period.

Fixed monthly amount.

“141. The monthly amortization payable for any fiscal year or any part of a fiscal year of the plan included in the amortization period must be established as a fixed amount at the date the unfunded actuarial liability is determined.

Amortization period.

“142. The amortization period for an unfunded actuarial liability begins at the date of the actuarial valuation in which the unfunded liability is determined. It expires at the end of a fiscal year of the pension plan that ends

(1) no later than five years after the date of the valuation, if the liability is a solvency deficiency; or

(2) no later than 15 years after the date of the valuation, if the liability is a funding deficiency.

“DIVISION V**“CONDITIONS GOVERNING THE PAYMENT OF BENEFITS**

Payment in full.

“143. The value of any benefit to which a member or a beneficiary becomes entitled under a pension plan and which corresponds to the following amounts must be paid in full:

(1) additional voluntary contributions credited to the member’s account, with accrued interest;

(2) member or employer contributions paid in respect of a member under terms in a defined benefit plan that are identical to those of a defined contribution plan, with accrued interest; and

(3) amounts credited to a member’s account following a transfer, even a transfer other than a transfer under Chapter VII, with accrued interest.

Payment in full.

The benefit provided for in section 69.1 and the periodic amounts payable as pension benefits must also be paid in full.

Limit.

The value of any other benefit may be paid out of the pension fund only in proportion to the degree of solvency of the plan, up to 100%, as established in the last actuarial valuation report transmitted to the Régie.

- Degree of solvency. “**144.** The actuary responsible for preparing the actuarial valuation report of the pension plan must determine whether the payment of the benefits that are transferable under an agreement referred to in section 106 could reduce the degree of solvency of the plan or, where that degree exceeds 100%, reduce it to a percentage lower than 100%.
- Limit. If so, the payment of benefits is permitted only in the proportion fixed by the actuary to avoid such a consequence.
- Limit. “**145.** The value of the benefits which, under section 143 or 144, cannot be paid may be paid up to 5% of the maximum pensionable earnings established under the Act respecting the Québec Pension Plan (chapter R-9) for the year during which the payment is to be made; the total amounts so paid since the last actuarial valuation may not, however, exceed 5% of the assets determined at the time of the actuarial valuation to ascertain the solvency of the pension plan.
- Value of benefits paid. “**145.1.** Despite the limits set in sections 143 to 145, the value of the benefits paid must be equal to or greater than the sum of the contributions paid by the member concerned and the amounts credited to the member’s account following a transfer, even a transfer other than a transfer under Chapter VII, with accrued interest.
- Balance. “**146.** The balance of the value of the benefits which, under the terms of sections 143 to 145.1, cannot be paid must be funded and paid within five years after the date of the initial payment or not later than the date on which the member concerned attains normal retirement age if that age is attained before the expiry of the five-year period.”
- c. R-15.1, Chap. X.1, heading, replaced. **12.** The heading of Chapter X.1 of the Act is replaced by the following heading:

“APPROPRIATION OF SURPLUS ASSETS”.
- c. R-15.1, ss. 146.1-146.3, replaced. **13.** Sections 146.1 to 146.3 of the Act are replaced by the following sections:
- Additional obligations. “**146.1.** The surplus assets of a pension plan to which Chapter X applies may only be appropriated to the payment of the value of the additional obligations arising from an amendment to the plan if, without reference to the value of those obligations, the actuarial valuation of the plan determines that, on a funding basis, there are surplus assets and, on a solvency basis, there are surplus assets that exceed the reserve established under section 128, if either of the following conditions are met:

(1) the value of the obligations referred to is paid in full by appropriation of the plan’s surplus assets; and

(2) the maximum amount of surplus assets that may be appropriated to that payment of that value is used entirely for that purpose.

Maximum amount.	The maximum amount of surplus assets that may be appropriated for that purpose is determined in the valuation referred to in the first paragraph.
Complete actuarial valuation.	<p>In the case of a complete actuarial valuation, the maximum amount of surplus assets is equal</p> <p>(1) on a solvency basis, to the amount by which the plan's assets, reduced by the reserve provided for in section 128, exceed the plan's liabilities reduced by the value of the additional obligations arising from any amendment to the plan considered for the first time in the valuation;</p> <p>(2) on a funding basis, to the amount by which the plan's assets exceed the plan's liabilities, the latter being reduced by the value of the additional obligations arising from any amendment to the plan considered for the first time in the valuation.</p>
Partial actuarial valuation.	In the case of a partial actuarial valuation, the maximum amount of surplus assets is equal to the amounts given by the actuary who certifies that a complete actuarial valuation carried out at the date of the valuation would have allowed the establishment, in accordance with the third paragraph, of amounts equal to or greater than the amounts given.
Other plan.	<p>“146.2. In the case of a pension plan other than a plan referred to in section 146.1, the surplus assets of the plan may be appropriated to the payment of the value of the additional obligations arising from an amendment to the plan only to the extent that the amount appropriated for that purpose is limited to the portion of the assets that exceeds the value of the obligations arising from the plan, determined without reference to the additional obligations arising from the amendment and assuming that the plan is terminated.</p>
Equitable amounts.	<p>“146.3. The surplus assets of a pension plan may only be appropriated to the payment of the value of the additional obligations arising from an amendment to the plan in a manner that is equitable for both the group of active members and the group of non-active members and beneficiaries. Anyone amending the plan must make sure this requirement is satisfied.</p>
How determined.	For the purposes of the first paragraph, the amount appropriated to the payment of the value of the additional obligations arising from an amendment to the plan is determined on a funding basis.
Elements considered.	In order to ensure equitable treatment, the main elements to be taken into consideration are the evolution of the pension plan, any amendments made to it and the circumstances in which those amendments were made, the origin of the surplus assets concerned, the use made in the past of any surplus assets, the characteristics of the benefits provided for under the plan and the characteristics of the pensions being paid out.

- Pension committee. “**146.3.1.** An employer who intends to appropriate the surplus assets of a pension plan to the payment of the value of the additional obligations arising from an amendment to the plan must inform the pension committee of those intentions before the committee applies for the registration of the amendment.
- Notice to members and beneficiaries. Before applying for the registration of the amendment, the pension committee must send every member and beneficiary of the plan a written notice containing the information provided for in the first paragraph of section 26 and informing them of the value of the additional obligations arising from the amendment and of the portion of that value to be paid by appropriation of the plan’s surplus assets. The notice must also inform them that they may notify the pension committee in writing of their opposition to the proposed appropriation of the surplus assets within 30 days after the notice is sent or after the notice provided for in the third paragraph is published, whichever is later.
- Notice in daily newspaper. Unless all members and beneficiaries have been personally advised, the pension committee must also publish in a daily newspaper circulated in the region in Québec where the greatest number of active members reside a notice of the proposed amendment and of the proposed appropriation of the surplus assets. The notice must also inform those persons who have not received a personal notice and who believe they are a member or beneficiary who must be consulted that they may declare their status to the pension committee within 30 days after the publication and that, if they are able to establish their status, they are entitled to receive a copy of the notice provided for in the second paragraph and, if applicable, to notify the committee in writing of their opposition to the proposed appropriation of the surplus assets.
- Notice under s. 26. For the purposes of this Act, the notice given under this section is considered to be the notice given under section 26.
- Notices of opposition. “**146.3.2.** Upon expiry of the time for expressing opposition, the pension committee must count the notices of opposition received from the group of active members and from the group of non-active members and beneficiaries. The committee must immediately inform the employer concerned and each of the plan members and beneficiaries of the results.
- Presumption. If 30% or more of the members of a group referred to in the first paragraph are opposed to the proposed appropriation of the surplus assets, it is presumed that the requirement set out in the first paragraph of section 146.3 has not been met with respect to that group. However, if fewer than 30% of the members of such a group are opposed to the appropriation, it is presumed that the requirement has been met with respect to that group.
- Provisions not applicable. “**146.3.3.** Sections 146.1 to 146.3.2 do not apply in the case of a pension plan to which the second paragraph of section 146.4 does not apply nor when an amendment confirming the employer’s right to appropriate the plan’s surplus assets to the payment of the value of the additional obligations arising from any amendment to the plan has been made in accordance with section 146.5.

Employer contributions.

“146.3.4. The surplus assets of a pension plan to which Chapter X applies may only be appropriated to the payment of employer contributions if the actuarial valuation of the plan shows that

(1) on a solvency basis, assets exceed liabilities increased by the provision for adverse deviation referred to in subparagraph 2 of the first paragraph of section 128; or

(2) on a funding basis, assets exceed liabilities.

Maximum amount.

The maximum amount of surplus assets that may be appropriated to the payment of employer contributions is determined in the valuation referred to in the first paragraph.

Complete actuarial valuation.

In the case of a complete actuarial valuation, that amount is equal to the lesser of the following amounts:

(1) the surplus assets of the plan determined on a solvency basis, reduced by the reserve provided for in section 128; or

(2) the surplus assets of the plan determined on a funding basis.

Partial actuarial valuation.

In the case of a partial actuarial valuation, the amount corresponds to the amount given by the actuary who certifies that a complete actuarial valuation carried out at the date of the valuation would have allowed the establishment, in accordance with the third paragraph, of a maximum amount equal to or greater than the amount given.

Other plan.

“146.3.5. In the case of a pension plan other than a plan referred to in section 146.3.4,

(1) the assets of the plan may only be appropriated to the payment of employer contributions if they exceed the value of the obligations arising from the plan, assuming that the plan is terminated; and

(2) the maximum amount of surplus assets that may be appropriated for that purpose is limited to the portion of the assets that exceeds the value of the obligations arising from the plan, assuming that the plan is terminated.

Termination.

“146.3.6. The appropriation of the surplus assets of a pension plan to the payment of employer contributions must cease

(1) in the case of a pension plan referred to in section 146.3.4, at the date of any actuarial valuation showing that there are no surplus assets determined on a funding basis, or that assets determined on a solvency basis no longer exceed liabilities increased by the provision for adverse deviation referred to in subparagraph 2 of the first paragraph of section 128; and

(2) in the case of a pension plan referred to in section 146.3.5, as soon as the condition set out in paragraph 1 of that section is no longer met.”

c. R-15.1, Chap. X.1, Div. II, heading, replaced.

14. The heading of Division II of Chapter X.1 of the Act is replaced by the following heading:

“CONFIRMATION OF CERTAIN EMPLOYER’S RIGHTS REGARDING THE APPROPRIATION OF SURPLUS ASSETS”.

c. R-15.1, s. 146.4, am.

15. Section 146.4 of the Act is amended

(1) by replacing the first sentence by “The employer’s right to appropriate all or part of the surplus assets of a pension plan to the payment of the value of the additional obligations arising from any amendment to the plan or to the payment of employer contributions may be confirmed by an amendment made to the plan in accordance with section 146.5.”;

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

Payment of value of additional obligations.

“If an amendment referred to in the first paragraph is related to the appropriation of a plan’s surplus assets to the payment of the value of the additional obligations arising from any amendment to the plan, it may apply only to a pension plan effective on 31 December 2009 or to a pension plan resulting from the division after that date of a pension plan that was effective on that date.

Payment of employer contributions.

In addition, if the amendment is related to the appropriation of a plan’s surplus assets to the payment of employer contributions, it may apply only to a pension plan effective on 31 December 2000 or to a pension plan resulting from the division after that date of a pension plan that was effective on that date.”

c. R-15.1, s. 146.5, am.

16. Section 146.5 of the Act is amended

(1) by replacing “employer contributions” in the second line of the first paragraph by “the value of the additional obligations arising from any amendment to the plan or to the payment of employer contributions”;

(2) by inserting “written” after “give effect to a” in the third line of the first paragraph.

c. R-15.1, s. 146.6, am.

17. Section 146.6 of the Act is amended by replacing “employer contributions” at the end of subparagraph 1 of the first paragraph by “the value of the additional obligations arising from any amendment to the plan or to the payment of employer contributions”.

c. R-15.1, s. 146.7, am.

18. Section 146.7 of the Act is amended by replacing “employer contributions” in the third and fourth lines by “the value of the additional obligations arising from any amendment to the plan or to the payment of employer contributions”.

- c. R-15.1, s. 146.9, am. **19.** Section 146.9 of the Act is amended by replacing “employer contributions” in the second line of the second paragraph by “the value of the additional obligations arising from any amendment to the plan or to the payment of employer contributions”.
- c. R-15.1, ss. 151.1-151.3, added.
Presumption. **20.** The Act is amended by inserting the following sections after section 151:
- Internal by-laws. **“151.1.** The pension committee is presumed to have acted with prudence where it acted in good faith on the basis of an expert’s opinion.
- “151.2.** The pension committee may adopt internal by-laws establishing its rules of operation and governance. The committee ensures that they are complied with and reviews them regularly.
- Content. The internal by-laws determine, in particular,
- (1) the duties and obligations of the committee members;
 - (2) the rules of ethics to which those persons are subject;
 - (3) the rules governing the appointment of the chair, vice-chair and secretary;
 - (4) the procedure for meetings and the frequency of meetings;
 - (5) the measures to be taken to provide professional development to committee members;
 - (6) the measures to be taken to ensure risk management;
 - (7) internal controls;
 - (8) the books and registers to be kept;
 - (9) the rules to be followed when selecting, remunerating, supervising or evaluating delegates, representatives or service providers; and
 - (10) the standards that apply to the services rendered by the committee, namely the standards on communicating with plan members and beneficiaries.
- Prevailing text. In the event of a discrepancy between the text of the pension plan and the text of the internal by-laws as regards the operation and governance of the committee, the latter prevails. However, in the case of the following subjects, the internal by-laws prevail only if the text of the pension plan expressly so provides:
- (1) the rules governing the appointment of the chair, vice-chair and secretary of the pension committee as well as their duties and obligations;
 - (2) quorum and the granting of a casting vote at committee meetings; and

(3) the proportion of committee members who must participate in a decision in order for it to be valid.

- Useful information. “**151.3.** The secretary of the pension committee or any other person appointed by the committee provides the committee members with the documents and information needed to administer the pension plan.
- Personal information. Committee members have access to all information on the plan and may obtain a copy of any document. However, they may not have access to personal information unless it is required in the performance of their duties.”
- c. R-15.1, s. 153, am. **21.** Section 153 of the Act is amended by adding the following sentence: “The same applies to service providers and representatives who exercise a discretionary power belonging to the committee.”
- c. R-15.1, s. 154, am. **22.** Section 154 of the Act is amended by adding the following paragraph:
- Persons considered delegateses. “Service providers and representatives who exercise a discretionary power belonging to the pension committee are considered to be delegateses.”
- c. R-15.1, ss. 154.1-154.4, added. **23.** The Act is amended by inserting the following sections after section 154:
- Delegateses, representatives and service providers. “**154.1.** The pension committee selects and hires the delegateses, representatives and service providers.
- Reports on work. “**154.2.** Delegateses, representatives and service providers must submit reports on their work to the pension committee.
- Report on situation to be corrected. Delegateses, representatives and service providers must report to the pension committee in writing any situation noted in the normal course of their duties that might adversely affect the financial interests of the pension fund and that requires correction.
- Copy to Régie. If the pension committee fails to take immediate corrective measures, the delegatee, representative or service provider must send a copy of the report to the Régie.
- Immunity. A person who, acting in good faith, sends a report to the committee or the Régie under the second or third paragraph may not be held liable.
- Documents and information. “**154.3.** Delegateses, representatives and service providers must provide the pension committee with the documents and information they receive from government authorities and that call into question the conformity of the plan or its administration with this Act.
- No limited liability. “**154.4.** Delegateses, representatives and service providers may not exclude or limit their liability. Any clause to that effect is null.

- Clause null if abusive. Any clause to that effect in a contract terminated or in effect on 13 December 2006 is null if it is abusive.
- How assessed. The abusive nature of such a clause is assessed, with the necessary modifications, with reference to the articles of the Civil Code on consumer contracts and contracts of adhesion.”
- c. R-15.1, s. 161, am. **24.** Section 161 of the Act is amended by replacing “containing the information prescribed by regulation and accompanied with the prescribed attestations, certificates and documents” at the end of the first paragraph by “drawn up on the form it provides and accompanied by the attestations and documents prescribed by regulation”.
- c. R-15.1, s. 161.1, repealed. **25.** Section 161.1 of the Act is repealed.
- c. R-15.1, s. 162, am. **26.** Section 162 of the Act is amended by adding the following sentence: “The cost of the professional development of committee members is an administration cost.”
- c. R-15.1, s. 162.1, added. **27.** The Act is amended by inserting the following section after section 162:
- No fault. **“162.1.** The pension committee compensates members who sustain a loss in the performance of their duties and who have committed no fault.
- Fault. If a member has committed a fault other than a deliberate or gross fault and is covered by liability insurance, the committee may compensate up to the amount of the deductible. Before making a decision, the committee must take the adverse effect of the fault on the financial interests of the pension assets and other circumstances into consideration.”
- c. R-15.1, s. 170, am. **28.** Section 170 of the Act is amended by adding the following paragraph at the end:
- Policy to prevail. “In the event of a discrepancy between the internal by-laws and the investment policy as regards any matter mentioned in this section, the latter prevails.”
- c. R-15.1, s. 172, am. **29.** Section 172 of the Act is amended by inserting the following paragraph after the first paragraph:
- Letter of credit. “For the purposes of the first paragraph, the letter of credit provided by an employer under section 42.1 is considered to be a security in which the assets of the pension plan are invested and whose book value is equal to the amount of the letter of credit.”
- c. R-15.1, s. 180, am. **30.** Section 180 of the Act is amended by replacing “within their powers and on the recommendation of persons whose profession gives credence to their opinion” at the end of the third paragraph by “in good faith on the basis of an expert’s opinion”.

c. R-15.1, s. 195, am.

31. Section 195 of the Act is amended

(1) by replacing “subdivision 1 of Division II” in the second line of the second paragraph by “Division III”;

(2) by replacing “an initial or improvement unfunded actuarial liability” in the fourth and fifth lines of that paragraph by “a funding deficiency”;

(3) by replacing the first sentence of the fourth paragraph by the following sentence: “Furthermore, the Régie may not authorize such a division except where the plan into which a portion of the assets to be divided is to be transferred includes provisions which, in respect of the allocation of any surplus assets in case of termination and the employer’s right to appropriate all or part of the surplus assets to the payment of the value of the additional obligations arising from any amendment to the plan or to the payment of employer contributions but, in the latter case, only if the plan from which the assets are to be transferred is a plan to which subparagraph 16.1 or 17 of the second paragraph of section 14 applies or which was amended in that respect under section 146.5, are identical as to their effects to the provisions of the plan from which such assets are to be transferred.”

c. R-15.1, s. 196, am.

32. Section 196 of the Act is amended

(1) by inserting “16.1 or” after “subparagraph” in the second line of the fourth paragraph;

(2) by replacing “employer contributions” in the fourth and fifth lines of the fourth paragraph by “the value of the additional obligations arising from any amendment to the plan or to the payment of employer contributions”;

(3) by replacing “employer contributions” in the third line of the fifth paragraph by “the value of the additional obligations arising from any amendment to the plan or to the payment of employer contributions”.

c. R-15.1, s. 217, am.

33. Section 217 of the Act is amended by replacing the second sentence by the following sentence: “The rate of interest must be the rate mentioned in section 44 or 45 and which is applicable to the contributions paid under the plan if the amount due is due

(1) under a defined contribution plan;

(2) under provisions of the plan which relate to additional voluntary contributions;

(3) under provisions which, in a defined benefit plan, are identical to those of a defined contribution plan;

(4) as member contributions that exceed the limits set under section 60; or

(5) as amounts credited to the plan following a transfer, even a transfer other than a transfer under Chapter VII.”

c. R-15.1, s. 218,
replaced.

Order of payment.

34. Section 218 of the Act is replaced by the following section:

“**218.** Where an employer withdraws from a multi-employer pension plan or a pension plan is terminated, the amounts to which the members and beneficiaries affected are entitled shall be paid out in the following order:

(1) amounts corresponding to the following values, concurrently:

(a) the value of the additional voluntary contributions paid into the pension fund or to the insurer;

(b) the value of the member or employer contributions paid into the pension fund under provisions which, in a defined benefit plan, are identical to those of a defined contribution plan; and

(c) the value of amounts received by the pension plan following a transfer, even a transfer other than a transfer under Chapter VII;

(2) the value of other benefits, excluding those referred to in subparagraph 4, accrued under the plan and reduced under section 216;

(3) the value of any benefit reduction under section 216; and

(4) the value of benefits payable to members under pension plan terms granting them compensation for cessation of continuous employment due to technological or economic changes in the employer’s enterprise or to the division, merger, alienation or closing down of the enterprise.

Insufficient assets.

If the assets are insufficient for the full satisfaction of the rights that are collocated in the same rank, payment shall be made proportionately to the value of the benefits concerned.

Benefits.

The benefits referred to in the first and second paragraphs are the benefits accrued under the plan at the date of termination. The value of those benefits must be established at that date, and is increased by the interest calculated in accordance with section 217.”

c. R-15.1, s. 230.7, am.

35. Section 230.7 of the Act is amended by replacing “second” in the sixth line of the first paragraph by “third”.

c. R-15.1, s. 237, am.

36. Section 237 of the Act is amended by replacing the third paragraph by the following paragraphs:

Pension modified.

“If no pension of the type to which the member is entitled under the pension plan is available on the market, the pension committee may, in order to have an insurer guarantee the pension, replace the characteristics of the pension that

make it unavailable on the market by similar characteristics that do not entail such a result.

Equal value.

The pension thus modified must, on the date payment begins, be of a value equal to that of the member's vested pension; however, if equal value cannot be attained because of the limits set under the Taxation Act, an amount equal to the difference between the value of the pension to which the member is entitled and the value of the modified pension must be paid to the member in a lump sum. These values must be established on the basis of the actuarial assumptions referred to in section 61."

c. R-15.1, Chap. XIV, heading, replaced.

37. The heading of Chapter XIV of the Act is replaced by the following heading:

"PROCEEDING BEFORE THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC".

c. R-15.1, ss. 241 and 242, repealed.

38. Sections 241 and 242 of the Act are repealed.

c. R-15.1, s. 243, replaced.

39. Section 243 of the Act is replaced by the following section:

Contestation.

"**243.** A person concerned may contest a decision or order of the Régie before the Administrative Tribunal of Québec within 30 days of notification of the decision or order."

c. R-15.1, s. 244, am.

40. Section 244 of the Act is amended

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

"(2.1) specify the conditions under which an employer may provide the pension committee with a letter of credit, as well as the form, amount and terms of such a letter;"

(2) by inserting the following subparagraph after subparagraph 8 of the first paragraph:

"(8.0.1) determine the manner in which the provision for adverse deviation referred to in subparagraph 2 of the first paragraph of section 128 is calculated;"

(3) by replacing subparagraph 8.3 of the first paragraph by the following subparagraph:

"(8.3) determine which attestations, certificates and documents must accompany the annual statement referred to in section 161;"

(4) by replacing subparagraph 14 of the first paragraph by the following subparagraph:

“(14) prescribe the fees payable for the financing of expenses incurred by the Régie for the administration of this Act and the regulations and for any formality prescribed by this Act or the regulations, including fees which may be imposed as a penalty for a delay in carrying out such a formality or failure to provide within the time allotted any information or document provided for in this Act or required by the Régie;”.

c. R-15.1, s. 248, am. **41.** Section 248 of the Act is amended by striking out subparagraph 4 of the first paragraph.

c. R-15.1, s. 250, am. **42.** Section 250 of the Act is amended by striking out the second paragraph.

c. R-15.1, s. 253, am. **43.** Section 253 of the Act is amended by replacing “publish periodically a bulletin” in the first line by “periodically post a bulletin on its website;”.

c. R-15.1, s. 257, am. **44.** Section 257 of the Act is amended

(1) by replacing “41 to 43” in the second line of paragraph 1 by “41, 42, 43”;

(2) by striking out “140,” in the second line of paragraph 1.

c. R-15.1, s. 258, am. **45.** Section 258 of the Act is amended by replacing “135, 142 to 144” in the first line of paragraph 1 by “143 to 145”.

c. R-15.1, ss. 306-306.6, repealed. **46.** Sections 306 to 306.6 of the Act are repealed.

c. R-15.1, s. 306.9, am. **47.** Section 306.9 of the Act is amended

(1) by inserting “a pension plan that comes into force after 31 December 2009 pertaining to the employer’s right to appropriate all or part of the surplus assets to the payment of the value of the additional obligations arising from any amendment to the plan and those of” after “provisions of” in the second line of the first paragraph;

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

Restriction.

“No amendment to a pension plan resulting from the division of a pension plan that was amended under section 146.5 in relation to the employer’s right to appropriate all or part of the surplus assets to the payment of the value of the additional obligations arising from any amendment to the plan or to the payment of employer contributions may pertain to the subject of that amendment unless all the requirements set out in the first paragraph of section 146.5 and in section 146.6 are satisfied.”

TRANSITIONAL AND FINAL PROVISIONS

Actuarial valuations covered.

48. Sections 118 to 142 of the Supplemental Pension Plans Act, enacted by section 11 of this Act, apply to actuarial valuations dated after 14 December 2009.

First actuarial valuation.

49. This section applies only for the purposes of the first actuarial valuation of a pension plan dated after 14 December 2009.

Amortization payments relating to technical actuarial deficiency.

The amortization amounts, among the following, that remain to be paid at the date of the valuation are considered to be amortization payments relating to a technical actuarial deficiency referred to in paragraph 1 of section 130 of the Supplemental Pension Plans Act, enacted by section 11 of this Act:

(1) the amortization amounts referred to in subparagraphs 2 and 3 of the second paragraph of section 137 of the Supplemental Pension Plans Act as they read before 1 January 2010, excluding those relating to an improvement unfunded actuarial liability, that were taken into account in the last complete actuarial valuation dated prior to 15 December 2009;

(2) the amortization amounts determined in the valuation referred to in subparagraph 1 for the purposes of section 140 of that Act as it read before 1 January 2010.

Amortization payments relating to improvement unfunded actuarial liability.

The amortization amounts, among the following, that remain to be paid at the date of the valuation are considered to be amortization payments relating to an improvement unfunded actuarial liability within the meaning of paragraph 2 of section 130 of the Supplemental Pension Plans Act, enacted by section 11 of this Act:

(1) the amortization amounts referred to in subparagraphs 1 and 2 of the second paragraph of section 137 of the Supplemental Pension Plans Act as they read before 1 January 2010, excluding those relating to a technical actuarial deficiency, that were taken into account in the last complete actuarial valuation dated prior to 15 December 2009;

(2) the amortization amounts related to an unfunded liability referred to in the third paragraph of section 130 of the Supplemental Pension Plans Act as it read before 1 January 2010, and determined, if applicable, in an actuarial valuation of the plan carried out in accordance with that section at a date subsequent to the valuation referred to in subparagraph 1; the amounts referred to in this subparagraph need not be taken into account if an actuary certifies in the report on the actuarial valuation referred to in the first paragraph that none of those amounts were required to ensure the solvency of the plan at the date they were determined.

Amortization payments reduced.

If, at the date of the actuarial valuation referred to in the first paragraph, the value of the amortization payments relating to the technical actuarial deficiency and to the improvement unfunded actuarial liability referred to in the second and third paragraphs exceeds the amount to be funded to ensure the solvency of the plan at that date, the excess thus determined may serve to reduce the amortization payments remaining to be paid in connection with the technical actuarial deficiency and, if that deficiency is eliminated, with the improvement unfunded actuarial liability. If the excess is insufficient to eliminate the deficiency or the liability, the reduction is applied proportionately to each

amortization payment remaining to be paid. In addition, if there is more than one deficiency or liability of the same nature, the reduction is applied beginning with the earliest and ending with the most recent.

Provisions replaced. **50.** Sections 141 and 142 of the Supplemental Pension Plans Act, as they read before 1 January 2010, are replaced by the following sections:

Degree of solvency. **“141.** The degree of solvency of a pension plan is the proportion, expressed as a percentage, of the value of the assets of the plan over the value of its liabilities, both values having first been reduced by an amount representing the sum of the following values:

(1) the value of any additional voluntary contributions paid into the pension fund, with accrued interest;

(2) the value of the contributions paid into the pension fund under provisions that, in a defined benefit plan, are identical to those of a defined contribution plan, with accrued interest; and

(3) the value of amounts received by the pension plan following a transfer, even a transfer other than a transfer under Chapter VII, with accrued interest.

Payment in full. **“142.** The value of the benefits to which a member or a beneficiary becomes entitled under a pension plan and that corresponds to the following amounts must be paid in full:

(1) additional voluntary contributions credited to the member’s account, with accrued interest;

(2) member or employer contributions paid in respect of a member under terms in a defined benefit plan that are identical to those of a defined contribution plan, with accrued interest; and

(3) amounts credited to a member’s account following a transfer, even a transfer other than a transfer under Chapter VII, with accrued interest.

Payment in full. The benefit provided for in section 69.1 and the periodic amounts payable as pension benefits must also be paid in full.

Limit. The value of any other benefit may be paid out of the pension fund only in proportion to the degree of solvency of the plan, up to 100%, as established in the last actuarial valuation report transmitted to the Régie.”

Matters pending. **51.** Section 27 applies even to matters pending before a court or an arbitrator on 14 June 2006.

Decisions and orders. **52.** Sections 37 to 39 apply to the decisions and orders rendered by the Régie from 13 December 2006.

Regulations.

53. In addition to the transitional provisions provided for by this Act, the Government may, by regulation made before 1 July 2010, make any other transitional provision concerning the administration of the Supplemental Pension Plans Act as amended by this Act or the administration of the Act respecting the funding of certain pension plans (2005, chapter 25).

Publication and coming into force.

Such a regulation is not subject to the publication requirement set out in section 8 of the Regulations Act (R.S.Q., chapter R-18.1). Despite section 17 of that Act, it comes into force on the date of its publication in the *Gazette officielle du Québec*, or on any later date specified in the regulation. However, once it is published and if it so provides, it may apply from any date not prior to 13 December 2006.

Coming into force.

54. This Act comes into force on 1 January 2010; however,

(1) sections 27 and 51 have effect from 14 June 2006;

(2) section 20, except to the extent that it enacts section 151.2 of the Supplemental Pension Plans Act, sections 21 to 26, section 30, sections 33 to 39, paragraphs 3 and 4 of section 40 and sections 42, 43, 50, 52 and 53 come into force on 13 December 2006;

(3) section 20, insofar as it enacts section 151.2 of the Supplemental Pension Plans Act, and section 28 come into force on 13 December 2007.

2006, chapter 43

AN ACT TO AMEND THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES AND OTHER LEGISLATIVE PROVISIONS

Bill 33

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

Introduced 15 June 2006

Passage in principle 8 November 2006

Passage 13 December 2006

Assented to 13 December 2006

Coming into force: on the date or dates to be set by the Government, except

(1) the second paragraph of section 108 of the Act respecting health services and social services, enacted by section 5, the fifth paragraph of section 22.0.0.1 of the Health Insurance Act, enacted by section 44, and section 58, which come into force on 13 December 2006; and

(2) the first, second, third, fourth, sixth and seventh paragraphs of section 22.0.0.1 of the Health Insurance Act, enacted by section 44, which come into force on 13 June 2007

Legislation amended:

Hospital Insurance Act (R.S.Q., chapter A-28)

Health Insurance Act (R.S.Q., chapter A-29)

Nurses Act (R.S.Q., chapter I-8)

Medical Act (R.S.Q., chapter M-9)

Act respecting health services and social services (R.S.Q., chapter S-4.2)

Regulations amended:

Regulation respecting the application of the Health Insurance Act

Règlement sur la tenue des dossiers, des cabinets ou bureaux des médecins ainsi que des autres effets



Chapter 43

AN ACT TO AMEND THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES AND OTHER LEGISLATIVE PROVISIONS

[Assented to 13 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. S-4.2, s. 19, am. **1.** Section 19 of the Act respecting health services and social services (R.S.Q., chapter S-4.2), amended by section 20 of chapter 28 of the statutes of 2006, is again amended by replacing “of section 107.1, in the third paragraph of section 108, in sections 204.1 and” in the second and third lines of paragraph 7 by “of sections 78.1 and 107.1, in the fifth paragraph of section 108, in the third paragraph of section 185.1, in section 204.1, in the fourth paragraph of section 349.3, in sections 520.3.0.1 and”.
- c. S-4.2, s. 78.1, added. **2.** The Act is amended by inserting the following section after section 78:
- Specialized medical centre. **“78.1.** The Government may claim from the operator of a specialized medical centre described in section 333.3 the cost of a preoperative, postoperative, rehabilitation or home care support service that must, under section 333.6, be received in the centre or from a private resource, if the service is provided by a public institution or a private institution under agreement prior to or following surgery or specialized medical treatment provided in that specialized medical centre.
- Communication of information. At the Minister’s request and after informing the user, an institution must communicate to the Minister any information contained in a user’s record that is necessary for the purposes of proceedings under the first paragraph.”
- c. S-4.2, s. 91, am. **3.** Section 91 of the Act, amended by section 31 of chapter 8 of the statutes of 2006, is again amended by adding the following paragraph:
- Hospital centre. “In the case of a hospital centre, the Minister may establish criteria allowing that centre to be designated as a regional or supraregional affiliated university centre.”
- c. S-4.2, s. 95, am. **4.** Section 95 of the Act is amended
- (1) by inserting “or a specialized medical centre described in section 333.1” after “facility” in the first line of the first paragraph;
- (2) by replacing “facility” in the first line of the second paragraph by “consulting room or office”;

(3) by inserting “directly or indirectly” after “without” in the fourth line of the second paragraph.

c. S-4.2, s. 108, am.

5. Section 108 of the Act is amended

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

Prior authorization.

“However, prior authorization from the Minister is required to enter into an agreement with the operator of a specialized medical centre described in subparagraph 2 of the first paragraph of section 333.3 or with a non-participating professional within the meaning of the Health Insurance Act (chapter A-29), or if the service covered by the agreement is an insured service that is considered non-insured under that Act.

Restriction.

Despite the first paragraph, an institution operating a hospital centre may not significantly modify the organization of the specialized medical services it provides in its facilities by entrusting them to a third party unless it enters into an agreement under section 349.3.”;

(2) by replacing “The agreement” in the last paragraph by “An agreement under this section”.

c. S-4.2, s. 108.1, am.

6. Section 108.1 of the Act is amended by replacing the second paragraph by the following paragraph:

Provisions applicable.

“The second, sixth, seventh and eighth paragraphs of section 108 apply to such an agreement.”

c. S-4.2, s. 185.1, added.

7. The Act is amended by inserting the following section after section 185:

Central mechanism.

185.1. The organization plan of a hospital centre must also provide for a central mechanism for managing access to the specialized and superspecialized services of the centre’s clinical departments. The mechanism must include specific rules to be followed to enter a user on the access list for the specialized or superspecialized services of a department, the manner in which the estimated date when services will be received is to be determined and communicated to the user and, should the services not be provided on that date, the alternative arrangements to be offered to the user, such as setting a new date to be agreed to by the user, seeing another physician in the department concerned or having recourse to another institution. The mechanism is implemented after consultation with the heads of the clinical departments concerned and the institution’s council of physicians, dentists and pharmacists.

Information.

To ensure uniform management of access lists under the first paragraph, the Minister may determine the information to be collected and used by the institutions for the day-to-day management of their access lists. If the Minister so requires, this information must be communicated to the provider chosen under section 520.3.0.1, in the manner and within the time specified by the

Minister, so that the provider may retain and manage the information for each institution.

Person responsible.

The organization plan must also identify the person responsible for the central access management mechanism. Under the authority of the director of professional services, that person shall see to it that each clinical department head concerned ensures the proper operation of the mechanism in the department. In addition, that person shall offer, to users unable to receive the services on the date communicated to them, the alternative arrangements specified in the mechanism. Finally, that person shall make any adjustments required by the Minister's directives under section 431.2.

Report.

The executive director shall report to the board of directors at least once every three months on the effectiveness of the central access management mechanism, in particular as regards waiting times calculated from the time users are entered on the access list referred to in the first paragraph to the time they receive the specialized or superspecialized services they require."

c. S-4.2, s. 189, am.

8. Section 189 of the Act is amended by inserting the following subparagraph after subparagraph 3 of the first paragraph:

"(3.1) ensuring that the rules and procedures of the central access management mechanism provided for in section 185.1 are observed in his department;"

c. S-4.2, s. 257, am.

9. Section 257 of the Act is amended by adding the following sentence at the end of the second paragraph: "During that period, the physician may not practise in a specialized medical centre described in subparagraph 2 of the first paragraph of section 333.3."

c. S-4.2, s. 263.2, added.

10. The Act is amended by inserting the following section after section 263.1:

Prior authorization.

"263.2. No public institution or private institution under agreement may, without having obtained prior authorization from the Minister, lease its facilities to a non-participating professional within the meaning of the Health Insurance Act (chapter A-29) or otherwise allow such a professional to use its facilities to provide medical services."

c. S-4.2, Title I.1, ss. 333.1-333.8, added.

11. The Act is amended by inserting the following Title after section 333:

"TITLE I.1

"SPECIALIZED MEDICAL CENTRES

"specialized medical centre".

"333.1. In this Act, "specialized medical centre" means a place, outside a facility maintained by an institution, that is equipped for the provision by one or more physicians of medical services necessary for a hip or knee

replacement, a cataract extraction and intraocular lens implantation or any other specialized medical treatment determined by regulation of the Minister.

Regulation.

The regulation may specify that a type of surgery or other specialized medical treatment referred to in the first paragraph may be provided only in a centre described in section 333.3 and, in the case of a centre described in subparagraph 1 of the first paragraph of that section, only under an agreement under section 349.3.

Specialized medical treatment.

The factors the Minister must take into account for the purpose of determining a specialized medical treatment include the risks generally associated with the treatment, the necessary personnel and equipment, and, if applicable, the type of anaesthesia normally used for and the length of stay usually required after the treatment.

Consultation.

Before making a regulation under the first paragraph, the Minister must consult the Collège des médecins du Québec.

Operator.

“333.2. Only a physician who is a member of the Collège des médecins du Québec may operate a specialized medical centre. If the operator of the centre is a legal person or a partnership, more than 50% of the voting rights attached to the shares of the legal person or interests in the partnership must be held by physicians who are members of that professional order.

Board of directors.

The affairs of a specialized medical centre operated by a legal person or a partnership must be administered by a board of directors or internal management board that includes a majority of physicians who are members of the Collège des médecins du Québec; such physicians must at all times form the majority of the quorum of the board of directors or internal management board.

Prohibition.

A producer or distributor of a good or service related to health and social services who is not a physician described in the first paragraph may not hold, directly or indirectly, any shares of the legal person or any interest in the partnership operating a specialized medical centre if such a good or such a service may be required by the centre’s clientele before, while or after a medical service is provided.

Form.

“333.3. A specialized medical centre may be operated only in the form of

(1) a specialized medical centre where only physicians subject to the application of an agreement under section 19 of the Health Insurance Act (chapter A-29) practise; or

(2) a specialized medical centre where only non-participating physicians within the meaning of that Act practise.

Compliance with requirements.

Depending on the form in which a specialized medical centre operates, its operator must ensure that the requirement of subparagraph 1 or 2 of the first paragraph is met.

Accreditation.	<p>“333.4. Within three years after the permit required under section 437 is issued, the operator of a specialized medical centre must have the services provided in the centre accredited by an accreditation body recognized by the Minister. The accreditation must subsequently be maintained at all times.</p>
Medical director.	<p>“333.5. The operator of a specialized medical centre must appoint a medical director. The medical director must be a member of the Collège des médecins du Québec.</p>
Responsibilities.	<p>The medical director is responsible for</p> <ol style="list-style-type: none"> (1) organizing the medical services provided in the centre; (2) ensuring the quality and safety of those services; (3) seeing that standard medical procedures for all surgery or other specialized medical treatment provided in the centre are established and complied with; and (4) taking any other measure necessary for the proper operation of the centre.
Preoperative and postoperative services.	<p>“333.6. The operator of a specialized medical centre described in subparagraph 2 of the first paragraph of section 333.3 must ensure that every person who has surgery or receives some other specialized medical treatment described in section 333.1 in the centre also receives in the centre all the preoperative and postoperative services normally associated with the surgery or treatment. The operator must also ensure that such a person receives all the rehabilitation services and home care support services needed for complete recovery, either in the specialized medical centre or from another private resource.</p>
Non-insured medical treatment.	<p>The obligations under the first paragraph also apply to the operator of a specialized medical centre described in subparagraph 1 of the first paragraph of section 333.3 with respect to specialized medical treatment described in section 333.1 and provided in the centre that is non-insured or considered non-insured under the Health Insurance Act (chapter A-29).</p>
Obligations not applicable.	<p>However, if surgery or other specialized medical treatment is provided under an agreement under the second paragraph of section 108 or under an alternative access mechanism implemented under section 431.2, the Minister may allow the obligations under this section not to apply.</p>
Restriction.	<p>“333.7. Only a physician who provides medical services necessary for surgery or any other specialized medical treatment described in section 333.1, or medical services described in section 333.6 that are associated with the surgery or treatment, may practise in a specialized medical centre.</p>

- Compliance with first paragraph. The operator of a specialized medical centre must make sure the first paragraph is complied with, in accordance with the terms of the permit issued to the operator.
- Professional activities. Nothing in this section prevents a physician who practises in a specialized medical centre from also carrying on in the centre the professional activities permitted in a private health facility.
- Advisory opinion. **“333.8.** The Minister may request an advisory opinion from the Bureau of a professional order on the quality and safety of the professional services provided in a specialized medical centre by the members of the order.
- Advisory opinion. The Minister may also require an advisory opinion from the Bureau of a professional order on the standards to be followed to improve the quality and safety of the professional services provided in such a centre by the members of the order.”
- c. S-4.2, subdiv. 3.1, ss. 349.1-349.9, added. **12.** The Act is amended by inserting the following subdivision after section 349:

“§3.1. — *Functions related to the services offered by associated medical clinics*
- Proposal from an agency. **“349.1.** With a view to improving the accessibility of specialized medical services and after consultation with the regional panel of heads of departments of specialized medicine, an agency may propose to the Minister that an institution in its area of jurisdiction that operates a hospital centre and consents to it be authorized to become associated with one of the following places for the provision, at that place, of certain specialized medical services to users of the institution:
- (1) a private health facility;
 - (2) a laboratory governed by the Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies (chapter L-0.2); or
 - (3) a specialized medical centre described in subparagraph 1 of the first paragraph of section 333.3.
- “associated medical clinic”. For the purposes of this subdivision, a place mentioned in the first paragraph is to be called an “associated medical clinic”.
- Minister’s decision. **“349.2.** Before accepting an agency’s proposal, the Minister must be convinced that it will improve the accessibility of the specialized medical services concerned and will not affect the capacity of the public health and social services network, in particular as regards staffing requirements for the operation of that network. The Minister must also consider the increase in efficiency and effectiveness that will result from the proposal’s implementation.

Procedure.	The Minister's decision to accept the agency's proposal must specify the procedure to be followed by the agency to determine which associated medical clinic offering specialized medical services has the best quality/cost ratio.
Provision applicable.	The second paragraph applies despite the Act respecting contracting by public bodies (2006, chapter 29).
Agreement.	<p>“349.3. After completion of the procedure described in the second paragraph of section 349.2 and after obtaining the authorization of the Minister, the agency and any institution concerned must enter into an agreement with the operator of the associated medical clinic selected. The agreement must specify</p> <p>(1) the nature of the specialized medical services to be provided under the agreement;</p> <p>(2) the minimum and maximum number of specialized medical services that may be provided each year in the clinic, and how those services are to be distributed on a quarterly basis to ensure their continued availability;</p> <p>(3) the unit amount to be paid by the agency to cover the costs related to each specialized medical service provided in the clinic, according to the nature of the service, and the terms of payment;</p> <p>(4) the monitoring mechanisms that will allow the institution, or one of its boards, councils or committees determined in the agreement, to ensure the quality and safety of the medical services provided in the clinic;</p> <p>(5) the fees, determined in accordance with section 349.6, that may be charged to users who receive a specialized medical service in the clinic, and the manner in which the user is to be informed of how to pay the fees;</p> <p>(6) the bookkeeping and information system requirements with which the clinic operator is to comply, and the nature, form, content and frequency of the reports and information the operator is required to send to the other signatories and to the Minister; and</p> <p>(7) a mechanism to resolve disputes regarding the interpretation or application of the agreement.</p>
Complaint examination procedure.	The services covered by the agreement are subject to the complaint examination procedure of the institution that refers users to the associated medical clinic or to the complaint examination procedure of the agency, as the case may be, and are subject to the Act respecting the Health and Social Services Ombudsman (chapter P-31.1).
Maximum term.	The agreement has a maximum five-year term. The parties may not terminate the agreement before its expiry, or amend or renew it, without the Minister's authorization. To renew the agreement, a draft renewal agreement must be sent to the Minister at least six months before the agreement expires.

Communication of information.

An institution that is party to the agreement may communicate information contained in a user's record to a physician providing specialized medical services specified in the agreement in the clinic if that communication is necessary for the provision of those services. Despite any inconsistent provision, once the specialized medical services have been provided, the physician may communicate to the institution any information contained in the patient's record that is necessary to ensure continuity of service by the institution.

Physicians.

“349.4. All physicians practising in an associated medical clinic must be subject to the application of an agreement under section 19 of the Health Insurance Act (chapter A-29).

Amounts charged.

“349.5. Despite section 22.0.0.1 of the Health Insurance Act (chapter A-29), no amount may be charged to a user who receives a specialized medical service in an associated medical clinic providing services under an agreement other than the fees that the institution that is party to the agreement would normally have charged for the provision of those services, provided, however, that the fees are specified in the agreement.

Conditions.

“349.6. To provide specialized medical services specified in an agreement in an associated medical clinic, a physician must have been appointed beforehand to practise in a hospital centre operated by an institution with which the clinic is associated, fully meet the requirements of the hospital centre according to the assessment of the director of professional services, and fulfil at all times the obligations attached to the privileges granted him.

Obligation of the operator.

The operator of an associated medical clinic must not allow a physician who fails to comply with this section to provide specialized medical services specified in the agreement in the clinic.

List of physicians.

“349.7. On signing an agreement, the operator of an associated medical clinic must give the signatory institution a list of the physicians who are members of the institution's council of physicians, dentists and pharmacists and who are to provide specialized medical services in the clinic. The operator of the clinic must keep the list updated and inform the executive director of the institution without delay of any change to it.

Communication of list.

The executive director shall ensure that the list is given to all members of the board of directors, and inform them of any change to it.

Termination of an agreement.

“349.8. Despite the third paragraph of section 349.3, an agency may terminate an agreement if it has reasonable grounds to believe that the quality or safety of the specialized medical services provided in the associated medical clinic is not satisfactory, or that the operator of the associated medical clinic or a physician who practises in the clinic has failed to comply with any of sections 349.4 to 349.7.

- Request from the Minister. The Minister may request the agency to terminate an agreement if the Minister has reasonable grounds to believe that a situation described in the first paragraph exists.
- Observations. Before terminating an agreement, the agency must give the institution and the operator of the associated medical clinic an opportunity to submit observations in writing.
- Services covered. **“349.9.** Despite the provisions of the Health Insurance Act (chapter A-29), an agreement under section 349.3 may cover insured services that are not considered insured services when provided outside a facility maintained by an institution if the agency considers that access difficulties exist with respect to those services in the institutions in its area of jurisdiction.
- Presumption. Furthermore, services provided by a physician under an agreement under section 349.3 are deemed, for the sole purposes of the physician’s remuneration, to be provided in a facility of the institution that referred the user to the associated medical clinic.”
- c. S-4.2, s. 352, am. **13.** Section 352 of the Act is amended by inserting “, specialized medical centres” after “institutions” in the sixth line.
- c. S-4.2, s. 377, am. **14.** Section 377 of the Act is amended by inserting “ a specialized medical centre or” after “those who practise in” in the seventh line of the first paragraph.
- c. S-4.2, s. 417.3, am. **15.** Section 417.3 of the Act is amended by adding the following paragraph at the end:
- Additional members. “If there is a faculty of medicine in an agency’s area of jurisdiction, the supervisory committee must also include a member appointed by the dean of the faculty of medicine as well as a family medicine resident acting as an observer.”
- c. S-4.2, s. 417.11, am. **16.** Section 417.11 of the Act is amended by inserting “specialized medical centres and” after “provided in” in the fourth line of subparagraph 2 of the first paragraph.
- c. S-4.2, s. 431.2, added. **17.** The Act is amended by inserting the following section after section 431.1:
- Alternative access mechanisms. **“431.2.** If, after holding the appropriate consultations, the Minister considers that in light of generally recognized accessibility standards, the waiting time for a specialized medical service in Québec or in a particular region of Québec is unreasonable or about to become so, the Minister may, after obtaining the Government’s consent, take any measure necessary to implement alternative access mechanisms, in accordance with the Minister’s directives, so that the service concerned may be made otherwise accessible within a time the Minister considers reasonable.

- Information required. The Minister may require that the institutions concerned or, if applicable, the provider chosen under section 520.3.0.1, supply, in the manner and within the time specified, the information collected under section 185.1 that is necessary for the Minister to assess whether the waiting time for a specialized medical service is unreasonable or about to become so. To that end, the Minister may also require that the provider produce statistics per institution or region or for all of Québec based on the information and supply them to the Minister. In no case may the information permit a user of an institution to be identified.
- Minister's directives. The Minister's directives may require every institution involved in the provision of the service concerned to adjust its central access management mechanism accordingly, and require agencies, in cooperation with the integrated university health networks, to review service corridors in order to otherwise facilitate access to the service concerned.
- Notification. The person responsible for a hospital centre's central access management mechanism must notify the director of professional services on noting, after consulting the head of the clinical department concerned, that a user will not be able to receive a specialized medical service from the institution within a time the Minister considers reasonable. In that case, the director of professional services shall without delay make an alternative service proposal to the user within the framework of the medical care access system defined under subparagraph 3 of the first paragraph of section 417.11 and the service corridors established by the agency, so that the user may receive the required specialized medical service within a time the Minister considers reasonable.
- Cost. Despite any inconsistent provision, the Minister may assume the cost of any service received in accordance with the Minister's directives in a specialized medical centre described in subparagraph 2 of the first paragraph of section 333.3 or outside Québec."
- c. S-4.2, s. 437, am. **18.** Section 437 of the Act is amended
- (1) by inserting “, or operate a specialized medical centre,” after “rehabilitation centre” in the third line of the first paragraph;
- (2) by inserting “or to operate a specialized medical centre” after “paragraph” in the second line of the second paragraph.
- c. S-4.2, s. 438, am. **19.** Section 438 of the Act is amended by replacing “or “reception centre”” in the fourth and fifth lines of the first paragraph by “, “reception centre” or “specialized medical centre” ”.
- c. S-4.2, s. 440, am. **20.** Section 440 of the Act is amended
- (1) by inserting “issued to an institution” after “permit” in the first line;
- (2) by adding the following paragraph:

- Particulars. “The permit issued to the operator of a specialized medical centre shall state the form in which the centre is operated, the specialized medical treatments that may be provided in the centre, the address of the centre, and, if applicable, the number of beds available in the centre.”
- c. S-4.2, s. 441, am. **21.** Section 441 of the Act is amended by replacing “in accordance with the regulations” in the second line of the first paragraph by “on the form prescribed by the Minister”.
- c. S-4.2, s. 442, am. **22.** Section 442 of the Act is amended
- (1) by replacing “A permit” by “The permit issued to an institution”;
 - (2) by adding the following paragraph at the end:
- Period of validity. “The permit issued to the operator of a specialized medical centre is valid for a period of five years, and may be renewed for the same period.”
- c. S-4.2, Part III, Title II, Chap. II, Div. III, heading, am. **23.** The heading of Division III of Chapter II of Title II of Part III of the Act is amended by replacing “AND CANCELLATION” by “, CANCELLATION AND REFUSAL TO RENEW”.
- c. S-4.2, s. 446, am. **24.** Section 446 of the Act is amended by replacing “of any holder who” in the first line by “issued to an institution if the permit holder”.
- c. S-4.2, s. 446.1, added. **25.** The Act is amended by inserting the following section after section 446:
- Operator of a specialized medical centre. **“446.1.** The Minister may suspend, revoke or refuse to renew the permit issued to the operator of a specialized medical centre if
- (1) the operator is in the situation described in paragraph 1, 3 or 4 of section 446;
 - (2) the operator has failed to have the services provided in the centre accredited within three years from the issue of the permit, or has subsequently failed to maintain that accreditation;
 - (3) in the opinion of the Bureau of a professional order, the quality or safety of the professional services provided in the centre by members of the order is not adequate; or
 - (4) the operator or medical director of the centre has failed to fulfil the obligations imposed by this Act.”
- c. S-4.2, s. 447, am. **26.** Section 447 of the Act is amended by replacing the first paragraph by the following paragraph:
- Remedial measures. **“447.** If a permit holder operator is in the situation described in paragraph 2 of section 446 or in paragraph 2, 3 or 4 of section 446.1, the

Minister, instead of suspending, revoking or refusing to renew the permit, may order the holder to take the necessary remedial measures within the time set by the Minister.”

c. S-4.2, s. 449, am.

27. Section 449 of the Act is amended

(1) by replacing “or cancelling” in the first line of the first paragraph by “, cancelling or refusing to renew”;

(2) by replacing “or cancels” in the first line of the second paragraph by “, cancels or refuses to renew”.

c. S-4.2, s. 450, am.

28. Section 450 of the Act is amended by replacing “or cancelled” in the first line by “, cancelled or not renewed”.

c. S-4.2, Part III,
Title II, Chap. II,
Div. III.1, heading, am.

29. The heading of Division III.1 of Chapter II of Title II of Part III of the Act is amended by adding “OF CERTAIN INSTITUTIONS” at the end.

c. S-4.2, s. 489, am.

30. Section 489 of the Act is amended

(1) by replacing “or any facility maintained by an institution” in the second last line of the first paragraph by “, any facility maintained by an institution, or any specialized medical centre”;

(2) by inserting “or centre” after “facility” in subparagraph 1 of the second paragraph.

c. S-4.2, s. 505, am.

31. Section 505 of the Act, amended by section 177 of chapter 22 of the statutes of 2006, is again amended

(1) by striking out “the form and tenor of the application for a permit,” in paragraph 21 and by replacing “the applicant” wherever it appears in that paragraph by “a permit applicant”;

(2) by inserting the following paragraph after paragraph 21:

“(21.1) prescribe the fees payable for the issue or renewal of a specialized medical centre permit;”.

c. S-4.2, s. 520.3.0.1,
added.

32. The Act is amended by inserting the following section after section 520.3:

Agreements.

“520.3.0.1. The Minister may, by agreement, retain the services of an agency, body or other person for the purpose of keeping and managing, for each of the institutions to which section 185.1 applies, the information they collect under that section, extracting the information to be supplied to the Minister under section 431.2, and processing and managing that data for statistical purposes so the Minister may assess whether the waiting time for a specialized medical service is unreasonable or about to become so. The

agreement may authorize the provider to communicate the statistics to the agencies.

Content.

The agreement must stipulate that the provider has the same obligations towards the Minister and the institutions concerned, with respect to the information from users' records that is communicated to the provider by the institutions, as those set out in the second, third and fourth paragraphs of section 27.1."

c. S-4.2, s. 520.3.8, am.

33. Section 520.3.8 of the Act is amended by inserting “, a specialized medical centre within the meaning of the first paragraph of section 333.1” after “Québec” in the second line of subparagraph 2 of the first paragraph.

c. S-4.2, s. 520.7, am.

34. Section 520.7 of the Act, enacted by section 189 of chapter 32 of the statutes of 2005, is amended by inserting the following subparagraph after subparagraph 1 of the first paragraph:

“(1.1) contained in records kept by a physician practising in a specialized medical centre situated in that area of jurisdiction or, exceptionally, in the area of jurisdiction of the agencies specified by the Minister;”.

c. S-4.2, s. 520.9, am.

35. Section 520.9 of the Act, enacted by section 189 of chapter 32 of the statutes of 2005, is amended by inserting “, in a specialized medical centre” after “facility” in the third line of subparagraph 6 of the first paragraph.

c. S-4.2, s. 520.14, am.

36. Section 520.14 of the Act, enacted by section 189 of chapter 32 of the statutes of 2005, is amended

(1) by replacing “operates” in subparagraph 1 of the fourth paragraph by “practises in a specialized medical centre or in”;

(2) by replacing “private health facility operated by a physician referred to in subparagraph 1” in the last two lines of subparagraph 5 of the fourth paragraph by “specialized medical centre or a private health facility, as the case may be, in which a physician referred to in subparagraph 1 practises”;

(3) by replacing “private health facility operated by a physician referred to in subparagraph 1” in the sixth line of subparagraph 6 of the fourth paragraph by “specialized medical centre or a private health facility, as the case may be, in which a physician referred to in subparagraph 1 practises”.

c. S-4.2, s. 520.20, am.

37. Section 520.20 of the Act, enacted by section 189 of chapter 32 of the statutes of 2005, is amended

(1) by replacing “or dentist who operates” in the first line of paragraph 1 by “who practises in a specialized medical centre, a physician or dentist who practises in”;

(2) by replacing “private health facility operated by a health and social service provider referred to in paragraph 1 or paragraph 5” in the last two lines of paragraph 4 by “specialized medical centre or a private health facility, as the case may be, in which a health and social service provider referred to in paragraph 1 or paragraph 5 practises”;

(3) by replacing “operates” in the first line of paragraph 5 by “practises in”;

(4) by replacing “private health facility operated by a health and social service provider referred to in paragraph 1 or paragraph 5” in the sixth and seventh lines of paragraph 10 by “specialized medical centre or a private health facility, as the case may be, in which a health and social service provider referred to in paragraph 1 or paragraph 5 practises”.

c. S-4.2, s. 531, am.

38. Section 531 of the Act is amended by inserting “, 444” after “438” in the second line.

c. S-4.2, ss. 531.2 and 531.3, added.

39. The Act is amended by inserting the following sections after section 531.1:

Offence and penalty.

“531.2. An operator of a specialized medical centre described in subparagraph 2 of the first paragraph of section 333.3 that allows a physician to whom the prohibition under the second paragraph of section 257 applies to practise in the centre is guilty of an offence and is liable, for each day that the offence continues, to a fine of \$150 to \$450 in the case of a natural person and \$750 to \$2,250 in the case of a legal person.

Offence and penalty.

“531.3. An operator of a specialized medical centre that contravenes the first or second paragraph of section 333.2, the second paragraph of section 333.3, the first paragraph of section 333.5 or the second paragraph of section 333.7 is guilty of an offence and is liable to a fine of \$325 to \$1,500 in the case of a natural person and \$700 to \$7,000 in the case of a legal person.

Offence and penalty.

A producer or distributor of a good or service related to health and social services that contravenes the third paragraph of section 333.2 is guilty of an offence and liable to the penalty set out in the first paragraph.”

HOSPITAL INSURANCE ACT

c. A-28, s. 10, am.

40. Section 10 of the Hospital Insurance Act (R.S.Q., chapter A-28) is amended

(1) by replacing “personal injury” in the third line of subsection 1 by “injury”;

(2) by replacing “right of action resulting therefrom is prescribed by three years” at the end of subsection 6 by “resulting right of action is prescribed

three years after the date on which the State became aware of the fact giving rise to it”.

c. A-28, s. 11,
replaced.

41. Section 11 of the Act is replaced by the following section:

Insurance contract
prohibited.

“**11.** No insurer may enter into or maintain an insurance contract that includes coverage for the cost of an insured service furnished to a resident.

Benefit plan
prohibited.

No person may establish or maintain an employee benefit plan that includes coverage for the cost of an insured service furnished to a resident.

Validity.

An insurance contract or employee benefit plan inconsistent with the first or the second paragraph, as the case may be, that also covers other goods and services remains valid as regards those other goods and services, and the consideration provided for the contract must be adjusted accordingly unless the beneficiary of the goods and services agrees to receive equivalent benefits in exchange.

Excess cost.

Nothing in this section prevents an insurance contract or an employee benefit plan that covers the excess cost of insured services rendered outside Québec from being entered into or established.

“insurer”.

“Insurer” means a legal person holding a licence issued by the Autorité des marchés financiers that authorizes it to transact insurance of persons in Québec.

“employee benefit
plan”.

“Employee benefit plan” means a funded or unfunded uninsured employee benefit plan that provides coverage which may otherwise be obtained under a contract of insurance of persons.

Offence and penalty.

An insurer or a person administering an employee benefit plan that contravenes the first or second paragraph is guilty of an offence and is liable to a fine of \$50,000 to \$100,000 and, for a subsequent offence, to a fine of \$100,000 to \$200,000.”

HEALTH INSURANCE ACT

c. A-29, s. 15,
replaced, s. 15.1,
added.

42. Section 15 of the Health Insurance Act (R.S.Q., chapter A-29) is replaced by the following sections:

Insurance contracts
and benefit plan
permitted.

“**15.** An insurer or a person administering an employee benefit plan may enter into or maintain an insurance contract, or establish or maintain an employee benefit plan, as the case may be, that includes coverage for the cost of an insured service furnished to a resident or temporary resident of Québec, only if

(1) the insurance contract or employee benefit plan does not cover any insured service other than the insured services required for a total hip or knee replacement, a cataract extraction and intraocular lens implantation or any other specialized medical treatment determined under section 15.1, and those

required for the provision of the preoperative, postoperative, rehabilitation and home care support services described in section 333.6 of the Act respecting health services and social services (chapter S-4.2);

(2) the insurance contract or employee benefit plan includes coverage for the cost of all insured services and all preoperative, postoperative, rehabilitation and home care support services referred to in subparagraph 1, subject to any applicable deductible amount; and

(3) the coverage applies only to surgery performed or any other specialized medical treatment provided in a specialized medical centre described in subparagraph 2 of the first paragraph of section 333.3 of the Act respecting health services and social services.

Validity.

An insurance contract or employee benefit plan inconsistent with subparagraph 1 of the first paragraph that also covers other goods and services remains valid as regards those other goods and services, and the consideration provided for the contract or plan must be adjusted accordingly unless the beneficiary of the goods and services agrees to receive equivalent benefits in exchange.

Excess cost.

Nothing in this section prevents an insurance contract or an employee benefit plan that covers the excess cost of insured services rendered outside Québec or the excess cost of any medication of which the Board assumes payment from being entered into or established. Nor does anything in this section prevent an insurance contract or an employee benefit plan that covers the contribution payable by an insured person under the Act respecting prescription drug insurance (chapter A-29.01) from being entered into or established.

“insurer”.

“Insurer” means a legal person holding a licence issued by the Autorité des marchés financiers that authorizes it to transact insurance of persons in Québec.

“employee benefit plan”.

“Employee benefit plan” means a funded or unfunded uninsured employee benefit plan that provides coverage which may otherwise be obtained under a contract of insurance of persons.

Offence and penalty.

An insurer or a person administering an employee benefit plan that contravenes the first paragraph is guilty of an offence and is liable to a fine of \$50,000 to \$100,000 and, for a subsequent offence, to a fine of \$100,000 to \$200,000.

Treatments covered.

“15.1. The Government may determine, among the specialized medical treatments determined by the Minister under the first paragraph of section 333.1 of the Act respecting health services and social services (chapter S-4.2), the specialized medical treatments that may be covered by an insurance contract or an employee benefit plan in accordance with section 15.

Regulation.

The Government may make a regulation under the first paragraph only after it has been examined by the appropriate committee of the National Assembly.”

- c. A-29, s. 18, am. **43.** Section 18 of the Act is amended by replacing “injury or illness” in the third and fourth lines of subsection 1 by “injury”.
- c. A-29, s. 22.0.0.1, added. **44.** The Act is amended by inserting the following section after section 22:
- Tariff of fees. **“22.0.0.1.** A physician subject to the application of an agreement or a physician who has withdrawn who practises in a private health facility, or a physician subject to the application of an agreement who practises in a specialized medical centre within the meaning of the Act respecting health services and social services (chapter S-4.2) must post in public view, in the waiting room of the facility or centre where the physician practises, the tariff of fees for services, supplies or accessory costs prescribed or provided for in an agreement that the physician may charge an insured person, in accordance with the ninth paragraph of section 22, and the tariff of fees for medical services rendered by the physician that are non-insured services or services not considered insured services by regulation. Physicians who share a common waiting room may post a single notice.
- Prohibition. No amount other than a fee posted in accordance with the first paragraph may be charged, directly or indirectly, to an insured person for a medical service received in a private health facility or a specialized medical centre.
- Itemized invoice. An insured person from whom payment is demanded must be given an itemized invoice stating the tariff of fees for any accessory services, supplies or costs and for each non-insured medical service and each medical service not considered insured.
- Content. The notice posted under the first paragraph and the invoice must mention the remedy provided for in the first paragraph of section 22.0.1.
- Presumption. For the purposes of this section or any other provision of this Act, a non-insured service or a service not considered insured is deemed to remain such even if it is required before, during or after the provision of an insured service. This also applies to the accessory services, supplies and costs mentioned in the first paragraph.
- Offence and penalty. A physician subject to the application of an agreement or a physician who has withdrawn who contravenes the first, third or fourth paragraph is guilty of an offence and is liable to a fine of \$500 to \$1,000 and, for a subsequent offence, to a fine of \$1,000 to \$2,000.
- Offence and penalty. A person who contravenes the second paragraph is guilty of an offence and is liable to a fine of \$1,000 to \$2,500 and, for a subsequent offence, to a fine of \$2,000 to \$5,000.”
- c. A-29, ss. 30.1 and 30.2, added. **45.** The Act is amended by inserting the following sections after section 30:
- Order. **“30.1.** If the Minister considers that the quality or adequate supply of medical services offered in Québec or in a particular region of Québec by

professionals subject to the application of an agreement would be affected by an increase in the number of non-participating professionals engaged in the same kind of activities, the Minister may make an order suspending the possibility for professionals subject to the application of an agreement to become non-participating professionals and engage in the same kind of activities in Québec or in a particular region of Québec.

- Content. The Minister's order shall state the duration of the suspension, the type of activities and the region concerned, and the date on which the suspension comes into force, which may not be more than 30 days earlier than the date of the order. The order shall be made public by the Minister immediately and must be published in the *Gazette officielle du Québec*.
- Duration of suspension. The suspension period may not exceed two years. If the Minister considers it necessary, the Minister may extend the suspension period in the same manner, provided each extension does not exceed two years.
- Notice of non-participation. Any notice of non-participation that would take effect during the suspension period is null.
- Publication. **“30.2.** A regulation under section 30 is not subject to sections 8 and 17 of the Regulations Act (chapter R-18.1). The same applies for a ministerial order under section 30.1.”

NURSES ACT

- c. I-8, s. 1, am. **46.** Section 1 of the Nurses Act (R.S.Q., chapter I-8) is amended by inserting the following paragraph after paragraph *f*:
- “(f.1) “specialized medical centre”: a specialized medical centre within the meaning of section 333.1 of the Act respecting health services and social services (chapter S-4.2);”
- c. I-8, s. 11, am. **47.** Section 11 of the Act is amended
- (1) by inserting the following subparagraph after subparagraph *a* of the first paragraph:
- “(a.1) shall advise the Minister of Health and Social Services, on its own initiative or at the Minister's request, on the quality and safety of nursing care provided in a specialized medical centre and on the standards to be followed to improve the quality and safety of such care;”;
- (2) by replacing “in subparagraph *a*” in the first and fifth lines of the second paragraph by “in subparagraphs *a* and *a.1*”;
- (3) by inserting “or with respect to the quality and safety of nursing care provided in specialized medical centres” after “institutions” in the third line of the second paragraph.

MEDICAL ACT

c. M-9, s. 1, am.

48. Section 1 of the Medical Act (R.S.Q., chapter M-9) is amended by inserting the following paragraph after paragraph *f*:

“(f.1) “specialized medical centre”: a specialized medical centre within the meaning of section 333.1 of the Act respecting health services and social services (chapter S-4.2);”.

c. M-9, s. 15, am.

49. Section 15 of the Act is amended by inserting the following paragraph after paragraph *a*:

“(a.1) on its own initiative or at the Minister’s request, advise the Minister of Health and Social Services on the quality and safety of specialized medical treatments provided in a specialized medical centre, and the standards to be followed to improve the quality and safety of the treatments;”.

c. M-9, s. 16, am.

50. Section 16 of the Act is amended

(1) by inserting “or *a.1*” after “*a*” in the first line;

(2) by inserting “or the quality and safety of the medical treatments provided in specialized medical centres” after “institutions” in the third line.

FINAL PROVISIONS

R.R.Q., 1981, c. A-29,
r. 1, s. 30, am.

51. Section 30 of the Regulation respecting the application of the Health Insurance Act (R.R.Q., 1981, chapter A-29, r. 1) is amended by inserting “to the Minister, as well as” after “of every notice” in the second line.

2005, G.O. 2, 895, s. 2,
French text, am.

52. Section 2 of the Règlement sur la tenue des dossiers, des cabinets ou bureaux des médecins ainsi que des autres effets (2005, G.O. 2, 895, in French) is amended by adding the following paragraph at the end of the French text:

“Pour l’application du présent règlement, un centre médical spécialisé au sens de l’article 333.1 de la Loi sur les services de santé et les services sociaux (L.R.Q., chapitre S-4.2) est assimilé à un cabinet de consultation.”

Central access
management
mechanism.

53. Despite the coming into force of section 185.1 of the Act respecting health services and social services, enacted by section 7, an institution operating a hospital centre has until (*insert the date that is two years after the date of coming into force of this section*) to implement the central access management mechanism for all the specialized and superspecialized services of the hospital centre’s clinical departments.

Implementation.

The mechanism must be implemented as and when priorities are determined by the Minister for each service and in accordance with the time limits the Minister sets.

- Date of application. **54.** Section 263.2 of the Act respecting health services and social services, enacted by section 10, applies from (*insert the date that is 180 days after the date of coming into force of section 263.2*) with respect to a non-participating professional who, on 15 June 2006, leases or uses the facilities of a public institution or a private institution under agreement for the provision of medical services.
- Obligation to obtain a permit. **55.** A person or partnership that, on (*insert the date of coming into force of section 333.1 of the Act respecting health services and social services, enacted by section 11*), operates a private health facility that provides surgery described in section 333.1 of the Act respecting health services and social services must, on or before (*insert the date that is 180 days after the coming into force of section 333.1*) and in accordance with section 441 of that Act, obtain a permit authorizing the operation of a specialized medical centre.
- Fee. **56.** Until the fee payable for the issue of a specialized medical centre permit is prescribed by a government regulation under paragraph 21.1 of section 505 of the Act respecting health services and social services, enacted by paragraph 2 of section 31, that fee is determined to be \$500.
- Retroactive effect. **57.** Sections 41 and 42 have effect from 9 June 2006, except the last paragraph of section 11 of the Hospital Insurance Act and the last paragraph of section 15 of the Health Insurance Act replaced by those sections.
- Declaratory provision. **58.** The fifth paragraph of section 22.0.0.1 of the Health Insurance Act, enacted by section 44, is declaratory.
- Coming into force. **59.** The provisions of this Act come into force on the date or dates to be set by the Government, except
- (1) the second paragraph of section 108 of the Act respecting health services and social services, enacted by section 5, the fifth paragraph of section 22.0.0.1 of the Health Insurance Act, enacted by section 44, and section 58, which come into force on 13 December 2006; and
- (2) the first, second, third, fourth, sixth and seventh paragraphs of section 22.0.0.1 of the Health Insurance Act, enacted by section 44, which come into force on 13 June 2007.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 44

**AN ACT TO AMEND THE ACT RESPECTING THE
MARKETING OF AGRICULTURAL, FOOD AND FISH
PRODUCTS AS REGARDS THE DEPOSIT OF GUARANTEES
OF FINANCIAL LIABILITY**

Bill 42

Introduced by Mr. Yvon Vallières, Minister of Agriculture, Fisheries and Food

Introduced 24 October 2006

Passage in principle 16 November 2006

Passage 13 December 2006

Assented to 13 December 2006

Coming into force: 13 December 2006

Legislation amended:

Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1)



Chapter 44

AN ACT TO AMEND THE ACT RESPECTING THE MARKETING OF AGRICULTURAL, FOOD AND FISH PRODUCTS AS REGARDS THE DEPOSIT OF GUARANTEES OF FINANCIAL LIABILITY

[Assented to 13 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. M-35.1, s. 13.1,
added.

1. The Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1) is amended by inserting the following section after section 13:

Member missing.

13.1. If a member of the Régie before whom a matter has been brought is unable to act, disqualifies himself or ceases to be a member of the Régie, the remaining members shall decide the matter. The quorum is reduced to two and the presiding member has a casting vote in the case of a tie.”

c. M-35.1, s. 149, am.

2. Section 149 of the Act is amended

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

“(1) determine in which cases a person, other than a consumer, or a partnership that buys or receives an agricultural product designated by the Régie from a producer, either directly or through an agent, is required to deposit with the Régie, a marketing board or any other person designated by the Régie a guarantee of financial liability to secure payment of the amounts due to the boards or to the producers for the marketing of their products;”;

(2) by inserting “or a marketing board” after “producer” in paragraph 6, by replacing “a debt owed to him” in that paragraph by “a debt” and by replacing “he” in that paragraph by “the producer or marketing board”;

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

Exercise of powers.

“The powers of the Régie under subparagraphs 1, 2, 3 and 6 of the first paragraph are exercised in the absence of an agreement homologated by the Régie, or of an arbitration award or a decision by the Régie made in lieu of an agreement, providing for the deposit of a guarantee of financial liability.”

c. M-35.1, s. 149.1,
am.

3. Section 149.1 of the Act is amended by inserting “or partnership” after “person” in the third line.

- c. M-35.1, s. 150, am. **4.** Section 150 of the Act is amended by inserting “or bound by an agreement homologated by the Régie, or an arbitration award or a decision by the Régie made in lieu of an agreement, providing for the deposit of a guarantee of financial liability,” after “149” in the first line of the first paragraph.
- Provisions validated. **5.** Provisions imposing the obligation to deposit a guarantee of financial liability contained in an agreement homologated by the Régie, or in an arbitration award or a decision by the Régie, are validated although they were not established pursuant to regulatory provisions.
- Coming into force. **6.** This Act comes into force on 13 December 2006.

2006, chapter 45

**AN ACT TO AMEND THE FOREST ACT AND OTHER
LEGISLATIVE PROVISIONS AND PROVIDING FOR SPECIAL
PROVISIONS APPLICABLE TO THE TERRITORY OF
APPLICATION OF CHAPTER 3 OF THE AGREEMENT
CONCERNING A NEW RELATIONSHIP BETWEEN LE
GOUVERNEMENT DU QUÉBEC AND THE CREES OF
QUÉBEC FOR THE YEARS 2006-2007 AND 2007-2008**

Bill 49

Introduced by Mr. Pierre Corbeil, Minister of Natural Resources and Wildlife

Introduced 15 November 2006

Passage in principle 30 November 2006

Passage 13 December 2006

Assented to 13 December 2006

Coming into force: 13 December 2006, except

- (1) sections 7 to 9, which come into force on 31 March 2007;
- (2) section 13, which comes into force on 1 April 2007;
- (3) sections 10, 14 and 26, which come into force on 1 April 2008;
- (4) section 11, which comes into force on 31 August 2009; and
- (5) sections 5 and 21, which come into force on the date of coming into force of the first regulation made under subparagraph 6.1 of the first paragraph of section 172 of the Forest Act, enacted by paragraph 1 of section 20 of this Act

Legislation amended:

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

Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2)

Act to amend the Forest Act and other legislative provisions (2001, chapter 6)



Chapter 45

AN ACT TO AMEND THE FOREST ACT AND OTHER LEGISLATIVE PROVISIONS AND PROVIDING FOR SPECIAL PROVISIONS APPLICABLE TO THE TERRITORY OF APPLICATION OF CHAPTER 3 OF THE AGREEMENT CONCERNING A NEW RELATIONSHIP BETWEEN LE GOUVERNEMENT DU QUÉBEC AND THE CREES OF QUÉBEC FOR THE YEARS 2006-2007 AND 2007-2008

[Assented to 13 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. F-4.1, s. 2, am. **1.** Section 2 of the Forest Act (R.S.Q., chapter F-4.1) is amended by inserting “other than road maintenance” after “forest management activity”.
- c. F-4.1, s. 3, am. **2.** Section 3 of the Act is amended by replacing “the installation and maintenance of infrastructures, the carrying out of silvicultural treatments including reforestation and the use of fire, the repression of” by “installing, improving, maintaining and closing infrastructures, carrying out silvicultural treatments including reforestation and the use of fire, suppressing”.
- c. F-4.1, s. 32, am. **3.** Section 32 of the Act is amended by replacing “construction or improvement work on” by “work to construct, improve or decommission”.
- c. F-4.1, s. 35.10, am. **4.** Section 35.10 of the Act is amended by replacing “is bound” in the third paragraph by “is liable”, by inserting “and other forest management activities” after “the carrying out of the silvicultural treatments” in that paragraph and by inserting “and activities” after “the carrying out of the other treatments” in that paragraph.
- c. F-4.1, s. 43.1.1, added.
Timber sent to other plants. **5.** The Act is amended by inserting the following section after section 43.1:

 “43.1.1. An agreement holder may, with no further formality than that described in the third paragraph, send timber harvested during the year which, under the agreement, was intended for the agreement holder’s wood processing plant to other processing plants operating under a timber supply and forest management agreement; the sum of the volumes of timber that may be sent to other processing plants during a given year may not exceed the volume of timber determined by regulation of the Government.
- Maximum volume from other plants. The sum of the volumes of timber from other wood processing plants operating under a timber supply and forest management agreement that are sent to the processing plant referred to in the agreement holder’s agreement during a given year may not exceed the volume of timber determined by

regulation of the Government. Additional volumes of timber equal to the volumes of timber that the agreement holder may have sent to other processing plants under the first paragraph may be added to that volume.

Modification to annual management plan.

The agreement holder must, beforehand, submit to the approval of the Minister any modification to the annual management plan, specifying the wood processing plant or plants to which the timber is to be sent and the volume of timber of the species or groups of species sent to each. After making sure the change in destination is in conformity with this section, the Minister shall approve the annual plan and modify the management permit accordingly.

Restriction.

Volumes of timber whose destination was changed under section 43.2 are not taken into account in calculating volumes of timber under this section.”

c. F-4.1, s. 43.2, am.

6. Section 43.2 of the Act is amended by adding the following paragraph after the first paragraph:

Request of an agreement holder.

“The Minister may also, on the request of an agreement holder, authorize the agreement holder to send part of the round timber harvested in the course of a year to a wood processing plant not referred to in the agreement to make up for an inadequate supply for that processing plant resulting from the economic context, if the Minister considers that transferring the timber will prevent the temporary closure or reduce the duration of the closure of the processing plant. The Minister may also, on the request of agreement holders, authorize exchanges of timber between two wood processing plants to reduce timber transportation costs. In making a decision, the Minister must take into account the impact the decision will have on the local and regional economy and on the marketing of timber from private forests.”

c. F-4.1, s. 52, am.

7. Section 52 of the Act, replaced by section 42 of chapter 6 of the statutes of 2001, is amended by inserting “by the Minister” after “selected” in paragraph 3.

c. F-4.1, s. 53, am.

8. Section 53 of the Act, replaced by section 42 of chapter 6 of the statutes of 2001, is amended by inserting the following sentence after the first sentence: “It shall also identify, among the existing road infrastructures and the road infrastructures to be built, those to which access must be blocked or that must be decommissioned during the period covered by the general plan, and in the case of decommissioning, it shall state which roads or rights-of-way are to be returned to forest productivity.”

c. F-4.1, s. 59.1, am.

9. Section 59.1 of the Act, enacted by section 46 of chapter 6 of the statutes of 2001 and amended by section 17 of chapter 16 of the statutes of 2003, is again amended

(1) by inserting “or for decommissioning road infrastructures and, where applicable, returning them to forest productivity” after “for the areas referred to in section 53” in the second sentence of subparagraph 1 of the first paragraph;

(2) by adding “or, under section 43.1.1, intended for other wood processing plants” at the end of subparagraph 5 of the first paragraph.

c. F-4.1, s. 60, am. **10.** Section 60 of the Act, replaced by section 47 of chapter 6 of the statutes of 2001 and amended by section 19 of chapter 16 of the statutes of 2003, is again amended by replacing “the silvicultural treatments” in subparagraph 1 of the first paragraph by “the silvicultural treatments and other forest management activities”.

c. F-4.1, s. 70, am. **11.** Section 70 of the Act, replaced by section 52 of chapter 6 of the statutes of 2001, is amended by replacing “for the processing plant mentioned in the agreement” in subparagraph 4 of the second paragraph by “for the processing plant referred to in the agreement or, under this Act, for another processing plant”.

c. F-4.1, s. 79.2, am. **12.** Section 79.2 of the Act is amended by adding the following paragraph after the first paragraph:

Financial assistance in the form of credit. “Where financial assistance is granted in the form of credit and the credit exceeds the dues payable by the agreement holder, the excess of the credit over the dues payable is paid out to the holder by the Minister if the document attesting the financial assistance so states. However, the excess amount must in all cases be reduced by the unpaid contributions and assessments that the agreement holder owes respectively to the forestry fund or to a forest protection organization recognized by the Minister under this Act.”

c. F-4.1, s. 86, am. **13.** Section 86 of the Act is amended by replacing the first paragraph by the following paragraph:

Authorized activities. **“86.** A forest management permit authorizes an agreement holder to harvest, in the management unit, during the period covered by the annual forest management plan and subject to the reductions made in accordance with the law, a volume of timber of one or several species up to the annual volume set in the agreement or the volume increased under this Act, and to carry out the other forest management activities set out in the annual plan.”

c. F-4.1, s. 92.0.1.1, added. **14.** The Act is amended by inserting the following section after section 92.0.1:

Timber harvested in advance. **“92.0.1.1.** During a year other than the last year of the period covered by the general forest management plan, and with the authorization of the Minister, an agreement holder may harvest in advance an additional volume of timber not exceeding 10% of the annual volume allocated under an agreement for the management unit and the species or group of species concerned. However, at no time may the sum of the additional volumes harvested in advance during such years exceed, for a management unit and the species or group of species concerned, 15% of the allocations mentioned in the agreement.

- Restriction. Despite the first paragraph, no agreement holder may harvest in advance an additional volume of timber if the Minister, during the year concerned, applies the reduction under section 46.1 or 79.1, or if the agreement holder has not previously, during that year, harvested all the timber possible under section 92.0.1.
- Adjustment of management permit. During the last year of the period covered by the general plan, the Minister must adjust, where applicable, the management permit for that year to ensure that the average annual volume harvested by the agreement holder does not exceed, for the period covered by the general plan, the volume of timber allocated under the agreement for the management unit and species or group of species concerned.”
- c. F-4.1, s. 120, am. **15.** Section 120 of the Act is amended
- (1) by replacing “ownership of a forest area of not less than four hectares in a single block,” in subparagraph 1 of the first paragraph by “ownership of a parcel of land or group of parcels of land that may constitute a unit of assessment within the meaning of section 34 of the Act respecting municipal taxation (chapter F-2.1) and whose total forest area is not less than four hectares,”;
- (2) by replacing the second sentence of the second paragraph by the following sentence: “The period covered by the certificate must correspond to that covered by the forest management plan, which cannot exceed 10 years.”
- c. F-4.1, s. 124.10.1, added. **16.** The Act is amended by inserting the following section after section 124.10:
- “124.10.1.** In order to standardize the rules of ethics and professional conduct applicable to agency board members, the Minister may require that all, or one or more, agencies, make the amendments the Minister determines to their internal by-laws. The Minister may also require that an agency make the amendments the Minister determines to the provisions in its internal by-laws that deal with the quorum for meetings of the board if the Minister considers that the rules no longer facilitate the holding of meetings.
- Enactment of by-law. An agency to which the request is made must enact the amending by-law. The by-law comes into force on the date it is enacted by the board and need not be ratified by all the board members.
- Enactment by Minister. The Minister may enact the amending by-law if the agency delays unduly in doing so. The by-law then comes into force as soon as the chairman is notified.”
- c. F-4.1, s. 124.18, am. **17.** Section 124.18 of the Act is amended by adding the following sentences at the end of the second paragraph: “The plan is available for consultation at the agency’s head office or any other place determined by the agency. Any person or body may obtain a copy of all or part of the plan by paying the agency the cost of copying it.”

c. F-4.1, s. 124.21.1,
replaced.

Revision of plan on
request of Minister.

18. Section 124.21.1 of the Act is replaced by the following section:

“**124.21.1.** On the request of the Minister, the agency must revise its protection and development plan, on the same conditions as when preparing its initial plan.

Revision of plan by
agency.

c. F-4.1, s. 124.36, am.

On the same conditions, the agency may revise its plan on its own initiative.”

19. Section 124.36 of the Act is amended by adding the following paragraph after the second paragraph:

Publication.

“The agency must publish its financial statements and its annual report of activities.”

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

20. Section 172 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 6 of the first paragraph:

“(6.1) determine, for the purposes of the first and second paragraphs of section 43.1.1, the volume of timber that, during a given year, may be sent to wood processing plants not referred to in the holder’s agreement and the volume of timber that, during a given year, may be sent from other wood processing plants to a wood processing plant referred to in a holder’s agreement; these volumes of timber may be expressed as a percentage of the annual volumes set in the holder’s agreement or be based on any other rule for calculating them determined by regulation of the Government;”;

(2) by inserting the following subparagraph after subparagraph 18.3 of the first paragraph:

“(18.3.1) limit the total amount of all or part of the fees a person must pay during a given year for the examination, during that year, of the files opened under subparagraph 18.3;”.

c. F-4.1, s. 176, am.

21. Section 176 of the Act is amended

(1) by replacing “to a destination other than the processing plant specified in the permit” by “to a destination other than the processing plant or processing plants specified in the permit”;

(2) by adding the following paragraphs after the first paragraph:

Offence and penalty.

“Every holder of a timber supply and forest management agreement who, contrary to section 43.1.1, sends to a processing plant specified in the permit that is not the plant referred to in the agreement, timber of a species or groups of species the holder was not authorized to send or that exceeds the volume determined in the agreement, or who sends to that plant timber that was not harvested during the year, is guilty of an offence and liable to a fine of

\$40 to \$200 for each cubic metre of timber sent to that plant in contravention of this section.

Offence and penalty.

The following persons are guilty of an offence and liable to a fine of \$40 to \$200 for each cubic metre of timber exceeding the volumes referred to in the first or second paragraph of section 43.1.1:

(1) every holder of a timber supply and forest management agreement who, during a given year, sends volumes of timber in excess of the volume determined in the first paragraph of section 43.1.1 to wood processing plants not referred to in the agreement;

(2) every holder of a timber supply and forest management agreement who, during a given year, allows volumes of timber from other wood processing plants in excess of the volume determined in the second paragraph of that section to be sent to the wood processing plant referred to in the agreement.”

c. F-4.1, s. 182, am.

22. Section 182 of the Act is amended by replacing “relating to the construction or improvement of a forest road” in paragraph 2 by “relating to the construction, improvement or decommissioning of a forest road”.

c. F-4.1, s. 212, am.

23. Section 212 of the Act is amended by replacing the first paragraph by the following paragraph:

Report on state of forests.

“**212.** During the year 2009, the Minister shall table in the National Assembly a report on the state of Québec forests covering the period between 1 April 2000 and 31 March 2008. Every five years thereafter, the Minister shall table in the National Assembly a report on the state of Québec forests covering the five-year period following the period covered by the previous report.”

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

24. Section 256.1 of the Act is amended by replacing the second paragraph by the following paragraph:

Delegation.

“The Minister may also, in writing and to the extent the Minister determines, generally or specially delegate the exercise of the powers conferred on the Minister under this Act or a special Act relating to forest matters under the Minister’s administration to a member of the personnel of the department or to the incumbent of a position. If the Minister delegates a power under which the Minister is required by law to hold consultations with other ministers in the exercise of that power, the delegate must hold the necessary consultations with the departments concerned and, if no agreement is reached, so inform the Minister.”

c. M-25.2, s. 11.3, added.

25. The Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2) is amended by inserting the following section after section 11.2:

- Decommissioning of road. **11.3.** Unless the law provides otherwise, the Minister may, with a view to sustainable development and integrated management of natural resources and lands in the domain of the State, or for any reason the Minister deems of public interest, decommission a road in the lands in the domain of the State.”
- 2001, c. 6, s. 73, am. **26.** Section 73 of the Act to amend the Forest Act and other legislative provisions (2001, chapter 6) is amended by replacing “only for the supply of the plant mentioned in the agreement” in the second paragraph of the section 86 it replaces by “only for the supply of the plants referred to in the agreement” and by replacing “the processing plant supplied” in the third paragraph of that section by “the processing plant or plants supplied”.
- 2001, c. 6, s. 173, am. **27.** Section 173 of the Act is amended by adding the following paragraph after the first paragraph:
- Content. “The annual report on the forest management activities carried out by the agreement holder between 1 April 2007 and 31 March 2008 must also state, in addition to the volume of round timber the agreement holder intended for the wood processing plant referred to in the agreement, the volume of round timber, by species or group of species determined in the agreement and by quality of timber, that the agreement holder, under the Forest Act, intended during that year for a wood processing plant not referred to in the agreement.”
- SPECIAL PROVISIONS APPLICABLE TO THE TERRITORY
OF APPLICATION OF CHAPTER 3 OF THE AGREEMENT
CONCERNING THE NEW RELATIONSHIP BETWEEN LE
GOUVERNEMENT DU QUÉBEC AND THE CREES OF QUÉBEC
FOR THE YEARS 2006-2007 AND 2007-2008
- Calculation of shortfall in annual volume. **28.** For the purposes of sections 3.55 to 3.59 of chapter 3 of the Agreement referred to in section 95.6 of the Forest Act (R.S.Q., chapter F-4.1), the Minister calculates, at 31 December 2006, the shortfall in the annual volume that needs to be made up to reach the annual volume of 350,000 cubic meters of timber set in section 3.59 of the Agreement.
- Recovery of shortfall in annual volume. **29.** The shortfall in the annual volume calculated by the Minister at 31 December 2006 must, if it cannot be made up otherwise under the Forest Act, be recovered from one or more holders of a timber supply and forest management agreement, determined by the Minister, that carry on their activities in the common areas located wholly or partly in the territory referred to in section 95.7 of the Forest Act, except Nabakatuk Forest Products Inc. and Société en commandite Scierie Opitciwan, the holders of the agreements registered as No. 34595031601 and No. 36699011101, respectively.
- Volume of timber deducted from management permits. For that purpose, the Minister deducts from the 2006-2007 and 2007-2008 management permits of the agreement holder or agreement holders concerned a volume of timber belonging to the FSPL group of species (fir, spruce, grey pine and larch) that the Minister determines; the sum of the volumes to be recovered from the agreement holder or agreement holders must correspond to the shortfall in the annual volume referred to in section 28.

Cree enterprises.

In exercising the discretionary power under this section, the Minister must try to avoid dispersing the timber allocations of Cree enterprises.

Postponement of reduction.

30. If a reduction cannot be applied to an agreement holder during the year 2006-2007, it is postponed until the following year and added to the reduction for 2007-2008.

Modifications to forest management plans.

31. For the purposes of sections 28 to 30, the Minister may require that the agreement holder or agreement holders concerned submit modifications to their 2006-2007 and 2007-2008 annual forest management plans within the time the Minister determines.

Financial compensation.

32. Financial compensation is granted to an agreement holder affected by the reduction who has carried on, as part of a plan approved by the Minister under the Forest Act, forest management activities that have not been credited for the payment of dues, if the agreement holder proves that he may no longer carry on such activities, either at the present time or in the future, owing to the application of sections 28 to 31.

Observations.

Compensation is determined by the Government on the basis of the value of the activities concerned, and granted once the agreement holder has been given the opportunity to submit observations.

Restriction.

The application of sections 28 to 31 does not entitle the agreement holders to any other compensation.

FINAL PROVISIONS

Reference to management unit.

33. For the purposes of the first paragraph of section 86 of the Forest Act enacted by section 13, a reference to a management unit in relation to a forest management activity carried on before 1 April 2008 is a reference to a common area.

Application of ss. 4, 7 to 11 and 26.

34. Section 4, sections 7 to 11 and section 26 of this Act apply to forest management activities carried on after 31 March 2008.

Coming into force.

35. This Act comes into force on 13 December 2006, except

- (1) sections 7 to 9, which come into force on 31 March 2007;
- (2) section 13, which comes into force on 1 April 2007;
- (3) sections 10, 14 and 26, which come into force on 1 April 2008;
- (4) section 11, which comes into force on 31 August 2009; and

(5) sections 5 and 21, which come into force on the date of coming into force of the first regulation made under subparagraph 6.1 of the first paragraph of section 172 of the Forest Act, enacted by paragraph 1 of section 20 of this Act.

2006, chapter 46

AN ACT RESPECTING THE IMPLEMENTATION OF THE QUÉBEC ENERGY STRATEGY AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

Bill 52

Introduced by Mr. Pierre Corbeil, Minister of Natural Resources and Wildlife

Introduced 14 November 2006

Passage in principle 23 November 2006

Passage 13 December 2006

Assented to 13 December 2006

**Coming into force: 13 December 2006, except sections 6 and 37, which come into force on
1 April 2007**

Legislation amended:

Act respecting the Agence de l'efficacité énergétique (R.S.Q., chapter A-7.001)

Building Act (R.S.Q., chapter B-1.1)

Act respecting the exportation of electric power (R.S.Q., chapter E-23)

Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs
(R.S.Q., chapter M-15.2.1)

Public Protector Act (R.S.Q., chapter P-32)

Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01)

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)

Watercourses Act (R.S.Q., chapter R-13)

Act respecting municipal and private electric power systems (R.S.Q., chapter S-41)

Act respecting the leasing of water-powers of the Péribonca river to the Aluminum Company of
Canada Limited (1984, chapter 19)



Chapter 46

AN ACT RESPECTING THE IMPLEMENTATION OF THE QUÉBEC ENERGY STRATEGY AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

[Assented to 13 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE AGENCE DE L'EFFICACITÉ ÉNERGÉTIQUE

c. A-7.001, Div. 0.1,
s. 0.1, added.

I. The Act respecting the Agence de l'efficacité énergétique (R.S.Q., chapter A-7.001) is amended by inserting the following division before Division I:

“DIVISION 0.1

“DEFINITIONS AND SCOPE

Interpretation.

“**0.1.** For the purposes of this Act,

“diesel fuel”;

“diesel fuel” means a liquid mixture of hydrocarbons obtained from the refining of petroleum to supply diesel engines;

“electric power distributor”;

“electric power distributor” means Hydro-Québec when carrying on electric power distribution activities;

“energy distributor”;

“energy distributor” means a distributor of electric power, natural gas or fuel;

“fuel”;

“fuel” means gasoline, diesel fuel, heating oil or propane, but not aviation fuel, marine bunker fuel or renewable fuel content;

“fuel distributor”;

“fuel distributor” means

(1) a person that refines, manufactures, mixes, prepares or distills fuel in Québec, excluding hydrocarbons used as raw material by industries that transform hydrocarbon molecules through chemical and petrochemical processes;

(2) a person that brings or causes to be brought into Québec fuel contained in one or more receptacles with a total capacity of over 200 litres, except fuel contained in a fuel tank installed as standard equipment to supply the engine of a vehicle; and

(3) a person that, in a year, acquires 25 million litres or more of gasoline, diesel, heating oil or propane from a person described in paragraph 1 or 2;

“gasoline”;

“gasoline” means a liquid mixture of hydrocarbons obtained from the refining of petroleum mainly for use as spark ignition engine fuel;

“heating oil”;

“heating oil” means a liquid mixture of hydrocarbons obtained from the refining of petroleum and used for domestic, commercial, institutional or industrial heating;

“natural gas distributor”;

“natural gas distributor” means a natural gas distributor as defined in section 2 of the Act respecting the Régie de l’énergie (chapter R-6.01);

“propane”.

“propane” means a liquid mixture of hydrocarbons obtained from the refining of petroleum or the processing of natural gas and used as spark ignition engine fuel or for such applications as cooking or domestic, commercial, institutional or industrial heating.

Presumption.

For the purposes of sections 24.2 and 24.3 and Division IV.1, municipal electric power systems governed by the Act respecting municipal and private electric power systems (chapter S-41) and the Coopérative régionale d’électricité de Saint-Jean-Baptiste de Rouville governed by the Act respecting the Coopérative régionale d’électricité de Saint-Jean-Baptiste de Rouville (1986, chapter 21) are deemed to be energy distributors.”

c. A-7.001, s. 4,
replaced.

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

Board of directors.

4. The affairs of the agency shall be administered by a board of directors composed of

(1) not fewer than seven nor more than 10 members chosen from the sectors concerned appointed by the Government for a term not exceeding four years; and

(2) the president and chief executive officer of the agency appointed by the Government for a term not exceeding five years, who is an *ex officio* member of the board.

Expiry of term.

On expiry of their term of office, the members of the board of directors shall remain in office until replaced or reappointed.

Reappointment.

Board members may be reappointed twice to serve in that capacity, for consecutive or non-consecutive terms.”

c. A-7.001, s. 6, am.

3. Section 6 of the Act is amended

(1) by striking out the first sentence of the first paragraph and by replacing “director general” in the second and third sentences of the first paragraph by “president and chief executive officer”;

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

Conditions of employment.

“The Government shall fix the remuneration, employment benefits and other conditions of employment of the president and chief executive officer.”

c. A-7.001, s. 6.1, added.

4. The Act is amended by inserting the following section after section 6:

Separate functions.

“**6.1.** The offices of chair of the board of directors and of president and chief executive officer may not be held concurrently.”

c. A-7.001, s. 10, am.

5. Section 10 of the Act is amended by replacing “director general” in the second paragraph by “president and chief executive officer”.

c. A-7.001, s. 13, replaced.

6. Section 13 of the Act is replaced by the following section:

Appointment of personnel.

“**13.** The members of the personnel of the agency shall be appointed in accordance with the staffing plan established by by-law of the Board.

Conditions of employment.

Subject to the provisions of a collective agreement, the Board shall determine by by-law the standards and scales of remuneration and the employment benefits and other conditions of employment of the members of its personnel in accordance with the conditions defined by the Government.”

c. A-7.001, s. 14, am.

7. Section 14 of the Act is amended by replacing “director general” wherever it appears by “president and chief executive officer”.

c. A-7.001, s. 16, am.

8. Section 16 of the Act is amended

(1) by inserting “and the development of new energy technologies” after “promote energy efficiency”;

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

Comprehensive plan.

“The functions of the agency also include preparing the comprehensive energy efficiency and new technologies plan and ensuring its implementation and follow-up.”

c. A-7.001, s. 17, am.

9. Section 17 of the Act is amended

(1) by adding “and new energy technologies” at the end of subparagraph 1 of the first paragraph;

(2) by adding “and new energy technologies” at the end of subparagraph 2 of the first paragraph;

(3) by inserting “or new energy technology” after “energy efficiency” in the first line of subparagraph 3 of the first paragraph and by adding “or new energy technologies” after “energy efficiency” at the end of that subparagraph;

(4) by inserting “or new energy technology” after “energy efficiency” in subparagraph 4 of the first paragraph;

(5) by adding “and new energy technologies” at the end of subparagraph 5 of the first paragraph;

(6) by replacing “administer energy efficiency programs” in subparagraph 6 of the first paragraph by “implement programs or actions promoting energy efficiency or new energy technologies”;

(7) by adding “and new energy technologies” at the end of subparagraph 7 of the first paragraph;

(8) by adding the following subparagraph after subparagraph 7 of the first paragraph:

“(8) ensure the implementation of any measure promoting energy efficiency and new technologies and targeting the reduction of greenhouse gas emissions.”;

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

Delegation.

“The agency may delegate the implementation of programs or actions promoting energy efficiency or new energy technologies and the implementation of measures targeting the reduction of greenhouse gas emissions in those fields.”;

(10) by replacing “field of industrial, institutional, commercial or residential energy efficiency” in the second paragraph by “field of energy efficiency or new energy technologies”.

c. A-7.001, s. 18, am.

10. Section 18 of the Act is amended

(1) by replacing everything after “participate financially” in paragraph 1 by “by granting a loan or a subsidy under a program promoting energy efficiency, new energy technologies or the reduction of greenhouse gas emissions, or by providing financial support to research and development in those fields.”;

(2) by replacing “an energy efficiency program” in paragraph 3 by “a program promoting energy efficiency, new energy technologies or the reduction of greenhouse gas emissions and”.

c. A-7.001, s. 19, am.

11. Section 19 of the Act is amended by replacing “Every energy efficiency program” by “A program promoting energy efficiency, new energy technologies or the reduction of greenhouse gas emissions and”.

c. A-7.001, s. 21,
repealed.

12. Section 21 of the Act is repealed.

c. A-7.001, s. 21.1,
added.

13. The Act is amended by inserting the following section after section 21:

Sending of information.

“21.1. An energy distributor must send the agency any information or document the agency considers necessary for the application of this Act within the time limit the agency specifies.”

c. A-7.001, Div. II.1, ss. 22.1-22.16, added.

14. The Act is amended by inserting the following division after section 22:

“DIVISION II.1

“COMPREHENSIVE ENERGY EFFICIENCY AND NEW TECHNOLOGIES PLAN

“§1. — Preparation of the comprehensive plan

Targets.

“22.1. An electric power or natural gas distributor must establish and send the agency, within the time limit the agency specifies,

- (1) its three-year energy efficiency targets for the various sectors of activity;
- (2) a three-year projected timetable for reaching those targets; and
- (3) its three-year energy efficiency priorities for reaching the targets.

Fuels.

The agency shall establish, within the same time limit, the three-year energy efficiency targets, projected timetable and priorities mentioned in the first paragraph that apply to fuels, new energy technologies or more than one form of energy.

Priorities.

Priorities must deal with the approaches to be taken to comply with the Government’s energy efficiency policy directions.

Government approval.

“22.2. The agency must submit to the Government, for approval, the three-year energy efficiency targets, projected timetable and priorities established in accordance with section 22.1.

Failure to comply.

“22.3. If an electric power or natural gas distributor fails to comply with section 22.1, the agency shall establish the distributor’s three-year energy efficiency targets, projected timetable and priorities, at the distributor’s expense.

Written notice.

The agency, however, must give the distributor a 10-day written notice of default.

Three-year plan.

“22.4. Following government approval, the agency shall prepare a comprehensive three-year plan outlining all the actions proposed to promote a better use of energy and the development of new energy technologies. The plan must address all energy uses and cover all forms of energy over a 10-year period.

Content.

“22.5. The comprehensive plan must include, among other things:

- (1) the Government's general energy policy directions and energy priorities;
- (2) the three-year energy efficiency targets, projected timetables and priorities approved by the Government;
- (3) the consultation report;
- (4) a description of the regulatory or other proposals on energy efficiency and new energy technologies;
- (5) a description of the programs and actions promoting energy efficiency, presented by deadline, form of energy and sector of activity;
- (6) a description of the programs to support technological innovation;
- (7) a description of the actions aimed at increasing awareness about energy efficiency and new energy technologies or providing information on or training or education in those fields;
- (8) information on the savings that may result from the implementation of the programs and actions in the plan;
- (9) the annual amount the agency and each energy distributor intend to allocate to programs and actions promoting energy efficiency and new energy technologies; and
- (10) an estimate of the costs of carrying out the elements of the plan.

Consultations.

“22.6. For the purpose of preparing the comprehensive plan, the agency shall consult energy distributors, representatives of the fuel sector, representatives of energy users in the residential, commercial, institutional, industrial and transportation sectors, as well as the various groups interested in the promotion of energy efficiency and new energy technologies.

Programs and actions.

“22.7. An electric power or natural gas distributor must develop programs and actions consistent with the three-year energy efficiency targets, projected timetables and priorities approved by the Government, and send them to the agency within the time limit the agency specifies.

Projects selected.

The electric power distributor must also send the agency a list of the energy efficiency projects it selected, in the course of a year, under the tender solicitation procedure referred to in section 74.1 of the Act respecting the Régie de l'énergie. The list must be included in the comprehensive plan.

Failure to comply.

“22.8. If an electric power or natural gas distributor fails to comply with section 22.7, the agency shall develop the programs and actions at the distributor's expense.

- Written notice. The agency, however, must give the distributor a 10-day written notice of default.
- Programs targeting fuels. **“22.9.** The agency is responsible for the development of programs and actions promoting energy efficiency that target fuel or more than one form of energy and the development of the programs and actions promoting new energy technologies. In developing those programs and actions, the agency must take into account the opinions and comments collected during its consultations.
- Measures. **“22.10.** A description of a program or action must include the measures to be carried out, their cost and a schedule for carrying them out. It must also identify either the agency or the energy distributor as being responsible for carrying out the measures.
- “§2. — Approval, amendments and follow-up*
- Approval by the Régie. **“22.11.** On the date set by the Minister, the agency shall submit the comprehensive plan to the Régie to obtain its approval of the elements of the plan mentioned in paragraphs 5 to 10 of section 22.5.
- Amendments. **“22.12.** The elements of the comprehensive plan mentioned in paragraphs 5 to 10 of section 22.5 may be amended by the agency or an electric power or natural gas distributor, with the authorization of the Régie and on the conditions it determines.
- Frequency. **“22.13.** The agency must prepare a new comprehensive plan at least once every three years on the same conditions as apply to the preparation of the initial plan.
- Annual revision. The agency shall also revise the comprehensive plan annually so that it reflects the amendments resulting from the annual review of the programs and actions it contains and from the decisions taken by the Régie with respect to energy efficiency.
- Plan sent to the Régie. The agency shall send the Régie the revised comprehensive plan within 30 days after the date of revision.
- Availability. **“22.14.** Once the Régie has approved it under section 22.11, the comprehensive plan must be available to the public.
- “§3. — Rules concerning energy distributors*
- Carrying out of programs. **“22.15.** An energy distributor must carry out the programs and actions for which it is responsible under the comprehensive plan.
- Failure to reach objectives. If an energy distributor is unable to carry out a program or action within the time limit and in the manner specified in the comprehensive plan or if it finds that a program or action is not meeting its objectives, it must notify the agency.

Carrying out by the agency.

The agency may, at the distributor's expense, carry out the programs and actions the distributor fails to carry out, after giving the distributor a 10-day written notice to that effect.

Status report.

“22.16. In order to follow up on the programs and actions that must be carried out by an energy distributor, the agency may require that the distributor submit a status report on the steps taken and the results obtained within the framework of the comprehensive plan.”

c. A-7.001, Div. III, heading, am.

15. The heading of Division III of the Act is amended by striking out “, ACCOUNTS AND REPORTS”.

c. A-7.001, s. 24, French text, am.

16. Section 24 of the Act is amended by replacing “son budget” in the French text by “ses prévisions budgétaires”.

c. A-7.001, ss. 24.1-24.7, added.

17. The Act is amended by inserting the following after section 24:

Tariff.

“24.1. The agency may determine a tariff of fees for the use of the services it offers within the framework of a program or action promoting energy efficiency, new energy technologies or the reduction of greenhouse gas emissions.

Annual share.

“24.2. An energy distributor must pay an annual share to the agency, which is determined by the Régie in accordance with paragraph 3 of section 85.25 of the Act respecting the Régie de l'énergie.

Provision applicable.

The first paragraph applies to Hydro-Québec, despite section 16 of the Hydro-Québec Act (chapter H-5).

Separate accounts.

“24.3. The agency shall keep separate accounts for each energy distributor.

Funding of operations.

“24.4. The operations of the agency are funded with the sums from the shares paid under section 24.2, the fees it charges and the other monies it receives.

Use of sums received.

“24.5. The sums received by the agency under section 24.4 must be used exclusively for the purposes of this Act and to pay the obligations of the agency.

Surplus revenues.

Any amount by which the agency's revenues exceed its expenditures in a fiscal year must be carried over to its subsequent annual budget.

“DIVISION III.1

“MANAGEMENT AND REPORTING

- Progress report. **“24.6.** Each year, the agency shall submit to the Régie, on the date set by the Régie, a progress report on the comprehensive plan and the use made of the sums received under section 24.2.
- Performance agreement. **“24.7.** The agency shall enter into a performance agreement with the Minister on the implementation of the comprehensive plan.
- Content. The agreement must contain
- (1) a description of the role of the agency in the implementation of the plan;
- (2) the part of the plan describing the objectives for each of the years of the agreement, the measures taken to meet the objectives, and the human, financial and material resources available; and
- (3) the main indicators to be used in measuring results.”
- c. A-7.001, s. 25, am. **18.** Section 25 of the Act is amended by adding the following paragraph:
- Content. **“The activity report must include**
- (1) a statement of the results obtained, measured against the objectives fixed in the performance agreement;
- (2) a follow-up on the comprehensive plan;
- (3) the Régie’s audit report on the progress made on the comprehensive plan; and
- (4) a statement by the president and chief executive officer of the agency attesting to the reliability of the data and the monitoring mechanisms.”
- c. A-7.001, s. 26, am. **19.** Section 26 of the Act is amended by replacing “, activity report and development plan” by “and the activity report”.
- c. A-7.001, s. 28, am. **20.** Section 28 of the Act is amended by adding the following paragraph:
- Resource optimization audit. **“The Auditor General may conduct a resource optimization audit of the agency without the prior concurrence required under the second paragraph of section 28 of the Auditor General Act (chapter V-5.01).”**
- c. A-7.001, s. 29, repealed. **21.** Section 29 of the Act is repealed.
- c. A-7.001, s. 31, repealed. **22.** Section 31 of the Act is repealed.

c. A-7.001, Div. IV.1, ss. 31.1 and 31.2, added.

23. The Act is amended by inserting the following division after section 31:

“DIVISION IV.1

“PENAL PROVISIONS

Offence and penalty.

“31.1. An energy distributor that contravenes section 22.1, 22.7, 22.15, 22.16 or 24.2 is guilty of an offence and liable to a fine of \$2,000 to \$20,000 for a first offence and to a fine of \$5,000 to \$50,000 for a subsequent offence.

Offence and penalty.

“31.2. An energy distributor that fails to provide information or a document referred to in section 21.1 or that provides false information is guilty of an offence and liable to a fine of \$1,000 to \$2,000 for a first offence and to a fine of \$2,000 to \$5,000 for a subsequent offence.”

BUILDING ACT

c. B-1.1, s. 47, am.

24. Section 47 of the Building Act (R.S.Q., chapter B-1.1) is amended by inserting “, to the Société d’énergie de la Baie James” after “Québec” in the second paragraph.

ACT RESPECTING THE EXPORTATION OF ELECTRIC POWER

c. E-23, s. 2, am.

25. Section 2 of the Act respecting the exportation of electric power (R.S.Q., chapter E-23) is amended by inserting “or the construction of a wind farm on” after “in or over”.

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT DURABLE, DE L’ENVIRONNEMENT ET DES PARCS

c. M-15.2.1, s. 15.4, am.

26. Section 15.4 of the Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs (R.S.Q., chapter M-15.2.1), amended by chapter 3 of the statutes of 2006, enacted by section 26 of that Act, is amended by inserting the following paragraph after paragraph 3:

“(3.1) the sums paid under section 85.38 of the Act respecting the Régie de l’énergie (chapter R-6.01);”.

PUBLIC PROTECTOR ACT

c. P-32, s. 15, am.

27. Section 15 of the Public Protector Act (R.S.Q., chapter P-32) is amended by adding the following paragraph after paragraph 5:

“(6) the Agence de l’efficacité énergétique.”

ACT RESPECTING THE RÉGIE DE L’ÉNERGIE

c. R-6.01, s. 2, am.

28. Section 2 of the Act respecting the Régie de l’énergie (R.S.Q., chapter R-6.01) is amended by inserting “, except biogas and syngas” at the end of the definition of “natural gas”.

- c. R-6.01, s. 2.1, am. **29.** Section 2.1 of the Act is amended by replacing “36, 44 and 85.1” by “36 and 44, Division I of Chapter VI.1”.
- c. R-6.01, s. 2.2, am. **30.** Section 2.2 of the Act is amended by replacing “, 56 and 85.1” by “and 56”.
- c. R-6.01, s. 25, am. **31.** Section 25 of the Act is amended by inserting the following subparagraph after subparagraph 2 of the first paragraph:
- “(2.1) when approving the financing of the comprehensive energy efficiency and new technologies plan and determining the annual amount provided for in paragraph 2 of section 85.25;”.
- c. R-6.01, s. 31, am. **32.** Section 31 of the Act is amended by inserting the following subparagraph after subparagraph 4.1 of the first paragraph:
- “(4.2) determine the annual amount each energy distributor must allocate to programs and actions promoting energy efficiency and new energy technologies, including those targeting more than one form of energy that are administered by the Agence de l’efficacité énergétique;”.
- c. R-6.01, s. 32.1, added.
Agreement. **33.** The Act is amended by inserting the following section after section 32:
- “32.1.** The Régie may enter into an agreement in accordance with the law with another government or a department or body of such a government or with an international organization or a body of such an organization.”
- c. R-6.01, s. 36, am. **34.** Section 36 of the Act is amended by inserting “or, when holding hearings under Chapter VI.2, any energy distributor” after “natural gas distributor” in the second paragraph.
- c. R-6.01, s. 44, am. **35.** Section 44 of the Act is amended by inserting “, an owner or operator referred to in paragraphs 1 to 4 of section 85.3” after “carrier” in subparagraph 1 of the first paragraph.
- c. R-6.01, s. 47, am. **36.** Section 47 of the Act is amended by inserting “refuse to provide any information or document required under this Act or” after “may” in the first line.
- c. R-6.01, s. 48, am. **37.** Section 48 of the Act is amended by adding the following sentence at the end of the second paragraph: “Applications filed by the electric power distributor or a natural gas distributor must include a document describing the impact a rate increase would have on low-income earners.”
- c. R-6.01, s. 49, am. **38.** Section 49 of the Act is amended by inserting the following paragraph after the first paragraph:

Natural gas delivery rates.

“When fixing rates for the delivery of natural gas, the Régie must also consider the total annual amount a natural gas distributor must allocate to energy efficiency and new energy technologies.”

c. R-6.01, s. 52.1, am.

39. Section 52.1 of the Act is amended by replacing “in the second paragraph” in the first paragraph by “in the second and third paragraphs”.

c. R-6.01, s. 62, am.

40. Section 62 of the Act is amended

(1) by inserting the following sentence at the end of the first paragraph: “These rights do not prevent the electric power distributor from entering into a supply contract to meet the needs of an independent electric power distribution system.”;

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

Private electric power systems.

“Private electric power systems are the holders of exclusive distribution rights within the territory served on 13 December 2006 by their distribution system.”

c. R-6.01, s. 72, am.

41. Section 72 of the Act is amended

(1) by replacing “Every holder” at the beginning of the first paragraph by “With the exception of private electric power systems, a holder”;

(2) by replacing “energy efficiency measures” at the end of the first sentence of that paragraph by “the energy efficiency measures the holder proposes”.

c. R-6.01, s. 73.1, replaced.

42. Section 73.1 of the Act is replaced by the following section:

Technical requirements for connection.

“73.1. The electric power carrier must submit the technical requirements for connection to its system to the Régie for approval. If the Régie deems it useful for the purposes of section 85.17, it may request that an owner or operator referred to in section 85.14 submit the technical requirements for connection to its system to the Régie for approval.”

c. R-6.01, s. 74.1, am.

43. Section 74.1 of the Act is amended

(1) by inserting “and energy efficiency projects” after “all sources of supply” in the first line of subparagraph 2 of the second paragraph;

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

Energy efficiency project.

“An energy efficiency project to which a tender solicitation applies under subparagraph 2 of the second paragraph must meet the stability, sustainability and reliability requirements that apply to conventional sources of supply.”;

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

- Presumption. “For the purposes of this section, the promoter of an energy efficiency project is deemed to be an electric power supplier.”
- c. R-6.01, s. 74.3, added. **44.** The Act is amended by inserting the following section after section 74.2:
- Purchase without tenders. “**74.3.** Despite sections 74.1 and 74.2, the electric power distributor may, under a program to purchase electric power from a renewable energy source, the conditions of which have been approved by the Régie, purchase electric power from a client whose production exceeds the client’s own consumption or from a producer, without having to solicit tenders.
- Applicability. This section applies only to electric power produced at a facility whose maximum production capacity is set by government regulation.”
- c. R-6.01, ss. 76.1 and 76.2, added. **45.** The Act is amended by inserting the following sections after section 76:
- Private electric power system. “**76.1.** Unless a distribution agreement is entered into with the electric power distributor regarding the transfer to it of all or part of a client’s load, a private electric power system is required to distribute electric power to every person served by the system.
- Exception. This section does not apply to a private electric power system if, before 13 December 2006, its client entered into an agreement with the electric power distributor for the transfer of the client’s load.
- Interruption prohibited. “**76.2.** No holder of exclusive electric power distribution rights may interrupt the delivery of electric power, between 1 December and 31 March, to the main residence of a client who is living there and whose heating system requires electric power, on the grounds that the client did not pay the bill on time or did not comply with the terms of the payment agreement. The electric power distributor’s conditions of service apply to any holder of exclusive rights to distribute electric power, with the necessary modifications.”
- c. R-6.01, s. 80, am. **46.** Section 80 of the Act is amended by inserting “and private” after “municipal” in the sixth paragraph.
- c. R-6.01, s. 85.1, am. **47.** Section 85.1 of the Act is amended by replacing “not subject to section 75” by “mentioned in section 2.1”.
- c. R-6.01, Chaps. VI.1-VI.3, ss. 85.2-85.39, added. **48.** The Act is amended by inserting the following after section 85.1:

“CHAPTER VI.1**“ELECTRIC POWER TRANSMISSION****“DIVISION I****“RELIABILITY STANDARDS**

- Reliability standards. **“85.2.** The Régie shall ensure that electric power transmission in Québec is carried out according to the reliability standards it adopts.
- Applicability. **“85.3.** This division applies to
- (1) an owner or operator of a facility with a capacity of 44 kV or more connected to an electric power transmission system;
 - (2) an owner or operator of an electric power transmission system;
 - (3) an owner or operator of a production facility with a capacity of 50 megavolt amperes (MVA) or more connected to an electric power transmission system; and
 - (4) a distributor with a peak capacity of over 25 megawatts (MW), whose facilities are connected to an electric power transmission system.
- Agreement. **“85.4.** With the authorization of the Government, the Régie may enter into an agreement with a body that proves it has the expertise to establish or monitor the application of electric power transmission reliability standards, in order to
- (1) develop electric power transmission reliability standards for Québec;
 - (2) carry out inspections or investigations under Division II of Chapter III as part of plans to monitor compliance with the reliability standards; or
 - (3) provide the Régie with opinions or recommendations.
- Content. The agreement must set out the method of establishing remuneration and the terms of payment for achieving its objects.
- Reliability coordinator. **“85.5.** The Régie shall designate, on the conditions it determines, a reliability coordinator for Québec.
- Functions. **“85.6.** The reliability coordinator must file with the Régie
- (1) the reliability standards proposed by a body that has entered into an agreement under section 85.4, as well as any variant or other standard the reliability coordinator considers necessary;
 - (2) an evaluation of the relevance and impact of the standards filed; and

(3) the identification of any owner or operator and any distributor referred to in section 85.3 that may be subject to the reliability standards.

- Power of the Régie. **“85.7.** The Régie may request the reliability coordinator to modify a standard filed or submit a new one, on the conditions it sets. It shall adopt reliability standards and set the date of their coming into force.
- Reliability standards. The reliability standards may
- (1) subject to section 85.10, provide for a schedule of sanctions, including financial penalties, that apply if standards are not complied with; and
- (2) refer to reliability standards set by a standardization agency that has entered into an agreement.
- Criteria guide. **“85.8.** The reliability coordinator shall submit to the Régie a guide describing criteria to be taken into account in determining the sanction for non-compliance with a reliability standard.
- Non-compliance. **“85.9.** If a body mandated by the Régie under an agreement referred to in section 85.4 considers that an entity subject to a reliability standard does not comply with the standard, the body must give the entity at least 20 days to submit observations. The body shall then report to the Régie on its findings and may recommend the application of a sanction.
- Decision of the Régie. **“85.10.** After giving the entity referred to in section 85.9 the opportunity to be heard, the Régie shall determine if it has failed to comply with a reliability standard, impose, if appropriate, a sanction that may not exceed \$500,000 a day, and set a deadline for payment.
- Letter of reprimand. A sanction referred to in the first paragraph may include a letter of reprimand to be made public in an appropriate manner or conditions for carrying on certain activities, set by the Régie.
- Separate account. **“85.11.** The financial penalties collected by the Régie for the purpose of ensuring the reliability of electric power transmission must be deposited in a separate account.
- Compliance program. **“85.12.** The Régie may, on the conditions it sets, order an entity that fails to comply with a reliability standard to implement a compliance program within the time limit the Régie may specify.
- Functions of reliability coordinator. **“85.13.** The reliability coordinator
- (1) must submit to the Régie, for approval, a register identifying the owners, operators and distributors subject to the reliability standards adopted by the Régie;

(2) shall fulfil the duties devolved to the reliability coordinator under a reliability standard adopted by the Régie; and

(3) may, under a standard adopted by the Régie, provide operating guidelines.

“DIVISION II

“ELECTRIC POWER TRANSMISSION SERVICE CONTRACTS

“auxiliary carrier”.

“85.14. For the purposes of this division, “auxiliary carrier” means the owner or operator of an electric power transmission system or a facility with a capacity of 44 kV or more, connected to the electric power carrier’s transmission system and capable of providing transmission services to a third party.

Terms of service contract.

“85.15. At the request of the electric power carrier, an auxiliary carrier must negotiate the terms of an electric power transmission service contract with the carrier.

Approval by the Régie.

The contract must be submitted to the Régie for approval.

Absence of agreement.

“85.16. Failing an agreement between the electric power carrier and the auxiliary carrier, one of the interested parties may request the Régie to fix the terms of an electric power transmission service contract.

Terms fixed by the Régie.

“85.17. If the Régie decides not to approve an electric power transmission service contract or if one of the interested parties makes a request under section 85.16, the Régie fixes the contract terms it deems fair and reasonable.

Costs.

In establishing the costs the auxiliary carrier is entitled to recover, the Régie takes the first or the fourth paragraph of section 49, or both of those provisions, into account.

Decision enforceable.

“85.18. A decision rendered under section 85.17 is enforceable on the date specified in the decision and binds the parties until, at the request of one of the parties and after giving any consumer concerned the opportunity to submit observations, the Régie considers it appropriate to terminate or amend its decision.

“DIVISION III

“ACCESS TO ELECTRIC POWER TRANSMISSION FACILITIES

“accessible carrier”.

“85.19. For the purposes of this division, “accessible carrier” means the owner or operator of a facility with a capacity of 44 kV or more, or the owner or operator of an electric power transmission system.

Application for connection.	“85.20. An application for connection to the facilities of an accessible carrier or of the electric power carrier must be submitted to the electric power carrier in accordance with its rates and conditions for the transmission service.
Analysis of proposals.	“85.21. Following an application for connection, the electric power carrier, jointly with the accessible carrier, shall carry out an economic and financial analysis of the connection proposals and submit it to the Régie.
Authorization of the Régie.	“85.22. The electric power carrier must obtain the authorization required under section 73 from the Régie for the connection chosen.
Access to facilities.	“85.23. If the connection authorized by the Régie involves a connection to the facilities of the accessible carrier, that carrier must ensure open access to the facilities and negotiate an agreement to that effect with the electric power carrier in compliance with Division II of this chapter.

“CHAPTER VI.2

“COMPREHENSIVE ENERGY EFFICIENCY AND NEW TECHNOLOGIES PLAN

Terms and expressions.	“85.24. The terms and expressions defined in section 0.1 of the Act respecting the Agence de l’efficacité énergétique (chapter A-7.001) apply to this chapter.
Functions of the Régie.	<p>“85.25. Within the scope of the comprehensive energy efficiency and new technologies plan prepared under the Act respecting the Agence de l’efficacité énergétique, the Régie shall</p> <p>(1) approve each year the total expenditures it considers necessary to adequately finance the comprehensive plan and the programs and actions it contains;</p> <p>(2) establish the annual amount each energy distributor must allocate to programs and actions promoting energy efficiency and new energy technologies, including those that are administered by the agency and target more than one form of energy;</p> <p>(3) determine the annual share each energy distributor must pay to the agency for the purposes of the regulation made under subparagraph 10 of the first paragraph of section 114; and</p> <p>(4) send a notice of payment to each energy distributor and provide the agency with all the information needed to collect the shares.</p>
Programs submitted to the Régie.	“85.26. An electric power or natural gas distributor must submit its programs and actions promoting energy efficiency or new energy technologies to the Régie each year on the date the Régie determines.

Programs targeting fuel.

The agency shall send to the Régie, at the same time as the comprehensive plan or on the date the Régie determines, the programs and actions promoting energy efficiency that target fuel or more than one form of energy and the programs and actions promoting new energy technologies.

Total annual amount.

“85.27. The total annual amount an energy distributor must allocate to energy efficiency and new energy technologies is equal to the following:

- (1) the cost of the programs and actions to be carried out;
- (2) the expenses referred to in section 36; and
- (3) the annual share payable to the agency under section 24.2 of the Act respecting the Agence de l'efficacité énergétique.

Impact of amount on rates.

“85.28. When establishing the annual amount for an electric power or natural gas distributor, the Régie must take into account the impact of that amount on the rates it fixes or on any rates applicable by the distributor.

Establishment of amount.

“85.29. When establishing the annual amount for a fuel distributor, the Régie must

- (1) evaluate the relative effect of that amount on the price per litre of fuel paid by consumers; and
- (2) establish an annual amount for gasoline, diesel fuel, propane and heating oil.

Approval of financing.

“85.30. When approving the financing of programs and actions promoting energy efficiency or new energy technologies, the Régie must, in particular, ensure that the objectives set under those programs and actions are met.

Registration statement.

“85.31. No later than 31 March of each year, a fuel distributor must file a registration statement with the Régie specifying

- (1) the address of the establishment it intends to operate and the address of any other establishment it intends to have operated by a third party; and
- (2) the volume of sales of fuel intended for consumption in Québec that was refined in Québec or brought into Québec during its preceding fiscal year and, where applicable, the volume of gasoline, diesel fuel, heating oil or propane acquired during its preceding fiscal year from a person described in subparagraph 1 or 2 of the definition of “fuel distributor” in section 0.1 of the Act respecting the Agence de l'efficacité énergétique, as well as any other information the Régie deems necessary for the purposes of this chapter, in the form prescribed by the Régie.

Audit of progress report.

“85.32. The Régie shall audit the progress report the agency files on the comprehensive plan and the use made of the sums received under section 24.2 of the Act respecting the Agence de l’efficacité énergétique, and give the agency its audit report.

“CHAPTER VI.3

“FINANCING OF MEASURES TO REDUCE GREENHOUSE GAS EMISSIONS AND ADAPT TO CLIMATE CHANGE

Applicability.

“85.33. This chapter applies to

(1) a natural gas distributor;

(2) a person or partnership that brings fuel to Québec for the production of electric power; and

(3) a distributor of fuel, excluding hydrocarbons used as raw material by industries that transform hydrocarbon molecules through chemical and petrochemical processes.

Presumption.

For the purposes of this chapter, a person or partnership referred to in subparagraph 2 of the first paragraph is deemed to be a distributor.

Interpretation.

“85.34. For the purposes of this chapter and section 114,

“diesel fuel”;

“diesel fuel” means a liquid mixture of hydrocarbons obtained from the refining of petroleum to supply diesel engines;

“fuel”;

“fuel” means gasoline, diesel fuel, heating oil, propane, petroleum coke or coal, but not aviation fuel, marine bunker fuel or renewable fuel content;

“fuel distributor”;

“fuel distributor” means

(1) a person that refines, manufactures, mixes, prepares or distils fuel in Québec;

(2) a person that brings or causes to be brought into Québec fuel contained in one or more receptacles with a total capacity of over 200 litres, except fuel contained in a fuel tank installed as standard equipment to supply the engine of a vehicle;

(3) a person that, in a year, acquires 25 million litres or more of gasoline, diesel fuel, heating oil or propane from a person described in subparagraph 1 or 2; and

(4) a person that, in a year, acquires petroleum coke or coal from a person described in subparagraph 1 or 2;

- “gasoline”; “gasoline” means a liquid mixture of hydrocarbons obtained from the refining of petroleum mainly for use as spark ignition engine fuel;
- “heating oil”; “heating oil” means a liquid mixture of hydrocarbons obtained from the refining of petroleum and used for domestic, commercial, institutional or industrial heating;
- “propane”. “propane” means a liquid mixture of hydrocarbons obtained from the refining of petroleum or the processing of natural gas and used as spark ignition engine fuel or for such applications as cooking or domestic, commercial, institutional or industrial heating.
- Objectives and financial investment. **“85.35.** The Government may, for the period and on the conditions it determines, set
- (1) greenhouse gas emission reduction objectives;
 - (2) the overall financial investment to be made to meet greenhouse gas emission reduction objectives and to carry out measures arising from any government policy or strategy that is designed to fight climate change and that includes means of adapting to climate change.
- Regulation. **“85.36.** Taking into account the objectives and the overall financial investment, the Régie shall establish by regulation
- (1) the rate and method of calculation of the annual duty payable by a distributor on the basis of the carbon dioxide (CO₂) emissions generated by the combustion of natural gas and fuel, the rate of interest on sums due and the penalties exacted for failure to pay; and
 - (2) the conditions on which distributors must pay the annual duty to the Green Fund established under section 15.1 of the Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs.
- Statement. **“85.37.** A distributor referred to in section 85.33 must file with the Régie, on the date the Régie determines and in the form it prescribes, a statement specifying the volume of natural gas it distributed or the volume of sales of fuel intended for consumption in Québec that was refined in Québec or brought into Québec during its preceding fiscal year and, where applicable, the volume of gasoline, diesel fuel, heating oil, propane, petroleum coke or coal acquired during its preceding fiscal year from a person described in subparagraph 1 or 2 of the definition of “fuel distributor” in section 85.34 and any other information the Régie deems necessary for the purposes of this chapter.
- Amount payable. **“85.38.** The Régie shall establish the amount each distributor concerned must pay under the regulation referred to in section 85.36 and give notice of it to the distributor and to the Minister of Sustainable Development, Environment and Parks.

- Green Fund. The Minister shall collect the duties payable and deposit them in the Green Fund, along with any interest due or penalties.
- Report. **“85.39.** The Minister of Sustainable Development, Environment and Parks shall send the Government a report on the achievement of the objectives set, and on the use of the amounts paid under section 85.38. The report must be sent no later than 31 July each year, in the form and on the conditions set by the Government, if any. A copy of the report must be sent to the Régie on the same date.”
- c. R-6.01, s. 102, am. **49.** Section 102 of the Act is amended
- (1) by inserting “, including an energy distributor to which Chapter VI.2 applies, a person referred to in section 85.33 and an owner or operator referred to in paragraph 2 of section 85.3” after “Every distributor” in the first paragraph;
- (2) by replacing “This section applies” in the third paragraph by “Section 85.38 and this section apply”.
- c. R-6.01, s. 112, am. **50.** Section 112 of the Act, amended by section 50 of chapter 22 of the statutes of 2000, is again amended
- (1) by replacing “or by a distributor, the terms and conditions of payment thereof and the interest rate on overdue amounts” in subparagraph 1 of the first paragraph by “, by an owner or operator referred to in paragraph 2 of section 85.3, by a person referred to in section 85.33 or by a distributor, including an energy distributor to which Chapter VI.2 applies, as well as the terms and conditions of payment, the rate of interest on sums due and the penalties exacted for failure to pay”;
- (2) by inserting the following subparagraph after subparagraph 2.2 of the first paragraph:
- “(2.3) the maximum production capacity referred to in section 74.3, which may vary with the source of renewable energy;”;
- (3) by inserting “the classes of owners or operators referred to in paragraph 2 of section 85.3, or” after “electric power carrier,” in the first sentence of the second paragraph;
- (4) by inserting “a class of owners or operators referred to in paragraph 2 of section 85.3,” after “electric power carrier,” in the second sentence of the second paragraph;
- (5) by adding the following paragraphs at the end:
- Amount of penalty. “The amount of the penalty the Government may determine under subparagraph 1 of the first paragraph may not exceed 15% of the amount that should have been paid.

Energy block.

In cases where energy needs are to be supplied out of an energy block, a regulation may provide that only certain classes of suppliers may be invited to tender by the electric power distributor and that the quantity of electric power required under each supply contract may be limited.”

c. R-6.01, s. 114, am.

51. Section 114 of the Act is amended

(1) by inserting the following subparagraphs after subparagraph 8 of the first paragraph:

“(9) the rates, method of calculation and terms of payment of the annual duty on natural gas and fuel payable under Chapter VI.3, the rate of interest on sums due and the penalties exacted for failure to pay;

“(10) the method of calculation of the annual share payable to the agency by energy distributors under section 24.2 of the Act respecting the Agence de l’efficacité énergétique, the terms of payment, the rate of interest on sums due and the penalties exacted for failure to pay.”;

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

Rates variable.

“The rate, method of calculation and terms of payment referred to in subparagraphs 9 and 10 of the first paragraph may vary from one distributor or class of distributors to another. The Régie may also provide that a given provision of a regulation made under either of those subparagraphs is to become effective at different dates depending on whether it applies to electric power, natural gas, gasoline, diesel fuel, heating oil, propane or coal.

Amount of penalty.

The amount of the penalty the Régie may determine under subparagraph 9 or 10 of the first paragraph may not exceed 15% of the amount that should have been paid.”

c. R-6.01, s. 115, am.

52. Section 115 of the Act is amended by replacing “for approval” by “, which may approve them with or without amendments”.

c. R-6.01, s. 116, am.

53. Section 116 of the Act is amended

(1) by inserting “or an owner or operator referred to in section 85.14” after “electric power carrier” in subparagraph 3 of the second paragraph;

(2) by adding the following subparagraph after subparagraph 6 of the second paragraph:

“(7) the electric power or natural gas distributor, if it contravenes the first paragraph of section 85.26.”

c. R-6.01, s. 117, am.

54. Section 117 of the Act is amended by replacing “pursuant to section 85.1” in the third paragraph by “under section 85.1, 85.31 or 85.37”.

ACT RESPECTING THE PROCESS OF NEGOTIATION OF THE
COLLECTIVE AGREEMENTS IN THE PUBLIC AND PARAPUBLIC
SECTORS

- c. R-8.2, Sched. C, am. **55.** 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) is amended by inserting “The Agence de l’efficacité énergétique” in alphabetical order.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES
RETIREMENT PLAN

- c. R-10, Sched. I, am. **56.** 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 203812 dated 6 June 2006, 203919 dated 19 June 2006 and 204239 dated 12 September 2006, is again amended by inserting “the Agence de l’efficacité énergétique” in alphabetical order in paragraph 1.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT
PERSONNEL

- c. R-12.1, Sched. II, am. **57.** 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 203812 dated 6 June 2006, 203919 dated 19 June 2006 and 204239 dated 12 September 2006, is again amended by inserting “the Agence de l’efficacité énergétique” in alphabetical order in paragraph 1.

WATERCOURSES ACT

- c. R-13, s. 3, am. **58.** Section 3 of the Watercourses Act (R.S.Q., chapter R-13), amended by section 17 of chapter 24 of the statutes of 2006, is again amended by adding the following paragraph at the end:

Ownership of
hydraulic power.

“Ownership of hydraulic power in the domain of the State is and always has been attached to ownership of the bed of the watercourses in the domain of the State. This paragraph is declaratory.”

- c. R-13, s. 68.1, added. **59.** The Act is amended by inserting the following section after section 68:

Private electric power
system.

“**68.1.** The operator of a private electric power system governed by the Act respecting municipal and private electric power systems (chapter S-41) that provides electric power it produces to a person that is not part of the system must pay the Minister of Natural Resources and Wildlife the charge fixed by government regulation.

Exception.

This section does not apply to a Hydro-Québec electric power purchase program approved by the Régie under section 74.3 of the Act respecting the Régie de l’énergie (chapter R-6.01).

Exception. This section does not apply to an operator that, before 13 December 2006, was authorized by the Government to provide electric power to a person that is not part of its system.”

ACT RESPECTING MUNICIPAL AND PRIVATE ELECTRIC POWER SYSTEMS

c. S-41, s. 17.1, am. **60.** Section 17.1 of the Act respecting municipal and private electric power systems (R.S.Q., chapter S-41) is amended by adding the following paragraph at the end:

Applicability. “The first paragraph applies to a person or partnership producing electric power for its own consumption.”

ACT RESPECTING THE LEASING OF WATER-POWERS OF THE PÉRIBONCA RIVER TO THE ALUMINUM COMPANY OF CANADA LIMITED

1984, c. 19, s. 3, am. **61.** Section 3 of the Act respecting the leasing of water-powers of the Péribonca river to the Aluminum Company of Canada Limited (1984, chapter 19) is amended by striking out “within twelve months preceding 1 January 2034” in the third paragraph.

1984, c. 19, s. 4.1, added. **62.** The Act is amended by inserting the following section after section 4:

Use of power produced. **“4.1.** All of the electric power produced by the company under the lease must be used to meet its industrial needs.

Unused power. Any electric power not used for that purpose must be sold to and purchased by Hydro-Québec, at a price agreed on by the company and Hydro-Québec and approved by the Government.”

TRANSITIONAL AND FINAL PROVISIONS

Distributor of biogas. **63.** A distributor of biogas produced at a landfill site within the framework of a project authorized by the Régie before 13 December 2006 retains the exclusive distribution rights granted under section 63 of the Act respecting the Régie de l’énergie.

Presumption. For the purposes of this Act as it applies to the rates and the conditions applicable to the supply, transmission or delivery of natural gas by a natural gas distributor, the biogas referred to in this section is considered to be natural gas.

Regulation applicable. **64.** A regulation made under section 58 of the Public Administration Act (R.S.Q., chapter A-6.01) applies to the agency until the agency adopts a policy on the terms of its contracts.

- Director general of agency. **65.** The director general of the Agence de l'efficacité énergétique shall remain in office until a president and chief executive officer is appointed by the Government under section 4 of the Act respecting the Agence de l'efficacité énergétique (R.S.Q., chapter A-7.001). The position of director general is abolished on the date the president and chief executive officer takes office.
- Employee on reserve. **66.** An employee of the Agence de l'efficacité énergétique who is a permanent public servant on 1 April 2007 is entitled to be placed on reserve in the public service if the employee sends the agency a notice to that effect before 1 June 2007.
- Transfer or promotion. **67.** An employee of the Agence de l'efficacité énergétique who, on 1 April 2007, is a permanent public servant of the agency and governed by the Public Service Act (R.S.Q., chapter F-3.1.1) 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 that Act.
- Provision applicable. Section 35 of the Public Service Act applies to an employee who enters such a competition for promotion.
- Assessment of classification. **68.** An employee referred to in section 67 who applies for a transfer or enters a competition for promotion may apply to the chairman of the Conseil du trésor for an assessment of the classification that would be assigned to the employee in the public service. The assessment must take account of the classification that the employee had in the public service on 1 April 2007, as well as the years of experience and the formal training acquired since.
- Transfer. If the employee is transferred following an application under section 67, the deputy minister of the department or chief executive officer of the body must assign to the employee a classification compatible with the assessment provided for in the first paragraph.
- Promotion. If promoted pursuant to section 67, the employee must be given a classification on the basis of the criteria provided for in the first paragraph.
- Operations of agency discontinued. **69.** Where some or all of the operations of the Agence de l'efficacité énergétique are discontinued or if there is a shortage of work, an employee referred to in section 67 is entitled to be placed on reserve in the public service with the classification the employee had on 1 April 2007.
- Classification criteria. In such a case, the chairman of the Conseil du trésor must establish the employee's classification on the basis of the criteria set out in the first paragraph of section 68.
- Reserve. **70.** An employee of the Agence de l'efficacité énergétique placed on reserve under section 66 or 69 remains in the employ of the agency until the chairman of the Conseil du trésor is able to assign the employee to a position in accordance with section 100 of the Public Service Act.

Appeal.

71. Subject to any remedy available under a collective agreement, an employee referred to in section 67 who is dismissed may bring an appeal under section 33 of the Public Service Act.

Representation
continued.

72. Any accredited association that represents the employees of the Agence de l'efficacité énergétique on 1 April 2007 continues to represent them and the collective agreements in force on that date continue to apply.

Coming into force.

73. This Act comes into force on 13 December 2006, except sections 6 and 37, which come into force on 1 April 2007.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 47

AN ACT TO AMEND THE ACT RESPECTING HOURS AND DAYS OF ADMISSION TO COMMERCIAL ESTABLISHMENTS

Bill 57

Introduced by Mr. Raymond Bachand, Minister of Economic Development, Innovation and Export Trade

Introduced 1 December 2006

Passage in principle 8 December 2006

Passage 13 December 2006

Assented to 13 December 2006

Coming into force: 13 December 2006

Legislation amended:

Act respecting hours and days of admission to commercial establishments (R.S.Q., chapter H-2.1)



Chapter 47

AN ACT TO AMEND THE ACT RESPECTING HOURS AND DAYS OF ADMISSION TO COMMERCIAL ESTABLISHMENTS

[Assented to 13 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

- c. H-2.1, s. 2, am. **1.** Section 2 of the Act respecting hours and days of admission to commercial establishments (R.S.Q., chapter H-2.1) is amended by replacing “Subject to sections 5 to 14” at the beginning by “Subject to sections 3 to 14”.
- c. H-2.1, s. 3, am. **2.** Section 3 of the Act is amended
- (1) by replacing “Subject to sections 5 to 14” at the beginning by “Subject to sections 4.1 to 14”;
- (2) by striking out paragraph 8.
- c. H-2.1, s. 3.1, added. **3.** The Act is amended by inserting the following section after section 3:
- Grocery stores. **“3.1.** Subject to sections 3, 4.1, 6 and 12 to 14, the public may be admitted to a grocery store only between the hours of
- (1) 8:00 a.m. and 8 p.m. on Saturdays and Sundays, and 8:00 a.m. and 9 p.m. on other days of the week;
- (2) 8:00 a.m. and 5:00 p.m. on 24 and 31 December; and
- (3) 1:00 p.m. and 8:00 p.m. on 26 December, if it is a Saturday or a Sunday, or 1:00 p.m. and 9:00 p.m., if it is another day of the week.
- Definition. A grocery store is an establishment that principally offers for sale, at all times, only the following products or some of the following products : foodstuffs or alcoholic beverages to be consumed elsewhere than on the premises of the establishment.”
- c. H-2.1, s. 4.1, added. **4.** The Act is amended by inserting the following section before section 5:
- Change in hours or days of admission. **“4.1.** The Government may, by regulation, change the hours or days of admission specified in section 2, 3 or 3.1 or determine special periods of admission to certain commercial establishments, which may vary according to criteria established by regulation and have precedence over sections 5 to 10.”

- c. H-2.1, s. 5, am. **5.** Section 5 of the Act is amended by replacing “outside the hours set out in section 2 and on the days listed in section 3” by “outside the legal periods of admission”.
- c. H-2.1, s. 6, replaced. **6.** Section 6 of the Act is replaced by the following section:
- Exception. **“6.** The public may also be admitted to a grocery store outside the legal periods of admission provided that not more than four persons attend to the operation of the store.”
- c. H-2.1, ss. 7-14, am. **7.** Sections 7 to 14 of the Act are amended by replacing “outside the hours set out in section 2 and on the days listed in section 3” by “outside the legal periods of admission”.
- c. H-2.1, s. 23, am. **8.** Section 23 of the Act is amended by adding “or, in the case of the operator of a grocery store within the meaning of section 3.1, to a fine of not less than \$6,000 for a second conviction and \$9,000 for a subsequent conviction” at the end of the first paragraph.
- Coming into force. **9.** This Act comes into force on 13 December 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 48

AN ACT RESPECTING THE COMMITTEE ON THE REMUNERATION OF THE JUDGES OF THE COURT OF QUÉBEC AND THE MUNICIPAL COURTS

Bill 58

Introduced by Mr. Yvon Marcoux, Minister of Justice

Introduced 15 November 2006

Passage in principle 29 November 2006

Passage 13 December 2006

Assented to 13 December 2006

Coming into force: 13 December 2006

Legislation amended: None



Chapter 48

AN ACT RESPECTING THE COMMITTEE ON THE REMUNERATION OF THE JUDGES OF THE COURT OF QUÉBEC AND THE MUNICIPAL COURTS

[Assented to 13 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- Proceedings deferred. **1.** As of the triennial review for the 2007-2010 period, the proceedings of the committee on the remuneration of the judges of the Court of Québec and the municipal courts, established by Part VI.4 of the Courts of Justice Act (R.S.Q., chapter T-16), are deferred, as regards the salary, additional remuneration, pension plans and other social benefits of the judges of the Court of Québec and the municipal courts, until the salaries of those judges for the periods from 2001 to 2004 and from 2004 to 2007 are determined once and for all at the end of the judicial contestations relating to those periods.
- End of deferment. The deferment ends on any earlier date if the chief judge of the Court of Québec, the Conférence des juges du Québec, the Conférence des juges municipaux du Québec and the Minister of Justice so agree. In that case, they must advise the committee without delay, and the committee must resume its proceedings with diligence.
- Specific changes. **2.** During the deferment period, any specific and limited minor or technical change to the pension plans or other social benefits of those judges may be brought before the committee, in accordance with the third paragraph of section 246.29 of the Courts of Justice Act (R.S.Q., chapter T-16).
- Indexation. **3.** During the deferment period, the committee, on its own initiative or at the request of the chief judge of the Court of Québec, the Conférence des juges du Québec, the Conférence des juges municipaux du Québec or the Minister of Justice, and after receiving their observations on the subject, may recommend that the salary and additional remuneration of the judges of the Court of Québec and the municipal courts be indexed annually as of 1 July 2007.
- Powers and functions. **4.** The committee exercises the powers and functions conferred on it as concerns presiding justices of the peace by Part VI.4 of the Courts of Justice Act (R.S.Q., chapter T-16), amended by sections 2 to 8 of chapter 12 of the statutes of 2004.
- Times limits deferred. **5.** In the matters for which the proceedings of the committee are deferred, the time limits set out in the Courts of Justice Act (R.S.Q., chapter T-16),

including those for the filing of the committee's report and the adoption of a resolution by the National Assembly, are deferred for the same period.

Coming into force.

6. This Act comes into force on 13 December 2006.

2006, chapter 49

AN ACT RESPECTING THE COMMISSION ADMINISTRATIVE DES RÉGIMES DE RETRAITE ET D'ASSURANCES

Bill 27

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

Introduced 13 June 2006

Passage in principle 28 November 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 1 June 2007, except sections 11 to 26 and 135, which come into force on the date or dates to be set by the Government

Legislation amended:

Public Administration Act (R.S.Q., chapter A-6.01)

Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (R.S.Q., chapter C-52.1)

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 Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3)

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)

Courts of Justice Act (R.S.Q., chapter T-16)



Chapter 49

AN ACT RESPECTING THE COMMISSION ADMINISTRATIVE DES RÉGIMES DE RETRAITE ET D'ASSURANCES

[Assented to 14 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT

- Commission. **1.** A legal person is established under the name “Commission administrative des régimes de retraite et d’assurances”.
- Mandatory. **2.** The Commission is a mandatory of the State.
- Property. The property of the Commission forms part of the domain of the State, but the execution of its obligations may be levied against its property.
- Liability. The Commission binds none but itself when it acts in its own name.
- Head office. **3.** The head office of the Commission is located in the territory of the Communauté métropolitaine de Québec. The Commission may hold its meetings anywhere in Québec.

CHAPTER II

FUNCTIONS AND POWERS

- Function. **4.** The function of the Commission is to administer the pension plans established under
- (1) the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1);
 - (2) the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10);
 - (3) the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11);
 - (4) the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12); and

(5) the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1).

- Function. The function of the Commission is also to administer every other pension or insurance plan entrusted to its administration by statute, the Office of the National Assembly or the Government.
- Actuarial valuations. **5.** The Commission must prepare actuarial valuations at the request of the Minister of Finance in order that its obligations under the pension plans may be recorded in the Government's financial statements.
- Studies. **6.** Unless a request to do more is made jointly by the Government and the associations negotiating the conditions of employment of the employees who are members of the pension plans referred to in subparagraphs 1 to 4 of the first paragraph of section 4, or by the Government and the associations representing the employees who are members of the pension plan referred to in subparagraph 5 of that paragraph, the only studies the Commission may carry out on those plans are studies on their administration.
- Policies. **7.** The Commission must adopt policies on the security and management of its information resources.
- Service agreement. **8.** The Commission may enter into a service agreement with the pension committee of a plan it administers.
- Content. The service agreement must describe, in particular, the services offered by the Commission, the functions and responsibilities it assumes, the information and communication channels it agrees to use and the reporting procedures to which it is committed.
- Agreement. **9.** Subject to the applicable legislative provisions, the Commission 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.
- Provisions not applicable. **10.** Chapter II of the Public Administration Act (R.S.Q., chapter A-6.01), except section 29, the second paragraph of section 32 and Chapter VI of that Act do not apply to the Commission.

CHAPTER III

ORGANIZATION AND OPERATION

- Board of directors. **11.** The affairs of the Commission are administered by a board of directors composed of 15 members appointed by the Government, including the chair of the board, the president and chief executive officer of the Commission, who is a member of the board by virtue of office, and 13 other members, including
- (1) four members representing the Government;

(2) three members representing the employees who are members of the pension plans administered by the Commission, two of whom represent the employees covered by the Government and Public Employees Retirement Plan and one, the employees covered by the Pension Plan of Management Personnel;

(3) one member representing the pensioners under any of the pension plans administered by the Commission; and

(4) five independent members.

Members.

The members referred to in subparagraph 2 of the first paragraph are appointed after consultation with the unions and associations referred to in subparagraph 1 of the first paragraph of section 164 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) or the associations referred to in subparagraph 1 of the first paragraph of section 196.3 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1), depending on the employees represented.

Pensioners' representative.

The pensioners' representative on the board of directors of the Commission is appointed after consultation with the associations that are the most representative of the pensioners under the pension plans administered by the Commission, unless a different consultation process is determined by the Government.

Incompatible offices.

A member of the board may not be a member of the pension committee of a pension plan administered by the Commission.

Independent members.

12. Members qualify as independent if they have no direct or indirect relationships or interests, whether financial, commercial, professional, philanthropic, or other, likely to interfere with the quality of their decisions as regards the interests of the Commission.

Restrictions.

Independent members may not

(1) be in the employ of the Commission, the Government or a body whose employees are members of a pension plan administered by the Commission or have been in such employ in the three years preceding appointment to office, or be in the employ of or be an officer of an association of employees or an association of managers representing those employees or have been in such employ or been such an officer during that period; or

(2) have an immediate family member who is a senior officer of the Commission.

Policy.

The Government may adopt a policy concerning situations it intends to examine to determine if a board member qualifies as an independent member. The Government may specify the meaning it intends to assign to the expression "immediate family member".

- Conflict of interest. **13.** For a member of the board of directors having the status of independent member, the sole fact of being in a limited and specific conflict of interest situation does not disqualify the member as an independent member.
- Disclosure to board. **14.** A member of the board of directors appointed as an independent member must disclose in writing to the board and to the Minister any situation likely to affect the member's status.
- Acts, documents and decisions. **15.** No act or document of the Commission or decision of the board of directors is invalid because fewer than six members are independent members.
- Conflict of interest. **16.** A member of the board of directors who exercises functions on a full-time basis within the Commission may not have a direct or indirect interest in a body, enterprise or association that places the member's personal interests in conflict with the Commission's interests. If such an interest devolves to the board member, including by succession or gift, it must be renounced or disposed of with dispatch.
- Conflict of interest. Any other member of the board who has a direct or indirect interest in a body, enterprise or association that places the member's personal interests in conflict with the Commission's interests must disclose it in writing to the chair of the board and abstain from participating in any discussion or decision involving the body, enterprise or association. The member must also withdraw from a meeting for the duration of a discussion or vote on such a matter.
- Member sued by third party. **17.** If a member of the board of directors is sued by a third party for an act done in the exercise of the functions of office, the Commission assumes the member's defence and pays any damages awarded as compensation, unless the member committed a gross fault or a personal fault separable from those functions.
- Penal or criminal proceedings. In penal or criminal proceedings, however, the Commission pays the defence costs of a member of the board only if the member was discharged or acquitted or if the Commission judges that the member acted in good faith.
- Member sued by Commission. **18.** If the Commission sues a member of the board of directors for an act done in the exercise of the functions of office and loses its case, it must pay the member's defence costs if the court so decides.
- Defence costs. If the Commission wins its case only in part, the court may determine the amount of the defence costs it must pay.
- Chair. **19.** The chair of the board of directors must be an independent member.
- Incompatible offices. The offices of chair of the board and president and chief executive officer may not be held concurrently.
- Functions. **20.** The chair of the board of directors presides at meetings of the board and sees to the smooth operation of the board and the board committees.

Other responsibilities.	The chair also assumes any other responsibility assigned by the board.
President and CEO.	21. The president and chief executive officer and the independent members of the board of directors are appointed after consulting with the board and taking into account any expertise and experience profile established by it.
Dismissal.	22. The Government may dismiss the president and chief executive officer after consulting with the board of directors.
Remuneration and expenses.	23. Members of the board of directors, other than the president and chief executive officer, receive no remuneration except in the cases and on the conditions 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.
Term.	24. Members of the board of directors are appointed for a term of up to four years, except for the chair of the board and the president and chief executive officer, who are appointed for a term of up to five years.
Expiry.	On expiry of their term, the members of the board remain in office until replaced or reappointed.
Vacancy.	25. A vacancy on the board of directors, except for the position of president and chief executive officer, must be filled for the remainder of the term of office in accordance with the rules of appointment provided in this Act.
Absence from meetings.	Absence from the number of board meetings determined by by-law of the Commission constitutes a vacancy in the cases and circumstances indicated in the by-law.
Replacement of chair.	26. Depending on its priorities, the board of directors designates the chair of a committee established in section 33 to act as a replacement when the chair of the board is absent or unable to act.
Responsibilities of board.	<p>27. The responsibilities of the board of directors include</p> <ol style="list-style-type: none"> (1) adopting the strategic plan, the action plan and the service statement; (2) approving the service agreements developed with the pension committees; (3) determining the Commission's annual budget; (4) approving the Commission's financial statements and annual report; (5) approving pension plan financial statements, unless that function has been assigned to a pension committee under the provisions of an Act or of a

pension plan and the pension committee has exercised it within the time prescribed by those provisions;

(6) adopting a code of ethics and professional conduct applicable to the members of the board and the vice-presidents of the Commission; and

(7) approving the expertise and experience profiles to be used in appointing the independent members of the board and the president and chief executive officer.

Quorum. **28.** The quorum at meetings of the board of directors is the majority of its members, including 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. **29.** 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.

Resolutions. **30.** Written resolutions signed by all the members of the board of directors entitled to vote have the same value as if they had been adopted during a meeting of the board.

Copies. A copy of all such resolutions is kept with the minutes of the proceedings or other equivalent record.

Remote participation. **31.** If all agree, the members of the board of directors may take part in a meeting by means of equipment enabling all participants to communicate directly with one another.

Authenticity of documents. **32.** The minutes of the meetings of the board of directors, approved by the board and certified by the chair of the board, the president and chief executive officer, the secretary or any other person authorized by the Commission, are authentic. The same applies to documents and copies of documents emanating from the Commission or forming part of its records, if they are certified in the same manner.

Board committees. **33.** The board of directors must establish the following committees:

- (1) an audit committee;
- (2) a governance and ethics committee;
- (3) a human resources committee; and
- (4) a client services committee.

Chairs. The committees must be chaired by independent members.

Other committees.	The board may establish any other committee to facilitate the smooth operation of the Commission or examine specific issues concerning its management.
Board committee meetings.	34. The chair of the board of directors may take part in board committee meetings.
Prohibition.	The president and chief executive officer of the Commission may not be a member of the audit committee, the governance and ethics committee, the human resources committee or the client services committee.
Summary of proceedings.	35. Each board committee must submit to the board of directors a summary of its proceedings. The summary must be included in the Commission's annual report.
Audit committee.	36. The audit committee is composed of three independent members of the board of directors, one of whom must have accounting or financial expertise. That person must be a member of one of the professional orders of accountants mentioned in the Professional Code (R.S.Q., chapter C-26).
Functions.	<p>The functions of the committee include</p> <ul style="list-style-type: none"> (1) approving the annual internal audit plan; (2) examining the financial statements of the Commission and of the pension plans with the Auditor General; (3) recommending the approval of pension plan financial statements by the pension committee concerned if the function of that committee is to approve them; and (4) recommending the approval by the board of the financial statements of the Commission and of the pension plans except the pension plan financial statements approved by the pension committee concerned.
Financial statements.	If the function of the pension committee of a plan is to approve the financial statements, the meeting of the audit committee of the board concerning the submission and examination of those financial statements is held in the presence of four members of the pension committee, namely two representatives of the participants and beneficiaries under the plan and two representatives of the Government. Those members are not entitled to vote.
Notification in writing.	37. The audit committee must notify the board of directors in writing on finding operations or management practices that are unsound or do not comply with the law, with the regulations or with the policies of the Commission.
Human resources committee.	38. The human resources committee is composed of three members of the board of directors.

Functions.	<p>The functions of the committee include</p> <ol style="list-style-type: none"> (1) seeing that human resources policies are put in place; and (2) establishing expertise and experience profiles to be used in appointing the president and chief executive officer.
Governance and ethics committee.	<p>39. The governance and ethics committee is composed of three members of the board of directors.</p>
Functions.	<p>The functions of the committee include</p> <ol style="list-style-type: none"> (1) establishing governance rules and rules of ethics for carrying on the Commission's business; (2) establishing a code of ethics and professional conduct applicable to the members of the board and to the vice-presidents of the Commission; (3) developing structures and procedures to enable the board to act independently from the Commission's management; (4) establishing criteria for evaluating the members of the board; and (5) establishing expertise and experience profiles to be used in appointing the independent members of the board.
Client services committee.	<p>40. The client services committee is composed of three members of the board of directors.</p>
Functions.	<p>The functions of the committee include</p> <ol style="list-style-type: none"> (1) assessing the strategies and general policy directions of the Commission in the area of client services; (2) following up on the Commission's policy directions in that area; (3) recommending the approval of the service agreements by the board of directors; and (4) seeing to the adequate implementation of the service agreements.
Responsibilities of president and CEO.	<p>41. The president and chief executive officer of the Commission is responsible for the direction and management of the Commission within the framework of its by-laws and policies and must see that the decisions of the pension committees are carried out.</p>
Other responsibilities.	<p>The president and chief executive officer assumes any other responsibility assigned by the board of directors.</p>

- Adequate resources. **42.** The president and chief executive officer must see that the board of directors and the pension committees have, on request, adequate human, material and financial resources to exercise their functions.
- Vice-presidents. **43.** The president and chief executive officer is assisted by two vice-presidents appointed by the Government.
- Replacement of president and CEO. The Government designates the vice-president who will exercise the functions of president and chief executive officer if the incumbent of that office is absent or unable to act.
- Term. **44.** The vice-presidents are appointed for a term of up to five years.
- Expiry. On expiry of their term, the vice-presidents remain in office until replaced or reappointed.
- Full-time positions. **45.** The offices of president and chief executive officer and of vice-president are full-time positions.
- Conditions of employment. **46.** The Government determines the remuneration, the benefits and the other conditions of employment of the president and chief executive officer and the vice-presidents of the Commission.
- Secretary and other employees. **47.** The secretary and other employees of the Commission are appointed under the Public Service Act (R.S.Q., chapter F-3.1.1).
- Immunity. **48.** No proceedings may be brought against the Commission, the members of the board of directors, the vice-presidents or the personnel members of the Commission by reason of an omission made or an act performed in good faith in the exercise of their functions.
- Signature. **49.** A deed, document or writing is binding on and may be attributed to the Commission only if it is signed by the chair of the board of directors, the president and chief executive officer, a vice-president, the secretary or another personnel member of the Commission, but in the latter case, only to the extent determined by by-law of the Commission.
- Automatic device. **50.** Subject to the conditions it sets, the Commission may allow the required signature to be affixed on certain documents by means of an automatic device. The Commission may allow a facsimile of a signature to be engraved, lithographed or printed on certain documents. A facsimile has the same force as the signature itself if the document is countersigned by a person referred to in section 32.
- Transcription. **51.** An intelligible transcription of a decision or other data stored by the Commission in a computer or in a computer-readable medium is a document of the Commission and is evidence of its contents if it is certified by a person referred to in section 32.

CHAPTER IV**SERVICE STATEMENT AND STRATEGIC PLAN**

- Service statement. **52.** The Commission must publish a service statement setting out its objectives with regard to the level and quality of the services provided.
- Content. The statement must specify the time frame within which services are to be provided and provide clear information on their nature and accessibility.
- Service agreements. In addition, the statement must mention any service agreement that the Commission entered into with a pension committee.
- Duties. **53.** The Commission must
- (1) remain receptive to the expectations of its clients;
 - (2) simplify service delivery rules and procedures to the greatest extent possible; and
 - (3) encourage the members of its personnel to provide quality services and to collaborate in achieving the results targeted.
- Strategic plan. **54.** The Commission must adopt a strategic plan covering a period of more than one year.
- Content. **55.** The strategic plan must include
- (1) the mission of the Commission;
 - (2) the context in which the Commission acts and the main challenges it faces;
 - (3) the strategic directions, objectives and lines of action selected;
 - (4) the results targeted over the period covered by the plan; and
 - (5) the performance indicators to be used in measuring results.
- Tabling. **56.** The Commission must transmit the strategic plan to the Minister, who tables it in the National Assembly.

CHAPTER V**FINANCIAL PROVISIONS**

- Annual budget. **57.** The Commission's annual budget must specify the amount attributable to
- (1) the administrative expenses related to the Government and Public Employees Retirement Plan;

(2) the administrative expenses related to the Pension Plan of Management Personnel;

(3) the administrative expenses related to the other pension plans;

(4) the expenses related to the actuarial valuations of the plans for the purposes of section 5; and

(5) the administrative expenses related to the insurance plans.

Administrative expenses related to pension plans.

The administrative expenses related to the pension plans include those related to the pension committees and those related to any additional services requested by the pension committees and offered to employees and beneficiaries under the pension plans concerned. The administrative expenses related to the pension credits referred to in section 3.2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) are included in the administrative expenses related to the Pension Plan of Management Personnel.

RREGOP.

58. The sums required to cover the administrative expenses related to the Government and Public Employees Retirement Plan are taken in equal proportions

(1) out of the employees' contribution fund under the plan, at the Caisse de dépôt et placement du Québec; and

(2) out of the employers' contributory fund under the plan, at the Caisse de dépôt et placement du Québec, and then in accordance with section 133 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10).

Additional services.

However, the sums required to cover the administrative expenses related to additional services offered to employees and beneficiaries under the plan are taken in the proportions determined by the pension committee in its request.

Presumption.

The sums taken out of the consolidated revenue fund are deemed to be contributions by the Government as employer with respect to that plan.

RRPE.

59. The sums required to cover the administrative expenses related to the Pension Plan of Management Personnel are taken in equal proportions

(1) out of the employees' contribution fund under the plan, at the Caisse de dépôt et placement du Québec; and

(2) out of the employers' contributory fund under the plan, at the Caisse de dépôt et placement du Québec, and then in accordance with section 182 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1).

- Additional services. However, the sums required to cover the administrative expenses related to additional services offered to employees and beneficiaries under the plan are taken in the proportions determined by the pension committee in its request.
- Special provisions. Despite the first and second paragraphs, the sums required to cover the administrative expenses related to the special provisions applicable to the classes of employees designated under the first paragraph of section 23 of the Act respecting the Pension Plan of Management Personnel and to the provisions on supplemental benefits payable to certain classes of employees under section 208 of that Act are taken out of the consolidated revenue fund.
- Presumption. The sums taken out of the consolidated revenue fund are deemed to be contributions by the Government as employer with respect to that plan.
- Termination and transfer. **60.** Despite sections 58 and 59, the sums required to cover the administrative expenses related to benefits paid by the Commission administrative des régimes de retraite et d'assurances or to pension credits obtained under the Government and Public Employees Retirement Plan, resulting from the termination of a supplemental pension plan and from a transfer of the funds of that plan after 31 December 2006 to a special fund at the Caisse de dépôt et placement du Québec, are taken out of that fund.
- Other pension plans. **61.** The sums required to cover the administrative expenses related to pension plans other than the Government and Public Employees Retirement Plan, the Pension Plan of Management Personnel, the pension plan established under the Act respecting the Syndical Plan of the Sûreté du Québec (R.S.Q., chapter R-14), the Pension Plan of Elected Municipal Officers and the supplementary benefits plan for participants under the Pension Plan of Elected Municipal Officers are taken out of the consolidated revenue fund.
- Presumption. The sums taken out of the consolidated revenue fund are deemed to be contributions by the Government as employer with respect to the plan concerned.
- Actuarial valuations. **62.** The sums required to cover the expenses related to the actuarial valuations of the pension plans for the purposes of section 5 are taken out of the consolidated revenue fund.
- RREM. **63.** The administrative expenses related to the Pension Plan of Elected Municipal Officers and the expenses of the supplementary benefits plan for participants under that pension plan are paid under sections 81 and 76.3 respectively of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3).
- Sûreté du Québec. The administrative expenses related to the pension plan established under the Act respecting the Syndical Plan of the Sûreté du Québec (R.S.Q., chapter R-14) are paid in accordance with section 67.3 of the Police Act (R.S.Q., chapter P-13.1).

Insurance plans.

64. The sums required to cover the administrative expenses related to insurance plans are taken out of the consolidated revenue fund.

Powers of Commission subject to authorization.

65. The Commission 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 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.

Powers of Government.

66. The Government may, on the conditions and in the manner it determines,

(1) secure the payment in capital and interest of any loan contracted by the Commission and any of its obligations; and

(2) authorize the Minister of Finance to advance to the Commission any amount considered necessary to meet its obligations or to carry out its mission.

Consolidated revenue fund.

The sums required for the purposes of this section are to be taken out of the consolidated revenue fund.

CHAPTER VI

ACCOUNTS AND REPORTS

Fiscal year.

67. The fiscal year of the Commission ends on 31 December each year.

Annual report.

68. Before 30 June each year, the Commission must report to the Minister on the results achieved with regard to the objectives set under its strategic plan. The report must contain the financial statements of the Commission and those of the pension plans it administers.

Content.

The report must also include or provide information on

(1) the mandates conferred on the Commission;

- (2) the Commission’s service statement and the service agreements entered into with the pension committees;
- (3) the programs placed under the administration of the Commission;
- (4) personnel turnover;
- (5) the summary of the board committee reports;
- (6) a statement by the president and chief executive officer on the reliability of the report and the monitoring mechanisms;
- (7) the rules of professional conduct applicable to the members of the board of directors and to the vice-presidents of the Commission; and
- (8) the expertise and experience profiles of the members of the board and their attendance record at board and committee meetings.

Tabling. **69.** The Minister must table the Commission’s report in the National Assembly within 30 days of its receipt or, if the National Assembly is not sitting, within 30 days of resumption.

Information for Minister. **70.** The Commission must provide the Minister with any information the Minister requires.

Information for Minister of Finance. The Commission must also provide the Minister of Finance, on request, with the data and information required to conduct the necessary analyses and follow-up concerning pension plan obligations and liabilities shown in the financial statements of the Government.

Books and accounts. **71.** The books and accounts of the Commission are to be audited by the Auditor General every year and whenever ordered by the Government.

Auditor General’s report. The Auditor General’s report must accompany the Commission’s annual report.

CHAPTER VII
AMENDING PROVISIONS

PUBLIC ADMINISTRATION ACT

c. A-6.01, s. 40, am. **72.** Section 40 of the Public Administration Act (R.S.Q., chapter A-6.01) is amended

- (1) by striking out “section 4.1,” in the first line of paragraph 1;
- (2) by replacing “, 144 and 158.9, the second paragraph of section 173.1 and section” in the first and second lines of paragraph 2 by “and”.

ACT RESPECTING THE CONDITIONS OF EMPLOYMENT AND THE PENSION PLAN OF THE MEMBERS OF THE NATIONAL ASSEMBLY

- c. C-52.1, s. 74, am. **73.** Section 74 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (R.S.Q., chapter C-52.1) is amended by striking out the last sentence.

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

- c. R-9.1, s. 35.8, am. **74.** Section 35.8 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1) is amended by replacing “Comité de retraite referred to in section 164” in the first line by “pension committee referred to in section 163”.
- c. R-9.1, s. 41.8, am. **75.** Section 41.8 of the Act is amended by replacing “Division I of Chapter II of Title III” in the second and third lines by “section 163”.
- c. R-9.1, s. 56, am. **76.** Section 56 of the Act is amended by striking out “except those required for its administration, which are paid in accordance with section 158.5 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)” in the last three lines.

ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

- c. R-9.2, s. 7, am. **77.** Section 7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) is amended by replacing “, established under section 136 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)” in the sixth and seventh lines of the first paragraph by “established under section 1 of the Act respecting the Commission administrative des régimes de retraite et d’assurances (2006, chapter 49)”.
- c. R-9.2, s. 134, am. **78.** Section 134 of the Act is amended by striking out everything in the second paragraph that comes after “fund”.
- c. R-9.2, s. 143.27, am. **79.** Section 143.27 of the Act is amended by replacing “applies” in the second line by “or section 196.18 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) applies, as the case may be”.

ACT RESPECTING THE PENSION PLAN OF ELECTED MUNICIPAL OFFICERS

- c. R-9.3, Chap. IX.1, heading, replaced. **80.** The Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3) is amended by replacing the heading of Chapter IX.1 by the following heading:

“PENSION COMMITTEE OF THE PENSION PLAN OF ELECTED MUNICIPAL OFFICERS”.

c. R-9.3, s 70.1, am.

81. Section 70.1 of the Act is amended

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

Pension committee.

“**70.1.** The pension committee of the Pension Plan of Elected Municipal Officers is hereby established.”;

(2) by replacing “The committee shall be composed of the chairman” in the first line of the second paragraph by “Despite the fourth paragraph of section 11 of the Act respecting the Commission administrative des régimes de retraite et d’assurances (2006, chapter 49), the Committee is composed of the president and chief executive officer”.

c. R-9.3, s. 70.2, am.

82. Section 70.2 of the Act is amended by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) receiving the reports on the actuarial valuation of the plan;

“(2) receiving the draft financial statements of the plan for review and reporting on them to the Commission, and receiving the Auditor General’s report on the plan, for review;”.

c. R-9.3, s. 70.4, am.

83. Section 70.4 of the Act is amended

(1) by replacing “chairman” in the first line of the second paragraph by “president and chief executive officer”;

(2) by replacing “vice-chairman” in the second line of the second paragraph by “vice-president”.

c. R-9.3, s. 70.6,
replaced.

84. Section 70.6 of the Act is replaced by the following section:

Chief executive
officer.

“**70.6.** The chief executive officer of the Commission chairs the committee. The chair may only cast a vote to break a tie.”

c. R-9.3, s. 70.10, am.

85. Section 70.10 of the Act is amended by replacing “vice-chairmen, except where a vice-chairman replaces the chairman” by “vice-presidents, except where a vice-president replaces the president and chief executive officer”.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES
RETIREMENT PLAN

c. R-10, Title III,
Chap. I, heading,
replaced.

86. The heading of Chapter I of Title III of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is replaced by the following heading:

“PROVISIONS APPLICABLE TO CERTAIN RETIREMENT PLANS”.

c. R-10, Title III,
Chap. I, Div. I,
ss. 136-145, repealed.

87. Division I of Chapter I of Title III of the Act, comprising sections 136 to 145, is repealed.

c. R-10, Title III,
Chap. I, Div. II,
heading, struck out.

88. The Act is amended by striking out “DIVISION II” and the heading of that division in Chapter I of Title III.

c. R-10, s. 158, am.

89. Section 158 of the Act is amended by inserting “on the recommendation of the pension committee and” after “may,” in the first line of the first paragraph.

c. R-10, Title III,
Chap. I, Divs. II.1 and
III, ss. 158.1-162,
repealed.

90. Divisions II.1 and III of Chapter I of Title III of the Act, comprising sections 158.1 to 162, are repealed.

c. R-10, Title III,
Chap. II, heading, am.

91. The heading of Chapter II of Title III of the Act is amended by replacing “COMMITTEES” by “COMMITTEE”.

c. R-10, s. 163,
replaced.

92. Section 163 of the Act is replaced by the following section:

Pension committee.

“**163.** The pension committee of the pension plans established 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) and the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1) is hereby established.”

c. R-10, Title III,
Chap. II, Div. I,
heading, struck out.

93. The Act is amended by striking out “DIVISION I” and the heading of that division after section 163.

c. R-10, s. 164,
replaced.

94. Section 164 of the Act is replaced by the following section:

Composition.

“**164.** The committee is composed of a chair and 24 other members appointed by the Government for a term of up to two years, as follows:

(1) 10 members from the labour sector, appointed after consultation with the union or association concerned, including

(a) two from the Confédération des syndicats nationaux;

(b) two from the Centrale des syndicats du Québec;

(c) one from the Fédération des travailleurs et travailleuses du Québec;

(d) one from the Syndicat de la fonction publique du Québec;

(e) one from the Fédération interprofessionnelle de la santé du Québec – FIQ;

(f) one from the Syndicat des professionnelles et professionnels du gouvernement du Québec;

(g) one from the Alliance du personnel professionnel et technique de la santé et des services sociaux; and

(h) one appointed from the lists provided by the groups of associations of employees to which the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) applies and by the associations certified under the Public Service Act (chapter F-3.1.1) if they are not concerned by subparagraphs *a* to *g*;

(2) two pensioners under any of the pension plans referred to in section 163, chosen after consultation with the pensioners associations that are the most representative of those plans, unless a different consultation process is determined by the Government; and

(3) 12 members representing the Government.

Chair.

The chair of the committee is appointed by the Government, for a term not exceeding three years, after consultation with the committee members. The chair must be independent. Sections 12 to 18 of the Act respecting the Commission administrative des régimes de retraite et d'assurances (2006, chapter 49) apply to the chair of the committee with the necessary modifications.”

c. R-10, s. 165, am.

95. Section 165 of the Act is amended by replacing the first paragraph by the following paragraph:

Functions.

“**165.** The committee is responsible for

(1) reexamining, on request, the decisions made by the Commission in respect of the employees and beneficiaries to whom the pension plans established 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) and the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1) apply;

(2) determining the conditions of implementation of the agreements entered into by the parties negotiating the conditions of employment of the employees referred to in subparagraph 1 if the agreements fail to do so, to the extent that the costs of those conditions are consistent with the Commission’s budget;

(3) establishing, jointly with the Caisse de dépôt et placement du Québec, an investment policy in respect of funds derived from contributions paid by employees to whom the Government and Public Employees Retirement Plan applies;

(4) approving the financial statements of the Government and Public Employees Retirement Plan within 30 days after the recommendation of the audit committee of the board of directors of the Commission;

(5) receiving for examination the Commission's plan of action for the Government and Public Employees Retirement Plan, and reporting on it to the Commission; and

(6) receiving for examination the actuarial valuation reports of the plans identified in subparagraph 1.

Financial statements.

For the purposes of subparagraph 4 of the first paragraph, the financial statements of the plan must be signed by two members of the committee, one of whom represents the employees and beneficiaries and the other of whom represents the Government. If the financial statements are not approved by the committee within the time prescribed in that subparagraph, the board of directors of the Commission is responsible for approving them."

c. R-10, ss. 165.1 and 165.2, added.

96. The Act is amended by inserting the following sections after section 165:

Studies.

"165.1. The committee may request that the Commission carry out studies on the administration of the plans identified in subparagraph 1 of the first paragraph of section 165.

Additional services.

The committee may also request that the Commission provide additional services to employees and beneficiaries under the Government and Public Employees Retirement Plan and determine the manner in which the resulting administrative expenses are to be shared by the employees and the Government, without more than one half of those expenses being borne by the Government.

Recommendations.

"165.2. The committee may make recommendations on the application of the plans identified in subparagraph 1 of the first paragraph of section 165 to the Government, to the associations negotiating the conditions of employment of employees who are members of the plans referred to in subparagraphs 1 to 4 of the first paragraph of section 4 of the Act respecting the Commission administrative des régimes de retraite et d'assurances (2006, chapter 49), to the Commission and to the Minister."

c. R-10, s. 166.1, added.

97. The Act is amended by inserting the following section after section 166:

Replacement of committee chair.

"166.1. If the chair of the committee is absent or unable to act, the chair of the pension committee established under section 196.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) replaces the chair of the committee temporarily."

c. R-10, s. 167, am.

98. Section 167 of the Act is amended

(1) by inserting “, other than the chair,” after “committee” in the first paragraph;

(2) by striking out “, except the chairman and, where such is the case, the vice-chairmen of the Commission” in the second paragraph, and by adding the following sentence at the end: “The Government determines the remuneration of the chair.”

c. R-10, s. 168,
replaced.

99. Section 168 of the Act is replaced by the following section:

Quorum.

“168. Fifteen members, including the chair, seven members representing employees and beneficiaries under the plan and seven members representing the Government, form a quorum at meetings of the committee.”

c. R-10, s. 169,
replaced.

100. Section 169 of the Act is replaced by the following section:

Vote.

“169. Each member of the committee is entitled to one vote. The chair is not entitled to vote unless there is a tie vote. The chair may not vote at all on a resolution concerning

(1) additional services requested by the pension committee under the second paragraph of section 165.1;

(2) a mandate to be given to a consultant hired to advise the committee;

(3) the approval of the financial statements of the Government and Public Employees Retirement Plan; or

(4) any matter entailing an increase in the cost of the plan or a budget overrun for the Commission.”

c. R-10, s. 170, am.

101. Section 170 of the Act is amended by striking out the second sentence.

c. R-10, s. 173, am.

102. Section 173 of the Act is amended

(1) by replacing “and 2.1” in the second line of the first paragraph by “and 3”;

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

Subcommittees.

“The subcommittees are composed of two persons representing the Government and two persons representing employees and beneficiaries.”;

(3) by replacing “Comité de retraite referred to in section 173.1” in the tenth and eleventh lines of the third paragraph by “pension committee referred to in section 196.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1)”.

c. R-10, s. 173.0.1,
replaced.

Prohibition.

103. Section 173.0.1 of the Act is replaced by the following section:

“**173.0.1.** The president and chief executive officer, the vice-presidents and the employees of the Commission may not be members of the committee.”

c. R-10, s. 173.0.2,
replaced.

Immunity.

104. Section 173.0.2 of the Act is replaced by the following section:

“**173.0.2.** No proceedings may be brought against the pension committee, its subcommittees or their members by reason of an omission made or an act performed in good faith in the exercise of their functions.”

c. R-10, Title III,
Chap. II, Div. II,
ss. 173.1-173.5,
repealed.

105. Division II of Chapter II of Title III of the Act, comprising sections 173.1 to 173.5, is repealed.

c. R-10, s. 174, am.

106. Section 174 of the Act is amended

(1) by replacing “the Comité de retraite referred to in section 164” in the first and second lines of the first paragraph by “the pension committee referred to in section 163”;

(2) by replacing “Comité de retraite” in the second and third paragraphs by “pension committee”.

c. R-10, s. 179, am.

107. Section 179 of the Act is amended

(1) by striking out “competent” in the first line of the first paragraph;

(2) by replacing “the Pension Plan of Management Personnel and the plans established under sections 9, 10 and 10.0.1 of this Act and” in the third and fourth lines of subparagraph 1 of the first paragraph by “a plan established under section 9, 10 or 10.0.1 of this Act or”.

c. R-10, s. 183, am.

108. Section 183 of the Act is amended

(1) by striking out “referred to in section 164” in the first and second lines of the first paragraph;

(2) by striking out the second paragraph.

c. R-10, s. 215.19,
added.

109. The Act is amended by inserting the following section after the heading of Title V:

Administration of
pension plans.

“**215.19.** The Commission administrative des régimes de retraite et d’assurances is responsible for the administration of the pension plans established under this Act.”

c. R-10, Scheds. I and
II.1, am.

110. Paragraph 1 of Schedule I and Schedule II.1 to the Act are amended by replacing “the Fédération des infirmières et infirmiers du Québec” by “the Fédération interprofessionnelle de la santé du Québec – FIQ”.

ACT RESPECTING THE TEACHERS PENSION PLAN

- c. R-11, s. 66.7, am. **111.** Section 66.7 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) is amended by replacing “Comité de retraite referred to in section 164” in the first line by “pension committee referred to in section 163”.
- c. R-11, s. 78, am. **112.** Section 78 of the Act is amended by striking out everything in the second paragraph that comes after “fund”.

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

- c. R-12, s. 114, am. **113.** Section 114 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended by striking out the last paragraph.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

- c. R-12.1, s. 23, am. **114.** Section 23 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by replacing the third and fourth sentences of the first paragraph by the following sentences: “Division I of Chapter XI.2 does not apply to an employee belonging to a designated class of employees, but the employee may, in the year following the date on which a decision of the Commission concerning the employee was sent, file an application for arbitration with the Commission. The arbitrator shall be one of the arbitrators appointed under section 196.22, and sections 196.23 to 196.26 shall apply.”
- c. R-12.1, s. 54, am. **115.** Section 54 of the Act is amended by replacing “in the first paragraph of section 137 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)” in the fifth, sixth and seventh lines of the first paragraph by “in section 4 of the Act respecting the Commission administrative des régimes de retraite et d’assurances (2006, chapter 49)”.
- c. R-12.1, s. 170, am. **116.** Section 170 of the Act is amended by replacing “IV of Title III of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)” in the first and second lines by “XI.2”.
- c. R-12.1, s. 171, am. **117.** Section 171 of the Act is amended
- (1) by replacing “Comité de retraite referred to in section 173.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)” in the first paragraph by “pension committee referred to in section 196.2”;
 - (2) by replacing “Comité de retraite” in the second and third paragraphs by “committee”.

c. R-12.1, s. 190, am. **118.** Section 190 of the Act is amended by replacing the last sentence of the second paragraph by the following sentence: “The special-purpose fund is subject to subparagraph 3 of the first paragraph of section 196.5.”

c. R-12.1, s. 196, am. **119.** Section 196 of the Act is amended

(1) by replacing “Comité de retraite referred to in section 173.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)” in the second, third and fourth lines of the first paragraph by “pension committee referred to in section 196.2”;

(2) by replacing “Comité de retraite referred to in section 173.1 of the Act respecting the Government and Public Employees Retirement Plan” in the second, third and fourth lines of the last paragraph by “pension committee referred to in section 196.2”.

c. R-12.1, s. 196.1, am. **120.** Section 196.1 of the Act is amended

(1) by replacing “section 173.1 of the said Act” in the fifth line by “section 196.2”;

(2) by striking out “of this Act” at the end.

c. R-12.1, Chaps. XI.1 and XI.2, ss. 196.2-196.26, added. **121.** The Act is amended by inserting the following chapters after section 196.1:

“CHAPTER XI.1

“PENSION COMMITTEE OF THE PENSION PLAN OF MANAGEMENT PERSONNEL

Pension committee. **“196.2.** The pension committee of the Pension Plan of Management Personnel is hereby established.

Composition. **“196.3.** The pension committee is composed of a chair and 16 other members appointed by the Government for a term of up to two years, as follows:

(1) seven members representing the employees covered by the Pension Plan of Management Personnel, appointed after consultation with the associations concerned, including

(a) one person representing the employees of the public service sector, appointed after consultation with the associations representing those employees;

(b) two persons representing the employees of the education sector, appointed after consultation with the associations representing those employees; and

(c) four persons representing the employees of the health and social services sector, including one representing the directors general, one representing the senior management officers and two representing the middle management officers, appointed after consultation with the associations representing the group of employees concerned;

(2) a pensioner under the Pension Plan of Management Personnel, appointed after consultation with the pensioners associations that are the most representative of the plan, unless a different consultation process is determined by the Government;

(3) eight members representing the Government.

Chair.

The chair is appointed by the Government, for a term not exceeding three years, after consultation with the committee members. The chair must be independent. Sections 12 to 18 of the Act respecting the Commission administrative des régimes de retraite et d'assurances (2006, chapter 49) apply to the chair of the committee with the necessary modifications.

Prohibition.

“**196.4.** The president and chief executive officer, the vice-presidents and the employees of the Commission, may not sit on the committee.

Functions.

“**196.5.** The functions of the committee include

(1) reexamining, on request, the decisions made by the Commission in respect of employees and beneficiaries under the plan;

(2) determining the conditions of implementation of the amendments to the plan agreed on by the associations representing those employees and the Government if no such conditions have been determined, to the extent that the costs of those conditions are consistent with the Commission's budget;

(3) establishing, jointly with the Caisse de dépôt et placement du Québec, an investment policy in respect of funds derived from contributions paid by those employees;

(4) approving the financial statements of the pension plan within 30 days after the recommendation of the audit committee of the board of directors of the Commission;

(5) receiving for examination the Commission's annual action plan for the pension plan, and reporting on it to the Commission; and

(6) receiving for examination the actuarial valuation reports for the plan.

Reexamination of
Commission decisions.

In addition to the decisions mentioned in subparagraph 1 of the first paragraph, the committee also reexamines the decisions made by the Commission in respect of an employee who is a member of the Government

and Public Employees Retirement Plan if they relate to an application to redeem years or parts of a year of service filed by the employee while a member of this plan and if those years and parts of a year are subject to section 109.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

- Financial statements. For the purposes of subparagraph 4 of the first paragraph, the financial statements of the plan must be signed by two members of the committee, one of whom represents the employees and beneficiaries and the other of whom represents the Government. If the financial statements are not approved by the committee within the time prescribed in that subparagraph, the board of directors of the Commission is responsible for approving them.
- Studies. **“196.6.** The committee may request that the Commission carry out studies on the administration of the Pension Plan of Management Personnel.
- Additional services. The committee may also request that the Commission provide additional services to employees and beneficiaries under the plan and determine the conditions according to which the resulting administrative expenses are to be shared by the employees and the Government, without more than one half of those expenses being borne by the Government.
- Recommendations. **“196.7.** The committee may make recommendations on the application of the plan to the Government, to the associations representing the employees covered by the plan, to the Commission and to the Minister.
- Expiry of term. **“196.8.** At the expiry of their term, the members of the committee shall remain in office until they are replaced or reappointed.
- Vacancy. A vacancy occurring during a term of office is filled in the manner prescribed for appointing the member to be replaced.
- Replacement of committee chair. **“196.9.** If the chair of the committee is absent or unable to act, the chair of the pension committee established under section 163 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) replaces the chair of the committee temporarily.
- Remuneration. **“196.10.** The members of the committee, other than the chair, are not remunerated.
- Attendance allowance and expenses. However, the members of the committee are entitled, according to the standards established by the Government, to an attendance allowance and to the reimbursement of justifiable expenses incurred in the exercise of their functions. The Government determines the remuneration of the chair.
- Quorum. **“196.11.** At least 11 members, including the chair, five members representing employees and beneficiaries covered by the plan, and five members representing the Government, form a quorum at meetings of the committee.

- Vote. **“196.12.** Each member of the committee is entitled to one vote. The chair is not entitled to vote unless there is a tie vote. The chair may not vote at all on a resolution concerning
- (1) additional services requested by the pension committee under the second paragraph of section 196.6;
- (2) a mandate to be given to a consultant hired to advise the committee;
- (3) the approval of the financial statements of the Pension Plan of Management Personnel; or
- (4) any matter entailing an increase in the cost of the plan or a budget overrun for the Commission.
- Secretary. **“196.13.** The secretary of the Commission is secretary of the committee by virtue of office.
- By-laws. **“196.14.** The committee may make by-laws. The by-laws only come into force after being approved by the Government.
- Minutes. **“196.15.** The minutes of the sittings of the committee, approved by it and certified by the chair, the secretary or any other person authorized to do so by the committee, are authentic.
- Documents. Similarly, documents or copies emanating from the committee are authentic, if certified in the same manner.
- Subcommittees. **“196.16.** The committee may delegate all or part of its powers under subparagraphs 1 and 3 of the first paragraph of section 196.5 to subcommittees.
- Composition. The subcommittees are composed of two persons representing the Government and two persons representing the employees and beneficiaries covered by the plan.
- Immunity. **“196.17.** No proceedings may be brought against the pension committee, its subcommittees or their members by reason of an omission made or an act performed in good faith in the exercise of their functions.
- “CHAPTER XI.2**
“REEXAMINATION OF THE DECISIONS OF THE COMMISSION
- “DIVISION I**
“REQUEST FOR REEXAMINATION
- Request. **“196.18.** Every employee or beneficiary under the plan may request the pension committee to reexamine a decision of the Commission concerning the employee’s or beneficiary’s

- (1) eligibility;
 - (2) number of years of service and contributory periods;
 - (3) pensionable salary and amount of contributions;
 - (4) pension amount; and
 - (5) benefits, advantages or reimbursements under the plan.
- Time limit. The request must be made to the Commission within one year after the date the decision is sent.
- Pension reduction. However, if, within the time limit provided for in the second paragraph, a beneficiary has not requested the reexamination of the amount of the reduction of the beneficiary's pension applicable from the month following the beneficiary's sixty-fifth birthday, the beneficiary may do so within one year after the date on which the Commission mailed the confirmation of the application of that reduction.
- Written decision. **"196.19.** The pension committee shall deal with the request for reexamination without delay and notify the person making the request of its decision in writing.
- Reasons. The decision must give reasons.
- Presumption. However, if no decision is made because opinions are equally divided, the decision of the Commission is deemed to be maintained and the request for reexamination is referred to an arbitrator.
- Notification. The pension committee shall notify the parties without delay, and the provisions applicable to an application for arbitration apply with the necessary modifications. The committee shall send the employee's or beneficiary's request for reexamination to the arbitrator within the time prescribed in such provisions.
- "DIVISION II**
"ARBITRATION
- Application. **"196.20.** An employee or a beneficiary may apply for arbitration within 90 days of the date the decision of the pension committee is sent.
- Representation. **"196.21.** An employee or a beneficiary may be represented by his or her association.
- Arbitrators and substitute. **"196.22.** After consulting with the pension committee, the Government shall appoint two arbitrators and a substitute for a period not exceeding two years.

Expiry of term. At the expiry of their term, the arbitrators and the substitute shall remain in office until they are replaced or reappointed.

Hearing and decision. **“196.23.** The arbitrator shall without delay hear the parties and render a decision in writing, with reasons, within 90 days of the hearing unless the time limit is extended by mutual agreement.

Costs. **“196.24.** The costs of arbitration are charged to the Commission, except the costs of witnesses and attorneys. The fees and costs of the arbitrator are charged to the Commission.

Immunity. **“196.25.** No arbitrator may be prosecuted by reason of an official act performed in good faith in the exercise of the functions of office.

Decision final. **“196.26.** The decision of the arbitrator is binding and without appeal.”

c. R-12.1, s. 203, am. **122.** Section 203 of the Act is amended by inserting “on the recommendation of the pension committee and” after “may,” in the first line of the first paragraph.

c. R-12.1, s. 209, am. **123.** Section 209 of the Act is amended by replacing the second paragraph by the following paragraph:

Arbitration. “Division I of Chapter XI.2 does not apply to an employee belonging to a class of employees designated under section 23, but the employee may, in the year following the date on which a decision of the Commission concerning the employee was sent, file an application for arbitration with the Commission. The arbitrator shall be one of the arbitrators appointed under section 196.22, and sections 196.23 to 196.26 shall apply.”

c. R-12.1, Sched. II, am. **124.** Paragraph 1 of Schedule II to the Act is amended by replacing “the Fédération des infirmières et infirmiers du Québec” by “the Fédération interprofessionnelle de la santé du Québec - FIQ”.

COURTS OF JUSTICE ACT

c. T-16, s. 246.28, am. **125.** Section 246.28 of the Courts of Justice Act (R.S.Q., chapter T-16) is amended by striking out everything in the second sentence that comes after “fund”.

OTHER AMENDING PROVISIONS

Words replaced. **126.** In the following provisions, “comité de retraite” is replaced wherever it appears by “pension committee”:

(1) sections 52, 59.1.1 and 113 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1);

(2) sections 85.17, 85.33, 134, 173.0.1, 180, 181, 215.11.9, 216.1.1 and 230 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10);

(3) sections 8, 10.1.1 and 73 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11);

(4) sections 99.28, 109 and 111.0.1.1 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12); and

(5) sections 200 and 418 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1).

Words replaced.

127. In the following provisions, “chairman”, “vice-chairman” and “vice-chairmen” are replaced wherever they appear by “chair”, “vice-chair” and “vice-chairs”:

(1) sections 70.5 and 70.9 of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3);

(2) section 172 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) and paragraphs 4, 5 and 9 of Schedule I to that Act;

(3) paragraphs 3, 4 and 14 of Schedule I, paragraph 3 of Schedule II and paragraphs 2, 3 and 10 of Schedule III to the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12); and

(4) paragraphs 5, 6 and 10 of Schedule I to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1).

CHAPTER VIII

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

Commission replaced.

128. The Commission administrative des régimes de retraite et d’assurances established under this Act is substituted for 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 (R.S.Q., chapter R-10). It acquires the rights and assumes the powers and obligations of that Commission. In addition, the policies on the security and management of information resources applicable to the Commission continue to apply until the Commission adopts new ones under section 7 of this Act.

Senior positions.

The chairman and vice-chairmen of the Commission administrative des régimes de retraite et d’assurances in office on 31 May 2007 become, on the same conditions and for the remainder of their term, president and chief executive officer and vice-presidents, respectively, of the Commission administrative des régimes de retraite et d’assurances established under this Act.

- Pension committees and sub-committees. **129.** The members of the pension committees and sub-committees established within the Commission administrative des régimes de retraite et d'assurances, who are in office on 31 May 2007, remain in office until replaced or reappointed under this Act.
- Employees. **130.** The employees of the Commission administrative des régimes de retraite et d'assurances in office on 31 May 2007 become, without further formality, the employees of the Commission administrative des régimes de retraite et d'assurances established under this Act.
- Proceedings. **131.** The Commission administrative des régimes de retraite et d'assurances, established under this Act, becomes, without continuance of suit, a party to all proceedings to 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 was a party.
- Requests pending. **132.** A request respecting a decision of the Commission administrative des régimes de retraite et d'assurances or a pension committee that was made under Chapter IV of Title III of the Act respecting the Government and Public Employees Retirement Plan, that is pending on 31 May 2007, and that concerns an employee or a beneficiary under the Pension Plan of Management Personnel is continued under the provisions of Chapter XI.2 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1), enacted under section 121 of this Act.
- Regulation. **133.** The Regulation respecting the signing of certain deeds, documents or writings of the Commission administrative des régimes de retraite et d'assurances, made under Order in Council 989-2006 (2006, G.O. 2, 3579), is deemed to have been made under this Act.
- Regulations. **134.** The provisions of the Règlement sur l'exercice des pouvoirs et la régie interne du Comité de retraite du régime de retraite des employés du gouvernement et des organismes publics, du régime de retraite des enseignants, du régime de retraite des fonctionnaires, des régimes établis en vertu des articles 9, 10 et 10.0.1 de la Loi sur le régime de retraite des employés du gouvernement et des organismes publics et du régime de retraite de certains enseignants, made by Order in Council 38-99 (1999, G.O. 2, 243) and of the Règlement sur l'exercice des pouvoirs et la régie interne du Comité de retraite du régime de retraite du personnel d'encadrement, made by Order in Council 38-99 (1999, G.O. 2, 243) continue to apply to the pension committees established under sections 163 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) and 196.2 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1), enacted respectively by sections 92 and 121 of this Act, to the extent that they are consistent with the workings of those committees.
- First chair of the board. **135.** In order to satisfy the requirements of section 21 of this Act, the first chair of the board of directors of the Commission administrative des régimes de retraite et d'assurances is appointed by the Government, after consultation

with the associations referred to in section 6 of this Act, on the basis of the expertise and experience profile the Government determines.

First independent members.

For the appointment of the remaining first independent members of the board, the expertise and experience profile the board must establish under section 21 is established by a committee made up of the chair of the board of directors of the Commission, the president and chief executive officer of the Commission and the members referred to in subparagraphs 1 to 3 of the first paragraph of section 11. In the case of a tie vote during this process, the chair of the board has a casting vote.

Pensioners' representative.

For the purposes of the second paragraph, the pensioners' representative on the board of directors of the Commission is appointed after consultation with the associations of pensioners under the pension plans concerned that are the most representative.

First pension committee chair.

136. The first consultation to be held for the appointment of the first chair of the pension committee referred to in section 164 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) and of the pension committee referred to in section 196.3 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is carried out in the same manner as that provided for in those sections for the appointment of the members of those committees.

Consultation.

For the purposes of the first paragraph, the chair of each pension committee is appointed after consultation with the associations of pensioners under the pension plans concerned that are the most representative.

References.

137. In any other Act and in any regulation, order or other document, a reference to 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 becomes a reference to the Commission administrative des régimes de retraite et d'assurances established under this Act, unless the context indicates otherwise.

Report.

138. Not later than 14 December 2011 and, subsequently, every 10 years, the Minister must report to the Government on the administration of this Act. The report must contain recommendations on the implementation of this Act and the updating of the Commission's mission.

Tabling.

The report must be tabled in the National Assembly within 30 days or, if the Assembly is not sitting, within 30 days of resumption.

Minister responsible.

139. The Government designates the minister responsible for the administration of this Act.

Coming into force.

140. This Act comes into force on 1 June 2007, except sections 11 to 26 and 135, which come into force on the date or dates to be set by the Government.

2006, chapter 50

AN ACT TO AMEND THE SECURITIES ACT AND OTHER LEGISLATIVE PROVISIONS

Bill 29

Introduced by Mr. Michel Audet, Minister of Finance

Introduced 9 June 2006

Passage in principle 9 November 2006

Passage 13 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006, except sections 2, 11, 16 to 24 and 26, paragraph 3 of section 28, paragraph 2 of section 30, sections 33 and 34, section 35 to the extent that it repeals sections 84 and 85 of the Securities Act (R.S.Q., chapter V-1.1), sections 36 to 39, 41, 56 and 58, paragraphs 2, 3 and 4 of section 61, paragraph 1 of section 62, section 65, paragraph 2 of section 66, paragraphs 1 and 3 of section 67, section 68, paragraph 3 of section 70, section 71, paragraph 2 of section 72, sections 73 and 74, paragraphs 1 and 2 of section 78, sections 80, 88 and 89 and paragraphs 4, 5, 9, 10, 13 and 14 of section 108, which come into force on the date or dates to be set by the Government

Legislation amended:

Civil Code of Québec (1991, chapter 64)

Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2)

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)

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)

Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2)

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)

Act respecting the disclosure of the compensation received by the executive officers of certain legal persons (R.S.Q., chapter I-8.01)

Notaries Act (R.S.Q., chapter N-3)

Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01)

Securities Act (R.S.Q., chapter V-1.1)

Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1)



Chapter 50

AN ACT TO AMEND THE SECURITIES ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 14 December 2006]

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), amended by section 1 of chapter 37 of the statutes of 2004, is again amended
- (1) by replacing “a share in a mutual fund and the units of an unincorporated mutual fund, provided that the fund” in paragraph 11 by “a security of a mutual fund, provided that the mutual fund”;
- (2) by replacing “of the fund” wherever it appears in that paragraph by “of the mutual fund”.
- c. V-1.1, s. 4, am. **2.** Section 4 of the Act is amended by replacing “96” at the end of the first paragraph by “89.3”.
- c. V-1.1, s. 5, am. **3.** Section 5 of the Act, amended by section 5 of chapter 38 of the statutes of 2001 and by section 3 of chapter 37 of the statutes of 2004, is again amended
- (1) by inserting the following definition in alphabetical order:
- “director”. ““director” means a director of a legal person, or a natural person acting in a similar capacity for another person;”;
- (2) by replacing the definition of “senior executive” by the following definition:
- “officer”. ““officer” means the chair or vice-chair of the board of directors, the chief executive officer, the chief operating officer, the chief financial officer, the president, the vice-president, the secretary, the assistant secretary, the treasurer, the assistant treasurer or the general manager of an issuer or of a registrant, or any natural person designated as such by the issuer or the registrant or acting in a similar capacity;”;
- (3) by striking out the definition of “unincorporated mutual fund”;
- (4) by inserting the following definitions in alphabetical order:
- “investment fund”; ““investment fund” means a mutual fund or a non-redeemable investment fund;

“material fact”;

““material fact” means a fact that may reasonably be expected to have a significant effect on the market price or value of securities issued or securities proposed to be issued;

“non-redeemable investment fund”;

““non-redeemable investment fund” means

(1) an issuer whose primary purpose is to invest money provided by its security holders, that does not invest for the purpose of exercising or seeking to exercise control of an issuer or of being actively involved in the management of any issuer in which it invests and that is not a mutual fund; or

(2) a non-redeemable investment fund designated under section 272.2 or determined by regulation;”;

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

“forward-looking information”;

““forward-looking information” means disclosure regarding possible events, situations or operating results that is based on assumptions about future economic conditions and courses of action, and includes financial information about prospective operating results, financial position or cash flows that is presented either as a forecast or a projection;

“insider”;

““insider” means an insider within the meaning of section 89;”;

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

“mutual fund”;

““mutual fund” means

(1) an issuer whose primary purpose is to invest money provided by its security holders and whose securities entitle the holder to receive on demand or within a specified period after demand an amount computed by reference to the value of a proportionate interest in the whole or in part of the net assets, including a separate fund or trust account, of the issuer; or

(2) a mutual fund designated under section 272.2 or determined by regulation;

“offering memorandum”.

““offering memorandum” means a document purporting to describe the business and internal affairs of an issuer that has been prepared primarily for delivery to a prospective subscriber or purchaser so as to assist the prospective subscriber or purchaser to make an investment decision about securities being sold in a distribution in connection with which a prospectus would have been filed but for an exemption under this Act or the regulations, but does not include a document setting out current information about an issuer for the benefit of a prospective subscriber or purchaser familiar with the issuer through prior investment or business dealings;”;

(7) by replacing “provided for in section 43 or in a” in paragraph 3 of the definition of “distribution” by “under section 43 or prescribed by”, by replacing “person or group of persons having control of an issuer or” in paragraph 9 of

that definition by “control person of an issuer or a person” and by replacing “person or group” in that paragraph by “that control person or that person”;

(8) by striking out the definition of “mutual fund”;

(9) by replacing “a mutual fund” in the definition of “closed company” by “an investment fund”.

c. V-1.1, ss. 5.1-5.5,
added.

4. The Act is amended by inserting the following sections after section 5:

“person”.

“5.1. For the purposes of this Act and the regulations, “person” includes, in addition to a natural person and a legal person, a partnership, a trust, a fund, an association, a syndicate, a body and any other group of persons that is not constituted as a legal person as well as any person acting as a trustee, liquidator, executor or legal representative.

“control person”.

“5.2. “Control person” means a person that, alone or with other persons acting in concert by virtue of an agreement, holds a sufficient number of the voting rights attached to all outstanding voting securities of an issuer to affect materially the control of the issuer. If the person, alone or with other persons acting in concert by virtue of an agreement, holds more than 20% of those voting rights, the person is presumed to hold a sufficient number of the voting rights to affect materially the control of the issuer.

“material change”.

“5.3. When used in relation to an issuer other than an investment fund, “material change” means a change in the business, operations or capital of the issuer that would reasonably be expected to have a significant effect on the market price or value of any of the securities of the issuer, or a decision to implement such a change made by the directors or by senior management of the issuer who believe that confirmation of the decision by the directors is probable.

“material change”.

When used in relation to an investment fund, “material change” means a change in the business, operations or affairs of the investment fund that would be considered important by a reasonable investor in determining whether to subscribe for, purchase or continue to hold securities of the investment fund, or a decision to implement such a change made by the directors of the investment fund or its investment fund manager, by senior management of the investment fund who believe that confirmation of the decision by the directors is probable, or by senior management of the investment fund manager who believe that confirmation of the decision by the directors of the investment fund manager is probable.

Presumption.

“5.4. If a document, a part of a document or a provision of Québec securities laws or of extra-provincial securities laws is described as being incorporated by reference in another document or in another provision of Québec securities laws or of extra-provincial securities laws, it is deemed to be an integral part of that document or those laws.

- Meaning. **“5.5.** In this Act, the words and expressions defined in sections 5.1 to 5.4 have the meaning assigned to them by those sections unless the context indicates otherwise.”
- c. V-1.1, s. 6, am. **5.** Section 6 of the Act is amended
- (1) by replacing “this Act applies” in the third line of the first paragraph by “this Act and the regulations apply”;
- (2) by replacing “patrimonium” wherever it appears in the first paragraph by “patrimony”.
- c. V-1.1, s. 7, am. **6.** Section 7 of the Act is amended
- (1) by striking out the first paragraph;
- (2) by striking out “or 104” in the second paragraph.
- c. V-1.1, s. 7.1,
repealed. **7.** Section 7.1 of the Act is repealed.
- c. V-1.1, s. 10.6, am. **8.** Section 10.6 of the Act is amended by replacing “with or transmitted to the Authority” by “or transmitted”.
- c. V-1.1, s. 10.7,
added. **9.** The Act is amended by inserting the following section after section 10.6:
- Conditions. **“10.7.** The Authority may, by regulation, determine conditions for transmitting and receiving documents referred to in this Act or a regulation made under this Act.”
- c. V-1.1, s. 11, am. **10.** Section 11 of the Act is amended by replacing “and obtain a receipt therefor from” in the second line of the first paragraph by “that shall be subject to a receipt issued by”.
- c. V-1.1, s. 12, am. **11.** Section 12 of the Act is amended by striking out the second paragraph.
- c. V-1.1, s. 13, am. **12.** Section 13 of the Act is amended by replacing the second paragraph by the following paragraph:
- Material facts. **“It must provide full, true and plain disclosure of all material facts relating to the securities issued or proposed to be distributed.”**
- c. V-1.1, s. 14, am. **13.** Section 14 of the Act is amended by adding “or unless it is not in the public interest to do so” at the end of the first paragraph.
- c. V-1.1, s. 15, am. **14.** Section 15 of the Act is amended by replacing paragraphs 1 to 6 by the following paragraphs:
- “(1) the prospectus or any document filed with it fails to comply with this Act or the regulations, contains any statement, promise, estimate or forward-

looking information that is misleading, including through plain and simple omission, or contains a misrepresentation;

“(2) an unconscionable consideration has been paid or is intended to be paid for promotional purposes or for a service or the acquisition of property;

“(3) the proceeds from the distribution of the securities that are to be paid into the treasury of the issuer, together with other resources of the issuer, are insufficient to accomplish the purpose of the distribution stated in the prospectus;

“(4) the issuer cannot be expected to have the financial resources necessary to operate the business given the financial situation of the issuer, an officer, director or promoter of the issuer, the investment fund manager of the issuer, an officer or director of the investment fund manager of the issuer or a control person of the issuer or of the investment fund manager of the issuer;

“(5) the past conduct of the issuer, an officer, director or promoter of the issuer, the investment fund manager of the issuer, an officer or director of the investment fund manager of the issuer or a control person of the issuer or of the investment fund manager of the issuer is such that the business of the issuer may not be conducted with the integrity necessary to safeguard the interests of its security holders;

“(6) a person that has prepared or certified any part of the prospectus or is named as having prepared or certified a valuation or report in connection with the prospectus does not have the required competence or integrity; or

“(7) adequate arrangements have not been made for the holding in trust of the proceeds of the distribution pending the distribution of the securities.”

c. V-1.1, s. 18.1, am.

15. Section 18.1 of the Act is amended by replacing “incorporated with it” wherever it appears by “incorporated by reference”.

c. V-1.1, s. 19, am.

16. Section 19 of the Act is amended by striking out the second paragraph.

c. V-1.1, ss. 23 and 24, repealed.

17. Sections 23 and 24 of the Act are repealed.

c. V-1.1, s. 25, replaced.

18. Section 25 of the Act is replaced by the following section:

Amendment.

“25. An amendment to a prospectus or preliminary prospectus is to be made in accordance with the conditions determined by regulation.

Additional securities.

The distribution of additional securities through an amendment to a prospectus filed for that purpose is to be conducted in accordance with the conditions determined by regulation.”

c. V-1.1, ss. 26-28, repealed.

19. Sections 26 to 28 of the Act are repealed.

- c. V-1.1, Title II, Chap. I, Div. V, heading, am. **20.** The heading of Division V of Chapter I of Title II of the Act is amended by replacing “AND RIGHT OF RESCISSION” by “, RIGHT OF RESCISSION AND DISTRIBUTION PROCESS”.
- c. V-1.1, s. 29, am. **21.** Section 29 of the Act is amended
- (1) by inserting “or any other person specified by regulation” after “A dealer” in the first paragraph and by replacing “not later than the second working day after the subscription or purchase” at the end of that paragraph by “in accordance with the conditions determined by regulation”;
- (2) by striking out the second paragraph.
- c. V-1.1, ss. 30-32 and headings, replaced. **22.** Sections 30 to 32 of the Act and the headings “DIVISION VI” and “DISTRIBUTION PROCEDURE” are replaced by the following sections:
- Rescission. **“30.** The subscription or purchase of securities during a distribution may be rescinded in accordance with the conditions determined by regulation.
- Regulation. **“31.** Conditions relating to the duration or extension of a distribution and the right to rescind the subscription or purchase of securities are determined by regulation.”
- c. V-1.1, ss. 33-36, repealed. **23.** Sections 33 to 36 of the Act are repealed.
- c. V-1.1, s. 38, am. **24.** Section 38 of the Act is amended by replacing “required by section 25 or 26” in subparagraph 2 of the first paragraph by “to the prospectus or preliminary prospectus”.
- c. V-1.1, s. 40.1, am. **25.** Section 40.1 of the Act, amended by section 12 of chapter 38 of the statutes of 2001 and by section 4 of chapter 37 of the statutes of 2004, is again amended by replacing “offering notice or offering memorandum contemplated in this Act or the regulations, risk acknowledgment form prescribed by regulation and permanent information record contemplated in Title III, as well as every take-over bid circular, take-over bid, circular of a board of directors and notice of a senior executive contemplated in Title IV,” by “offering memorandum prescribed by regulation, risk acknowledgment form prescribed by regulation, take-over bid circular, take-over bid, directors’ circular and individual officer’s or director’s circular regarding a take-over bid or issuer bid as well as any document required by regulation to be incorporated by reference”.
- c. V-1.1, Title II, Chap. II, Div. I, ss. 41 and 42, repealed. **26.** Division I of Chapter II of Title II of the Act, comprising sections 41 and 42, is repealed.
- c. V-1.1, s. 43, am. **27.** Section 43 of the Act, replaced by section 7 of chapter 37 of the statutes of 2004, is amended by striking out the second paragraph.

- c. V-1.1, s. 68, am. **28.** Section 68 of the Act, amended by section 9 of chapter 37 of the statutes of 2004, is again amended
- (1) by replacing “specified in” in the first paragraph by “of”;
 - (2) by replacing “therefor obtained from” in the second line of subparagraph 1 of the second paragraph by “issued by”;
 - (3) by striking out “by way of an exchange of securities” in subparagraph 2 of the second paragraph;
 - (4) by inserting “section 272.2 or” after “in accordance with” in subparagraph 8 of the second paragraph;
 - (5) by replacing “and obtains a receipt therefor from” in the third paragraph by “subject to a receipt issued by” and by replacing “all the material facts likely to affect the value or the market price of” in that paragraph by “all material facts about”.
- c. V-1.1, s. 69, am. **29.** Section 69 of the Act is amended
- (1) by replacing the first paragraph by the following paragraph:
- Revocation or release. **“69.** On application by a reporting issuer, the Authority may revoke the issuer’s status as a reporting issuer or, on the conditions it determines, release the issuer from all or part of the continuous disclosure requirements of Chapter II of this Title.”;
- (2) by striking out the second paragraph.
- c. V-1.1, s. 69.1, am. **30.** Section 69.1 of the Act is amended
- (1) by replacing “obtained from” in the first paragraph by “issued by”;
 - (2) by striking out “by way of exchange of securities” in the second paragraph and by replacing “anticipated exchange of securities” in that paragraph by “anticipated take-over”;
 - (3) by replacing “specified in” in the third paragraph by “of”.
- c. V-1.1, s. 71, replaced.
List. **31.** Section 71 of the Act is replaced by the following section:
- “71.** The Authority may publish a list of reporting issuers that have been determined to be in default of a requirement of this Act or a regulation made under this Act.”
- c. V-1.1, s. 72, repealed. **32.** Section 72 of the Act is repealed.

c. V-1.1, Title III,
Chap. II, Divs. I-III,
ss. 73-83.1, replaced.

33. Divisions I to III of Chapter II of Title III of the Act, comprising sections 73 to 83.1, are replaced by the following sections:

Reporting issuer.

“73. A reporting issuer shall provide periodic disclosure about its business and internal affairs, timely disclosure of a material change and any other disclosure prescribed by regulation in accordance with the conditions determined by regulation.

Other issuer.

“74. An issuer that is not a reporting issuer shall provide any disclosure prescribed by regulation in accordance with the conditions determined by regulation.”

c. V-1.1, Title III,
Chap. III, heading,
struck out.

34. The heading of Chapter III of Title III of the Act is struck out.

c. V-1.1, ss. 84, 85 and
87, repealed.

35. Sections 84, 85 and 87 of the Act are repealed.

c. V-1.1, s. 89,
replaced.

36. Section 89 of the Act is replaced by the following sections:

“insider”.

“89. “Insider” means

(1) every director or officer of an issuer;

(2) every director or officer of a subsidiary of an issuer;

(3) a person that exercises control over more than 10% of the voting rights attached to all outstanding voting securities of an issuer other than securities underwritten in the course of a distribution;

(4) an issuer that holds any of its securities; or

(5) a person prescribed by regulation or designated as an insider under section 272.2.

“insider”.

“Insider” also means a director or officer of an insider of an issuer.

“economic interest”.

“89.1. “Economic interest” means a right to receive or the opportunity to participate in a reward, benefit or return from a security, or exposure to a risk of a financial loss in respect of a security.

“related financial
instrument”.

“89.2. “Related financial instrument” means

(1) any instrument, agreement or security whose value, market price or payment obligations are based on the value, market price or payment obligations of a security; and

(2) any other instrument, agreement or understanding that affects, directly or indirectly, a person’s economic interest in a security.

- Report. **“89.3.** An insider of a reporting issuer other than a mutual fund shall, in accordance with the conditions determined by regulation, file a report disclosing, in particular, any control exercised by the insider over the reporting issuer’s securities, any interest in, or right or obligation associated with, a related financial instrument of the issuer’s securities and make other disclosure prescribed by regulation.”
- c. V-1.1, s. 92, am. **37.** Section 92 of the Act is amended by replacing “derivative” in the first line of the first paragraph by “related”.
- c. V-1.1, ss. 94-100,
102 and 103, repealed. **38.** Sections 94 to 100, 102 and 103 of the Act are repealed.
- c. V-1.1, Title III,
Chap. V, ss. 103.1-
109, repealed. **39.** Chapter V of Title III of the Act, comprising sections 103.1 to 109, is repealed.
- c. V-1.1, Title III.1,
ss. 109.1-109.6, added. **40.** The Act is amended by inserting the following Title after Title III:
- “TITLE III.1**
“INVESTMENT FUNDS
- “investment fund
manager”. **“109.1.** “Investment fund manager” means a person that directs the business, operations and affairs of an investment fund.
- Disclosure. **“109.2.** An investment fund manager shall provide any disclosure required of the investment fund under this Act or the regulations.
- Obligations. **“109.3.** An investment fund manager shall, in the exercise of its functions, comply with the obligations set out in its constituting document, its by-laws and the law, and act within the limits of the powers conferred on it.
- Ethics. **“109.4.** An investment fund manager shall, in the best interests of the fund and its beneficiaries or in the interest of the fulfilment of its purpose, exercise prudence, diligence and skill, and discharge its functions with honesty and loyalty and in good faith.
- Operating rules. **“109.5.** An investment fund shall comply with the operating rules prescribed by regulation for the management, stewardship, safekeeping and composition of the assets of investment funds, including governance rules and conflict of interest management rules.
- Trustee. **“109.6.** Despite the Act respecting trust companies and savings companies (chapter S-29.01), the Authority may authorize a legal person other than a trust company governed by that Act to act as trustee of an investment fund in accordance with the Civil Code.”

c. V-1.1, Title IV,
ss. 110-147.23,
replaced.

41. Title IV of the Act, comprising sections 110 to 147.23, is replaced by the following Title:

“TITLE IV

“TAKE-OVER BIDS AND ISSUER BIDS

“take-over bid”.

“110. “Take-over bid” means a direct or indirect offer to acquire securities that is made by a person other than the issuer of the securities and that falls in a class of offers to acquire determined by regulation.

“issuer bid”.

“111. “Issuer bid” means a direct or indirect offer to acquire or redeem securities or a direct or indirect transaction to that end that is made by the issuer of the securities and that falls in a class of offers to acquire or redeem determined by regulation.

Conditions.

“112. A person making a take-over bid or issuer bid, alone or with other persons acting in concert, shall conduct the bid in accordance with the conditions determined by regulation.

Recommendation.

“113. When a take-over bid has been made, the directors of the offeree issuer shall determine whether to recommend acceptance or rejection of the bid or determine not to make a recommendation, and shall make the recommendation or issue a statement that they are not making a recommendation, in accordance with the conditions determined by regulation.

Recommendation.

“114. An individual director or officer of the offeree issuer may recommend acceptance or rejection of the bid in accordance with the conditions determined by regulation.

Disclosure.

“115. A person that, by directly or indirectly acquiring ownership of, or control over, the securities of a class or type prescribed by regulation of a reporting issuer, comes to hold, with another person acting in concert, the percentage prescribed by regulation of outstanding securities of that class or type shall, with that other person, make and file disclosure in accordance with the conditions determined by regulation and comply with any prohibitions determined by regulation on transactions in securities of the reporting issuer.”

c. V-1.1, s. 151, am.

42. Section 151 of the Act is amended

(1) by inserting “and directors” after “senior executives” in paragraph 1;

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

Restriction.

“The Authority may impose any restriction or condition it determines on the registration of a candidate, including limiting its duration.”

- c. V-1.1, s. 151.1.1, am. **43.** Section 151.1.1 of the Act is amended by replacing “a mutual fund, a person acting as depository, trustee or manager of such a fund” in the first paragraph by “an investment fund, a person acting as depository, trustee or manager of such a fund”.
- c. V-1.1, s. 153, am. **44.** Section 153 of the Act is amended by inserting the following paragraph after the first paragraph:
- Examination. “The Authority may, on the conditions it determines, suspend the registration or impose conditions or restrictions on the registration during examination of the application for surrender.”
- c. V-1.1, Title V, Chap. II, ss. 154 and 155, repealed. **45.** Chapter II of Title V of the Act, comprising sections 154 and 155, is repealed.
- c. V-1.1, s. 163.1, am. **46.** Section 163.1 of the Act is amended
- (1) by replacing “senior executives or senior executive of one of his associates or affiliates is promoter of the issuer or the venture, manager of the venture or general partner” in subparagraph 2 of the first paragraph by “officers or directors or an officer or director of one of his associates or affiliates is the promoter of the issuer or the venture, the manager of the venture or the general partner;”;
- (2) by replacing “one of his officers or an officer of one of his associates or affiliates is an officer” in subparagraph 3 of the first paragraph by “one of his officers or directors or an officer or director of one of his associates or affiliates is an officer or director”.
- c. V-1.1, s. 166, am. **47.** Section 166 of the Act is amended by inserting “or directors” after “senior executives”.
- c. V-1.1, Title V, Chap. V, ss. 168.2-168.4, repealed. **48.** Chapter V of Title V of the Act, comprising sections 168.2 to 168.4, enacted by section 64 of chapter 38 of the statutes of 2001, is repealed.
- c. V-1.1, Title VI, heading, am. **49.** The heading of Title VI of the Act is amended by replacing “TRADING OR CLEARING” by “EXCHANGE OR CLEARING ACTIVITIES”.
- c. V-1.1, s. 169, am. **50.** Section 169 of the Act is amended by replacing “No legal person, partnership or other entity” in the first line by “No person” and by replacing “trading” in the second line by “exchange”.
- c. V-1.1, s. 170, am. **51.** Section 170 of the Act is amended
- (1) by replacing “legal person, partnership or other entity” in the second paragraph by “person”;
- (2) by adding the following paragraph at the end:

Exception.

“Despite section 60 of the Act respecting the Autorité des marchés financiers (chapter A-33.2), a person authorized to carry on securities exchange or clearing activities may include provisions governing the business or professional conduct of its members or participants and their representatives in its constituting documents, by-laws or operating rules.”

c. V-1.1, s. 171, am.

52. Section 171 of the Act is amended by replacing “The Authority may grant a legal person, a partnership or any other entity the authorization to operate an electronic securities trading system” by “The Authority may grant a person the authorization to operate an electronic securities trading system, a securities information processor or a matching service utility” and by replacing “under a special framework established by the Authority in its regard or register the legal person, partnership or other entity” in the same paragraph by “on the conditions it determines or register that person”.

c. V-1.1, s. 171.1, am.

53. Section 171.1 of the Act is amended by replacing “legal persons, partnerships and other entities” in the first and second paragraphs by “persons”.

c. V-1.1, s. 171.1.1, added.

54. The Act is amended by inserting the following section after section 171.1:

Rules.

171.1.1. The Authority may, by regulation, establish the rules applicable to exchanges, securities clearing houses, electronic securities trading systems, securities information processors or matching service utilities to which this division applies and, more particularly, rules concerning review and approval of their operating rules by the Authority.”

c. V-1.1, s. 172, am.

55. Section 172 of the Act is amended

(1) by replacing “a legal person, a partnership or any other entity” in the second line by “a person”;

(2) by replacing “the legal person, partnership or entity” in the fourth and fifth lines by “the person”;

(3) by replacing “trading” in the third line by “exchange”.

c. V-1.1, s. 187, am.

56. Section 187 of the Act is amended by inserting “or change an economic interest in a related financial instrument,” after “may trade in such securities” in the portion before paragraph 1.

c. V-1.1, s. 189, am.

57. Section 189 of the Act is amended

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

“(1) the officers and directors referred to in Chapter IV of Title III;”;

(2) by replacing paragraph 3 by the following paragraph:

“(3) an investment fund manager or a person responsible for providing financial advice to an investment fund or for investing its shares or units and every person who is an insider of the investment fund manager or of that person;”.

c. V-1.1, s. 189.1, am. **58.** Section 189.1 of the Act is amended by inserting “or from changing an economic interest in a related financial instrument” after “reporting issuer”.

c. V-1.1, s. 190, am. **59.** Section 190 of the Act is amended by replacing “a mutual fund or an unincorporated mutual fund” by “an investment fund”.

c. V-1.1, s. 191, am. **60.** Section 191 of the Act is amended by inserting “or director” after “senior executive” in paragraph 3.

c. V-1.1, s. 196, am. **61.** Section 196 of the Act is amended

(1) by replacing the portion before paragraph 1 and paragraphs 1 and 2 by the following:

Offence. **“196.** Every person who makes a misrepresentation in any of the following is guilty of an offence:

(1) a prospectus of any type or an offering memorandum provided for in this Act or the regulations;

(2) the information incorporated by reference in a simplified prospectus;

(2.1) a document prepared under a special disclosure scheme referred to in section 64;”;

(2) by striking out paragraph 3;

(3) by replacing paragraphs 5 to 7 by the following paragraph:

“(5) the disclosure provided by an issuer under section 73 or 74;”;

(4) by replacing paragraph 8 by the following paragraph:

“(8) a take-over bid circular or issuer bid circular.”

c. V-1.1, s. 197, am. **62.** Section 197 of the Act is amended

(1) by striking out “, a take-over bid by way of an exchange of securities” in paragraph 3;

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

Misrepresentation.

“For the purposes of this section, a misrepresentation is any misleading information on a fact that is likely to affect the decision of a reasonable investor as well as any pure and simple omission of such a fact.”

c. V-1.1, s. 201, am.

63. Section 201 of the Act is amended by inserting “or director” after “senior executive” in paragraph 1.

c. V-1.1, s. 205, am.

64. Section 205 of the Act is amended by inserting “, director” after “senior executive” in the first line.

c. V-1.1, s. 211, am.

65. Section 211 of the Act is amended by replacing “, 25, 26, 73, 74, 94 to 103” by “and 25, section 73 for failing to provide the required timely disclosure of a material change, and sections 89.3”.

c. V-1.1, s. 214, am.

66. Section 214 of the Act is amended

(1) by replacing “its senior executives” in the second paragraph by “their officers or directors”;

(2) by inserting “or the person prescribed who is” after “the dealer” in the third paragraph.

c. V-1.1, s. 215, am.

67. Section 215 of the Act is amended

(1) by replacing “the circular required under Title IV” in the first paragraph by “a take-over bid or issuer bid circular”;

(2) by replacing “and the senior executives of the offeror” in the first paragraph by “, its officers and its directors”;

(3) by inserting “take-over bid or issuer bid” before “circular” in the second paragraph;

(4) by replacing “and from the senior executives of the offeror” in the second paragraph by “, its officers and its directors”.

c. V-1.1, s. 216, am.

68. Section 216 of the Act is amended by inserting “take-over bid or issuer bid” before “circular” in the third line.

c. V-1.1, s. 218, am.

69. Section 218 of the Act is amended by inserting “or directors” after “senior executives” in the second line.

c. V-1.1, s. 221, am.

70. Section 221 of the Act is amended

(1) by replacing “presented in the permanent information record and incorporated” in paragraph 1 by “incorporated by reference”;

(2) by striking out “or the offering notice provided for in Title II or” in paragraph 2;

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

“(2.1) the offering memorandum provided voluntarily under an exemption granted by regulation;”.

- c. V-1.1, s. 222, am. **71.** Section 222 of the Act is amended by inserting “d’achat ou de rachat” after “publique” in the first paragraph in the French text and by striking out “, whether the circular is prepared in application of this Act or in accordance with the exemption in virtue of section 119” in the first paragraph.
- c. V-1.1, s. 223, am. **72.** Section 223 of the Act is amended
- (1) by replacing “the offeror and its senior executives” by “the offeror, its officers and its directors;”;
- (2) by inserting “take-over bid or issuer bid” before “circular”.
- c. V-1.1, s. 225, am. **73.** Section 225 of the Act is amended by replacing “prescribed in sections 134 to 139 prepared by the board of directors or any of the senior executives of the offeree issuer gives rise to a right of action in damages, in favour of all the holders of securities of the offeree issuer” in the first paragraph by “prepared for a take-over bid by the board of directors, a director or an officer of the offeree issuer gives rise to a right of action in damages, in favour of all the holders of securities of the offeree issuer”.
- c. V-1.1, s. 225.1, repealed. **74.** Section 225.1 of the Act is repealed.
- c. V-1.1, s. 228, am. **75.** Section 228 of the Act is amended by replacing “the mutual fund” in paragraph 2 by “the investment fund”.
- c. V-1.1, s. 229, am. **76.** Section 229 of the Act is amended by replacing “, the mutual fund or the unincorporated mutual fund” wherever it appears by “or the investment fund”.
- c. V-1.1, s. 231, am. **77.** Section 231 of the Act is amended
- (1) by inserting “and the directors” after “senior executives” in the second line;
- (2) by replacing “, of the mutual fund or of the unincorporated mutual fund” by “or the investment fund”.
- c. V-1.1, s. 233.1, am. **78.** Section 233.1 of the Act is amended
- (1) by replacing “The offeree company” in the first paragraph by “The offeree issuer”;
- (2) by replacing “their senior executives” in the first paragraph by “their officers, their directors”;
- (3) by inserting “d’achat ou de rachat” after “publiques” at the end of that paragraph in the French text and by adding the following sentence at the end

of that paragraph: “A copy of the motion requesting the order is sent to the Authority.”;

(4) by replacing “or prohibit” in the second line of the second paragraph by “, prohibit” and by adding “, or order that compensation be paid to an interested person for any damage resulting from a contravention of the Act or the regulations regarding a take-over bid or issuer bid” at the end.

c. V-1.1, s. 233.2,
added.

79. The Act is amended by inserting the following section after section 233.1:

Order.

“233.2. On application by an interested person, the Bureau de décision et de révision en valeurs mobilières may, if it considers that a person has not complied or is not complying with this Act or the regulations in the context of a take-over bid or an issuer bid, make an order

(1) restraining the distribution of any document used or issued;

(2) requiring an amendment to any document used or issued and requiring the distribution of any amended or corrected document;

(3) directing a person to comply with this Act or the regulations, restraining a person from contravening this Act or the regulations or directing the directors and officers of the person to cause the person to comply with or to cease contravening this Act or the regulations.”

c. V-1.1, s. 236.1,
French text, am.

80. Section 236.1 of the Act is amended by inserting “d’achat ou de rachat” after “publique” in the first paragraph in the French text.

c. V-1.1, s. 237, am.

81. Section 237 of the Act is amended

(1) by striking out subparagraph 4 of the first paragraph;

(2) by replacing subparagraph 6 of that paragraph by the following subparagraph:

“(6) a person referred to in section 151.1.1.”;

(3) by inserting “, of their directors” after “senior executives” in the third paragraph.

c. V-1.1, s. 238, am.

82. Section 238 of the Act is amended by inserting “, director” after “senior executive”.

c. V-1.1, s. 257, am.

83. Section 257 of the Act is amended

(1) by inserting “or directors” after “senior executives” in subparagraph 2 of the first paragraph;

(2) by inserting “or directors” after “senior executives” in subparagraph 3 of that paragraph.

- c. V-1.1, s. 265, am. **84.** Section 265 of the Act is amended by replacing “Where a requirement to file the financial statements under Division II of Chapter II of Title III of the Act is not complied with” in the third paragraph by “In the case of failure by a reporting issuer to provide periodic disclosure about its business and internal affairs in accordance with the conditions determined by regulation or failure by an issuer or another person to provide any other disclosure prescribed by regulation in accordance with the conditions determined by regulation”.
- c. V-1.1, s. 272.1, am. **85.** Section 272.1 of the Act is amended
- (1) by inserting “and the regulations” after “this Act” in the first paragraph;
 - (2) by inserting “or the regulations” after “this Act” in the second paragraph.
- c. V-1.1, s. 272.2, added. **86.** The Act is amended by inserting the following section after section 272.1:
- Designation. **“272.2.** Of its own initiative or on application by an interested person, the Authority may designate a person to be a non-redeemable investment fund, a mutual fund, an insider or a reporting issuer for the purposes of this Act or decide that a person does not have such a status, if it considers it to be in the public interest to do so.”
- c. V-1.1, s. 273.1, am. **87.** Section 273.1 of the Act is amended by replacing “under section 43 or a” in the first paragraph by “under section 43 or prescribed by” and by inserting “, a director” and “, director” after “senior executive” in the second and fifth lines, respectively, of the second paragraph.
- c. V-1.1, s. 274.1, am. **88.** Section 274.1 of the Act is amended by replacing “except the first paragraph of section 73” by “except section 73 as regards timely disclosure of a material change by a reporting issuer”.
- c. V-1.1, s. 283, am. **89.** Section 283 of the Act, amended by section 25 of chapter 37 of the statutes of 2004, is again amended by replacing “, a person or body exercising a delegated power or a power referred to in sections 308.1 and 308.2” by “or a person exercising a delegated power or a power under Chapter II of Title X”.
- c. V-1.1, s. 283.1, added. **90.** The Act is amended by inserting the following section after section 283:
- Delegation. **“283.1.** The Authority may delegate its powers to review its decisions, order an investigation under section 239, institute court proceedings under this Act in the name of the Authority or make a decision under Title VI only to a superintendent or to another officer reporting directly to the president and director general of the Authority.

Delegation.

The first paragraph does not prevent the Authority from delegating its powers in accordance with Chapter II of this Title.”

c. V-1.1, s. 284, am.

91. Section 284 of the Act, replaced by section 26 of chapter 37 of the statutes of 2004, is amended by replacing “or body exercising a delegated power or a power referred to in sections 308.1 and 308.2” by “exercising a delegated power or a power under Chapter II of Title X”.

c. V-1.1, s. 294.1, am.

92. Section 294.1 of the Act is amended by inserting “or a regulation made under this Act” after “Act” at the end of the first paragraph.

c. V-1.1, s. 295.1, am.

93. Section 295.1 of the Act is amended by striking out “or with an organization” in the second line.

c. V-1.1, s. 297.1, am.

94. Section 297.1 of the Act is amended by replacing “that relates to a person required to be registered under Title V, a senior executive,” in the second paragraph by “about an issuer, a person to which section 151.1.1 applies, an issuer’s auditor, a person required to be registered under Title V, an officer, a director” and by striking out “or organization” in the sixth and seventh lines of that paragraph.

c. V-1.1, s. 297.3, am.

95. Section 297.3 of the Act is amended by striking out “or body” in the third line.

c. V-1.1, Title X,
Chap. II, heading,
replaced.

96. The heading of Chapter II of Title X of the Act, replaced by section 29 of chapter 37 of the statutes of 2004, is again replaced by the following heading:

“INTERJURISDICTIONAL COOPERATION”.

c. V-1.1, s. 305.1 and
heading, added.

97. The Act is amended by inserting the following before section 306:

Interpretation:

“**305.1.** For the purposes of this chapter, section 5.4 and paragraphs 33.1 to 33.9 of section 331.1, unless the context indicates otherwise,

“extra-provincial
authority”;

“extra-provincial authority” means any power or function of an extra-provincial securities commission under the extra-provincial securities laws under which that commission operates;

“extra-provincial
securities
commission”;

“extra-provincial securities commission” means a person empowered by the laws of another province or a territory of Canada to regulate the securities markets in or administer and enforce the securities laws of that province or territory;

“extra-provincial
securities laws”;

“extra-provincial securities laws” means the laws administered by an extra-provincial securities commission that deal with regulating securities markets and are equivalent to Québec securities laws;

- “Québec authority”; “Québec authority” means any power or function of the Authority or the Bureau de décision et de révision en valeurs mobilières under Québec securities laws;
- “Québec securities laws”. “Québec securities laws” means
- (1) this Act;
 - (2) any other Québec laws governing securities markets, including the Act respecting the Autorité des marchés financiers (chapter A-33.2) and the Act respecting the distribution of financial products and services (chapter D-9.2);
 - (3) regulations made under this Act or any other Québec laws governing securities markets;
 - (4) the decisions and orders of the Authority or the Bureau de décision et de révision en valeurs mobilières; and
 - (5) the extra-provincial securities laws provisions referred to in sections 308 and 308.0.1.
- Extra-provincial securities commission. Unless otherwise provided, a reference to an extra-provincial securities commission includes any person to which that securities commission delegates an authority and any other person that, in respect of that securities commission, exercises powers or performs functions substantially similar to a Québec authority.
- “DIVISION I**
- “DELEGATION OF AUTHORITY”.**
- c. V-1.1, s. 306, am. **98.** Section 306 of the Act, amended by section 30 of chapter 37 of the statutes of 2004, is again amended
- (1) by inserting “or, with the Government’s authorization, the Authority” after “The Government” in the first line and by inserting “or an extra-provincial securities commission” after “another government” in the second line;
 - (2) by replacing “powers 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 or conferred on a similar body by an Act of another legislative authority” by “a Québec authority and for the exercise of an extra-provincial authority in accordance with this chapter”.
- c. V-1.1, ss. 307 and 308, replaced. **99.** Sections 307 and 308 of the Act are replaced by the following sections:

- Regulations. **“307.** The Authority may, by regulation, delegate a Québec authority to an extra-provincial securities commission and accept to exercise an extra-provincial authority.
- Orders or decisions. **“307.1.** The Authority may also, by order or decision, to the extent and on the conditions determined by regulation, delegate a Québec authority to an extra-provincial securities commission and accept to exercise an extra-provincial authority.
- Exceptions. **“307.2.** The following powers and functions may not, however, be delegated under section 306, 307 or 307.1:
- (1) the powers and functions of the Authority under Title X of this Act, except those provided for in sections 310, 320.2, 321, 322, 323.12, 331 and 331.1;
- (2) the powers and functions of the Authority under the Act respecting the Autorité des marchés financiers (chapter A-33.2), except those provided for in the third paragraph of section 24 and Title III; however, the power to make regulations under the third paragraph of section 61 in that Title may not be delegated; and
- (3) the powers and functions of the Authority under the Act respecting the distribution of financial products and services (chapter D-9.2), except those provided for in section 12, Chapter I of Title II and sections 186.1, 187, 188, 205, 218 to 220, 228.1 and 228.2.
- Extra-provincial authority. **“307.3.** The Authority may delegate or subdelegate to a member of its personnel or to a self-regulatory organization an extra-provincial authority that has been delegated to the Authority by an extra-provincial securities commission under section 306, 307 or 307.1, in the manner and to the extent that the Authority may delegate or subdelegate the equivalent Québec authority under Québec securities laws, subject to any restrictions or conditions imposed by the extra-provincial securities commission.
- Québec authority. An extra-provincial securities commission to which a Québec authority has been delegated under section 306, 307 or 307.1 may delegate or subdelegate that Québec authority to a member of its personnel or to a self-regulatory organization, in the manner and to the extent that it may delegate or subdelegate the equivalent extra-provincial authority under the extra-provincial securities laws under which it operates, subject to any restrictions or conditions imposed by the Authority.
- Matters before an extra-provincial securities commission. **“307.4.** The Authority or the Bureau de décision et de révision en valeurs mobilières may call before it any matter that is before an extra-provincial securities commission exercising or intending to exercise a Québec authority delegated to it under section 306, 307 or 307.1, and may exercise that Québec authority in that commission’s stead.

Decisions of extra-provincial securities commissions.

“307.5. A decision made under Québec securities laws by an extra-provincial securities commission in accordance with section 306, 307, 307.1 or 307.3 of this Act is subject to section 322 of this Act and to section 85 of the Act respecting the Autorité des marchés financiers (chapter A-33.2), with the necessary modifications, as if the decision were made by the Authority or a recognized self-regulatory organization.

Provisions applicable.

“307.6. Chapter VI of this Title applies to a decision made by an extra-provincial securities commission in the exercise of a Québec authority delegated under section 306, 307 or 307.1 as if the decision were made by the Bureau de décision et de révision en valeurs mobilières.

Respondent.

The extra-provincial securities commission that made the decision under appeal is a respondent to an appeal under this section.

Enforceability of decisions.

“307.7. A decision made by a court in the jurisdiction of an extra-provincial securities commission on an appeal from a decision made by that securities commission in the exercise of a Québec authority delegated under section 306, 307 or 307.1 may, if authenticated by that court, be recognized by the Superior Court on the application of an interested person. The decision becomes enforceable on being so recognized.

Provisions applicable.

“307.8. Chapter VI of this Title applies to a decision made by the Bureau de décision et de révision en valeurs mobilières in the exercise of an extra-provincial authority under section 306, 307 or 307.1 as if the decision were made under this Act.

Exception.

This section does not apply to a decision refusing to exempt a person or group of persons from a requirement of extra-provincial securities laws.

Right to appeal.

The right to appeal a decision under this section applies whether or not a right to appeal the same decision exists in another province or a territory of Canada.

“DIVISION II

“MUTUAL RECOGNITION AND INCORPORATION BY REFERENCE

Extra-provincial securities laws.

“308. The Authority may, by regulation, incorporate by reference any or all provisions of extra-provincial securities laws.

Extra-provincial securities laws.

“308.0.1. Subject to conditions determined by regulation, the Authority may, by order or decision, incorporate by reference any or all provisions of extra-provincial securities laws to be applied to a person or class of persons whose primary jurisdiction is the extra-provincial jurisdiction in which the provisions were first adopted, or to securities, related financial instruments or transactions involving that person or class of persons.

- Amended provision. **“308.0.2.** The Authority may, by an order, decision or regulation under section 308 or 308.0.1, incorporate by reference a provision as amended from time to time, whether amended before or after the adoption of the order, decision or regulation, and with the necessary modifications.
- Basis for decisions or order. **“308.0.3.** Subject to conditions determined by regulation, the Authority, the Bureau de décision et de révision en valeurs mobilières or a recognized self-regulatory organization may make a decision or order under a Québec authority regarding a person, class of persons, security, related financial instrument or transaction on the basis of a decision considered to be the same or substantially similar made by an extra-provincial securities commission on the same matter regarding that person, class of persons, security, related financial instrument or transaction.
- Decision. Despite any other provision of this Act, the Authority, the Bureau de décision et de révision en valeurs mobilières or a recognized self-regulatory organization may make a decision referred to in the first paragraph without again giving the interested person an opportunity to be heard, except in the cases determined by regulation.”
- c. V-1.1, s. 308.1, am. **100.** Section 308.1 of the Act, enacted by section 32 of chapter 37 of the statutes of 2004, is amended
- (1) by inserting “or, with the Government’s authorization, the Authority” after “The Government” in the first line of the first paragraph;
- (2) by replacing “the government of another province or territory” in that paragraph by “another government or an extra-provincial securities commission”;
- (3) by replacing “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” in that paragraph by “an extra-provincial authority to be recognized in Québec with respect to the persons or organizations subject to such authority”;
- (4) by replacing “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” in the second paragraph by “a Québec authority to be recognized in the jurisdiction of the extra-provincial securities commission in the same areas and sectors, with respect to the persons or organizations subject to such authority”.
- c. V-1.1, s. 308.1.1, added. **101.** The Act is amended by inserting the following section after section 308.1:

Recognition of extra-provincial authority.

“308.1.1. The Authority may also, by regulation, allow an extra-provincial authority to be recognized in Québec in the areas specifically listed in the regulations, with respect to the persons or organizations subject to such authority.

Restriction.

A regulation under the first paragraph is applicable only if the equivalent Québec authority is recognized in the jurisdiction of the extra-provincial securities commission with respect to the persons or organizations subject to such authority.”

c. V-1.1, s. 308.2, am.

102. Section 308.2 of the Act, enacted by section 32 of chapter 37 of the statutes of 2004, is amended by replacing the portion before paragraph 1 by the following:

Agreement.

“308.2. This division allows an agreement or regulation to stipulate, in the areas specifically listed in the agreement or regulation,”.

c. V-1.1, ss. 308.2.1 and 308.2.2 and heading, added.
Regulations.

103. The Act is amended by inserting the following after section 308.2:

“308.2.1. The Authority may, by regulation or to the extent and on the conditions determined by regulation, decision or order, determine that

(1) a receipt is deemed to have been issued by the Authority in accordance with Title II or a regulation made under that Title for a prospectus or an amendment to a prospectus, including when a receipt has been issued for the same prospectus or the same amendment to a prospectus by an extra-provincial securities commission or under extra-provincial securities laws;

(2) a person or class of persons is deemed to be authorized to carry on an activity under Title V, the Act respecting the distribution of financial products and services or a regulation made under that Title or Act, including when the person or class of persons is authorized to carry on the activity by an extra-provincial securities commission or under extra-provincial securities laws;

(3) a person or class of persons is deemed to be authorized to carry on an activity under Title VI or a regulation made under that Title, including when the person or class of persons is authorized to carry on the activity by an extra-provincial securities commission or under extra-provincial securities laws;

(4) a person or class of persons is deemed to be exempted from all or part of the requirements of Québec securities laws when an exemption has been granted for the same purpose by an extra-provincial securities commission or under extra-provincial securities laws; and

(5) an activity in respect of transactions in securities or in a particular security is deemed to be prohibited under section 265, including when an extra-provincial securities commission has imposed the same prohibition under a power similar to the Authority’s power under section 265.

“DIVISION III

“GENERAL PROVISIONS

Government powers
and functions.

“**308.2.2.** For the purposes of sections 307, 307.1, 307.3, 308, 308.0.1, 308.0.2 and 308.1.1, the Government shall, by order, exercise, with respect to any Québec authority of the Bureau de décision et de révision en valeurs mobilières, the powers and functions specified in the order, to the extent and in accordance with the conditions it determines.”

c. V-1.1, s. 308.3, am.

104. Section 308.3 of the Act, enacted by section 32 of chapter 37 of the statutes of 2004, is amended by replacing “in the Acts referred to in section 308.1” by “in Québec securities laws”.

c. V-1.1, s. 310, am.

105. Section 310 of the Act is amended

(1) by replacing “by a legal person, partnership or other entity” in the first paragraph by “by a person”;

(2) by replacing “person, partnership or other entity or” in the second paragraph by “persons referred to in the first paragraph or the”.

c. V-1.1, s. 322, am.

106. Section 322 of the Act is amended by replacing “legal person, partnership or other entity authorized” wherever it appears by “person authorized”.

c. V-1.1, s. 331, am.

107. Section 331 of the Act, amended by section 37 of chapter 37 of the statutes of 2004, is again amended by replacing “the regulations made pursuant to” in subparagraph 12 of the first paragraph by “this Act or the regulations under”.

c. V-1.1, s. 331.1, am.

108. Section 331.1 of the Act, amended by section 38 of chapter 37 of the statutes of 2004, is again amended

(1) by replacing “required under this Act to be filed with or transmitted to it” in paragraph 2 by “referred to in this Act or a regulation made under this Act”;

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

“(3.1) determine that a person is a non-redeemable investment fund or a mutual fund for the purposes of paragraph 2 of the definition of “non-redeemable investment fund” and paragraph 2 of the definition of “mutual fund” in section 5;”;

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

“(4.1) determine conditions for transmitting and receiving documents referred to in this Act or a regulation made under this Act;”;

(4) by replacing “the second paragraph of section 12 and section 40.1 apply” in paragraph 5 by “section 40.1 applies”;

(5) by inserting the following paragraphs after paragraph 6:

“(6.1) determine conditions for amending a prospectus or a preliminary prospectus and for distributing additional securities through an amendment to a prospectus;

“(6.2) determine conditions relating to the right to rescind and the duration or extension of a distribution for the purposes of sections 30 and 31;”;

(6) by inserting the following paragraph after paragraph 9:

“(9.1) determine the rules applicable to exchanges, securities clearing houses, electronic securities trading systems, securities information processors and matching service utilities, including rules concerning review and approval of their operating rules by the Authority;”;

(7) by replacing “of mutual funds and unincorporated mutual funds” in paragraph 16 by “of investment funds, in particular, governance rules and conflict of interest management rules, including rules applicable to a committee formed for those purposes;”;

(8) by replacing “a mutual fund or unincorporated mutual fund” in paragraph 17 by “an investment fund”;

(9) by inserting the following paragraph after paragraph 18.2:

“(18.3) determine that a person is an insider for the purposes of subparagraph 5 of the first paragraph of section 89;”;

(10) by replacing paragraph 20 by the following paragraph:

“(20) determine continuous disclosure requirements for the purposes of sections 73 and 74;”;

(11) by replacing paragraph 20.1 by the following paragraph:

“(20.1) determine the rules applicable to insiders for the purposes of Chapter IV of Title III;”;

(12) by replacing paragraph 21 by the following paragraph:

“(21) determine the rules applicable to take-over bids for the purposes of Title IV;”;

(13) by replacing paragraph 22 by the following paragraph:

“(22) determine disclosure requirements and impose prohibitions on securities transactions for the purposes of section 115;”;

(14) by striking out paragraph 23;

(15) by inserting “, persons authorized under section 169” after “registrants” in paragraph 28;

(16) by inserting the following paragraphs after paragraph 33:

“(33.1) determine any Québec authority that may be delegated to an extra-provincial securities commission and any extra-provincial authority that may be exercised by the Authority in accordance with section 307, and the conditions for exercising such authorities;

“(33.2) determine the extent and conditions applicable to the order or decision made by the Authority, for the purposes of section 307.1;

“(33.3) incorporate by reference into Québec securities laws any or all provisions of extra-provincial securities laws, determine the cases in and conditions on which provisions of extra-provincial securities laws may be so incorporated for the purposes of section 308, and determine the conditions applicable to the order or decision made by the Authority, for the purposes of section 308.0.1;

“(33.4) determine the conditions on which the Authority, the Bureau de décision et de révision en valeurs mobilières or a recognized self-regulatory organization may make a decision or order under a Québec authority on the basis of a decision made by an extra-provincial securities commission and the cases in which the decision may not be made without again giving the interested person an opportunity to be heard, for the purposes of section 308.0.3;

“(33.5) allow, in accordance with sections 308.1.1 to 308.2.1, an extra-provincial authority to be recognized in Québec in the areas specifically listed in the regulations, with respect to the persons or organizations subject to such authority;

“(33.6) determine the cases in and conditions on which a receipt is deemed, under paragraph 1 of section 308.2.1, to have been issued for the purposes of Québec securities laws, including when a receipt has been issued for a prospectus or an amendment to a prospectus under extra-provincial securities laws;

“(33.7) determine the cases in and conditions on which a person or class of persons is deemed, under paragraphs 2 and 3 of section 308.2.1, to be authorized to carry on an activity for the purposes of Québec securities laws, including when the person or class of persons is authorized to carry on the activity under extra-provincial securities laws;

“(33.8) determine the cases in and conditions on which an exemption from Québec securities laws is deemed, under paragraph 4 of section 308.2.1, to be granted by the Authority, including when an exemption has been granted under extra-provincial securities laws;

“(33.9) determine the circumstances in which an activity in respect of transactions in securities or in a particular security is deemed to be prohibited under paragraph 5 of section 308.2.1, including when an extra-provincial securities commission has imposed the same prohibition under a power similar to the Authority’s power under section 265;”;

(17) by replacing “the regulations made pursuant to” in paragraph 34 by “this Act or the regulations under”.

c. V-1.1, s. 331.2, am. **109.** Section 331.2 of the Act is amended by inserting the following paragraph after the fifth paragraph:

Favourable notice. “A draft regulation under Chapter II of Title X and paragraphs 33.1 to 33.9 of section 331.1 may be submitted for approval only if accompanied by a favourable notice from the Minister responsible for Canadian Intergovernmental Affairs. The same applies if such a draft regulation is made under the second paragraph.”

c. V-1.1, ss. 335.1-335.3, added. **110.** The Act is amended by inserting the following sections after section 335:

Annual report. “**335.1.** The Authority shall, not later than 31 July, submit to the Minister an annual report on its regulation activities under this Act for the period ending at the end of its last fiscal year.

Content. The report must describe regulatory amendments and their impact on the securities market and on investors, and contain any other information required by the Minister.

Tabling. “**335.2.** The Minister shall table the report submitted under section 335.1 in the National Assembly within 30 days of its receipt or, if the Assembly is not sitting, within 30 days of resumption.

Hearing. “**335.3.** The competent parliamentary committee of the National Assembly may hear the Authority at least once a year to discuss the report submitted under section 335.1 and the Authority’s regulation activities.”

c. V-1.1, words replaced. **111.** The Act is amended by replacing “senior executive” and “senior executives” wherever they appear in paragraph 1 of section 151, sections 160.2 and 160.3, enacted by section 15 of chapter 37 of the statutes of 2004, section 166, paragraph 3 of section 191, paragraph 1 of section 201, section 205, section 218, section 231, the third paragraph of section 237, section 238, subparagraphs 2 and 3 of the first paragraph of section 257, the second

paragraph of section 273.1 and the first paragraph of section 273.3 by “officer” and “officers”, respectively.

CIVIL CODE OF QUÉBEC

1991, c. 64, a. 1339, am.

112. Article 1339 of the Civil Code of Québec (1991, chapter 64) is amended by replacing “shares of a mutual fund and units of an unincorporated mutual fund” in paragraph 10 by “securities of an investment fund” and by striking out “la société,” in that paragraph in the French text.

ACT RESPECTING THE AUTORITÉ DES MARCHÉS FINANCIERS

c. A-33.2, s. 32, am.

113. Section 32 of the Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2) is amended by adding “and to every person or organization referred to in Chapter II of Title X of the Securities Act (chapter V-1.1) when that person or organization exercises a function or power of a person referred to in this section” at the end of the second paragraph.

c. A-33.2, s. 61, am.

114. Section 61 of the Act is amended by replacing “trading” wherever it appears in the second paragraph by “exchange”.

c. A-33.2, s. 63, am.

115. Section 63 of the Act is amended by adding the following paragraph at the end:

Immunity.

“The same rule applies to every person or organization referred to in Chapter II of Title X of the Securities Act when that person or organization exercises a function or power of a person referred to in the first paragraph.”

c. A-33.2, s. 73, am.

116. Section 73 of the Act is amended by replacing “trading” wherever it appears in the second paragraph by “exchange”.

c. A-33.2, s. 93, am.

117. Section 93 of the Act is amended

(1) by replacing “trading” in subparagraph 2 of the first paragraph by “exchange”;

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

“(2.1) an order under section 233.2 of that Act regarding a take-over bid or issuer bid;”;

(3) by replacing “as regards a failure to file financial statements as provided under Division II of Chapter II of Title III of that Act” in subparagraph 6 of that paragraph by “in the case of failure by a reporting issuer to provide periodic disclosure about its business and internal affairs in accordance with the conditions determined by regulation or failure by an issuer or by another person to provide any other disclosure prescribed by regulation in accordance with the conditions determined by regulation”.

c. A-33.2, s. 104, am. **118.** Section 104 of the Act is amended

(1) by striking out “or a person or body exercising a power delegated in accordance with 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” in the second paragraph;

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

Immunity.

“The same rule applies to every person or organization referred to in Chapter II of Title X of the Securities Act when that person or organization exercises a function or power of a person referred to in the second paragraph.”

ACT CONSTITUTING CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS

c. C-6.1, s. 24, am. **119.** Section 24 of the Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1) is amended

(1) by inserting “or directors” after “senior executives” in the first paragraph;

(2) by replacing “has the meaning” in the second paragraph by “and “director” have the meanings”.

c. C-6.1, ss. 24 and 25, am. **120.** Sections 24 and 25 of the Act are amended by replacing “senior executive” and “senior executives” wherever they appear by “officer” and “officers”, respectively.

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

c. C-8.3, s. 4, am. **121.** Section 4 of the Act respecting international financial centres (R.S.Q., chapter C-8.3), amended by section 3 of chapter 13 of the statutes of 2006, is again amended by striking out “an unincorporated mutual fund or” in the definition of “qualified investment fund” and by striking out “soit une société d’investissement à capital variable, au sens de cet article” in that definition in the French text.

CITIES AND TOWNS ACT

c. C-19, s. 99, am. **122.** Section 99 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended

(1) by replacing “an incorporated mutual fund” in the third paragraph by “a mutual fund” and by replacing “shares” wherever it appears in that paragraph by “securities”;

(2) by replacing “fonds” wherever it appears in the third and fourth paragraphs in the French text by “organisme”;

(3) by replacing “unincorporated mutual fund” in the fourth paragraph by “mutual fund”.

MUNICIPAL CODE OF QUÉBEC

c. C-27.1, a. 203, am. **123.** Article 203 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended

(1) by replacing “an incorporated mutual fund” in the second paragraph by “a mutual fund” and by replacing “shares” wherever it appears in that paragraph by “securities”;

(2) by replacing “fonds” wherever it appears in the second and third paragraphs in the French text by “organismes”;

(3) by replacing “unincorporated mutual fund” in the third paragraph by “mutual fund”.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE
DE MONTRÉAL

c. C-37.01, s. 205, am. **124.** Section 205 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended

(1) by replacing “shares” in the first paragraph by “securities” and by replacing “fonds commun de placement” in that paragraph in the French text by “organisme de placement collectif”;

(2) by replacing “fonds de placement” in the second paragraph in the French text by “organisme de placement collectif”.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE
DE QUÉBEC

c. C-37.02, s. 192, am. **125.** Section 192 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) is amended

(1) by replacing “shares” in the first paragraph by “securities” and by replacing “fonds commun de placement” in that paragraph in the French text by “organisme de placement collectif”;

(2) by replacing “fonds de placement” in the second paragraph in the French text by “organisme de placement collectif”.

ACT RESPECTING THE DISTRIBUTION OF FINANCIAL PRODUCTS
AND SERVICES

c. D-9.2, s. 79, am. **126.** Section 79 of the Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2) is amended by adding the following paragraph at the end:

- Restriction. “The Authority may impose any restriction or condition it determines on the registration for a given securities sector, including limiting its duration.”
- c. D-9.2, s. 126, am. **127.** Section 126 of the Act is amended by adding the following paragraph at the end:
- Examination. “The Authority may suspend the firm’s registration on the conditions it determines, or impose restrictions or conditions on it during examination of the application for revocation.”
- c. D-9.2, s. 219, am. **128.** Section 219 of the Act is amended by adding the following paragraph at the end:
- Restriction. “The Authority may, for a given securities sector, impose any restriction or condition it determines on a representative’s certificate, including limiting the term prescribed by regulation.”
- c. D-9.2, s. 223, am. **129.** Section 223 of the Act is amended by inserting the following paragraph after paragraph 13:
- “(13.1) other rules relating to the activities of a firm acting through a securities representative;”.
- 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. 26, am. **130.** Section 26 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 inserting “or directors” after “senior executives” in the first paragraph;
- (2) by replacing “has the meaning” in the second paragraph by “and “director” have the meanings”.
- c. F-3.1.2, ss. 26 and 27, am. **131.** Sections 26 and 27 of the Act are amended by replacing “senior executive” and “senior executives” wherever they appear by “officer” and “officers”, respectively.
- ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)
- c. F-3.2.1, s. 19, am. **132.** Section 19 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 inserting “or directors” after “senior executives” in the first paragraph;

(2) by replacing “Senior executive has the same meaning as” in the second paragraph by ““Senior executive” and “director” have the same meanings as “officer” and “director””.

c. F-3.2.1, ss. 19 and 20, am.

133. Sections 19 and 20 of the Act are amended by replacing “senior executive” and “senior executives” wherever they appear by “officer” and “officers”, respectively.

ACT RESPECTING THE DISCLOSURE OF THE COMPENSATION RECEIVED BY THE EXECUTIVE OFFICERS OF CERTAIN LEGAL PERSONS

c. I-8.01, s. 1, am.

134. Section 1 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) is amended by replacing “in accordance with” by “under”.

NOTARIES ACT

c. N-3, s. 18, am.

135. Section 18 of the Notaries Act (R.S.Q., chapter N-3) is amended by inserting “or the regulations” after “Securities Act (chapter V-1.1)” in paragraph *b*.

ACT RESPECTING TRUST COMPANIES AND SAVINGS COMPANIES

c. S-29.01, s. 187, am.

136. Section 187 of the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01) is amended by replacing “a mutual investment fund” in subparagraph 2 of the first paragraph by “an investment fund”.

c. S-29.01, s. 188, am.

137. Section 188 of the Act is amended by replacing “a mutual investment fund” by “an investment fund”.

c. S-29.01, s. 351, am.

138. Section 351 of the Act is amended by replacing “a mutual investment fund” in paragraph 13 by “an investment fund”.

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

c. V-6.1, s. 395, am.

139. Section 395 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1) is amended

(1) by replacing “shares” in the second paragraph by “securities” and “fonds commun de placement” in that paragraph in the French text by “organisme de placement collectif”;

(2) by replacing “fonds de placement” in the third paragraph in the French text by “organisme de placement collectif”.

TRANSITIONAL AND FINAL PROVISIONS

- Regulation. **140.** The Government may, by a regulation made before 15 December 2007, adopt any transitional provision to ensure that the measures provided for in the Securities Act (R.S.Q., chapter V-1.1) that are repealed by this Act are transferred to the regulations.
- Regulation. The Government may also, by a regulation made before 15 December 2007, adopt any other transitional provision or measure conducive to the carrying out of this Act.
- Publication. A regulation under this section is not subject to the publication requirement set out in section 8 of the Regulations Act (R.S.Q., chapter R-18.1).
- Regulation applicable. **141.** A regulation under paragraph 16 or 17 of section 331.1 of the Securities Act regarding unincorporated mutual funds or mutual funds applies, as of 14 December 2006, to investment funds.
- Interpretation. **142.** Unless the context indicates otherwise, in any Act, statutory instrument or other document, “management company”, “investment fund management company” and “manager”, when pertaining to an investment fund within the meaning of this Act, mean an investment fund manager.
- “senior executive”. Unless the context indicates otherwise, the definition of “senior executive” as it read before 14 December 2006 continues to apply, despite paragraphs 1 and 2 of section 3, to any statutory instrument under the Securities Act and any document under such an instrument, until the statutory instrument is amended by a decision or regulation of the Autorité des marchés financiers.
- Coming into force. **143.** This Act comes into force on 14 December 2006, except sections 2, 11, 16 to 24 and 26, paragraph 3 of section 28, paragraph 2 of section 30, sections 33 and 34, section 35 to the extent that it repeals sections 84 and 85 of the Securities Act (R.S.Q., chapter V-1.1), sections 36 to 39, 41, 56 and 58, paragraphs 2, 3 and 4 of section 61, paragraph 1 of section 62, section 65, paragraph 2 of section 66, paragraphs 1 and 3 of section 67, section 68, paragraph 3 of section 70, section 71, paragraph 2 of section 72, sections 73 and 74, paragraphs 1 and 2 of section 78, sections 80, 88 and 89 and paragraphs 4, 5, 9, 10, 13 and 14 of section 108, which come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 51

AN ACT TO AMEND THE ACT RESPECTING SCHOOL ELECTIONS AND THE EDUCATION ACT

Bill 32

Introduced by Mr. Jean-Marc Fournier, Minister of Education, Recreation and Sports

Introduced 14 June 2006

Passage in principle 9 November 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006, except sections 1 to 3, 5 and 6, which come into force on the date or dates to be set by the Government. However, section 100 applies from the school year 2008-2009.

Legislation amended:

Act respecting school elections (R.S.Q., chapter E-2.3)

Act respecting private education (R.S.Q., chapter E-9.1)

Education Act (R.S.Q., chapter I-13.3)



Chapter 51

AN ACT TO AMEND THE ACT RESPECTING SCHOOL ELECTIONS AND THE EDUCATION ACT

[Assented to 14 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING SCHOOL ELECTIONS

- c. E-2.3, s. 7.1, am. **1.** Section 7.1 of the Act respecting school elections (R.S.Q., chapter E-2.3) is amended
- (1) by inserting “, keeping in mind, as far as possible, any natural community,” after “delimited” in the first line;
 - (2) by inserting “electoral division” after “each” in the second line;
 - (3) by inserting “, territorial contiguity” after “boundaries” in the fourth line;
 - (4) by adding the following paragraph at the end:
Name. “A school board may give a name to each electoral division.”
- c. E-2.3, s. 7.5, am. **2.** Section 7.5 of the Act is amended by replacing “November” in the second line by “June”.
- c. E-2.3, s. 7.6, am. **3.** Section 7.6 of the Act is amended
- (1) by replacing “, using the names of thoroughfares wherever possible, and it shall” in the second and third lines of the first paragraph by “according to the standards established by the Commission de la représentation. It shall, wherever possible, use the names of thoroughfares and”;
 - (2) by adding the following paragraph at the end:
New division process. “In the event of non-compliance with the first or second paragraph, the school board shall start the process of dividing its territory into electoral divisions over again, unless it complies with another measure submitted by the Commission de la représentation.”
- c. E-2.3, s. 7.7, repealed. **4.** Section 7.7 of the Act is repealed.

c. E-2.3, s. 9.6, am.

5. Section 9.6 of the Act is amended by adding the following paragraph at the end:

Amendment.

“If the Commission de la représentation makes a recommendation to that effect in writing to the school board, and if the number of electors is not affected, the council of commissioners may amend a provision of the resolution referred to in the first paragraph in order to correct a clerical error or an error in concordance between the description and the accompanying map or sketch, or to comply with the standards referred to in section 7.6. The amendment forms an integral part of the resolution, as if it had been adopted with the resolution by a vote of two thirds of the members of the council who have the right to vote. A certified copy of the amended resolution is transmitted without delay to the Commission de la représentation by the director general of the school board.”

c. E-2.3, s. 9.14, am.

6. Section 9.14 of the Act is amended

(1) by replacing “which has not, in its resolution, complied with section 7.2 or has not adopted the resolution” in the second and third lines of the first paragraph by “whose council has not adopted a resolution to that effect”;

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

Derogation.

“If the Commission does not give its approval to a delimitation that derogates from the numerical criterion under the first paragraph of section 7.2, it may either divide the territory of the school board into electoral divisions or ask the school board to adopt a new division proposal.”

c. E-2.3, s. 10.3, am.

7. Section 10.3 of the Act is amended

(1) by replacing “September” in the first line of the second paragraph by “June”;

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

Modifications.

“The director general of the school board may also, for an electoral division in which a by-election must be held, modify the description of the sectors identified during the preceding general election. On or before the forty-fifth day preceding polling day, the director general shall transmit a description of the modifications to the chief electoral officer, according to the parameters the latter determines.”

c. E-2.3, s. 11.3, am.

8. Section 11.3 of the Act is amended by striking out “in whose respect he has been unable to update the information” in the second line and by adding “whom he has been unable to locate” at the end.

c. E-2.3, s. 11.4, am.

9. Section 11.4 of the Act is amended by replacing “to update the entries in their respect” in the third line by “to find their names”.

- c. E-2.3, s. 11.5, repealed. **10.** Section 11.5 of the Act is repealed.
- c. E-2.3, s. 12, am. **11.** Section 12 of the Act is amended by replacing paragraph 5 by the following paragraph:
- “(5) has not been convicted within the last five years of an offence that is a corrupt electoral or referendum practice under this Act, the Referendum Act (chapter C-64.1), the Act respecting elections and referendums in municipalities (chapter E-2.2) or the Election Act (chapter E-3.3);”.
- c. E-2.3, s. 15, am. **12.** Section 15 of the Act is amended
- (1) by striking out “, as of 1 September preceding polling day,” in the first line of the first paragraph;
- (2) by striking out “, as of the same date,” in the first line of the second paragraph;
- (3) by inserting the following paragraph after the second paragraph:
- “However, an elector whose child was enrolled in an English language school board when he or she finished school is deemed to have chosen to be registered on the list of electors of that school board and to vote in its elections.”;
- (4) by replacing “such voting option” in the first line of the third paragraph by “the voting option described in the second paragraph”.
- c. E-2.3, s. 21.4, added. **13.** The Act is amended by inserting the following section after section 21.3:
- “21.4.** A person is ineligible for office as a member of the council of commissioners if, following a judgment that has become *res judicata*, he is disqualified under section 176 of the Education Act (chapter I-13.3).”
- Ineligibility. **14.** Section 23 of the Act is amended by adding the following sentence at the end: “The election clerk shall, for that purpose, perform the duties delegated to him by the returning officer.”
- c. E-2.3, s. 23, am.
- c. E-2.3, s. 28, repealed. **15.** Section 28 of the Act is repealed.
- c. E-2.3, s. 28.1, am. **16.** Section 28.1 of the Act is amended by replacing “that is a corrupt electoral practice within the meaning of section 223.1 of this Act, section 645 of the Act respecting elections and referendums in municipalities (chapter E-2.2) or section 567 of the Election Act (chapter E-3.3)” in the first paragraph by “that is a corrupt electoral or referendum practice under this Act, the Referendum Act (chapter C-64.1), the Act respecting elections and referendums in municipalities (chapter E-2.2) or the Election Act (chapter E-3.3)”.

c. E-2.3, s. 28.2,
added.

17. The Act is amended by inserting the following section after section 28.1:

Administration of
oaths.

“28.2. In carrying out their duties of office, all election officers may administer the oaths provided for in this Act, and they shall do so without charge.”

c. E-2.3, s. 30.1.1,
added.

18. The Act is amended by inserting the following section after section 30.1:

Act not applicable.

“30.1.1. The Act respecting labour standards (chapter N-1.1) does not apply to election officers.”

c. E-2.3, s. 31, French
text, am.

19. Section 31 of the Act is amended by replacing “il” in the third line of the French text by “elle”.

c. E-2.3, s. 34, French
text, am.

20. Section 34 of the Act is amended by replacing “il” in the third line of the first paragraph of the French text by “elle”.

c. E-2.3, s. 35, am.

21. Section 35 of the Act is amended by replacing “that is a corrupt electoral practice within the meaning of section 223.1 of this Act, section 645 of the Act respecting elections and referendums in municipalities (chapter E-2.2) or section 567 of the Election Act (chapter E-3.3)” in the first paragraph by “that is a corrupt electoral or referendum practice under this Act, the Referendum Act (chapter C-64.1), the Act respecting elections and referendums in municipalities (chapter E-2.2) or the Election Act (chapter E-3.3)”.

c. E-2.3, s. 38, am.

22. Section 38 of the Act is amended

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

“(0.1) every office on the council that is open for nominations;”;

(2) by replacing “place” at the beginning of subparagraph 1 of the first paragraph by “places”;

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

(4) by inserting the following subparagraph after subparagraph 6 of the first paragraph:

“(6.1) the names of the returning officer’s assistants and of any of the assistants who are authorized to receive nomination papers;”;

(5) by adding the following at the end of subparagraph 7 of the first paragraph: “and the office telephone numbers and addresses of the returning officer’s assistants”;

(6) by striking out “, as of 1 September preceding polling day,” in the first and second lines of the second paragraph;

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

Copy.

“The returning officer shall transmit, as soon as practicable, a copy of the notice to the chief electoral officer and the Minister of Education, Recreation and Sports.”

c. E-2.3, s. 39, am.

23. Section 39 of the Act is amended by replacing “45” in the first line of the first paragraph by “38”.

c. E-2.3, s. 41, am.

24. Section 41 of the Act is amended by replacing “33” in the first line by “35”.

c. E-2.3, s. 43, am.

25. Section 43 of the Act is amended

(1) by replacing “twenty-sixth” in the first line of the first paragraph by “twenty-eighth”;

(2) by striking out “prepared or” in the second line of the first paragraph.

c. E-2.3, s. 44, am.

26. Section 44 of the Act is amended

(1) by striking out the last sentence of the third paragraph;

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

Notification.

“Where no revision takes place or where a revision is interrupted, the returning officer shall immediately notify in writing the chief electoral officer, who notifies the permanent board of revisors established under section 40.12.1 of the Election Act (chapter E-3.3).”

c. E-2.3, s. 51, am.

27. Section 51 of the Act is amended

(1) by replacing “25” in the first line of the first paragraph by “29”;

(2) by replacing “and” in the first line of subparagraph 3 of the first paragraph by “, presenting the notice referred to in section 18 and”;

(3) by inserting “the chief electoral officer, who shall notify” after “to” in the first line of the third paragraph and by replacing “E-3.3)” in the third line of that paragraph by “E-3.3) of the fact,”.

c. E-2.3, s. 52, am.

28. Section 52 of the Act is amended by replacing “25” in the first line of the first paragraph by “29”.

c. E-2.3, s. 54, am.

29. Section 54 of the Act is amended

- (1) by replacing “24” in the third line of the first paragraph by “29”;
- (2) by replacing the second sentence of the second paragraph by the following sentence: “The chair shall notify the returning officer of his decision, and the returning officer shall notify the candidates.”
- c. E-2.3, s. 55, am. **30.** Section 55 of the Act is amended by replacing “seventeenth” in the third line of the first paragraph by “nineteenth”.
- c. E-2.3, s. 58.2, am. **31.** Section 58.2 of the Act is amended
- (1) by replacing “twenty-fourth to the seventeenth” in the first line of the first paragraph by “twenty-ninth to the nineteenth”;
- (2) by replacing “addressed” in the first line of the second paragraph by “presented”;
- (3) by adding “or, if the English language school board in the territory of the division in which the domicile of the elector is situated has no board of revisors, to a board of revisors of the French language school board” at the end of the second paragraph;
- (4) by replacing “seventeenth” in the third line of the third paragraph by “nineteenth”.
- c. E-2.3, s. 58.3, am. **32.** Section 58.3 of the Act is amended by striking out “including the *de facto* spouse, or” in the second line of the first paragraph.
- c. E-2.3, ss. 58.5.1 and 58.5.2, added. **33.** The Act is amended by inserting the following sections after section 58.5:
- Application by resident of residential facility. **“58.5.1.** Despite the provisions of this subdivision, any person domiciled in a residential facility maintained by an institution operating a residential and long-term care facility governed by the Act respecting health services and social services (chapter S-4.2) or a residence for the elderly entered in the register established under that Act may, not later than the last day fixed for making an application, submit to the returning officer a written application for entry, striking off or correction, along with the documents described in the second paragraph of section 58.4.
- Forwarding to board. The returning officer shall transmit all applications and documents received to the competent board of revisors.
- Unlocatable electors. **“58.5.2.** The returning officer may submit to the board of revisors the cases of persons registered on the list transmitted by the chief electoral officer to the school board under section 11.3.
- Immediate decision. The board of revisors shall examine such cases as soon as they are received, and shall decide them immediately if it is possible to do so. The board of

revisors has the same powers with respect to these cases as it has for processing an elector's application."

- c. E-2.3, s. 58.14, am. **34.** Section 58.14 of the Act is amended by adding the following paragraph at the end:
- Transmission. "The information must be transmitted to the chief electoral officer not later than the thirtieth day after the revision of the list of electors is completed or interrupted."
- c. E-2.3, s. 60, am. **35.** Section 60 of the Act is amended by replacing "The returning officer shall give to every candidate, on the day of filing his nomination paper" at the beginning by "Not later than 35 days before polling day, the returning officer shall give to every candidate".
- c. E-2.3, s. 62, am. **36.** Section 62 of the Act is amended
- (1) by replacing "thirty-third" in the third line of the first paragraph by "fortieth";
- (2) by replacing "twenty-eighth" in the third line of the first paragraph by "thirty-fifth";
- (3) by adding "or of the assistant designated by the returning officer" after "returning officer" in the second line of the first paragraph.
- c. E-2.3, s. 64, repealed. **37.** Section 64 of the Act is repealed.
- c. E-2.3, s. 65, am. **38.** Section 65 of the Act is amended
- (1) by replacing "twenty-eighth" in the second line of the first paragraph by "thirty-fifth";
- (2) by replacing the second and third paragraphs by the following paragraph:
- Supporting electors. "The application must be accompanied by a list of the names, addresses and signatures of at least 10 electors of the school board who support the application."
- c. E-2.3, s. 66, am. **39.** Section 66 of the Act is amended by replacing "sections 64 and" in the second line of the first paragraph by "section".
- c. E-2.3, s. 68, am. **40.** Section 68 of the 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-2.3, s. 72, am. **41.** Section 72 of the Act is amended by inserting the following paragraph after the first paragraph:
- Proof of identity. “Proof of identity is an act of birth or any of the following: a certificate of Canadian citizenship, a Canadian passport, a driver’s licence or probationary licence issued as a plastic card by the Société de l’assurance automobile du Québec, a health insurance card issued by the Régie de l’assurance maladie du Québec or a copy of a name change order.”
- c. E-2.3, s. 73.1, added. **42.** The Act is amended by inserting the following section after section 73:
- Information. **“73.1.** The nomination paper may be accompanied by basic information for the electors.
- Information. The information is provided in the manner determined by the chief electoral officer and may include a text provided by the candidate, a photograph of the candidate and the address and number where the candidate may be reached by the electors.
- Compliance. The candidate is responsible for ensuring that the text provided is in compliance with the law and for ascertaining the quality of the language and the accuracy of the information provided. The document distributed under section 86.1 must mention that responsibility.
- Non-compliance. If the information is not provided in the manner determined by the chief electoral officer, the returning officer may refuse to distribute that information in the mailing referred to in section 86.1 if, having granted the candidate a reasonable time to comply, he does not receive the information duly modified on or before the nineteenth day before polling day.”
- c. E-2.3, s. 76, am. **43.** Section 76 of the Act is amended by replacing “meeting the requirements of this Act” in the second line of the first paragraph by “that is complete and accompanied by the required documents”.
- c. E-2.3, s. 82, repealed. **44.** Section 82 of the Act is repealed.
- c. E-2.3, s. 84.1, am. **45.** Section 84.1 of the Act is amended by striking out the second paragraph.
- c. E-2.3, s. 86.1, am. **46.** Section 86.1 of the Act is amended
- (1) by replacing the first paragraph by the following paragraph:
- Reminder. **“86.1.** Not later than 10 days before polling day, the returning officer shall have a reminder sent to every person on the list of electors who is entitled to vote at the poll, as well as a document, in the same mailing, containing the information provided by the candidates under section 73.1. The document must be produced in the manner determined by the chief electoral officer and must give equal space to each candidate.”;

(2) by replacing “The reminder shall contain all” at the beginning of the second paragraph by “The reminder must provide either all”.

- c. E-2.3, s. 87, am. **47.** Section 87 of the Act is amended by adding “and determine which, if any, are to be mobile polling stations” at the end of the first paragraph.
- c. E-2.3, s. 87.1, added.
Mobile polling station. **48.** The Act is amended by inserting the following section after section 87:
“87.1. If the returning officer establishes a mobile polling station, the only persons who may be present in that polling station are the deputy returning officer and the poll clerk.”
- c. E-2.3, s. 88, am. **49.** Section 88 of the Act is amended
(1) by replacing “adapted as required, apply to the advance poll” in the second line by “, except section 112, apply to the advance poll, with the necessary modifications”;
(2) by adding the following paragraph at the end:
“For the purposes of section 97.1, in the case of a mobile polling station, the identity verification panel is composed of the deputy returning officer, who is the chair of the panel, and the poll clerk, and decisions must be unanimous.”
- Identity verification panel. “For the purposes of section 97.1, in the case of a mobile polling station, the identity verification panel is composed of the deputy returning officer, who is the chair of the panel, and the poll clerk, and decisions must be unanimous.”
- c. E-2.3, s. 88.1, am. **50.** Section 88.1 of the Act is amended by adding the following paragraphs at the end:
“A person operating a residential facility referred to in section 58.5.1 must ensure that the mobile polling station has access to the electors.
- Mobile polling station. “A person operating a residential facility referred to in section 58.5.1 must ensure that the mobile polling station has access to the electors.
- Mobile polling station. Despite subparagraph 1 of the second paragraph of section 90, while visiting such a facility, a mobile polling station may, on request, go to the room or the apartment of an elector who is unable to move about.”
- c. E-2.3, s. 89, am. **51.** Section 89 of the Act is amended by adding the following paragraph at the end:
“However, a mobile polling station may have access to electors from 8:00 a.m. to 11:00 a.m. and, if the returning officer deems it necessary, on the eighth and sixth days preceding polling day, at the times the returning officer determines.”
- Mobile polling station. “However, a mobile polling station may have access to electors from 8:00 a.m. to 11:00 a.m. and, if the returning officer deems it necessary, on the eighth and sixth days preceding polling day, at the times the returning officer determines.”
- c. E-2.3, s. 90, replaced.
Who may vote. **52.** Section 90 of the Act is replaced by the following section:
“90. Any elector registered on the list of electors may vote at the advance poll.
- Mobile polling station. Any person domiciled in a residential facility referred to in section 58.5.1 may vote at a mobile polling station if the following conditions are fulfilled:

(1) the person applies in writing to the returning officer not later than 19 days before polling day;

(2) the person is registered on the list of electors; and

(3) the person is unable to move about.

List.

The returning officer shall draw up a list of the persons who have made an application under the second paragraph and transmit a copy of the list to each recognized ticket and each candidate concerned.”

c. E-2.3, s. 97.1, am.

53. Section 97.1 of the Act is amended by adding the following sentence at the end of the second paragraph: “If there are three polling stations or less in a place, the deputy returning officer and the poll clerk of the polling station may act as panel members.”

c. E-2.3, s. 106, am.

54. Section 106 of the Act is amended

(1) by replacing “, in a sealed ballot box, after affixing his initials to the seals” in the third line by “a ballot box”;

(2) by striking out “, the required number of ballot papers” in the fifth and sixth lines;

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

Ballot papers.

“The returning officer shall also deliver to the deputy returning officer a sealed, initialled envelope containing the required number of ballot papers.”

c. E-2.3, s. 111, am.

55. Section 111 of the Act is amended by replacing “9:00 a.m. to 7:00 p.m.” by “10:00 a.m. to 8:00 p.m.”.

c. E-2.3, s. 112.2, am.

56. Section 112.2 of the Act is amended

(1) by replacing “and date of birth and of the address appearing on the list opposite his name or” in subparagraph *a* of subparagraph 3 of the first paragraph by “, his date of birth and”;

(2) by replacing “46” in subparagraph *iii* of subparagraph *b* of subparagraph 3 of the first paragraph by “58.3”.

c. E-2.3, s. 117, am.

57. Section 117 of the Act is amended by striking out “, in accordance with the form provided in Schedule II” at the end of the second paragraph.

c. E-2.3, s. 124, am.

58. Section 124 of the Act is amended

(1) by replacing “has not assisted another elector during the poll” in subparagraph 2 of the first paragraph by “has not already assisted any other

elector during the poll other than the person's spouse or relative within the meaning of section 58.3";

(2) by adding the following subparagraph at the end of the first paragraph:

“(3) by the returning officer in the presence of the poll clerk.”;

(3) by replacing “either case” in the second paragraph by “all cases”.

c. E-2.3, s. 126, am.

59. Section 126 of the Act is amended by replacing the first paragraph by the following paragraph:

Written authorization.

126. The returning officer or election clerk may give written authorization to vote to an elector

(1) whose name does not appear on the list of electors used at the polling station but appears on the list of electors in the possession of the returning officer;

(2) whose name was transcribed incorrectly following the decision of the board of revisors; or

(3) whose name was struck off the list of electors due to confusion with another elector.”

c. E-2.3, s. 137, am.

60. Section 137 of the Act is amended by striking out “according to the form provided in Schedule III” in the second line of the first paragraph.

c. E-2.3, s. 156, am.

61. Section 156 of the Act is amended

(1) by replacing “shall fix the dates for nominations and for the poll” at the end of the second paragraph by “set the date of the poll so that it is held as rapidly as possible after the judge has rendered a decision. As soon as possible, the returning officer shall inform each person who was a candidate in the election that resulted in a tie of the date of the poll”;

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

Provisions applicable.

“The second and third paragraphs of section 200 apply to the election, with the necessary modifications. The list of electors in force is used and no new list need be prepared. The list is deposited as soon as practicable after publication of the notice of election and the list need not be revised.”

c. E-2.3, s. 159, am.

62. Section 159 of the Act is amended by replacing the last sentence by the following sentence: “He shall send a copy of the declaration to each candidate and to the chief electoral officer, who notifies the permanent board of revisors established under section 40.12.1 of the Election Act (chapter E-3.3) of the fact.”

- c. E-2.3, s. 160.1, am. **63.** Section 160.1 of the Act is amended by replacing “4:30 p.m. 28 days” in the first line of the first paragraph by “5:00 p.m. 35 days”.
- c. E-2.3, s. 161, replaced.
Documents. **64.** Section 161 of the Act is replaced by the following section:

“**161.** The returning officer shall transmit the documents relating to the election to the secretary general of the school board after the declaration of election. The secretary general shall keep the documents for one year from their transmission or, if the election is contested, for one year from the decision on the contestation.”
- c. E-2.3, s. 169, am. **65.** Section 169 of the Act is amended

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

“If the ticket or candidate promoted by prohibited partisan publicity refuses or neglects to stop or remove the publicity after being requested to do so, the returning officer may have it stopped or removed at the expense of the ticket or candidate.”;

(2) by striking out “waiting in line” in the third line of the second paragraph.

c. E-2.3, s. 171, am. **66.** Section 171 of the Act is amended by replacing “activities” in the first line by “work”.

c. E-2.3, s. 172, am. **67.** Section 172 of the Act is amended by replacing “are not partisan activities” in the third line of the first paragraph by “is not partisan work”.

c. E-2.3, s. 191, am. **68.** Section 191 of the Act is amended by replacing paragraph 3 by the following paragraph:

“(3) upon his failure to attend three consecutive regular sittings of the council of commissioners, unless the council decides otherwise under section 193;”.

c. E-2.3, s. 193, replaced.
Failure to attend sittings. **69.** Section 193 of the Act is replaced by the following section:

“**193.** The term of a commissioner who fails to attend three consecutive regular sittings of the council of commissioners ends at the close of the following sitting unless the commissioner attends that sitting.

The council may, at that sitting, grant the commissioner a period of grace until the next regular council sitting if he was in fact unable to attend the sittings. In such a case, the commissioner’s term ends on the day of that next sitting, if he is not in attendance.

Serious reasons. The council may also in due time order that a commissioner’s failure to attend sittings of the council for serious reasons beyond his control that cause no prejudice to the electors of the school board or the commissioner’s electoral division, does not entail the end of his term.

Provisions not applicable.

The first three paragraphs do not apply if the commissioner is unable to attend the sittings by reason of the provisional execution of a judgment declaring his disqualification or ouster from office.”

c. E-2.3, s. 194, am.

70. Section 194 of the Act is amended by replacing “The school board itself” in the third paragraph by “The Attorney General and the school board”.

c. E-2.3, s. 200, am.

71. Section 200 of the Act is amended

(1) by replacing the second sentence of the second paragraph by the following sentence: “Within 30 days from the date on which the seat becomes vacant, the returning officer must set as polling day a Sunday in the four months following that date.”;

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

Copy.

“The returning officer shall send a copy of the notice of election as soon as possible to the council of commissioners, the chief electoral officer and the Minister of Education, Recreation and Sports.”

c. E-2.3, s. 206.1, am.

72. Section 206.1 of the Act is amended by striking out “or, in the case of a by-election, on the day following the publication of the notice of election” in the definition of “election period” in the first paragraph.

c. E-2.3, s. 206.7, am.

73. Section 206.7 of the Act is amended by adding the following at the end of subparagraph 3 of the first paragraph: “, if that address differs from the address under subparagraph 1”.

c. E-2.3, s. 206.9, am.

74. Section 206.9 of the Act is amended

(1) by adding “or the candidate produces before then a financial report establishing that the candidate’s debts arising from election expenses have been paid in full and that there are no sums remaining in the candidate’s electoral fund” at the end of the first paragraph;

(2) by replacing “by that date” in the second line of the second paragraph by “by 31 December of the year following the year of the election”.

c. E-2.3, s. 206.21, am.

75. Section 206.21 of the Act is amended by striking out “, up to a maximum of \$3,000 per elector for the same school board” at the end.

c. E-2.3, s. 206.27, French text, am.

76. Section 206.27 of the Act is amended by replacing “équivalent” in the sixth line of the first paragraph of the French text by “équivalent”.

c. E-2.3, s. 206.40, am.

77. Section 206.40 of the Act is amended by adding the following paragraph at the end:

Deposit.

“The candidate must deposit the sums paid into the election fund in an account opened for that purpose at a Québec branch of a financial institution.”

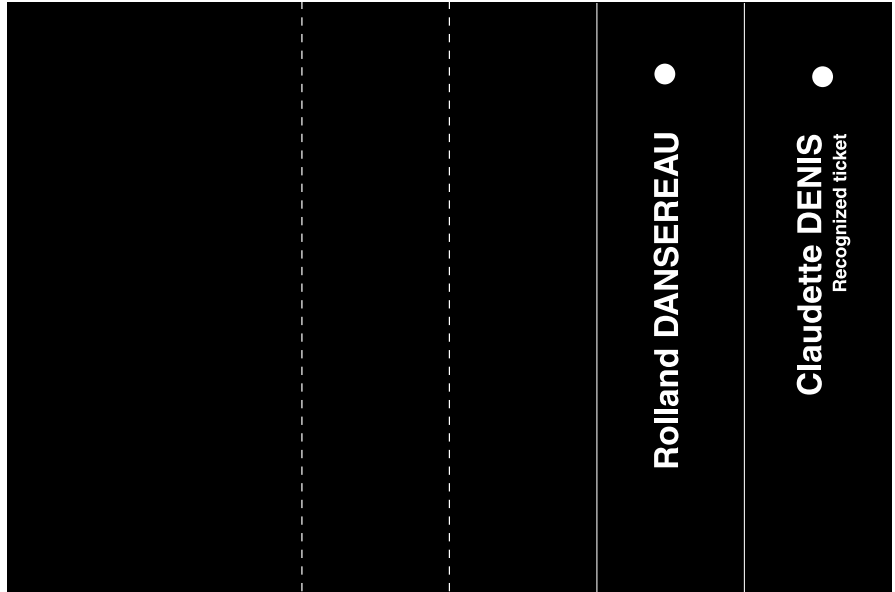
- c. E-2.3, s. 209.7, am. **78.** Section 209.7 of the Act is amended by replacing “as soon as practicable,” in the first and second lines by “on request.”
- c. E-2.3, s. 211, am. **79.** Section 211 of the Act is amended by adding the following sentence at the end of the first paragraph: “However, in the case of a by-election, a public notice shall be published in one or more newspapers having general circulation in the territory of the electoral division.”
- c. E-2.3, s. 213, am. **80.** Section 213 of the Act is amended by replacing “whose name is entered on the list of electors for” in the first and second lines of paragraph 2 by “in”.
- c. E-2.3, s. 213.1, added. **81.** The Act is amended by inserting the following section after section 213:
- Offence. **“213.1.** Every employer who contravenes any of the provisions of section 112 is guilty of an offence.”
- c. E-2.3, s. 219.20, added. **82.** The Act is amended by inserting the following section after section 219.19:
- Offence. **“219.20.** Every person who contravenes a provision of this Act or of a regulation made under this Act, not otherwise covered by another provision of this Chapter, is guilty of an offence.”
- c. E-2.3, s. 221.0.1, added. **83.** The Act is amended by inserting the following section after section 221:
- Fines. **“221.0.1.** Every person who is guilty of an offence referred to in section 213.1 is liable,
- (1) for a first offence, to a fine of not less than \$100 or more than \$1,000 in the case of a natural person or a fine of not less than \$300 or more than \$3,000 in the case of a legal person; and
- (2) for any subsequent conviction, to a fine of not less than \$200 or more than \$2,000 in the case of a natural person or a fine of not less than \$600 or more than \$6,000 in the case of a legal person.”
- c. E-2.3, s. 221.1, French text, am. **84.** Section 221.1 of the Act is amended by replacing “équivalent” in the fourth line of the second paragraph of the French text by “équivalant”.
- c. E-2.3, s. 221.4, added. **85.** The Act is amended by inserting the following section after section 221.3:
- Fine. **“221.4.** Every person who is guilty of an offence under section 219.20 is liable to a fine of not less than \$100 or more than \$500.”
- c. E-2.3, Sched. I, replaced. **86.** Schedule I to this Act is replaced by the following schedule:

“SCHEDULE

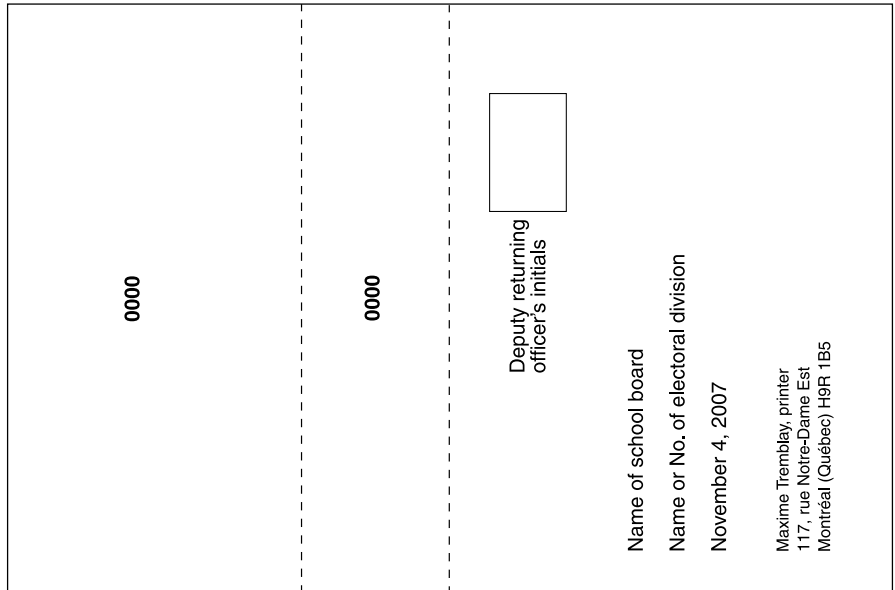
“(Section 99)

“BALLOT PAPER

OBVERSE



REVERSE



c. E-2.3, Schedules II and III, repealed.

87. Schedule II and Schedule III to the Act are repealed.

EDUCATION ACT

c. I-13.3, s. 39, am.

88. Section 39 of the Education Act (R.S.Q., chapter I-13.3) is amended by adding the following sentence at the end of the second paragraph: "It shall also state the cycle or, exceptionally, the part of cycle of the level of instruction concerned and specify if the school provides preschool education."

c. I-13.3, s. 89.1, added.

89. The Act is amended by inserting the following section after section 89:

Consultation.

"89.1. Parents on the governing board may consult the parents of the children in the school on any matter relating to educational services, in particular on report cards and on any other way in which parents are to be informed of the academic progress of their children, proposed under section 96.15."

c. I-13.3, s. 96.15, am.

90. Section 96.15 of the Act is amended

(1) by striking out "and after consulting with the governing board in the case of proposals under subparagraph 3" in the third and fourth lines of the first paragraph;

(2) by inserting ", in particular, how parents are to be informed of the academic progress of their children," after "achievement" in the first line of subparagraph 4 of the first paragraph;

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

Consultation.

"Before approving the proposals under subparagraph 3 of the first paragraph and the proposals relating to how parents are to be informed of the academic progress of their children under subparagraph 4 of the first paragraph, the principal must consult with the governing board."

c. I-13.3, s. 96.17, am.

91. Section 96.17 of the Act is amended

(1) by replacing "Following a request, with reasons, from the parents" in the first line by "Exceptionally, in the interest";

(2) by inserting "and following a request, with reasons, made by the child's parents," after "education," in the second line;

(3) by replacing "such measure will enable the child to achieve those objectives" in the sixth line by "such a measure is necessary to foster the child's academic progress".

c. I-13.3, s. 96.18, am.

92. Section 96.18 of the Act is amended

(1) by replacing "Following a request, with reasons, from the parents" in the first line by "Exceptionally, in the interest";

(2) by inserting “and following a request, with reasons, made by the student’s parents,” after “secondary school,” in the fourth line;

(3) by replacing “such measure will enable the student to achieve those objectives or master those notional contents” in the seventh and eighth lines by “such a measure is necessary to foster the student’s academic progress”.

c. I-13.3, s. 145, am.

93. Section 145 of the Act is amended

(1) by replacing “third” in the first line of the first paragraph by “first”;

(2) by replacing “third” in the first line of the third paragraph by “first”.

c. I-13.3, s. 155, am.

94. Section 155 of the Act is amended by inserting the following paragraph after the first paragraph:

Official spokesman.

“The chairman is the official spokesman for the school board. As official spokesman, the chairman shall publicly state the position of the school board on any subject affecting it, in particular where the chairman is involved, on behalf of the school board, with the various organizations devoted to local and regional development.”

c. I-13.3, s. 175.1, am.

95. Section 175.1 of the Act is amended

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

Contravention.

“No member of the council of commissioners or employee of a school board may be responsible for determining if the code has been contravened or for imposing a penalty.”;

(2) by replacing “revoked or suspended” in the fourth and fifth lines of the fourth paragraph by “divested of office by a court”;

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

Interpretation.

“This section must not be construed so as to restrict the freedom of speech inherent in a commissioner’s function.”

c. I-13.3, s. 176, am.

96. Section 176 of the Act is amended by inserting the following paragraphs at the beginning:

Disqualification.

176. A person is not qualified to hold office as a member of the council of commissioners if convicted of an offence that is a corrupt electoral or referendum practice under the Referendum Act (chapter C-64.1), the Act respecting elections and referendums in municipalities (chapter E-2.2), the Act respecting school elections (chapter E-2.3) or the Election Act (chapter E-3.3).

- Duration. Disqualification continues for five years from the day on which the judgment convicting the person becomes *res judicata*.”
- c. I-13.3, s. 193, am. **97.** Section 193 of the Act is amended by replacing paragraph 3 by the following paragraph:
- “(3) the policy adopted under section 212 on the continued operation or closure of schools and on other changes made to the educational services provided in a school;”.
- c. I-13.3, s. 211, am. **98.** Section 211 of the Act is amended by replacing “The school board shall transmit the plan to every municipality or metropolitan community consulted.” at the end of the first paragraph by the following: “The plan must specify, for each school and each vocational training and adult education centre, the name and address of the school or centre, the premises at its disposal, the level of instruction provided, any purpose it may have other than its educational purpose, its capacity and the school enrolment forecast for the duration of the plan.
- Transmission of plan. The school board shall transmit the plan to every municipality or metropolitan community consulted.”
- c. I-13.3, s. 211.1, added. **99.** The Act is amended by inserting the following section after section 211:
- Democracy in schools. **“211.1.** Subject to any policy directions the Minister may establish, the school board must adopt a policy on introducing students to democracy in schools, providing, in particular, for a form of student representation with the council of commissioners.”
- c. I-13.3, s. 212, replaced. **100.** Section 212 of the Act is replaced by the following section:
- Policy. **“212.** Subject to any policy directions the Minister may establish and after holding a public consultation and consulting the parents’ committee, the school board shall adopt a policy on
- (1) the continued operation or closure of schools; and
- (2) changes to the level of instruction provided by a school, or to cycles or parts of cycles of the level of instruction, and on the cessation of preschool education services provided by a school.
- Public consultation. The policy must include a public consultation process, to take place prior to any change, that must provide for
- (1) the consultation timetable;
- (2) the manner in which the public, and more particularly the parents and the students of full age concerned, are to be informed, including the place where relevant information on the project, particularly its budgetary and

educational impact, may be consulted by any person interested, and the place where additional information may be obtained;

(3) at least one public consultation meeting and the related procedure; and

(4) the presence at the consultation meetings of the chairman of the school board and the commissioner of the electoral division concerned.

Notice.

The policy must also specify that the public consultation process must start with a public notice of the consultation meeting, to be issued

(1) not later than 1 July of the year preceding the year during which the school would be closed; or

(2) not later than 1 April of the year preceding the year during which a change under subparagraph 2 of the first paragraph would be made.”

c. I-13.3, s. 217, am.

101. Section 217 of the Act is amended by adding the following at the end: “, and hold the public consultations prescribed in this Act”.

ACT RESPECTING PRIVATE EDUCATION

c. E-9.1, s. 27, am.

102. Section 27 of the Act respecting private education (R.S.Q., chapter E-9.1) is amended

(1) by inserting “Exceptionally, in the interest of the child,” at the beginning;

(2) by replacing “will allow the child’s integration into a regular class in elementary school education” at the end by “is necessary to foster the child’s academic progress”.

c. E-9.1, s. 28, am.

103. Section 28 of the Act is amended

(1) by inserting “Exceptionally, in the interest of the student,” at the beginning;

(2) by replacing “will allow the child’s integration into a regular class in secondary school education” at the end by “is necessary to foster the student’s academic progress”.

FINAL PROVISIONS

Deeds of establishment.

104. Amendments made by a school board to a deed of establishment of a school to comply with section 39 of the Education Act, as amended by section 88 of this Act, are not subject to the public consultation referred to in the policy adopted under section 212, enacted by section 100 of this Act, unless changes are made to the nature of the educational services provided at the school compared with the educational services provided on 14 December 2006.

Coming into force.

105. This Act comes into force on 14 December 2006, except sections 1 to 3, 5 and 6, which come into force on the date or dates to be set by the Government. However, section 100 applies from the school year 2008-2009.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 52

AN ACT TO AMEND THE ACT RESPECTING THE CONSEIL SUPÉRIEUR DE L'ÉDUCATION AND OTHER LEGISLATIVE PROVISIONS

Bill 34

Introduced by Mr. Jean-Marc Fournier, Minister of Education, Recreation and Sports

Introduced 14 June 2006

Passage in principle 16 November 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006

Legislation amended:

General and Vocational Colleges Act (R.S.Q., chapter C-29)

Act respecting the Conseil supérieur de l'éducation (R.S.Q., chapter C-60)

Education Act (R.S.Q., chapter I-13.3)

Act respecting the Ministère de l'Éducation, du Loisir et du Sport (R.S.Q., chapter M-15)



Chapter 52

AN ACT TO AMEND THE ACT RESPECTING THE CONSEIL SUPÉRIEUR DE L'ÉDUCATION AND OTHER LEGISLATIVE PROVISIONS

[Assented to 14 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. C-60, preamble, am. **1.** The preamble of the Act respecting the Conseil supérieur de l'éducation (R.S.Q., chapter C-60) is amended by replacing the fourth paragraph by the following paragraphs:
- “Whereas it is expedient, in accordance with these principles, to establish, as a think tank dedicated to the development of a global vision of education, a Conseil supérieur de l'éducation to collaborate with the Minister of Education, Recreation and Sports and to advise that Minister on any matter relating to education;
- Whereas an advisory committee responsible for advising the Minister of Education, Recreation and Sports on the financial accessibility of education will be attached to the Conseil supérieur de l'éducation and any commission that the Conseil sees fit to establish may be attached to it.”
- c. C-60, s. 3, am. **2.** Section 3 of the Act is amended by inserting “, if any” after “commissions” in the second line.
- c. C-60, s. 4, am. **3.** Section 4 of the Act is amended by inserting “students,” after “representative of the” in the second line of the first paragraph.
- c. C-60, s. 5, am. **4.** Section 5 of the Act is amended
- (1) by replacing the first paragraph by the following paragraph:
- Term. **5.** Such members shall be appointed for a term not exceeding four years.”;
- (2) by striking out the third paragraph;
- (3) by replacing the fourth paragraph by the following paragraph:
- No renewal. “The members shall not be appointed for a second consecutive term.”

- c. C-60, s. 7, am. **5.** Section 7 of the Act is amended by replacing “and to its committee and commissions” in the first and second lines of the second paragraph by “, to its committee and to its commissions, if any,”.
- c. C-60, s. 9, am. **6.** Section 9 of the Act is amended by replacing the first paragraph by the following paragraphs:
- Function of Council. **“9.** The function of the Council is to advise the Minister on any matter relating to education.
- Report to Minister. For that purpose, the Council must report at least every two years to the Minister on the state and needs of education.”
- c. C-60, s. 10, replaced. **7.** Section 10 of the Act is replaced by the following section:
- Powers of Council. **“10.** In the exercise of its function, the Council may
- (1) advise or make recommendations to the Minister on any matter relating to education;
- (2) solicit or receive petitions, opinions and suggestions from interested bodies or groups and from the general public on any matter relating to education; and
- (3) conduct or commission studies and investigations that it considers useful or necessary for the exercise of its function.”
- c. C-60, ss. 10.1 and 10.2, added. **8.** The Act is amended by inserting the following sections after section 10:
- Advisory function. **“10.1.** The Council shall advise the Minister on draft regulations that the Minister is required to submit to the Council and on any matter submitted by the Minister.
- Internal by-laws. **“10.2.** The Council may adopt internal management by-laws.”
- c. C-60, s. 11, am. **9.** Section 11 of the Act is amended by striking out the second paragraph.
- c. C-60, s. 12, am. **10.** Section 12 of the Act is amended by replacing “commissions” in the second line of the first paragraph by “of its commissions, if any,”.
- c. C-60, s. 13, replaced. **11.** Section 13 of the Act is replaced by the following section:
- Secretary and other members of personnel. **“13.** The secretary and the other members of the personnel of the Council shall be appointed in accordance with the Public Service Act (chapter F-3.1.1).”
- c. C-60, s. 14, am. **12.** Section 14 of the Act is amended

(1) by replacing “and its committee and commissions” in the first line of the first paragraph by “, its committee and its commissions, if any”;

(2) by striking out the second paragraph.

- c. C-60, s. 23.2, am. **13.** Section 23.2 of the Act is amended by inserting “is not entitled to vote and” after “Sport” in the first line of the second paragraph.
- c. C-60, s. 24, replaced.
Establishment of commissions. **14.** Section 24 of the Act is replaced by the following section:
“**24.** The Council may establish commissions to carry out its work or to examine specific issues.”
- c. C-60, ss. 25-27, repealed. **15.** Sections 25 to 27 of the Act are repealed.
- c. C-60, s. 28, replaced.
Sittings. **16.** Section 28 of the Act is replaced by the following section:
“**28.** The committee and any commissions of the Council may sit at any place in Québec.”
- c. C-60, s. 29, am. **17.** Section 29 of the Act is amended by replacing “, of the committee or of a commission” in the first and second lines by “or of the committee”.
- c. C-60, s. 30, repealed. **18.** Section 30 of the Act is repealed.
- OTHER AMENDMENTS**
- c. C-29, s. 2, am. **19.** Section 2 of the General and Vocational Colleges Act (R.S.Q., chapter C-29) is amended by striking out “and after consultation with the Conseil supérieur de l'éducation” in the second line.
- c. C-29, s. 30, am. **20.** Section 30 of the Act is amended by striking out “after consultation with the Conseil supérieur de l'éducation” in the second and third lines of the first paragraph.
- c. C-29, s. 30.0.1, am. **21.** Section 30.0.1 of the Act is amended by striking out “after consultation with the Conseil supérieur de l'éducation” in the second and third lines of the first paragraph.
- c. C-29, s. 31, am. **22.** Section 31 of the Act is amended by striking out “after consultation with the Conseil supérieur de l'éducation” in the first and second lines of the first paragraph and “after consultation with the Conseil supérieur de l'éducation,” in the second line of the second paragraph.
- c. I-13.3, s. 458, am. **23.** Section 458 of the Education Act (R.S.Q., chapter I-13.3) is amended by replacing “, 448, 450 and 456” in the first and second lines by “, 448 and 456”.

- c. M-15, preamble, am. **24.** The preamble of the Act respecting the Ministère de l'Éducation, du Loisir et du Sport (R.S.Q., chapter M-15) is amended by striking out “and its commissions” at the end of the fourth paragraph.
- Commissions continued. **25.** The commissions of the Conseil supérieur de l'éducation established under section 24 of the Act respecting the Conseil supérieur de l'éducation (R.S.Q., chapter C-60), as it read before being replaced, continue to exist and the members of those commissions continue to act until the Council provides otherwise.
- Coming into force. **26.** This Act comes into force on 14 December 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 53

**AN ACT TO AMEND THE ACT RESPECTING INDUSTRIAL
ACCIDENTS AND OCCUPATIONAL DISEASES AND THE
WORKERS' COMPENSATION ACT**

Bill 40

Introduced by Mr. Laurent Lessard, Minister of Labour

Introduced 14 November 2006

Passage in principle 29 November 2006

Passage 13 December 2006

Assented to 14 December 2006

Coming into force: on the date or dates set by the Government, except for section 23, paragraphs 2 and 4 to 8 of section 27 and sections 28 to 37, which come into force on 14 December 2006, and sections 1 to 5 and 15, section 17 insofar as it enacts section 323.1 of the Act respecting industrial accidents and occupational diseases, sections 18 to 22, 24 and 25 and paragraph 1 of section 26, which come into force on 1 January 2007

Legislation amended:

Workers' Compensation Act (R.S.Q., chapter A-3)

Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)



Chapter 53

AN ACT TO AMEND THE ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES AND THE WORKERS' COMPENSATION ACT

[Assented to 14 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES

- c. A-3.001, s. 2, am. **1.** Section 2 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) is amended
- (1) by inserting the following definition after the definition of “establishment”:
- “executive officer”. ““executive officer” means a member of the board of directors of a legal person who also exercises the functions of president, vice-president, secretary or treasurer of the legal person;”;
- (2) by adding the following paragraph after paragraph 3 in the definition of “worker”:
- “(4) an executive officer of a legal person regardless of the work the executive officer does for the legal person.”
- c. A-3.001, s. 5, am. **2.** Section 5 of the Act is amended by adding the following paragraph at the end:
- Presumption. “A person who, for the purposes of his establishment, uses a worker whose services are lent or hired out is deemed to be an employer for the purposes of section 316, even if the person has no workers in his employ.”
- c. A-3.001, s. 6.1, added. **3.** The Act is amended by inserting the following section after section 6:
- Provision not applicable. **“6.1.** The second paragraph of section 33 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45) does not apply for the purpose of determining whether a person is an executive officer on a given date.”

c. A-3.001, heading,
s. 10.1, added.

4. The Act is amended by inserting the following after section 10:

“PAPER CARRIER

Paper carrier.

“**10.1.** A paper carrier is considered a worker in the employ of the person who hires him.”

c. A-3.001, s. 18, am.

5. Section 18 of the Act is amended

(1) by replacing “and directors” in the first line by “, executive officers and members of the boards of directors”;

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

Exception.

“However, a worker who sits on the board of directors of the legal person that employs him need not register with the Commission to have protection under this Act when the worker exercises his functions as a member of that board of directors.”

c. A-3.001, s. 34, am.

6. Section 34 of the Act is amended by inserting the following paragraph after the first paragraph:

Assessment.

“For the purposes of the first paragraph, the assessment due by the former employer on the date of the alienation or transfer includes the assessment that can be computed on the basis of wages paid by the former employer until that date and the rate applicable on that date under section 305 even if a notice of assessment has not been issued.”

c. A-3.001, ss. 290 and
291, replaced.

7. Sections 290 and 291 of the Act are replaced by the following sections:

Notification.

“**290.** An employer who begins operating must notify the Commission of that fact in the manner, subject to the conditions and within the time prescribed by regulation.

Information.

“**291.** For the purposes of this chapter, the employer shall declare to the Commission the gross wages of the employer’s workers and the other information prescribed by regulation, in the manner, subject to the conditions and within the time also prescribed by regulation.

Accuracy.

The employer or a representative of the employer who has personal knowledge of the information given shall attest to its accuracy if so required by regulation.”

c. A-3.001, ss. 292-
294.1, repealed.

8. Sections 292 to 294.1 of the Act are repealed.

c. A-3.001, s. 295, am.

9. Section 295 of the Act is amended by replacing “to 294” in the second line by “and 291”.

c. A-3.001, s. 296,
replaced.
Registers.

10. Section 296 of the Act is replaced by the following section:

“296. For the purposes of this chapter, the Commission may make a regulation requiring an employer to keep registers or records or retain supporting documents concerning the information contained in the registers or other records, according to the standards prescribed by regulation.

Availability.

A person who keeps such registers or records or retains such supporting documents shall, if so required by the Commission, make them available to the Commission or send a copy, or the registers, records or supporting documents themselves, to the Commission.”

c. A-3.001, ss. 306 and
307, replaced.
Computation of
assessment.

11. Sections 306 and 307 of the Act are replaced by the following sections:

“306. The Commission shall compute an assessment on the basis of the wages declared by the employer in accordance with section 291, taking into account any periodic payments made by the employer.

Assessment fixed by
Commission.

“307. If an employer fails to send a notice or the information required under section 290 or 291 within the prescribed time or if the information provided is inaccurate on its face, the Commission may fix the employer’s assessment in the manner it considers appropriate.”

c. A-3.001, s. 315,
replaced.
Payment.

12. Section 315 of the Act is replaced by the following sections:

“315. An employer must pay the Commission the amount of the assessment in the manner, subject to the conditions and within the time prescribed by regulation.

Category determined
by regulation.

“315.1. An employer belonging to a category determined by regulation must, on the dates, for the periods and subject to the conditions prescribed by regulation, make periodic payments in the amount determined according to the method prescribed by regulation.

Amount equal to zero.

The employer must also notify the Commission, on the dates and subject to the conditions prescribed by regulation, if the amount of a payment is equal to zero.

Provisional rate.

“315.2. For the purpose of computing the amount of a payment under section 315.1, the Commission may impose the use of a provisional rate fixed according to the method it considers appropriate.”

c. A-3.001, s. 316,
am.

13. Section 316 of the Act is amended by inserting the following paragraph after the third paragraph:

Assessment due.

“If an employer proves that he is retaining the services of a contractor, the Commission may inform the employer whether an assessment is due by that contractor.”

c. A-3.001, s. 319,
replaced.

Failure to send notice.

14. Section 319 of the Act is replaced by the following section:

“319. An employer who fails to send a notice or information required under section 290 or 291 within the time prescribed incurs a penalty of \$25 per day for each day of default up to an amount of \$2,500.”

c. A-3.001, s. 321, am.

15. Section 321 of the Act is amended by replacing “to 10% of” in the fourth line of the first paragraph by “to”.

c. A-3.001, ss. 321.1-
321.3, added.

16. The Act is amended by inserting the following sections after section 321:

Notice of assessment.

“321.1. If an employer fails to make a periodic payment within the prescribed time or makes a payment that is insufficient on its face, the Commission may, in the way it considers appropriate, determine the amount that should have been paid and demand the payment from the employer by means of a notice of assessment.

Liability.

If the defaulting employer then makes the periodic payment, the employer is still liable for the penalty and any interest accrued due to the delay.

Penalty.

“321.2. An employer who fails to make a periodic payment or notify the Commission if the amount of a payment is equal to zero within the prescribed time incurs a penalty of

- (1) 7% of the amount of the payment, if the delay does not exceed 7 days;
- (2) 11% of the amount of the payment, if the delay does not exceed 14 days; and
- (3) 15% of the amount of the payment in other cases.

Additional penalty.

The employer also incurs a penalty of \$25 per day for each day of default up to an amount of \$2,500.

Lower payment.

“321.3. An employer who makes a periodic payment that is lower than the payment that should have been made must make up the difference and pay a penalty of

- (1) 7% of the difference, if the difference is made up within 7 days after the date on which the payment is payable;
- (2) 11% of the difference, if the difference is made up within 14 days after the date on which the payment is payable; and
- (3) 15% of the difference in other cases.”

c. A-3.001, s. 323.1,
replaced.

17. Section 323.1 of the Act is replaced by the following sections:

- Waiver. **“323.1.** The Commission may waive all or part of the interest, penalty or charge payable by an employer.
- Cancellation. The Commission may also cancel all or part of the interest, penalty or fees payable by an employer.
- Statistical summary. The chair of the board of directors and chief executive officer of the Commission shall present a statistical summary of such waivers and cancellations to the board of directors within four months after the end of the fiscal year in which the waivers and cancellations are made.
- Legal person. **“323.2.** If an employer that is a legal person fails to pay an assessment, the employer’s directors in office on the date of the default become solidarily liable with the employer for that assessment as well as any interest accrued and penalties incurred in relation to the assessment
- (1) if a writ of execution in respect of the employer is returned unfulfilled in whole or in part after a certificate of default is filed under section 322;
- (2) if a winding-up order is made against the employer or the employer becomes bankrupt within the meaning of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) and a claim is filed; or
- (3) if the employer has instituted proceedings for its winding-up or dissolution, or if it has been dissolved.
- Provision not applicable. **“323.3.** Section 323.2 does not apply to a director who, in the circumstances, exercised a reasonable degree of care, diligence and skill or could not have been aware of the default described in that section.
- Division applicable. **“323.4.** The Commission shall assess a director described in section 323.2 as if the director were an employer, and this division applies to such an assessment, with the necessary modifications.
- Restriction. **“323.5.** The Commission may not assess a director for an amount referred to in section 323.2 if the employer is required to pay that amount under section 316.
- Restriction. Furthermore, the Commission may not assess a director for an amount referred to in section 323.2 after the expiry of two years after the date on which the director last ceases to be a director of the employer.”
- c. A-3.001, s. 332, am. **18.** Section 332 of the Act is amended by striking out the second paragraph.
- c. A-3.001, s. 334, am. **19.** Section 334 of the Act is amended by inserting “and the assessment referred to in section 343” after “beneficiaries” in the fourth line of the first paragraph.

c. A-3.001, s. 334.1,
added.

20. The Act is amended by inserting the following section after section 334:

Letter of credit.

“334.1. An employer who is personally liable for the payment of benefits may file with the Commission an irrevocable letter of credit issued by a legal person in favour of the Commission instead of making a contract described in section 334. In the event of default by the employer, the letter of credit must cover the payment of benefits to beneficiaries and of the assessment referred to in section 343 not otherwise covered by a contract made in accordance with section 334. It must also be cashable by the Commission if the employer becomes subject to Chapter IX under section 336 and must be in compliance with the other conditions fixed by the Commission.

New letter of credit.

Not later than 75 days before the expiry date of the previous letter of credit, an employer who avails himself of the first paragraph must file with the Commission a new letter of credit meeting the requirements of the first paragraph, unless the employer has filed proof of making a contract described in section 334 that is applicable from the expiry date of the first letter of credit and under which a person undertakes to assume the obligations of the employer that are not otherwise covered by another contract made in accordance with that section.

Proof of solvency.

If the legal person issuing the letter of credit is not governed by any of the Acts listed in the second paragraph of section 334, the Commission may require proof that the solvency of that person is in accordance with generally applicable principles in that regard.”

c. A-3.001, s. 336,
replaced.

21. Section 336 of the Act is replaced by the following section:

Failure to comply.

“336. An employer who fails to comply with the obligation prescribed by section 333 is considered never to have been governed by this chapter and is subject to Chapter IX.

Written application.

The employer may nevertheless become subject to this chapter if the employer files a written application to that effect with the Commission within six months after the date on which the employer's default under section 333 began. However, the employer remains subject to Chapter IX for any period before the date on which the application is received by the Commission.

Failure to comply.

An employer who fails to comply with the obligations prescribed by sections 334 and 334.1 ceases to be governed by this chapter and becomes subject to Chapter IX if the employer does not remedy the default within 15 days after the date on which a default notice is served on the employer by the Commission.”

c. A-3.001, s. 342,
replaced.

22. Section 342 of the Act is replaced by the following section:

Payment by
Commission.

“342. If the Commission believes it necessary to ensure prompt payment of benefits, it may pay a beneficiary the benefits due by an employer who is personally liable for their payment.

- Claim. The Commission shall claim the amount of benefits paid from the employer by means of a written notice.
- Notice. For the purposes of payment, the computation of interest, the due date and any contestation, the notice constitutes a notice of assessment.”
- c. A-3.001, s. 343, am. **23.** Section 343 of the Act is amended by replacing the last two paragraphs by the following paragraphs:
- Assessment. “The assessment corresponds to a percentage of the cost of the benefits due by each of the employers. The percentage is determined by the Commission by regulation and may vary according to situations also determined by regulation.
- Minimum. The regulations may prescribe a minimum assessment.”
- c. A-3.001, s. 345, am. **24.** Section 345 of the Act is amended by replacing “and sections 319 and 321” at the end by “, sections 319, 321 to 321.3 and 323.2 to 323.5”.
- c. A-3.001, s. 348, am. **25.** Section 348 of the Act is amended by replacing the second paragraph by the following paragraphs:
- Reserve. “If the Commission accepts an employer’s application under the first paragraph, it may charge to the fund the obligations of the employer relating to industrial accidents having occurred or occupational diseases reported before the change of status, on the remittance, by the employer, the employer’s insurer or the surety or warrantor, of a reserve to pay the benefits for the industrial accidents and occupational diseases as well as the assessment referred to in section 343.
- Failure to remit reserve. An employer who chooses not to remit such a reserve remains personally liable for the payment of benefits due in relation to industrial accidents having occurred or occupational diseases reported before the change of status, and must make a contract in accordance with section 334 or file with the Commission an irrevocable letter of credit in accordance with section 334.1 to cover, in case of default on the employer’s part, the payment of benefits for the industrial accidents and occupational diseases as well as the assessment referred to in section 343.
- Obligation to remit reserve. An employer who becomes subject to Chapter IX under section 336 or who fails to make a contract or file with the Commission an irrevocable letter of credit in accordance with the third paragraph, the employer’s insurer, or the surety or warrantor must, at the request of the Commission, remit a reserve in the amount established by the Commission so that the obligations of the employer relating to industrial accidents having occurred or occupational diseases reported before the change of status and the assessment referred to in section 343 will be charged to the fund.

Notice of assessment. For the purposes of payment, the computation of interest, the due date and any contestation, the request referred to in the fourth paragraph constitutes a notice of assessment.”

c. A-3.001, s. 358, am. **26.** Section 358 of the Act is amended

(1) by adding “, or to refuse to waive or cancel interest, a penalty or fees under section 323.1” at the end of the third paragraph;

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

Prohibition. “A person may not apply for the review of a provisional rate fixed by the Commission under section 315.2.”

c. A-3.001, s. 454, am. **27.** Section 454 of the Act is amended

(1) by replacing subparagraph 4.3 of the first paragraph by the following subparagraphs:

“(4.3) prescribing, for the purposes of section 290, the standards applicable to the notice that an employer who begins operating must give to the Commission;

“(4.4) determining, for the purposes of section 291, the other information the employer must declare to the Commission, and prescribing standards applicable to the declaration of gross wages and other information;

“(4.5) determining, for the purposes of section 296, the registers and records an employer must keep and the supporting documents the employer must retain as well as standards relating to the keeping and retention of such registers, records and supporting documents;”;

(2) by striking out “; those rules may vary according to the categories of employers the Commission determines” at the end of subparagraph 5.1 of the first paragraph;

(3) by inserting the following subparagraphs after subparagraph 12.2 of the first paragraph:

“(12.2.1) prescribing, for the purposes of section 315, standards applicable to the payment of the assessment by the employer;

“(12.2.2) prescribing, for the purposes of section 315.1, standards applicable to the periodic payments the employer must make;”;

(4) by striking out “. The conditions may vary according to the categories of employers the Commission determines” at the end of subparagraph 12.4 of the first paragraph;

(5) by striking out “. The conditions may vary according to the categories of employers the Commission determines” at the end of subparagraph 13 of the first paragraph;

(6) by striking out “The standards adopted under this subparagraph may vary according to the categories of employers the Commission determines.” at the end of subparagraph 15 of the first paragraph;

(7) by inserting the following subparagraph after subparagraph 15 of the first paragraph:

“(16) determining, for the purposes of section 343, percentages for fixing the assessment of employers who are personally liable for the payment of benefits, determining the situations to which the percentages apply and providing for any minimum assessment.”;

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

Standards.

“In exercising its regulatory powers under subparagraphs 4.2 to 13, 15 and 16 of the first paragraph, the Commission may prescribe standards that differ according to the categories of employers it determines.”

c. A-3.001, s. 455, am.

28. Section 455 of the Act is amended by replacing “5 to 13 and 15” in the second line of the second paragraph by “4.2 to 13, 15 and 16”.

c. A-3.001, ss. 574.1 and 574.2, added.

29. The Act is amended by inserting the following sections after section 574:

Liability of employer.

574.1. Unless the Commission agrees to charge to the fund the obligations of an employer who is personally liable for the payment of benefits under the Workers' Compensation Act (chapter A-3), the employer remains liable for the payment of benefits for a recurrence, relapse or aggravation of an injury or disease resulting from an industrial accident suffered or an occupational disease reported by one of the employer's workers while the employer was personally liable for the payment of benefits.

Declaratory section.

This section is declaratory. However, it cannot operate to prevent an employer who is personally liable for the payment of benefits under the Workers' Compensation Act from being declared, under a final judgment of an administrative tribunal or a court of justice, not personally liable for the payment of benefits for a recurrence, relapse or aggravation suffered by one of the employer's workers, as long as the employer contested a decision of the Commission holding the employer liable for the payment of those benefits before 14 November 2006.

Assessment to defray costs.

574.2. The Commission may impose and is deemed to have always had the power to impose on an employer that it considered personally liable for the payment of benefits under the Workers' Compensation Act (chapter A-3) an assessment to defray the costs incurred under this Act in

relation to a recurrence, a relapse or an aggravation of an injury or disease resulting from an industrial accident suffered or an occupational disease reported by one of the employer's workers while the employer was personally liable for the payment of benefits.

Powers.

For the purpose of fixing the assessment, the Commission exercises its powers under section 343 of this Act, with the necessary modifications."

WORKERS' COMPENSATION ACT

c. A-3, s. 125, replaced.

30. Section 125 of the Workers' Compensation Act (R.S.Q., chapter A-3) is replaced by the following section:

Approval of Government.

"125. A regulation made by the Commission under section 124 is subject to the approval of the Government with the exception of a regulation made under paragraph *d* of that section."

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

Coming into force of regulatory amendments.

31. A regulatory amendment made before 1 July 2007 by the Commission de la santé et de la sécurité du travail under subparagraph 7, 9 or 12.1 of the first paragraph of section 454 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) to reflect the amendments to that Act that are enacted by this Act concerning the definition of "worker" comes into force on the day of its publication in the *Gazette officielle du Québec* without prior publication and has effect from the assessment year 2007.

Provisions not applicable.

32. Sections 323.2, 323.3 and 323.5 of the Act respecting industrial accidents and occupational diseases as enacted by section 17 do not apply to an assessment for a year before the year (*insert the year of coming into force of section 323.2 of the Act respecting industrial accidents and occupational diseases*).

Failure to send notice.

33. An employer who fails to send in the notice required by section 333 of the Act respecting industrial accidents and occupational diseases on or before 1 January 2007 becomes subject to Chapter IX of that Act from that date.

Written application.

However, the employer may become subject to Chapter X of that Act again if the employer files a written application to that effect with the Commission de la santé et de la sécurité du travail before the expiry of a six-month period beginning on 1 January 2007. The employer remains subject to Chapter IX of that Act for the period extending from 1 January 2007 to the date the application is received by the Commission de la santé et de la sécurité du travail.

Provisions applicable.

The fourth and fifth paragraphs of section 348 of the Act respecting industrial accidents and occupational diseases as enacted by section 25 then apply to that employer.

- Information. **34.** The Commission de la santé et de la sécurité du travail may require employers to provide information necessary for the implementation of a regulation made under subparagraph 12.2.2 of the first paragraph of section 454 of the Act respecting industrial accidents and occupational diseases as enacted by paragraph 3 of section 27.
- Effect. **35.** The amendment to the Workers' Compensation Act made by section 30 has effect from 14 November 2006.
- Validity of resolution. **36.** Despite any judgment to the contrary, the resolutions adopted by the board of directors of the Commission de la santé et de la sécurité du travail under section 343 of the Act respecting industrial accidents and occupational diseases determining the percentages applicable to the determination of the assessment of employers personally liable for the payment of benefits to defray the costs incurred for the administration of Chapter X of that Act may not be invalidated, nor may the notices of assessment issued pursuant to those resolutions, on the ground that the Commission should have proceeded by regulation.
- Provisions applicable. **37.** Sections 290 to 296, 306, 307, 315, 319, 321, 323.1 and 345 of the Act respecting industrial accidents and occupational diseases as they read on 13 December 2006 continue to apply for the purposes of employers' declarations and the fixing and payment of an assessment for an assessment year before the year (*insert the year of coming into force of section 7*).
- Coming into force. **38.** This Act comes into force on the date or dates set by the Government, except for section 23, paragraphs 2 and 4 to 8 of section 27 and sections 28 to 37, which come into force on 14 December 2006, and sections 1 to 5 and 15, section 17 insofar as it enacts section 323.1 of the Act respecting industrial accidents and occupational diseases, sections 18 to 22, 24 and 25 and paragraph 1 of section 26, which come into force on 1 January 2007.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 54

AN ACT TO AMEND THE EDUCATION ACT AND THE ACT RESPECTING MUNICIPAL TAXATION

Bill 43

Introduced by Mr. Jean-Marc Fournier, Minister of Education, Recreation and Sports

Introduced 25 October 2006

Passage in principle 1 December 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006

Legislation amended:

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

Education Act (R.S.Q., chapter I-13.3)



Chapter 54

AN ACT TO AMEND THE EDUCATION ACT AND THE ACT RESPECTING MUNICIPAL TAXATION

[Assented to 14 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. I-13.3, s. 310, am. **1.** Section 310 of the Education Act (R.S.Q., chapter I-13.3) is amended by adding the following paragraphs at the end:
- Variation in assessment. “However, if there is a variation in a municipality’s standardized assessment of taxable immovables because of the coming into force of its property assessment roll, the tax base of the school tax is an adjusted value obtained after averaging the variation.
- Averaging of variation. The variation in the standardized assessment of the taxable immovables is averaged in accordance with Division IV.3 of Chapter XVIII of the Act respecting municipal taxation (chapter F-2.1), with the necessary modifications.”
- c. I-13.3, s. 315, am. **2.** Section 315 of the Act is amended by adding the following paragraphs at the end:
- Equal payments. “However, if the school tax is equal to or greater than the amount set by the regulation made under paragraph 4 of section 263 of the Act respecting municipal taxation (chapter F-2.1), the debtor may choose to pay it in two equal payments. The second payment is payable 121 days after the sending of the tax bill.
- Payment overdue. If the first payment is not made within the period prescribed, the entire amount becomes payable immediately. However, the school board may provide that only the first payment becomes payable immediately.”
- c. I-13.3, s. 319, am. **3.** Section 319 of the Act is amended by inserting “or, in the case referred to in the third paragraph of section 315, in two equal payments” after “payment” in the second line of the third paragraph.
- c. I-13.3, s. 436, am. **4.** Section 436 of the Act is amended by inserting “or, in the case referred to in the third paragraph of section 315, in two equal payments” after “payment” in the second line of the third paragraph.
- c. I-13.3, s. 475.2, added. **5.** The Act is amended by inserting the following section after section 475.1:

- Minimum amount. **“475.2.** If the variation in a municipality’s standardized assessment of taxable immovables resulting from the coming into force of its property assessment roll has the effect of reducing the amount of the equalization grant allocated under section 475 or 475.1, the amount of the equalization grant for the whole school year for which the roll applies may not be less than the amount of the equalization grant allocated for the school year before the roll came into force.
- Difference between amounts. An amount corresponding to the difference between the amount of the equalization grant allocated under the first paragraph and the amount that would otherwise have been allocated under section 475 or 475.1 must be applied to the reduction of the school tax on that municipality’s taxable immovables, subject to the terms and conditions prescribed by the budgetary rules.”
- c. F-2.1, s. 246, am. **6.** Section 246 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by replacing the second sentence of the first paragraph by the following sentence: “A school tax supplement resulting from such an alteration must be paid in the manner prescribed by the Education Act (chapter I-13.3) for the payment of school taxes.”
- c. F-2.1, s. 248, am. **7.** Section 248 of the Act is amended by replacing the second sentence of the first paragraph by the following sentence: “A school tax supplement resulting from such an alteration, including the interest it bears, must be paid in the manner prescribed by the Education Act (chapter I-13.3) for the payment of school taxes.”
- c. F-2.1, s. 250, am. **8.** Section 250 of the Act is amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

 “(2) if due to a school board, it must be paid in the manner prescribed by the Education Act (chapter I-13.3) for the payment of school taxes;”.
- c. F-2.1, s. 253.35, am. **9.** Section 253.35 of the Act is amended by replacing the second paragraph by the following paragraph:
- Provisions applicable. “They also apply, with the necessary modifications, in respect of school taxes, in the case referred to in section 310 of the Education Act (chapter I-13.3).”
- Applicability. **10.** The provisions enacted by this Act apply to every fiscal year from the fiscal year 2007-2008.
- Adjusted tax base. **11.** If the standardized assessment of a municipality’s taxable immovables for the fiscal year 2006-2007 differs from that established for the fiscal year 2005-2006 because of the coming into force of its property assessment roll, the tax base of the school tax for the fiscal year 2007-2008 is an adjusted value obtained after averaging the variation in the standardized assessment of the municipality’s taxable immovables in accordance with the third paragraph

of section 310 of the Education Act (R.S.Q., chapter I-13.3), enacted by section 1 of this Act. The adjusted value corresponds to that calculated for the second fiscal year for which the assessment roll applies.

Equalization grant.

Furthermore, in the case described in the first paragraph, if the variation in a municipality's standardized assessment of taxable immovables resulting from the coming into force of its property assessment roll has the effect of reducing the amount of the equalization grant allocated under section 475 or 475.1 of the Education Act for the fiscal year 2006-2007, section 475.2 of that Act, enacted by section 5, applies from the fiscal year 2007-2008 as if it had applied for the purposes of the fiscal year 2006-2007. The reduction of the school tax provided for in that section applies to that municipality's taxable immovables, subject to the terms and conditions prescribed by the budgetary rules.

Extension of application period.

12. If a municipality orders the extension of the application period of its property assessment roll under section 140 of chapter 60 of the statutes of 2006, the variation in the standardized assessment of the municipality's taxable immovables must be averaged, for the purposes of the school tax, in accordance with the averaging measure prescribed by section 143 of that Act, with the necessary modifications.

Coming into force.

13. This Act comes into force on 14 December 2006.

2006, chapter 55

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING RETIREMENT

Bill 44

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

Introduced 7 November 2006

Passage in principle 28 November 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006, except section 31 and sections 60 to 62, which come into force on 1 January 2007, and sections 6, 26 and 53, which come into force on the date or dates to be set by the Government

Legislation amended:

Act to facilitate the establishment of a pension plan for employees working in childcare services (R.S.Q., chapter E-12.011)

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

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 55

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING RETIREMENT

[Assented to 14 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

- c. R-9.1, s. 8, am. **1.** Section 8 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1) is amended by inserting “, 29.2” after “29.1” in the last line of the first paragraph.

ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

- c. R-9.2, s. 9, am. **2.** Section 9 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) is amended by inserting the following paragraph after the first paragraph:

Adoption leave. “In the case of an adoption leave, the pensionable salary is the basic salary the employee would have been entitled to receive for the period during which the employee receives benefits, or would receive benefits if the employee had applied for them, under the Québec parental insurance plan established under the Act respecting parental insurance (chapter A-29.011) or the employment insurance plan established under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23).”

- c. R-9.2, s. 21, am. **3.** Section 21 of the Act is amended by replacing “130” in the second line of the first paragraph by “135”.

- c. R-9.2, s. 35, am. **4.** Section 35 of the Act is amended by replacing “the rate” in the next to last line of the first paragraph by “an annual rate”.

- c. R-9.2, s. 36, am. **5.** Section 36 of the Act is amended by replacing “determined for each period in” in the fourth line of the second paragraph by “determined in”.

- c. R-9.2, s. 41.9, am. **6.** Section 41.9 of the Act is amended by replacing “and” in the next to last line by “to”.

- c. R-9.2, s. 41.12, am. **7.** Section 41.12 of the Act is amended by replacing “determined for each period in” in the second line of the third paragraph by “determined in”.

c. R-9.2, s. 42.1.1,
added.

Withholding.

8. The Act is amended by inserting the following section after section 42.1:

“42.1.1. The employer must withhold from any indemnity the employer pays to an employee because of an adoption leave an amount equal to the amount the employer would have withheld if the employee had not taken such a leave.”

c. R-9.2, s. 72, am.

9. Section 72 of the Act is amended by striking out the last paragraph.

c. R-9.2, s. 74.0.1,
added.

Interest.

10. The Act is amended by inserting the following section after section 74:

“74.0.1. 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 (chapter R-10).

Rates.

The applicable rates determined in Schedule VI to that Act 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 to that Act 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-9.2, s. 126, am.

11. Section 126 of the Act is amended by striking out the second paragraph.

c. R-9.2, s. 135, am.

12. Section 135 of the Act is amended by replacing “determined, for each period, in” in the next to last line of the second paragraph by “determined in”.

c. R-9.2, s. 136, am.

13. Section 136 of the Act is amended

(1) by replacing “determined, for each period, in” in the second line of the second paragraph by “determined in”;

(2) by replacing “à l’article 406 et à” in the fourth line of the second paragraph in the French text by “de l’article 406 et de”.

c. R-9.2, s. 137, am.

14. Section 137 of the Act is amended by replacing the second and third lines of the second paragraph by the following lines:

“annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan or section”.

c. R-9.2, s. 143.6, am.

15. Section 143.6 of the Act is amended by replacing the last two lines of the first paragraph by the following lines:

“granted are credited to the employee or person in accordance with section 23 of this Act, as it read before 1 January 2005, on the last date on which the employee or person once again began contributing to this plan before 1 January 2005.”

c. R-9.2, s. 143.16, am. **16.** Section 143.16 of the Act is amended

(1) by replacing “determined for each period in” in the seventh line of the last paragraph by “determined in”;

(2) by replacing “under section 406 of the Act respecting the Pension Plan of Management Personnel and in” in the tenth and eleventh lines of the last paragraph by “in section 406 of the Act respecting the Pension Plan of Management Personnel and”.

c. R-9.2, s. 143.20, am. **17.** Section 143.20 of the Act is amended

(1) by replacing “at the rate” in the twelfth line of the first paragraph by “, compounded annually, at the rates”;

(2) by replacing “204, 205” in the next to last line of the first paragraph by “205, 206”.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

c. R-10, s. 14, am. **18.** Section 14 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by inserting the following paragraph after the first paragraph:

Adoption leave.

“In the case of an adoption leave, the pensionable salary is the basic salary the employee would have been entitled to receive for the period during which the employee receives benefits, or would receive benefits if the employee had applied for them, under the Québec parental insurance plan established under the Act respecting parental insurance (chapter A-29.011) or the employment insurance plan established under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23).”

c. R-10, s. 22, am. **19.** Section 22 of the Act is amended by replacing “130” in the last line of the first paragraph by “135”.

c. R-10, s. 29.2, added. **20.** The Act is amended by inserting the following section after section 29.1:

Withholding.

“29.2. The employer must withhold from any indemnity the employer pays to an employee because of an adoption leave an amount equal to the amount the employer would have withheld if the employee had not taken such a leave.”

c. R-10, s. 46.1, am. **21.** Section 46.1 of the Act is amended by inserting “, compounded annually,” after “interest” in the first line of the last paragraph.

c. R-10, s. 85.20, am. **22.** Section 85.20 of the Act is amended by striking out the second paragraph.

- c. R-10, s. 85.21, am. **23.** Section 85.21 of the Act is amended by striking out “, except the second paragraph of section 85.20,” in the first and second lines.
- c. R-10, s. 89, replaced.
Increase. **24.** Section 89 of the Act is replaced by the following section:
“89. The pension credit may be increased on 1 January following the filing of the actuarial valuation of the service redeemed if the valuation shows that an upward adjustment should be made. The Government may establish, by regulation, the rules and procedures that apply to the increase of pension credits; those rules and procedures may vary with the categories of pension credits and persons the Government determines.”
- c. R-10, s. 109.4, am. **25.** Section 109.4 of the Act is amended by replacing the last paragraph by the following paragraph:
 Lump sum. **“The amounts established under this section are payable in a lump sum.”**
- c. R-10, s. 109.9, am **26.** Section 109.9 of the Act is amended
 (1) by replacing “determined for each period in” in the second line of the third paragraph by “determined in”;
 (2) by replacing “établi à” in the fourth line of the fourth paragraph in the French text by “de”.
- c. R-10, s. 134, am. **27.** Section 134 of the Act is amended
 (1) by inserting the following subparagraph after subparagraph 11.3 of the first paragraph:
“(11.3.1) establish, for the purpose of section 89, the rules and procedures that apply to the increase of pension credits for the categories of pension credits and persons it determines;”;
 (2) by striking out subparagraph 22 of the first paragraph.
- c. R-10, s. 137, am. **28.** Section 137 of the Act is amended
 (1) by striking out “, 109.4” in the first line of subparagraph 1 of the second paragraph;
 (2) by striking out “, 138.3” in the fourth line of the third paragraph.
- c. R-10, s. 147.0.5, am. **29.** Section 147.0.5 of the Act is amended by striking out “and section 147.0.2” in the second line.
- c. R-10, s. 158, am. **30.** Section 158 of the Act is amended by replacing “the fifth paragraph of section 109.4” in the next to last and last lines of the first paragraph by “section 26”.

- c. R-10, s. 158.5, am. **31.** Section 158.5 of the Act is amended by adding “, and those of the pension plan established under the Act respecting the Syndical Plan of the Sûreté du Québec (chapter R-14) shall be paid in accordance with section 67.3 of the Police Act (chapter P-13.1)” at the end.
- c. R-10, s. 174, am. **32.** Section 174 of the Act is amended
- (1) by striking out “, of the Teachers Pension Plan and of the Civil Service Superannuation Plan” in the third and fourth lines of the first paragraph;
- (2) by replacing “des régimes” in the last line of the second paragraph in the French text by “du régime”.
- c. R-10, s. 178, am. **33.** Section 178 of the Act is amended by replacing “one of the plans mentioned in section 174” in the second line by “the Government and Public Employees Retirement Plan”.
- c. R-10, s. 183, am. **34.** Section 183 of the Act is amended by replacing “two arbitrators” in the second line of the first paragraph by “three arbitrators”.
- c. R-10, s. 187, am. **35.** Section 187 of the Act is amended by inserting “and, if provided for under the plan, each payment of an indemnity paid because of an adoption leave” after “salary” in the third line of the first paragraph.
- c. R-10, s. 191, am. **36.** Section 191 of the Act is amended by replacing “204, 205” in the tenth line of the second paragraph by “205, 206”.

ACT RESPECTING THE TEACHERS PENSION PLAN

- c. R-11, s. 11, am. **37.** Section 11 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) is amended by inserting the following paragraph after the first paragraph:
- Adoption leave. “In the case of an adoption leave, the pensionable salary is the basic salary the teacher would have been entitled to receive for the period during which the teacher receives benefits, or would receive benefits if the teacher had applied for them, under the Québec parental insurance plan established under the Act respecting parental insurance (chapter A-29.011) or the employment insurance plan established under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23).”
- c. R-11, s. 19, am. **38.** Section 19 of the Act is amended by replacing “130” in the last line of the first paragraph by “135”.
- c. R-11, s. 23, am. **39.** Section 23 of the Act is amended by replacing “with interest at 5%, compounded annually,” in the second and third lines of the second paragraph by “with interest, compounded annually, at the rate of 5%”.

c. R-11, s. 28.7,
repealed.

40. Section 28.7 of the Act is repealed.

c. R-11, s. 29.1.0.1,
added.

41. The Act is amended by inserting the following section after section 29.1:

Withholding.

“29.1.0.1. The employer must withhold from any indemnity the employer pays to a teacher because of an adoption leave an amount equal to the amount the employer would have withheld if the teacher had not taken such a leave.”

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

c. R-12, s. 51, am.

42. Section 51 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended by inserting the following paragraph after the first paragraph:

Adoption leave.

“In the case of an adoption leave, the pensionable salary is the basic salary the officer would have been entitled to receive for the period during which the officer receives benefits, or would receive benefits if the officer had applied for them, under the Québec parental insurance plan established under the Act respecting parental insurance (chapter A-29.011) or the employment insurance plan established under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23).”

c. R-12, s. 67, am.

43. Section 67 of the Act is amended by replacing “130” in the last line of the first paragraph by “135”.

c. R-12, s. 69.0.1.1,
added.

44. The Act is amended by inserting the following section after section 69.0.1:

Withholding.

“69.0.1.1. The employer must withhold from any indemnity the employer pays to an officer because of an adoption leave an amount equal to the amount the employer would have withheld if the officer had not taken such a leave.”

c. R-12, s. 99.21,
repealed.

45. Section 99.21 of the Act is repealed.

c. R-12, s. 109, am.

46. Section 109 of the Act is amended by striking out paragraph 8.1.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

c. R-12.1, s. 25, am.

47. Section 25 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by inserting the following paragraph after the first paragraph:

Adoption leave.

“In the case of an adoption leave, the pensionable salary is the basic salary the employee would have been entitled to receive for the period during which the employee receives benefits, or would receive benefits if the employee had

applied for them, under the Québec parental insurance plan established under the Act respecting parental insurance (chapter A-29.011) or the employment insurance plan established under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23).”

- c. R-12.1, s. 36, am. **48.** Section 36 of the Act is amended by replacing “130” in the last line of the first paragraph by “135”.
- c. R-12.1, s. 43.1, added.
Withholding. **49.** The Act is amended by inserting the following section after section 43:
“43.1. The employer must withhold from any indemnity the employer pays to an employee because of an adoption leave an amount equal to the amount the employer would have withheld if the employee had not taken such a leave.”
- c. R-12.1, s. 68, am. **50.** Section 68 of the Act is amended by inserting “, compounded annually,” after “interest” in the first line of the fourth paragraph.
- c. R-12.1, s. 118, am. **51.** Section 118 of the Act is amended by replacing “or paternity” in the third line of the third paragraph by “, paternity or adoption”.
- c. R-12.1, s. 138.3, am. **52.** Section 138.3 of the Act is amended by replacing the last paragraph by the following paragraph:
 “The amounts established under this section are payable in a lump sum.”
- Lump sum.
- c. R-12.1, s. 138.8, am. **53.** Section 138.8 of the Act is amended
 (1) by replacing “for each period in Schedule VII to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1)” in the second, third and fourth lines of the third paragraph by “in Schedule VII”;
 (2) by striking out “to that Act” in the sixth line of the third paragraph;
 (3) by striking out “to the Act respecting the Government and Public Employees Retirement Plan” in the fourth and fifth lines of the fourth paragraph.
- c. R-12.1, s. 196, am. **54.** Section 196 of the Act is amended by striking out subparagraphs 5.2 and 21 of the first paragraph.
- c. R-12.1, s. 203, am. **55.** Section 203 of the Act is amended by replacing “in the second paragraph of section 138.2” in the last line of the first paragraph by “in section 40”.

MISCELLANEOUS AND FINAL PROVISIONS

- c. E-12.011, s. 1, am. **56.** Section 1 of the Act to facilitate the establishment of a pension plan for employees working in childcare services (R.S.Q., chapter E-12.011), amended by section 138 of chapter 47 of the statutes of 2005, is again amended by replacing “and of associations representing those permit holders” at the end

by “, of associations representing those permit holders and of legal persons accredited by the Minister as home child care coordinating offices referred to in the second paragraph of section 40 and in section 158 of that Act”.

c. E-12.011, s. 2, am.

57. Section 2 of the Act, amended by section 139 of chapter 47 of the statutes of 2005, is again amended by replacing the first paragraph by the following paragraph:

Requirement.

“2. Unless excluded by the pension plan, the permit holders and accredited legal persons referred to in section 1 are required to become a party to the pension plan referred to in that section from the time the plan is established or from the time the permit is issued or the accreditation is granted if the permit is issued or the accreditation is granted after the plan is established. The associations representing the permit holders may become a party to the pension plan.”

c. E-12.011, s. 3, am.

58. Section 3 of the Act is amended by replacing “the permit holders referred to in section 1 or to an association representing such permit holders” in the second and third lines of the first paragraph by “the accredited legal persons and permit holders referred to in section 1 and to the associations representing such permit holders”.

Requirement.

59. Despite section 57, legal persons accredited as home child care coordinating offices before 14 December 2006 are required to become a party to the pension plan on that date.

c. P-13.1, s. 67,
replaced, ss. 67.1-67.7,
added.

60. Section 67 of the Police Act (R.S.Q., chapter P-13.1) is replaced by the following sections:

Establishment of
funds.

“67. The contribution fund of the members of the pension plan referred to in the first paragraph of section 65 is established at the Caisse de dépôt et placement du Québec. The employers’ contributory fund is also established at the Caisse.

Contributions.

“67.1. Member contributions to the pension plan referred to in the first paragraph of section 65, with respect to years of service prior to 1 January 2007, shall be paid into the consolidated revenue fund. Member contributions with respect to years of service subsequent to 31 December 2006, except those concerning ancillary benefits, and related employer contributions to the pension plan shall be paid into the funds referred to in section 67, in accordance with the provisions of the plan. However, in the case of an officer who is a member of the plan on 31 December 2006, member and employer contributions shall be paid into the consolidated revenue fund if the officer sends the Commission administrative des régimes de retraite et d’assurances a written notice to that effect before 31 January 2007.

Benefits,
reimbursement,
transfers.

“67.2. Any benefits except ancillary benefits and any reimbursement or sum resulting from a transfer related to the pension plan referred to in the first paragraph of section 65 shall be paid out of

(1) the consolidated revenue fund for years of service prior to 1 January 2007; or

(2) the funds referred to in section 67, in accordance with the provisions of the plan, for years of service subsequent to 31 December 2006.

Source.

If the employers' contributory fund is exhausted, the sums that were to be taken out of that fund shall be taken out of the consolidated revenue fund. In the case of officers who sent the Commission administrative des régimes de retraite et d'assurances the notice referred to in section 67.1, the payments referred to in the first paragraph shall also be paid out of the consolidated revenue fund.

Administration expenses.

“67.3. The administration expenses of the pension plan referred to in the first paragraph of section 65, except those related to ancillary benefits, shall be paid out of the funds referred to in section 67, in accordance with the provisions of the plan.

Source.

If the employers' contributory fund is exhausted, the sums that were to be taken out of that fund shall be taken out of the consolidated revenue fund. In the case of officers who sent the Commission administrative des régimes de retraite et d'assurances the notice referred to in section 67.1, the payment referred to in the first paragraph shall also be paid out of the consolidated revenue fund.

Administration.

“67.4. The Caisse de dépôt et placement du Québec shall administer:

(1) the sums deposited in the employers' contributory fund under the pension plan referred to in the first paragraph of section 65, in accordance with the investment policy of the Minister of Finance; and

(2) the sums deposited in the plan members' contribution fund, in accordance with the provisions of the plan.

Ancillary benefits.

“67.5. Plan members' contributions with respect to the ancillary benefits provided for in the pension plan referred to in the first paragraph of section 65 shall be paid in accordance with the provisions of the plan, and the payment and administration of those benefits shall be paid in accordance with those provisions.

Untransferability.

“67.6. A benefit or reimbursement payable under the pension plan referred to in the first paragraph of section 65 is untransferable and unseizable.

Capitalization.

“67.7. On the basis of the actuarial valuation required by the Minister of Finance, the Minister shall determine the amounts that could, from year to year, but at the latest every three years, be capitalized at prescribed periods to take into account undertakings of the Government with respect to the pension plan referred to in the first paragraph of section 65 regarding years of service

subsequent to 31 December 2006. The amounts so capitalized shall be drawn from the consolidated revenue fund.”

c. P-13.1, s. 353.3, am. **61.** Section 353.3 of the Act is amended by replacing “having neither reached 65 years of age nor accumulated the maximum number of years of credited service under the plan referred to in section 353.4” in the fifth, sixth and seventh lines of the first paragraph by “not having reached 65 years of age”.

c. P-13.1, s. 353.4, am. **62.** Section 353.4 of the Act is amended by striking out “or accumulating the maximum number of years of credited service under the plan, whichever occurs first” in the second and third lines of the second paragraph.

Non-teaching staff. **63.** The pension plan of the non-teaching staff of the Commission des écoles catholiques de Montréal terminates on 31 January 2007 if, before 22 November 2006, more than half the employees who are members of the plan on 1 November 2006 have expressed in writing their wish to become members of the Government and Public Employees Retirement Plan. The termination of the plan applies despite sections 204 to 207 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1) and applies to all members and beneficiaries of the plan on the date of termination. The Régie des rentes du Québec is then deemed to have rendered, on 31 January 2007, a decision ordering the termination of the plan. Despite sections 212, 212.1, 236 and 237 of the Supplemental Pension Plans Act, the benefits to which the members and beneficiaries are entitled are established for the purposes of the termination report and paid in the manner prescribed in this section.

Active members. The active members of the plan on 31 January 2007 become members of the Government and Public Employees Retirement Plan on 1 February 2007. In accordance with section 101 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), those employees are awarded a pension credit for the value of their benefits accrued under the plan, on the basis of the hypotheses set forth in Schedule I to the Regulation under the Act respecting the Government and Public Employees Retirement Plan made by Order in Council 1845-88 dated 14 December 1988 (1988, G.O. 2, 4154) in force on 1 November 2006. An amount equal to the value of the benefits is transferred to the Commission administrative des régimes de retraite et d’assurances.

Payment. On the date and according to the conditions and procedures prescribed by the Government, the Commission administrative des régimes de retraite et d’assurances assumes payment of the pension of all members and beneficiaries whose pension payments begin before 1 February 2007 and all non-active members at that date whose pension payments, under the plan, begin after 31 January 2007. The pensions are paid in accordance with sections 80, 82 and 83 of the Act respecting the Government and Public Employees Retirement Plan.

- Transferred amounts. Despite section 102 of the Act respecting the Government and Public Employees Retirement Plan, the amounts transferred to the Commission administrative des régimes de retraite et d'assurances to assume the obligations conferred on it under this section are paid into a special fund at the Caisse de dépôt et placement du Québec. All the benefits referred to in this section and the administrative expenses relating to those benefits are paid first out of that fund and then out of the consolidated revenue fund. As of 1 February 2007, the benefits may not be the object of an increase other than increases provided for under the pension plan at the date of its termination; nor may the benefits give rise to an adjustment to the pension paid by the Government and Public Employees Retirement Plan.
- Surplus. If an actuarial valuation identifies a surplus pertaining to the benefits referred to in this section, the Commission must transfer the part of the surplus the minister responsible for the Act respecting the Government and Public Employees Retirement Plan specifies to the consolidated revenue fund. Once the Commission has met all the obligations conferred on it under this section, it must transfer any balance in the special fund referred to in the fourth paragraph to the consolidated revenue fund.
- Effect. **64.** The first regulation made, after the date of coming into force of this Act, under section 89 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) may, if it so provides, have effect from any date not prior to 1 January 2006.
- Effect. **65.** The first regulation made, after the date of coming into force of this Act, under paragraph 2 of section 130 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), subparagraph 4 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), paragraph 4 of section 73 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11), paragraph 2 of section 109 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) or subparagraph 4 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, if it so provides, have effect from any date not prior to 14 May 2006.
- Effect. **66.** The first regulation made, after the date of coming into force of this Act, under subparagraph 1 of the first paragraph of section 215.13 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) in application of sections 79.3 and 81.15 of the Act respecting labour standards (R.S.Q., chapter N-1.1) may, if it so provides, have effect from any date not prior to 1 May 2003.
- Effect. **67.** Sections 1, 2, 13, 14, 22, 23, 29 and 30 of the Regulation to amend various regulations under the pension plans of the public and parapublic sectors made by Conseil du trésor decision 202419 (2005, G.O. 2, 1727), sections 12 and 13 of the Regulation under the Act respecting the Pension Plan of Management Personnel made by Conseil du trésor decision 202420 (2005,

G.O. 2, 1733), and sections 1 and 2 of the Regulation to amend the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services made by Conseil du trésor decision 202422 (2005, G.O. 2, 1739), have effect from 1 July 2002.

- Effect. **68.** Section 5 of the Regulation to amend the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services made by Conseil du trésor decision 202422 (2005, G.O. 2, 1739), insofar as it enacts sections 8.3.1 and 8.3.2, has effect from 1 January 2005.
- Effect. **69.** Section 51 has effect from 1 July 2002.
- Effect. **70.** Section 15 has effect from 1 January 2005.
- Effect. **71.** Sections 9 and 10 have effect from 1 June 2005.
- Effect. **72.** Sections 1, 2, 8, 18, 20, 35, 37, 41, 42, 44, 47 and 49 have effect from 1 January 2006 in respect of adoption leaves that began after 31 December 2005.
- Effect. Sections 3, 19, 38, 43 and 48 have effect from 1 January 2006 in respect of maternity leaves that began after 31 December 2005.
- Coming into force. **73.** This Act comes into force on 14 December 2006, except section 31 and sections 60 to 62, which come into force on 1 January 2007, and sections 6, 26 and 53, which come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 56

AN ACT TO AMEND THE CONSUMER PROTECTION ACT AND THE ACT RESPECTING THE COLLECTION OF CERTAIN DEBTS

Bill 48

Introduced by Mr. Yvon Marcoux, Minister of Justice

Introduced 9 November 2006

Passage in principle 22 November 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006, except section 1, which comes into force on 1 April 2007, and sections 3, 5, 9 and 10, which come into force on the date or dates to be set by the Government, but not later than 15 December 2007

Legislation amended:

Consumer Protection Act (R.S.Q., chapter P-40.1)

Act respecting the collection of certain debts (R.S.Q., chapter R-2.2)



Chapter 56

AN ACT TO AMEND THE CONSUMER PROTECTION ACT AND THE ACT RESPECTING THE COLLECTION OF CERTAIN DEBTS

[Assented to 14 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CONSUMER PROTECTION ACT

- c. P-40.1, s. 5, am. **1.** Section 5 of the Consumer Protection Act (R.S.Q., chapter P-40.1) is amended by striking out paragraph *c*.
- c. P-40.1, s. 11.1, added.
Stipulation prohibited. **2.** The Act is amended by inserting the following section after section 11:
“11.1. Any stipulation that obliges the consumer to refer a dispute to arbitration, that restricts the consumer’s right to go before a court, in particular by prohibiting the consumer from bringing a class action, or that deprives the consumer of the right to be a member of a group bringing a class action is prohibited.
If a dispute arises after a contract has been entered into, the consumer may then agree to refer the dispute to arbitration.”
- Arbitration. **3.** Sections 20 to 22 of the Act are repealed.
- c. P-40.1, ss. 20-22, repealed.
c. P-40.1, Title I, Chap. II, heading, replaced. **4.** The heading of Chapter II of Title I of the Act is replaced by the following heading:
“RULES GOVERNING THE MAKING OF CERTAIN CONTRACTS IN RESPECT OF WHICH TITLE I REQUIRES A WRITING”.
- c. P-40.1, Div. I.1, ss. 54.1-54.16, added. **5.** The Act is amended by inserting the following after section 54:
“DIVISION I.1
“DISTANCE CONTRACTS
“54.1. A distance contract is a contract entered into without the merchant and the consumer being in one another’s presence and preceded by an offer by the merchant to enter into such a contract.
- Definition. **Presumption.** A merchant is deemed to have made an offer to enter into a distance contract if the merchant’s proposal comprises all the essential elements of the intended contract, regardless of whether there is an indication of the merchant’s

willingness to be bound in the event the proposal is accepted and even if there is an indication to the contrary.

- Where entered into. **“54.2.** A distance contract is deemed to be entered into at the address of the consumer.
- Payment. **“54.3.** No merchant who makes an offer to enter into or enters into a distance contract may collect or offer to collect a partial or full payment from the consumer before performing the merchant’s principal obligation, unless the consumer may request a chargeback of the payment under this Act or a regulation.
- Information. **“54.4.** Before a distance contract is entered into, the merchant must disclose the following information to the consumer:
- (a) the merchant’s name and any other name under which the merchant carries on business;
 - (b) the merchant’s address;
 - (c) the merchant’s telephone number and, if available, the merchant’s fax number and technological address;
 - (d) a detailed description of goods or services that are to be the object of the contract, including characteristics and technical specifications;
 - (e) an itemized list of the prices of the goods or services that are to be the object of the contract, including associated costs charged to the consumer and any additional charges payable under an Act;
 - (f) a description of any possible additional charges payable to a third party, such as customs duties and brokerage fees, whose amounts cannot reasonably be determined;
 - (g) the total amount to be paid by the consumer under the contract and, if applicable, the amount of instalments, the rate applicable to the use of an incidental good or service and the terms of payment;
 - (h) the currency in which amounts owing under the contract are payable if not Canadian dollars;
 - (i) the date on which, or the time within which, the merchant’s principal obligation must be performed;
 - (j) if applicable, the mode of delivery, the name of the carrier and the place of delivery;
 - (k) the applicable cancellation, rescission, return, exchange and refund conditions, if any; and

(l) any other applicable restrictions or conditions.

- How presented. The merchant must present the information prominently and in a comprehensible manner and bring it expressly to the consumer's attention; in the case of a written offer, the merchant must present the information in a manner that ensures that the consumer is able to easily retain it and print it.
- Express opportunity. **“54.5.** Before a distance contract is entered into, the merchant must provide the consumer with an express opportunity to accept or decline the proposal and to correct any errors.
- Written contract. **“54.6.** A distance contract must be evidenced in writing and indicate:
- (a) the consumer's name and address;
 - (b) the date the contract is entered into; and
 - (c) the information described in section 54.4, as disclosed before the contract was entered into.
- Copy. **“54.7.** The merchant must send a copy of the contract to the consumer within 15 days after the contract is entered into, in a manner that ensures that the consumer may easily retain it and print it.
- Cancellation. **“54.8.** The consumer may cancel the contract within seven days after receiving a copy if
- (a) the merchant did not disclose to the consumer the information described in section 54.4 before the contract was entered into, or did not disclose it in accordance with that section;
 - (b) the merchant did not provide the consumer with an express opportunity, before the contract was entered into, to accept or decline the proposal or to correct any errors;
 - (c) the contract does not meet the requirements of section 54.6; or
 - (d) the merchant did not send a copy of the contract in a manner that ensures that the consumer may easily retain it and print it.
- Cancellation period. However, the cancellation period begins as of the merchant's performance of the principal obligation if the consumer, at that time, observes that the merchant has not disclosed all the information described in section 54.4.
- Deadline. If the merchant does not send a copy of the contract to the consumer within the time provided for in section 54.7, the consumer has 30 days, as of the date the contract is entered into, in which to cancel the contract.

- Cancellation. **“54.9.** In addition to the cases provided for in section 54.8, a distance contract may be cancelled by the consumer at any time before performance of the merchant’s principal obligation if
- (a) the merchant’s principal obligation is not performed within 30 days after the date specified in the contract or the later date agreed on in writing by the consumer and the merchant, or within 30 days after the contract is entered into in the case of a contract that does not specify a date or time limit for the merchant’s principal obligation to be performed; or
- (b) the contract is for transportation, lodging or restaurant services, or for tickets to an event, and the merchant does not provide the consumer, by the date specified in the contract or the later date agreed on in writing by the consumer and the merchant, with documents enabling the consumer to receive the services or attend the event.
- Presumed performance. **“54.10.** The merchant’s principal obligation is presumed to have been performed if the merchant attempted to perform it on the date specified in the contract, on a later date agreed on in writing by the consumer and the merchant, or on the date specified in a notice sent to the consumer within a reasonable time, but was prevented from doing so by the actions or negligence of the consumer.
- Notice. **“54.11.** The consumer’s right to cancel the contract is exercised by sending a notice to that effect to the merchant.
- Date. **“54.12.** The contract is cancelled by operation of law as of the sending of the cancellation notice.
- Consequences. The cancellation of the contract entails the cancellation of any accessory contract and of any warranty or security given to guarantee the amount payable under the contract.
- Contract of credit. A contract of credit entered into between the consumer and another merchant under or in relation to a distance contract forms a whole with that contract and, as such, is also cancelled by operation of law if it results from an offer, representation or other action by the merchant who is party to the distance contract.
- Refund. **“54.13.** Within 15 days following the cancellation of the contract, the merchant must refund all sums paid by the consumer under the contract and any accessory contract, including sums paid to a third person.
- Restoration. Within 15 days following the cancellation of the contract or following delivery if it postdates cancellation, the consumer must restore the goods that were the object of the contract to the merchant in the same state in which they were received.
- Costs. The merchant shall assume the reasonable costs of restitution.

Chargeback.

“54.14. If the merchant defaults on the obligation to make a refund under section 54.13 and the consumer has paid by credit card, the consumer may, within 60 days following the default, request the card issuer to chargeback all amounts paid under the contract and any accessory contract, and to cancel all charges made to the consumer’s account in relation to those contracts.

Request.

“54.15. A chargeback request must be in writing and contain the following information:

(a) the credit cardholder’s name;

(b) the credit card number and expiry date;

(c) the merchant’s name;

(d) the date the contract was entered into;

(e) the amount charged to the credit card account and the sums to be refunded by the merchant;

(f) a description of the goods or services that are the object of the contract and for which chargeback is requested;

(g) the reason for cancelling the contract; and

(h) the date of cancellation and the means used to send the cancellation notice.

Credit card issuer’s obligations.

“54.16. A credit card issuer that receives a chargeback request must

(a) acknowledge receipt within 30 days;

(b) make the chargeback and cancel all credit card charges in connection with the distance contract and any accessory contract within 90 days or two complete periods, as defined in section 67, following receipt of the request, whichever comes first.”

c. P-40.1, s. 182, am.

6. Section 182 of the Act is amended by replacing paragraph *a* by the following paragraph:

“household appliance”.

“(a) “household appliance” means a kitchen range, a refrigerator, a freezer, a dishwasher, a microwave oven, a clothes washer, a clothes dryer, an audio device, an audio-video device, a computer and its peripheral equipment, an air conditioner, a dehumidifier, a heat pump or any other appliance determined by regulation;”.

c. P-40.1, ss. 273-275, repealed.

7. Sections 273 to 275 of the Act are repealed.

c. P-40.1, s. 292, am.

8. Section 292 of the Act is amended by striking out paragraphs *h* and *j*.

c. P-40.1, s. 309,
repealed.

9. Section 309 of the Act is repealed.

c. P-40.1, s. 350, am.

10. Section 350 of the Act is amended by striking out “or 309” at the end of paragraph *x* and by adding the following paragraphs at the end:

“(y) determining cases where a distance contract may not be cancelled by the consumer under sections 54.8 and 54.9;

“(z) determining cases, other than that described in section 54.14, where the consumer may request a credit card chargeback following cancellation of a distance contract, and specifying the information to be included with the request and the chargeback terms;

“(z.1) determining appliances, other than those mentioned in section 182, that constitute household appliances.”

ACT RESPECTING THE COLLECTION OF CERTAIN DEBTS

c. R-2.2, s. 3, am.

11. Section 3 of the Act respecting the collection of certain debts (R.S.Q., chapter R-2.2) is amended

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

“(2.1) communicate verbally with the debtor before legal action is taken, if the debtor has informed the person in writing that the debt is contested and that the creditor may proceed with legal action; however, for the collection of a debt by the Government or one of its departments, this prohibition only applies as of 120 days following the sending of a demand for payment of the debt;”;

(2) by adding the following subparagraphs after subparagraph 6 of the first paragraph:

“(7) claim a sum of money from a person other than the debtor or his or her surety;

“(8) communicate verbally with a person believed to be the debtor but who, in the course of a prior communication, indicated that he or she was not the debtor.”

c. R-2.2, s. 4, am.

12. Section 4 of the Act is amended

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

Communications.

4. No person may, for the purpose of collecting a debt, communicate with the debtor’s spouse, civil union spouse, family members, friends, acquaintances, neighbours or employer except on one occasion only to obtain the debtor’s address or telephone number if this information is not already

known; however, the creditor may communicate with such a person if that person is also the debtor's surety.”;

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

Place of work.

“No person may, for the purpose of collecting a debt, communicate with the debtor or surety at the debtor's or surety's place of work without the debtor's or surety's express authorization, except on one occasion only in the following cases:

(1) the person knows neither the address nor any other telephone number where the debtor or surety may be reached; or

(2) the person has tried unsuccessfully to reach the debtor or surety at the debtor's or surety's home telephone number.”

c. R-2.2, s. 4.1, added.

13. The Act is amended by inserting the following section after section 4:

Right or power.

“**4.1.** Subparagraph 7 of the first paragraph of section 3, and section 4, do not limit the exercise of a right or power under another Act.”

c. R-2.2, s. 6, am.

14. Section 6 of the Act, amended by section 52 of chapter 44 of the statutes of 2005, is again amended by replacing “or to the Minister of Revenue in the exercise of the functions of provisional administrator of property entrusted to him by law, or,” in paragraph 1 by “or to the Minister of Revenue, or”.

c. R-2.2, s. 34, am.

15. Section 34 of the Act is amended

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

“(1) communicate verbally with a debtor before five days after the sending of a notice of payment, in paper form, in conformity with the model prescribed by regulation;”;

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

“(1.1) again communicate verbally with a debtor before five days after the sending of a new notice of payment consistent with the description in subparagraph 1 to the address provided by the debtor, where the debtor has informed the permit holder or representative that he or she did not receive the first notice;”;

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

“(2.1) communicate with the debtor if the latter has informed the permit holder or representative in writing that the debt is contested and that the creditor may proceed with legal action;

“(2.2) communicate with a person who, in the course of a prior communication, indicated that he or she is not the debtor.”;

(4) by striking out subparagraph 3 of the first paragraph;

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

“(4) communicate verbally with the debtor or the debtor’s surety, or their spouses, civil union spouses, family members, friends, acquaintances, neighbours or employers except on days other than Sundays and holidays from 8:00 a.m. to 8:00 p.m.;”.

c. R-2.2, s. 63.1,
added.

16. The Act is amended by inserting the following section after section 63:

Prescription.

“**63.1.** Penal proceedings for an offence under this Act are prescribed two years after the date on which the offence is committed.”

FINAL PROVISIONS

Applicability.

17. Sections 54.8 to 54.16 of the Consumer Protection Act, enacted by this Act, do not apply to contracts entered into before the coming into force of section 54.8 of that Act.

Coming into force.

18. The provisions of this Act come into force on 14 December 2006, except section 1, which comes into force on 1 April 2007, and sections 3, 5, 9 and 10, which come into force on the date or dates to be set by the Government, but not later than 15 December 2007.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 57

AN ACT RESPECTING THE CENTRE DE LA FRANCOPHONIE DES AMÉRIQUES

Bill 50

Introduced by Mr. Benoît Pelletier, Minister responsible for Canadian Intergovernmental Affairs, Francophones within Canada, the Agreement on Internal Trade, the Reform of Democratic Institutions and Access to Information

Introduced 15 November 2006

Passage in principle 23 November 2006

Passage 13 December 2006

Assented to 14 December 2006

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 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 57

AN ACT RESPECTING THE CENTRE DE LA FRANCOPHONIE DES AMÉRIQUES

[Assented to 14 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT

- Establishment. **1.** The “Centre de la francophonie des Amériques” is established.
- Legal person. **2.** The Centre is a legal person.
- Head office. **3.** The Centre has its head office in the territory of Ville de Québec.

CHAPTER II

MISSION AND FUNCTIONS

- Promotion of francophone culture. **4.** The Centre’s mission, to be achieved by reinforcing and enriching relations among francophones and francophiles in Québec, Canada and the Americas and by fostering the complementarity of their actions, is to contribute to the promotion and development of a francophone culture that will carry the French language into the future in a context of cultural diversity.
- Cultural awareness. The Centre is to help develop the cultural awareness and self-fulfillment of francophones and francophiles and to encourage collaboration between individuals, groups and communities interested in francophone culture.
- Exchanges and networks. It is to encourage exchanges, partnerships and the development of francophone networks in order to support substantive, socially-relevant projects, and is to disseminate information on francophone-related subjects.
- Financial and technical support. It may provide financial or technical support for activities or projects and it must take into account the policies of the government departments and bodies concerned by its activities.
- Mandates. **5.** The Minister may entrust the Centre with any mandate for the fulfillment of its mission.

Agreements. **6.** The Centre may, subject to the applicable legislative provisions, enter into an agreement with a government other than that of Québec, a department or body of such a government, or an international organization or one of its agencies.

Measures. **7.** The Centre may take any measure that is useful in the fulfillment of its mission.

CHAPTER III ADMINISTRATION

Board of directors. **8.** The Centre's affairs are to be administered by a board of directors consisting of 15 directors including a chair and a president and chief executive officer, who is a member of the board by virtue of office. The directors are appointed or elected as follows:

(1) three directors, including the chair and a person from outside Canada, are appointed by the Government on the joint recommendation of the Minister responsible for Canadian Intergovernmental Affairs and for Francophones within Canada, the Minister of International Relations and Minister responsible for La Francophonie, the Minister of Culture and Communications, and the Minister responsible for the Charter of the French language;

(2) four directors are appointed respectively by the Minister responsible for Canadian Intergovernmental Affairs and for Francophones within Canada, the Minister of International Relations and Minister responsible for La Francophonie, the Minister of Culture and Communications and the Minister responsible for the Charter of the French language;

(3) seven directors are elected from among the Centre's members by the general meeting of members.

Composition. Of the directors elected by the general meeting of the Centre's members, there must be one from each of Québec, Ontario, Acadia, and Western Canada or the Territories, one from outside Canada, one who was elected from among the leaders of pan-Canadian organizations of Canadian francophone and Acadian communities and one who is not more than 35 years of age when elected.

Terms. **9.** The chair of the board of directors is appointed for a term of up to five years, and the other directors, excluding the president and chief executive officer, for a term of up to three years.

Duration. The duration of the terms of elected directors is determined by the general meeting of the Centre's members.

Expiry. However, the expiry of the terms of directors must be staggered in such a way that they do not all end in the same year.

Continuance in office.	10. On expiry of their term, the members of the board of directors remain in office until replaced, reappointed or re-elected.
Remuneration.	11. The members of the board of directors, excluding the president and chief executive officer, are not remunerated except in the cases, under the conditions and to the extent determined by the Government. However, they are entitled to be reimbursed for expenses incurred in the exercise of their functions, under the conditions and to the extent determined by the Government.
Concurrent offices.	12. The offices of chair of the board of directors and of president and chief executive officer may not be held concurrently.
Chair.	13. The chair of the board of directors presides at meetings of the board and sees to the smooth operation of the board and the board committees.
Tie vote.	In the case of a tie vote, the chair has a casting vote.
Other responsibilities.	The chair also assumes any other responsibility assigned by the board.
Vice-chair.	14. The board of directors must designate a vice-chair from among its members.
Role.	If the chair of the board is absent or unable to act, the vice-chair acts as chair.
President and chief executive officer.	15. On the recommendation of the board of directors, the Government appoints the president and chief executive officer based on the expertise and experience profile established by the Centre.
Term.	The president and chief executive officer is appointed for a term of up to five years.
Conditions of employment.	The Government determines the remuneration, employment benefits and other conditions of employment of the president and chief executive officer.
Government appointment.	16. If the board of directors does not recommend a president and chief executive officer for appointment in accordance with section 15 within a reasonable time, the Government may appoint a president and chief executive officer after notifying the board members.
Replacement.	17. If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the Centre's personnel to exercise the president and chief executive officer's functions.
Responsibilities.	18. The president and chief executive officer is responsible for the direction and management of the Centre within the framework of its by-laws and policies. The president and chief executive officer proposes strategic directions, action plans and overall development priorities to the board of directors.

Other responsibilities.	The president and chief executive officer assumes any other responsibilities assigned by the board.
Full-time position.	The office of president and chief executive officer is a full-time position.
Vacancy.	19. A vacancy on the board of directors must be filled in accordance with the rules of appointment provided in this Act.
Non-attendance.	Non-attendance at a number of board meetings determined by the Centre's internal by-laws constitutes a vacancy in the cases and circumstances indicated in the by-laws.
Responsibilities.	20. The responsibilities of the board of directors include <ol style="list-style-type: none">(1) approving the strategic directions, action plans and overall development priorities proposed by the president and chief executive officer;(2) establishing the Centre's annual activities program after consultation with the Minister responsible for Canadian Intergovernmental Affairs and for Francophones within Canada, the Minister of International Relations and Minister responsible for La Francophonie, the Minister of Culture and Communications and the Minister responsible for the Charter of the French language, as regards the mission of each;(3) approving the Centre's financial statements, annual report and annual budget;(4) approving the standards and scales of remuneration and other conditions of employment of the Centre's personnel;(5) approving the governance rules of the Centre and the rules of ethics and professional conduct applicable to board members and personnel; and(6) approving the expertise and experience profiles to be used in appointing the board members, including the president and chief executive officer.
Appointment of personnel.	21. The Centre's personnel are appointed according to the staffing plan established by by-law of the Centre.
Conditions of employment.	Subject to a collective agreement, the Centre determines by by-law the standards and scales of remuneration, employee benefits and other conditions of employment of its personnel in accordance with the conditions defined by the Government.
Quorum.	22. The quorum at meetings of the board of directors is the majority of board members including the chair.
Decisions.	The board's decisions are made on the basis of the majority of votes cast by the members present.

- Waiver. **23.** 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. **24.** If all agree, the members of the board of directors may take part in a meeting by means of equipment enabling all participants to communicate directly with one another.
- Resolutions. **25.** Written resolutions, signed by all members of the board of directors entitled to vote, have the same value as if they had been adopted during a meeting of the board.
- Copy. A copy of all such resolutions is to be kept with the minutes of the proceedings or other equivalent record book.
- Conflict of interest. **26.** A member of the Centre's personnel who has a direct or indirect interest in an enterprise that places his or her personal interest in conflict with the interest of the Centre must, on pain of dismissal, disclose the interest in writing to the president and chief executive officer.
- Dues. **27.** The board of directors may set the amount of dues to be paid by each class of member of the Centre as well as the contributions to be paid for certain activities.
- By-laws. **28.** The board of directors may make by-laws
- (1) to regulate the exercise of its powers and the other aspects of its internal management;
 - (2) to define rules governing the admission, suspension, expulsion and disciplining of members and to establish various classes of members; and
 - (3) to establish committees to facilitate the smooth operation of the Centre.
- Committee meetings. **29.** The chair of the board of directors may take part in committee meetings.

CHAPTER IV

FINANCIAL PROVISIONS AND REPORTS

- Fees. **30.** The Centre may impose fees or charges or require other payment for the services it provides.
- Restrictions. **31.** The Centre 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) make a financial commitment in excess of the limits or in contravention of 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 in contravention of the conditions determined by the Government;

(4) transfer shares in a legal person or an interest in a partnership in excess of the limits or in contravention of the conditions determined by the Government;

(5) acquire or transfer other assets in excess of the limits or in contravention of the conditions determined by the Government; or

(6) accept a gift or legacy to which a charge or condition is attached.

Financing of activities. **32.** The sums received by the Centre must be used to finance its activities and perform its obligations. Any surplus is retained by the Centre unless the Government decides otherwise.

Government powers. **33.** The Government may, subject to the conditions it determines,

(1) guarantee the payment of the capital of and interest on any loan contracted by the Centre and the performance of its obligations; and

(2) authorize the Minister of Finance to advance to the Centre any amount considered necessary to meet its obligations and fulfill its mission.

Consolidated revenue fund. The sums required for the purposes of this section are taken out of the consolidated revenue fund.

Fiscal year. **34.** The fiscal year of the Centre ends on 31 March.

Audit. **35.** The books and accounts of the Centre are to be audited by the Auditor General every year and whenever ordered by the Government.

Report. The Auditor General's report must accompany the financial statements and annual report of the Centre.

Financial statements. **36.** Not later than 31 July each year, the Centre must file with the Minister its financial statements and annual report for the preceding fiscal year.

Information. The financial statements and annual report must contain all information required by the Minister.

Tabling. The Minister tables the financial statements and annual report in the National Assembly within 30 days of their receipt or, if the Assembly is not sitting, within 30 days of resumption.

- Estimates. **37.** Each year the Centre files with the Minister, in the manner determined by the Minister, its estimates for the following fiscal year.
- Operations. **38.** The Centre must communicate to the Minister any information required by the Minister concerning its operations.

CHAPTER V

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

- Provisional directors. **39.** In accordance with the rules set out in the second paragraph of section 8, the Government may appoint provisional directors who remain in office until directors are elected by the general meeting of the Centre's members.
- c. A-6.001, Sched. 2, am. **40.** Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting in alphabetical order the following:
 "Centre de la francophonie des Amériques".
- c. R-10, Sched. I, am. **41.** Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by inserting in alphabetical order the following:
 "the Centre de la francophonie des Amériques".
- c. R-12.1, Sched. II, am. **42.** Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by inserting in alphabetical order the following:
 "the Centre de la francophonie des Amériques".
- Report. **43.** Not later than 14 December 2011, and subsequently every 10 years, the Centre must report to the Government on the application of this Act as concerns the mission entrusted to the Centre, and on the advisability of amending the Act.
- Tabling. The report is tabled in the National Assembly within 30 days or, if the Assembly is not sitting, within 30 days of resumption.
- Minister responsible. **44.** The Minister responsible for Canadian Intergovernmental Affairs and for Francophones within Canada is responsible for the administration of this Act.
- Coming into force. **45.** The provisions of this Act come into force on the date or dates to be set by the Government.

2006, chapter 58

AN ACT TO AMEND THE LABOUR CODE AND OTHER LEGISLATIVE PROVISIONS

Bill 51

Introduced by Mr. Laurent Lessard, Minister of Labour

Introduced 14 November 2006

Passage in principle 28 November 2006

Passage 13 December 2006

Assented to 14 December 2006

Coming into force: 13 January 2007, except sections 9, 23 and 66, which come into force on 14 December 2006, sections 7, 8, 10 to 14, paragraph 2 of section 31, sections 40 to 42, 45, 59 to 62, 67, 68, 70 to 72, 84 and 85, which come into force on 1 April 2007, and sections 1, 16, 27 to 30, paragraphs 1 to 4 of section 34, and sections 35 to 39, 43, 44, 46 to 58, 63 to 65 and 73 to 83, which come 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 the Barreau du Québec (R.S.Q., chapter B-1)

Building Act (R.S.Q., chapter B-1.1)

Charter of Ville de Lévis (R.S.Q., chapter C-11.2)

Charter of Ville de Montréal (R.S.Q., chapter C-11.4)

Charter of Ville de Québec (R.S.Q., chapter C-11.5)

Labour Code (R.S.Q., chapter C-27)

Act respecting manpower vocational training and qualification (R.S.Q., chapter F-5)

Stationary Enginemen Act (R.S.Q., chapter M-6)

Act respecting labour standards (R.S.Q., chapter N-1.1)

Act respecting municipal territorial organization (R.S.Q., chapter O-9)

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 labour relations, vocational training and manpower management in the construction industry (R.S.Q., chapter R-20)

Professional Syndicates Act (R.S.Q., chapter S-40)

Act respecting bargaining units in the social affairs sector (R.S.Q., chapter U-0.1)



Chapter 58

AN ACT TO AMEND THE LABOUR CODE AND OTHER LEGISLATIVE PROVISIONS

[Assented to 14 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. C-27, s. 1, am. **1.** Section 1 of the Labour Code (R.S.Q., chapter C-27), amended by section 51 of chapter 34 of the statutes of 2005, is again amended by striking out “the construction industry commissioner and deputy-commissioners contemplated in the Act respecting labour relations, vocational training and manpower management in the construction industry (chapter R-20),” in the seventh, eighth, ninth and tenth lines of subparagraph 3 of paragraph *l*.
- c. C-27, s. 17, am. **2.** Section 17 of the Code is amended by striking out “, on being referred the matter,” in the first and second lines and by replacing “exercises” in the second line by “exercised”.
- c. C-27, s. 25, am. **3.** Section 25 of the Code is amended
- (1) by striking out “of the Government” at the end of the second paragraph;
- (2) by replacing “, on or before the first working day following the day the petition is received, post a copy of the petition in a conspicuous place” in the first and second lines of the third paragraph by “post a copy of the petition and of the notice of the Commission hearing in a conspicuous place on or before the first working day following the day the petition is received, and keep it posted for at least five consecutive days”.
- c. C-27, s. 37.2, added. **4.** The Code is amended by inserting the following section after section 37.1:
- Ballot rules. **“37.2.** Where the Commission holds a secret ballot or orders a vote by secret ballot under this Code or another Act, it shall determine the ballot rules and may take any measures and give any instructions it considers necessary for the smooth and proper conduct of the ballot.”
- c. C-27, s. 42, am. **5.** Section 42 of the Code is amended by striking out the third paragraph.
- c. C-27, s. 58.2, am. **6.** Section 58.2 of the Code is amended by striking out “, according to the rules determined by the Commission” in the third paragraph.
- c. C-27, s. 72, am. **7.** Section 72 of the Code is amended

(1) by replacing “à l’un des bureaux de la Commission” in the first paragraph in the French text by “auprès du ministre”;

(2) by replacing the first sentence of the first paragraph in the English text by the following sentence: “A collective agreement takes effect only on the filing of two duplicate originals or two true copies of the collective agreement and its schedules with the Minister.”

c. C-27, s. 89, am. **8.** Section 89 of the Code is amended by replacing “to one of the offices of the Commission” by “to the Minister”.

c. C-27, s. 93.3, replaced.
Arbitrator. **9.** Section 93.3 of the Code is replaced by the following section:

“**93.3.** Even if the conciliation officer has continued to assist the parties in trying to reach a collective agreement after the application for arbitration, the Minister may entrust an arbitrator with endeavouring to settle the dispute.”

c. C-27, s. 93.9, am. **10.** Section 93.9 of the Code is amended by striking out the second paragraph.

c. C-27, s. 99.9, am. **11.** Section 99.9 of the Code is amended by striking out the second sentence of the second paragraph.

c. C-27, s. 101.6, am. **12.** Section 101.6 of the Code is amended

(1) by replacing “with one of the offices of the Commission” by “with the Minister”;

(2) by replacing “the award in duplicate or in two copies true to the original,” by “two duplicate originals or two true copies of the award”.

c. C-27, s. 101.8, am. **13.** Section 101.8 of the Code is amended by replacing “to one of the offices of the Commission” by “to the Minister”.

c. C-27, s. 101.10, repealed. **14.** Section 101.10 of the Code is repealed.

c. C-27, s. 111.0.16, am. **15.** Section 111.0.16 of the Code is amended by replacing paragraph 1.1 by the following paragraphs:

“(1.1) an institution governed by the Act respecting health services and social services (chapter S-4.2) that is not contemplated in paragraph 2 of section 111.2;

“(1.2) a health and social services agency;”.

c. C-27, ss. 115.1-115.3, added. **16.** The Code is amended by inserting the following sections after section 115:

Divisions.

“115.1. The Commission shall consist of two divisions:

- (1) the construction industry and vocational qualification division; and
- (2) the labour relations division.

Construction industry and vocational qualification division.

“115.2. Proceedings brought before the Commission under the Building Act (chapter B-1.1), the Act respecting manpower vocational training and qualification (chapter F-5), the Stationary Enginemen Act (chapter M-6) or the Act respecting labour relations, vocational training and manpower management in the construction industry (chapter R-20) shall be decided by the construction industry and vocational qualification division.

Labour relations division.

“115.3. Proceedings brought under this Code or an Act other than the Acts referred to in section 115.2 shall be decided by the labour relations division.”

c. C-27, s. 118, am.

17. Section 118 of the Code is amended

- (1) by replacing “a conciliation agreement” in paragraph 7 by “an agreement”;
- (2) by adding the following at the end:

“(8) dissolve an association of employees if it is proved to the Commission that the association participated in a contravention of section 12.

Decision.

If an association dissolved under subparagraph 8 of the first paragraph is a professional syndicate, the Commission shall send an authentic copy of its decision to the enterprise registrar, who shall give notice of the decision in the *Gazette officielle du Québec*.”

c. C-27, Title I, Chap. VI, Div. III, heading, replaced.

18. The heading of Division III of Chapter VI of Title I of the Code is replaced by the following heading:

“PRE-DECISION CONCILIATION AND AGREEMENTS”.

c. C-27, s. 121, am.

19. Section 121 of the Code is amended by inserting “or a commissioner or member of the personnel of the Commission designated by the president” after “Commission”.

c. C-27, s. 123, am.

20. Section 123 of the Code is amended

- (1) by replacing “by the conciliation officer and by the parties, and is binding on the parties” in the first paragraph by “by the parties and, if applicable, by the conciliation officer, and is binding on the parties”;
- (2) by replacing “six” in the third paragraph by “12”.

- c. C-27, s. 128, am. **21.** Section 128 of the Code is amended by replacing “The secretary of the Commission” in the second paragraph by “The party filing the motion”.
- c. C-27, s. 129, am. **22.** Section 129 of the Code is amended by replacing “six” in the first paragraph by “12”.
- c. C-27, s. 132, replaced.
Decisions. **23.** Section 132 of the Code is replaced by the following section:

“132. Every decision of the Commission must be communicated in clear and concise terms.

Orders and decisions terminating a matter. Every order of the Commission and every decision of the Commission which, as far as a person is concerned, terminates a matter must give reasons and be set out in writing, signed and notified to the interested persons or parties, even if it has been communicated to them orally.”

c. C-27, s. 135, replaced.
Pre-hearing conference. **24.** Section 135 of the Code is replaced by the following section:

“135. The Commission may call the parties to a pre-hearing conference.”

c. C-27, s. 136, am. **25.** Section 136 of the Code is amended by replacing “the commissioner” in the first line of the first paragraph by “a commissioner”.

c. C-27, s. 137, am. **26.** Section 137 of the Code is amended by replacing “cause matters on which the parties have reached an agreement, admissions and decisions made by the commissioner to be recorded” in the first paragraph by “record matters on which the parties have reached an agreement, admissions, and decisions made by the commissioner”.

c. C-27, s. 137.11.1, added. **27.** The Code is amended by inserting the following section after section 137.11:

“137.11.1. The instrument appointing a commissioner shall specify the division to which the commissioner is assigned.”

c. C-27, s. 137.40, am. **28.** Section 137.40 of the Code is amended by adding the following paragraph at the end:

“The president and the vice-presidents may sit in either division of the Commission.”

c. C-27, s. 137.49, am. **29.** Section 137.49 of the Code is amended by adding the following paragraph at the end:

“The president may also temporarily assign a commissioner to another division to expedite the business of the Commission.”

Temporary assignment.

- c. C-27, s. 137.62, am. **30.** Section 137.62 of the Code is amended by adding “, by a mandatory Corporation and by the Régie du bâtiment du Québec under sections 129.11.1 and 152.1 of the Building Act (chapter B-1.1) and by the Minister of Employment and Social Solidarity for the purposes of section 41.1 of the Act respecting manpower vocational training and qualification (chapter F-5)” at the end of paragraph 2.1.
- c. C-27, s. 138, am. **31.** Section 138 of the Code is amended
- (1) by replacing “subparagraph *d* or *e* of the first or second paragraph” in subparagraph *b* of the first paragraph by “paragraph *d* or *e*”;
 - (2) by replacing “duplicates” in subparagraph *c* of the first paragraph by “duplicate originals”;
 - (3) by replacing subparagraph *e* of the first paragraph by the following subparagraph:

“(e) to establish the procedure to be followed for the filing of an arbitration award and to determine the information that the grievances arbitrator must provide on the duration of the different stages of the arbitration procedure;”;
 - (4) by inserting “rules determining the documents or information that must be included in or submitted with complaints filed with, proceedings brought before or applications made to the Commission or that the Commission may consider appropriate to subsequently require,” after “implemented,” in the second paragraph.
- c. C-27, s. 149, repealed. **32.** Section 149 of the Code is repealed.
- c. C-27, s. 151.3, am. **33.** Section 151.3 of the Code is amended by striking out “, including the periods for appeal”.
- c. C-27, Sched. I, am. **34.** Schedule I to the Code is amended
- (1) by inserting the following paragraph before paragraph 1:

“(0.1) sections 11.1 and 164.1 of the Building Act (chapter B-1.1);”;
 - (2) by inserting the following paragraph after paragraph 13:

“(13.1) section 41.1 of the Act respecting manpower vocational training and qualification (chapter F-5);”;
 - (3) by inserting the following paragraph after paragraph 14:

“(14.1) section 9.3 of the Stationary Enginemen Act (chapter M-6);”;

(4) by replacing “section 61.4, the first paragraph of section 65, the second paragraph of section 74, the second paragraph of section 75” in paragraph 18 by “the first paragraph of section 7.7, sections 21 and 61.4, the first paragraph of section 65, the second paragraph of section 74, the second paragraph of section 75, the first paragraph of section 80.1, the first paragraph of section 80.2, section 80.3”;

(5) by inserting the following paragraph after paragraph 19:

“(19.1) sections 10 and 17, the second paragraph of section 23, sections 32 and 76 and the second paragraph of section 82 of the Act respecting bargaining units in the social affairs sector (chapter U-0.1);”.

ACT RESPECTING LABOUR RELATIONS, VOCATIONAL TRAINING AND MANPOWER MANAGEMENT IN THE CONSTRUCTION INDUSTRY

c. R-20, s. 7.7, am.

35. Section 7.7 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., chapter R-20) is amended

(1) by replacing “, to the construction industry commissioner” in the first paragraph by “to the Commission des relations du travail”;

(2) by striking out the third paragraph.

c. R-20, s. 7.8, am.

36. Section 7.8 of the Act is amended by replacing “of the construction industry commissioner or construction industry deputy-commissioner” in the first paragraph by “of the Commission des relations du travail”.

c. R-20, s. 8.1, am.

37. Section 8.1 of the Act is amended by replacing “in investigating complaints submitted to it under section 105 of” in the first paragraph by “in connection with complaints, contestations or proceedings under”.

c. R-20, Chap. III, heading, am.

38. The heading of Chapter III of the Act is amended by replacing “CONSTRUCTION INDUSTRY COMMISSIONER” by “MISCELLANEOUS PROVISIONS”.

c. R-20, Chap. III, Div. II, ss. 21-25.10, replaced.

39. Division II of Chapter III of the Act is replaced by the following division:

“DIVISION II

“COMMISSION DES RELATIONS DU TRAVAIL

Interpretation difficulties.

“21. Any difficulty in the interpretation or application of subparagraphs v to y of the first paragraph of section 1, section 19 or the regulations made under section 20 must be referred to the Commission des relations du travail.

- Jurisdictional conflicts. The Commission des relations du travail is also responsible for hearing and settling jurisdictional conflicts relating to the practice of a trade or occupation, on the application of any interested party.
- Visit of premises. **“22.** A commissioner of the Commission des relations du travail may, on request or on the commissioner’s own initiative, if the commissioner considers it useful in deciding a matter, visit a construction site or any other premises related to the matter at any reasonable time. The commissioner shall inform the person responsible for the premises and invite the parties to attend.
- Examination. During a visit of the premises, the commissioner may examine any movable or immovable property related to the matter to be resolved. The commissioner may also question the persons who are on the premises.
- Access. Any person responsible for the premises is required to allow access to the premises so that the commissioner may exercise the powers conferred by this section.
- Prohibition. **“23.** No person may, in any manner, hinder or impede the work of a commissioner of the Commission des relations du travail in the exercise of the functions of office.
- Decisions binding. **“24.** A decision of the Commission des relations du travail whose purpose is to settle a jurisdictional conflict relating to the practice of a trade or occupation binds the parties and the associations of employees that are party to the conflict for the purposes of the future assignment of similar work on other job sites.”
- c. R-20, s. 45.0.3, am. **40.** Section 45.0.3 of the Act is amended
- (1) by replacing “to one of the offices of the Commission des relations du travail established by the Labour Code (chapter C-27)” in the second paragraph by “the Minister”;
- (2) by replacing “originals or three certified copies of the original” in the second paragraph by “duplicate originals or true copies”.
- c. R-20, s. 48, am. **41.** Section 48 of the Act is amended
- (1) by replacing “at one of the offices of the Commission des relations du travail” in the first sentence of the first paragraph by “with the Minister”;
- (2) by inserting “duplicate originals or” after “three” in the first sentence of the first paragraph;
- (3) by replacing “The Commission des relations du travail shall, without delay, transmit to the Commission de la construction du Québec” in the second paragraph by “The Minister shall, without delay, send the Commission”;

(4) by replacing “originals or of the certified copies” in the second paragraph by “duplicate originals or true copies”;

(5) by replacing “a copy” in the third paragraph by “a duplicate original”.

c. R-20, s. 48.1, am. **42.** Section 48.1 of the Act is amended by replacing “original or certified copy” in the third line by “duplicate original or true copy”.

c. R-20, s. 53.1, am. **43.** Section 53.1 of the Act is amended by replacing “the construction industry commissioner” by “the Commission des relations du travail”.

c. R-20, s. 61, am. **44.** Section 61 of the Act is amended by replacing “is referred to the construction industry commissioner” in the last two lines of the third paragraph by “is referred to the Commission des relations du travail”.

c. R-20, s. 75, am. **45.** Section 75 of the Act is amended by replacing “the decision in duplicate or in two copies, true to the original,” in the first paragraph by “two duplicate originals or true copies of the decision”.

c. R-20, s. 80.1, am. **46.** Section 80.1 of the Act is amended

(1) by replacing “The construction industry commissioner” in the first line of the first paragraph by “The Commission des relations du travail”;

(2) by inserting “de la construction du Québec” after “Commission” in the second line of the first paragraph;

(3) by replacing “the construction industry commissioner” in the second line of the second paragraph by “the Commission des relations du travail”.

c. R-20, s. 80.2, am. **47.** Section 80.2 of the Act is amended by replacing “to the construction industry commissioner” in the fourth and fifth lines of the first paragraph by “to the Commission des relations du travail”.

c. R-20, s. 80.3, am. **48.** Section 80.3 of the Act is amended by replacing “the construction industry commissioner” by “the Commission des relations du travail”.

c. R-20, s. 123, am. **49.** Section 123 of the Act is amended

(1) by striking out subparagraph 8.4 of the first paragraph;

(2) by striking out the fourth paragraph.

c. R-20, s. 124, am. **50.** Section 124 of the Act is amended by adding the following paragraph at the end:

Provisions applicable.

“However, the provisions of the Labour Code regarding the Commission des relations du travail, its commissioners and its labour relations officers and the relevant provisions of regulations under the Code apply in the construction

industry to any application, motion, complaint or proceedings brought before that Commission under this Act.”

MISCELLANEOUS PROVISIONS

- c. A-6.001, Sched. 2, am. **51.** Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001), amended by section 24 of chapter 27 of the statutes of 2006, is again amended by striking out “Construction Industry Commissioner”.
- c. B-1, s. 128, am. **52.** Section 128 of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1), amended by section 151 of chapter 15 of the statutes of 2005, is again amended by striking out “, the construction industry commissioner, a construction industry deputy-commissioner” in subparagraph 6 of paragraph *a* of subsection 2.
- c. B-1.1, s. 11.1, am. **53.** Section 11.1 of the Building Act (R.S.Q., chapter B-1.1) is amended by replacing “The construction industry commissioner referred to in the Act respecting labour relations, vocational training and manpower management in the construction industry (chapter R-20) has sole jurisdiction” by “The Commission des relations du travail has sole jurisdiction”.
- c. B-1.1, s. 129.11.1, added. **54.** The Act is amended by inserting the following section after section 129.11:
- Contribution. **“129.11.1.** The mandatory Corporation shall contribute to the fund of the Commission des relations du travail, established under section 137.62 of the Labour Code (chapter C-27), to cover the expenses incurred by the Commission for proceedings brought before it in connection with a ruling made by the Corporation as part of its mandate.
- Amount. The amount of the contribution from the Corporation and the terms of payment are determined by the Government.”
- c. B-1.1, s. 152.1, added. **55.** The Act is amended by inserting the following section after section 152:
- Contribution. **“152.1.** The Board shall contribute to the fund of the Commission des relations du travail, established under section 137.62 of the Labour Code (chapter C-27), to cover the expenses incurred by the Commission for proceedings brought before it under this Act, except those referred to in section 129.11.1.
- Amount. The amount of the contribution from the Board and the terms of payment are determined by the Government.”
- c. B-1.1, s. 164.1, am. **56.** Section 164.1 of the Act, amended by sections 43 and 47 of chapter 22 of the statutes of 2005, is again amended

(1) by replacing “the construction industry commissioner referred to in the Act respecting labour relations, vocational training and manpower management in the construction industry (chapter R-20)” in the first paragraph by “the Commission des relations du travail”;

(2) by replacing “the commissioner” in the second paragraph by “the Commission”.

c. B-1.1, ss. 164.2 and 164.3, am.

57. Sections 164.2 and 164.3 of the Act are amended by replacing “the construction industry commissioner” by “the Commission des relations du travail”.

c. B-1.1, ss. 164.4 and 164.5, am.

58. Sections 164.4 and 164.5 of the Act are amended by replacing “The construction industry commissioner” by “The Commission des relations du travail”.

c. C-11.2, s. 47, am.

59. Section 47 of the Charter of Ville de Lévis (R.S.Q., chapter C-11.2) is amended by replacing “at one of the offices of the Commission des relations du travail established by the Labour Code (chapter C-27) in accordance with the first paragraph of section 72 of that Code” in the first sentence by “with the Minister of Labour in accordance with the first paragraph of section 72 of the Labour Code (chapter C-27)”.

c. C-11.4, s. 49.3, am.

60. Section 49.3 of the Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended by replacing “at one of the offices of the Commission des relations du travail” in the second paragraph by “with the Minister of Labour”.

c. C-11.4, s. 52, am.

61. Section 52 of the Charter is amended by replacing “at one of the offices of the Commission des relations du travail established by the Labour Code (chapter C-27) in accordance with the first paragraph of section 72 of that Code” in the first sentence by “with the Minister of Labour in accordance with the first paragraph of section 72 of the Labour Code (chapter C-27)”.

c. C-11.5, s. 49, am.

62. Section 49 of the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended by replacing “at one of the offices of the Commission des relations du travail established by the Labour Code (chapter C-27) in accordance with the first paragraph of section 72 of that Code” in the first sentence by “with the Minister of Labour in accordance with the first paragraph of section 72 of the Labour Code (chapter C-27)”.

c. F-5, s. 41.1, am.

63. Section 41.1 of the Act respecting manpower vocational training and qualification (R.S.Q., chapter F-5) is amended

(1) by replacing “the construction industry commissioner referred to in the Act respecting labour relations, vocational training and manpower management in the construction industry (chapter R-20)” in the first paragraph by “the Commission des relations du travail”;

(2) by replacing “construction industry commissioner” wherever it appears in the second paragraph by “Commission”.

- c. M-6, s. 9.2, am. **64.** Section 9.2 of the Stationary Enginemmen Act (R.S.Q., chapter M-6) is amended by replacing “the construction industry commissioner referred to in the Act respecting labour relations, vocational training and manpower management in the construction industry (chapter R-20),” in the first paragraph by “the Commission des relations du travail”.
- c. M-6, s. 9.3, am. **65.** Section 9.3 of the Act is amended by replacing “the construction industry commissioner” in the first paragraph by “the Commission des relations du travail”.
- c. N-1.1, s. 28.1, am. **66.** Section 28.1 of the Act respecting labour standards (R.S.Q., chapter N-1.1) is amended by replacing “and” in the first paragraph by “to”.
- c. O-9, s. 176.19, am. **67.** Section 176.19 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) is amended by replacing “at one of the offices of the Commission of a copy of the award” in the first sentence of the fourth paragraph by “of a copy of the award with the Minister of Labour”.
- c. R-8.2, ss. 61 and 74, am. **68.** Sections 61 and 74 of the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2) are amended by replacing “at one of the offices of the Commission des relations du travail” by “with the Minister of Labour”.
- c. S-40, s. 27, am. **69.** Section 27 of the Professional Syndicates Act (R.S.Q., chapter S-40), amended by section 53 of chapter 44 of the statutes of 2005, is again amended by replacing “149” in the first paragraph by “118”.
- c. U-0.1, s. 38, am. **70.** Section 38 of the Act respecting bargaining units in the social affairs sector (R.S.Q., chapter U-0.1) is amended by replacing “When an agreement is filed with the Commission des relations du travail in accordance with section 61 of that Act, the Commission notifies the Minister” in the second paragraph by “When an agreement is filed with the Minister of Labour in accordance with section 61 of that Act, the Minister of Labour notifies the Minister of Health and Social Services”.
- c. U-0.1, s. 45, am. **71.** Section 45 of the Act is amended
- (1) by replacing “with one of the offices of the Commission des relations du travail” in the first paragraph by “with the Minister of Labour”;
- (2) by replacing “the Commission notifies the Minister” in the second paragraph by “the Minister of Labour notifies the Minister of Health and Social Services”.
- c. U-0.1, s. 46, am. **72.** Section 46 of the Act is amended

(1) by replacing “à l’un des bureaux de la Commission des relations du travail” in the first paragraph in the French text by “auprès du ministre du Travail”;

(2) by replacing “date of its filing in duplicate, or the filing of two true copies, with one of the offices of the Commission des relations du travail” in the first paragraph in the English text by “date on which two duplicate originals or true copies of the decision are filed with the Minister of Labour”.

TRANSITIONAL AND FINAL PROVISIONS

- Commissioners.** **73.** The construction industry commissioner and the construction industry deputy-commissioners become commissioners of the Commission des relations du travail for the unexpired portion of their terms and are assigned to the construction industry and vocational qualification division.
- Renewal.** Their terms may be renewed according to the procedure referred to in sections 137.19 and 137.20 of the Labour Code (R.S.Q., chapter C-27).
- Place.** They are to exercise their functions chiefly at the place to which they were assigned on appointment.
- Labour relations division.** Except the president and the vice-presidents, persons other than those referred to in the first paragraph who are commissioners of the Commission des relations du travail are assigned to the labour relations division.
- Provision not applicable.** **74.** Section 137.12 of the Labour Code (R.S.Q., chapter C-27) does not apply to persons who become commissioners of the Commission des relations du travail under section 73, even on a subsequent renewal of their term, as long as they remain commissioners.
- Oath.** **75.** Persons who become commissioners of the Commission des relations du travail under section 73 must, within the following 60 days, take the oath provided in section 137.32 of the Labour Code (R.S.Q., chapter C-27).
- Regulation.** **76.** The Regulation respecting the remuneration and other conditions of employment of commissioners of the Commission des relations du travail made by Order in Council 1193-2002 dated 2 October 2002 applies from the date of coming into force of section 73 to persons who become commissioners of the Commission des relations du travail under that section.
- Remuneration.** However, those persons retain the remuneration they were receiving before the coming into force of that section; if that remuneration is greater than the remuneration specified in the regulation, they retain that remuneration until it is equal to the remuneration specified in the regulation.
- Review.** A review of the remuneration of those persons based on the reference period from 1 April 2006 to 31 March 2007 is to be conducted according to the conditions determined when they were appointed.

- Personnel. **77.** The members of the personnel of the construction industry commissioner become members of the personnel of the Commission des relations du travail without further formality.
- Matters pending. **78.** Matters pending before the construction industry commissioner on the day before the date of coming into force of this section are continued before the Commission des relations du travail without continuance of suit.
- Provisions applicable. **79.** Sections 7.8 and 22 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., chapter R-20), as they read before they were amended and replaced, respectively, by sections 36 and 39, continue to apply to the decisions of the construction industry commissioner or of a construction industry deputy-commissioner to which they applied before they were so amended and replaced.
- Proceedings. **80.** Until the coming into force of the rules of evidence and procedure made under section 138 of the Labour Code (R.S.Q., chapter C-27), proceedings before the construction industry and vocational qualification division of the Commission des relations du travail are governed, with the necessary modifications, by the Rules of procedure and practice of the Construction Industry Commissioner approved by Order in Council 850-2002 dated 26 June 2002, but only to the extent that they are consistent with that Code.
- Records. **81.** The records, documents and archives of the construction industry commissioner become records, documents and archives of the Commission des relations du travail.
- Reference. **82.** In any legislative provision not amended by this Act, in any regulation and in any other document, unless the context indicates otherwise, a reference to the construction industry commissioner or to a construction industry deputy-commissioner is a reference to the Commission des relations du travail, with the necessary modifications.
- Transfer of sums. **83.** The sums paid into the fund of the construction industry commissioner are transferred to the fund of the Commission des relations du travail.
- Depositary. **84.** The Minister of Labour becomes the depositary of the collective agreements and arbitration awards filed with the Commission des relations du travail before the date of coming into force of section 7.
- Presumption. **85.** For the purposes of the regulations under the Labour Code (R.S.Q., chapter C-27) and under the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., chapter R-20), the Minister of Labour is deemed to be the authority with whom collective agreements must be filed and to whom arbitration awards must be sent, instead of the Commission des relations du travail.

Certificate.

The Minister is also responsible for issuing a certificate or attestation confirming that a collective agreement has been filed or an arbitration award sent, instead of the Commission.

Coming into force.

86. The provisions of this Act come into force on 13 January 2007, except sections 9, 23 and 66, which come into force on 14 December 2006, sections 7, 8, 10 to 14, paragraph 2 of section 31, sections 40 to 42, 45, 59 to 62, 67, 68, 70 to 72, 84 and 85, which come into force on 1 April 2007, and sections 1, 16, 27 to 30, paragraphs 1 to 4 of section 34, and sections 35 to 39, 43, 44, 46 to 58, 63 to 65 and 73 to 83, which come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 59

AN ACT RESPECTING THE GOVERNANCE OF STATE- OWNED ENTERPRISES AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

Bill 53

Introduced by Mr. Michel Audet, Minister of Finance

Introduced 15 November 2006

Passage in principle 29 November 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006, except paragraph 1 of section 43, which comes into force on the date to be set by the Government and not later than 14 December 2011

Legislation amended:

Act respecting the Caisse de dépôt et placement du Québec (R.S.Q., chapter C-2)

Hydro-Québec Act (R.S.Q., chapter H-5)

Act respecting Investissement Québec and La Financière du Québec (R.S.Q., chapter I-16.1)

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

Act respecting the Société des alcools du Québec (R.S.Q., chapter S-13)

Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1)

Act respecting the Société générale de financement du Québec (R.S.Q., chapter S-17)

Auditor General Act (R.S.Q., chapter V-5.01)



Chapter 59

AN ACT RESPECTING THE GOVERNANCE OF STATE-OWNED ENTERPRISES AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

[Assented to 14 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE AND SCOPE

- Purpose. **1.** The purpose of this Act is to establish corporate governance principles so as to strengthen the stewardship of state-owned enterprises with a view to enhancing the effectiveness, transparency and accountability of the officers and bodies that make up their management.
- Scope. **2.** This Act applies to the enterprises listed in Schedule I.
- Interpretation. **3.** In this Act,
- “Minister”; “Minister” means the minister responsible for the administration of the Act constituting an enterprise referred to in section 2;
- “officer”; “officer” of an enterprise referred to in section 2 means the president and chief executive officer, who is the most senior officer of the enterprise, or any person with management responsibilities who reports directly to the president and chief executive officer;
- “wholly-owned subsidiary”. “wholly-owned subsidiary” means a legal person all of whose voting shares are held directly or indirectly by an enterprise.

CHAPTER II

BOARD OF DIRECTORS

DIVISION I

RULES RELATING TO MEMBERS OF THE BOARD OF DIRECTORS

- Independent directors. **4.** At least two thirds of the members of the board of directors, including the chair, must qualify as independent directors in the opinion of the Government.

- Qualification. Board members qualify as independent directors if they have no direct or indirect relationships or interests, for example of a financial, commercial, professional or philanthropic nature, which are likely to interfere with the quality of their decisions as regards the interests of the enterprise.
- Presumption. A board member
- (1) who is in the employ of the enterprise or one of its wholly-owned subsidiaries or has been in such employ in the three years preceding appointment to office,
 - (2) who is 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 (R.S.Q., chapter V-5.01), or
 - (3) whose immediate family member is a senior officer of the enterprise or one of its subsidiaries
- is deemed not to be an independent director.
- Policy. **5.** The Government may adopt a policy concerning situations it intends to examine to determine if a board member qualifies as an independent director. The Government may specify the meaning it intends to assign to the expression “immediate family member”.
- Disqualification. **6.** For a board member having the status of independent director, the sole fact of being in a limited and specific conflict of interest situation does not disqualify the board member as an independent director.
- Disclosure. **7.** A board member appointed as an independent director must disclose in writing to the board and to the Minister any situation likely to affect the member’s status.
- Validity of acts. **8.** No act or document of an enterprise or decision of the board of directors of an enterprise is invalid because less than two thirds of the board members are independent directors.
- Conflict of interest. **9.** A board member who exercises functions on a full-time basis within an enterprise may not have a direct or indirect interest in a body, enterprise or association that places the board member’s personal interests in conflict with the enterprise’s interests. If such an interest devolves to the board member, including by succession or gift, it must be renounced or disposed of with dispatch.
- Disclosure. Any other board member who has a direct or indirect interest in a body, enterprise or association that places the board member’s personal interests in conflict with the enterprise’s interests must disclose it in writing to the chair of the board and abstain from participating in any discussion or decision involving that body, enterprise or association. The board member must also withdraw from a meeting for the duration of the discussion or vote on such a matter.

- Expression of opinion. This section does not prevent a board member from expressing an opinion on general measures relating to conditions of employment within the enterprise which would also apply to the board member.
- Suits. **10.** If a board member is sued by a third party for an act done in the exercise of the functions of office, the enterprise assumes the board member's defence and pays any damages awarded as compensation for the injury resulting from that act, unless the board member committed a gross fault or a personal fault separable from those functions.
- Penal proceedings. In penal or criminal proceedings, however, the enterprise pays the defence costs of the board member only if the board member was discharged or acquitted, or if the enterprise judges that the board member acted in good faith.
- Costs. **11.** If the enterprise sues a member of the board of directors for an act done in the exercise of the functions of office and loses its case, it pays the board member's defence costs if the court so decides.
- Amount. If the enterprise wins its case only in part, the court may determine the amount of the defence costs it must pay.
- Reappointment. **12.** Board members may be reappointed twice to serve in that capacity only for a consecutive or non-consecutive term.
- Chair. In addition to terms served as a board member, the chair of the board of directors may be reappointed twice to serve in that capacity for a consecutive or non-consecutive term.

DIVISION II

OPERATION AND RESPONSIBILITIES OF THE BOARD OF DIRECTORS

- Replacement. **13.** Depending on its priorities, the board of directors designates the chair of a committee established under section 19 to act as a replacement when the chair of the board is absent or unable to act.
- Strategic directions. **14.** The board of directors determines the enterprise's strategic directions, sees to their implementation and inquires into any issue it considers important.
- Accountability. The board is accountable to the Government for the enterprise's decisions and the chair is answerable to the Minister for such decisions.
- Functions. **15.** The functions of the board of directors also include
- (1) adopting the strategic plan;

- (2) approving the capital plan, the operating plan, the financial statements, the annual report and the annual budget of the enterprise;
- (3) approving the governance rules of the enterprise;
- (4) approving the code of ethics applicable to the board members and the codes applicable to the officers appointed by the enterprise and to the employees of the enterprise and of its wholly-owned subsidiaries, subject to a regulation made under sections 3.0.1 and 3.0.2 of the Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30);
- (5) approving the expertise and experience profiles to be used in appointing board members;
- (6) approving the criteria for evaluating board members and those applicable to the president and chief executive officer;
- (7) approving the criteria for assessing the performance of the board;
- (8) establishing the policies for management of the risks associated with the conduct of the operations of the enterprise;
- (9) seeing to it that the audit committee exercises its functions properly;
- (10) determining delegations of authority;
- (11) approving, in accordance with the applicable legislative provisions, human resources policies, as well as the standards and scales of remuneration, including, where applicable, a variable pay policy, and other conditions of employment of employees and officers appointed by the enterprise, if such employees and officers are not subject to the Public Service Act (R.S.Q., chapter F-3.1.1);
- (12) approving the succession planning program for officers appointed by the enterprise;
- (13) approving the appointment of officers other than the president and chief executive officer, and that of the most senior officer of each wholly-owned subsidiary of the enterprise, if such officers are not subject to the Public Service Act;
- (14) approving human resources policies, as well as the standards and scales of remuneration, including a variable pay policy, if any, and other conditions of employment of the employees and officers of each wholly-owned subsidiary of the enterprise, if such senior officers and employees are not subject to the Public Service Act; and
- (15) adopting measures to assess the effectiveness and performance of the enterprise, including benchmarking against similar enterprises; such measures are to be carried out every three years by an independent firm.

- Variable pay policy. **16.** The enterprise submits the variable pay policy referred to in paragraphs 11 and 14 of section 15 to the Government for approval.
- Integrity review. **17.** The board of directors reviews the integrity of internal controls, information disclosure controls and information systems, and approves a financial disclosure policy.
- Training programs. **18.** The board of directors makes sure that initiation and ongoing training programs for board members are implemented.

CHAPTER III

COMMITTEES OF THE BOARD OF DIRECTORS

DIVISION I

ESTABLISHMENT OF COMMITTEES

- Committees. **19.** The board of directors must establish the following committees:
- (1) a governance and ethics committee;
 - (2) an audit committee; and
 - (3) a human resources committee.
- Composition. The committees are to be composed solely of board members who are independent directors.
- Other committees. **20.** The board of directors may establish other committees to examine specific issues or facilitate the proper operation of the enterprise.
- Meetings. **21.** The chair of the board of directors may take part in board committee meetings.

DIVISION II

GOVERNANCE AND ETHICS COMMITTEE

- Functions. **22.** The functions of the governance and ethics committee include
- (1) formulating governance rules and a code of ethics for the conduct of the operations of the enterprise;
 - (2) formulating a code of ethics applicable to the board members, the officers appointed by the enterprise and the employees of the enterprise and its wholly-owned subsidiaries, subject to any applicable provision of a regulation made under sections 3.0.1 and 3.0.2 of the Act respecting the Ministère du Conseil exécutif and subject to the Public Service Act;

(3) developing expertise and experience profiles to be used in appointing board members, except the chair and the president and chief executive officer; the profiles must include management experience that is relevant to the position;

(4) formulating criteria for evaluating the members of the board;

(5) formulating criteria for assessing the performance of the board; and

(6) developing initiation and ongoing training programs for board members.

Criteria.

The committee conducts the evaluation referred to in subparagraph 5 of the first paragraph in accordance with the criteria approved by the board.

DIVISION III

AUDIT COMMITTEE

Composition.

23. The audit committee must include members with accounting or financial expertise.

Membership in professional order.

At least one committee member must be a member of one of the professional orders of accountants governed by the Professional Code (R.S.Q., chapter C-26).

Functions.

24. The functions of the audit committee include

(1) approving the annual internal audit plan;

(2) making sure that a plan for the optimal utilization of the enterprise's resources is put in place, and following up on that process;

(3) seeing to it that internal control mechanisms are put in place and making sure that they are appropriate and effective;

(4) making sure that a risk management process is put in place;

(5) reviewing any activity likely to be detrimental to the enterprise's financial health that is brought to its attention by the internal auditor or an officer;

(6) examining the financial statements with the Auditor General and the external auditor appointed by the Government; and

(7) recommending the approval of the financial statements by the board of directors.

Notification.

25. The audit committee must notify the board of directors in writing on discovering operations or management practices that are unsound or do not comply with the law or the regulations or with the policies of the enterprise or its wholly-owned subsidiaries.

Internal audit department. **26.** The internal audit department operates under the authority of the audit committee.

Authority. The head of the internal audit department is under the administrative authority of the president and chief executive officer.

DIVISION IV

HUMAN RESOURCES COMMITTEE

Functions. **27.** The functions of the human resources committee include

(1) making sure that human resources policies are put in place, subject to the Public Service Act where applicable;

(2) developing and proposing an expertise and experience profile to be used in appointing the president and chief executive officer;

(3) formulating and proposing criteria for evaluating the president and chief executive officer, and making recommendations to the board regarding the remuneration of the president and chief executive officer in keeping with parameters set by the Government;

(4) assisting in the selection of officers; and

(5) establishing a succession planning program for officers appointed by the enterprise.

CHAPTER IV

CHAIR OF THE BOARD OF DIRECTORS AND PRESIDENT AND CHIEF EXECUTIVE OFFICER

Concurrent positions. **28.** The positions of chair of the board of directors and president and chief executive officer of the enterprise may not be held concurrently.

Chair. **29.** The chair of the board of directors presides at meetings of the board and sees to its smooth operation. In the case of a tie vote, the chair has a casting vote.

Board committees. The chair also sees to the smooth operation of the board committees.

Performance evaluation. **30.** The chair of the board of directors evaluates the performance of the other board members according to criteria established by the board.

Other functions. The chair assumes any other function assigned by the board.

President and chief executive officer. **31.** The president and chief executive officer is responsible for the direction and management of the enterprise within the framework of its by-laws and policies.

- Strategic directions. The president and chief executive officer proposes strategic directions to the board of directors, as well as a capital plan and an operating plan for the enterprise.
- Other functions. The president and chief executive officer assumes any other function assigned by the board.
- Adequate resources. **32.** The president and chief executive officer must make sure that the board of directors is given, at its request, adequate human, material and financial resources to perform its functions and for its committees to perform their functions.
- French titles. **33.** In French, the president and chief executive officer may be designated by the title “président-directeur général” or “président et chef de la direction”.

CHAPTER V

STRATEGIC PLAN

- Content. **34.** The strategic plan of an enterprise that is not subject to the Public Administration Act (R.S.Q., chapter A-6.01) is established according to the form, content and timetable determined by the Government. The strategic plan must state
- (1) the context in which the enterprise operates and the main challenges it faces;
 - (2) the enterprise’s objectives and strategic directions;
 - (3) the results targeted over the period covered by the plan;
 - (4) the performance indicators to be used in measuring results; and
 - (5) any other element determined by the Minister.
- Approval. **35.** The strategic plan of an enterprise described in section 34 must be submitted to the Government for approval.

CHAPTER VI

DISCLOSURE AND PUBLICATION OF GOVERNANCE INFORMATION

DIVISION I

INFORMATION CONCERNING THE OPERATION OF BOARD COMMITTEES

- Annual report. **36.** The annual report of an enterprise must contain a summary of the following reports, submitted to the board of directors:

(1) the report of the governance and ethics committee on its activities during the fiscal year, including a summary of its assessment of the performance of the board of directors;

(2) the report of the audit committee on the discharge of its mandate and on the optimal resource utilization plan; and

(3) the report of the human resources committee on the discharge of its mandate.

Benchmarking measures.

The report must also state the results obtained from the benchmarking measures adopted by the board of directors.

Code of ethics.

37. The enterprise must make public the code of ethics applicable to its employees.

DIVISION II

INFORMATION CONCERNING BOARD MEMBERS

Annual report.

38. The annual report of an enterprise must comprise a section on its governance, including the following information concerning the board members:

(1) the dates of appointment and expiry of term of all board members, as well as the identification of those with the status of independent director;

(2) the identification of any other board of directors on which a board member sits;

(3) a summary of the expertise and experience profile of each board member and a statement of the board members' attendance at board and committee meetings; and

(4) the code of ethics and rules of professional conduct applicable to board members.

DIVISION III

INFORMATION CONCERNING REMUNERATION

Annual report.

39. The annual report of an enterprise must state

(1) the remuneration and benefits paid to each board member;

(2) the remuneration, including variable pay and other benefits, paid to each of the enterprise's five most highly remunerated officers;

(3) the remuneration, including variable pay and other benefits, paid to the directors and the five most highly remunerated officers of every wholly-owned subsidiary of the enterprise; and

(4) the fees paid to the external auditor.

CHAPTER VII

POWERS AND RESPONSIBILITIES OF THE MINISTER

Directives. **40.** The Minister may issue directives on the direction and general objectives to be pursued by the enterprise.

Approval. The directives must be approved by the Government, and come into force on the day of their approval. Once approved, they are binding on the enterprise and the enterprise must comply with them.

Tabling. The directives must be tabled in the National Assembly within 15 days after they are approved by the Government or, if the Assembly is not sitting, within 15 days of resumption.

Report. **41.** At least once every 10 years, the Minister must report to the Government on the carrying out of the Act constituting an enterprise for which the Minister is responsible. The report must include recommendations concerning a review of the mission of the enterprise.

Assessment. The report must include an assessment of the effectiveness and performance of the enterprise, including benchmarking measures to be carried out by an independent firm at the request of the board of directors.

Tabling. The Minister tables the report in the National Assembly.

Minister responsible. **42.** The Government designates the minister responsible for the administration of this Act.

CHAPTER VIII

GOVERNMENT POLICIES

Objectives. **43.** The Government establishes a policy whose objectives are

(1) that the boards of directors of the enterprises as a group be composed of members whose cultural identity reflects the various segments of Québec society; and

(2) that the boards of directors of the enterprises as a group include an equal number of women and men as of 14 December 2011.

SCHEDULE I
(Section 2)

ENTERPRISES

Investissement Québec

Société de l'assurance automobile du Québec

Société des loteries du Québec

Société des alcools du Québec

Société générale de financement du Québec

CHAPTER IX

AMENDMENTS TO SPECIFIC ACTS

HYDRO-QUÉBEC ACT

c. H-5, s. 1, am.

44. Section 1 of the Hydro-Québec Act (R.S.Q., chapter H-5) is amended

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

“officer”.

“(3.1) “officer” means the president and chief executive officer, who is the most senior officer of the Company, or any person with management responsibilities who reports directly to the president and chief executive officer;”;

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

“wholly-owned subsidiary”.

“(5) “wholly-owned subsidiary” means a legal person all of whose voting shares are held directly or indirectly by the Company.”

c. H-5, s. 9, am.

45. Section 9 of the Act is amended by replacing “chairman of the board of directors” by “chair of the board of directors”.

c. H-5, ss. 13, 14 and 15, renumbered.

46. Sections 13, 14 and 15 of the Act are renumbered 3.1.1, 3.1.2 and 3.1.3, respectively.

c. H-5, s. 3.6, added.

47. The Act is amended by inserting the following after section 3.5:

Provisions applicable.

3.6. The provisions of Part II of the Companies Act (chapter C-38) that are not inconsistent with this Act, except sections 142, 159 to 162, 184 and 190 to 196, apply to the Company.

“DIVISION II.1**“COMPOSITION AND OPERATION OF THE BOARD OF DIRECTORS”.**

- c. H-5, s. 4, am. **48.** Section 4 of the Act is amended by replacing the first paragraph by the following paragraph:
- Board of directors. **“4.** The Company is administered by a board of directors consisting of 17 members, including the chair and the president and chief executive officer.”
- c. H-5, ss. 4.0.1-4.0.10, added. **49.** The Act is amended by inserting the following sections after section 4:
- Members. **“4.0.1.** The Government shall appoint the members of the board of directors, other than the chair and the president and chief executive officer, based on the expertise and experience profiles approved by the board. Board members are appointed for a term of up to four years.
- Reappointment. Board members may be reappointed twice to serve in that capacity only for a consecutive or non-consecutive term.
- Chair. **“4.0.2.** The Government shall appoint the chair of the board of directors for a term of up to five years.
- Reappointment. In addition to terms served as a board member, the chair may be reappointed twice to serve in that capacity for a consecutive or non-consecutive term.
- Concurrent positions. **“4.0.3.** The positions of chair of the board of directors and president and chief executive officer of the Company may not be held concurrently.
- Chair. **“4.0.4.** The chair of the board of directors shall preside at meetings of the board and see to the smooth operation of the board. In the case of a tie vote, the chair has a casting vote.
- Board committees. The chair shall also see to the smooth operation of the board committees.
- Performance assessment. **“4.0.5.** The chair of the board of directors shall assess the performance of the other board members according to criteria approved by the board.
- Other functions. The chair shall assume any other function assigned by the board.
- Independent directors. **“4.0.6.** At least two thirds of the board members, including the chair, must qualify as independent directors in the opinion of the Government.
- Qualification. Board members qualify as independent directors if they have no direct or indirect relationships or interests, for example of a financial, commercial, professional or philanthropic nature, likely to interfere with the quality of their decisions in relation to the interests of the Company.

- Presumption. A board member
- (1) who is in the employ of the Company or one of its wholly-owned subsidiaries or having been in such employ in the three years preceding appointment to office,
- (2) who is 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), or
- (3) whose immediate family member is a senior officer in the Company or any of its subsidiaries
- is deemed not to be an independent director.
- Policy. “**4.0.7.** The Government may adopt a policy concerning situations it intends to examine to determine if a board member qualifies as an independent director. The Government may specify the meaning it intends to assign to the expression “immediate family member”.
- Disqualification. “**4.0.8.** For a member of the board of directors having the status of independent director, the sole fact of being in a limited and specific conflict of interest situation does not disqualify the board member as an independent director.
- Disclosure. “**4.0.9.** A board member appointed as an independent director must disclose in writing to the board and to the Minister any situation likely to affect the member’s status.
- Validity of acts. “**4.0.10.** No act or document of the Company or decision of the board of directors is invalid because less than two thirds of the members of the board are independent directors.”
- c. H-5, s. 4.2, replaced. **50.** Section 4.2 of the Act is replaced by the following section:
- Vacancy. “**4.2.** A vacancy on the board of directors shall be filled for the remainder of the unexpired term in accordance with the rules of appointment to the board.
- Non-attendance. Non-attendance at a number of board meetings determined by by-law of the Company constitutes a vacancy in the cases and circumstances specified by by-law.”
- c. H-5, s. 5, replaced. **51.** Section 5 of the Act is replaced by the following section:
- Replacement. “**5.** If the chair of the board of directors is absent or unable to act, the board designates, depending on its priorities, the chair of a committee established under section 7.6 to temporarily replace the chair of the board.”

c. H-5, ss. 7.1-7.14,
added.

52. The Act is amended by inserting the following sections after section 7:

Strategic directions.

“7.1. The board of directors shall determine the Company’s strategic directions, see to their implementation and inquire into any issue it considers important.

Accountability.

The board is accountable to the Government for the Company’s decisions and the chair is answerable to the Minister for such decisions.

Functions.

“7.2. The functions of the board of directors also include

- (1) adopting the strategic plan;
- (2) approving the capital plan, the operating plan, the financial statements, the annual report and the annual budget of the Company;
- (3) approving the governance rules of the Company;
- (4) approving the code of ethics applicable to the board members and the codes applicable to the officers appointed by the Company and to the employees of the Company and of its wholly-owned subsidiaries, subject to a regulation made under sections 3.0.1 and 3.0.2 of the Act respecting the Ministère du Conseil exécutif (chapter M-30);
- (5) approving the expertise and experience profiles to be used in appointing board members;
- (6) approving the criteria for evaluating board members and those applicable to the president and chief executive officer;
- (7) approving the criteria for assessing the performance of the board;
- (8) establishing policies for management of the risks associated with the conduct of the operations of the Company;
- (9) making sure that the audit committee exercises its functions properly;
- (10) determining delegations of authority;
- (11) approving, in accordance with the applicable legislative provisions, human resources policies, as well as the standards and scales of remuneration, including, where applicable, a variable pay policy, and other conditions of employment of employees and officers appointed by the Company;
- (12) approving the succession planning program for officers appointed by the Company;
- (13) approving the appointment of officers other than the president and chief executive officer, and that of the most senior officer of each wholly-owned subsidiary of the Company;

(14) approving human resources policies, as well as the standards and scales of remuneration, including a variable pay policy, if any, and other conditions of employment of the employees and officers of each wholly-owned subsidiary of the Company; and

(15) adopting measures to assess the effectiveness and performance of the Company, including benchmarking against similar enterprises; such measures are to be carried out every three years by an independent firm.

Variable pay policy. “**7.3.** The Company shall submit the variable pay policy referred to in paragraphs 11 and 14 of section 7.2 to the Government for approval.

Integrity review. “**7.4.** The board of directors must review the integrity of internal controls, information disclosure controls and information systems, and approve a financial disclosure policy.

Training programs. “**7.5.** The board of directors shall make sure that initiation and ongoing training programs for board members are implemented.

Committees. “**7.6.** The board of directors must establish the following committees:

(1) a governance and ethics committee;

(2) an audit committee; and

(3) a human resources committee.

Composition. The committees are to be composed solely of board members who are independent directors.

Other committees. “**7.7.** The board of directors may establish other committees to examine specific issues or facilitate the proper operation of the Company.

Meetings. “**7.8.** The chair of the board of directors may take part in board committee meetings.

Governance and ethics committee. “**7.9.** The functions of the governance and ethics committee include

(1) formulating governance rules and a code of ethics for the conduct of the operations of the Company;

(2) formulating a code of ethics applicable to the members of the board of directors, the officers appointed by the Company and the employees of the Company and its wholly-owned subsidiaries, subject to any applicable regulation made under sections 3.0.1 and 3.0.2 of the Act respecting the Ministère du Conseil exécutif;

(3) developing expertise and experience profiles to be used in appointing the members of the board of directors, except the chair and the president and

chief executive officer; the profiles must include management experience that is relevant to the position;

- (4) formulating criteria for evaluating board members;
- (5) formulating criteria for assessing the performance of the board; and
- (6) developing initiation and ongoing training programs for board members.

Criteria.

The committee shall conduct the assessment referred to in subparagraph 5 of the first paragraph in accordance with the criteria approved by the board of directors.

Audit committee.

“7.10. The audit committee must include members with accounting or financial expertise.

Composition.

At least one committee member must be a member of one of the professional orders of accountants governed by the Professional Code (chapter C-26).

Functions.

“7.11. The functions of the audit committee include

- (1) approving the annual internal audit plan;
- (2) making sure that a plan for the optimal utilization of the Company’s resources is put in place, and following up on that process;
- (3) seeing to it that internal control mechanisms are put in place and making sure that they are appropriate and effective;
- (4) making sure that a risk management process is put in place;
- (5) reviewing any activity likely to be detrimental to the Company’s financial health that is brought to its attention by the internal auditor or an officer;
- (6) examining the financial statements with the Auditor General and the external auditor appointed by the Government; and
- (7) recommending the approval of the financial statements by the board of directors.

Notification.

“7.12. The audit committee must notify the board of directors in writing on discovering operations or management practices that are unsound or do not comply with the law or the regulations or with the policies of the Company or its wholly-owned subsidiaries.

Internal audit.

“7.13. Internal audit activities are conducted under the authority of the audit committee.

Authority.

The person responsible for internal auditing is under the administrative authority of the president and chief executive officer.

Human resources committee.

“7.14. The functions of the human resources committee include

(1) making sure that human resources policies are put in place;

(2) developing and proposing an expertise and experience profile to be used in appointing the president and chief executive officer;

(3) formulating and proposing criteria for evaluating the president and chief executive officer, and making recommendations to the board regarding the remuneration of the president and chief executive officer in keeping with parameters set by the Government;

(4) assisting in the selection of officers; and

(5) establishing a succession planning program for officers appointed by the Company.”

c. H-5, ss. 8 and 11.2, repealed.

53. Sections 8 and 11.2 of the Act are repealed.

c. H-5, Divs. II.2 and II.3, ss. 11.6-11.13, added.

54. The Act is amended by inserting the following after section 11.5:

“DIVISION II.2

“APPOINTMENT AND FUNCTIONS OF THE PRESIDENT AND CHIEF EXECUTIVE OFFICER

President and chief executive officer.

“11.6. On recommendation of the board of directors, the Government shall appoint the president and chief executive officer based on the expertise and experience profile established by the Company.

Term.

The president and chief executive officer is appointed for a term of up to five years.

Conditions of employment.

The board shall determine the remuneration and other conditions of employment of the president and chief executive officer in keeping with parameters set by the Government.

Government initiative.

“11.7. If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 11.6 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.

Responsibilities.

“11.8. The president and chief executive officer is responsible for the direction and management of the Company within the framework of its by-laws and policies.

- Strategic directions. The president and chief executive officer shall propose strategic directions to the board of directors, as well as a capital plan and an operating plan for the Company.
- Other functions. The president and chief executive officer shall assume any other function assigned by the board.
- Adequate resources. **“11.9.** The president and chief executive officer must make sure that the board of directors is given, at its request, adequate human, material and financial resources to perform its functions and for its committees to perform their functions.
- Replacement. **“11.10.** If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the Company’s personnel to exercise the functions of that position.
- French titles. **“11.11.** In French, the president and chief executive officer may be designated by the title “président-directeur général” or “président et chef de la direction”.

“DIVISION II.3

“STRATEGIC PLAN

- Content. **“11.12.** The strategic plan of the Company shall be established according to the form, content and timetable determined by the Government. The strategic plan must state
- (1) the context in which the Company acts and the main challenges it faces;
 - (2) the Company’s objectives and strategic directions;
 - (3) the results targeted over the period covered by the plan;
 - (4) the performance indicators to be used in measuring results; and
 - (5) any other element determined by the Minister.
- Approval. **“11.13.** The strategic plan of the Company shall be submitted to the Government for approval.”

- c. H-5, heading, added. **55.** The Act is amended by inserting the following heading after section 15:

“DIVISION II.4

“DIVIDENDS AND DUES”.

c. H-5, heading, added. **56.** The Act is amended by inserting the following heading after section 16:

“DIVISION II.5

“RIGHTS AND OBLIGATIONS OF BOARD MEMBERS”.

c. H-5, ss. 18.1 and 18.2, added. **57.** The Act is amended by inserting the following sections after section 18:

Suits. **“18.1.** If a board member is sued by a third party for an act done in the exercise of the functions of office, the Company shall assume the board member’s defence and pay any damages awarded as compensation for the injury resulting from that act, unless the board member committed a gross fault or a personal fault separable from those functions.

Penal proceedings. In penal or criminal proceedings, however, the Company shall pay the board member’s defence costs only if the board member was discharged or acquitted, or if the Company deems that the board member acted in good faith.

Costs. **“18.2.** If the Company sues a board member for an act done in the exercise of the functions of office and loses its case, it must pay the board member’s defence costs if the court so decides.

Amount. If the Company wins its case only in part, the court may determine the amount of the defence costs it must pay.”

c. H-5, s. 19, am. **58.** Section 19 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

Conflict of interest. **“19.** A board member who exercises functions within the Company on a full-time basis shall not have a direct or indirect interest in a body, enterprise or association that places the board member’s personal interests in conflict with the Company’s interests. If such an interest devolves to the board member, including by succession or gift, it must be renounced or disposed of with dispatch.

Disclosure. Any other board member who has a direct or indirect interest in a body, enterprise or association that places the member’s personal interests in conflict with the Company’s interests shall disclose it in writing to the chair of the board of directors and abstain from participating in any discussion or decision involving the body, enterprise or association in which the member has that interest. The member must also withdraw from a meeting for the duration of the discussion or vote on such a matter.

Expression of opinion. This section does not prevent a board member from expressing an opinion on general measures relating to conditions of employment within the Company which would also apply to the member.”

c. H-5, heading, added. **59.** The Act is amended by inserting the following heading after section 19:

“DIVISION II.6

“ANNUAL REPORT AND INFORMATION”.

c. H-5, s. 20, replaced. **60.** Section 20 of the Act is replaced by the following section:

Reporting.

“20. Each year, the Company shall send the Minister its financial statements and its annual report including a detailed statement of the property in its possession.

Tabling.

The Minister shall table the financial statements and the annual report in the National Assembly within 15 days after receiving them or, if the Assembly is not sitting, within 15 days of resumption.”

c. H-5, ss. 20.1-20.4, added.

61. The Act is amended by inserting the following sections after section 20:

Annual report.

“20.1. The annual report of the Company must contain a summary of the following reports, submitted to the board of directors:

(1) the report of the governance and ethics committee on its activities during the fiscal year, including a summary of its assessment of the performance of the board of directors;

(2) the report of the audit committee on the discharge of its mandate and on the optimal resource utilization plan; and

(3) the report of the human resources committee on the discharge of its mandate.

Benchmarking measures.

The report must also state the results obtained from the benchmarking measures adopted by the board of directors.

Code of ethics.

“20.2. The Company shall make public the code of ethics applicable to its employees.

Governance.

“20.3. The annual report of the Company must comprise a section on its governance, including the following information relating to the board members:

(1) the dates of appointment and expiry of term of all board members, as well as the identification of those with the status of independent director;

(2) the identification of any other board of directors on which a board member sits;

(3) a summary of the expertise and experience profile of each board member and a statement of the board members' attendance at board and committee meetings; and

(4) the code of ethics and rules of professional conduct applicable to board members.

Remuneration.

“20.4. The annual report of the Company must state

(1) the remuneration and benefits paid to each board member;

(2) the remuneration, including variable pay and other benefits, paid to each of the Company's five most highly remunerated officers;

(3) the remuneration, including variable pay and other benefits, paid to the managers and the five most highly remunerated officers of every wholly-owned subsidiary of the Company; and

(4) the fees paid to the external auditor.”

c. H-5, s. 21, repealed.

62. Section 21 of the Act is repealed.

c. H-5, s. 21.1, am.

63. Section 21.1 of the Act is amended by replacing “on its activities or those of its subsidiaries” by “on the Company and its subsidiaries”.

c. H-5, ss. 21.2 and 21.3, repealed.

64. Sections 21.2 and 21.3 of the Act are repealed.

c. H-5, Div. II.7, s. 21.5, added.

65. The Act is amended by inserting the following before Division III:

“DIVISION II.7

“AUDITING

Books and accounts.

“21.5. The books and accounts of the Company shall be audited jointly every year by the Auditor General and an external auditor appointed by the Government. The remuneration of the external auditor shall be paid out of the revenues of the Company. The joint report must accompany the Company's annual report.”

c. H-5, Div. IX.1, ss. 61.1 and 61.2, added.

66. The Act is amended by inserting the following after section 61:

“DIVISION IX.1

“POWERS AND RESPONSIBILITIES OF THE MINISTER

Directives.

“61.1. The Minister may issue directives on the direction and general objectives to be pursued by the Company.

Approval. The directives must be approved by the Government, and come into force on the day of their approval. Once approved, they are binding on the Company and the Company must comply with them.

Tabling. The directives shall be tabled in the National Assembly within 15 days after they are approved by the Government or, if the Assembly is not sitting, within 15 days of resumption.

Report. **“61.2.** At least once every 10 years, the Minister must report to the Government on the carrying out of this Act. The report must include recommendations concerning a review of the mission of the Company.

Tabling. The Minister shall table the report in the National Assembly.”

ACT RESPECTING INVESTISSEMENT QUÉBEC
AND LA FINANCIÈRE DU QUÉBEC

c. I-16.1, s. 4, replaced. **67.** Section 4 of the Act respecting Investissement Québec and La Financière du Québec (R.S.Q., chapter I-16.1) is replaced by the following section:

Board of directors. **“4.** The agency is administered by a board of directors consisting of from 9 to 15 members, including the chair and the president and chief executive officer.”

c. I-16.1, s. 5, replaced. **68.** Section 5 of the Act is replaced by the following section:

Members. **“5.** The Government shall appoint the members of the board of directors, other than the chair and the president and chief executive officer, based on the expertise and experience profiles established by the board. Board members are appointed for a term of up to four years.”

c. I-16.1, s. 6, replaced. **69.** Section 6 of the Act is replaced by the following section:

Chair. **“6.** The Government shall appoint the chair of the board of directors for a term of up to five years.”

c. I-16.1, s. 8, am. **70.** Section 8 of the Act is amended by replacing the first paragraph by the following paragraph:

Vacancy. **“8.** A vacancy on the board of directors shall be filled for the remainder of the unexpired term in accordance with the rules of appointment to the board.”

c. I-16.1, s. 9, am. **71.** Section 9 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “The other board members” in the first line of the second paragraph by “Board members other than the president and chief executive officer”.

c. I-16.1, ss. 9.1-9.3, added.

72. The Act is amended by inserting the following sections after section 9:

President and chief executive officer.

“9.1. On the recommendation of the board of directors, the Government shall appoint the president and chief executive officer based on the expertise and experience profile established by the agency.

Term of office.

The president and chief executive officer is appointed for a term of up to five years.

Remuneration.

The board shall determine the remuneration and other conditions of employment of the president and chief executive officer in keeping with parameters set by the Government.

Government initiative.

“9.2. If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 9.1 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.

Replacement.

“9.3. If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the agency’s personnel to exercise the functions of that position.”

c. I-16.1, s. 10, am.

73. Section 10 of the Act is amended by inserting “president and” before “chief executive officer” in the first paragraph.

c. I-16.1, s. 15, am.

74. Section 15 of the Act is amended

(1) by inserting “president and” before “chief executive officer” in the first paragraph;

(2) by striking out “or vice-chair” in that paragraph.

c. I-16.1, s. 19, am.

75. Section 19 of the Act is amended

(1) by striking out the first and second paragraphs;

(2) by inserting “president and” before “chief executive officer” in the third paragraph.

c. I-16.1, s. 20, am.

76. Section 20 of the Act is amended by striking out “director or” in the first line of the first paragraph and the second line of the second paragraph, and by replacing “director or” and “director’s or” everywhere else they appear in those paragraphs by “personnel”.

c. I-16.1, s. 21, repealed.

77. Section 21 of the Act is repealed.

- c. I-16.1, s. 22, am. **78.** Section 22 of the Act is amended by replacing “in sections 20 and 21” by “in section 20 of this Act and in sections 10 and 11 of the Act respecting the governance of state-owned enterprises and amending various legislative provisions (2006, chapter 59)”.
- c. I-16.1, s. 24, repealed. **79.** Section 24 of the Act is repealed.
- c. I-16.1, s. 42, am. **80.** Section 42 of the Act is amended by replacing “business plan” in the first and second paragraphs by “strategic plan”.
- c. I-16.1, Div. IV, heading, replaced. **81.** The heading of Division IV of the Act is replaced by the following heading:
 “STRATEGIC PLAN, ACCOUNTS AND REPORTS”.
- c. I-16.1, s. 46, am. **82.** Section 46 of the Act is amended by replacing “business” in the second line by “strategic”.
- c. I-16.1, s. 47, am. **83.** Section 47 of the Act is amended by replacing “business” by “strategic”.
- c. I-16.1, s. 48, replaced.
 Audit. **84.** Section 48 of the Act is replaced by the following section:
 “**48.** The books and accounts of the agency shall be audited jointly every year by the Auditor General and an external auditor appointed by the Government. The remuneration of the external auditor shall be paid out of the revenues of the agency. The joint report must accompany the agency’s annual report.”
- c. I-16.1, s. 49, am. **85.** Section 49 of the Act is amended by replacing “its operations and the operations of its subsidiaries” by “the agency and its subsidiaries”.
- c. I-16.1, s. 52.1, am. **86.** Section 52.1 of the Act is amended by inserting “president and” before “chief executive officer”.
- c. I-16.1, ss. 70 and 71, repealed. **87.** Sections 70 and 71 of the Act are repealed.
 ACT RESPECTING THE SOCIÉTÉ DE L’ASSURANCE AUTOMOBILE
 DU QUÉBEC
- c. S-11.011, s. 7, replaced. **88.** Section 7 of the Act respecting the Société de l’assurance automobile du Québec (R.S.Q., chapter S-11.011) is replaced by the following section:
 Board of directors. **7.** The Société is administered by a board of directors consisting of from 9 to 15 members, including the chair and the president and chief executive officer.
- Members. The Government shall appoint the members of the board, other than the chair of the board and the president and chief executive officer, after consulting with bodies designated by the board and representative of any of the following

sectors or groups, and based on the expertise and experience profiles approved by the board:

- (1) business;
- (2) insurance;
- (3) law;
- (4) health;
- (5) highway safety;
- (6) road victims; and
- (7) road users.

Term.

Board members are appointed for a term of up to four years.”

c. S-11.011, ss. 7.1 and 7.2, repealed.

89. Sections 7.1 and 7.2 of the Act are repealed.

c. S-11.011, s. 8, replaced.

90. Section 8 of the Act is replaced by the following section:

Chair.

“**8.** The Government shall appoint the chair of the board of directors for a term of up to five years.”

c. S-11.011, ss. 8.1 and 8.2, added.

91. The Act is amended by inserting the following sections after section 8:

Continuance in office.

“**8.1.** On the expiry of their term, board members remain in office until they are replaced or reappointed.

Vacancy.

“**8.2.** A vacancy on the board of directors shall be filled for the remainder of the unexpired term in accordance with the rules of appointment to the board.

Non-attendance.

Non-attendance at a number of board meetings determined by by-law of the Société constitutes a vacancy in the cases and circumstances specified by by-law.”

c. S-11.011, s. 9, am.

92. Section 9 of the Act is amended

- (1) by striking out “and of the vice-chairmen” in the third line;
- (2) by replacing “they” in the fourth line by “board members”.

c. S-11.011, s. 10, replaced.

93. Section 10 of the Act is replaced by the following sections:

- President and chief executive officer. “**10.** On the recommendation of the board of directors, the Government shall appoint the president and chief executive officer based on the expertise and experience profile approved by the board of directors.
- Term. The president and chief executive officer is appointed for a term of up to five years.
- Conditions of employment. The board shall determine the remuneration and other conditions of employment of the president and chief executive officer in keeping with parameters set by the Government.
- Government initiative. “**10.1.** If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 10 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.
- Replacement. “**10.2.** If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the Société’s personnel to exercise the functions of that position.”
- c. S-11.011, s. 11, am. **94.** Section 11 of the Act is amended by striking out the first, second and third paragraphs.
- c. S-11.011, s. 12, am. **95.** Section 12 of the Act is amended by replacing “chairman” in the first line of the second paragraph by “president and chief executive officer”.
- c. S-11.011, s. 13, am. **96.** Section 13 of the Act is amended by striking out the first and second paragraphs.
- c. S-11.011, s. 14, replaced. **97.** Section 14 of the Act is replaced by the following section:
- Quorum. “**14.** The Société shall determine, by by-law, the rules relating to the quorum of the board of directors.”
- c. S-11.011, s. 15, am. **98.** Section 15 of the Act is amended by replacing “chairman, one of the vice-chairmen” in the second paragraph by “president and chief executive officer”.
- c. S-11.011, s. 16, am. **99.** Section 16 of the Act is amended by striking out “, the vice-chairmen of the Société”.
- c. S-11.011, s. 16.3, am. **100.** Section 16.3 of the Act is amended by replacing “chairman of the Société” in the second paragraph by “president and chief executive officer”.
- c. S-11.011, s. 17.1, am. **101.** Section 17.1 of the Act is amended by replacing “general manager” in the first line of the first paragraph by “president and chief executive officer”.
- c. S-11.011, s. 17.6, am. **102.** Section 17.6 of the Act is amended by replacing “chairman” in the sixth paragraph by “chair”.

c. S-11.011, s. 19,
replaced.

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

Annual report.

“**19.** Not later than 30 April each year, the Société must submit to the Minister its financial statements and its annual management report for the preceding fiscal year.

Separate report.

Within the same period, the Société must also submit to the Minister a separate report concerning its mandate under Title VIII.2 of the Highway Safety Code (chapter C-24.2).

Content.

The annual management report must contain the information that must be provided in an annual report under sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises and amending various legislative provisions (2006, chapter 59). In addition, the reports of the Société must contain any other information required by the Minister.

Tabling.

The Minister shall table the reports of the Société in the National Assembly within 15 days after receiving them or, if it is not sitting, within 15 days of resumption.

Information.

The Société must submit to the Minister any other information the Minister requests concerning the Société and any subsidiary of the Société.”

c. S-11.011, s. 20,
replaced.

104. Section 20 of the Act is replaced by the following section:

Audit.

“**20.** The books and accounts of the Société shall be audited jointly every year by the Auditor General and an external auditor appointed by the Government. The remuneration of the external auditor shall be paid out of the revenues of the Société. The joint report must accompany the Société’s annual management report.”

c. S-11.011,
s. 23.0.13.1, added.

105. The Act is amended by inserting the following section after section 23.0.13:

Provisions not
applicable.

“**23.0.13.1.** Paragraph 5 of section 34 and sections 35 and 40 of the Act respecting the governance of state-owned enterprises and amending various legislative provisions (2006, chapter 59) do not apply to the Société in the exercise of its functions as trustee.”

c. S-11.011, s. 23.0.17,
am.

106. Section 23.0.17 of the Act is amended by replacing “30” wherever it appears in the second paragraph by “15”.

c. S-11.011, s. 23.0.18,
replaced.

107. Section 23.0.18 of the Act is replaced by the following section:

Audit.

“**23.0.18.** The books and accounts of the Fonds d’assurance shall be audited, every year and whenever the Government so orders, by the Auditor General and an external auditor appointed by the Government. The remuneration of the external auditor shall be paid out of the revenues of the Fonds d’assurance.

- Report. The joint report must accompany the Société's annual management report."
- c. S-11.011, s. 23.0.19, am. **108.** Section 23.0.19 of the Act is amended
- (1) by replacing "chairman and general manager" in the first paragraph by "president and chief executive officer";
- (2) by replacing "chairman and general manager" in the second paragraph by "chair of the board and the president and chief executive officer".
- ACT RESPECTING THE SOCIÉTÉ DES ALCOOLS DU QUÉBEC
- c. S-13, s. 7, am. **109.** Section 7 of the Act respecting the Société des alcools du Québec (R.S.Q., chapter S-13) is amended by replacing the first paragraph by the following paragraphs:
- Board of directors. **"7.** The Société is administered by a board of directors consisting of from 9 to 15 members, including the chair and the president and chief executive officer.
- Members. The Government shall appoint the members of the board of directors, other than the chair of the board and the president and chief executive officer, based on the expertise and experience profiles established by the board. Board members are appointed for a term of up to four years."
- c. S-13, s. 7.1, replaced. **110.** Section 7.1 of the Act is replaced by the following sections:
- Vacancy. **"7.1.** A vacancy on the board of directors shall be filled for the remainder of the unexpired term in accordance with the rules of appointment to the board.
- Non-attendance. Non-attendance at a number of board meetings determined by by-law of the Société constitutes a vacancy in the cases and circumstances specified by by-law.
- Chair. **"7.2.** The Government shall appoint the chair of the board of directors for a term of up to five years."
- c. S-13, s. 8, am. **111.** Section 8 of the Act is amended by replacing "president and managing director" by "president and chief executive officer".
- c. S-13, s. 9, am. **112.** Section 9 of the Act is amended by striking out the second sentence.
- c. S-13, s. 10, repealed. **113.** Section 10 of the Act is repealed.
- c. S-13, s. 12, replaced. **114.** Section 12 of the Act is replaced by the following sections:

- President and chief executive officer. “**12.** On the recommendation of the board of directors, the Government shall appoint the president and chief executive officer based on the expertise and experience profile established by the Société.
- Term. The president and chief executive officer is appointed for a term of up to five years.
- Conditions of employment. The board shall determine the remuneration and other conditions of employment of the president and chief executive officer in keeping with parameters set by the Government.
- Government initiative. “**12.1.** If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 12 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.
- Replacement. “**12.2.** If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the Société’s personnel to exercise the functions of that position.”
- c. S-13, ss. 13 and 20.2, repealed. **115.** Sections 13 and 20.2 of the Act are repealed.
- c. S-13, s. 59, am. **116.** Section 59 of the Act is amended
- (1) by replacing “make a report of its activities” in the first paragraph by “send its financial statements and annual report”;
- (2) by replacing the second paragraph by the following paragraph:
- Tabling. “The Minister must table the annual report and the financial statements in the National Assembly within 15 days after receiving them or, if it is not sitting, within 15 days of resumption.”;
- (3) by replacing “on its operations” in the third paragraph by “concerning the Société and its subsidiaries”.
- c. S-13, s. 60, replaced. **117.** Section 60 of the Act is replaced by the following section:
- Audit. “**60.** The books and accounts of the Société shall be audited jointly every year by the Auditor General and an external auditor appointed by the Government. The remuneration of the external auditor shall be paid out of the revenues of the Société. The joint report must accompany the Société’s annual report.”
- ACT RESPECTING THE SOCIÉTÉ DES LOTERIES DU QUÉBEC
- c. S-13.1, ss. 6.1 and 6.2, added. **118.** The Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1) is amended by inserting the following sections after section 6:

- Board of directors. **“6.1.** The company is administered by a board of directors consisting of from 9 to 15 members including the chair and the president and chief executive officer.
- Members. **“6.2.** The Government appoints the members of the board of directors, other than the chair of the board and the president and chief executive officer, based on the expertise and experience profiles established by the board. Board members are appointed for a term of up to four years.”
- c. S-13.1, s. 7, am. **119.** Section 7 of the Act is amended by striking out the first paragraph.
- c. S-13.1, s. 8, am. **120.** Section 8 of the Act is amended by striking out the second paragraph.
- c. S-13.1, s. 8.1, added. **121.** The Act is amended by inserting the following section after section 8:
- Vacancy. **“8.1.** A vacancy on the board of directors is filled for the remainder of the unexpired term in accordance with the rules of appointment to the board.
- Non-attendance. Non-attendance at a number of board meetings determined by by-law of the company constitutes a vacancy in the cases and circumstances specified by by-law.”
- c. S-13.1, s. 9, replaced. **122.** Section 9 of the Act is replaced by the following sections:
- Chair. **“9.** The Government appoints the chair of the board of directors for a term of up to five years.
- President and chief executive officer. **“9.1.** On the recommendation of the board of directors, the Government appoints the president and chief executive officer based on the expertise and experience profile established by the company.
- Term. The president and chief executive officer is appointed for a term of up to five years.
- Conditions of employment. The board determines the remuneration and other conditions of employment of the president and chief executive officer in keeping with parameters set by the Government.
- Government initiative. **“9.2.** If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 9.1 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.
- Replacement. **“9.3.** If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the company’s personnel to exercise the functions of that position.”
- c. S-13.1, s. 10, repealed. **123.** Section 10 of the Act is repealed.

- c. S-13.1, s. 14, am. **124.** Section 14 of the Act is amended by replacing “chairman” in the second line by “chair of the board, the president and chief executive officer”.
- c. S-13.1, s. 21.1, added. **125.** The Act is amended by inserting the following section after section 21:
Information. **“21.1.** The company must submit any information on the company and its subsidiaries requested by the Minister of Finance.”
- c. S-13.1, s. 24, replaced. **126.** Section 24 of the Act is replaced by the following section:
Audit. **“24.** The books and accounts of the company are audited jointly every year by the Auditor General and an external auditor appointed by the Government. The remuneration of the external auditor is paid out of the revenues of the company. The joint report must accompany the company’s annual report.”
- c. S-13.1, s. 25, am. **127.** Section 25 of the Act is amended by replacing the second paragraph by the following paragraph:
Tabling. **“The Minister tables the report and the financial statements in the National Assembly within 15 days after receiving them or, if it is not sitting, within 15 days of resumption.”**

ACT RESPECTING THE SOCIÉTÉ GÉNÉRALE DE FINANCEMENT
DU QUÉBEC

- c. S-17, s. 14, am. **128.** Section 14 of the Act respecting the Société générale de financement du Québec (R.S.Q., chapter S-17) is amended by replacing the first paragraph by the following paragraph:
Board of directors. **“14.** The company is administered by a board of directors consisting of from 9 to 15 members, including the chair and the president and chief executive officer.”
- c. S-17, s. 14.0.1, replaced. **129.** Section 14.0.1 of the Act is replaced by the following section:
Members. **“14.0.1.** The Government shall appoint the members of the board of directors, other than the chair of the board and the president and chief executive officer, based on the expertise and experience profiles established by the board. Board members are appointed for a term of up to four years.”
- c. S-17, ss. 14.0.1.1-14.0.1.3, added. **130.** The Act is amended by inserting the following sections after section 14.0.1:
Remuneration. **“14.0.1.1.** Board members other than the president and chief executive officer 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 on the conditions and to the extent determined by the Government.

- Continuance in office. **“14.0.1.2.** On the expiry of their term, board members remain in office until replaced or reappointed.
- Vacancy. **“14.0.1.3.** A vacancy on the board of directors shall be filled for the remainder of the unexpired term in accordance with the rules of appointment to the board.
- Non-attendance. Non-attendance at a number of board meetings determined by by-law of the company constitutes a vacancy in the cases and circumstances specified by by-law.”
- c. S-17, s. 14.0.2, replaced. **131.** Section 14.0.2 of the Act is replaced by the following sections:
- Chair. **“14.0.2.** The Government shall appoint the chair of the board of directors for a term of up to five years.
- President and chief executive officer. **“14.0.3.** On the recommendation of the board of directors, the Government shall appoint the president and chief executive officer based on the expertise and experience profile established by the company.
- Term. The president and chief executive officer is appointed for a term of up to five years.
- Conditions of employment. The board shall determine the remuneration and other conditions of employment of the president and chief executive officer in keeping with parameters set by the Government.
- Government initiative. **“14.0.4.** If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 14.0.3 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.
- Replacement. **“14.0.5.** If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the company’s personnel to exercise the functions of that position.”
- c. S-17, s. 14.1, am. **132.** Section 14.1 of the Act is amended by replacing “chairman of the board” by “chair of the board”.
- c. S-17, ss. 14.2-14.4, repealed. **133.** Sections 14.2 to 14.4 of the Act are repealed.
- c. S-17, s. 14.5, am. **134.** Section 14.5 of the Act is amended by replacing “14.3 and 14.4” by “10 and 11 of the Act respecting the governance of state-owned enterprises and amending various legislative provisions (2006, chapter 59)”.
- c. S-17, s. 15, repealed. **135.** Section 15 of the Act is repealed.
- c. S-17, s. 15.1, replaced. **136.** Section 15.1 of the Act is replaced by the following section:

- Strategic plan. “**15.1.** The company shall establish a strategic plan to be submitted for approval to the Government by the Minister of Economic Development, Innovation and Export Trade, after consultation with the Minister of Natural Resources and Wildlife and the Minister of Agriculture, Fisheries and Food as regards the sectors of activity under their respective responsibility.”
- c. S-17, s. 15.2, am. **137.** Section 15.2 of the Act is amended
- (1) by replacing “five-year development plan” in the first paragraph by “strategic plan”;
- (2) by replacing “30” wherever it appears by “15”.
- c. S-17, s. 15.3, added. **138.** The Act is amended by inserting the following section after section 15.2:
- Audit. “**15.3.** The books and accounts of the company shall be audited jointly every year by the Auditor General and an external auditor appointed by the Government. The remuneration of the external auditor shall be paid out of the revenues of the company. The joint report must accompany the company’s annual report.”
- c. S-17, s. 17, am. **139.** Section 17 of the Act is amended
- (1) by replacing “make a report of its activities for its preceding fiscal year to the Minister of Economic Development, Innovation and Export Trade” in the first paragraph by “send its financial statements and annual report for the preceding fiscal year to the Minister of Economic Development, Innovation and Export Trade”;
- (2) by replacing the second and third paragraphs by the following paragraphs:
- Tabling. “The Minister shall table the financial statements and the annual report in the National Assembly within 15 days after receiving them or, if the Assembly is not sitting, within 15 days of resumption.
- Information. In addition, the company must, at any time, submit to the Minister of Economic Development, Innovation and Export Trade any information the Minister requests concerning the company and its subsidiaries.”

CHAPTER X

OTHER AMENDING PROVISIONS

ACT RESPECTING THE CAISSE DE DÉPÔT ET PLACEMENT DU QUÉBEC

- c. C-2, s. 13.8, am. **140.** Section 13.8 of the Act respecting the Caisse de dépôt et placement du Québec (R.S.Q., chapter C-2) is amended

(1) by replacing paragraph 3 by the following paragraph:

“(3) making sure that a plan for the optimal utilization of the Fund’s resources is put in place, and following up on that process;”;

(2) by striking out paragraph 4;

(3) by replacing “1 to 4” in paragraph 5 by “1 to 3”;

(4) by adding “and the external auditor appointed by the Government” at the end of paragraph 8.

c. C-2, s. 46, am.

141. Section 46 of the Act is amended by adding “and on the plan referred to in paragraph 3 of section 13.8” at the end of paragraph *j*.

c. C-2, s. 48, replaced.

142. Section 48 of the Act is replaced by the following section:

Audit.

“48. The books and accounts of the Fund shall be audited jointly every year by the Auditor General and an external auditor appointed by the Government. The remuneration of the external auditor shall be paid out of the revenues of the Fund. The joint report must accompany the annual report of the Fund.

Report.

The report must mention any investment or financial transaction that is not in compliance with this Act.”

AUDITOR GENERAL ACT

c. V-5.01, s. 23, am.

143. Section 23 of the Auditor General Act (R.S.Q., chapter V-5.01) is amended by adding the following paragraphs at the end:

Other auditor.

“The Auditor General may assign to another auditor all or part of the audit of the books and accounts of a government agency or government enterprise, or of a fund managed by a government agency or enterprise, or of any other body whose books and accounts the Auditor General is required to audit, except a public body referred to in section 3, but the Auditor General remains responsible for the audit.

Fees.

An enterprise, agency, body or fund which derives less than half of its revenues from the consolidated revenue fund and any other funds managed by a public body must pay the fees and costs of the auditor designated under the second paragraph.”

c. V-5.01, s. 24, am.

144. Section 24 of the Act is amended by inserting “to act alone in that respect,” after “appointed” in the third line of the first paragraph.

c. V-5.01, s. 28, am.

145. Section 28 of the Act is amended by replacing “of which he audits the books and accounts” in the second line of the first paragraph by “whose books and accounts he has the power to audit in whole or in part”.

CHAPTER XI

TRANSITIONAL AND FINAL PROVISIONS

Applicability of requirements.

146. The requirements relating to the number of independent directors on a board of directors and those relating to the independence of the chair provided for in the first paragraph of section 4 of this Act and in the first paragraph of section 4.0.6 of the Hydro-Québec Act enacted by section 49 of this Act as well as the requirement provided for in the second paragraph of section 19 of this Act and the requirements provided for in the second paragraph of section 7.6 of the Hydro-Québec Act enacted by section 52 of this Act apply as of the date set by the Government in respect of each of the enterprises referred to in section 2 and Hydro-Québec. That date must be set as soon as possible and the provisions referred to in this section are to apply not later than 14 December 2011.

Applicability of requirement.

The same applies to the requirement that the audit committee include a member of one of the professional orders of accountants as set out in the second paragraph of section 23 of this Act and in the second paragraph of section 7.10 of the Hydro-Québec Act enacted by section 52 of this Act.

Independent director status.

147. The Government may, in accordance with this Act, determine that a member of the board of directors of an enterprise referred to in section 2 or of Hydro-Québec, in office on 13 December 2006, has the status of independent director.

Exception.

148. A board member in office on 13 December 2006 who has not obtained the status of independent director under section 147 may, despite section 19, be a member of a committee referred to in that section until two thirds of the members of the board of directors are independent directors.

Director of Hydro-Québec.

149. The members of the board of directors of Hydro-Québec in office on 13 December 2006 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

President and chief executive officer and chairman.

The president and chief executive officer and the chairman of the board of directors of Hydro-Québec continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

Directors of Investissement Québec.

150. The members of the board of directors of Investissement Québec in office on 13 December 2006 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

Chief executive officer and chair of the board.

The chief executive officer and the chair of the board of directors of Investissement Québec continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

Directors of the Société de l'assurance automobile du Québec.

151. The members of the board of directors of the Société de l'assurance automobile du Québec in office on 13 December 2006 continue in office on

the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

Chairman and general manager.

The chairman and general manager of the Société continues in office on the same terms, for the unexpired portion of his term, as president and chief executive officer. He exercises the functions of chair of the board of directors until that office is filled in accordance with section 8 of the Act respecting the Société de l'assurance automobile du Québec as enacted by section 90 of this Act.

Vice-chairmen of the Société de l'assurance automobile du Québec.

152. The vice-chairmen of the Société de l'assurance automobile du Québec appointed by the Government and in office on 13 December 2006 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed by the Société.

Provisions applicable.

Sections 8 to 11, 15 and 16 of the Act respecting the Société de l'assurance automobile du Québec, as they read on 13 December 2006, continue to apply to those vice-chairmen.

Directors of the Société des alcools du Québec.

153. The members of the board of directors of the Société des alcools du Québec in office on 13 December 2006 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

President and managing director and chairman of the board.

The president and managing director and the chairman of the board of directors of the Société continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

Directors of the Société des loteries du Québec.

154. The members of the board of directors of the Société des loteries du Québec in office on 13 December 2006 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

President and managing director.

The president and managing director of the Société continues in office on the same terms, for the unexpired portion of his term, as president and chief executive officer. He exercises the functions of chair of the board of directors until that office is filled in accordance with section 9 of the Act respecting the Société des loteries du Québec as enacted by section 122 of this Act.

Directors of the Société générale de financement du Québec.

155. The members of the board of directors of the Société générale de financement du Québec in office on 13 December 2006 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

Chief executive officer.

The chief executive officer of the Société continues in office on the same terms, for the unexpired portion of the term, until he is replaced or reappointed. He exercises the functions of chair of the board of directors until that office is filled in accordance with section 14.0.2 of the Act respecting the Société générale de financement du Québec, enacted by section 131 of this Act.

- Strategic plan. **156.** For the purposes of sections 34 and 35 of this Act, an enterprise referred to in section 2 of this Act that has a strategic plan in place on 14 December 2006 must meet the requirements of those sections not later than on the plan's expiry date. If such an enterprise has no strategic plan in place on 14 December 2006, it must meet those requirements not later than 31 March 2008.
- Hydro-Québec. For the purposes of section 11.13 of the Hydro-Québec Act, enacted by section 54 of this Act, Hydro-Québec must submit its strategic plan to the Government for approval on the plan's expiry date.
- Variable pay policy. **157.** Enterprises referred to in section 2 of this Act and Hydro-Québec must submit to the Government for approval the variable pay policy applicable to their officers and employees and the variable pay policy applicable to the officers and employees of their wholly-owned subsidiaries not later than 31 December 2007.
- Prohibition. Enterprises referred to in section 2 of this Act and Hydro-Québec may not change their variable pay policy in force on 15 November 2006 unless the change is approved by the Government.
- Provisions applicable. **158.** Sections 36, 38 and 39 of this Act and sections 20.1, 20.3 and 20.4 of the Hydro-Québec Act, enacted by section 61, apply in regard to enterprises referred to in section 2 of this Act and Hydro-Québec, respectively, from their respective fiscal years ending after 31 March 2007.
- Transitional provisions. **159.** In addition to the transitional provisions provided in this Act, the Government may, by a regulation made before 14 December 2007, enact any other transitional provision or measure conducive to the carrying out of this Act.
- Publication requirement. A regulation made under this section is not subject to the publication requirement of section 8 of the Regulations Act (R.S.Q., chapter R-18.1) or to the date of coming into force set out in section 17 of that Act.
- Joint auditing requirements. **160.** Section 21.5 of the Hydro-Québec Act, section 48 of the Act respecting Investissement Québec and La Financière du Québec, sections 20 and 23.0.18 of the Act respecting the Société de l'assurance automobile du Québec, section 60 of the Act respecting the Société des alcools du Québec, section 24 of the Act respecting the Société des loteries du Québec, section 15.3 of the Act respecting the Société générale de financement du Québec and section 48 of the Act respecting the Caisse de dépôt et placement du Québec, respectively enacted by sections 65, 84, 104, 107, 117, 126, 138 and 142 of this Act, apply, as regards joint auditing requirements, to fiscal years ending in or after the year 2010.
- Exception. However, the Government may determine that an enterprise referred to in section 2 of this Act, Hydro-Québec or the Caisse de dépôt et placement du Québec is subject, as of any date between 14 December 2006 and

1 January 2010, to the provisions referred to in the first paragraph that are applicable to it.

Coming into force.

161. This Act comes into force on 14 December 2006, except paragraph 1 of section 43, which comes into force on the date to be set by the Government and not later than 14 December 2011.

2006, chapter 60

AN ACT TO AGAIN AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

Bill 55

Introduced by Madam Nathalie Normandeau, Minister of Municipal Affairs and Regions

Introduced 15 November 2006

Passage in principle 28 November 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006, except sections 107 to 111, which come into force on 1 March 2007

Legislation amended:

Act respecting land use planning and development (R.S.Q., chapter A-19.1)

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)

Municipal Powers Act (R.S.Q., chapter C-47.1)

Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1)

Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001)

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

Municipal Aid Prohibition Act (R.S.Q., chapter I-15)

Act respecting the Ministère des Affaires municipales et des Régions (R.S.Q., chapter M-22.1)

Fire Safety Act (R.S.Q., chapter S-3.4)

Act respecting the Société québécoise d'assainissement des eaux (R.S.Q., chapter S-18.2.1)

Act respecting public transit authorities (R.S.Q., chapter S-30.01)

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)

Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais (2000, chapter 56)

(Cont'd on next page)

Orders in Council amended:

Order in Council 850-2001 dated 4 July 2001
Order in Council 1055-2005 dated 9 November 2005
Order in Council 1214-2005 dated 7 December 2005
Order in Council 1229-2005 dated 8 December 2005



Chapter 60

AN ACT TO AGAIN AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

[Assented to 14 December 2006]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

c. A-19.1, s. 148.0.2,
am.

1. Section 148.0.2 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended

(1) by striking out “or an immovable that includes one or more dwellings” in the first and second lines of paragraph 1;

(2) by striking out “, for certain categories of immovables that it shall specify,” in the first line of paragraph 3;

(3) by adding the following subparagraph and paragraph after paragraph 3:

“(4) if conditions are imposed under section 148.0.12, require that the owner provide the municipality with a monetary guarantee prior to the issuance of an authorization certificate, to ensure that those conditions are complied with.

Categories of
immovables.

For the purposes of subparagraphs 1 and 3 of the first paragraph, the by-law may establish categories of immovables.”

c. A-19.1, s. 148.0.4,
am.

2. Section 148.0.4 of the Act is amended by striking out “in an amount not exceeding the value on the assessment roll of the immovable to be demolished” in the seventh and eighth lines of the first paragraph.

CHARTER OF VILLE DE LÉVIS

c. C-11.2, s. 69.2, am.

3. Section 69.2 of the Charter of Ville de Lévis (R.S.Q., chapter C-11.2) is amended by striking out the first paragraph.

CHARTER OF VILLE DE LONGUEUIL

c. C-11.3, s. 56.2, am.

4. Section 56.2 of the Charter of Ville de Longueuil (R.S.Q., chapter C-11.3) is amended by striking out the first paragraph.

c. C-11.3, Sched. C,
s. 27, am.

5. Section 27 of Schedule C to the Charter is amended by striking out the second paragraph.

CHARTER OF VILLE DE MONTRÉAL

- c. C-11.4, s. 11, am. **6.** Section 11 of the Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended by replacing “Pierrefonds-Roxboro Borough” in the first line of the first paragraph by “borough of Pierrefonds-Roxboro”.
- c. C-11.4, s. 59, am. **7.** Section 59 of the Charter is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:
- “(3) in keeping with the strategic guidelines adopted by the city council and within the limits of the funds available for that purpose, to designate the associations, societies, organizations, groups or persons and the artistic or cultural events that are to be paid a grant, and to fix the amount of the grant.”
- c. C-11.4, s. 67, am. **8.** Section 67 of the Charter is amended by replacing “the recommendation” in the first line of the first paragraph by “a decision”.
- c. C-11.4, s. 85.2, am. **9.** Section 85.2 of the Charter is amended by striking out the first paragraph.
- c. C-11.4, s. 133.1, added. **10.** The Charter is amended by inserting the following section after section 133:
- Jurisdiction. **“133.1.** The borough council exercises the jurisdiction of the city described in section 134 of the Educational Childcare Act (chapter S-4.1.1).”
- c. C-11.4, Sched. B, Part I, am. **11.** Schedule B to the Charter is amended by replacing the names of the boroughs in Part I by the following names:
- (1) “**Borough of Anjou**”;
 - (2) “**Borough of Montréal-Nord**”;
 - (3) “**Borough of Outremont**”;
 - (4) “**Borough of Saint-Laurent**”;
 - (5) “**Borough of Saint-Léonard**”;
 - (6) “**Borough of Verdun**”;
 - (7) “**Borough of LaSalle**”;
 - (8) “**Borough of Lachine**”;
 - (9) “**Borough of Ahuntsic-Cartierville**”;
 - (10) “**Borough of Mercier-Hochelaga-Maisonneuve**”;
 - (11) “**Borough of Plateau-Mont-Royal**”;

- (12) “**Borough of Rosemont–La Petite-Patrie**”;
- (13) “**Borough of Sud-Ouest**”;
- (14) “**Borough of Ville-Marie**”;
- (15) “**Borough of Villeray–Saint-Michel–Parc-Extension**”;
- (16) “**Borough of Côte-des-Neiges–Notre-Dame-de-Grâce**”;
- (17) “**Borough of L’Île-Bizard–Sainte-Geneviève**”;
- (18) “**Borough of Pierrefonds-Roxboro**”;
- (19) “**Borough of Rivière-des-Prairies–Pointe-aux-Trembles**”.

c. C-11.4, Sched. C,
s. 190.1, added.

12. Schedule C to the Charter is amended by inserting the following section after section 190:

“**190.1.** The third paragraph of section 190 applies, with the necessary modifications, to a parcel of land that the owner undertakes to transfer for the purposes of a provision enacted under the first paragraph of section 117.1 of the Act respecting land use planning and development (chapter A-19.1) and that forms part of a site defined in the fourth paragraph of section 117.2 of that Act.”

c. C-11.4, Sched. C,
s. 199, am.

13. Section 199 of Schedule C to the Charter is amended by replacing “and 573.1” in the first line of the first paragraph by “, 573.1 and 573.3.0.2”.

c. C-11.4, Sched. C,
s. 201, am.

14. Section 201 of Schedule C to the Charter is amended by replacing the fourth paragraph by the following paragraphs:

“Subject to the fifth paragraph, the rules governing the awarding of contracts by the city apply to any contract awarded following a joint call for public tenders under the first paragraph. The total amount of the expenditures incurred by all the parties under the contract must be taken into consideration when applying those rules.

To the extent that the terms of any intergovernmental agreement on the opening of public procurement applicable to the city are observed, the Minister of Municipal Affairs and Regions may exercise the power conferred by section 573.3.1 of the Cities and Towns Act (chapter C-19) in relation to a contract referred to in the fourth paragraph.”

CHARTER OF VILLE DE QUÉBEC

c. C-11.5, s. 70.2, am.

15. Section 70.2 of the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended by striking out the first paragraph.

c. C-11.5, Sched. C,
s. 6, am.

16. Section 6 of Schedule C to the Charter is amended by adding the following paragraph at the end:

“The first paragraph does not apply in the case of a body created under the first paragraph of section 573.15 of the Cities and Towns Act (chapter C-19).”

c. C-11.5, Sched. C,
s. 38, am.

17. Section 38 of Schedule C to the Charter is amended by replacing “paragraph 2.1 of subsection 1” in the second line of the first paragraph by “subsection 1.0.1”.

c. C-11.5, Sched. C,
s. 41, am.

18. Section 41 of Schedule C to the Charter is amended by replacing the fourth paragraph by the following paragraphs:

“Subject to the fifth paragraph, the rules governing the awarding of contracts by the city apply to every contract awarded following an agreement under the first paragraph.

To the extent that the terms of any intergovernmental agreement on the opening of public procurement applicable to the city are observed, the Minister of Municipal Affairs and Regions may exercise the power conferred by section 573.3.1 of the Cities and Towns Act (chapter C-19) in relation to a contract referred to in the fourth paragraph.”

c. C-11.5, Sched. C,
s. 43, am.

19. Section 43 of Schedule C to the Charter, amended by section 52 of chapter 29 of the statutes of 2006, is again amended by replacing “43” in the first line of the second paragraph by “41”.

c. C-11.5, Sched. C,
s. 44.1, repealed.

20. Section 44.1 of Schedule C to the Charter is repealed.

c. C-11.5, Sched. C,
s. 151.1, added.

21. Schedule C to the Charter is amended by inserting the following section after section 151:

“151.1. The city council may adopt a by-law imposing an annual tax on an advertising structure in the territory of the city, 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 structure.

The amount of the tax is based on the number of sign faces on the structure. A surface that displays a series of different advertisements rotating in a loop by mechanical or electronic means constitutes one sign face.

The by-law must define the structures to which it applies and specify those for which the tax is not applicable.”

CITIES AND TOWNS ACT

- c. C-19, s. 112, am. **22.** Section 112 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended
- (1) by replacing “may, by the vote of the absolute majority of its members,” in the first line of the first paragraph by “must”;
- (2) by replacing the second paragraph by the following paragraph:
- Concurrent positions. “A person may hold the office of director general and a position as officer or employee of the municipality simultaneously.”
- c. C-19, s. 345, replaced. **23.** Section 345 of the Act is replaced by the following section:
- Public notice. **“345.** A public notice given for municipal purposes is posted in the office of the municipality and published in a newspaper in the territory of the municipality.
- Public notice. However, a public notice given on a matter within the jurisdiction of a borough council may be posted in the office of the borough and published in a newspaper in the borough.”
- c. C-19, s. 458.3, am. **24.** Section 458.3 of the Act is amended by replacing the first paragraph by the following paragraphs:
- Application. **“458.3.** Ratepayers having a place of business in the district may apply to the council of the municipality to form an association.
- Signatures. The application must be signed by a minimum number of such ratepayers. There must be
- (1) 10 signatures, if there are fewer than 100 such ratepayers;
- (2) 20 signatures, if there are 100 or more but fewer than 250 such ratepayers;
- (3) 30 signatures, if there are 250 or more but fewer than 500 such ratepayers; and
- (4) 40 signatures, if there are 500 or more such ratepayers.”
- c. C-19, s. 458.13, am. **25.** Section 458.13 of the Act, amended by section 20 of chapter 31 of the statutes of 2006, is again amended by replacing “12” in the fourth line by “24”.
- c. C-19, s. 458.24, am. **26.** Section 458.24 of the Act is amended by striking out the last sentence.

- c. C-19, s. 458.25, am. **27.** Section 458.25 of the Act is amended by inserting “or at the annual general meeting, as the board of directors decides” after “purpose” in the first line.
- c. C-19, s. 573.1.0.1.1, am. **28.** Section 573.1.0.1.1 of the Act is amended
- (1) by inserting the following paragraph after the fourth paragraph:
- By-law. “The council may adopt a by-law delegating the power to establish a selection committee to an officer or employee of the municipality and setting the conditions and procedures for the exercise of the delegated power.”;
- (2) by replacing “and fourth” in the fourth line of the fifth paragraph by “, fourth and fifth”.
- c. C-19, s. 573.2, am. **29.** Section 573.2 of the Act is amended by replacing “In” in the first line by “Despite sections 573, 573.1 and 573.3.0.2, in”.
- c. C-19, s. 573.3, am. **30.** Section 573.3 of the Act is amended
- (1) by replacing “and 573.1” in the first line of the first paragraph by “, 573.1 and 573.3.0.2”;
- (2) by inserting “, or, if the object of the contract is the providing of professional services referred to in section 573.3.0.2, the only one within Québec that is in a position to provide the services” after “services” in the seventh line of subparagraph 2 of the first paragraph.
- c. C-19, s. 573.3.2, am. **31.** Section 573.3.2 of the Act, amended by section 52 of chapter 29 of the statutes of 2006, is again amended by replacing “and 573.1” in the second and third lines of the second paragraph by “, 573.1 and 573.3.0.2”.
- c. C-19, Div. XI.1, ss. 573.14-573.20, added. **32.** The Act is amended by inserting the following division before the heading of Division XII:
- “**DIVISION XI.1**
“MUNICIPAL OMBUDSMAN
- Definition. “**573.14.** For the purposes of this division, “Municipal Ombudsman” means the person appointed or body created under the first paragraph of section 573.15.
- Resolution. “**573.15.** The council may, by a resolution adopted by a two-thirds majority vote of its members, appoint a person to act as Municipal Ombudsman or create a body to act in that capacity and appoint its members.

- Powers and obligation. In addition to what is provided in this division, the resolution must determine the term, rights, powers and obligations of the person or of the body and its members.
- Required majority. A two-thirds majority vote of the council members is required for the council to dismiss the person, abolish the body or dismiss a member of the body.
- Persons excluded. **“573.16.** In no case may the following persons act as Municipal Ombudsman or be a member of a body created to act in that capacity:
- (1) a member of the council or of a borough council of the municipality;
 - (2) an associate of a member mentioned in subparagraph 1; or
 - (3) a person who, personally or through an associate, has a direct or indirect interest in a contract with the municipality.
- Conflict of interest. Any report produced by the Municipal Ombudsman must disclose any situation that could cause a conflict between the responsibilities inherent in the office of Municipal Ombudsman and the Municipal Ombudsman’s personal interest or, in the case of a body, the personal interest of any of its members.
- Information. **“573.17.** In the exercise of the functions of office, the Municipal Ombudsman is entitled to obtain from any person any information the Municipal Ombudsman considers necessary.
- Report. **“573.18.** Each year, the Municipal Ombudsman must transmit a report on the exercise of the functions of Municipal Ombudsman to the council.
- Civil actions. No civil action may be instituted by reason of the report.
- Testimony. **“573.19.** Despite any general law or special Act, neither the Municipal Ombudsman, its members in the case of a body, the members of the personnel, or any professionals under contract may be compelled to give testimony relating to information obtained in the performance of their duties or to produce a document containing such information.
- Right of access. Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), no person has a right of access to such a document.
- Immunity. **“573.20.** Neither the Municipal Ombudsman, its members in the case of a body, or the members of the personnel may be prosecuted by reason of an act they have done or failed to do in good faith in the performance of their duties.
- Immunity. 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 an injunction granted against the Municipal Ombudsman, its members in the case of a body, the members of the personnel or any professionals under contract, if acting in their official capacity.

Annulment.

A judge of the Court of Appeal, on a motion, may summarily annul any proceeding instituted or decision rendered contrary to the first or second paragraph.”

MUNICIPAL CODE OF QUÉBEC

c. C-27.1, a. 124, am.

33. Article 124 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by replacing “\$10 000” in the fifth line of the second paragraph by “\$25,000”.

c. C-27.1, a. 636, am.

34. Article 636 of the Code is amended by replacing the first paragraph by the following paragraphs:

“**636.** Ratepayers having a place of business in the district may apply to the council of the municipality to form an association.

The application must be signed by a minimum number of such ratepayers. There must be

- (1) 10 signatures, if there are fewer than 100 such ratepayers;
- (2) 20 signatures, if there are 100 or more but fewer than 250 such ratepayers;
- (3) 30 signatures, if there are 250 or more but fewer than 500 such ratepayers; and
- (4) 40 signatures, if there are 500 or more such ratepayers.”

c. C-27.1, a. 646, am.

35. Article 646 of the Code, amended by section 36 of chapter 31 of the statutes of 2006, is again amended by replacing “12” in the fourth line by “24”.

c. C-27.1, a. 657, am.

36. Article 657 of the Code is amended by striking out the last sentence.

c. C-27.1, a. 658, am.

37. Article 658 of the Code is amended by inserting “or at the annual general meeting, as the board of directors decides” after “purpose” in the first line.

c. C-27.1, a. 937, am.

38. Article 937 of the Code is amended by replacing “In” in the first line by “Despite articles 935, 936 and 938.0.2, in”.

c. C-27.1, a. 938, am.

39. Article 938 of the Code is amended

- (1) by replacing “and 936” in the first line of the first paragraph by “, 936 and 938.0.2”;

(2) by inserting “, or, if the object of the contract is the providing of professional services referred to in article 938.0.2, the only one within Québec that is in a position to provide the services” after “services” in the seventh line of subparagraph 2 of the first paragraph.

c. C-27.1, a. 938.2, am. **40.** Article 938.2 of the Code, amended by section 52 of chapter 29 of the statutes of 2006, is again amended by replacing “and 936” in the second line of the second paragraph by “, 936 and 938.0.2”.

c. C-27.1, a. 949, am. **41.** Article 949 of the Code is amended by replacing “and 936” in the fourth line of the first paragraph by “, 936 and 938.0.2”.

c. C-27.1, Title XXVIII.1, aa. 1104.2-1104.8, added. **42.** The Code is amended by inserting the following Title after article 1104.1:

“TITLE XXVIII.1

“MUNICIPAL OMBUDSMAN

“1104.2. For the purposes of this Title, “Municipal Ombudsman” means the person appointed or body created under the first paragraph of article 1104.3.

“1104.3. The council of a local municipality may, by a resolution adopted by a two-thirds majority vote of its members, appoint a person to act as Municipal Ombudsman or create a body to act in that capacity and appoint its members.

In addition to what is provided in this Title, the resolution must determine the term, rights, powers and obligations of the person or of the body and its members.

A two-thirds majority vote of the council members is required for the council to dismiss the person, abolish the body or dismiss a member of the body.

“1104.4. In no case may the following persons act as Municipal Ombudsman or be a member of a body created to act in that capacity:

- (1) a member of the council of the municipality;
- (2) an associate of a member mentioned in subparagraph 1; or
- (3) a person who, personally or through an associate, has a direct or indirect interest in a contract with the municipality.

Any report produced by the Municipal Ombudsman must disclose any situation that could cause a conflict between the responsibilities inherent in the office of Municipal Ombudsman and the Municipal Ombudsman’s personal interest or, in the case of a body, the personal interest of any of its members.

“**1104.5.** In the exercise of the functions of office, the Municipal Ombudsman is entitled to obtain from any person any information the Municipal Ombudsman considers necessary.

“**1104.6.** Each year, the Municipal Ombudsman must transmit a report on the exercise of the functions of Municipal Ombudsman to the council.

No civil action may be instituted by reason of the report.

“**1104.7.** Despite any general law or special Act, neither the Municipal Ombudsman, its members in the case of a body, the members of the personnel, or the professionals under contract may be compelled to give testimony relating to information obtained in the performance of their duties or to produce a document containing such information.

Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), no person has a right of access to such a document.

“**1104.8.** Neither the Municipal Ombudsman, its members in the case of a body, or the members of the personnel may be prosecuted by reason of an act they have done or failed to do in good faith in the performance of their duties.

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 an injunction granted against the Municipal Ombudsman, its members in the case of a body, the members of the personnel or any professionals under contract, if acting in their official capacity.

A judge of the Court of Appeal, on a motion, may summarily annul any proceeding instituted or decision rendered contrary to the first or second paragraph.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

c. C-37.01, s. 106, am.

43. Section 106 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended by striking out the third and fourth paragraphs.

c. C-37.01, s. 109.1, am.

44. Section 109.1 of the Act is amended

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

By-law.

“The Community may adopt a by-law delegating the power to establish a selection committee to an employee and setting the conditions and procedures for the exercise of the delegated power.”;

(2) by replacing “and fourth” in the fourth line of the fifth paragraph by “, fourth and fifth”.

c. C-37.01, s. 112.2,
am.

45. Section 112.2 of the Act is amended by striking out the second paragraph.

c. C-37.01, s. 112.4,
added.

46. The Act is amended by inserting the following section after section 112.3:

Applicability.

“112.4. Sections 106 and 112.2 do not apply to a contract

(1) whose object is the supply of equipment, materials or services for which a tariff is fixed or approved by the Government of Canada or of Québec or by a minister or body thereof;

(2) whose object is the supply of insurance, equipment, materials or services and that is entered into with a non-profit organization, a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), or a supplier found, after thorough and documented verification, to be the only one in all the provinces and territories of Canada that is in a position to provide the equipment, materials or services, or, if the object of the contract is the providing of professional services referred to in section 112.2, the only one within Québec that is in a position to provide the services;

(3) whose object is the performance of work to remove, move or reconstruct mains or installations for waterworks, sewers, electricity, gas, steam, telecommunications, oil or another fluid and that is entered into with the owner of the mains or installations or with a public utility, for a price corresponding to the price usually charged by an undertaking generally performing such work;

(4) whose object is the supply of services by a supplier in a monopoly position in the field of communications, electricity or gas;

(5) whose object is the maintenance of specialized equipment that must be carried out by the manufacturer or its representative;

(6) whose object is the supply of bulk trucking services and that is entered into through the holder of a brokerage permit issued under the Transport Act (chapter T-12);

(7) whose object is the supply of movable property or services related to cultural or artistic fields or the supply of subscriptions or computer software for educational purposes;

(8) whose object is the supply of media space for the purposes of a publicity or promotional campaign; or

(9) whose object, stemming from the use of a software package or software product, is to

(a) ensure compatibility with existing systems, software packages or software products;

(b) ensure the protection of exclusive rights such as copyrights, patents or exclusive licences;

(c) carry out research and development; or

(d) produce a prototype or original concept.

Applicability. The second paragraph of section 106 and section 112.2 do not apply to a professional services contract entered into with the designer of plans and specifications for adaptation, modification or supervision work if the plans and specifications are used and the contract relating to their design was the subject of a call for tenders.

Applicability. The second paragraph of section 106 does not apply to a contract covered by the regulation in force made under section 112.1.”

c. C-37.01, s. 114, am. **47.** Section 114 of the Act, amended by section 52 of chapter 29 of the statutes of 2006, is again amended by replacing “section 106 does not apply” in the second and third lines of the second paragraph by “sections 106 and 112.2 do not apply”.

c. C-37.01, s. 115, am. **48.** Section 115 of the Act is amended by replacing “section 106” in the first line of the first paragraph by “sections 106 and 112.2”.

c. C-37.01, s. 118, am. **49.** Section 118 of the Act is amended by inserting the following paragraphs after the third paragraph:

Rules. “Subject to the fifth paragraph, the rules governing the awarding of contracts by the Community apply to any contract awarded following a joint call for public tenders under the first paragraph. The total amount of the expenditures incurred by all the parties under the contract must be taken into consideration when applying those rules.

Power conferred. To the extent that the terms of any intergovernmental agreement on the opening of public procurement applicable to the Community are observed, the Minister of Municipal Affairs and Regions may exercise the power conferred by section 113 in relation to a contract referred to in the fourth paragraph.”

c. C-37.01, s. 184.1, added. **50.** The Act is amended by inserting the following section after section 184:

Powers. **“184.1.** Without restricting the generality of section 184, the Community may, within the framework of its jurisdiction over the matters set out in Divisions VIII and IX of Chapter III, exercise the powers provided for in

subparagraph *t* of the first paragraph of section 31 and section 115.0.1 of the Environment Quality Act (chapter Q-2), with the necessary modifications.

Applicability. Section 159.8 of this Act and the fourth paragraph of section 31 of the Environment Quality Act apply, with the necessary modifications, in respect of a regulation made under subparagraph *t* mentioned in the first paragraph.

Delegation of powers. The Community may, in accordance with section 159.18, delegate the powers mentioned in the first paragraph.”

c. C-37.01, s. 224.1, added. **51.** The Act is amended by inserting the following section after section 224:

Costs. **“224.1.** In proceedings instituted under a regulation made under Division VIII or Division IX of Chapter III, the cost of any sampling, analysis, inspection or investigation is included in the costs of the proceedings at the rate established by a by-law adopted by the Community and that requires the approval of the Minister of Sustainable Development, Environment and Parks.

Delegation of jurisdiction. The Community may, by a by-law approved by that Minister, delegate its jurisdiction with respect to the by-law adopted under the first paragraph.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

c. C-37.02, s. 99, am. **52.** Section 99 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) is amended by striking out the third and fourth paragraphs.

c. C-37.02, s. 102.1, am. **53.** Section 102.1 of the Act is amended

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

By-law. “The Community may adopt a by-law delegating the power to establish a selection committee to an employee and setting the conditions and procedures for the exercise of the delegated power.”;

(2) by replacing “and fourth” in the fourth line of the fifth paragraph by “, fourth and fifth”.

c. C-37.02, s. 105.2, am. **54.** Section 105.2 of the Act is amended by striking out the second paragraph.

c. C-37.02, s. 105.4, added. **55.** The Act is amended by inserting the following section after section 105.3:

Applicability. **“105.4.** Sections 99 and 105.2 do not apply to a contract

(1) whose object is the supply of equipment, materials or services for which a tariff is fixed or approved by the Government of Canada or of Québec or by a minister or body thereof;

(2) whose object is the supply of insurance, equipment, materials or services and that is entered into with a non-profit organization, a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), or a supplier found, after thorough and documented verification, to be the only one in all the provinces and territories of Canada that is in a position to provide the equipment, materials or services, or, if the object of the contract is the providing of professional services referred to in section 105.2, the only one within Québec that is in a position to provide the services;

(3) whose object is the performance of work to remove, move or reconstruct mains or installations for waterworks, sewers, electricity, gas, steam, telecommunications, oil or another fluid and that is entered into with the owner of the mains or installations or with a public utility, for a price corresponding to the price usually charged by an undertaking generally performing such work;

(4) whose object is the supply of services by a supplier in a monopoly position in the field of communications, electricity or gas;

(5) whose object is the maintenance of specialized equipment that must be carried out by the manufacturer or its representative;

(6) whose object is the supply of bulk trucking services and that is entered into through the holder of a brokerage permit issued under the Transport Act (chapter T-12);

(7) whose object is the supply of movable property or services related to cultural or artistic fields or the supply of subscriptions or computer software for educational purposes;

(8) whose object is the supply of media space for the purposes of a publicity or promotional campaign; or

(9) whose object, stemming from the use of a software package or software product, is to

(a) ensure compatibility with existing systems, software packages or software products;

(b) ensure the protection of exclusive rights such as copyrights, patents or exclusive licences;

(c) carry out research and development; or

(d) produce a prototype or original concept.

Applicability.

The second paragraph of section 99 and section 105.2 do not apply to a professional services contract entered into with the designer of plans and specifications for adaptation, modification or supervision work if the plans

and specifications are used and the contract relating to their design was the subject of a call for tenders.

Applicability.

The second paragraph of section 99 does not apply to a contract covered by the regulation in force made under section 105.1.”

c. C-37.02, s. 107, am.

56. Section 107 of the Act, amended by section 52 of chapter 29 of the statutes of 2006, is again amended by replacing “section 99 does not apply” in the third line of the second paragraph by “sections 99 and 105.2 do not apply”.

c. C-37.02, s. 108, am.

57. Section 108 of the Act is amended by replacing “section 99” in the first line of the first paragraph by “sections 99 and 105.2”.

c. C-37.02, s. 111, am.

58. Section 111 of the Act is amended by replacing the fourth paragraph by the following paragraphs:

Rules.

“Subject to the fifth paragraph, the rules governing the awarding of contracts by the Community apply to any contract awarded following a joint call for public tenders under the first paragraph. The total amount of the expenditures incurred by all the parties under the contract must be taken into consideration when applying those rules.

Power conferred.

To the extent that the terms of any intergovernmental agreement on the opening of public procurement applicable to the Community are observed, the Minister of Municipal Affairs and Regions may exercise the power conferred by section 106 in relation to a contract referred to in the fourth paragraph.”

MUNICIPAL POWERS ACT

c. C-47.1, s. 16.1, added.

59. The Municipal Powers Act (R.S.Q., chapter C-47.1) is amended by inserting the following section after section 16:

Conduits.

“**16.1.** A local municipality may install conduits for the burial of an electric power distribution or telecommunications system.”

c. C-47.1, s. 26.1, added.

60. The Act is amended by inserting the following section after the heading of subdivision 2 of Division II of Chapter V of Title II:

Work required.

“**26.1.** If a person fails to carry out work required by a by-law under section 19 relating to the protection of a source of drinking water, the municipality may, in an emergency, carry it out at the person’s expense.”

c. C-47.1, s. 72, am.

61. Section 72 of the Act is amended

(1) by striking out “private” in the first line of the first paragraph;

(2) by replacing “following formalities” in the second and third lines of the first paragraph by “following formalities prescribed by this paragraph”;

(3) by replacing “description, based on the cadastre in force, of the private road” in the first and second lines of subparagraph 1 of the first paragraph by “technical description, based on the cadastre in force and prepared by a land surveyor, of the land occupied by the road”;

(4) by replacing the portion before subparagraph *a* of subparagraph 3 of the first paragraph by the following:

“(3) the municipality has a notice published twice in a newspaper in its territory. The notice must contain”;

(5) by striking out “private” in subparagraph *b* of subparagraph 3 of the first paragraph;

(6) by replacing the second paragraph by the following paragraphs:

Second publication.

“The second publication must be made after the 60th and not later than the 90th day following the first.

Cadastral plan.

If registration is required by law, the municipality submits to the minister responsible for the cadastre a cadastral plan showing both the part of the road that has become its property because of this section and the remaining part. In addition, the municipality must give notice of the deposit to any person whose address has been registered in the land register, but the consent of the creditors or the beneficiary of a declaration of family residence is not required in order to obtain the new cadastral numbering.

Statement.

The municipality publishes in the land register a statement referring to this section that includes the cadastral description of the land concerned and states that the formalities prescribed in the first three paragraphs have been observed.”;

(7) by striking out “private” in the second line of the third paragraph;

(8) by replacing “one year after the last publication in the *Gazette officielle du Québec*” in the third and fourth lines of the third paragraph by “three years after the last publication prescribed in subparagraph 3 of the first paragraph”;

(9) by striking out “private” in the first line of the fourth paragraph.

c. C-47.1, s. 73, am.

62. Section 73 of the Act is amended

(1) by inserting “technical” before “description” in the second line of the first paragraph;

(2) by replacing the portion before subparagraph 1 of the third paragraph by the following:

Notice.

“The municipality has a notice published twice in a newspaper in its territory.”;

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

Second publication.

“The second publication must be made after the 60th and not later than the 90th day following the first.

Transfer of ownership.

The land to which the resolution provided for in the first paragraph applies becomes the property of the municipality on the date of the first publication of the notice provided for in the third paragraph. If registration is required by law, the municipality submits to the minister responsible for the cadastre a cadastral plan showing both the land that has become its property because of this section and the remaining land. In addition, the municipality must give notice of the deposit to any person whose address has been registered in the land register, but the consent of the creditors or the beneficiary of a declaration of family residence is not required in order to obtain the new cadastral numbering.

Statement.

The municipality publishes in the land register a statement referring to this section and section 74 that includes the cadastral description of the land concerned and states that the formalities prescribed in the first five paragraphs have been observed.”

c. C-47.1, s. 74, am.

63. Section 74 of the Act is amended

(1) by replacing “sending” in the second line of the first paragraph by “first publication”;

(2) by replacing “notice is sent” in the second line of the third paragraph by “second publication of the notice”.

c. C-47.1, s. 90, am.

64. Section 90 of the Act, amended by section 119 of chapter 31 of the statutes of 2006, is again amended

(1) by inserting “and installing equipment for the distribution of the electric power” after “system” in the second line of the second paragraph;

(2) by inserting the following subparagraph after subparagraph 3 of the fourth paragraph:

“(3.1) to a person to help the person carry out required work relating to the protection of a source of drinking water;”.

c. C-47.1, s. 247.1,
added.

65. The Act is amended by inserting the following section after section 247:

Ownership.

“**247.1.** A local municipality owns the land occupied, on 31 December 2005, by a municipal road that was governed by the Municipal Code of Québec (chapter C-27.1) and that, on that date, was under its management or the management of another local municipality having jurisdiction in the territory that includes the land.

Boundaries. If no land title document has been published in the land register for land the municipality owns under the first paragraph, the municipality determines the boundaries of the land and requests publication of its right of ownership by observing the formalities prescribed in sections 73 and 74 with the necessary modifications.

Retroactivity. Ownership of the land referred to in the first paragraph is conferred, retroactively to 1 January 2006, on the local municipality having jurisdiction in the territory concerned on 14 December 2006.

Deemed ownership. However, if another local municipality had jurisdiction in the territory concerned before that second date, that other municipality is deemed to have owned the land as of 1 January 2006 and until the municipality referred to in the third paragraph succeeds to the rights and obligations of the other municipality with respect to the territory concerned.”

ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

c. D-15.1, s. 20.1, am. **66.** Section 20.1 of the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1) is amended by replacing the third paragraph by the following paragraph:

Exemptions. “In addition, the municipality may provide that special duties need not be paid in any or all of the following cases:

(1) 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;

(2) the exemption is provided for in subparagraph *e* of the first paragraph of section 20 and the transfer results from the death of the transferor; or

(3) the exemption is provided for in subparagraph *e.1* of the first paragraph of section 20 and the transfer results from the death of the person who transferred the immovable to the trust referred to in that subparagraph.”

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

c. E-20.001, s. 53, am. **67.** Section 53 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) is amended by adding the following paragraph at the end:

Regional county municipality. “However, in the case of a city that succeeded a regional county municipality, the power conferred on such a municipality by the Police Act (chapter P-13.1) with respect to an agreement with the Minister of Public Security for the provision, by the Sûreté du Québec, of the police services required in the territory of the municipality constitutes an urban agglomeration power. For that purpose, entering into an agreement and the rights, powers and obligations conferred by that Act on the regional county municipality as a signatory to the agreement are deemed to be matters referred to in paragraph 12 of section 19.”

c. E-20.001, s. 99.1,
added.

Decision by by-law.

Notice of motion.

Definition.

68. The Act is amended by inserting the following section after section 99:

“99.1. A decision of the urban agglomeration council relating to the financing of an expenditure out of the urban agglomeration surplus must be made by a by-law subject to the right of objection under section 115.

The adoption of the by-law need not be preceded by a notice of motion.

For the purposes of the first paragraph, “urban agglomeration surplus” means

(1) a surplus of the city that, at the time of the reorganization, remained with the central municipality;

(2) a surplus of the central municipality resulting from the fact that urban agglomeration revenues exceed urban agglomeration expenditures.”

c. E-20.001, s. 112,
am.

Société de transport de
Longueuil.

69. Section 112 of the Act is amended by adding the following paragraph after the second paragraph:

“However, the urban agglomeration expenditure that is the contribution of Ville de Longueuil to the financing of the expenditures of the Société de transport de Longueuil may be financed by the aliquot shares paid by the related municipalities of the urban agglomeration. To that end, the urban agglomeration council apportions the urban agglomeration expenditure among the related municipalities by a by-law subject to the right of objection under section 115. The second paragraph of section 205 and section 205.1 of the Act respecting land use planning and development (chapter A-19.1) apply, with the necessary modifications, to determine the particulars to be included in the by-law and, if necessary, an alternate apportionment criterion. Section 488 of the Cities and Towns Act (chapter C-19) applies to every related municipality as if the aliquot share was an amount payable directly to the transit authority.”

c. E-20.001, s. 113,
repealed.

c. E-20.001, s. 115,
am.

70. Section 113 of the Act is repealed.

71. Section 115 of the Act, amended by section 68 of chapter 31 of the statutes of 2006, is again amended

(1) by replacing “or 85” in the second line of the first paragraph by “, 85, 99.1 or 112”;

(2) by replacing “Minister” in the third line of the first paragraph by “Commission municipale du Québec”;

(3) by replacing “Minister” in the first and third lines of the second paragraph by “Commission”;

(4) by replacing “Minister” in the second line of the third paragraph by “Commission”;

(5) by replacing “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” in the fourth and fifth lines of the third paragraph” by “Commission”.

c. E-20.001, s. 115.1,
am.

72. Section 115.1 of the Act, enacted by section 69 of chapter 31 of the statutes of 2006, is amended by replacing the first paragraph by the following paragraph:

Publication.

“115.1. A by-law may be published to meet the publication requirement for its coming into force before the period prescribed in the second paragraph of section 115 expires or before the approval required under the third paragraph of that section is granted if the by-law

(1) is made to collect the revenue provided for in the part of the budget of the central municipality that is within the jurisdiction of the urban agglomeration council;

(2) is required under section 69 or 112; or

(3) orders a loan for the purpose of financing a capital expenditure, or is required under section 99.1.”

c. E-20.001, s. 116.1,
am.

73. Section 116.1 of the Act, amended by section 70 of chapter 31 of the statutes of 2006, is again amended by replacing “Minister” in the second line of the second paragraph by “Commission”.

c. E-20.001, s. 117.1,
added.

74. The Act is amended by inserting the following section after section 117:

Meeting.

“117.1. The director general and the treasurer of the central municipality must take the necessary steps to meet with the mayor or director general and the treasurer of any reconstituted municipality to inform them of the content of the parts of the budget and of the capital expenditure program relating to urban agglomeration powers.

Time.

The meeting must be held at least 24 hours before the meeting during which the documents referred to in the first paragraph must be submitted to the urban agglomeration council for adoption.

Multi-municipal
meeting.

If the urban agglomeration includes the territory of several reconstituted municipalities, the director general and the treasurer may decide to meet with the mayors or directors general and the treasurers of two or more of them at the same time.”

ACT RESPECTING MUNICIPAL TAXATION

c. F-2.1, subdiv. 6.1,
s. 41.1.0.1, added.

75. The Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by inserting the following after section 41.1:

“§6.1. — *Pipeline*

Separate unit of assessment.

“**41.1.0.1.** The aggregate of the components of a pipeline that must be entered on the roll, that are situated in the territory of the local municipality and that are installed on a parcel of land belonging to an owner other than the owner of the pipeline constitutes a separate unit of assessment entered in the name of their owner.

Value reduced.

The value of the parcel of land referred to in the first paragraph is reduced in proportion to the value of the right held in respect of the land by the owner of the pipeline. The value of that right is not added to the value of the unit of assessment entered in the name of the owner of the pipeline. These assessment rules do not limit the scope of the fourth paragraph of section 66 if a component of a system of gas distribution to Québec consumers is installed on a parcel of land belonging to an owner that is not the operator of the system.

Other unit of assessment.

If another unit of assessment is entered on the roll of the municipality in the name of the owner of the pipeline, the assessor may decide that the aggregate referred to in the first paragraph is added to that unit or, if there are several such units, to one of them.

Land of a public body.

However, any component of the pipeline that is installed on a parcel of land belonging to a public body is excluded from the aggregate referred to in the first paragraph, provided no building other than such a component is installed on that land.”

c. F-2.1, s. 79, am.

76. Section 79 of the Act is amended by replacing “such a document” in the second line of the third paragraph by “a document referred to in the second paragraph of section 78 and”.

c. F-2.1, s. 80.1.1, added.

77. The Act is amended by inserting the following section after section 80.1:

Powers of Minister.

“**80.1.1.** The powers conferred on the Minister by the third paragraph of section 79, the second paragraph of section 80 and the first paragraph of section 80.1, with respect to the Minister’s right of access to a document, are also conferred on the Minister of Agriculture, Fisheries and Food if the document concerns an agricultural operation registered in accordance with a regulation under section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (chapter M-14) and included in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1).”

c. F-2.1, s. 80.2, am.

78. Section 80.2 of the Act is amended

(1) by striking out “of Municipal Affairs and Regions” in the second line of the first paragraph;

(2) by striking out the second paragraph;

- (3) by striking out “concerned” in the third line of the third paragraph.
- c. F-2.1, s. 81, am. **79.** Section 81 of the Act is amended by striking out “or, where the unit of assessment is a unit of assessment referred to in the second paragraph of section 80.2, before 1 March each year” in the second, third and fourth lines of the first paragraph.
- c. F-2.1, s. 126, am. **80.** Section 126 of the Act is amended
- (1) by striking out “of Municipal Affairs and Regions” in the first line of the first paragraph;
- (2) by striking out the second paragraph.
- c. F-2.1, s. 131.1, am. **81.** Section 131.1 of the Act is amended
- (1) by striking out “of Municipal Affairs and Regions” in the second line of the first paragraph;
- (2) by striking out the second paragraph.
- c. F-2.1, s. 132, am. **82.** Section 132 of the Act is amended by striking out “of Municipal Affairs and Regions or the Minister of Agriculture, Fisheries and Food, as the case may be,” in the seventh and eighth lines.
- c. F-2.1, s. 133, am. **83.** Section 133 of the Act is amended by striking out “of Municipal Affairs and Regions or the Minister of Agriculture, Fisheries and Food, as the case may be,” in the sixth and seventh lines.
- c. F-2.1, s. 138.1, am. **84.** Section 138.1 of the Act is amended
- (1) by striking out “of Municipal Affairs and Regions” in the second line of the first paragraph;
- (2) by striking out the second paragraph.
- c. F-2.1, s. 138.3, French text, am. **85.** Section 138.3 of the Act is amended by replacing “quatre” in the third line of the third paragraph in the French text by “quatre”.
- c. F-2.1, s. 138.5, am. **86.** Section 138.5 of the Act is amended
- (1) by striking out “of Municipal Affairs and Regions” in the first line of subparagraph 4 of the second paragraph;
- (2) by striking out subparagraph 5 of the second paragraph;
- (3) by replacing subparagraph 4 of the fourth paragraph by the following subparagraph:

“(4) receipt by the Minister of a copy of the notice provided for in section 180, in the case described in subparagraph 4 of that second paragraph.”

- c. F-2.1, s. 138.9, am. **87.** Section 138.9 of the Act is amended
- (1) by replacing paragraph 4 by the following paragraph:

“(4) the Minister, in the case described in section 138.1;”;
 - (2) by striking out paragraph 5.
- c. F-2.1, s. 154, am. **88.** Section 154 of the Act is amended by striking out “of Municipal Affairs and Regions or the Minister of Agriculture, Fisheries and Food, as the case may be,” in the third and fourth lines of paragraph 2.
- c. F-2.1, s. 180, am. **89.** Section 180 of the Act is amended
- (1) by striking out “of Municipal Affairs and Regions” in the first line of the fourth paragraph;
 - (2) by striking out the second sentence of the fourth paragraph.
- c. F-2.1, s. 180.0.1, added.
Agricultural operation. **90.** The Act is amended by inserting the following section after section 180:
- “**180.0.1.** If an alteration concerns a unit of assessment that includes an agricultural operation registered in accordance with a regulation under section 36.15 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (chapter M-14) and situated within an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1), a copy of the notice of alteration must be sent to the Minister of Agriculture, Fisheries and Food.”
- c. F-2.1, s. 183, am. **91.** Section 183 of the Act is amended by replacing “, by the Minister of Municipal Affairs and Regions or the Minister of Agriculture, Fisheries and Food, as the case may be,” in the fourth, fifth and sixth lines of subparagraph 4 of the third paragraph by “by the Minister”.
- c. F-2.1, ss. 204.1.1-204.1.3, added.
Partial exemption. **92.** The Act is amended by inserting the following sections after section 204.1:
- “**204.1.1.** If a unit of assessment is not entered on the roll in the name of a person mentioned in section 204 and includes an immovable referred to in section 255, it is partially exempt from taxation, as if the part corresponding to the immovable were entered on the roll in the name of the owner of the immovable.
- Deemed reference. The immovable is then deemed to be referred to in the paragraph of section 204 that refers to its owner.

- Group of persons. **“204.1.2.** If the owner of an immovable is a group of persons that includes at least one of the persons referred to in section 255, but is not composed entirely of such persons, the roll must clearly state what part of the value of the immovable relates to that person.
- Addition to special entries. Unless all the immovables included in the unit of assessment are owned by the same group referred to in the first paragraph, and the part that relates to the person referred to in section 255 corresponds to the same percentage of the value for each of those immovables, the information required under that paragraph is added to the special entries arising from the application of sections 2 and 61 that are used to identify the immovable within the unit of assessment.
- Deemed reference. If the obligation under the first paragraph applies, the immovable is deemed to be referred to in the paragraph of section 204 that mentions the member of the group that is a person referred to in section 255, solely for the part of the value noted in the roll of assessment in accordance with the first paragraph.
- Exempt part. Only the part of the value noted in the roll of assessment in accordance with the first paragraph is exempt from taxation. In that case, a member of the group that is a person referred to in section 255 is not the debtor of any part of the property taxes relating to the immovable.
- Applicability. The fourth paragraph does not apply if all the owners of the immovable are persons mentioned in section 204 and all the immovables included in the unit of assessment are exempt from property taxes.
- Inoperative provision. **“204.1.3.** In the case described in the third paragraph, any provision under which a reference to the owner of an immovable is a reference to the person in whose name the unit of assessment that includes the immovable is entered on the roll is inoperative if the immovable is referred to in section 204.1.1 or 204.1.2.
- Immovable. If the obligation under the first paragraph of section 204.1.2 applies in respect of the immovable, the reference in a provision to the owner of the immovable is a reference, in the case described in the third paragraph, to the member of the group of owners to whom the non-taxable part of the value relates.
- Applicability. The first two paragraphs apply if the provision containing the reference specifically concerns the owner of an immovable referred to in section 204. However, if the provision specifically concerns the owner of an immovable referred to in a particular paragraph of that section, the first two paragraphs apply only if that paragraph is the one referred to in the second paragraph of section 204.1.1 or the third paragraph of section 204.1.2.”
- c. F-2.1, s. 208, am. **93.** Section 208 of the Act is amended by replacing “the immovable is included in the unit of assessment entered on the roll in the name of” in the third and fourth lines of the first paragraph by “its owner is”.

c. F-2.1, Chap. XVIII, Div. II, subdiv. 3, heading, replaced.

94. The heading of subdivision 3 of Division II of Chapter XVIII of the Act is replaced by the following heading:

“§3. — *Self-produced electric power*”.

c. F-2.1, s. 229, renumbered.

95. Section 229 of the Act becomes section 220.14.

c. F-2.1, ss. 253.0.1 and 253.0.2, added.

96. The Act is amended by inserting the following sections after section 253:

Mention of credit.

“**253.0.1.** If a demand for payment of a tax or compensation, including a supplement, mentions a credit granted in consideration of an amount to be paid to the municipality on behalf of the debtor under Division VII.1 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (chapter M-14), the municipality may, if the Minister of Agriculture, Fisheries and Food refuses to pay that amount, require the debtor to pay it.

Treatment.

A demand under the first paragraph for payment of the amount of the credit is treated as a demand for payment of a tax supplement. However, despite Division VII.1 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation, no credit is to be mentioned in the demand.

Refund.

“**253.0.2.** If a refund must be paid by the municipality in the case of a tax or compensation for which a credit referred to in section 253.0.1 was granted, the amount of the refund is apportioned to take into account the respective overpayments of the debtor and the Minister of Agriculture, Fisheries and Food.

Rules.

The part paid by the debtor is refunded subject to the rules set out in this division. The part paid by the Minister is refunded as agreed by the Minister and the municipality or, failing agreement, as prescribed by the Minister.”

c. F-2.1, s. 255.1, replaced.

97. Section 255.1 of the Act is replaced by the following section:

Required information.

“**255.1.** When a unit of assessment includes both an immovable referred to in section 255 and another that is not referred to in that section, the roll must, in accordance with section 61, contain the information required to calculate, on the basis of the part of the non-taxable value of the unit that corresponds to the non-taxable value of the immovable referred to in section 255, the amount to be paid under the first paragraph of section 254.”

c. F-2.1, s. 255.2, am.

98. Section 255.2 of the Act is amended by replacing the first paragraph by the following paragraph:

Applicability.

“**255.2.** When an immovable referred to in a provision under section 255 belongs to several owners, not all of whom are persons referred to in that provision, section 255.1 applies as if the immovable consisted only of that part that relates to the owner or owners referred to in that provision.”

MUNICIPAL AID PROHIBITION ACT

c. I-15, s. 1, am. **99.** Section 1 of the Municipal Aid Prohibition Act (R.S.Q., chapter I-15) is amended by striking out the second paragraph.

ACT RESPECTING THE MINISTÈRE DES AFFAIRES MUNICIPALES ET DES RÉGIONS

c. M-22.1, s. 21.7, am. **100.** Section 21.7 of the Act respecting the Ministère des Affaires municipales et des Régions (R.S.Q., chapter M-22.1), enacted by section 21 of chapter 8 of the statutes of 2006, is amended by replacing “the powers and responsibilities stemming from the agreement referred to in section 21.6” in the third and fourth lines of the fourth paragraph by “its powers and responsibilities, particularly in order to implement regional priorities and to adapt government activities to regional characteristics”.

c. M-22.1, s. 21.23.1, added. **101.** The Act is amended by inserting the following section after section 21.23, enacted by section 21 of chapter 8 of the statutes of 2006:

Delegation. **“21.23.1.** The Minister of Municipal Affairs and Regions may delegate the administration of a part of the fund to a regional conference of elected officials, according to the terms of an agreement under the second paragraph of section 21.6.

Board of directors. The board of directors of a regional conference of elected officials that has been delegated the administration of a part of the fund may entrust that administration to the executive committee, a member of the committee or the director general.”

c. M-22.1, s. 21.30, am. **102.** Section 21.30 of the Act, enacted by section 21 of chapter 8 of the statutes of 2006, is amended

(1) by striking out “regional county municipality or local municipality whose territory is not comprised within the territory of a regional county” in the second, third and fourth lines;

(2) by inserting “or measure” after “policy” in the fifth line.

c. M-22.1, s. 21.31, am. **103.** Section 21.31 of the Act, enacted by section 21 of chapter 8 of the statutes of 2006, is amended by striking out “regional county municipality or local” in the second and third lines.

c. M-22.1, s. 21.32, am. **104.** Section 21.32 of the Act, enacted by section 21 of chapter 8 of the statutes of 2006, is amended

(1) by striking out “regional county municipality or local” in the first line of the first paragraph;

(2) by inserting “or the measure” after “policy” in the fourth line.

FIRE SAFETY ACT

c. S-3.4, s. 30.1, added. **105.** The Fire Safety Act (R.S.Q., chapter S-3.4) is amended by inserting the following section after section 30:

Exceptional measure. **“30.1.** As an exceptional measure, following a request with reasons from a regional authority, the Minister may authorize the amendment of a fire safety cover plan in force in order to extend one or more deadlines contained in the plan.

Conditions. The authorization may be granted if the amendment does not change any of the public protection objectives and if the regional authority has demonstrated that, for valid reasons, it and the local municipalities concerned are unable to meet the deadlines.

Authorization. If the Minister grants the request, an authorization is issued, which is added to the certificate of conformity.

Coming into force. Without further formality or delay, the amendment to the plan is adopted by the council of the regional authority and comes into force on the date the authorization of the Minister is issued.”

c. S-3.4, s. 31, am. **106.** Section 31 of the Act is amended by inserting “or an authorization” after “certificate of compliance” in the second line.

ACT RESPECTING THE SOCIÉTÉ QUÉBÉCOISE
D'ASSAINISSEMENT DES EAUX

c. S-18.2.1, s. 5, replaced. **107.** Section 5 of the Act respecting the Société québécoise d'assainissement des eaux (R.S.Q., chapter S-18.2.1) is replaced by the following section:

Administrator. **“5.** The affairs of the Société are administered by the person designated by the Minister of Municipal Affairs and Regions.”

c. S-18.2.1, ss. 6-9, 11, 12, 14 and 15, repealed. **108.** Sections 6 to 9, 11, 12, 14 and 15 of the Act are repealed.

c. S-18.2.1, s. 16, am. **109.** Section 16 of the Act is amended by striking out “, except those made under section 15,” in the first line.

c. S-18.2.1, s. 17, repealed. **110.** Section 17 of the Act is repealed.

c. S-18.2.1, s. 45, am. **111.** Section 45 of the Act is amended by replacing “The president and the” in the first line by “The”.

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

c. S-30.01, s. 93, am. **112.** Section 93 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01) is amended by striking out the third and fourth paragraphs.

c. S-30.01, s. 96.1, am. **113.** Section 96.1 of the Act is amended

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

Delegation.

“The transit authority may adopt a by-law delegating the power to establish a selection committee to an employee and setting the conditions and procedures for the exercise of the delegated power.”;

(2) by replacing “and fourth” in the fourth line of the fifth paragraph by “, fourth and fifth”.

c. S-30.01, s. 101, am.

114. Section 101 of the Act is amended by striking out the second paragraph.

c. S-30.01, s. 101.1,
added.

115. The Act is amended by inserting the following section after section 101:

Applicability.

“**101.1.** Sections 93 and 101 do not apply to a contract

(1) whose object is the supply of equipment, materials or services for which a tariff is fixed or approved by the Government of Canada or of Québec or by a minister or body thereof;

(2) whose object is the supply of insurance, equipment, materials or services and that is entered into with a non-profit organization, a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), or a supplier found, after thorough and documented verification, to be the only one in all the provinces and territories of Canada that is in a position to provide the equipment, materials or services, or, if the object of the contract is the providing of professional services referred to in section 101, the only one within Québec that is in a position to provide the services;

(3) whose object is the performance of work to remove, move or reconstruct mains or installations for waterworks, sewers, electricity, gas, steam, telecommunications, oil or another fluid and that is entered into with the owner of the mains or installations or with a public utility, for a price corresponding to the price usually charged by an undertaking generally performing such work;

(4) whose object is the supply of services by a supplier in a monopoly position in the field of communications, electricity or gas;

(5) whose object is the maintenance of specialized equipment that must be carried out by the manufacturer or its representative;

(6) whose object is the supply of bulk trucking services and that is entered into through the holder of a brokerage permit issued under the Transport Act (chapter T-12);

(7) whose object is the supply of movable property or services related to cultural or artistic fields or the supply of subscriptions or computer software for educational purposes;

(8) whose object is the supply of media space for the purposes of a publicity or promotional campaign;

(9) whose object is the supply of materials or equipment and that is entered into in circumstances that are exceptionally advantageous for the transit authority, such as the bankruptcy or liquidation of the supplier; or

(10) whose object, stemming from the use of a software package or software product, is to

(a) ensure compatibility with existing systems, software packages or software products;

(b) ensure the protection of exclusive rights such as copyrights, patents or exclusive licences;

(c) carry out research and development; or

(d) produce a prototype or original concept.

Applicability.

The second paragraph of section 93 and section 101 do not apply to a professional services contract entered into with the designer of plans and specifications for adaptation, modification or supervision work if the plans and specifications are used and the contract relating to their design was the subject of a call for tenders.

Applicability.

The second paragraph of section 93 does not apply to a contract covered by the regulation in force made under section 100.”

c. S-30.01, s. 104, am.

116. Section 104 of the Act is amended by replacing “section 93 does not apply” in the second and third lines of the second paragraph by “sections 93 and 101 do not apply”.

c. S-30.01, s. 105, am.

117. Section 105 of the Act is amended by replacing “section 93” in the first line of the first paragraph by “sections 93 and 101”.

c. S-30.01, s. 108, am.

118. Section 108 of the Act is amended by inserting the following paragraphs after the second paragraph:

Awarding of contracts.

“Subject to the fourth paragraph, the rules governing the awarding of contracts by the transit authority apply to any contract awarded following a joint call for public tenders under the first paragraph. The total amount of the expenditures incurred by all the parties under the contract must be taken into consideration when applying those rules.

Power conferred.

To the extent that the terms of any intergovernmental agreement on the opening of public procurement applicable to the transit authority are observed, the Minister of Municipal Affairs and Regions may exercise the power conferred by section 103 in relation to a contract referred to in the third paragraph.”

ACT RESPECTING THE REMUNERATION OF ELECTED MUNICIPAL OFFICERS

c. T-11.001, s. 21.2, am.

119. Section 21.2 of the Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001) is amended by adding the following paragraph at the end:

Chair.

“The total annual remuneration referred to in section 21.1 to which the chair of the board of directors of the Société de transport de Montréal is entitled may not exceed 90% of the maximum applicable to the mayor of Ville de Montréal.”

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

c. V-6.1, s. 296.1, am.

120. Section 296.1 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1) is amended by replacing the third paragraph by the following paragraph:

Determination.

“The annual amount of the basis remuneration and each additional remuneration are determined in accordance with sections 296.4 to 296.6.”

c. V-6.1, ss. 296.4-296.6, added.

121. The Act is amended by inserting the following sections after section 296.3:

Amount.

“**296.4.** An amount prescribed under section 296.1 and applicable for a fiscal year, referred to as “the fiscal year concerned”, is the result obtained by indexing upward the amount applicable for the preceding fiscal year.

Indexation.

The indexation consists in increasing the amount applicable for the preceding fiscal year by a percentage corresponding to the rate of increase, according to Statistics Canada, of the Consumer Price Index for Canada.

Rate.

That rate is established by

(1) subtracting the index established for the third month of December preceding the fiscal year concerned from the index established for the second month of December preceding that fiscal year; and

(2) dividing the difference obtained under subparagraph 1 by the index established for the third month of December preceding the fiscal year concerned.

Decimal.

If the indexation results in a mixed number, only the integer is used and it is rounded up if the first decimal is greater than 4.

Applicable amount. **“296.5.** If an increase is impossible for the fiscal year concerned, the amount applicable for that fiscal year is equal to the amount applicable for the preceding fiscal year.

Notice. **“296.6.** Before the beginning of the fiscal year concerned, the Minister of Municipal Affairs and Regions shall transmit to the Regional Government a notice

(1) stating the percentage corresponding to the rate of increase used to establish any amount applicable for that fiscal year or, as the case may be, stating that an increase is impossible for that fiscal year; and

(2) stating any amount applicable for that fiscal year.”

c. V-6.1, s. 410, am. **122.** Section 410 of the Act is amended

(1) by striking out “, the third paragraph of section 296.1” in the fifth and sixth lines of the second paragraph;

(2) by striking out the third paragraph.

ACT TO REFORM THE MUNICIPAL TERRITORIAL ORGANIZATION OF THE METROPOLITAN REGIONS OF MONTRÉAL, QUÉBEC AND THE OUTAOUAIS

2000, c. 56, s. 250, am. **123.** Section 250 of the Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais (2000, chapter 56), amended by section 230 of chapter 25 of the statutes of 2001, section 115 of chapter 68 of the statutes of 2001, section 265 of chapter 37 of the statutes of 2002 and sections 45 and 52 of chapter 68 of the statutes of 2002, is again amended by striking out the fifth and sixth paragraphs.

OTHER AMENDING PROVISIONS

O.C. 850-2001, s. 70.1, repealed. **124.** Section 70.1 of Order in Council 850-2001 dated 4 July 2001, concerning Ville de Sherbrooke, enacted by Order in Council 509-2002 dated 1 May 2002, is repealed.

O.C. 1055-2005, s. 31, am. **125.** Section 31 of Order in Council 1055-2005 dated 9 November 2005, concerning the urban agglomeration of La Tuque, is amended by replacing “and the revenues generated by that equipment” in the second and third lines by “and the municipal social centre, as well as the revenues generated by that equipment”.

O.C. 1055-2005, s. 44, am. **126.** Section 44 of the Order in Council is amended by striking out “304-98,” “317-99,” “866,” “978-95,” and “983-96 (983-1-96),” in the second, third and fourth lines.

O.C. 1055-2005,
Sched. B, am.

127. Schedule B to the Order in Council is amended by striking out “—Parc Saint-Eugène;”, “—Stade de baseball Sévère-Scarpino;” and “—Bicycle trail.” in the fourth, fifth and tenth lines.

O.C. 1055-2005,
Sched. E, am.

128. Schedule E to the Order in Council is amended

(1) by replacing “92%” and “8%” in the second line of the table by “34.7%” and “8.7%”, respectively;

(2) by adding “56.6%” in the second line of the table under the heading “**Revenue from the sector made up of the territory of the former Ville de La Tuque**”;

(3) by replacing “66.9%” and “33.1%” in the third line of the table by “42%” and “33.1%”, respectively;

(4) by adding “24.9%” in the third line of the table under the heading “**Revenue from the sector made up of the territory of the former Ville de La Tuque**”;

(5) by replacing “69.4%” and “30.6%” in the sixth line of the table by “23.6%” and “31.5%”, respectively;

(6) by adding “20.6%” in the sixth line of the table under the heading “**Revenue from the territory of the central municipality**”;

(7) by adding “24.3%” in the sixth line of the table under the heading “**Revenue from the sector made up of the territory of the former Ville de La Tuque**”;

(8) by striking out “37.5%” in the eleventh line of the table;

(9) by adding “29.4%” in the eleventh line of the table under the heading “**Urban agglomeration revenues except for the sectors made up of the territory of the former TNO and of the former Village de Parent**”;

(10) by replacing “3.3%” and “59.2%” in the eleventh line of the table by “4.3%” and “66.3%”, respectively.

O.C. 1214-2005, s. 15,
am.

129. Section 15 of Order in Council 1214-2005 dated 7 December 2005, concerning the urban agglomeration of Longueuil, amended by section 13 of Order in Council 549-2006 dated 14 June 2006, is again amended by replacing the third paragraph by the following paragraphs:

Right to attend
meetings.

“Two persons designated in accordance with the fourth and fifth paragraphs to act as representatives of the reconstituted municipalities may attend the meetings of the executive committee. Once the director general of the central municipality is informed in writing of the names of the two persons, the director general must see that the documents relating to the meetings of the

executive committee are sent to the two persons as well as to the committee members. The two persons participate as members of the executive committee in the deliberations and the vote on any matter related to the exercise of an urban agglomeration power.

Appointments. The council of each reconstituted municipality appoints from among its members

(1) one person who may be designated in accordance with the fifth paragraph to act as representative of the reconstituted municipalities; and

(2) one person who may be designated in accordance with the fifth paragraph to replace a representative who is unable to act.

Representatives. The persons appointed by the councils under subparagraph 1 of the fourth paragraph designate from among themselves the two persons who are to act as representatives of the reconstituted municipalities for the purposes provided for in the third paragraph. At the same time, they must also designate from among the persons appointed by the councils under subparagraph 2 of the fourth paragraph, the two persons who are to replace the representatives if the latter are unable to act.

Number of votes. For the purposes of a decision under the fifth paragraph, each person has the number of votes assigned, in accordance with Division II of Chapter I of Title II, to the representative of the municipality on whose council the person sits.”

O.C. 1229-2005, s. 67,
am.

130. Section 67 of Order in Council 1229-2005 dated 8 December 2005, concerning the urban agglomeration of Montréal, is amended by replacing “is an aspect of power other” in the sixth and seventh lines of the first paragraph by “and the work necessary to enable the fluoridation of water produced by those plants are powers other”.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

Land use planning and development instruments of certain municipalities

Ville de Lévis.

131. Not later than 14 June 2007, Ville de Lévis must adopt a by-law adopting a revised land use planning and development plan under section 56.13 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1).

Failure to adopt
by-law.

If the city fails to adopt the by-law referred to in the first paragraph within the prescribed time, the Government may prohibit any new industrial, commercial or residential structure in any part of the territory of the city, in view of government policies or the strategic vision proposed by the Communauté métropolitaine de Québec in respect of that part of the territory.

- Prohibited structure. No building or subdivision permit may be issued under a city by-law in respect of a structure that is prohibited under the second paragraph.
- Orders. An order made under the second paragraph has precedence over any interim control resolution or by-law applicable to the same territory and ceases to have effect, if not repealed previously, on the date of coming into force of the revised plan.
- Revision. For the purpose of fulfilling its obligation under the first paragraph, the city initiates the revision process for the plan defined in the third paragraph of section 250 of the Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais (2000, chapter 56), amended by section 123, by adopting, for its whole territory, a second draft revised plan as required under section 56.6 of the Act respecting land use planning and development. The revision process is then continued using the second draft plan.
- Ville de Lévis. **132.** Ville de Lévis must apply the revision process referred to in section 110.3.1 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) to replace the planning program defined in the fourth paragraph of section 250 of the Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais (2000, chapter 56), amended by section 123.
- By-law required. After the revised plan resulting from the application of section 131 comes into force, the city council must adopt the by-law revising the planning program to be replaced. That by-law is deemed to be a concordance by-law required under section 59 of the Act respecting land use planning and development, arising from that revision of the plan, as if it amended the planning program in force rather than revising it. However, the by-law must be adopted within one year, rather than two years, from the coming into force of the revised plan.
- Time limit. Following the coming into force of the by-law revising the planning program to be replaced, the time limit for adopting a concordance by-law referred to in section 110.4 of the Act respecting land use planning and development in order to ensure conformity with the revised planning program of any by-law not deemed to be in conformity under section 110.9 of that Act is 12 months rather than 90 days.
- M.R.C. de Maskinongé. **133.** Municipalité régionale de comté de Maskinongé need not revise its land use planning and development plan as required under Division VI.1 of Chapter I of Title I of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) for the part of the plan applicable to the territory of Paroisse de Saint-Étienne-des-Grès.
- By-law. It must, however, adopt a by-law amending its plan, by following the procedure prescribed in Division VI of that chapter, in order to integrate and harmonize the different parts of the plan.

Modifications.

For the purposes of the second paragraph, the following rules apply as modifications to the Act respecting land use planning and development:

(1) the adoption of documents under the second paragraph of section 48 and section 53.10 of the Act is optional;

(2) the Minister of Municipal Affairs and Regions gives an opinion on the proposed amendment within 120 days after receiving a copy of the draft by-law, and section 51 of that Act then applies with the necessary modifications; and

(3) the coming into force of the amending by-law is considered to be the coming into force of a by-law adopting a revised plan.

Effect.

The first three paragraphs cease to have effect at the end of 31 December 2008. If an amending by-law described in the second paragraph is not in force at that time, the municipality must complete the revision process for the part of the plan referred to in the first paragraph.

Agreements on new methods of voting

Suspension.

134. An agreement entered into by a municipality under section 659.2 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) before 14 December 2006 is suspended for the purposes of a poll held on or after that date.

Immunity.

No recourse may be exercised against a municipality because of the suspension of an agreement under the first paragraph.

Electoral districts of Ville de Saguenay

Division.

135. The division of the territory of Ville de Saguenay into electoral districts for the purposes of the general election of 2009 and any by-election held before the general election of 2013 is the division that was applicable for the purposes of the general election of 2005.

Retrospective adjustments of contributions to the Commission de la santé et de la sécurité du travail

Appointment.

136. The urban agglomeration council of Ville de Montréal apportions among the related municipalities the expenditures it made or the revenues it received as retrospective adjustments of contributions it paid to the Commission de la santé et de la sécurité du travail for 2002, 2003, 2004 and 2005.

Formula.

The apportionment, determined by a by-law subject to the right of objection under section 115 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), is carried out according to the formula for apportioning retrospective adjustments the city used during those years.

Adjustments.

137. The expenditures made or revenues received by Ville de Québec or Ville de Longueuil as retrospective adjustments of contributions paid to the Commission de la santé et de la sécurité du travail for 2002, 2003, 2004 and 2005 constitute urban agglomeration expenditures or revenues.

Application period of certain assessment rolls

Definitions.

138. For the purposes of sections 139 to 147,

(1) “central municipality”, “regular council”, “related municipality”, “urban agglomeration”, “urban agglomeration council”, “urban agglomeration property roll” and “urban agglomeration rental roll” have the meanings assigned by the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001);

(2) “Act” means the Act respecting municipal taxation (R.S.Q., chapter F-2.1);

(3) “averaging measure” means the measure for averaging the variation in taxable values resulting from the coming into force of the roll, provided for in Division IV.3 of Chapter XVIII of the Act respecting municipal taxation; and

(4) “roll” means indifferently the property assessment roll or the roll of rental values, including the rolls referred to in paragraph 1, unless the provision that includes that word refers to either of those rolls by name.

Extension.

139. A roll deposited during the fiscal year 2005, 2006, 2007 or 2008 and that is to apply, according to section 14 or 14.1 of the Act, for the three subsequent fiscal years, applies, despite that section, for the four subsequent fiscal years, if the extension is ordered in accordance with section 140 and the first paragraph of section 141.

Order.

140. An extension of the application period of the roll of a local municipality is ordered by the council of the municipality.

Council of central municipality.

However, the extension of the application period of the rolls of related municipalities whose territory is included in an urban agglomeration is ordered by the urban agglomeration council of the central municipality.

Averaging measure.

To order an extension of the application period of the roll that came into force on 1 January 2006, the council referred to in the first or second paragraph must have used the averaging measure for the property assessment roll of the municipality or the urban agglomeration property roll that came into force on that date.

Resolution.

141. The resolution by which the council having jurisdiction orders an extension of the application period of the roll must be adopted after the roll is deposited and before the budget or any part of the budget for the first fiscal year for which the roll applies is adopted. However, if the roll concerned came

into force on 1 January 2006, the resolution must be adopted before the budget or any part of the budget for the fiscal year 2007 is adopted.

Copy.

The clerk or the secretary-treasurer of the municipality whose council adopted the resolution must send an authenticated copy of the resolution as soon as possible after it is adopted to the Minister of Municipal Affairs and Regions and to the municipal body responsible for assessment that caused the roll to be drawn up, if the municipality is not that body.

Subsequent rolls.

142. Every roll subsequent to the roll whose application period was extended is drawn up for three fiscal years

(1) if the municipality whose council ordered the extension is the municipal body responsible for assessment that caused the roll to be drawn up; or

(2) if the municipality whose council ordered the extension is not the municipal body responsible for assessment that caused the roll to be drawn up, and the application period of all the rolls that the body causes to be drawn up and that are deposited in 2006, 2007 and 2008 is extended.

Other cases.

In any other case, the first roll that follows the roll whose application period was extended is drawn up for two fiscal years. That first subsequent roll is considered to be a roll drawn up under the second paragraph of section 72 of the Act. Any roll subsequent to the roll that applies for two fiscal years is drawn up for three fiscal years.

Averaging measure.

143. In the case referred to in the first paragraph of section 140, the municipality applies the averaging measure, with the modifications set out in the schedule, for its property assessment roll whose application period is extended. The resolution adopted by the council of the municipality under that paragraph is considered to be a resolution adopted by that council under section 253.27 of the Act that applies only to the property assessment roll of the municipality. The municipality and its council are consequently deemed to have exercised the power under that section in respect of that roll.

Averaging measure.

In the case referred to in the second paragraph of section 140, the central municipality applies the averaging measure, with the modifications set out in the schedule, for its property assessment roll and the urban agglomeration property roll whose application period is extended. The resolution adopted by the urban agglomeration council under that paragraph is considered to be a resolution adopted by that council or by the regular council of the central municipality under section 253.27 of the Act that applies only to the urban agglomeration property roll or the property assessment roll, as the case may be, of the central municipality. The central municipality and the council of the central municipality having jurisdiction are consequently deemed to have exercised the power under that section in respect of those rolls.

Coming into force.

If the roll whose application period is extended came into force on 1 January 2006, a municipality that has begun to apply the averaging measure

for that roll continues to apply it, with the modifications set out in the schedule, according to the rules applicable for the second, third and fourth fiscal years for which the roll applies.

- Modified provisions. **144.** The legislative provisions modified by the schedule apply, as they read with those modifications, to any municipality that has a roll whose application period has been extended.
- Applicability. Those provisions apply for the purposes of any fiscal year, as of the fiscal year 2007, for which that roll applies.
- Acts valid. **145.** Acts performed before 14 December 2006, in anticipation of the coming into force of sections 138 to 144, with a view to the extension of the application period of a roll that came into force on 1 January 2006 or is to come into force on 1 January 2007, are valid.
- Canton de Low. **146.** The property assessment roll of Canton de Low, in force since the beginning of the fiscal year 2006, remains in force until the end of the fiscal year 2007. The latter is considered to be the third year of application of that roll.
- Determination. For the purpose of determining for which fiscal years the roll subsequent to the roll referred to in the first paragraph is to be drawn up in accordance with section 14 of the Act, the roll referred to in that paragraph is deemed to have been drawn up for the fiscal years 2005, 2006 and 2007.
- Special cases. **147.** The property assessment roll in force since the beginning of the fiscal year 2004 remains in force until the end of the fiscal year 2007 for
- (1) Municipalité de Bouchette;
 - (2) Municipalité de Sainte-Thérèse-de-la-Gatineau;
 - (3) Ville de Maniwaki;
 - (4) Municipalité régionale de comté de la Vallée-de-la-Gatineau, acting in respect of the unorganized territory included in its territory.
- Fiscal year 2007. The fiscal year 2007 is considered to be the third year of application of the roll referred to in the first paragraph.
- Determination. For the purpose of determining for which fiscal years the roll subsequent to the roll referred to in the first paragraph is to be drawn up in accordance with section 14 of the Act, the roll referred to in that paragraph is deemed to have been drawn up for the fiscal years 2005, 2006 and 2007.

Maximum applicable to the non-residential property taxation of certain reconstituted municipalities

Coefficient. **148.** In the case of a reconstituted municipality of the urban agglomeration of Montréal, a coefficient of 3.70 is used, for each of the fiscal years 2007 to 2010, for the purposes of the second paragraph of section 244.39 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) or subparagraph 2 of the third paragraph of that section.

Coefficients replaced. The coefficient replaces the coefficient of 2.75 provided for in subparagraph 1 of the second paragraph of section 244.40 of that Act, and any other coefficient resulting from the exercise by the municipality of the power under section 1 of Order in Council 1210-2005 (2005, G.O. 2, 5131A) concerning various taxation measures relating to the reorganization.

Approval of certain loans of reconstituted municipalities

Approval not required. **149.** If the conditions set out in the second and third paragraphs are met, the approval of the qualified voters is not required for a loan by-law adopted by a reconstituted municipality to which sections 3 to 9 of Order in Council 1210-2005 (2005, G.O.2, 5131A) concerning certain taxation measures relating to the reorganization apply pursuant to section 2 of that Order in Council.

Purpose of loan. The loan that is the object of the by-law must be ordered for the purpose of reducing the taxes imposed by the reconstituted municipality for any of the fiscal years 2007 to 2010 and the amount of the compensations standing in lieu of those taxes.

Maximum amount. The amount of the loan may not exceed the product obtained by applying the percentage provided for in subparagraph 2 to the amount provided for in subparagraph 1:

(1) the total sum that the reconstituted municipality may pay to the central municipality for the fiscal year concerned, under section 3 of the Order in Council mentioned in the first paragraph, in respect of all the categories of immovables;

(2) the part of the total tax burden resulting from the revenues provided for in the budget of the reconstituted municipality as a percentage of the total tax burden established for the fiscal year 2006 in respect of all the categories of immovables, in accordance with section 2 of the Order in Council mentioned in the first paragraph.

Two or more loan by-laws. If the reconstituted municipality adopts two or more loan by-laws for the purpose mentioned in the second paragraph for the same fiscal year, the maximum provided for in the third paragraph refers to the total of the loans ordered by those by-laws.

Modification of certain contracts relating to residual materials

Retroactivity. **150.** A municipality or intermunicipal board may reach an agreement with a supplier to modify, retroactively to 23 June 2006, the contract it entered into with the supplier before that date for the removal of residual materials in order to provide that any amount the supplier must pay to fulfill the contract and that results from the application of the Regulation respecting the charges payable for the disposal of residual materials, enacted by Order in Council 340-2006 (2006, G.O.2, 1481) is in addition to the price established in the contract and is to be borne by the municipality or the board.

Equal treatment. The power under the first paragraph may be exercised by the municipality or the board only as long as all tenderers are treated equally.

Permit relating to a childcare centre or day care centre

Validity. **151.** A permit granted before 14 December 2006 in accordance with a by-law made under the first paragraph of section 134 of the Educational Childcare Act (R.S.Q., chapter S-4.1.1), by a borough council of Ville de Montréal, for the use of land or the construction, alteration or occupation of buildings for the purposes of a childcare centre or day care centre within the meaning of that Act may not be declared invalid on the ground that the borough council did not have jurisdiction to adopt the by-law.

Director general

Presumption. **152.** The person who, on 13 december 2006, performed the duties of the director general under the second paragraph of section 112 of the Cities and Towns Act (R.S.Q., chapter C-19), as it read before being replaced by paragraph 2 of section 22, is deemed to have been appointed director general.

Municipal Ombudsman

Presumption. **153.** A person appointed or a body created by the council of a local municipality before 14 December 2006 to act as Municipal Ombudsman is deemed to have been appointed or created under section 573.15 of the Cities and Towns Act (R.S.Q., chapter C-19) or article 1104.3 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), enacted respectively by sections 32 and 42.

Presumption. The presumption in the first paragraph also applies to a member of a body referred to in that paragraph, with the necessary modifications.

Validation of acts relating to the installation of certain equipment

Validation. **154.** A decision made by the council of a local municipality before 14 December 2006 on the installation of conduits for the burial of an electric power distribution or telecommunications system or on a financial contribution

to the costs of installing power distribution equipment may not be invalidated on the ground that the municipality did not have jurisdiction over that matter.

Municipal financing of expenditures of the Société de transport de Longueuil

Acts valid.

155. The acts performed before 14 December 2006 in anticipation of the coming into force of the third paragraph of section 112 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), enacted by section 69, with a view to the municipal financing of the expenditures of the Société de transport de Longueuil are valid.

Contribution payable for the services of the Sûreté du Québec in an urban agglomeration

Continued application.

156. Section 113 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), as it existed before being repealed by section 70, continues to apply to the contribution payable to the Government for the fiscal year 2006 for the services of the Sûreté du Québec provided to the related municipalities of an urban agglomeration.

Objection to an urban agglomeration council by-law

Minister's power.

157. A power granted to the Commission municipale du Québec under section 115 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), as amended by section 71, is exercised by the Minister of Municipal Affairs and Regions or any person designated by that Minister to act in the Minister's place with regard to a by-law referred to in that section 115 in respect of which a related municipality informed the Minister of its objection not later than 14 December 2006.

Designation.

For the purposes of the first paragraph, the Minister may designate the Commission to act in the Minister's place.

Unit of assessment including taxable and non-taxable parts

Applicability.

158. The legislative provisions enacted or amended by sections 92, 93, 97 and 98, as enacted or amended, apply for the purposes of every fiscal year as of the fiscal year 2007.

Continued application.

The Act respecting municipal taxation (R.S.Q., chapter F-2.1), as it existed before being amended by those sections, continues to apply for the purposes of every fiscal year preceding the fiscal year 2007. However, any act performed for the purposes of such a preceding fiscal year and that complies with the provisions referred to in the first paragraph remains valid.

Validation of delegation of administration of the regional development fund to regional conferences of elected officials

Validation. **159.** The delegation of the administration of the regional development fund to a regional conference of elected officials before 14 December 2006 and any decision made by the regional conference before that date for the purposes of the delegation may not be invalidated on the ground that the possibility of delegating the administration of the fund to the regional conference was not provided for by law.

End of term of office of members of the board of directors of the Société québécoise d'assainissement des eaux

Date. **160.** The term of office of the members of the board of directors of the Société québécoise d'assainissement des eaux terminates on 1 March 2007 without compensation, subject to the compensation provided for in the members' deeds of appointment.

Remuneration of the chair of the board of directors of the Société de transport de Montréal

Applicability. **161.** The second paragraph of section 21.2 of the Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001), enacted by section 119, applies for the purposes of every fiscal year as of the fiscal year 2007.

Continued application. That Act, as it existed before being amended by that section, continues to apply for the purposes of every fiscal year preceding the fiscal year 2007.

Remuneration of the members of Kativik Regional Authority deliberative bodies

Applicability. **162.** Sections 296.4 to 296.6 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1), enacted by section 121, apply for the purpose of establishing the amounts prescribed under section 296.1 of that Act, amended by section 120, for every fiscal year as of the fiscal year 2007.

Amounts for 2006. **163.** For the fiscal year 2006, the amounts prescribed under section 296.1 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1), amended by section 120, are as follows:

(1) the basic remuneration for each office on the council is \$11,902;

(2) the additional remuneration for the office of speaker of the council is \$1,731;

(3) the additional remuneration for the office of deputy-speaker of the council is \$866;

(4) the additional remuneration for the office of chairman of the executive committee is \$78,998;

(5) the additional remuneration for the office of vice-chairman of the executive committee is \$58,571; and

(6) the additional remuneration for an office on the executive committee other than the office of chairman or vice-chairman is \$21,640.

Equipment, infrastructures and activities of collective interest of the urban agglomeration of La Tuque

Applicability.

164. Order in Council 1055-2005 dated 9 November 2005, concerning the urban agglomeration of La Tuque, as amended by sections 125 to 128, applies for the purposes of every fiscal year from the fiscal year 2007.

Continued application.

The Order in Council, as it existed before being amended by those sections, continues to apply for the purposes of every fiscal year before the fiscal year 2007.

Coming into force

Dates.

165. This Act comes into force on 14 December 2006, except sections 107 to 111, which come into force on 1 March 2007.

SCHEDULE
(Section 144)

MODIFICATIONS TO CERTAIN LEGISLATIVE PROVISIONS
WHEN APPLICABLE TO A MUNICIPALITY WHOSE ROLL HAS
AN EXTENDED APPLICATION PERIOD UNDER SECTION 139

Act respecting municipal taxation

1. Section 72.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is modified by inserting the following paragraph at the end:

“The first paragraph does not apply to a reference to the third fiscal year in a legislative provision modified to apply to a roll whose application period is extended under section 139 of chapter 60 of the statutes of 2006.”

2. Section 74.1 of the Act is modified by replacing “and third” in the second line of the first paragraph by “, third and fourth”.

3. Section 244.45.4 of the Act is modified

(1) by replacing “either of the first two” in the sixth line of the first paragraph by “any of the first three”;

(2) by replacing “one-third or two-thirds” in the third line of the third paragraph by “one quarter, one half or three quarters”;

(3) by replacing “or the second” in the fourth line of the third paragraph by “, the second or the third”;

(4) by striking out the fourth paragraph.

4. Section 244.48.1 of the Act is modified

(1) by replacing “two” in the sixth line of the first paragraph by “three”;

(2) by replacing “one-third or two-thirds” in the third line of the third paragraph by “one quarter, one half or three quarters”;

(3) by replacing “or the second” in the fourth line of the third paragraph by “, the second or the third”;

(4) by striking out the fourth paragraph.

5. Section 244.49.0.4 of the Act, enacted by section 86 of chapter 31 of the statutes of 2006, is modified

(1) by replacing “two” in the sixth line of the first paragraph by “three”;

(2) by replacing “one-third or two thirds” in the third line of the third paragraph by “one quarter, one half or three quarters”;

(3) by replacing “or the second” in the fifth line of the third paragraph by “, the second or the third”;

(4) by striking out the fourth paragraph.

6. Section 253.30 of the Act is modified

(1) by replacing “two” in the third line of the first paragraph by “three”;

(2) by replacing “one-third or two-thirds, according as” in the first line of subparagraph 2 of the second paragraph by “one quarter, one half or three quarters, according to whether”;

(3) by replacing “or the second” in the second line of subparagraph 2 of the second paragraph by “, the second or the third”;

(4) by striking out the third paragraph.

7. Section 253.31 of the Act is modified by replacing the third paragraph by the following paragraph:

“Where an alteration referred to in the second paragraph takes effect in the first fiscal year, the replacement of the adjusted value for that fiscal year takes effect at the same time as the alteration, and the replacement of the adjusted value for the second or the third fiscal year takes effect at the beginning of that fiscal year. Where the alteration takes effect in the second fiscal year, the replacement of the adjusted value for that fiscal year takes effect at the same time as the alteration, and the replacement of the adjusted value for the third fiscal year takes effect at the beginning of that fiscal year. Where the alteration takes effect in the third fiscal year, the replacement of the adjusted value for that fiscal year takes effect at the same time as the alteration.”

8. Section 253.36 of the Act is modified by inserting “or the fourth” after “third” in the third line of the second paragraph.

9. Section 253.51 of the Act is modified by inserting “or the fourth” after “third” in the third line of the second paragraph.

10. Section 253.54 of the Act is modified by inserting “or the fourth” after “third” in the second line of the third paragraph.

11. Section 261.5.10 of the Act, enacted by section 100 of chapter 31 of the statutes of 2006, is modified by replacing the second paragraph by the following paragraph:

“The first paragraph applies for the purpose of establishing the aggregate taxation rate for any of the first three fiscal years for which the roll applies.”

12. Section 261.5.18 of the Act, enacted by section 100 of chapter 31 of the statutes of 2006, is modified by replacing the second paragraph by the following paragraph:

“The first paragraph applies for the purpose of establishing the taxable non-residential property assessment for any of the first three fiscal years for which the roll applies.”

Act to amend various legislative provisions concerning municipal affairs

13. Section 134 of the Act to amend various legislative provisions concerning municipal affairs (2006, chapter 31) is modified

(1) by replacing “either of the first two” in the sixth line of the first paragraph by “any of the first three”;

(2) by replacing “one-third or two thirds” in the second and third lines of the third paragraph by “one quarter, one half or three quarters”;

(3) by replacing “or the second” in the fifth line of the third paragraph by “, the second or the third”;

(4) by striking out the fourth paragraph.

TABLE OF AMENDMENTS TO PUBLIC ACTS IN 2006

This table contains the amendments made in 2006 to the Revised Statutes of Québec and other public Acts without regard to the date of coming into force of the amendments. It includes all legislative amendments but does not include amendments from other sources, such as amendments by order in council. In addition to the reference and title of each Act amended during the year, the table lists each amended section (in bold), followed by a reference to the amending section or sections.

The other public Acts, that is, those not subject to consolidation, those not yet included in the Revised Statutes of Québec, and the Civil Code of Québec, follow the Revised Statutes.

The cumulative table of amendments, listing all amendments made since 1977 to the Revised Statutes of Québec and other public Acts, is now available on the CD-ROM provided with this volume and is also posted on the website of Les Publications du Québec at the following address: http://www2.publicationsduquebec.gouv.qc.ca/lois_et_reglements/tab_modifs/AaZ.htm.

Abbreviations

Ab. = Abrogated	s. = section
c. = chapter	ss. = sections
Rp. = Replaced	Sched. = Schedule

Reference	Title
	Amendments

1—REVISED STATUTES OF QUÉBEC

c. A-2.1 Act respecting Access to documents held by public bodies and the Protection of personal information

- 1.1**, 2006, c. 22, s. 1
- 5**, 2006, c. 22, s. 2
- 6**, 2006, c. 22, s. 3
- 8**, 2006, c. 22, s. 4
- 10**, 2006, c. 22, s. 5
- 11**, 2006, c. 22, s. 6
- 13**, 2006, c. 22, s. 7
- 16**, 2006, c. 22, s. 8
- 16.1**, 2006, c. 22, s. 9
- 17**, 2006, c. 22, s. 10
- 22**, 2006, c. 22, s. 11
- 25**, 2006, c. 22, s. 12
- 26**, Ab. 2006, c. 22, s. 13
- 28**, 2006, c. 22, s. 14
- 28.1**, 2006, c. 22, s. 15
- 29**, 2006, c. 22, s. 16
- 29.1**, 2006, c. 22, s. 17
- 30**, 2006, c. 22, s. 18
- 30.1**, 2006, c. 22, s. 19
- 33**, 2006, c. 22, s. 20
- 40**, 2006, c. 22, s. 21
- 41**, 2006, c. 3, s. 18
- 41.1**, 2006, c. 22, s. 22
- 41.2**, 2006, c. 22, s. 22
- 41.3**, 2006, c. 22, s. 22
- 42**, 2006, c. 22, s. 23
- 44**, Ab. 2006, c. 22, s. 24
- 46**, 2006, c. 22, s. 25
- 47**, 2006, c. 22, s. 26
- 49**, 2006, c. 22, s. 27
- 51**, 2006, c. 22, s. 28
- 53**, 2006, c. 22, s. 29

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>54, 2006, c. 22, s. 110 55, 2006, c. 22, s. 30 56, 2006, c. 22, s. 110 57, 2006, c. 22, s. 31 58, 2006, c. 22, s. 110 59, 2006, c. 22, s. 32 59.1, 2006, c. 22, s. 110 60, 2006, c. 22, s. 33 61, 2006, c. 22, s. 110 62, 2006, c. 22, s. 110 63.1, 2006, c. 22, s. 34 63.2, 2006, c. 22, s. 34 64, 2006, c. 22, s. 35 65, 2006, c. 22, s. 36 65.1, 2006, c. 22, s. 37 66, 2006, c. 22, s. 38 67, 2006, c. 22, s. 39 67.1, 2006, c. 22, s. 110 67.2, 2006, c. 22, s. 40 67.3, 2006, c. 22, s. 41 67.4, 2006, c. 22, s. 42 68, 2006, c. 22, s. 43 68.1, 2006, c. 22, s. 44 69, Ab. 2006, c. 22, s. 45 70, 2006, c. 22, s. 46 70.1, 2006, c. 22, s. 47 71, 2006, c. 22, s. 110 72, 2006, c. 22, s. 48 73, 2006, c. 22, s. 49 76, 2006, c. 22, s. 50 77, Ab. 2006, c. 22, s. 51 78, 2006, c. 22, s. 110 79, 2006, c. 22, s. 52 80, 2006, c. 22, s. 53 81, 2006, c. 22, s. 110 83, 2006, c. 22, s. 110 84, 2006, c. 22, s. 54 84.1, 2006, c. 22, s. 55 85, 2006, c. 22, s. 56 86, 2006, c. 22, s. 110 86.1, 2006, c. 22, s. 110 87, 2006, c. 22, s. 57 87.1, 2006, c. 22, s. 58 88, 2006, c. 22, s. 59 88.1, 2006, c. 22, s. 60 89, 2006, c. 22, s. 110 89.1, 2006, c. 22, s. 61 92, 2006, c. 22, s. 110 94, 2006, c. 22, s. 62 95, 2006, c. 22, s. 63 96, Ab. 2006, c. 22, s. 64 97, 2006, c. 22, s. 65 101, 2006, c. 22, s. 66 103, 2006, c. 22, s. 67 104, 2006, c. 22, s. 68 104.1, 2006, c. 22, s. 69 105, 2006, c. 22, s. 70 107.1, 2006, c. 22, s. 71 108, 2006, c. 22, s. 72 110, 2006, c. 22, s. 73 110.1, 2006, c. 22, s. 74 114, 2006, c. 22, s. 75</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>118, 2006, c. 22, s. 76 120, 2006, c. 22, s. 77 121, Ab. 2006, c. 22, s. 78 122, 2006, c. 22, s. 79 122.1, 2006, c. 22, s. 79 123, 2006, c. 22, s. 80 123.1, 2006, c. 22, s. 81 123.2, 2006, c. 22, s. 81 123.3, 2006, c. 22, s. 81 124, 2006, c. 22, s. 82 125, 2006, c. 22, s. 110 126, Ab. 2006, c. 22, s. 83 127, 2006, c. 22, s. 110 128, 2006, c. 22, s. 110 129, 2006, c. 22, s. 84 130.1, Ab. 2006, c. 22, s. 85 130.2, 2006, c. 22, s. 86 131, Ab. 2006, c. 22, s. 87 132, Ab. 2006, c. 22, s. 88 134.1, 2006, c. 22, s. 89 134.2, 2006, c. 22, s. 89 136, 2006, c. 22, s. 90 137, 2006, c. 22, s. 91 137.1, 2006, c. 22, s. 92 137.2, 2006, c. 22, s. 92 137.3, 2006, c. 22, s. 92 138.1, 2006, c. 22, s. 93 139, 2006, c. 22, s. 94 141, 2006, c. 22, s. 110 141.1, 2006, c. 22, s. 95 142.1, 2006, c. 22, s. 96 143, 2006, c. 22, s. 97 147, 2006, c. 22, s. 99 147.1, 2006, c. 22, s. 99 149, 2006, c. 22, s. 100 149.1, 2006, c. 22, s. 100 150, 2006, c. 22, s. 100 151, 2006, c. 22, s. 100 155, 2006, c. 22, s. 101 157, Ab. 2006, c. 22, s. 102 159.2, 2006, c. 22, s. 103 160, 2006, c. 22, s. 104 166, 2006, c. 22, s. 105 171, 2006, c. 22, s. 110 174, 2006, c. 22, s. 106 177, 2006, c. 22, s. 110 179, 2006, c. 22, s. 107 179.1, 2006, c. 22, s. 108 Sched. B, 2006, c. 22, s. 109</p>
c. A-3	<p>Workers' Compensation Act</p> <p>63, 2006, c. 41, s. 6 125, 2006, c. 53, s. 30</p>
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases</p> <p>2, 2006, c. 53, s. 1 5, 2006, c. 53, s. 2 6.1, 2006, c. 53, s. 3</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-3.001	<p>Act respecting industrial accidents and occupational diseases — <i>Cont'd</i></p> <p>10.1, 2006, c. 53, s. 4 18, 2006, c. 53, s. 5 34, 2006, c. 53, s. 6 290, 2006, c. 53, s. 7 291, 2006, c. 53, s. 7 292, Ab. 2006, c. 53, s. 8 293, Ab. 2006, c. 53, s. 8 293.0.1, Ab. 2006, c. 53, s. 8 293.1, Ab. 2006, c. 53, s. 8 294, Ab. 2006, c. 53, s. 8 294.1, Ab. 2006, c. 53, s. 8 295, 2006, c. 53, s. 9 296, 2006, c. 53, s. 10 306, 2006, c. 53, s. 11 307, 2006, c. 53, s. 11 315, 2006, c. 53, s. 12 315.1, 2006, c. 53, s. 12 315.2, 2006, c. 53, s. 12 316, 2006, c. 53, s. 13 319, 2006, c. 53, s. 14 321, 2006, c. 53, s. 15 321.1, 2006, c. 53, s. 16 321.2, 2006, c. 53, s. 16 321.3, 2006, c. 53, s. 16 323.1, 2006, c. 53, s. 17 323.2, 2006, c. 53, s. 17 323.3, 2006, c. 53, s. 17 323.4, 2006, c. 53, s. 17 323.5, 2006, c. 53, s. 17 332, 2006, c. 53, s. 18 334, 2006, c. 53, s. 19 334.1, 2006, c. 53, s. 20 336, 2006, c. 53, s. 21 342, 2006, c. 53, s. 22 343, 2006, c. 53, s. 23 345, 2006, c. 53, s. 24 348, 2006, c. 53, s. 25 358, 2006, c. 53, s. 26 454, 2006, c. 53, s. 27 455, 2006, c. 53, s. 28 574.1, 2006, c. 53, s. 29 574.2, 2006, c. 53, s. 29</p>
c. A-6.001	<p>Financial Administration Act</p> <p>86, 2006, c. 24, s. 12 Sched. 1, 2006, c. 38, s. 14 Sched. 2, 2006, c. 26, s. 19; 2006, c. 27, s. 24; 2006, c. 57, s. 40; 2006, c. 58, s. 51</p>
c. A-6.01	<p>Public Administration Act</p> <p>40, 2006, c. 49, s. 72 58, Ab. 2006, c. 29, s. 28 59, Ab. 2006, c. 29, s. 28 60, Ab. 2006, c. 29, s. 28 61, Ab. 2006, c. 29, s. 28 62, Ab. 2006, c. 29, s. 28 63, Ab. 2006, c. 29, s. 28 77, 2006, c. 29, s. 29</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-7.001	Act respecting the Agence de l'efficacité énergétique 0.1 , 2006, c. 46, s. 1 4 , 2006, c. 46, s. 2 6 , 2006, c. 46, s. 3 6.1 , 2006, c. 46, s. 4 10 , 2006, c. 46, s. 5 13 , 2006, c. 46, s. 6 14 , 2006, c. 46, s. 7 16 , 2006, c. 46, s. 8 17 , 2006, c. 46, s. 9 18 , 2006, c. 46, s. 10 19 , 2006, c. 46, s. 11 21 , Ab. 2006, c. 46, s. 12 21.1 , 2006, c. 46, s. 13 22.1 , 2006, c. 46, s. 14 22.2 , 2006, c. 46, s. 14 22.3 , 2006, c. 46, s. 14 22.4 , 2006, c. 46, s. 14 22.5 , 2006, c. 46, s. 14 22.6 , 2006, c. 46, s. 14 22.7 , 2006, c. 46, s. 14 22.8 , 2006, c. 46, s. 14 22.9 , 2006, c. 46, s. 14 22.10 , 2006, c. 46, s. 14 22.11 , 2006, c. 46, s. 14 22.12 , 2006, c. 46, s. 14 22.13 , 2006, c. 46, s. 14 22.14 , 2006, c. 46, s. 14 22.15 , 2006, c. 46, s. 14 22.16 , 2006, c. 46, s. 14 24 , 2006, c. 46, s. 16 24.1 , 2006, c. 46, s. 17 24.2 , 2006, c. 46, s. 17 24.3 , 2006, c. 46, s. 17 24.4 , 2006, c. 46, s. 17 24.5 , 2006, c. 46, s. 17 24.6 , 2006, c. 46, s. 17 24.7 , 2006, c. 46, s. 17 25 , 2006, c. 46, s. 18 26 , 2006, c. 46, s. 19 28 , 2006, c. 46, s. 20 29 , Ab. 2006, c. 46, s. 21 31 , Ab. 2006, c. 46, s. 22 31.1 , 2006, c. 46, s. 23 31.2 , 2006, c. 46, s. 23
c. A-8	Act respecting detective or security agencies Rp. , 2006, c. 23, s. 123
c. A-19.1	Act respecting land use planning and development 79.20 , 2006, c. 8, s. 16 113 , 2006, c. 31, s. 1 130 , 2006, c. 31, s. 2 136.1 , 2006, c. 31, s. 3 148.0.2 , 2006, c. 60, s. 1 148.0.4 , 2006, c. 60, s. 2
c. A-20.02	Act respecting reserved designations Rp. , 2006, c. 4, s. 72

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-20.2	Act respecting commercial aquaculture 25 , 2006, c. 22, s. 156 26 , 2006, c. 22, s. 157
c. A-21.1	Archives Act 20 , 2006, c. 22, s. 177 26 , 2006, c. 22, s. 177
c. A-22	Act respecting land survey 3 , 2006, c. 40, s. 5 5 , 2006, c. 40, s. 6 14 , 2006, c. 40, s. 7 15 , 2006, c. 40, s. 5 18 , 2006, c. 40, s. 5 19 , 2006, c. 40, s. 5
c. A-23.1	Act respecting the National Assembly 24 , 2006, c. 10, s. 1 104 , 2006, c. 10, s. 2
c. A-25	Automobile Insurance Act 155.4 , 2006, c. 22, s. 177
c. A-28	Hospital Insurance Act 10 , 2006, c. 43, s. 40 11 , 2006, c. 43, s. 41
c. A-29	Health Insurance Act 9.0.5 , 2006, c. 11, s. 1 15 , 2006, c. 43, s. 42 15.1 , 2006, c. 43, s. 42 18 , 2006, c. 43, s. 43 22.0.0.1 , 2006, c. 43, s. 44 30.1 , 2006, c. 43, s. 45 30.2 , 2006, c. 43, s. 45 65 , 2006, c. 22, ss. 158, 159 65.0.1 , 2006, c. 22, s. 160 72 , 2006, c. 11, s. 2
c. A-29.011	Act respecting parental insurance 55 , 2006, c. 7, s. 1 59 , 2006, c. 7, s. 2 74.2 , 2006, c. 7, s. 3 115.14 , 2006, c. 29, s. 30
c. A-33.1	Act respecting Cree, Inuit and Naskapi Native persons 1 , 2006, c. 28, s. 1 5 , 2006, c. 28, s. 3 9 , Ab. 2006, c. 28, s. 4 10 , Ab. 2006, c. 28, s. 4 11 , Ab. 2006, c. 28, s. 4 12 , 2006, c. 28, s. 5 13 , 2006, c. 28, s. 6 14 , 2006, c. 28, s. 7 15 , 2006, c. 28, s. 9 16 , 2006, c. 28, s. 10

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-33.1	Act respecting Cree, Inuit and Naskapi Native persons — <i>Cont'd</i> 19 , Ab. 2006, c. 28, s. 11 20 , 2006, c. 28, s. 12 21 , 2006, c. 28, s. 14 22 , 2006, c. 28, s. 15 24 , 2006, c. 28, s. 16 25.1 , 2006, c. 28, s. 17 25.2 , 2006, c. 28, s. 17 25.3 , 2006, c. 28, s. 17 25.4 , 2006, c. 28, s. 17 25.5 , 2006, c. 28, s. 17 25.6 , 2006, c. 28, s. 17 25.7 , 2006, c. 28, s. 17 25.8 , 2006, c. 28, s. 17 25.9 , 2006, c. 28, s. 17 25.10 , 2006, c. 28, s. 17 25.11 , 2006, c. 28, s. 17 25.12 , 2006, c. 28, s. 17 25.13 , 2006, c. 28, s. 17 25.14 , 2006, c. 28, s. 17 25.15 , 2006, c. 28, s. 17 25.16 , 2006, c. 28, s. 17 25.17 , 2006, c. 28, s. 17 25.18 , 2006, c. 28, s. 17 25.19 , 2006, c. 28, s. 17 25.20 , 2006, c. 28, s. 17 25.21 , 2006, c. 28, s. 17 25.22 , 2006, c. 28, s. 17 25.23 , 2006, c. 28, s. 17 25.24 , 2006, c. 28, s. 17 25.25 , 2006, c. 28, s. 17 25.26 , 2006, c. 28, s. 17 25.27 , 2006, c. 28, s. 17 25.28 , 2006, c. 28, s. 17 25.29 , 2006, c. 28, s. 17 31.1 , 2006, c. 28, s. 18
c. A-33.2	Act respecting the Autorité des marchés financiers 32 , 2006, c. 50, s. 113 61 , 2006, c. 50, s. 114 63 , 2006, c. 50, s. 115 73 , 2006, c. 50, s. 116 93 , 2006, c. 50, s. 117 104 , 2006, c. 50, s. 118
c. B-1	Act respecting the Barreau du Québec 125 , 2006, c. 9, s. 1 128 , 2006, c. 58, s. 52 134 , 2006, c. 9, s. 2
c. B-1.1	Building Act 11.1 , 2006, c. 58, s. 53 47 , 2006, c. 46, s. 24 65.4 , 2006, c. 29, s. 31 129.1.1 , 2006, c. 22, s. 177 129.11.1 , 2006, c. 58, s. 54 152.1 , 2006, c. 58, s. 55 164.1 , 2006, c. 58, s. 56 164.2 , 2006, c. 58, s. 57 164.3 , 2006, c. 58, s. 57 164.4 , 2006, c. 58, s. 58 164.5 , 2006, c. 58, s. 58

TABLE OF AMENDMENTS

Reference	Title Amendments
c. B-4	<p>Cultural Property Act</p> <p>2.1, 2006, c. 36, s. 1 7.12, 2006, c. 36, s. 2 7.14, 2006, c. 36, s. 3 7.15, 2006, c. 36, s. 4</p>
c. B-7.1	<p>Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec</p> <p>4, 2006, c. 27, s. 1 4.1, 2006, c. 27, s. 1 6, 2006, c. 27, s. 2 7, 2006, c. 27, s. 3 8, 2006, c. 27, s. 4 9, 2006, c. 27, s. 5 10, 2006, c. 27, s. 6 11, 2006, c. 27, s. 7 14, 2006, c. 27, s. 8 15, 2006, c. 27, s. 9 15.1, 2006, c. 27, s. 9 16.1, 2006, c. 27, s. 10 17, 2006, c. 27, s. 11 18, 2006, c. 27, s. 12 19, Ab. 2006, c. 27, s. 13 20, 2006, c. 22, s. 177; 2006, c. 27, s. 14 21, Ab. 2006, c. 27, s. 15 22, 2006, c. 27, s. 16 23, Ab. 2006, c. 27, s. 17 24, 2006, c. 27, s. 18 25, 2006, c. 27, s. 19 26, Ab. 2006, c. 27, s. 20 27, 2006, c. 27, s. 21 27.1, 2006, c. 27, s. 21 27.2, 2006, c. 27, s. 21 28, 2006, c. 27, s. 22 29, Ab. 2006, c. 27, s. 23</p>
c. C-2	<p>Act respecting the Caisse de dépôt et placement du Québec</p> <p>13.8, 2006, c. 59, s. 140 46, 2006, c. 59, s. 141 48, 2006, c. 59, s. 142</p>
c. C-6.1	<p>Act constituting Capital régional et coopératif Desjardins</p> <p>8.1, 2006, c. 36, s. 5 19, 2006, c. 36, s. 6 19.1, Ab. 2006, c. 36, s. 7 24, 2006, c. 50, ss. 119, 120 25, 2006, c. 50, s. 120</p>
c. C-8.3	<p>Act respecting international financial centres</p> <p>1, 2006, c. 13, s. 1 2, 2006, c. 13, s. 2 4, 2006, c. 13, s. 3; 2006, c. 50, s. 121 6, 2006, c. 13, s. 4; 2006, c. 36, s. 8 7, 2006, c. 13, s. 5 7.2, 2006, c. 13, s. 6 9, 2006, c. 13, s. 7 14, 2006, c. 13, s. 8 49, 2006, c. 36, s. 9 53, 2006, c. 13, s. 9 61.1, Ab. 2006, c. 36, s. 10 64.1, Ab. 2006, c. 36, s. 11</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-8.3	Act respecting international financial centres — <i>Cont'd</i> 68 , 2006, c. 13, s. 10 69.1.2 , 2006, c. 13, s. 11 73 , 2006, c. 13, s. 12
c. C-11.2	Charter of Ville de Lévis 47 , 2006, c. 58, s. 59 69.2 , 2006, c. 60, s. 3
c. C-11.3	Charter of Ville de Longueuil 56.2 , 2006, c. 60, s. 4 27 (Sched. C) , 2006, c. 60, s. 5 46 (Sched. C) , Ab. 2006, c. 31, s. 4
c. C-11.4	Charter of Ville de Montréal 11 , 2006, c. 60, s. 6 17.1 , 2006, c. 31, s. 5 49.3 , 2006, c. 58, s. 60 52 , 2006, c. 58, s. 61 59 , 2006, c. 60, s. 7 67 , 2006, c. 60, s. 8 85.2 , 2006, c. 60, s. 9 130.3 , 2006, c. 31, s. 6 133.1 , 2006, c. 60, s. 10 151.6 , 2006, c. 31, s. 7 Sched. B , 2006, c. 60, s. 11 122 (Sched. C) , 2006, c. 31, s. 8 190.1 (Sched. C) , 2006, c. 60, s. 12 199 (Sched. C) , 2006, c. 60, s. 13 201 (Sched. C) , 2006, c. 60, s. 14
c. C-11.5	Charter of Ville de Québec 32 , 2006, c. 31, s. 9 49 , 2006, c. 58, s. 62 70.2 , 2006, c. 60, s. 15 114 , 2006, c. 31, s. 10 117.1 , 2006, c. 31, s. 11 6 (Sched. C) , 2006, c. 60, s. 16 38 (Sched. C) , 2006, c. 60, s. 17 41 (Sched. C) , 2006, c. 60, s. 18 43 (Sched. C) , 2006, c. 29, s. 52; 2006, c. 60, s. 19 44.1 (Sched. C) , Ab. 2006, c. 60, s. 20 151.1 (Sched. C) , 2006, c. 60, s. 21 159 (Sched. C) , 2006, c. 31, s. 12
c. C-12	Charter of human rights and freedoms 46.1 , 2006, c. 3, s. 19
c. C-19	Cities and Towns Act 29.9.2 , 2006, c. 29, s. 52 73.2 , 2006, c. 31, s. 13 99 , 2006, c. 50, s. 122 105 , 2006, c. 31, s. 14 105.4 , 2006, c. 31, s. 15 107.14 , 2006, c. 31, s. 16 108.2 , 2006, c. 31, s. 17 112 , 2006, c. 60, s. 22 116 , 2006, c. 31, s. 18

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-19	<p>Cities and Towns Act — <i>Cont'd</i></p> <p>328, 2006, c. 31, s. 19 345, 2006, c. 60, s. 23 458.3, 2006, c. 60, s. 24 458.13, 2006, c. 31, s. 20; 2006, c. 60, s. 25 458.24, 2006, c. 60, s. 26 458.25, 2006, c. 60, s. 27 468.51, 2006, c. 31, s. 21 477, 2006, c. 31, s. 22 477.1, 2006, c. 31, s. 23 477.2, 2006, c. 31, s. 24 487.1, 2006, c. 31, s. 25 487.3, 2006, c. 31, s. 26 544, 2006, c. 31, s. 27 569, 2006, c. 31, s. 28 571, 2006, c. 31, s. 29 573.1.0.1.1, 2006, c. 60, s. 28 573.2, 2006, c. 60, s. 29 573.3, 2006, c. 60, s. 30 573.3.2, 2006, c. 29, s. 52; 2006, c. 60, s. 31 573.14, 2006, c. 60, s. 32 573.15, 2006, c. 60, s. 32 573.16, 2006, c. 60, s. 32 573.17, 2006, c. 60, s. 32 573.18, 2006, c. 60, s. 32 573.19, 2006, c. 60, s. 32 573.20, 2006, c. 60, s. 32</p>
c. C-22	<p>Fish and Game Clubs Act</p> <p>7, 2006, c. 38, s. 15</p>
c. C-23	<p>Amusement Clubs Act</p> <p>11, 2006, c. 38, s. 16</p>
c. C-24.2	<p>Highway Safety Code</p> <p>610, 2006, c. 22, s. 177 626, 2006, c. 12, s. 26 627, 2006, c. 12, s. 27</p>
c. C-26	<p>Professional Code</p> <p>12, 2006, c. 22, s. 148 12.1, 2006, c. 22, s. 149 41, 2006, c. 20, s. 1 42, 2006, c. 20, s. 2 42.1, 2006, c. 20, s. 3 42.2, 2006, c. 20, s. 3 42.3, 2006, c. 20, s. 3 46.1, 2006, c. 22, s. 150 46.2, 2006, c. 22, s. 150 86, 2006, c. 22, s. 151 93, 2006, c. 20, s. 4 94, 2006, c. 20, s. 5 108.1, 2006, c. 22, s. 152 108.2, 2006, c. 22, s. 152 108.3, 2006, c. 22, s. 152 108.4, 2006, c. 22, s. 152 108.5, 2006, c. 22, s. 152 108.6, 2006, c. 22, s. 152 108.7, 2006, c. 22, s. 152 108.8, 2006, c. 22, s. 152</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-26	Professional Code — <i>Cont'd</i> 108.9 , 2006, c. 22, s. 152 108.10 , 2006, c. 22, s. 152 108.11 , 2006, c. 22, s. 152 120.2 , 2006, c. 22, s. 153 120.3 , Ab. 2006, c. 22, s. 154 197 , 2006, c. 22, s. 155 198.2 , 2006, c. 20, s. 6
c. C-27	Labour Code 1 , 2006, c. 58, s. 1 17 , 2006, c. 58, s. 2 25 , 2006, c. 58, s. 3 37.2 , 2006, c. 58, s. 4 42 , 2006, c. 58, s. 5 58.2 , 2006, c. 58, s. 6 72 , 2006, c. 58, s. 7 89 , 2006, c. 58, s. 8 93.3 , 2006, c. 58, s. 9 93.9 , 2006, c. 58, s. 10 99.9 , 2006, c. 58, s. 11 101.6 , 2006, c. 58, s. 12 101.8 , 2006, c. 58, s. 13 101.10 , Ab. 2006, c. 58, s. 14 111.0.16 , 2006, c. 58, s. 15 115.1 , 2006, c. 58, s. 16 115.2 , 2006, c. 58, s. 16 115.3 , 2006, c. 58, s. 16 118 , 2006, c. 58, s. 17 121 , 2006, c. 58, s. 19 123 , 2006, c. 58, s. 20 128 , 2006, c. 58, s. 21 129 , 2006, c. 58, s. 22 132 , 2006, c. 58, s. 23 135 , 2006, c. 58, s. 24 136 , 2006, c. 58, s. 25 137 , 2006, c. 58, s. 26 137.11.1 , 2006, c. 58, s. 27 137.40 , 2006, c. 58, s. 28 137.49 , 2006, c. 58, s. 29 137.62 , 2006, c. 58, s. 30 138 , 2006, c. 58, s. 31 149 , Ab. 2006, c. 58, s. 32 151.3 , 2006, c. 58, s. 33 Sched. I , 2006, c. 58, s. 34
c. C-27.1	Municipal Code of Québec 14.7.2 , 2006, c. 29, s. 52 123 , 2006, c. 50, s. 123 124 , 2006, c. 60, s. 33 165.1 , 2006, c. 31, s. 30 176 , 2006, c. 31, s. 31 176.4 , 2006, c. 31, s. 32 269 , 2006, c. 31, s. 33 431 , 2006, c. 31, s. 34 620 , 2006, c. 31, s. 35 636 , 2006, c. 60, s. 34 646 , 2006, c. 31, s. 36; 2006, c. 60, s. 35 657 , 2006, c. 60, s. 36 658 , 2006, c. 60, s. 37 937 , 2006, c. 60, s. 38 938 , 2006, c. 60, s. 39

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-27.1	<p>Municipal Code of Québec — <i>Cont'd</i></p> <p>938.2, 2006, c. 29, s. 52; 2006, c. 60, s. 40 949, 2006, c. 60, s. 41 960.1, 2006, c. 31, s. 37 961, 2006, c. 31, s. 38 961.1, 2006, c. 31, s. 39 966.2, 2006, c. 31, s. 40 979.1, 2006, c. 31, s. 41 979.3, 2006, c. 31, s. 42 1061, 2006, c. 31, s. 43 1063, 2006, c. 31, s. 44 1094, 2006, c. 31, s. 45 1104, 2006, c. 31, s. 46 1104.2, 2006, c. 60, s. 42 1104.3, 2006, c. 60, s. 42 1104.4, 2006, c. 60, s. 42 1104.5, 2006, c. 60, s. 42 1104.6, 2006, c. 60, s. 42 1104.7, 2006, c. 60, s. 42 1104.8, 2006, c. 60, s. 42</p>
c. C-29	<p>General and Vocational Colleges Act</p> <p>2, 2006, c. 52, s. 19 18.0.1, 2006, c. 29, s. 32 30, 2006, c. 52, s. 20 30.0.1, 2006, c. 52, s. 21 31, 2006, c. 52, s. 22</p>
c. C-37.01	<p>Act respecting the Communauté métropolitaine de Montréal</p> <p>43, 2006, c. 60, s. 106 109.1, 2006, c. 60, s. 44 112.2, 2006, c. 60, s. 45 112.4, 2006, c. 60, s. 46 114, 2006, c. 29, s. 52; 2006, c. 60, s. 47 115, 2006, c. 60, s. 48 118, 2006, c. 60, s. 49 171.1, 2006, c. 31, s. 47 172, 2006, c. 31, s. 48 184.1, 2006, c. 60, s. 50 205, 2006, c. 50, s. 124 224.1, 2006, c. 60, s. 51</p>
c. C-37.02	<p>Act respecting the Communauté métropolitaine de Québec</p> <p>99, 2006, c. 60, s. 52 102.1, 2006, c. 60, s. 53 105.2, 2006, c. 60, s. 54 105.4, 2006, c. 60, s. 55 107, 2006, c. 29, s. 52; 2006, c. 60, s. 56 108, 2006, c. 60, s. 57 111, 2006, c. 60, s. 58 161.1, 2006, c. 31, s. 49 162, 2006, c. 31, s. 50 163, 2006, c. 31, s. 51 192, 2006, c. 50, s. 125</p>
c. C-38	<p>Companies Act</p> <p>1, 2006, c. 38, s. 17 1.1, Ab. 2006, c. 38, s. 18 123.27.6, Ab. 2006, c. 38, s. 19</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-40	Cemetery Companies Act 14 , 2006, c. 38, s. 20
c. C-40.1	Act respecting Roman Catholic cemetery companies 52 , 2006, c. 38, s. 21
c. C-44	Gas, Water and Electricity Companies Act 98 , 2006, c. 38, s. 22
c. C-45	Telegraph and Telephone Companies Act 26 , 2006, c. 38, s. 23 28 , Ab. 2006, c. 38, s. 24
c. C-47	Mining Companies Act 1 , 2006, c. 38, s. 25 12 , Ab. 2006, c. 38, s. 26 13 , Ab. 2006, c. 38, s. 26 14 , Ab. 2006, c. 38, s. 26 15 , Ab. 2006, c. 38, s. 26 17 , Ab. 2006, c. 38, s. 26 18 , Ab. 2006, c. 38, s. 26 19 , Ab. 2006, c. 38, s. 26 20 , Ab. 2006, c. 38, s. 26 23 , 2006, c. 38, s. 27 24 , Ab. 2006, c. 38, s. 28 Form 1 , Ab. 2006, c. 38, s. 29
c. C-47.1	Municipal Powers Act 16.1 , 2006, c. 60, s. 59 26.1 , 2006, c. 60, s. 60 72 , 2006, c. 60, s. 61 73 , 2006, c. 60, s. 62 74 , 2006, c. 60, s. 63 90 , 2006, c. 60, s. 64 247.1 , 2006, c. 60, s. 65
c. C-48	Chartered Accountants Act 22.1 , 2006, c. 19, s. 1 22.2 , 2006, c. 19, s. 1 22.3 , 2006, c. 19, s. 1
c. C-52.1	Act respecting the conditions of employment and the pension plan of the Members of the National Assembly 32 , 2006, c. 10, s. 3 33 , 2006, c. 10, s. 4 36 , 2006, c. 10, s. 5 42 , 2006, c. 10, s. 6 46 , Ab. 2006, c. 10, s. 7 48 , 2006, c. 10, s. 8 49 , 2006, c. 10, s. 9 55 , 2006, c. 10, s. 10 66 , 2006, c. 10, s. 11 74 , 2006, c. 49, s. 73

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-60	<p>Act respecting the Conseil supérieur de l'éducation</p> <p>Preamble, 2006, c. 52, s. 1 3, 2006, c. 52, s. 2 4, 2006, c. 52, s. 3 5, 2006, c. 52, s. 4 7, 2006, c. 52, s. 5 9, 2006, c. 52, s. 6 10, 2006, c. 52, s. 7 10.1, 2006, c. 52, s. 8 10.2, 2006, c. 52, s. 8 11, 2006, c. 52, s. 9 12, 2006, c. 52, s. 10 13, 2006, c. 52, s. 11 14, 2006, c. 52, s. 12 23.2, 2006, c. 52, s. 13 24, 2006, c. 52, s. 14 25, Ab. 2006, c. 52, s. 15 26, Ab. 2006, c. 52, s. 15 27, Ab. 2006, c. 52, s. 15 28, 2006, c. 52, s. 16 29, 2006, c. 52, s. 17 30, Ab. 2006, c. 52, s. 18</p>
c. C-62.1	<p>Act respecting the Conservatoire de musique et d'art dramatique du Québec</p> <p>4, 2006, c. 26, s. 1 12, 2006, c. 26, s. 2 13, 2006, c. 26, s. 3 15, 2006, c. 26, s. 4 32, 2006, c. 26, s. 5 41, 2006, c. 26, s. 6 53, 2006, c. 26, s. 7 54, 2006, c. 26, s. 8 55, Ab. 2006, c. 26, s. 9 63, 2006, c. 26, s. 10 75, 2006, c. 26, s. 11 76, Ab. 2006, c. 26, s. 12 77, 2006, c. 26, s. 13 81, 2006, c. 26, s. 14 82.1, 2006, c. 26, s. 15 84, 2006, c. 26, s. 16 89, 2006, c. 26, s. 17 93, 2006, c. 26, s. 18</p>
c. C-63	<p>Act respecting the constitution of certain Churches</p> <p>15, 2006, c. 38, s. 30</p>
c. C-68.1	<p>Act respecting the Corporation d'hébergement du Québec</p> <p>29, Ab. 2006, c. 29, s. 33</p>
c. C-71	<p>Religious Corporations Act</p> <p>19, 2006, c. 38, s. 31</p>
c. C-73.1	<p>Real Estate Brokerage Act</p> <p>61, 2006, c. 38, s. 37 62, 2006, c. 38, s. 37 75, 2006, c. 38, s. 37 79, 2006, c. 38, s. 37 101, 2006, c. 38, s. 37 105, 2006, c. 38, s. 37</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-73.1	<p>Real Estate Brokerage Act — <i>Cont'd</i></p> <p>106, 2006, c. 38, s. 37 142, 2006, c. 38, s. 37 144, 2006, c. 38, s. 37 146, 2006, c. 38, s. 37 147, 2006, c. 38, s. 37 148, 2006, c. 38, s. 37 149, 2006, c. 38, s. 37 150, 2006, c. 38, s. 37 151, 2006, c. 38, s. 37 152, 2006, c. 38, s. 37 153, Ab. 2006, c. 38, s. 33 154, 2006, c. 38, s. 34 160.3, 2006, c. 38, s. 37 164, 2006, c. 38, s. 37 166, 2006, c. 38, s. 37 189, Ab. 2006, c. 38, s. 35 189.1, 2006, c. 38, s. 36</p>
c. C-81	<p>Public Curator Act</p> <p>26.3, 2006, c. 22, s. 177 41.1, 2006, c. 24, s. 13 53, 2006, c. 22, s. 177</p>
c. D-7	<p>Act respecting municipal debts and loans</p> <p>15, 2006, c. 31, s. 52 15.1, 2006, c. 31, s. 53</p>
c. D-7.1	<p>Act to foster the development of manpower training</p> <p>4, 2006, c. 13, s. 13 15, 2006, c. 13, s. 14 Sched., 2006, c. 13, s. 15</p>
c. D-8.1	<p>Act respecting the development of Québec firms in the book industry</p> <p>3, 2006, c. 29, s. 34</p>
c. D-8.2	<p>James Bay Region Development and Municipal Organization Act</p> <p>40.3, Ab. 2006, c. 31, s. 54</p>
c. D-9.2	<p>Act respecting the distribution of financial products and services</p> <p>79, 2006, c. 50, s. 126 126, 2006, c. 50, s. 127 219, 2006, c. 50, s. 128 223, 2006, c. 50, s. 129</p>
c. D-15.1	<p>Act respecting duties on transfers of immovables</p> <p>20.1, 2006, c. 60, s. 66</p>
c. E-2.2	<p>Act respecting elections and referendums in municipalities</p> <p>659.1, 2006, c. 22, s. 177</p>
c. E-2.3	<p>Act respecting school elections</p> <p>7.1, 2006, c. 51, s. 1 7.5, 2006, c. 51, s. 2 7.6, 2006, c. 51, s. 3</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-2.3	Act respecting school elections — <i>Cont'd</i> 7.7 , Ab. 2006, c. 51, s. 4 9.6 , 2006, c. 51, s. 5 9.14 , 2006, c. 51, s. 6 10.3 , 2006, c. 51, s. 7 11.3 , 2006, c. 51, s. 8 11.4 , 2006, c. 51, s. 9 11.5 , Ab. 2006, c. 51, s. 10 12 , 2006, c. 51, s. 11 15 , 2006, c. 51, s. 12 21.4 , 2006, c. 51, s. 13 23 , 2006, c. 51, s. 14 28 , Ab. 2006, c. 51, s. 15 28.1 , 2006, c. 51, s. 16 28.2 , 2006, c. 51, s. 17 30.1.1 , 2006, c. 51, s. 18 31 , 2006, c. 51, s. 19 34 , 2006, c. 51, s. 20 35 , 2006, c. 51, s. 21 38 , 2006, c. 51, s. 22 39 , 2006, c. 51, s. 23 41 , 2006, c. 51, s. 24 43 , 2006, c. 51, s. 25 44 , 2006, c. 51, s. 26 51 , 2006, c. 51, s. 27 52 , 2006, c. 51, s. 28 54 , 2006, c. 51, s. 29 55 , 2006, c. 51, s. 30 58.2 , 2006, c. 51, s. 31 58.3 , 2006, c. 51, s. 32 58.5.1 , 2006, c. 51, s. 33 58.5.2 , 2006, c. 51, s. 33 58.14 , 2006, c. 51, s. 34 60 , 2006, c. 51, s. 35 62 , 2006, c. 51, s. 36 64 , Ab. 2006, c. 51, s. 37 65 , 2006, c. 51, s. 38 66 , 2006, c. 51, s. 39 68 , 2006, c. 51, s. 40 72 , 2006, c. 51, s. 41 73.1 , 2006, c. 51, s. 42 76 , 2006, c. 51, s. 43 82 , Ab. 2006, c. 51, s. 44 84.1 , 2006, c. 51, s. 45 86.1 , 2006, c. 51, s. 46 87 , 2006, c. 51, s. 47 87.1 , 2006, c. 51, s. 48 88 , 2006, c. 51, s. 49 88.1 , 2006, c. 51, s. 50 89 , 2006, c. 51, s. 51 90 , 2006, c. 51, s. 52 97.1 , 2006, c. 51, s. 53 106 , 2006, c. 51, s. 54 111 , 2006, c. 51, s. 55 112.2 , 2006, c. 51, s. 56 117 , 2006, c. 51, s. 57 124 , 2006, c. 51, s. 58 126 , 2006, c. 51, s. 59 137 , 2006, c. 51, s. 60 156 , 2006, c. 51, s. 61 159 , 2006, c. 51, s. 62 160.1 , 2006, c. 51, s. 63 161 , 2006, c. 51, s. 64 169 , 2006, c. 51, s. 65

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-2.3	<p>Act respecting school elections — <i>Cont'd</i></p> <p>171, 2006, c. 51, s. 66 172, 2006, c. 51, s. 67 191, 2006, c. 51, s. 68 193, 2006, c. 51, s. 69 194, 2006, c. 51, s. 70 200, 2006, c. 51, s. 71 206.1, 2006, c. 51, s. 72 206.7, 2006, c. 51, s. 73 206.9, 2006, c. 51, s. 74 206.21, 2006, c. 51, s. 75 206.27, 2006, c. 51, s. 76 206.40, 2006, c. 51, s. 77 209.7, 2006, c. 51, s. 78 211, 2006, c. 51, s. 79 213, 2006, c. 51, s. 80 213.1, 2006, c. 51, s. 81 219.20, 2006, c. 51, s. 82 221.0.1, 2006, c. 51, s. 83 221.1, 2006, c. 51, s. 84 221.4, 2006, c. 51, s. 85 282.1, 2006, c. 22, s. 177 Sched. I, 2006, c. 51, s. 86 Sched. II, Ab. 2006, c. 51, s. 87 Sched. III, Ab. 2006, c. 51, s. 87</p>
c. E-3.3	<p>Election Act</p> <p>1, 2006, c. 17, s. 1 2, 2006, c. 17, s. 2 3, 2006, c. 17, s. 3 40.12.13, 2006, c. 17, s. 4 40.31, 2006, c. 17, s. 5 40.32, 2006, c. 17, s. 6 40.38, 2006, c. 17, s. 7 40.38.1, 2006, c. 17, s. 8 40.42, 2006, c. 22, s. 177 132, 2006, c. 17, s. 9 135.1, 2006, c. 17, s. 10 146, 2006, c. 17, s. 11 179, 2006, c. 17, s. 12 180, 2006, c. 17, s. 12 181, 2006, c. 17, s. 12 182, 2006, c. 17, s. 12 182.1, 2006, c. 17, s. 12 183, 2006, c. 17, s. 12 184, 2006, c. 17, s. 12 185, 2006, c. 17, s. 12 186, 2006, c. 17, s. 12 187, 2006, c. 17, s. 12 188, 2006, c. 17, s. 12 189, 2006, c. 17, s. 12 190, 2006, c. 17, s. 12 191, 2006, c. 17, s. 12 192, 2006, c. 17, s. 12 193, 2006, c. 17, s. 12 194, 2006, c. 17, s. 12 195, 2006, c. 17, s. 12 196, 2006, c. 17, s. 12 197, 2006, c. 17, s. 13 198, 2006, c. 17, s. 13 198.1, 2006, c. 17, s. 13 198.2, 2006, c. 17, s. 13 199, 2006, c. 17, s. 13</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-3.3	Election Act — <i>Cont'd</i>
	200 , 2006, c. 17, s. 13
	201 , 2006, c. 17, s. 13
	202 , 2006, c. 17, s. 13
	203 , 2006, c. 17, s. 13
	204 , 2006, c. 17, s. 13
	205 , 2006, c. 17, s. 13
	206 , 2006, c. 17, s. 13
	207 , 2006, c. 17, s. 13
	208 , 2006, c. 17, s. 13
	209 , 2006, c. 17, s. 13
	210 , 2006, c. 17, s. 13
	211 , 2006, c. 17, s. 13
	212 , 2006, c. 17, s. 13
	212.1 , 2006, c. 17, s. 13
	213 , 2006, c. 17, s. 13
	214 , 2006, c. 17, s. 13
	215 , 2006, c. 17, s. 13
	216 , 2006, c. 17, s. 13
	216.1 , 2006, c. 17, s. 13
	217 , 2006, c. 17, s. 13
	218 , 2006, c. 17, s. 13
	219 , 2006, c. 17, s. 13
	220 , 2006, c. 17, s. 14
	221 , 2006, c. 17, s. 14
	222 , 2006, c. 17, s. 14
	223 , 2006, c. 17, s. 14
	224 , 2006, c. 17, s. 14
	225 , 2006, c. 17, s. 14
	226 , 2006, c. 17, s. 14
	227 , 2006, c. 17, s. 14
	228 , 2006, c. 17, s. 14
	229 , 2006, c. 17, s. 14
	230 , 2006, c. 17, s. 14
	231 , 2006, c. 17, s. 14
	231.1 , 2006, c. 17, s. 14
	231.2 , 2006, c. 17, s. 14
	231.2.1 , 2006, c. 17, s. 14
	231.3 , 2006, c. 17, s. 14
	231.4 , 2006, c. 17, s. 14
	231.5 , 2006, c. 17, s. 14
	231.6 , 2006, c. 17, s. 14
	231.7 , 2006, c. 17, s. 14
	231.8 , 2006, c. 17, s. 14
	231.9 , 2006, c. 17, s. 14
	231.10 , 2006, c. 17, s. 14
	231.11 , 2006, c. 17, s. 14
	231.12 , 2006, c. 17, s. 14
	231.13 , 2006, c. 17, s. 14
	231.14 , 2006, c. 17, s. 14
	232 , 2006, c. 17, s. 14
	233 , 2006, c. 17, s. 14
	233.1 , 2006, c. 17, s. 14
	233.2 , 2006, c. 17, s. 14
	233.3 , 2006, c. 17, s. 14
	233.4 , 2006, c. 17, s. 14
	233.5 , 2006, c. 17, s. 14
	233.6 , 2006, c. 17, s. 14
	233.7 , 2006, c. 17, s. 14
	262 , 2006, c. 17, s. 15
	262.1 , 2006, c. 17, s. 15
	263 , 2006, c. 17, s. 15
	264 , 2006, c. 17, s. 15
	265 , 2006, c. 17, s. 15

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-3.3	Election Act — <i>Cont'd</i>
	266 , 2006, c. 17, s. 15
	267 , 2006, c. 17, s. 15
	268 , 2006, c. 17, s. 15
	269 , 2006, c. 17, s. 15
	270 , 2006, c. 17, s. 15
	271 , 2006, c. 17, s. 15
	272 , 2006, c. 17, s. 15
	273 , 2006, c. 17, s. 15
	274 , 2006, c. 17, s. 15
	275 , 2006, c. 17, s. 15
	276 , 2006, c. 17, s. 15
	277 , 2006, c. 17, s. 15
	278 , 2006, c. 17, s. 15
	279 , 2006, c. 17, s. 15
	280 , 2006, c. 17, s. 15
	281 , 2006, c. 17, s. 15
	282 , 2006, c. 17, s. 15
	283 , 2006, c. 17, s. 15
	284 , 2006, c. 17, s. 15
	285 , 2006, c. 17, s. 15
	286 , 2006, c. 17, s. 15
	287 , 2006, c. 17, s. 15
	288 , 2006, c. 17, s. 15
	289 , 2006, c. 17, s. 15
	290 , 2006, c. 17, s. 15
	291 , 2006, c. 17, s. 15
	292 , 2006, c. 17, s. 15
	293 , 2006, c. 17, s. 15
	293.1 , 2006, c. 17, s. 15
	293.2 , 2006, c. 17, s. 15
	293.3 , 2006, c. 17, s. 15
	293.4 , 2006, c. 17, s. 15
	293.5 , 2006, c. 17, s. 15
	294 , 2006, c. 17, s. 15
	295 , 2006, c. 17, s. 15
	296 , 2006, c. 17, s. 15
	297 , 2006, c. 17, s. 15
	298 , 2006, c. 17, s. 15
	299 , 2006, c. 17, s. 15
	300 , 2006, c. 17, s. 15
	301 , 2006, c. 17, s. 15
	301.1 , 2006, c. 17, s. 15
	301.2 , 2006, c. 17, s. 15
	301.3 , 2006, c. 17, s. 15
	301.4 , 2006, c. 17, s. 15
	301.5 , 2006, c. 17, s. 15
	301.6 , 2006, c. 17, s. 15
	301.7 , 2006, c. 17, s. 15
	301.8 , 2006, c. 17, s. 15
	301.9 , 2006, c. 17, s. 15
	301.10 , 2006, c. 17, s. 15
	301.11 , 2006, c. 17, s. 15
	301.12 , 2006, c. 17, s. 15
	301.13 , 2006, c. 17, s. 15
	301.14 , 2006, c. 17, s. 15
	301.15 , 2006, c. 17, s. 15
	301.16 , 2006, c. 17, s. 15
	301.17 , 2006, c. 17, s. 15
	301.18 , 2006, c. 17, s. 15
	301.19 , 2006, c. 17, s. 15
	301.20 , 2006, c. 17, s. 15
	301.21 , 2006, c. 17, s. 15
	301.22 , 2006, c. 17, s. 15

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-3.3	<p>Election Act — <i>Cont'd</i></p> <p>304, Ab. 2006, c. 17, s. 16 305, 2006, c. 17, s. 17 313, 2006, c. 17, s. 18 327, 2006, c. 17, s. 19 333, 2006, c. 17, s. 20 335.2, 2006, c. 17, s. 21 340, 2006, c. 17, s. 22 347, 2006, c. 17, s. 23 350, 2006, c. 17, s. 24 360, 2006, c. 17, s. 25 361, 2006, c. 17, s. 25 362, 2006, c. 17, s. 25 363, 2006, c. 17, s. 25 364, 2006, c. 17, s. 25 365, 2006, c. 17, s. 25 366, 2006, c. 17, s. 25 366.1, 2006, c. 17, s. 25 367, 2006, c. 17, s. 25 368, 2006, c. 17, s. 25 369, 2006, c. 17, s. 25 370, 2006, c. 17, s. 25 370.1, 2006, c. 17, s. 25 370.2, 2006, c. 17, s. 25 370.3, 2006, c. 17, s. 25 370.4, 2006, c. 17, s. 25 370.5, 2006, c. 17, s. 25 370.6, 2006, c. 17, s. 25 370.7, 2006, c. 17, s. 25 370.8, 2006, c. 17, s. 25 370.9, 2006, c. 17, s. 25 370.10, 2006, c. 17, s. 25 370.11, 2006, c. 17, s. 25 370.12, 2006, c. 17, s. 25 372, 2006, c. 17, s. 26 387, 2006, c. 17, s. 27 389, 2006, c. 17, s. 28 488.2, 2006, c. 29, s. 35 489, 2006, c. 17, s. 29 498, 2006, c. 17, s. 30 551, 2006, c. 17, s. 31 553, 2006, c. 17, s. 32</p>
c. E-9.1	<p>Act respecting private education</p> <p>27, 2006, c. 51, s. 102 28, 2006, c. 51, s. 103</p>
c. E-12.00001	<p>Balanced Budget Act</p> <p>2, 2006, c. 24, s. 14</p>
c. E-12.001	<p>Pay Equity Act</p> <p>3, 2006, c. 6, s. 1 11, 2006, c. 6, s. 2 19.1, 2006, c. 6, s. 3 20.1, 2006, c. 6, s. 4 21.1, 2006, c. 6, s. 5 23, 2006, c. 6, s. 6 40, 2006, c. 6, s. 7 74, 2006, c. 6, s. 8 93, 2006, c. 6, s. 9</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-12.011	Act to facilitate the establishment of a pension plan for employees working in childcare services 1 , 2006, c. 55, s. 56 2 , 2006, c. 55, s. 57 3 , 2006, c. 55, s. 58
c. E-12.2	Act to establish the permanent list of electors 1 , 2006, c. 22, s. 177
c. E-17	Roman Catholic Bishops Act 22 , 2006, c. 38, s. 38
c. E-20.001	Act respecting the exercise of certain municipal powers in certain urban agglomerations 35 , 2006, c. 31, s. 55 53 , 2006, c. 60, s. 67 81.1 , 2006, c. 31, s. 56 82 , 2006, c. 31, s. 57 83 , 2006, c. 31, s. 58 84 , 2006, c. 31, s. 59 88 , 2006, c. 31, s. 60 97 , 2006, c. 31, s. 61 99.1 , 2006, c. 60, s. 68 102 , 2006, c. 31, s. 62 103 , 2006, c. 31, s. 63 104.1 , 2006, c. 31, s. 64 106 , 2006, c. 31, s. 65 107 , 2006, c. 31, s. 66 108 , 2006, c. 31, s. 67 112 , 2006, c. 60, s. 69 113 , Ab. 2006, c. 60, s. 70 115 , 2006, c. 31, s. 68; 2006, c. 60, s. 71 115.1 , 2006, c. 31, s. 69; 2006, c. 60, s. 72 116.1 , 2006, c. 31, s. 70; 2006, c. 60, s. 73 117.1 , 2006, c. 60, s. 74 118.1 , 2006, c. 31, s. 71
c. E-20.1	Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration 6.1 , 2006, c. 25, s. 12
c. E-23	Act respecting the exportation of electric power 2 , 2006, c. 46, s. 25
c. F-1	Act respecting fabriques 75 , 2006, c. 38, s. 39
c. F-2.1	Act respecting municipal taxation 1 , 2006, c. 31, s. 72 41.1.0.1 , 2006, c. 60, s. 75 68 , 2006, c. 31, s. 73 79 , 2006, c. 60, s. 76 80.1.1 , 2006, c. 60, s. 77 80.2 , 2006, c. 60, s. 78 81 , 2006, c. 60, s. 79 126 , 2006, c. 60, s. 80 131.1 , 2006, c. 60, s. 81 132 , 2006, c. 60, s. 82

TABLE OF AMENDMENTS

Reference	Title Amendments
c. F-2.1	Act respecting municipal taxation — <i>Cont'd</i> 133 , 2006, c. 60, s. 83 138.1 , 2006, c. 60, s. 84 138.3 , 2006, c. 60, s. 85 138.5 , 2006, c. 60, s. 86 138.9 , 2006, c. 60, s. 87 154 , 2006, c. 60, s. 88 180 , 2006, c. 60, s. 89 180.0.1 , 2006, c. 60, s. 90 183 , 2006, c. 60, s. 91 204.1.1 , 2006, c. 60, s. 92 204.1.2 , 2006, c. 60, s. 92 204.1.3 , 2006, c. 60, s. 92 208 , 2006, c. 60, s. 93 223 , 2006, c. 31, s. 74 229 , (<i>renumbered 220.14</i>) 2006, c. 60, s. 95 232.2 , 2006, c. 31, s. 75 234 , Ab. 2006, c. 31, s. 76 235 , Ab. 2006, c. 31, s. 76 243.6.1 , 2006, c. 31, s. 77 244.7.1 , 2006, c. 31, s. 78 244.30 , 2006, c. 31, s. 79 244.32 , 2006, c. 31, s. 80 244.36.1 , 2006, c. 31, s. 81 244.37 , 2006, c. 31, s. 82 244.39 , 2006, c. 31, s. 83 244.40 , 2006, c. 31, s. 84 244.41 , Ab. 2006, c. 31, s. 85 244.42 , Ab. 2006, c. 31, s. 85 244.49.0.1 , 2006, c. 31, s. 86 244.49.0.2 , 2006, c. 31, s. 86 244.49.0.3 , 2006, c. 31, s. 86 244.49.0.4 , 2006, c. 31, s. 86 244.49.1 , 2006, c. 31, s. 87 244.50 , 2006, c. 31, s. 88 244.52 , 2006, c. 31, s. 89 244.58 , 2006, c. 31, s. 90 244.60 , 2006, c. 31, s. 91 246 , 2006, c. 54, s. 6 248 , 2006, c. 54, s. 7 250 , 2006, c. 54, s. 8 253.0.1 , 2006, c. 60, s. 96 253.0.2 , 2006, c. 60, s. 96 253.35 , 2006, c. 54, s. 9 253.49 , 2006, c. 31, s. 92 253.54.1 , 2006, c. 31, s. 93 253.59 , 2006, c. 31, s. 94 255.1 , 2006, c. 60, s. 97 255.2 , 2006, c. 60, s. 98 256 , 2006, c. 31, s. 95 261.1 , 2006, c. 31, s. 97 261.4 , 2006, c. 31, s. 98 261.5 , 2006, c. 31, s. 99 261.5.1 , 2006, c. 31, s. 100 261.5.2 , 2006, c. 31, s. 100 261.5.3 , 2006, c. 31, s. 100 261.5.4 , 2006, c. 31, s. 100 261.5.5 , 2006, c. 31, s. 100 261.5.6 , 2006, c. 31, s. 100 261.5.7 , 2006, c. 31, s. 100 261.5.8 , 2006, c. 31, s. 100 261.5.9 , 2006, c. 31, s. 100 261.5.10 , 2006, c. 31, s. 100 261.5.11 , 2006, c. 31, s. 100

TABLE OF AMENDMENTS

Reference	Title Amendments
c. F-2.1	<p>Act respecting municipal taxation — <i>Cont'd</i></p> <p>261.5.12, 2006, c. 31, s. 100 261.5.13, 2006, c. 31, s. 100 261.5.14, 2006, c. 31, s. 100 261.5.15, 2006, c. 31, s. 100 261.5.16, 2006, c. 31, s. 100 261.5.17, 2006, c. 31, s. 100 261.5.18, 2006, c. 31, s. 100 261.5.19, 2006, c. 31, s. 100 262, 2006, c. 31, s. 101 263, 2006, c. 31, s. 102</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>19, 2006, c. 36, s. 12 19.1, 2006, c. 36, s. 13 19.2, 2006, c. 36, s. 14 26, 2006, c. 50, ss. 130, 131 27, 2006, c. 50, s. 131</p>
c. F-3.2.1	<p>Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.)</p> <p>15, 2006, c. 36, s. 15 15.0.1, 2006, c. 36, s. 16 15.0.2, 2006, c. 36, s. 17 19, 2006, c. 50, ss. 132, 133 20, 2006, c. 50, s. 133</p>
c. F-4.002	<p>Act to establish the Fonds national de l'eau</p> <p>Ab., 2006, c. 3, s. 20</p>
c. F-4.1	<p>Forest Act</p> <p>2, 2006, c. 45, s. 1 3, 2006, c. 45, s. 2 32, 2006, c. 45, s. 3 35.10, 2006, c. 45, s. 4 43.1.1, 2006, c. 45, s. 5 43.2, 2006, c. 45, s. 6 52, 2006, c. 45, s. 7 53, 2006, c. 45, s. 8 59.1, 2006, c. 45, s. 9 60, 2006, c. 45, s. 10 70, 2006, c. 45, s. 11 79.2, 2006, c. 45, s. 12 86, 2006, c. 45, s. 13 92.0.1.1, 2006, c. 45, s. 14 120, 2006, c. 45, s. 15 124.10.1, 2006, c. 45, s. 16 124.18, 2006, c. 45, s. 17 124.21.1, 2006, c. 45, s. 18 124.36, 2006, c. 45, s. 19 172, 2006, c. 45, s. 20 176, 2006, c. 45, s. 21 182, 2006, c. 45, s. 22 212, 2006, c. 45, s. 23 256.1, 2006, c. 45, s. 24</p>
c. F-5	<p>Act respecting manpower vocational training and qualification</p> <p>41.1, 2006, c. 58, s. 63</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. H-2.1	<p>Act respecting hours and days of admission to commercial establishments</p> <p>2, 2006, c. 47, s. 1 3, 2006, c. 47, s. 2 3.1, 2006, c. 47, s. 3 4.1, 2006, c. 47, s. 4 5, 2006, c. 47, s. 5 6, 2006, c. 47, s. 6 7, 2006, c. 47, s. 7 8, 2006, c. 47, s. 7 9, 2006, c. 47, s. 7 10, 2006, c. 47, s. 7 12, 2006, c. 47, s. 7 13, 2006, c. 47, s. 7 14, 2006, c. 47, s. 7 23, 2006, c. 47, s. 8</p>
c. H-5	<p>Hydro-Québec Act</p> <p>1, 2006, c. 59, s. 44 3.6, 2006, c. 59, s. 47 4, 2006, c. 59, s. 48 4.0.1, 2006, c. 59, s. 49 4.0.2, 2006, c. 59, s. 49 4.0.3, 2006, c. 59, s. 49 4.0.4, 2006, c. 59, s. 49 4.0.5, 2006, c. 59, s. 49 4.0.6, 2006, c. 59, s. 49 4.0.7, 2006, c. 59, s. 49 4.0.8, 2006, c. 59, s. 49 4.0.9, 2006, c. 59, s. 49 4.0.10, 2006, c. 59, s. 49 4.2, 2006, c. 59, s. 50 5, 2006, c. 59, s. 51 7.1, 2006, c. 59, s. 52 7.2, 2006, c. 59, s. 52 7.3, 2006, c. 59, s. 52 7.4, 2006, c. 59, s. 52 7.5, 2006, c. 59, s. 52 7.6, 2006, c. 59, s. 52 7.7, 2006, c. 59, s. 52 7.8, 2006, c. 59, s. 52 7.9, 2006, c. 59, s. 52 7.10, 2006, c. 59, s. 52 7.11, 2006, c. 59, s. 52 7.12, 2006, c. 59, s. 52 7.13, 2006, c. 59, s. 52 7.14, 2006, c. 59, s. 52 8, Ab. 2006, c. 59, s. 53 9, 2006, c. 59, s. 45 11.2, Ab. 2006, c. 59, s. 53 11.6, 2006, c. 59, s. 54 11.7, 2006, c. 59, s. 54 11.8, 2006, c. 59, s. 54 11.9, 2006, c. 59, s. 54 11.10, 2006, c. 59, s. 54 11.11, 2006, c. 59, s. 54 11.12, 2006, c. 59, s. 54 11.13, 2006, c. 59, s. 54 13, (<i>renumbered 3.1.1</i>) 2006, c. 59, s. 46 14, (<i>renumbered 3.1.2</i>) 2006, c. 59, s. 46 15, (<i>renumbered 3.1.3</i>) 2006, c. 59, s. 46 16, 2006, c. 24, s. 15 18.1, 2006, c. 59, s. 57 18.2, 2006, c. 59, s. 57</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. H-5	<p>Hydro-Québec Act — <i>Cont'd</i></p> <p>19, 2006, c. 59, s. 58 20, 2006, c. 59, s. 60 20.1, 2006, c. 59, s. 61 20.2, 2006, c. 59, s. 61 20.3, 2006, c. 59, s. 61 20.4, 2006, c. 59, s. 61 21, Ab. 2006, c. 59, s. 62 21.1, 2006, c. 59, s. 63 21.2, Ab. 2006, c. 59, s. 64 21.3, Ab. 2006, c. 59, s. 64 21.5, 2006, c. 59, s. 65 32, 2006, c. 24, s. 16 61.1, 2006, c. 59, s. 66 61.2, 2006, c. 59, s. 66</p>
c. I-0.1	<p>Act respecting municipal industrial immovables</p> <p>6.0.1, Ab. 2006, c. 31, s. 103 6.0.2, Ab. 2006, c. 31, s. 103</p>
c. I-2	<p>Tobacco Tax Act</p> <p>2, 2006, c. 36, s. 18 6.3, 2006, c. 36, s. 19 7.1.1, 2006, c. 13, s. 16 9.2.1, 2006, c. 13, s. 17 13, Ab. 2006, c. 7, s. 4 13.1.1, 2006, c. 13, s. 18 14, 2006, c. 13, s. 19 14.1, 2006, c. 13, s. 20 14.2, 2006, c. 13, s. 21 14.3, 2006, c. 13, s. 22 15, 2006, c. 13, s. 23</p>
c. I-3	<p>Taxation Act</p> <p>1, 2006, c. 13, s. 24; 2006, c. 36, s. 20 2, 2006, c. 36, s. 21 8, 2006, c. 13, s. 25 8.1, 2006, c. 36, s. 22 21.1, 2006, c. 13, s. 26 21.3.2, 2006, c. 13, s. 27 21.3.3, 2006, c. 13, s. 27 21.3.4, 2006, c. 13, s. 27 21.3.5, 2006, c. 13, s. 27 21.3.6, 2006, c. 13, s. 27 21.3.7, 2006, c. 13, s. 27 25, 2006, c. 36, s. 23 38.1, 2006, c. 36, s. 24 43.4, 2006, c. 36, s. 25 99, 2006, c. 13, s. 28 135.4, 2006, c. 36, s. 26 156.8, 2006, c. 36, s. 27 156.9, 2006, c. 36, s. 27 157, 2006, c. 36, s. 28 175.5, 2006, c. 13, s. 29 225.3, 2006, c. 13, s. 30 231.2, 2006, c. 36, s. 29 232, 2006, c. 36, s. 30 248, 2006, c. 13, s. 31 254.1, 2006, c. 13, s. 32 254.1.1, 2006, c. 13, s. 33 255, 2006, c. 36, s. 31</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	257 , 2006, c. 13, s. 34
	271.1 , 2006, c. 13, s. 35
	287.1 , 2006, c. 36, s. 32
	289 , 2006, c. 36, s. 33
	290 , 2006, c. 36, s. 34
	310 , 2006, c. 13, s. 36
	311 , 2006, c. 13, s. 37
	313.6 , 2006, c. 36, s. 35
	336 , 2006, c. 13, s. 38
	346.0.1 , 2006, c. 36, s. 36
	350.6 , 2006, c. 36, s. 37
	358.0.1 , 2006, c. 36, s. 39
	358.0.3 , 2006, c. 36, s. 40
	429 , 2006, c. 36, s. 41
	485.4 , 2006, c. 36, s. 42
	491 , 2006, c. 36, s. 43
	502 , 2006, c. 13, s. 39
	503.0.0.1 , 2006, c. 13, s. 40
	503.0.0.2 , 2006, c. 13, s. 40
	503.0.0.3 , 2006, c. 13, s. 40
	578.1 , 2006, c. 13, s. 41
	657 , 2006, c. 13, s. 42
	657.1.0.1 , 2006, c. 13, s. 43
	658 , 2006, c. 13, s. 44; 2006, c. 36, s. 44
	659 , 2006, c. 13, s. 45
	663.2 , 2006, c. 13, s. 46
	668.2 , 2006, c. 13, s. 47
	681 , 2006, c. 36, s. 45
	693 , 2006, c. 36, s. 46
	694.0.0.1 , 2006, c. 36, s. 47
	710 , 2006, c. 36, s. 48
	711.1 , 2006, c. 36, s. 49
	711.2 , 2006, c. 36, s. 50
	712.0.1 , 2006, c. 36, s. 51
	714.1 , 2006, c. 36, s. 52
	725 , 2006, c. 13, s. 48; 2006, c. 36, s. 53
	725.0.1 , 2006, c. 13, s. 49; 2006, c. 36, s. 54
	725.0.2 , 2006, c. 36, s. 55
	725.2.2 , 2006, c. 36, s. 56
	725.7.1 , 2006, c. 36, s. 57
	726.4 , 2006, c. 37, s. 34
	726.4.0.1 , 2006, c. 13, s. 50
	726.6 , 2006, c. 13, s. 51
	726.20.2 , 2006, c. 13, s. 52
	726.30 , 2006, c. 36, s. 58
	726.31 , 2006, c. 36, s. 58
	726.32 , 2006, c. 36, s. 58
	726.33 , 2006, c. 36, s. 58
	726.34 , 2006, c. 36, s. 58
	726.35 , 2006, c. 36, s. 58
	727 , 2006, c. 36, s. 59
	728 , 2006, c. 36, s. 60
	728.0.1 , 2006, c. 36, s. 61
	728.1 , 2006, c. 36, s. 62
	731 , 2006, c. 36, s. 63
	737.18.9.2 , 2006, c. 13, s. 53
	737.18.14 , 2006, c. 13, s. 54
	737.18.18 , 2006, c. 13, s. 55
	737.18.29 , 2006, c. 13, s. 56
	737.22.0.12 , 2006, c. 36, s. 64
	737.22.0.13 , 2006, c. 36, s. 64
	737.22.0.14 , 2006, c. 36, s. 64
	752.0.1.2 , 2006, c. 13, s. 57

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	752.0.10.1 , 2006, c. 36, s. 65
	752.0.10.3 , 2006, c. 36, s. 66
	752.0.10.5.1 , 2006, c. 36, s. 67
	752.0.10.6 , 2006, c. 36, s. 68
	752.0.10.7 , 2006, c. 36, s. 69
	752.0.10.11.1 , 2006, c. 36, s. 70
	752.0.11.1 , 2006, c. 36, s. 72
	752.0.14 , 2006, c. 36, s. 73
	752.0.17 , 2006, c. 36, s. 74
	752.0.18 , 2006, c. 36, s. 75
	752.0.18.10 , 2006, c. 13, s. 58
	752.0.18.12 , 2006, c. 13, s. 59
	752.0.18.12.1 , 2006, c. 13, s. 60
	752.0.22 , 2006, c. 36, s. 76
	771.0.2.4 , 2006, c. 36, s. 77
	771.8.5 , 2006, c. 13, s. 61
	771.13 , 2006, c. 13, s. 62
	772.7 , 2006, c. 36, s. 78
	772.9 , 2006, c. 36, s. 79
	772.9.2 , 2006, c. 13, s. 63
	772.9.3 , 2006, c. 13, s. 64
	772.9.4 , 2006, c. 13, s. 65
	772.11 , 2006, c. 36, s. 80
	776.1.5.0.11 , 2006, c. 36, s. 81
	776.1.5.0.12 , 2006, c. 36, s. 82
	776.1.5.0.16 , 2006, c. 36, s. 83
	776.1.5.0.17 , 2006, c. 36, s. 83
	776.1.5.0.18 , 2006, c. 36, s. 83
	776.1.5.0.19 , 2006, c. 36, s. 83
	776.41.5 , 2006, c. 36, s. 84
	776.54.1 , 2006, c. 37, s. 35
	776.65 , 2006, c. 36, s. 85
	779 , 2006, c. 36, s. 86
	805 , 2006, c. 36, s. 87
	851.33 , 2006, c. 36, s. 88
	895 , 2006, c. 36, s. 89
	895.0.1 , 2006, c. 36, s. 90
	961.23 , 2006, c. 13, s. 67
	961.24 , 2006, c. 13, s. 68
	961.24.2 , Ab. 2006, c. 13, s. 69
	961.24.4 , 2006, c. 13, s. 70
	965.1 , 2006, c. 13, s. 71
	965.9.1.0.1 , 2006, c. 13, s. 72
	965.9.1.0.2 , 2006, c. 13, s. 73
	965.9.1.0.3 , 2006, c. 13, s. 74
	965.9.1.0.4 , 2006, c. 13, s. 75
	965.9.1.0.4.2 , 2006, c. 13, s. 76
	965.9.1.0.4.3 , 2006, c. 13, s. 77
	965.9.1.0.5 , 2006, c. 13, s. 78
	965.9.1.0.6 , 2006, c. 13, s. 79
	965.36 , 2006, c. 37, s. 37
	965.36.1 , 2006, c. 37, s. 38
	965.39.1 , 2006, c. 37, s. 39
	965.39.2 , 2006, c. 37, s. 39
	965.39.3 , 2006, c. 37, s. 39
	965.39.4 , 2006, c. 37, s. 39
	965.39.5 , 2006, c. 37, s. 39
	965.39.6 , 2006, c. 37, s. 39
	965.39.7 , 2006, c. 37, s. 39
	965.55 , 2006, c. 13, s. 80
	965.56 , 2006, c. 13, s. 80
	965.57 , 2006, c. 13, s. 80
	965.58 , 2006, c. 13, s. 80

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	965.59 , 2006, c. 13, s. 80
	965.60 , 2006, c. 13, s. 80
	965.61 , 2006, c. 13, s. 80
	965.62 , 2006, c. 13, s. 80
	965.63 , 2006, c. 13, s. 80
	965.64 , 2006, c. 13, s. 80
	965.65 , 2006, c. 13, s. 80
	965.66 , 2006, c. 13, s. 80
	965.67 , 2006, c. 13, s. 80
	965.68 , 2006, c. 13, s. 80
	965.69 , 2006, c. 13, s. 80
	965.70 , 2006, c. 13, s. 80
	965.71 , 2006, c. 13, s. 80
	965.72 , 2006, c. 13, s. 80
	965.73 , 2006, c. 13, s. 80
	965.74 , 2006, c. 13, s. 80
	965.75 , 2006, c. 13, s. 80
	965.76 , 2006, c. 13, s. 80
	965.77 , 2006, c. 13, s. 80
	965.78 , 2006, c. 13, s. 80
	965.79 , 2006, c. 13, s. 80
	965.80 , 2006, c. 13, s. 80
	965.81 , 2006, c. 13, s. 80
	965.82 , 2006, c. 13, s. 80
	965.83 , 2006, c. 13, s. 80
	965.84 , 2006, c. 13, s. 80
	965.85 , 2006, c. 13, s. 80
	965.86 , 2006, c. 13, s. 80
	965.87 , 2006, c. 13, s. 80
	965.88 , 2006, c. 13, s. 80; 2006, c. 36, s. 91
	965.89 , 2006, c. 13, s. 80
	965.90 , 2006, c. 13, s. 80
	965.91 , 2006, c. 13, s. 80
	965.92 , 2006, c. 13, s. 80
	965.93 , 2006, c. 13, s. 80
	965.94 , 2006, c. 13, s. 80; 2006, c. 36, s. 92
	965.95 , 2006, c. 13, s. 80
	965.96 , 2006, c. 13, s. 80
	965.97 , 2006, c. 13, s. 80
	965.98 , 2006, c. 13, s. 80
	965.99 , 2006, c. 13, s. 80
	965.100 , 2006, c. 13, s. 80; 2006, c. 36, s. 93
	965.101 , 2006, c. 13, s. 80
	965.102 , 2006, c. 13, s. 80
	965.103 , 2006, c. 13, s. 80
	965.104 , 2006, c. 13, s. 80
	965.105 , 2006, c. 13, s. 80
	965.106 , 2006, c. 13, s. 80
	965.107 , 2006, c. 13, s. 80
	965.108 , 2006, c. 13, s. 80
	965.109 , 2006, c. 13, s. 80
	965.110 , 2006, c. 13, s. 80
	965.111 , 2006, c. 13, s. 80
	965.112 , 2006, c. 13, s. 80
	965.113 , 2006, c. 13, s. 80
	965.114 , 2006, c. 13, s. 80
	965.115 , 2006, c. 13, s. 80
	965.116 , 2006, c. 13, s. 80
	965.117 , 2006, c. 13, s. 80
	965.118 , 2006, c. 13, s. 80
	965.119 , 2006, c. 13, s. 80
	965.120 , 2006, c. 13, s. 80
	965.121 , 2006, c. 13, s. 80

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	965.122 , 2006, c. 13, s. 80
	965.123 , 2006, c. 13, s. 80
	965.124 , 2006, c. 13, s. 80
	965.125 , 2006, c. 13, s. 80
	965.126 , 2006, c. 13, s. 80
	965.127 , 2006, c. 13, s. 80
	965.128 , 2006, c. 13, s. 80
	965.129 , 2006, c. 13, s. 80; 2006, c. 36, s. 94
	965.130 , 2006, c. 13, s. 80
	965.131 , 2006, c. 13, s. 80
	965.132 , 2006, c. 13, s. 80
	965.133 , 2006, c. 13, s. 80
	966 , 2006, c. 13, s. 81
	985.1.0.1 , 2006, c. 13, s. 82
	985.1.0.2 , 2006, c. 13, s. 83
	985.9 , 2006, c. 13, s. 84
	985.9.1 , 2006, c. 13, s. 85
	985.26 , 2006, c. 36, s. 95
	985.27 , Ab. 2006, c. 36, s. 96
	985.28 , Ab. 2006, c. 36, s. 96
	985.29 , Ab. 2006, c. 36, s. 96
	985.30 , Ab. 2006, c. 36, s. 96
	985.31 , Ab. 2006, c. 36, s. 96
	985.32 , Ab. 2006, c. 36, s. 96
	985.33 , Ab. 2006, c. 36, s. 96
	985.34 , Ab. 2006, c. 36, s. 96
	985.35 , Ab. 2006, c. 36, s. 96
	985.35.1 , 2006, c. 36, s. 97
	985.35.2 , 2006, c. 36, s. 97
	985.35.3 , 2006, c. 36, s. 97
	985.35.4 , 2006, c. 36, s. 97
	985.35.5 , 2006, c. 36, s. 97
	985.35.6 , 2006, c. 36, s. 97
	985.35.7 , 2006, c. 36, s. 97
	985.35.8 , 2006, c. 36, s. 97
	985.35.9 , 2006, c. 36, s. 97
	985.35.10 , 2006, c. 36, s. 97
	985.35.11 , 2006, c. 36, s. 97
	985.35.12 , 2006, c. 36, s. 97
	985.35.13 , 2006, c. 36, s. 97
	985.35.14 , 2006, c. 36, s. 97
	985.35.15 , 2006, c. 36, s. 97
	985.35.16 , 2006, c. 36, s. 97
	985.35.17 , 2006, c. 36, s. 97
	985.35.18 , 2006, c. 36, s. 97
	985.35.19 , 2006, c. 36, s. 97
	985.35.20 , 2006, c. 36, s. 97
	985.36 , 2006, c. 36, s. 98
	1000 , 2006, c. 13, s. 86
	1003 , 2006, c. 36, s. 99
	1015.0.1 , 2006, c. 36, s. 100
	1029.6.0.0.1 , 2006, c. 13, s. 87; 2006, c. 36, s. 101
	1029.6.0.1 , 2006, c. 13, s. 88
	1029.6.0.1.2 , 2006, c. 36, s. 102
	1029.6.0.1.2.1 , 2006, c. 13, s. 89
	1029.6.0.1.2.2 , 2006, c. 13, s. 90
	1029.6.0.1.2.3 , 2006, c. 13, s. 91
	1029.6.0.1.2.4 , 2006, c. 13, s. 92
	1029.6.0.1.8.1 , 2006, c. 36, s. 103
	1029.6.0.1.8.2 , 2006, c. 36, s. 103
	1029.6.0.1.9 , 2006, c. 13, s. 93; 2006, c. 36, s. 104
	1029.6.0.6 , 2006, c. 36, s. 105
	1029.7 , 2006, c. 13, s. 94

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act — <i>Cont'd</i></p> <p>1029.7.2, 2006, c. 13, s. 95 1029.7.9, 2006, c. 36, s. 106 1029.8, 2006, c. 13, s. 96 1029.8.6, 2006, c. 13, s. 97 1029.8.7, 2006, c. 13, s. 98 1029.8.9.0.2, 2006, c. 13, s. 99 1029.8.9.1, 2006, c. 13, s. 100 1029.8.9.1.1, 2006, c. 13, s. 101 1029.8.9.1.2, 2006, c. 13, s. 102 1029.8.10, 2006, c. 13, s. 103 1029.8.11, 2006, c. 13, s. 104 1029.8.16, 2006, c. 13, s. 105 1029.8.18.1, 2006, c. 36, s. 107 1029.8.18.1.1, 2006, c. 36, s. 108 1029.8.18.1.2, 2006, c. 36, s. 109 1029.8.18.2, 2006, c. 36, s. 110 1029.8.20, 2006, c. 13, s. 106 1029.8.21.3.2, 2006, c. 13, s. 107 1029.8.21.27, 2006, c. 36, s. 111 1029.8.21.28, 2006, c. 36, s. 112 1029.8.33.2, 2006, c. 13, s. 108 1029.8.33.2.1, 2006, c. 36, s. 113 1029.8.33.2.2, 2006, c. 36, s. 114 1029.8.33.2.3, 2006, c. 36, s. 115 1029.8.33.3, 2006, c. 36, s. 116 1029.8.33.4.1, 2006, c. 36, s. 117 1029.8.33.4.2, 2006, c. 36, s. 118 1029.8.33.6, 2006, c. 13, s. 109; 2006, c. 36, s. 119 1029.8.33.7, 2006, c. 13, s. 110; 2006, c. 36, s. 120 1029.8.33.8, 2006, c. 36, s. 121 1029.8.33.10, 2006, c. 13, s. 111; 2006, c. 36, s. 122 1029.8.33.12, 2006, c. 36, s. 123 1029.8.33.13, 2006, c. 36, s. 124 1029.8.33.14, 2006, c. 36, s. 125 1029.8.34, 2006, c. 13, s. 112; 2006, c. 36, s. 126 1029.8.36.0.0.1, 2006, c. 13, s. 113; 2006, c. 36, s. 127 1029.8.36.0.0.4, 2006, c. 13, s. 114; 2006, c. 36, s. 128 1029.8.36.0.0.7, 2006, c. 13, s. 115; 2006, c. 36, s. 129 1029.8.36.0.0.10, 2006, c. 13, s. 116; 2006, c. 36, s. 130 1029.8.36.0.0.13, 2006, c. 13, s. 117; 2006, c. 36, s. 131 1029.8.36.0.3.8, 2006, c. 13, s. 118 1029.8.36.0.3.10.1, 2006, c. 13, s. 119 1029.8.36.0.3.11, 2006, c. 13, s. 120 1029.8.36.0.3.12, 2006, c. 13, s. 121 1029.8.36.0.3.13, 2006, c. 13, s. 122; 2006, c. 36, s. 132 1029.8.36.0.3.15, 2006, c. 13, s. 123 1029.8.36.0.3.24, 2006, c. 13, s. 124; 2006, c. 36, s. 133 1029.8.36.0.3.46, 2006, c. 13, s. 125 1029.8.36.0.3.60, 2006, c. 13, s. 126 1029.8.36.0.3.65, 2006, c. 13, s. 128 1029.8.36.0.3.72, 2006, c. 13, s. 129; 2006, c. 36, s. 134 1029.8.36.0.3.73, 2006, c. 13, s. 129; 2006, c. 36, s. 135 1029.8.36.0.3.74, 2006, c. 13, s. 129; 2006, c. 36, s. 136 1029.8.36.0.3.75, 2006, c. 13, s. 129 1029.8.36.0.3.76, 2006, c. 13, s. 129; 2006, c. 36, s. 137 1029.8.36.0.3.77, 2006, c. 13, s. 129; 2006, c. 36, s. 138 1029.8.36.0.3.78, 2006, c. 13, s. 129 1029.8.36.0.17, 2006, c. 13, s. 130; 2006, c. 36, s. 139 1029.8.36.0.21.2, 2006, c. 13, s. 131 1029.8.36.0.22.1, 2006, c. 13, s. 132 1029.8.36.0.25.2, 2006, c. 13, s. 133 1029.8.36.0.38, 2006, c. 13, s. 134 1029.8.36.0.50, 2006, c. 36, s. 140</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	1029.8.36.0.51 , 2006, c. 36, s. 141
	1029.8.36.0.67 , 2006, c. 36, s. 142
	1029.8.36.0.68 , 2006, c. 36, s. 143
	1029.8.36.0.78 , 2006, c. 36, s. 144
	1029.8.36.0.79 , 2006, c. 36, s. 145
	1029.8.36.0.82 , 2006, c. 36, s. 146
	1029.8.36.0.94 , 2006, c. 36, s. 147
	1029.8.36.0.95 , 2006, c. 36, s. 147
	1029.8.36.0.96 , 2006, c. 36, s. 147
	1029.8.36.0.97 , 2006, c. 36, s. 147
	1029.8.36.0.98 , 2006, c. 36, s. 147
	1029.8.36.0.99 , 2006, c. 36, s. 147
	1029.8.36.0.100 , 2006, c. 36, s. 147
	1029.8.36.0.101 , 2006, c. 36, s. 147
	1029.8.36.0.102 , 2006, c. 36, s. 147
	1029.8.36.4 , 2006, c. 13, s. 135
	1029.8.36.5 , 2006, c. 13, s. 136
	1029.8.36.6 , 2006, c. 13, s. 137
	1029.8.36.7 , 2006, c. 13, s. 138
	1029.8.36.7.1 , 2006, c. 13, s. 139
	1029.8.36.7.2 , 2006, c. 13, s. 139
	1029.8.36.10 , 2006, c. 13, s. 140
	1029.8.36.15 , 2006, c. 13, s. 141
	1029.8.36.16 , 2006, c. 13, s. 142
	1029.8.36.18 , 2006, c. 13, s. 143
	1029.8.36.18.1 , 2006, c. 13, s. 144
	1029.8.36.18.2 , 2006, c. 13, s. 144
	1029.8.36.18.3 , 2006, c. 13, s. 144
	1029.8.36.20 , 2006, c. 13, s. 145; 2006, c. 36, s. 306
	1029.8.36.21 , 2006, c. 13, s. 145; 2006, c. 36, s. 306
	1029.8.36.22 , 2006, c. 13, s. 145; 2006, c. 36, s. 306
	1029.8.36.23 , 2006, c. 13, s. 145; 2006, c. 36, s. 306
	1029.8.36.23.1 , 2006, c. 13, s. 146; 2006, c. 36, s. 148
	1029.8.36.23.2 , 2006, c. 13, s. 146; 2006, c. 36, s. 149
	1029.8.36.24 , 2006, c. 13, s. 147; 2006, c. 36, s. 307
	1029.8.36.25 , 2006, c. 13, s. 147; 2006, c. 36, s. 150
	1029.8.36.27 , Ab. 2006, c. 13, s. 148
	1029.8.36.28 , 2006, c. 13, s. 149
	1029.8.36.58 , 2006, c. 36, s. 151
	1029.8.36.59.6 , 2006, c. 36, s. 152
	1029.8.36.59.7 , 2006, c. 36, s. 153
	1029.8.36.59.12 , 2006, c. 36, s. 155
	1029.8.36.59.13 , 2006, c. 36, s. 156
	1029.8.36.59.14 , 2006, c. 36, s. 157
	1029.8.36.59.16 , 2006, c. 36, s. 158
	1029.8.36.59.17 , 2006, c. 36, s. 159
	1029.8.36.59.18 , 2006, c. 36, s. 160
	1029.8.36.59.20 , 2006, c. 36, s. 161
	1029.8.36.59.21 , 2006, c. 13, s. 150
	1029.8.36.59.27 , 2006, c. 36, s. 162
	1029.8.36.59.28 , 2006, c. 36, s. 163
	1029.8.36.59.29 , 2006, c. 36, s. 164
	1029.8.36.59.32 , 2006, c. 37, s. 40
	1029.8.36.59.33 , 2006, c. 37, s. 40
	1029.8.36.59.34 , 2006, c. 37, s. 40
	1029.8.36.72.1 , 2006, c. 13, s. 151
	1029.8.36.72.7 , 2006, c. 13, s. 153
	1029.8.36.72.29 , 2006, c. 13, s. 154
	1029.8.36.72.35 , 2006, c. 13, s. 156
	1029.8.36.72.56 , 2006, c. 13, s. 157; 2006, c. 36, s. 165
	1029.8.36.72.58 , 2006, c. 36, s. 166
	1029.8.36.72.59 , 2006, c. 36, s. 167
	1029.8.36.72.61.2 , 2006, c. 36, s. 168

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p style="text-align: center;">Taxation Act — <i>Cont'd</i></p> <p> 1029.8.36.72.61.3, 2006, c. 36, s. 169 1029.8.36.72.62, 2006, c. 13, s. 159 1029.8.36.72.66, 2006, c. 36, s. 170 1029.8.36.72.82.1, 2006, c. 13, s. 160; 2006, c. 36, s. 171 1029.8.36.72.82.3, 2006, c. 36, s. 172 1029.8.36.72.82.4, 2006, c. 36, s. 173 1029.8.36.72.82.4.1, 2006, c. 36, s. 174 1029.8.36.72.82.6, 2006, c. 13, s. 162 1029.8.36.72.82.9, 2006, c. 36, s. 175 1029.8.36.72.82.10, 2006, c. 36, s. 176 1029.8.36.72.82.10.1, 2006, c. 36, s. 177 1029.8.36.72.82.13, 2006, c. 13, s. 163; 2006, c. 36, s. 178 1029.8.36.72.82.15, 2006, c. 36, s. 179 1029.8.36.72.82.16, 2006, c. 36, s. 180 1029.8.36.72.82.18, 2006, c. 13, s. 165 1029.8.36.72.82.21, 2006, c. 36, s. 181 1029.8.36.72.82.22, 2006, c. 36, s. 182 1029.8.36.72.82.23, 2006, c. 36, s. 183 1029.8.36.72.83, 2006, c. 13, s. 166; 2006, c. 36, s. 184 1029.8.36.72.85, 2006, c. 36, s. 185 1029.8.36.72.86, 2006, c. 36, s. 186 1029.8.36.72.88, 2006, c. 13, s. 168 1029.8.36.72.92, 2006, c. 36, s. 187 1029.8.36.95, 2006, c. 13, s. 169 1029.8.36.122, 2006, c. 36, s. 188 1029.8.36.123, 2006, c. 36, s. 189 1029.8.36.147, 2006, c. 13, s. 170 1029.8.36.174, 2006, c. 36, s. 190 1029.8.36.175, 2006, c. 36, s. 191 1029.8.36.176.1, 2006, c. 36, s. 192 1029.8.61.1, 2006, c. 13, s. 171; 2006, c. 36, s. 193 1029.8.61.3, 2006, c. 36, s. 194 1029.8.61.3.1, 2006, c. 36, s. 195 1029.8.61.4, 2006, c. 36, s. 196 1029.8.61.5, 2006, c. 36, s. 197 1029.8.61.6, 2006, c. 13, s. 172; 2006, c. 36, s. 198 1029.8.61.8, 2006, c. 13, s. 174 1029.8.61.10, Ab. 2006, c. 13, s. 175 1029.8.61.11, 2006, c. 13, s. 176 1029.8.61.11.1, 2006, c. 13, s. 177 1029.8.61.11.2, 2006, c. 13, s. 177 1029.8.61.12, 2006, c. 13, s. 178 1029.8.61.12.1, 2006, c. 13, s. 179 1029.8.61.12.2, 2006, c. 13, s. 179 1029.8.61.12.3, 2006, c. 13, s. 179 1029.8.61.14, Ab. 2006, c. 13, s. 180 1029.8.61.15, Ab. 2006, c. 13, s. 180 1029.8.61.16, Ab. 2006, c. 13, s. 180 1029.8.61.18, 2006, c. 13, s. 181 1029.8.61.18.1, 2006, c. 13, s. 182 1029.8.61.18.2, 2006, c. 13, s. 182 1029.8.61.18.3, 2006, c. 13, s. 182 1029.8.61.18.4, 2006, c. 13, s. 182 1029.8.61.19, 2006, c. 13, s. 183 1029.8.61.22, 2006, c. 13, s. 184 1029.8.61.22.1, 2006, c. 13, s. 185 1029.8.61.25, 2006, c. 13, s. 186 1029.8.61.26.1, 2006, c. 13, s. 187 1029.8.61.27, 2006, c. 13, s. 188 1029.8.61.28, 2006, c. 13, s. 189 1029.8.61.29, 2006, c. 25, s. 13 1029.8.61.35, 2006, c. 13, s. 190 1029.8.61.50, 2006, c. 25, s. 14 </p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	<p> 1029.8.61.51, 2006, c. 13, s. 191 1029.8.61.58, 2006, c. 25, s. 14 1029.8.61.59, 2006, c. 25, s. 14 1029.8.61.61, 2006, c. 36, s. 199 1029.8.61.63, 2006, c. 36, s. 200 1029.8.61.69, 2006, c. 36, s. 201 1029.8.62, 2006, c. 36, s. 202 1029.8.63, 2006, c. 36, s. 203 1029.8.70, 2006, c. 13, s. 192 1029.8.79, 2006, c. 36, s. 204 1029.8.116.1, 2006, c. 36, s. 205 1029.8.116.2.1, 2006, c. 36, s. 206 1029.8.116.5, 2006, c. 13, s. 193 1029.8.116.5.1, 2006, c. 13, s. 194 1029.8.116.6, Ab. 2006, c. 13, s. 195 1029.8.116.7, Ab. 2006, c. 13, s. 195 1029.8.117, 2006, c. 36, s. 207 1029.8.118, 2006, c. 36, s. 208 1029.8.122, 2006, c. 13, s. 196; 2006, c. 36, s. 209 1029.8.124, 2006, c. 36, s. 210 1038.1, 2006, c. 13, s. 197 1049, 2006, c. 13, s. 198 1049.0.3, 2006, c. 37, s. 41 1049.0.5, 2006, c. 37, s. 42 1049.0.5.1, 2006, c. 37, s. 43 1049.0.6, 2006, c. 37, s. 44 1049.0.8, 2006, c. 37, s. 45 1049.0.9, 2006, c. 37, s. 46 1049.0.10, 2006, c. 37, s. 47 1049.0.11, 2006, c. 37, s. 48 1049.4.1, 2006, c. 13, s. 199 1049.8, 2006, c. 13, s. 200 1049.11.1, 2006, c. 13, s. 201 1049.12.1, 2006, c. 37, s. 49 1049.13.1, 2006, c. 37, s. 50 1049.14.0.1, 2006, c. 37, s. 51 1049.14.0.2, 2006, c. 37, s. 51 1049.14.2, 2006, c. 13, s. 202 1049.14.3, 2006, c. 13, s. 202 1049.14.4, 2006, c. 13, s. 202 1049.14.5, 2006, c. 13, s. 202 1049.14.6, 2006, c. 13, s. 202 1049.14.7, 2006, c. 13, s. 202 1049.14.8, 2006, c. 13, s. 202 1049.14.9, 2006, c. 13, s. 202 1049.14.10, 2006, c. 13, s. 202 1049.14.11, 2006, c. 13, s. 202 1049.14.12, 2006, c. 13, s. 202 1049.14.13, 2006, c. 13, s. 202 1049.14.14, 2006, c. 13, s. 202 1049.14.15, 2006, c. 13, s. 202 1049.14.16, 2006, c. 13, s. 202 1049.14.17, 2006, c. 13, s. 202 1049.14.18, 2006, c. 13, s. 202 1049.14.19, 2006, c. 13, s. 202 1049.14.20, 2006, c. 13, s. 202 1049.14.21, 2006, c. 13, s. 202 1049.14.22, 2006, c. 13, s. 202 1049.14.23, 2006, c. 13, s. 202 1049.14.24, 2006, c. 13, s. 202 1055.1, 2006, c. 36, s. 211 1055.2, 2006, c. 36, s. 212 1079.9, 2006, c. 13, s. 203 </p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act — <i>Cont'd</i></p> <p>1079.12, 2006, c. 13, s. 204 1079.13, 2006, c. 13, s. 205 1082.3, 2006, c. 13, s. 206 1086.9, 2006, c. 36, s. 213 1086.10, 2006, c. 13, s. 207; 2006, c. 36, s. 214 1089, 2006, c. 36, s. 215 1090, 2006, c. 36, s. 216 1091, 2006, c. 36, s. 217 1121.12, 2006, c. 13, s. 208 1129.0.3, 2006, c. 36, s. 218 1129.0.5, 2006, c. 36, s. 219 1129.0.7, 2006, c. 36, s. 220 1129.0.9, 2006, c. 36, s. 221 1129.0.10.3, 2006, c. 36, s. 222 1129.0.10.5, 2006, c. 36, s. 223 1129.0.10.9, 2006, c. 36, s. 224 1129.0.13, 2006, c. 36, s. 225 1129.0.17, 2006, c. 36, s. 226 1129.4.3.31, 2006, c. 13, s. 209 1129.4.3.32, 2006, c. 13, s. 209 1129.4.3.33, 2006, c. 13, s. 209; 2006, c. 36, s. 227 1129.4.3.34, 2006, c. 13, s. 209 1129.4.3.35, 2006, c. 13, s. 209 1129.4.15, 2006, c. 36, s. 228 1129.4.20, 2006, c. 36, s. 229 1129.4.25, 2006, c. 36, s. 230 1129.12.8, 2006, c. 37, s. 52 1129.12.9, 2006, c. 37, s. 52 1129.12.10, 2006, c. 37, s. 52 1129.12.11, 2006, c. 37, s. 52 1129.12.12, 2006, c. 37, s. 52 1129.12.13, 2006, c. 37, s. 52 1129.12.14, 2006, c. 37, s. 52 1129.12.15, 2006, c. 37, s. 52 1129.12.16, 2006, c. 37, s. 52 1129.12.17, 2006, c. 37, s. 52 1129.12.18, 2006, c. 37, s. 52 1129.12.19, 2006, c. 37, s. 52 1129.12.20, 2006, c. 37, s. 52 1129.12.21, 2006, c. 37, s. 52 1129.12.22, 2006, c. 37, s. 52 1129.16, 2006, c. 36, s. 231 1129.17, 2006, c. 36, s. 232 1129.20, 2006, c. 36, s. 233 1129.23.4.1, 2006, c. 36, s. 234 1129.23.4.2, 2006, c. 36, s. 234 1129.23.4.3, 2006, c. 36, s. 234 1129.23.4.4, 2006, c. 36, s. 234 1129.23.4.5, 2006, c. 36, s. 234 1129.23.4.6, 2006, c. 36, s. 234 1129.23.4.7, 2006, c. 36, s. 234 1129.23.4.8, 2006, c. 36, s. 234 1129.27.1, 2006, c. 36, s. 236 1129.27.4.1, 2006, c. 36, s. 237 1129.27.4.2, 2006, c. 36, s. 237 1129.27.4.3, 2006, c. 36, s. 237 1129.27.4.4, 2006, c. 36, s. 237 1129.27.6, 2006, c. 36, s. 238 1129.33, 2006, c. 13, s. 210 1129.42, 2006, c. 13, s. 211 1129.43, 2006, c. 13, s. 212 1129.44, 2006, c. 13, s. 212; 2006, c. 36, s. 239 1129.44.1, 2006, c. 13, s. 213</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	1129.44.2 , 2006, c. 13, s. 213; 2006, c. 36, s. 240
	1129.44.3 , 2006, c. 13, s. 213
	1129.45.3.3 , 2006, c. 36, s. 241
	1129.45.3.5.3 , 2006, c. 36, s. 243
	1129.45.3.5.9 , 2006, c. 36, s. 244
	1129.45.3.36 , 2006, c. 36, s. 245
	1129.45.3.37 , 2006, c. 36, s. 245
	1129.45.3.38 , 2006, c. 36, s. 245
	1129.45.3.39 , 2006, c. 36, s. 245
	1129.45.19 , 2006, c. 36, s. 246
	1129.45.24 , 2006, c. 36, s. 247
	1129.45.29 , 2006, c. 36, s. 248
	1129.45.44 , 2006, c. 36, s. 249
	1129.45.44.1 , 2006, c. 36, s. 250
	1135.1 , 2006, c. 36, s. 251
	1135.2 , 2006, c. 36, s. 252
	1135.3 , 2006, c. 36, s. 253
	1135.3.1 , 2006, c. 36, s. 254
	1135.4 , 2006, c. 36, s. 255
	1135.6 , 2006, c. 36, s. 256
	1135.6.1 , 2006, c. 36, s. 257
	1135.7 , 2006, c. 36, s. 258
	1135.7.1 , 2006, c. 36, s. 259
	1135.8 , 2006, c. 36, s. 260
	1135.8.1 , 2006, c. 36, s. 261
	1135.9 , 2006, c. 36, s. 262
	1135.9.1 , 2006, c. 13, s. 214; 2006, c. 36, s. 263
	1135.10 , Ab. 2006, c. 13, s. 215
	1135.11 , Ab. 2006, c. 13, s. 215
	1137 , 2006, c. 13, s. 216
	1137.5 , 2006, c. 13, s. 217
	1137.8 , 2006, c. 13, s. 218
	1138 , 2006, c. 13, s. 219
	1145 , 2006, c. 13, s. 220
	1159.7 , 2006, c. 13, s. 221
	1159.8 , 2006, c. 13, s. 222
	1175 , 2006, c. 13, s. 223
	1175.19 , 2006, c. 13, s. 224
	1175.19.1 , 2006, c. 36, s. 264
	1175.19.2 , 2006, c. 13, s. 225; 2006, c. 36, s. 265
	1175.19.2.1 , 2006, c. 36, s. 266
	1175.19.2.2 , 2006, c. 36, s. 266
	1175.19.3 , 2006, c. 13, s. 226
	1175.21.2 , 2006, c. 36, s. 267
	1175.26 , 2006, c. 36, s. 268
	1175.27 , 2006, c. 36, s. 269
	1175.27.1 , 2006, c. 36, s. 270
	1175.28.1 , 2006, c. 36, s. 271
	1175.28.2 , 2006, c. 36, s. 271
	1175.28.3 , 2006, c. 36, s. 271
	1175.28.4 , 2006, c. 36, s. 271
	1175.28.5 , 2006, c. 36, s. 271
	1175.28.6 , 2006, c. 36, s. 271
	1175.28.7 , 2006, c. 36, s. 271
	1175.28.8 , 2006, c. 36, s. 271
	1175.28.9 , 2006, c. 36, s. 271
	1175.28.10 , 2006, c. 36, s. 271
	1175.28.11 , 2006, c. 36, s. 271
	1175.28.12 , 2006, c. 36, s. 271
	1175.28.13 , 2006, c. 36, s. 271
	1175.28.14 , 2006, c. 36, s. 271
	1175.28.15 , 2006, c. 36, s. 271
	1175.28.16 , 2006, c. 36, s. 271

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i> 1175.28.17 , 2006, c. 36, s. 271 1175.28.18 , 2006, c. 36, s. 271 1175.29 , 2006, c. 13, s. 227 1175.42 , 2006, c. 36, s. 272 1176 , 2006, c. 13, s. 228
c. I-6	Crime Victims Compensation Act 1 , 2006, c. 41, s. 1 5.1 , 2006, c. 41, s. 2 5.2 , 2006, c. 41, s. 2 6 , 2006, c. 41, s. 3 20 , 2006, c. 41, s. 4 23 , 2006, c. 41, s. 5
c. I-8	Nurses Act 1 , 2006, c. 43, s. 46 11 , 2006, c. 43, s. 47
c. I-8.01	Act respecting the disclosure of the compensation received by the executive officers of certain legal persons 1 , 2006, c. 50, s. 134
c. I-13.011	Act respecting the Institut de la statistique du Québec 3.1 , 2006, c. 3, s. 21 27 , 2006, c. 22, s. 177
c. I-13.3	Education Act 39 , 2006, c. 51, s. 88 89.1 , 2006, c. 51, s. 89 96.15 , 2006, c. 51, s. 90 96.17 , 2006, c. 51, s. 91 96.18 , 2006, c. 51, s. 92 145 , 2006, c. 51, s. 93 155 , 2006, c. 51, s. 94 175.1 , 2006, c. 51, s. 95 176 , 2006, c. 51, s. 96 193 , 2006, c. 51, s. 97 211 , 2006, c. 51, s. 98 211.1 , 2006, c. 51, s. 99 212 , 2006, c. 51, s. 100 217 , 2006, c. 51, s. 101 266 , 2006, c. 29, s. 36 310 , 2006, c. 54, s. 1 315 , 2006, c. 54, s. 2 319 , 2006, c. 54, s. 3 436 , 2006, c. 54, s. 4 452 , 2006, c. 29, s. 37 458 , 2006, c. 52, s. 23 475.2 , 2006, c. 54, s. 5
c. I-15	Municipal Aid Prohibition Act 1 , 2006, c. 60, s. 99
c. I-16.1	Act respecting Investissement Québec and La Financière du Québec 4 , 2006, c. 59, s. 67 5 , 2006, c. 59, s. 68

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-16.1	Act respecting Investissement Québec and La Financière du Québec — <i>Cont'd</i> 6 , 2006, c. 59, s. 69 8 , 2006, c. 59, s. 70 9 , 2006, c. 59, s. 71 9.1 , 2006, c. 59, s. 72 9.2 , 2006, c. 59, s. 72 9.3 , 2006, c. 59, s. 72 10 , 2006, c. 59, s. 73 15 , 2006, c. 59, s. 74 19 , 2006, c. 59, s. 75 20 , 2006, c. 59, s. 76 21 , Ab. 2006, c. 59, s. 77 22 , 2006, c. 59, s. 78 24 , Ab. 2006, c. 59, s. 79 42 , 2006, c. 59, s. 80 46 , 2006, c. 59, s. 82 47 , 2006, c. 59, s. 83 48 , 2006, c. 59, s. 84 49 , 2006, c. 59, s. 85 52.1 , 2006, c. 59, s. 86 70 , Ab. 2006, c. 59, s. 87 71 , Ab. 2006, c. 59, s. 87
c. J-3	Act respecting administrative justice Sched. I , 2006, c. 41, s. 7 Sched. II , 2006, c. 31, s. 104 Sched. IV , 2006, c. 23, s. 125
c. L-0.1	Act respecting La Financière agricole du Québec 27 , 2006, c. 22, s. 177 28 , 2006, c. 22, s. 177
c. L-1.1	Act to promote the parole of inmates 43.1 , 2006, c. 22, s. 161 43.2 , 2006, c. 22, s. 161 43.3 , 2006, c. 22, s. 161 43.4 , 2006, c. 22, s. 161 43.5 , 2006, c. 22, s. 161 43.6 , 2006, c. 22, s. 161
c. L-4	Winding-up Act 34 , 2006, c. 38, s. 40
c. M-6	Stationary Enginemen Act 9.2 , 2006, c. 58, s. 64 9.3 , 2006, c. 58, s. 65
c. M-9	Medical Act 1 , 2006, c. 43, s. 48 15 , 2006, c. 43, s. 49 16 , 2006, c. 43, s. 50
c. M-14	Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation 36.1 , 2006, c. 32, s. 2 36.2 , 2006, c. 2, s. 1; 2006, c. 32, s. 3 36.3 , 2006, c. 32, s. 4 36.4 , 2006, c. 32, s. 5

TABLE OF AMENDMENTS

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>36.4.1, 2006, c. 32, s. 6 36.7, 2006, c. 32, s. 7 36.7.1, 2006, c. 32, s. 7 36.7.2, 2006, c. 32, s. 7 36.7.3, 2006, c. 32, s. 7 36.12, 2006, c. 32, s. 8 36.13, 2006, c. 32, s. 9 36.14, 2006, c. 32, s. 10</p>
c. M-15	<p>Act respecting the Ministère de l'Éducation, du Loisir et du Sport</p> <p>Preamble, 2006, c. 52, s. 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>8, 2006, c. 22, s. 177 9, 2006, c. 22, s. 177 38, 2006, c. 8, s. 17</p>
c. M-15.2.1	<p>Act respecting the Ministère de l'Environnement (<i>Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs</i>)</p> <p>Title, 2006, c. 3, s. 22 10, 2006, c. 3, s. 23 11.1, 2006, c. 3, s. 24 12, 2006, c. 3, s. 25 15.1, 2006, c. 3, s. 26 15.2, 2006, c. 3, s. 26 15.2.1, 2006, c. 14, s. 28 15.3, 2006, c. 3, s. 26 15.4, 2006, c. 3, s. 26; 2006, c. 14, s. 29; 2006, c. 46, s. 26 15.5, 2006, c. 3, s. 26 15.6, 2006, c. 3, s. 26 15.7, 2006, c. 3, s. 26 15.8, 2006, c. 3, s. 26 15.9, 2006, c. 3, s. 26 15.10, 2006, c. 3, s. 26 15.11, 2006, c. 3, s. 26</p>
c. M-17.1	<p>Act respecting the Ministère de la Culture et des Communications</p> <p>22.1, 2006, c. 30, s. 1 22.2, 2006, c. 30, s. 1 22.3, 2006, c. 30, s. 1 22.4, 2006, c. 30, s. 1 22.5, 2006, c. 30, s. 1 22.6, 2006, c. 30, s. 1 22.7, 2006, c. 30, s. 1 22.8, 2006, c. 30, s. 1 22.9, 2006, c. 30, s. 1 22.10, 2006, c. 30, s. 1 22.11, 2006, c. 30, s. 1 22.12, 2006, c. 30, s. 1</p>
c. M-17.2	<p>Act respecting the Ministère de la Famille et de l'Enfance (<i>Act respecting the Ministère de la Famille, des Aînés et de la Condition féminine</i>)</p> <p>Title, 2006, c. 25, s. 1 1, 2006, c. 25, s. 2 2, 2006, c. 25, s. 3 3, 2006, c. 25, s. 4</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. M-17.2	<p>Act respecting the Ministère de la Famille et de l'Enfance — <i>Cont'd</i> (<i>Act respecting the Ministère de la Famille, des Aînés et de la Condition féminine</i>)</p> <p>3.1, 2006, c. 25, s. 5 3.2, 2006, c. 25, s. 5 4, 2006, c. 25, s. 6 5, 2006, c. 25, s. 7 6, 2006, c. 25, s. 8 7, 2006, c. 25, s. 9 11, 2006, c. 25, s. 10 12, 2006, c. 25, s. 11</p>
c. M-19	<p>Act respecting the Ministère de la Justice</p> <p>11.1, 2006, c. 29, s. 38</p>
c. M-19.3	<p>Act respecting the Ministère de la Sécurité publique</p> <p>9, 2006, c. 23, s. 126</p>
c. M-22.1	<p>Act respecting the Ministère des Affaires municipales et des Régions</p> <p>17.1, 2006, c. 8, s. 18 17.5.1, 2006, c. 8, s. 19 17.5.2, 2006, c. 8, s. 19 17.5.3, 2006, c. 8, s. 19 17.8, 2006, c. 8, s. 20 21.3, 2006, c. 8, s. 21 21.4, 2006, c. 8, s. 21 21.5, 2006, c. 8, s. 21 21.6, 2006, c. 8, s. 21 21.7, 2006, c. 8, s. 21; 2006, c. 60, s. 100 21.8, 2006, c. 8, s. 21 21.9, 2006, c. 8, s. 21 21.10, 2006, c. 8, s. 21 21.11, 2006, c. 8, s. 21 21.12, 2006, c. 8, s. 21 21.13, 2006, c. 8, s. 21 21.14, 2006, c. 8, s. 21 21.15, 2006, c. 8, s. 21 21.16, 2006, c. 8, s. 21 21.17, 2006, c. 8, s. 21 21.18, 2006, c. 8, s. 21 21.19, 2006, c. 8, s. 21 21.20, 2006, c. 8, s. 21 21.21, 2006, c. 8, s. 21 21.22, 2006, c. 8, s. 21 21.23, 2006, c. 8, s. 21 21.23.1, 2006, c. 60, s. 101 21.24, 2006, c. 8, s. 21 21.25, 2006, c. 8, s. 21 21.26, 2006, c. 8, s. 21 21.27, 2006, c. 8, s. 21 21.28, 2006, c. 8, s. 21 21.29, 2006, c. 8, s. 21 21.30, 2006, c. 8, s. 21; 2006, c. 60, s. 102 21.31, 2006, c. 8, s. 21; 2006, c. 60, s. 103 21.32, 2006, c. 8, s. 21; 2006, c. 60, s. 104 21.33, 2006, c. 8, s. 21 21.34, 2006, c. 8, s. 21 21.35, 2006, c. 8, s. 21 36, 2006, c. 8, s. 22 37, 2006, c. 8, s. 22 38, 2006, c. 8, s. 22 Sched., 2006, c. 8, s. 23 Sched. B, 2006, c. 8, s. 24</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. M-25.2	<p>Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs <i>(Act respecting the Ministère des Ressources naturelles et de la Faune)</i></p> <p>Title, 2006, c. 3, s. 35 11.1, 2006, c. 3, s. 27 11.3, 2006, c. 45, s. 25 12, 2006, c. 40, s. 8 12.1, 2006, c. 3, s. 28 12.2, 2006, c. 40, s. 9 17.12.3, 2006, c. 40, s. 10</p>
c. M-28	<p>Act respecting the Ministère des Transports</p> <p>11.5, 2006, c. 29, s. 52</p>
c. M-30.01	<p>Act respecting the Ministère du Développement économique et régional et de la Recherche <i>(Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation)</i></p> <p>Title, 2006, c. 8, s. 1 1, 2006, c. 8, s. 2 2, 2006, c. 8, s. 3 3, 2006, c. 8, s. 4 5, 2006, c. 8, s. 5 9, 2006, c. 8, s. 6 10, 2006, c. 8, s. 7 61, 2006, c. 8, s. 8 84, Ab. 2006, c. 8, s. 9 85, Ab. 2006, c. 8, s. 9 86, Ab. 2006, c. 8, s. 9 87, Ab. 2006, c. 8, s. 9 88, Ab. 2006, c. 8, s. 9 97, 2006, c. 8, s. 11 98, 2006, c. 8, s. 11 99, 2006, c. 8, s. 11 100, 2006, c. 8, s. 11 101, 2006, c. 8, s. 11 101.1, 2006, c. 8, s. 11 102, 2006, c. 8, s. 11 103, 2006, c. 8, s. 11 104, 2006, c. 8, s. 11 105, 2006, c. 8, s. 11 106, 2006, c. 8, s. 11 107, 2006, c. 8, s. 11 108, 2006, c. 8, s. 11 109, Ab. 2006, c. 8, s. 12 110, Ab. 2006, c. 8, s. 12 111, 2006, c. 8, s. 13 112, 2006, c. 8, s. 13 113, 2006, c. 8, s. 13 114, 2006, c. 8, s. 13 115, 2006, c. 8, s. 13 116, 2006, c. 8, s. 13 117, 2006, c. 8, s. 13 118, 2006, c. 8, s. 13 119, 2006, c. 8, s. 13 120, 2006, c. 8, s. 13 121, 2006, c. 8, s. 13 122, 2006, c. 8, s. 13 123, 2006, c. 8, s. 13 124, 2006, c. 8, s. 13 125, 2006, c. 8, s. 13 126, 2006, c. 8, s. 13 127, 2006, c. 8, s. 13 128, 2006, c. 8, s. 13</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. M-30.01	<p>Act respecting the Ministère du Développement économique et régional et de la Recherche — <i>Cont'd</i> (<i>Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation</i>)</p> <p>178, 2006, c. 8, s. 14 Sched., 2006, c. 8, s. 15</p>
c. M-31	<p>Act respecting the Ministère du Revenu</p> <p>2, 2006, c. 38, s. 41 5, 2006, c. 38, s. 42 17.3, 2006, c. 13, s. 229 17.4.1, 2006, c. 7, s. 5 17.5, 2006, c. 13, s. 230 30.3, 2006, c. 13, s. 231 34, 2006, c. 36, s. 273 34.2, 2006, c. 13, s. 232 38, 2006, c. 13, s. 233 39, 2006, c. 7, s. 6 39.0.1, 2006, c. 7, s. 7 39.2, 2006, c. 7, s. 8 59.3.1, 2006, c. 7, s. 9 59.6, 2006, c. 7, s. 10 60.2, 2006, c. 13, s. 234 61.0.0.2, 2006, c. 36, s. 274 61.1, 2006, c. 7, s. 11 64, 2006, c. 7, s. 12 69.0.0.7, 2006, c. 38, s. 43 69.1, 2006, c. 32, s. 11; 2006, c. 36, s. 44 71, 2006, c. 22, s. 177 79, 2006, c. 7, s. 13 96, 2006, c. 36, s. 275</p>
c. M-31.2	<p>Act respecting the Ministère du Tourisme</p> <p>21, 2006, c. 36, s. 276 25, 2006, c. 36, s. 277</p>
c. M-35.1	<p>Act respecting the marketing of agricultural, food and fish products</p> <p>13.1, 2006, c. 44, s. 1 149, 2006, c. 44, s. 2 149.1, 2006, c. 44, s. 3 150, 2006, c. 44, s. 4</p>
c. N-1.1	<p>Act respecting labour standards</p> <p>28.1, 2006, c. 58, s. 66</p>
c. N-3	<p>Notaries Act</p> <p>18, 2006, c. 50, s. 135</p>
c. O-5	<p>Act respecting the Office franco-québécois pour la jeunesse (<i>Act to recognize bodies promoting international exchanges for young people</i>)</p> <p>Title, 2006, c. 18, s. 9 1, 2006, c. 18, s. 11 5, Ab. 2006, c. 18, s. 12 6, 2006, c. 18, s. 13 8, 2006, c. 18, s. 14 9, 2006, c. 18, s. 14 10, 2006, c. 18, s. 14</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. O-5	Act respecting the Office franco-québécois pour la jeunesse — <i>Cont'd</i> (<i>Act to recognize bodies promoting international exchanges for young people</i>) 11 , 2006, c. 18, s. 14 12 , 2006, c. 18, s. 14 13 , 2006, c. 18, s. 14 14 , 2006, c. 18, s. 14 Sched. , Ab. 2006, c. 18, s. 15
c. O-5.1	Act respecting the Office Québec-Amériques pour la jeunesse 7 , 2006, c. 18, s. 1 8 , 2006, c. 18, s. 2 9 , 2006, c. 18, s. 3 9.1 , 2006, c. 18, s. 3 9.2 , 2006, c. 18, s. 3 9.3 , 2006, c. 18, s. 3 9.4 , 2006, c. 18, s. 3 10 , 2006, c. 18, s. 4 12 , 2006, c. 18, s. 5 13 , 2006, c. 18, s. 6 15 , 2006, c. 18, s. 7 22 , 2006, c. 18, s. 8
c. O-9	Act respecting municipal territorial organization 176.19 , 2006, c. 58, s. 67
c. P-7	Act respecting Mauricie Park and its surroundings 1 , 2006, c. 3, s. 35
c. P-8	Act respecting Forillon Park and its surroundings 1 , 2006, c. 3, s. 35 3 , 2006, c. 3, s. 35 5 , 2006, c. 3, s. 35
c. P-8.1	Act respecting the Saguenay–St. Lawrence Marine Park 3 , 2006, c. 3, s. 35 24 , 2006, c. 3, s. 35
c. P-9	Parks Act 1 , 2006, c. 3, s. 35 16 , 2006, c. 3, s. 35
c. P-9.001	Act respecting transport infrastructure partnerships 2 , 2006, c. 29, s. 52
c. P-13.1	Police Act 56 , 2006, c. 33, s. 1 66 , 2006, c. 33, s. 2 67 , 2006, c. 55, s. 60 67.1 , 2006, c. 55, s. 60 67.2 , 2006, c. 55, s. 60 67.3 , 2006, c. 55, s. 60 67.4 , 2006, c. 55, s. 60 67.5 , 2006, c. 55, s. 60 67.6 , 2006, c. 55, s. 60 67.7 , 2006, c. 55, s. 60 117 , 2006, c. 23, s. 127

TABLE OF AMENDMENTS

Reference	Title Amendments
c. P-13.1	<p>Police Act — <i>Cont'd</i></p> <p>126, 2006, c. 33, s. 3 128, 2006, c. 33, s. 4 194, 2006, c. 33, s. 5 199, 2006, c. 33, s. 6 236, 2006, c. 33, s. 7 239, 2006, c. 33, s. 8 244, 2006, c. 33, s. 9 253, 2006, c. 33, s. 10 255.1, 2006, c. 33, s. 11 255.2, 2006, c. 33, s. 11 255.3, 2006, c. 33, s. 11 255.4, 2006, c. 33, s. 11 255.5, 2006, c. 33, s. 11 255.6, 2006, c. 33, s. 11 255.7, 2006, c. 33, s. 11 255.8, 2006, c. 33, s. 11 255.9, 2006, c. 33, s. 11 255.10, 2006, c. 33, s. 11 255.11, 2006, c. 33, s. 11 353.3, 2006, c. 55, s. 61 353.4, 2006, c. 55, s. 62</p>
c. P-16	<p>Act respecting the special powers of legal persons</p> <p>53, Ab. 2006, c. 38, s. 45 54, 2006, c. 38, s. 46</p>
c. P-32	<p>Public Protector Act</p> <p>15, 2006, c. 46, s. 27 35.1, 2006, c. 29, s. 39</p>
c. P-34.1	<p>Youth Protection Act</p> <p>1, 2006, c. 34, s. 1 2.1, 2006, c. 34, s. 2 2.3, 2006, c. 34, s. 3 4, 2006, c. 34, s. 4 8, 2006, c. 34, s. 5 9, 2006, c. 34, s. 6 10, 2006, c. 34, s. 7 11.1.1, 2006, c. 34, s. 8 11.2.1, 2006, c. 34, s. 9 23, 2006, c. 34, s. 73 32, 2006, c. 34, s. 10 33.3, 2006, c. 34, s. 73 35.4, 2006, c. 34, s. 11 36, 2006, c. 34, s. 12 37.1, 2006, c. 34, s. 13 37.2, 2006, c. 34, s. 13 37.3, 2006, c. 34, s. 13 37.4, 2006, c. 34, s. 13 38, 2006, c. 34, s. 14 38.2, 2006, c. 34, s. 15 39, 2006, c. 34, s. 16 39.1, 2006, c. 34, s. 17 41, Ab. 2006, c. 34, s. 18 45, 2006, c. 34, ss. 20, 74 45.1, 2006, c. 34, s. 21 46, 2006, c. 34, s. 22 47, 2006, c. 34, s. 23 47.1, 2006, c. 34, s. 23 47.2, 2006, c. 34, s. 23</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. P-34.1	<p>Youth Protection Act — <i>Cont'd</i></p> <p>47.3, 2006, c. 34, s. 23 47.4, 2006, c. 34, s. 23 47.5, 2006, c. 34, s. 23 48, 2006, c. 34, s. 24 49, 2006, c. 34, s. 74 50, 2006, c. 34, s. 25 51, 2006, c. 34, s. 26 53, 2006, c. 34, s. 27 53.0.1, 2006, c. 34, s. 28 54, 2006, c. 34, s. 29 55, 2006, c. 34, s. 30 57, 2006, c. 34, s. 31 57.1, 2006, c. 34, s. 32 57.2, 2006, c. 34, s. 33 62, 2006, c. 34, s. 34 63, 2006, c. 34, s. 35 70.1, 2006, c. 34, s. 36 70.2, 2006, c. 34, s. 36 70.3, 2006, c. 34, s. 36 70.4, 2006, c. 34, s. 36 70.5, 2006, c. 34, s. 36 70.6, 2006, c. 34, s. 36 72.6, 2006, c. 34, s. 37 72.7, 2006, c. 34, s. 38 72.9, 2006, c. 34, s. 39 72.10, 2006, c. 34, s. 39 72.11, 2006, c. 34, s. 39 73, 2006, c. 34, s. 74 73.1, 2006, c. 34, s. 40 74, 2006, c. 34, s. 41 74.0.1, 2006, c. 34, s. 42 74.2, 2006, c. 34, s. 43 75, 2006, c. 34, s. 44 76, 2006, c. 34, s. 45 76.2, 2006, c. 34, s. 46 76.3, 2006, c. 34, s. 46 76.4, 2006, c. 34, s. 46 76.5, 2006, c. 34, s. 46 77, 2006, c. 34, s. 47 80, 2006, c. 34, s. 48 81, 2006, c. 34, s. 49 82, 2006, c. 34, s. 50 83, Ab., 2006, c. 34, s. 51 84, 2006, c. 34, s. 52 84.1, 2006, c. 34, s. 53 84.2, 2006, c. 34, s. 53 85, 2006, c. 34, s. 54 85.1, 2006, c. 34, s. 55 85.2, 2006, c. 34, s. 55 85.3, 2006, c. 34, s. 55 85.5, 2006, c. 34, s. 56 86, 2006, c. 34, s. 57 87, 2006, c. 34, ss. 58, 75 88, 2006, c. 34, s. 59 89, 2006, c. 34, s. 60 90, 2006, c. 34, s. 61 91, 2006, c. 34, s. 62 91.1, 2006, c. 34, s. 63 91.2, 2006, c. 34, s. 63 92, 2006, c. 34, s. 64 92.1, 2006, c. 34, s. 65 94, 2006, c. 34, s. 66 95, 2006, c. 34, s. 67</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. P-34.1	<p>Youth Protection Act — <i>Cont'd</i></p> <p>95.0.1, 2006, c. 34, s. 68 101, 2006, c. 34, s. 69 132, 2006, c. 34, s. 70 135, 2006, c. 34, s. 71 156.1, 2006, c. 34, s. 72 156.2, 2006, c. 34, s. 72</p>
c. P-39.1	<p>Act respecting the protection of personal information in the private sector</p> <p>1, 2006, c. 22, s. 111 3, 2006, c. 22, s. 112 10, 2006, c. 22, s. 113 13, 2006, c. 22, s. 114 14, 2006, c. 22, s. 115 17, 2006, c. 22, s. 116 18, 2006, c. 22, s. 117; 2006, c. 23, s. 128 20, 2006, c. 22, s. 118 22, 2006, c. 22, s. 119 24, 2006, c. 22, s. 120 27, 2006, c. 22, s. 121 30, 2006, c. 22, s. 122 32, 2006, c. 22, s. 123 37, 2006, c. 22, s. 124 39, 2006, c. 23, s. 129 41, 2006, c. 22, s. 125 41.1, 2006, c. 22, s. 126 48, 2006, c. 22, s. 127 50, 2006, c. 22, s. 128 50.1, 2006, c. 22, s. 129 54, 2006, c. 22, s. 130 55.1, 2006, c. 22, s. 131 57.1, 2006, c. 22, s. 132 61, 2006, c. 22, s. 133 61.1, 2006, c. 22, s. 133 63, 2006, c. 22, s. 134 64, 2006, c. 22, s. 134 65, 2006, c. 22, s. 134 66, 2006, c. 22, s. 134 70.1, 2006, c. 22, s. 135 77, Ab. 2006, c. 22, s. 136 80, 2006, c. 22, s. 137 80.1, 2006, c. 22, s. 137 80.2, 2006, c. 22, s. 138 80.3, 2006, c. 22, s. 138 80.4, 2006, c. 22, s. 138 81, 2006, c. 22, s. 139 82, Ab. 2006, c. 22, s. 140 85, 2006, c. 22, s. 141 88, 2006, c. 22, s. 142 89, 2006, c. 22, s. 143 91, 2006, c. 22, s. 144 92, 2006, c. 22, s. 145 92.1, 2006, c. 22, s. 146 97, 2006, c. 22, s. 147</p>
c. P-40.1	<p>Consumer Protection Act</p> <p>5, 2006, c. 56, s. 1 11.1, 2006, c. 56, s. 2 20, Ab. 2006, c. 56, s. 3 21, Ab. 2006, c. 56, s. 3 22, Ab. 2006, c. 56, s. 3 54.1, 2006, c. 56, s. 5</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. P-40.1	<p>Consumer Protection Act — <i>Cont'd</i></p> <p>54.2, 2006, c. 56, s. 5 54.3, 2006, c. 56, s. 5 54.4, 2006, c. 56, s. 5 54.5, 2006, c. 56, s. 5 54.6, 2006, c. 56, s. 5 54.7, 2006, c. 56, s. 5 54.8, 2006, c. 56, s. 5 54.9, 2006, c. 56, s. 5 54.10, 2006, c. 56, s. 5 54.11, 2006, c. 56, s. 5 54.12, 2006, c. 56, s. 5 54.13, 2006, c. 56, s. 5 54.14, 2006, c. 56, s. 5 54.15, 2006, c. 56, s. 5 54.16, 2006, c. 56, s. 5 182, 2006, c. 56, s. 6 273, Ab. 2006, c. 56, s. 7 274, Ab. 2006, c. 56, s. 7 275, Ab. 2006, c. 56, s. 7 292, 2006, c. 56, s. 8 309, Ab. 2006, c. 56, s. 9 350, 2006, c. 56, s. 10</p>
c. P-41.1	<p>Act respecting the preservation of agricultural land and agricultural activities</p> <p>47, 2006, c. 8, s. 25</p>
c. P-42	<p>Animal Health Protection Act</p> <p>11.3, 2006, c. 22, s. 162 22.4, 2006, c. 22, s. 163</p>
c. P-45	<p>Act respecting the legal publicity of sole proprietorships, partnerships and legal persons</p> <p>2, 2006, c. 38, s. 47 18, 2006, c. 38, s. 48 19, 2006, c. 38, s. 49 26.1, 2006, c. 38, s. 50 28, 2006, c. 38, s. 51 30, 2006, c. 38, s. 52 31, 2006, c. 38, s. 53 32.1, 2006, c. 38, s. 54 40, 2006, c. 38, s. 55 41.1, 2006, c. 38, s. 56 47, 2006, c. 38, s. 57 57.1, 2006, c. 38, s. 58 57.1.1, 2006, c. 38, s. 59 57.2, 2006, c. 38, s. 60 57.3, 2006, c. 38, s. 61 57.4, 2006, c. 38, s. 62 57.5, 2006, c. 38, s. 63 57.6, 2006, c. 38, s. 64 57.7, Ab. 2006, c. 38, s. 65 72, 2006, c. 38, s. 66 72.1, 2006, c. 38, s. 67 73, 2006, c. 38, s. 68 73.1, 2006, c. 38, s. 69 73.2, 2006, c. 38, s. 70 73.3, 2006, c. 38, s. 71 74, 2006, c. 38, s. 72 75, 2006, c. 38, s. 73 76, 2006, c. 38, s. 74</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. P-45	Act respecting the legal publicity of sole proprietorships, partnerships and legal persons — <i>Cont'd</i> 77 , 2006, c. 38, s. 75 77.1 , 2006, c. 38, s. 76 81 , 2006, c. 38, s. 77 89 , Ab. 2006, c. 38, s. 78 98 , 2006, c. 38, s. 79 538 , Ab. 2006, c. 38, s. 80 539 , 2006, c. 38, s. 81 539.1 , 2006, c. 38, s. 82
c. Q-2	Environment Quality Act 2.0.1 , 2006, c. 22, s. 164 31 , 2006, c. 3, s. 29
c. R-2.2	Act respecting the collection of certain debts 3 , 2006, c. 56, s. 11 4 , 2006, c. 56, s. 12 4.1 , 2006, c. 56, s. 13 6 , 2006, c. 56, s. 14 34 , 2006, c. 56, s. 15 63.1 , 2006, c. 56, s. 16
c. R-5	Act respecting the Régie de l'assurance maladie du Québec 33 , 2006, c. 36, s. 278 34.1.5 , 2006, c. 36, s. 279 34.1.6 , 2006, c. 36, s. 280 37.4 , 2006, c. 13, s. 235; 2006, c. 36, s. 281 37.7 , 2006, c. 36, s. 282 37.12 , 2006, c. 22, s. 177
c. R-6.01	Act respecting the Régie de l'énergie 2 , 2006, c. 46, s. 28 2.1 , 2006, c. 46, s. 29 2.2 , 2006, c. 46, s. 30 25 , 2006, c. 46, s. 31 31 , 2006, c. 46, s. 32 32.1 , 2006, c. 46, s. 33 36 , 2006, c. 46, s. 34 44 , 2006, c. 46, s. 35 47 , 2006, c. 46, s. 36 48 , 2006, c. 46, s. 37 49 , 2006, c. 46, s. 38 52.1 , 2006, c. 46, s. 39 62 , 2006, c. 46, s. 40 72 , 2006, c. 46, s. 41 73.1 , 2006, c. 46, s. 42 74.1 , 2006, c. 46, s. 43 74.3 , 2006, c. 46, s. 44 76.1 , 2006, c. 46, s. 45 76.2 , 2006, c. 46, s. 45 80 , 2006, c. 46, s. 46 85.1 , 2006, c. 46, s. 47 85.2 , 2006, c. 46, s. 48 85.3 , 2006, c. 46, s. 48 85.4 , 2006, c. 46, s. 48 85.5 , 2006, c. 46, s. 48 85.6 , 2006, c. 46, s. 48 85.7 , 2006, c. 46, s. 48

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-6.01	<p>Act respecting the Régie de l'énergie — <i>Cont'd</i></p> <p>85.8, 2006, c. 46, s. 48 85.9, 2006, c. 46, s. 48 85.10, 2006, c. 46, s. 48 85.11, 2006, c. 46, s. 48 85.12, 2006, c. 46, s. 48 85.13, 2006, c. 46, s. 48 85.14, 2006, c. 46, s. 48 85.15, 2006, c. 46, s. 48 85.16, 2006, c. 46, s. 48 85.17, 2006, c. 46, s. 48 85.18, 2006, c. 46, s. 48 85.19, 2006, c. 46, s. 48 85.20, 2006, c. 46, s. 48 85.21, 2006, c. 46, s. 48 85.22, 2006, c. 46, s. 48 85.23, 2006, c. 46, s. 48 85.24, 2006, c. 46, s. 48 85.25, 2006, c. 46, s. 48 85.26, 2006, c. 46, s. 48 85.27, 2006, c. 46, s. 48 85.28, 2006, c. 46, s. 48 85.29, 2006, c. 46, s. 48 85.30, 2006, c. 46, s. 48 85.31, 2006, c. 46, s. 48 85.32, 2006, c. 46, s. 48 85.33, 2006, c. 46, s. 48 85.34, 2006, c. 46, s. 48 85.35, 2006, c. 46, s. 48 85.36, 2006, c. 46, s. 48 85.37, 2006, c. 46, s. 48 85.38, 2006, c. 46, s. 48 85.39, 2006, c. 46, s. 48 102, 2006, c. 46, s. 49 112, 2006, c. 46, s. 50 114, 2006, c. 46, s. 51 115, 2006, c. 46, s. 52 116, 2006, c. 46, s. 53 117, 2006, c. 46, s. 54</p>
c. R-8.1	<p>Act respecting the Régie du logement</p> <p>32, 2006, c. 31, s. 105 51, 2006, c. 31, s. 106 54.12, 2006, c. 31, s. 107 54.13, 2006, c. 31, s. 108</p>
c. R-8.2	<p>Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors</p> <p>61, 2006, c. 58, s. 68 74, 2006, c. 58, s. 68 Sched. C, 2006, c. 26, s. 20; 2006, c. 46, s. 55</p>
c. R-9	<p>Act respecting the Québec Pension Plan</p> <p>1.1, 2006, c. 36, s. 283 3, 2006, c. 36, s. 284 47.1, 2006, c. 36, s. 285 50.0.1, Ab. 2006, c. 36, s. 286 55, 2006, c. 36, s. 287 81, 2006, c. 36, s. 288</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-9.1	Act respecting the Pension Plan of Certain Teachers 8 , 2006, c. 55, s. 1 35.8 , 2006, c. 49, s. 74 41.8 , 2006, c. 49, s. 75 52 , 2006, c. 49, s. 126 56 , 2006, c. 49, s. 76 59.1.1 , 2006, c. 49, s. 126 113 , 2006, c. 49, s. 126
c. R-9.2	Act respecting the Pension Plan of Peace Officers in Correctional Services 7 , 2006, c. 49, s. 77 9 , 2006, c. 55, s. 2 21 , 2006, c. 55, s. 3 35 , 2006, c. 55, s. 4 36 , 2006, c. 55, s. 5 41.9 , 2006, c. 55, s. 6 41.12 , 2006, c. 55, s. 7 42.1.1 , 2006, c. 55, s. 8 72 , 2006, c. 55, s. 9 74.0.1 , 2006, c. 55, s. 10 126 , 2006, c. 55, s. 11 134 , 2006, c. 49, s. 78 135 , 2006, c. 55, s. 12 136 , 2006, c. 55, s. 13 137 , 2006, c. 55, s. 14 143.6 , 2006, c. 55, s. 15 143.16 , 2006, c. 55, s. 16 143.20 , 2006, c. 55, s. 17 143.27 , 2006, c. 49, s. 79
c. R-9.3	Act respecting the Pension Plan of Elected Municipal Officers 70.1 , 2006, c. 49, s. 81 70.2 , 2006, c. 49, s. 82 70.4 , 2006, c. 49, s. 83 70.5 , 2006, c. 49, s. 127 70.6 , 2006, c. 49, s. 84 70.9 , 2006, c. 49, s. 127 70.10 , 2006, c. 49, s. 85
c. R-10	Act respecting the Government and Public Employees Retirement Plan 14 , 2006, c. 55, s. 18 22 , 2006, c. 55, s. 19 29.2 , 2006, c. 55, s. 20 46.1 , 2006, c. 55, s. 21 85.17 , 2006, c. 49, s. 126 85.20 , 2006, c. 55, s. 22 85.21 , 2006, c. 55, s. 23 85.33 , 2006, c. 49, s. 126 89 , 2006, c. 55, s. 24 109.4 , 2006, c. 55, s. 25 109.9 , 2006, c. 55, s. 26 134 , 2006, c. 49, s. 126; 2006, c. 55, s. 27 136 , Ab. 2006, c. 49, s. 87 137 , Ab. 2006, c. 49, s. 87; 2006, c. 55, s. 28 137.0.1 , Ab. 2006, c. 49, s. 87 137.0.2 , Ab. 2006, c. 49, s. 87 138 , Ab. 2006, c. 49, s. 87 139 , Ab. 2006, c. 49, s. 87 140 , Ab. 2006, c. 49, s. 87 141 , Ab. 2006, c. 49, s. 87 142 , Ab. 2006, c. 49, s. 87

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan — <i>Cont'd</i></p> <p>143, Ab. 2006, c. 49, s. 87 144, Ab. 2006, c. 49, s. 87 145, Ab. 2006, c. 49, s. 87 147.0.5, 2006, c. 55, s. 29 158, 2006, c. 49, s. 89; 2006, c. 55, s. 30 158.1, Ab. 2006, c. 49, s. 90 158.2, Ab. 2006, c. 49, s. 90 158.3, Ab. 2006, c. 49, s. 90 158.4, Ab. 2006, c. 49, s. 90 158.5, Ab. 2006, c. 49, s. 90; 2006, c. 55, s. 31 158.6, Ab. 2006, c. 49, s. 90 158.8, Ab. 2006, c. 49, s. 90 158.9, Ab. 2006, c. 49, s. 90 158.10, Ab. 2006, c. 49, s. 90 158.11, Ab. 2006, c. 49, s. 90 158.12, Ab. 2006, c. 49, s. 90 158.13, Ab. 2006, c. 49, s. 90 159, Ab. 2006, c. 49, s. 90 160, Ab. 2006, c. 49, s. 90 161, Ab. 2006, c. 49, s. 90 162, Ab. 2006, c. 49, s. 90 163, 2006, c. 49, s. 92 164, 2006, c. 49, s. 94 165, 2006, c. 49, s. 95 165.1, 2006, c. 49, s. 96 165.2, 2006, c. 49, s. 96 166.1, 2006, c. 49, s. 97 167, 2006, c. 49, s. 98 168, 2006, c. 49, s. 99 169, 2006, c. 49, s. 100 170, 2006, c. 49, s. 101 172, 2006, c. 49, s. 127 173, 2006, c. 49, s. 102 173.0.1, 2006, c. 49, ss. 103, 126 173.0.2, 2006, c. 49, s. 104 173.1, Ab. 2006, c. 49, s. 105 173.2, Ab. 2006, c. 49, s. 105 173.3, Ab. 2006, c. 49, s. 105 173.3.1, Ab. 2006, c. 49, s. 105 173.4, Ab. 2006, c. 49, s. 105 173.5, Ab. 2006, c. 49, s. 105 174, 2006, c. 49, s. 106; 2006, c. 55, s. 32 178, 2006, c. 55, s. 33 179, 2006, c. 49, s. 107 180, 2006, c. 49, s. 126 181, 2006, c. 49, s. 126 183, 2006, c. 49, s. 108; 2006, c. 55, s. 34 187, 2006, c. 55, s. 35 191, 2006, c. 55, s. 36 215.11.9, 2006, c. 49, s. 126 215.19, 2006, c. 49, s. 109 216.1.1, 2006, c. 49, s. 126 230, 2006, c. 49, s. 126 Sched. I, 2006, c. 46, s. 56; 2006, c. 49, ss. 110, 127; 2006, c. 57, s. 41 Sched. II.1, 2006, c. 49, s. 110</p>
c. R-11	<p>Act respecting the Teachers Pension Plan</p> <p>8, 2006, c. 49, s. 126 10.1.1, 2006, c. 49, s. 126 11, 2006, c. 55, s. 37 19, 2006, c. 55, s. 38</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-11	Act respecting the Teachers Pension Plan — <i>Cont'd</i> 23 , 2006, c. 55, s. 39 28.7 , Ab. 2006, c. 55, s. 40 29.1.0.1 , 2006, c. 55, s. 41 66.7 , 2006, c. 49, s. 111 73 , 2006, c. 49, s. 126 78 , 2006, c. 49, s. 112
c. R-12	Act respecting the Civil Service Superannuation Plan 51 , 2006, c. 55, s. 42 67 , 2006, c. 55, s. 43 69.0.1.1 , 2006, c. 55, s. 44 99.21 , Ab. 2006, c. 55, s. 45 99.28 , 2006, c. 49, s. 126 109 , 2006, c. 49, s. 126; 2006, c. 55, s. 46 111.0.1.1 , 2006, c. 49, s. 126 114 , 2006, c. 49, s. 113 Sched. I , 2006, c. 49, s. 127 Sched. II , 2006, c. 49, s. 127 Sched. III , 2006, c. 49, s. 127
c. R-12.1	Act respecting the Pension Plan of Management Personnel 23 , 2006, c. 49, s. 114 25 , 2006, c. 55, s. 47 36 , 2006, c. 55, s. 48 43.1 , 2006, c. 55, s. 49 54 , 2006, c. 49, s. 115 68 , 2006, c. 55, s. 50 118 , 2006, c. 55, s. 51 138.3 , 2006, c. 55, s. 52 138.8 , 2006, c. 55, s. 53 170 , 2006, c. 49, s. 116 171 , 2006, c. 49, s. 117 190 , 2006, c. 49, s. 118 196 , 2006, c. 49, s. 119; 2006, c. 55, s. 54 196.1 , 2006, c. 49, s. 120 196.2 , 2006, c. 49, s. 121 196.3 , 2006, c. 49, s. 121 196.4 , 2006, c. 49, s. 121 196.5 , 2006, c. 49, s. 121 196.6 , 2006, c. 49, s. 121 196.7 , 2006, c. 49, s. 121 196.8 , 2006, c. 49, s. 121 196.9 , 2006, c. 49, s. 121 196.10 , 2006, c. 49, s. 121 196.11 , 2006, c. 49, s. 121 196.12 , 2006, c. 49, s. 121 196.13 , 2006, c. 49, s. 121 196.14 , 2006, c. 49, s. 121 196.15 , 2006, c. 49, s. 121 196.16 , 2006, c. 49, s. 121 196.17 , 2006, c. 49, s. 121 196.18 , 2006, c. 49, s. 121 196.19 , 2006, c. 49, s. 121 196.20 , 2006, c. 49, s. 121 196.21 , 2006, c. 49, s. 121 196.22 , 2006, c. 49, s. 121 196.23 , 2006, c. 49, s. 121 196.24 , 2006, c. 49, s. 121 196.25 , 2006, c. 49, s. 121 196.26 , 2006, c. 49, s. 121 200 , 2006, c. 49, s. 126

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-12.1	Act respecting the Pension Plan of Management Personnel — <i>Cont'd</i> 203 , 2006, c. 49, s. 122; 2006, c. 55, s. 55 209 , 2006, c. 49, s. 123 418 , 2006, c. 49, s. 126 Sched. I , 2006, c. 49, s. 127 Sched. II , 2006, c. 46, s. 57; 2006, c. 49, s. 124; 2006, c. 57, s. 42
c. R-13	Watercourses Act 3 , 2006, c. 24, s. 17; 2006, c. 46, s. 58 68 , 2006, c. 24, s. 18 68.1 , 2006, c. 46, s. 59 69.2 , 2006, c. 24, s. 19 69.3 , 2006, c. 24, s. 20 70 , 2006, c. 24, s. 21
c. R-13.1	Act respecting the land regime in the James Bay and New Québec territories 116 , 2006, c. 28, s. 19
c. R-15.1	Supplemental Pension Plans Act 14 , 2006, c. 42, s. 1 21.1 , 2006, c. 42, s. 2 24 , 2006, c. 42, s. 3 26 , 2006, c. 42, s. 4 39 , 2006, c. 42, s. 5 39.1 , 2006, c. 42, s. 6 41 , 2006, c. 42, s. 7 42 , 2006, c. 42, s. 8 42.1 , 2006, c. 42, s. 9 101 , 2006, c. 42, s. 10 116 , 2006, c. 42, s. 11 117 , 2006, c. 42, s. 11 118 , 2006, c. 42, s. 11 119 , 2006, c. 42, s. 11 120 , 2006, c. 42, s. 11 121 , 2006, c. 42, s. 11 122 , 2006, c. 42, s. 11 123 , 2006, c. 42, s. 11 124 , 2006, c. 42, s. 11 125 , 2006, c. 42, s. 11 126 , 2006, c. 42, s. 11 127 , 2006, c. 42, s. 11 128 , 2006, c. 42, s. 11 129 , 2006, c. 42, s. 11 130 , 2006, c. 42, s. 11 131 , 2006, c. 42, s. 11 132 , 2006, c. 42, s. 11 133 , 2006, c. 42, s. 11 134 , 2006, c. 42, s. 11 134.1 , 2006, c. 42, s. 11 135 , 2006, c. 42, s. 11 135.1 , 2006, c. 42, s. 11 135.2 , 2006, c. 42, s. 11 135.3 , 2006, c. 42, s. 11 135.4 , 2006, c. 42, s. 11 135.5 , 2006, c. 42, s. 11 136 , 2006, c. 42, s. 11 137 , 2006, c. 42, s. 11 138 , 2006, c. 42, s. 11

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-15.1	Supplemental Pension Plans Act — <i>Cont'd</i>
	139 , 2006, c. 42, s. 11
	140 , 2006, c. 42, s. 11
	141 , 2006, c. 42, ss. 11, 50
	142 , 2006, c. 42, ss. 11, 50
	143 , 2006, c. 42, s. 11
	144 , 2006, c. 42, s. 11
	145 , 2006, c. 42, s. 11
	145.1 , 2006, c. 42, s. 11
	146 , 2006, c. 42, s. 11
	146.1 , 2006, c. 42, s. 13
	146.2 , 2006, c. 42, s. 13
	146.3 , 2006, c. 42, s. 13
	146.3.1 , 2006, c. 42, s. 13
	146.3.2 , 2006, c. 42, s. 13
	146.3.3 , 2006, c. 42, s. 13
	146.3.4 , 2006, c. 42, s. 13
	146.3.5 , 2006, c. 42, s. 13
	146.3.6 , 2006, c. 42, s. 13
	146.4 , 2006, c. 42, s. 15
	146.5 , 2006, c. 42, s. 16
	146.6 , 2006, c. 42, s. 17
	146.7 , 2006, c. 42, s. 18
	146.9 , 2006, c. 42, s. 19
	151.1 , 2006, c. 42, s. 20
	151.2 , 2006, c. 42, s. 20
	151.3 , 2006, c. 42, s. 20
	153 , 2006, c. 42, s. 21
	154 , 2006, c. 42, s. 22
	154.1 , 2006, c. 42, s. 23
	154.2 , 2006, c. 42, s. 23
	154.3 , 2006, c. 42, s. 23
	154.4 , 2006, c. 42, s. 23
	161 , 2006, c. 42, s. 24
	161.1 , Ab. 2006, c. 42, s. 25
	162 , 2006, c. 42, s. 26
	162.1 , 2006, c. 42, s. 27
	170 , 2006, c. 42, s. 28
	172 , 2006, c. 42, s. 29
	180 , 2006, c. 42, s. 30
	195 , 2006, c. 42, s. 31
	196 , 2006, c. 42, s. 32
	217 , 2006, c. 42, s. 33
	218 , 2006, c. 42, s. 34
	230.7 , 2006, c. 42, s. 35
	237 , 2006, c. 42, s. 36
	241 , Ab. 2006, c. 42, s. 38
	242 , Ab. 2006, c. 42, s. 38
	243 , 2006, c. 42, s. 39
	244 , 2006, c. 42, s. 40
	248 , 2006, c. 42, s. 41
	250 , 2006, c. 42, s. 42
	253 , 2006, c. 42, s. 43
	257 , 2006, c. 42, s. 44
	258 , 2006, c. 42, s. 45
	306 , Ab. 2006, c. 42, s. 46
	306.1 , Ab. 2006, c. 42, s. 46
	306.1.1 , Ab. 2006, c. 42, s. 46
	306.2 , Ab. 2006, c. 42, s. 46
	306.3 , Ab. 2006, c. 42, s. 46
	306.4 , Ab. 2006, c. 42, s. 46
	306.5 , Ab. 2006, c. 42, s. 46
	306.6 , Ab. 2006, c. 42, s. 46
	306.9 , 2006, c. 42, s. 47

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-17.1	Act respecting the enterprise registrar 1 , 2006, c. 38, s. 2 2 , Ab. 2006, c. 38, s. 3 3 , Ab. 2006, c. 38, s. 3 4 , Ab. 2006, c. 38, s. 3 5 , Ab. 2006, c. 38, s. 3 6 , Ab. 2006, c. 38, s. 3 7 , Ab. 2006, c. 38, s. 3 8 , 2006, c. 38, s. 4 9 , Ab. 2006, c. 38, s. 5 9.1 , 2006, c. 38, s. 6 11 , 2006, c. 38, s. 7 14 , 2006, c. 38, s. 8 16 , 2006, c. 38, s. 9 20 , 2006, c. 38, s. 10 21 , Ab. 2006, c. 38, s. 11 22 , Ab. 2006, c. 38, s. 11 23 , 2006, c. 38, s. 12 23.1 , 2006, c. 38, s. 12 24 , 2006, c. 38, s. 12 25 , 2006, c. 38, s. 12 26 , 2006, c. 38, s. 12 27 , 2006, c. 38, s. 12 28 , 2006, c. 38, s. 12 29 , 2006, c. 38, s. 12 30 , 2006, c. 38, s. 12 31 , 2006, c. 38, s. 12 32 , 2006, c. 38, s. 12 33 , 2006, c. 38, s. 12 34 , 2006, c. 38, s. 12 35 , 2006, c. 38, s. 12 42 , 2006, c. 38, s. 12 43 , 2006, c. 38, s. 12 44 , 2006, c. 38, s. 12 45 , 2006, c. 38, s. 12 46 , 2006, c. 38, s. 12 47 , 2006, c. 38, s. 12 48 , 2006, c. 38, s. 12 49 , 2006, c. 38, s. 12 50 , 2006, c. 38, s. 12 51 , 2006, c. 38, s. 12 52 , 2006, c. 38, s. 12 53 , 2006, c. 38, s. 12 54 , 2006, c. 38, s. 12 56 , 2006, c. 38, s. 12 57 , 2006, c. 38, s. 12 60 , 2006, c. 38, s. 12 61 , 2006, c. 38, s. 12 62 , 2006, c. 38, s. 12 63 , 2006, c. 38, s. 12 64 , 2006, c. 38, s. 12 65 , 2006, c. 38, s. 12 66 , 2006, c. 38, s. 12 67 , 2006, c. 38, s. 12 68 , 2006, c. 38, s. 12 69 , 2006, c. 38, s. 12 70 , 2006, c. 38, s. 12 71 , 2006, c. 38, s. 12 72 , 2006, c. 38, s. 12 73 , 2006, c. 38, s. 12 74 , 2006, c. 38, s. 12 75 , 2006, c. 38, s. 12 76 , 2006, c. 38, s. 12 77 , 2006, c. 38, s. 12

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-17.1	Act respecting the enterprise registrar — <i>Cont'd</i>
	78 , 2006, c. 38, s. 12
	79 , 2006, c. 38, s. 12
	80 , 2006, c. 38, s. 12
	81 , 2006, c. 38, s. 12
	82 , 2006, c. 38, s. 12
	83 , 2006, c. 38, s. 12
	84 , 2006, c. 38, s. 12
	85 , 2006, c. 38, s. 12
	86 , 2006, c. 38, s. 12
	87 , 2006, c. 38, s. 12
	88 , 2006, c. 38, s. 12
	89 , 2006, c. 38, s. 12
	90 , 2006, c. 38, s. 12
	91 , 2006, c. 38, s. 12
	92 , 2006, c. 38, s. 12
	93 , 2006, c. 38, s. 12
	94 , 2006, c. 38, s. 12
	95 , 2006, c. 38, s. 12
	96 , 2006, c. 38, s. 12
	97 , 2006, c. 38, s. 12
	98 , 2006, c. 38, s. 12
	99 , 2006, c. 38, s. 12
	100 , 2006, c. 38, s. 12
	101 , 2006, c. 38, s. 12
	102 , 2006, c. 38, s. 12
	103 , 2006, c. 38, s. 12
	104 , 2006, c. 38, s. 12
	105 , 2006, c. 38, s. 12
	106 , 2006, c. 38, s. 12
	107 , 2006, c. 38, s. 12
	108 , 2006, c. 38, s. 12
	109 , 2006, c. 38, s. 12
	110 , 2006, c. 38, s. 12
	111 , 2006, c. 38, s. 12
	112 , 2006, c. 38, s. 12
	113 , 2006, c. 38, s. 12
	114 , 2006, c. 38, s. 12
	115 , 2006, c. 38, s. 12
	116 , 2006, c. 38, s. 12
	117 , 2006, c. 38, s. 12
	118 , 2006, c. 38, s. 12
	119 , 2006, c. 38, s. 12
	120 , 2006, c. 38, s. 12
	121 , 2006, c. 38, s. 12
	122 , 2006, c. 38, s. 12
	123 , 2006, c. 38, s. 12
	124 , 2006, c. 38, s. 12
	125 , 2006, c. 38, s. 12
	126 , 2006, c. 38, s. 12
	127 , 2006, c. 38, s. 12
	128 , 2006, c. 38, s. 12
	129 , 2006, c. 38, s. 12
	130 , 2006, c. 38, s. 12
	131 , 2006, c. 38, s. 12
	132 , 2006, c. 38, s. 12
	133 , 2006, c. 38, s. 12
	134 , 2006, c. 38, s. 12
	135 , 2006, c. 38, s. 12
	136 , 2006, c. 38, s. 12
	137 , 2006, c. 38, s. 12
	138 , 2006, c. 38, s. 12
	139 , 2006, c. 38, s. 12
	140 , 2006, c. 38, s. 12

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-17.1	Act respecting the enterprise registrar — <i>Cont'd</i>
	141 , 2006, c. 38, s. 12
	142 , 2006, c. 38, s. 12
	143 , 2006, c. 38, s. 12
	144 , 2006, c. 38, s. 12
	145 , 2006, c. 38, s. 12
	146 , 2006, c. 38, s. 12
	147 , 2006, c. 38, s. 12
	148 , 2006, c. 38, s. 12
	149 , 2006, c. 38, s. 12
	150 , 2006, c. 38, s. 12
	151 , 2006, c. 38, s. 12
	152 , 2006, c. 38, s. 12
	153 , 2006, c. 38, s. 12
	154 , 2006, c. 38, s. 12
	155 , 2006, c. 38, s. 12
	156 , 2006, c. 38, s. 12
	157 , 2006, c. 38, s. 12
	158 , 2006, c. 38, s. 12
	159 , 2006, c. 38, s. 12
	160 , 2006, c. 38, s. 12
	161 , 2006, c. 38, s. 12
	162 , 2006, c. 38, s. 12
	163 , 2006, c. 38, s. 12
	164 , 2006, c. 38, s. 12
	165 , 2006, c. 38, s. 12
	166 , 2006, c. 38, s. 12
	167 , 2006, c. 38, s. 12
	168 , 2006, c. 38, s. 12
	169 , 2006, c. 38, s. 12
	170 , 2006, c. 38, s. 12
	171 , 2006, c. 38, s. 12
	172 , 2006, c. 38, s. 12
	173 , 2006, c. 38, s. 12
	174 , 2006, c. 38, s. 12
	175 , 2006, c. 38, s. 12
	176 , 2006, c. 38, s. 12
	177 , 2006, c. 38, s. 12
	178 , 2006, c. 38, s. 12
	179 , 2006, c. 38, s. 12
	180 , 2006, c. 38, s. 12
	181 , 2006, c. 38, s. 12
	182 , 2006, c. 38, s. 12
	183 , 2006, c. 38, s. 12
	184 , 2006, c. 38, s. 12
	185 , 2006, c. 38, s. 12
	186 , 2006, c. 38, s. 12
	187 , 2006, c. 38, s. 12
	188 , 2006, c. 38, s. 12
	189 , 2006, c. 38, s. 12
	190 , 2006, c. 38, s. 12
	191 , 2006, c. 38, s. 12
	192 , 2006, c. 38, s. 12
	193 , 2006, c. 38, s. 12
	194 , 2006, c. 38, s. 12
	195 , 2006, c. 38, s. 12
	196 , 2006, c. 38, s. 12
	197 , 2006, c. 38, s. 12
	198 , 2006, c. 38, s. 12
	199 , 2006, c. 38, s. 12
	200 , 2006, c. 38, s. 12
	201 , 2006, c. 38, s. 12
	202 , 2006, c. 38, s. 12
	203 , 2006, c. 38, s. 12
	204 , 2006, c. 38, s. 12

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-17.1	Act respecting the enterprise registrar — <i>Cont'd</i>
	205 , 2006, c. 38, s. 12
	206 , 2006, c. 38, s. 12
	207 , 2006, c. 38, s. 12
	208 , 2006, c. 38, s. 12
	210 , 2006, c. 38, s. 12
	211 , 2006, c. 38, s. 12
	212 , 2006, c. 38, s. 12
	213 , 2006, c. 38, s. 12
	214 , 2006, c. 38, s. 12
	215 , 2006, c. 38, s. 12
	216 , 2006, c. 38, s. 12
	217 , 2006, c. 38, s. 12
	218 , 2006, c. 38, s. 12
	219 , 2006, c. 38, s. 12
	220 , 2006, c. 38, s. 12
	221 , 2006, c. 38, s. 12
	222 , 2006, c. 38, s. 12
	223 , 2006, c. 38, s. 12
	224 , 2006, c. 38, s. 12
	225 , 2006, c. 38, s. 12
	226 , 2006, c. 38, s. 12
	227 , 2006, c. 38, s. 12
	228 , 2006, c. 38, s. 12
	229 , 2006, c. 38, s. 12
	230 , 2006, c. 38, s. 12
	231 , 2006, c. 38, s. 12
	232 , 2006, c. 38, s. 12
	233 , 2006, c. 38, s. 12
	235 , 2006, c. 38, s. 12
	237 , 2006, c. 38, s. 12
	238 , 2006, c. 38, s. 12
	239 , 2006, c. 38, s. 12
	240 , 2006, c. 38, s. 12
	241 , 2006, c. 38, s. 12
	242 , 2006, c. 38, s. 12
	243 , 2006, c. 38, s. 12
	244 , 2006, c. 38, s. 12
	245 , 2006, c. 38, s. 12
	246 , 2006, c. 38, s. 12
	247 , 2006, c. 38, s. 12
	248 , 2006, c. 38, s. 12
	249 , 2006, c. 38, s. 12
	250 , 2006, c. 38, s. 12
	251 , 2006, c. 38, s. 12
	252 , 2006, c. 38, s. 12
	253 , 2006, c. 38, s. 12
	254 , 2006, c. 38, s. 12
	255 , 2006, c. 38, s. 12
	256 , 2006, c. 38, s. 12
	257 , 2006, c. 38, s. 12
	258 , 2006, c. 38, s. 12
	259 , 2006, c. 38, s. 12
	260 , 2006, c. 38, s. 12
	261 , 2006, c. 38, s. 12
	262 , 2006, c. 38, s. 12
	263 , 2006, c. 38, s. 12
	264 , 2006, c. 38, s. 12
	265 , 2006, c. 38, s. 12
	272 , 2006, c. 38, s. 12
	273 , 2006, c. 38, s. 12
	274 , 2006, c. 38, s. 12
	275 , 2006, c. 38, s. 12
	276 , 2006, c. 38, s. 12
	Sched. I , 2006, c. 38, s. 13

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-20	<p>Act respecting labour relations, vocational training and manpower management in the construction industry</p> <p>7.7, 2006, c. 58, s. 35 7.8, 2006, c. 58, s. 36 8.1, 2006, c. 58, s. 37 21, 2006, c. 58, s. 39 21.0.1, 2006, c. 58, s. 39 21.0.2, 2006, c. 58, s. 39 21.0.3, 2006, c. 58, s. 39 21.0.4, 2006, c. 58, s. 39 21.0.5, 2006, c. 58, s. 39 21.0.6, 2006, c. 58, s. 39 21.0.7, 2006, c. 58, s. 39 21.1, 2006, c. 58, s. 39 21.1.0.1, 2006, c. 58, s. 39 21.1.1.1, 2006, c. 58, s. 39 21.1.2, 2006, c. 58, s. 39 21.1.3, 2006, c. 58, s. 39 21.1.4, 2006, c. 58, s. 39 21.2, 2006, c. 58, s. 39 22, 2006, c. 58, s. 39 23, 2006, c. 58, s. 39 23.1, 2006, c. 58, s. 39 23.2, 2006, c. 58, s. 39 23.3, 2006, c. 58, s. 39 23.4, 2006, c. 58, s. 39 24, 2006, c. 58, s. 39 25, 2006, c. 58, s. 39 25.1, 2006, c. 58, s. 39 25.2, 2006, c. 58, s. 39 25.3, 2006, c. 58, s. 39 25.4, 2006, c. 58, s. 39 25.5, 2006, c. 58, s. 39 25.6, 2006, c. 58, s. 39 25.7, 2006, c. 58, s. 39 25.8, 2006, c. 58, s. 39 25.9, 2006, c. 58, s. 39 25.10, 2006, c. 58, s. 39 45.0.3, 2006, c. 58, s. 40 48, 2006, c. 58, s. 41 48.1, 2006, c. 58, s. 42 53.1, 2006, c. 58, s. 43 61, 2006, c. 58, s. 44 75, 2006, c. 58, s. 45 80.1, 2006, c. 58, s. 46 80.2, 2006, c. 58, s. 47 80.3, 2006, c. 58, s. 48 123, 2006, c. 58, s. 49 123.4.1, 2006, c. 22, s. 177 124, 2006, c. 58, s. 50</p>
c. S-2.1	<p>Act respecting occupational health and safety</p> <p>167.1, 2006, c. 29, s. 40 167.2, 2006, c. 29, s. 40 176.0.3, 2006, c. 29, s. 41</p>
c. S-3.4	<p>Fire Safety Act</p> <p>30.1, 2006, c. 60, s. 105 31, 2006, c. 60, s. 106</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-4.01	Act respecting correctional services 4.2 , 2006, c. 22, s. 165 22.18 , 2006, c. 22, s. 166 22.19 , 2006, c. 22, s. 166 22.20 , 2006, c. 22, s. 166
c. S-4.2	Act respecting health services and social services 9.1 , 2006, c. 11, s. 3 19 , 2006, c. 28, s. 20; 2006, c. 43, s. 1 19.0.3 , 2006, c. 28, s. 21 78.1 , 2006, c. 43, s. 2 91 , 2006, c. 43, s. 3 95 , 2006, c. 43, s. 4 108 , 2006, c. 43, s. 5 108.1 , 2006, c. 43, s. 6 185.1 , 2006, c. 43, s. 7 189 , 2006, c. 43, s. 8 257 , 2006, c. 43, s. 9 263.2 , 2006, c. 43, s. 10 264 , 2006, c. 29, s. 42 333.1 , 2006, c. 43, s. 11 333.2 , 2006, c. 43, s. 11 333.3 , 2006, c. 43, s. 11 333.4 , 2006, c. 43, s. 11 333.5 , 2006, c. 43, s. 11 333.6 , 2006, c. 43, s. 11 333.7 , 2006, c. 43, s. 11 333.8 , 2006, c. 43, s. 11 343.1 , 2006, c. 8, s. 26 349.1 , 2006, c. 43, s. 12 349.2 , 2006, c. 43, s. 12 349.3 , 2006, c. 43, s. 12 349.4 , 2006, c. 43, s. 12 349.5 , 2006, c. 43, s. 12 349.6 , 2006, c. 43, s. 12 349.7 , 2006, c. 43, s. 12 349.8 , 2006, c. 43, s. 12 349.9 , 2006, c. 43, s. 12 352 , 2006, c. 43, s. 13 377 , 2006, c. 43, s. 14 385.9 , 2006, c. 29, s. 43 417.3 , 2006, c. 43, s. 15 417.11 , 2006, c. 43, s. 16 431.2 , 2006, c. 43, s. 17 433 , 2006, c. 22, s. 177 437 , 2006, c. 43, s. 18 438 , 2006, c. 43, s. 19 440 , 2006, c. 43, s. 20 441 , 2006, c. 43, s. 21 442 , 2006, c. 43, s. 22 446 , 2006, c. 43, s. 24 446.1 , 2006, c. 43, s. 25 447 , 2006, c. 43, s. 26 449 , 2006, c. 43, s. 27 450 , 2006, c. 43, s. 28 485 , 2006, c. 29, s. 44 487 , 2006, c. 29, s. 45 489 , 2006, c. 43, s. 30 505 , 2006, c. 22, s. 177; 2006, c. 43, s. 31 520.3.0.1 , 2006, c. 43, s. 32 520.3.8 , 2006, c. 43, s. 33 520.7 , 2006, c. 43, s. 34 520.9 , 2006, c. 43, s. 35

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-4.2	Act respecting health services and social services — <i>Cont'd</i> 520.14 , 2006, c. 43, s. 36 520.20 , 2006, c. 43, s. 37 531 , 2006, c. 43, s. 38 531.2 , 2006, c. 43, s. 39 531.3 , 2006, c. 43, s. 39
c. S-5	Act respecting health services and social services for Cree Native persons 7 , 2006, c. 22, s. 177 8 , 2006, c. 22, s. 177 173.1 , 2006, c. 29, s. 46
c. S-11.011	Act respecting the Société de l'assurance automobile du Québec 7 , 2006, c. 59, s. 88 7.1 , Ab. 2006, c. 59, s. 89 7.2 , Ab. 2006, c. 59, s. 89 8 , 2006, c. 59, s. 90 8.1 , 2006, c. 59, s. 91 8.2 , 2006, c. 59, s. 91 9 , 2006, c. 59, s. 92 10 , 2006, c. 59, s. 93 10.1 , 2006, c. 59, s. 93 10.2 , 2006, c. 59, s. 93 11 , 2006, c. 59, s. 94 12 , 2006, c. 59, s. 95 13 , 2006, c. 59, s. 96 14 , 2006, c. 59, s. 97 15 , 2006, c. 59, s. 98 16 , 2006, c. 59, s. 99 16.3 , 2006, c. 59, s. 100 17.1 , 2006, c. 59, s. 101 17.6 , 2006, c. 59, s. 102 19 , 2006, c. 59, s. 103 20 , 2006, c. 59, s. 104 23.0.13.1 , 2006, c. 59, s. 105 23.0.14 , 2006, c. 29, s. 47 23.0.15 , 2006, c. 29, s. 48 23.0.17 , 2006, c. 59, s. 106 23.0.18 , 2006, c. 59, s. 107 23.0.19 , 2006, c. 59, s. 108
c. S-13	Act respecting the Société des alcools du Québec 7 , 2006, c. 59, s. 109 7.1 , 2006, c. 59, s. 110 7.2 , 2006, c. 59, s. 110 8 , 2006, c. 59, s. 111 9 , 2006, c. 59, s. 112 10 , Ab. 2006, c. 59, s. 113 12 , 2006, c. 59, s. 114 12.1 , 2006, c. 59, s. 114 12.2 , 2006, c. 59, s. 114 13 , Ab. 2006, c. 59, s. 115 20.2 , Ab. 2006, c. 59, s. 115 30 , 2006, c. 8, s. 27 34.1 , 2006, c. 8, s. 28 37 , 2006, c. 8, s. 29 59 , 2006, c. 59, s. 116 60 , 2006, c. 59, s. 117 61 , 2006, c. 8, s. 30

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-13.01	Act respecting the Société des établissements de plein air du Québec 18 , 2006, c. 3, s. 30
c. S-13.1	Act respecting the Société des loteries du Québec 6.1 , 2006, c. 59, s. 118 6.2 , 2006, c. 59, s. 118 7 , 2006, c. 59, s. 119 8 , 2006, c. 59, s. 120 8.1 , 2006, c. 59, s. 121 9 , 2006, c. 59, s. 122 9.1 , 2006, c. 59, s. 122 9.2 , 2006, c. 59, s. 122 9.3 , 2006, c. 59, s. 122 10 , Ab. 2006, c. 59, s. 123 14 , 2006, c. 59, s. 124 21.1 , 2006, c. 59, s. 125 24 , 2006, c. 59, s. 126 25 , 2006, c. 59, s. 127
c. S-14	Act respecting the Société des Traversiers du Québec 16 , 2006, c. 29, s. 52
c. S-17	Act respecting the Société générale de financement du Québec 14 , 2006, c. 59, s. 128 14.0.1 , 2006, c. 59, s. 129 14.0.1.1 , 2006, c. 59, s. 130 14.0.1.2 , 2006, c. 59, s. 130 14.0.1.3 , 2006, c. 59, s. 130 14.0.2 , 2006, c. 59, s. 131 14.0.3 , 2006, c. 59, s. 131 14.0.4 , 2006, c. 59, s. 131 14.0.5 , 2006, c. 59, s. 131 14.1 , 2006, c. 59, s. 132 14.2 , Ab. 2006, c. 59, s. 133 14.3 , Ab. 2006, c. 59, s. 133 14.4 , Ab. 2006, c. 59, s. 133 14.5 , 2006, c. 59, s. 134 15 , Ab. 2006, c. 59, s. 135 15.1 , 2006, c. 59, s. 136 15.2 , 2006, c. 59, s. 137 15.3 , 2006, c. 59, s. 138 17 , 2006, c. 59, s. 139
c. S-17.1	Act respecting the Société immobilière du Québec 34 , 2006, c. 29, s. 49
c. S-18.1	Act respecting the Makivik Corporation 1 , 2006, c. 28, s. 22 13 , 2006, c. 28, s. 23 16 , 2006, c. 28, s. 24
c. S-18.2.0.1	Act respecting the Société nationale du cheval de course 2 , 2006, c. 15, s. 1 3 , 2006, c. 15, s. 1 4 , 2006, c. 15, s. 1 5 , 2006, c. 15, s. 1 6 , 2006, c. 15, s. 1 7 , 2006, c. 15, s. 1

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-18.2.0.1	Act respecting the Société nationale du cheval de course — <i>Cont'd</i> 8 , 2006, c. 15, s. 1 9 , 2006, c. 15, s. 1 10 , 2006, c. 15, s. 1 13 , 2006, c. 15, s. 2 14 , Ab. 2006, c. 15, s. 3 15 , Ab. 2006, c. 15, s. 3 16 , Ab. 2006, c. 15, s. 3 20.1 , 2006, c. 15, s. 4
c. S-18.2.1	Act respecting the Société québécoise d'assainissement des eaux 5 , 2006, c. 60, s. 107 6 , Ab. 2006, c. 60, s. 108 7 , Ab. 2006, c. 60, s. 108 8 , Ab. 2006, c. 60, s. 108 9 , Ab. 2006, c. 60, s. 108 11 , Ab. 2006, c. 60, s. 108 12 , Ab. 2006, c. 60, s. 108 14 , Ab. 2006, c. 60, s. 108 15 , Ab. 2006, c. 60, s. 108 16 , 2006, c. 60, s. 109 17 , Ab. 2006, c. 60, s. 110 45 , 2006, c. 60, s. 111
c. S-29.01	Act respecting trust companies and savings companies 187 , 2006, c. 50, s. 136 188 , 2006, c. 50, s. 137 351 , 2006, c. 50, s. 138
c. S-29.1	Act respecting Québec business investment companies 12 , 2006, c. 13, s. 236
c. S-30.01	Act respecting public transit authorities 93 , 2006, c. 60, s. 112 96.1 , 2006, c. 60, s. 113 101 , 2006, c. 60, s. 114 101.1 , 2006, c. 60, s. 115 104 , 2006, c. 60, s. 116 105 , 2006, c. 60, s. 117 108 , 2006, c. 60, s. 118 124.1 , 2006, c. 31, s. 109 125 , 2006, c. 31, s. 110
c. S-31	National Benefit Societies Act 7 , 2006, c. 38, s. 83
c. S-32	Act respecting societies for the prevention of cruelty to animals 4 , 2006, c. 38, s. 84
c. S-32.001	Act respecting income support, employment assistance and social solidarity 98 , 2006, c. 22, s. 177 99 , 2006, c. 22, s. 177 227 , 2006, c. 22, s. 177
c. S-40	Professional Syndicates Act 27 , 2006, c. 58, s. 69 30 , 2006, c. 38, s. 85

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-41	Act respecting municipal and private electric power systems 17.1 , 2006, c. 46, s. 60
c. T-0.1	Act respecting the Québec sales tax 336 , Ab. 2006, c. 13, s. 237 382.8 , 2006, c. 36, s. 289 382.9 , 2006, c. 36, s. 289 382.10 , 2006, c. 36, s. 289 382.11 , 2006, c. 36, s. 289 386 , 2006, c. 13, s. 238 388.4 , 2006, c. 31, s. 111 458.2 , 2006, c. 13, s. 239 485.1 , 2006, c. 7, s. 14 497 , 2006, c. 7, s. 15 528 , 2006, c. 13, s. 240 541.23 , 2006, c. 36, s. 290 541.24 , 2006, c. 36, s. 291 541.32 , 2006, c. 36, s. 292 677 , 2006, c. 31, s. 112; 2006, c. 36, s. 293
c. T-1	Fuel Tax Act 1 , 2006, c. 36, s. 294 10 , 2006, c. 7, s. 16; 2006, c. 36, s. 295 10.1 , 2006, c. 36, s. 296 10.2 , 2006, c. 36, s. 297 21 , 2006, c. 7, s. 17 21.1 , 2006, c. 7, s. 18 27.3 , 2006, c. 36, s. 298 43.1 , 2006, c. 7, s. 19 45.4 , 2006, c. 7, s. 20 50.0.4 , 2006, c. 7, s. 21
c. T-6	Official Time Act Rp. , 2006, c. 39, s. 4
c. T-8.1	Act respecting the lands in the domain of the State 14 , Ab. 2006, c. 40, s. 1 15 , Ab. 2006, c. 40, s. 1 16 , Ab. 2006, c. 40, s. 1 17 , 2006, c. 40, s. 2 26 , 2006, c. 40, s. 3 27 , 2006, c. 40, s. 3 28 , 2006, c. 40, s. 3 29 , 2006, c. 40, s. 3 30 , Ab. 2006, c. 40, s. 3 32 , Ab. 2006, c. 40, s. 3 33 , Ab. 2006, c. 40, s. 3 71 , 2006, c. 40, s. 4
c. T-11.001	Act respecting the remuneration of elected municipal officers 21.2 , 2006, c. 60, s. 119
c. T-16	Courts of Justice Act 246.28 , 2006, c. 49, s. 125
c. U-0.1	Act respecting bargaining units in the social affairs sector 38 , 2006, c. 58, s. 70 45 , 2006, c. 58, s. 71 46 , 2006, c. 58, s. 72

TABLE OF AMENDMENTS

Reference	Title Amendments
c. V-1.1	Securities Act
	3 , 2006, c. 50, s. 1
	4 , 2006, c. 50, s. 2
	5 , 2006, c. 50, s. 3
	5.1 , 2006, c. 50, s. 4
	5.2 , 2006, c. 50, s. 4
	5.3 , 2006, c. 50, s. 4
	5.4 , 2006, c. 50, s. 4
	5.5 , 2006, c. 50, s. 4
	6 , 2006, c. 50, s. 5
	7 , 2006, c. 50, s. 6
	7.1 , Ab. 2006, c. 50, s. 7
	10.6 , 2006, c. 50, s. 8
	10.7 , 2006, c. 50, s. 9
	11 , 2006, c. 50, s. 10
	12 , 2006, c. 50, s. 11
	13 , 2006, c. 50, s. 12
	14 , 2006, c. 50, s. 13
	15 , 2006, c. 50, s. 14
	18.1 , 2006, c. 50, s. 15
	19 , 2006, c. 50, s. 16
	23 , Ab. 2006, c. 50, s. 17
	24 , Ab. 2006, c. 50, s. 17
	25 , Ab. 2006, c. 50, s. 18
	26 , Ab. 2006, c. 50, s. 19
	27 , Ab. 2006, c. 50, s. 19
	28 , Ab. 2006, c. 50, s. 19
	29 , 2006, c. 50, s. 21
	30 , 2006, c. 50, s. 22
	31 , 2006, c. 50, s. 22
	32 , 2006, c. 50, s. 22
	33 , Ab. 2006, c. 50, s. 23
	34 , Ab. 2006, c. 50, s. 23
	35 , Ab. 2006, c. 50, s. 23
	36 , Ab. 2006, c. 50, s. 23
	38 , 2006, c. 50, s. 24
	40.1 , 2006, c. 50, s. 25
	41 , Ab. 2006, c. 50, s. 26
	42 , Ab. 2006, c. 50, s. 26
	43 , 2006, c. 50, s. 27
	68 , 2006, c. 50, s. 28
	69 , 2006, c. 50, s. 29
	69.1 , 2006, c. 50, s. 30
	71 , 2006, c. 50, s. 31
	72 , Ab. 2006, c. 50, s. 32
	73 , 2006, c. 50, s. 33
	74 , 2006, c. 50, s. 33
	75 , 2006, c. 50, s. 33
	76 , 2006, c. 50, s. 33
	77 , 2006, c. 50, s. 33
	78 , 2006, c. 50, s. 33
	79 , 2006, c. 50, s. 33
	80 , 2006, c. 50, s. 33
	80.2 , 2006, c. 50, s. 33
	81 , 2006, c. 50, s. 33
	82 , 2006, c. 50, s. 33
	82.1 , 2006, c. 50, s. 33
	83 , 2006, c. 50, s. 33
	83.1 , 2006, c. 50, s. 33
	84 , Ab. 2006, c. 50, s. 35
	85 , Ab. 2006, c. 50, s. 35
	87 , Ab. 2006, c. 50, s. 35
	89 , 2006, c. 50, s. 36
	89.1 , 2006, c. 50, s. 36

TABLE OF AMENDMENTS

Reference	Title Amendments
c. V-1.1	Securities Act — <i>Cont'd</i>
	89.2 , 2006, c. 50, s. 36
	89.3 , 2006, c. 50, s. 36
	92 , 2006, c. 50, s. 37
	94 , Ab. 2006, c. 50, s. 38
	95 , Ab. 2006, c. 50, s. 38
	96 , Ab. 2006, c. 50, s. 38
	97 , Ab. 2006, c. 50, s. 38
	98 , Ab. 2006, c. 50, s. 38
	99 , Ab. 2006, c. 50, s. 38
	100 , Ab. 2006, c. 50, s. 38
	102 , Ab. 2006, c. 50, s. 38
	103 , Ab. 2006, c. 50, s. 38
	103.1 , Ab. 2006, c. 50, s. 39
	104 , Ab. 2006, c. 50, s. 39
	105 , Ab. 2006, c. 50, s. 39
	106 , Ab. 2006, c. 50, s. 39
	107 , Ab. 2006, c. 50, s. 39
	108 , Ab. 2006, c. 50, s. 39
	109 , Ab. 2006, c. 50, s. 39
	109.1 , 2006, c. 50, s. 40
	109.2 , 2006, c. 50, s. 40
	109.3 , 2006, c. 50, s. 40
	109.4 , 2006, c. 50, s. 40
	109.5 , 2006, c. 50, s. 40
	109.6 , 2006, c. 50, s. 40
	110 , 2006, c. 50, s. 41
	111 , 2006, c. 50, s. 41
	112 , 2006, c. 50, s. 41
	113 , 2006, c. 50, s. 41
	114 , 2006, c. 50, s. 41
	115 , 2006, c. 50, s. 41
	117 , 2006, c. 50, s. 41
	118 , 2006, c. 50, s. 41
	119 , 2006, c. 50, s. 41
	120 , 2006, c. 50, s. 41
	121 , 2006, c. 50, s. 41
	122 , 2006, c. 50, s. 41
	123 , 2006, c. 50, s. 41
	124 , 2006, c. 50, s. 41
	125 , 2006, c. 50, s. 41
	126 , 2006, c. 50, s. 41
	127 , 2006, c. 50, s. 41
	128 , 2006, c. 50, s. 41
	129 , 2006, c. 50, s. 41
	129.1 , 2006, c. 50, s. 41
	130 , 2006, c. 50, s. 41
	131 , 2006, c. 50, s. 41
	132 , 2006, c. 50, s. 41
	133 , 2006, c. 50, s. 41
	134 , 2006, c. 50, s. 41
	135 , 2006, c. 50, s. 41
	136 , 2006, c. 50, s. 41
	137 , 2006, c. 50, s. 41
	138 , 2006, c. 50, s. 41
	139 , 2006, c. 50, s. 41
	140 , 2006, c. 50, s. 41
	141 , 2006, c. 50, s. 41
	142 , 2006, c. 50, s. 41
	142.1 , 2006, c. 50, s. 41
	143 , 2006, c. 50, s. 41
	144 , 2006, c. 50, s. 41
	145 , 2006, c. 50, s. 41
	146 , 2006, c. 50, s. 41

TABLE OF AMENDMENTS

Reference	Title Amendments
c. V-1.1	Securities Act — <i>Cont'd</i>
	147 , 2006, c. 50, s. 41
	147.1 , 2006, c. 50, s. 41
	147.2 , 2006, c. 50, s. 41
	147.3 , 2006, c. 50, s. 41
	147.4 , 2006, c. 50, s. 41
	147.5 , 2006, c. 50, s. 41
	147.6 , 2006, c. 50, s. 41
	147.7 , 2006, c. 50, s. 41
	147.8 , 2006, c. 50, s. 41
	147.9 , 2006, c. 50, s. 41
	147.10 , 2006, c. 50, s. 41
	147.11 , 2006, c. 50, s. 41
	147.12 , 2006, c. 50, s. 41
	147.14 , 2006, c. 50, s. 41
	147.15 , 2006, c. 50, s. 41
	147.16 , 2006, c. 50, s. 41
	147.19 , 2006, c. 50, s. 41
	147.20 , 2006, c. 50, s. 41
	147.21 , 2006, c. 50, s. 41
	147.22 , 2006, c. 50, s. 41
	147.23 , 2006, c. 50, s. 41
	151 , 2006, c. 50, ss. 42, 111
	151.1.1 , 2006, c. 50, s. 43
	153 , 2006, c. 50, s. 44
	154 , Ab. 2006, c. 50, s. 45
	155 , Ab. 2006, c. 50, s. 45
	160.2 , 2006, c. 50, s. 111
	160.3 , 2006, c. 50, s. 111
	163.1 , 2006, c. 50, s. 46
	166 , 2006, c. 50, ss. 47, 111
	168.2 , Ab. 2006, c. 50, s. 48
	168.3 , Ab. 2006, c. 50, s. 48
	168.4 , Ab. 2006, c. 50, s. 48
	169 , 2006, c. 50, s. 50
	170 , 2006, c. 50, s. 51
	171 , 2006, c. 50, s. 52
	171.1 , 2006, c. 50, s. 53
	171.1.1 , 2006, c. 50, s. 54
	172 , 2006, c. 50, s. 55
	187 , 2006, c. 50, s. 56
	189 , 2006, c. 50, s. 57
	189.1 , 2006, c. 50, s. 58
	190 , 2006, c. 50, s. 59
	191 , 2006, c. 50, ss. 60, 111
	196 , 2006, c. 50, s. 61
	197 , 2006, c. 50, s. 62
	201 , 2006, c. 50, ss. 63, 111
	205 , 2006, c. 50, ss. 64, 111
	211 , 2006, c. 50, s. 65
	214 , 2006, c. 50, s. 66
	215 , 2006, c. 50, s. 67
	216 , 2006, c. 50, s. 68
	218 , 2006, c. 50, ss. 69, 111
	221 , 2006, c. 50, s. 70
	222 , 2006, c. 50, s. 71
	223 , 2006, c. 50, s. 72
	225 , 2006, c. 50, s. 73
	225.1 , Ab. 2006, c. 50, s. 74
	228 , 2006, c. 50, s. 75
	229 , 2006, c. 50, s. 76
	231 , 2006, c. 50, ss. 77, 111
	233.1 , 2006, c. 50, s. 78
	233.2 , 2006, c. 50, s. 79

TABLE OF AMENDMENTS

Reference	Title Amendments
c. V-1.1	Securities Act — <i>Cont'd</i> 236.1 , 2006, c. 50, s. 80 237 , 2006, c. 50, ss. 81, 111 238 , 2006, c. 50, ss. 82, 111 257 , 2006, c. 50, ss. 83, 111 265 , 2006, c. 50, s. 84 272.1 , 2006, c. 50, s. 85 272.2 , 2006, c. 50, s. 86 273.1 , 2006, c. 50, ss. 87, 111 273.3 , 2006, c. 50, s. 111 274.1 , 2006, c. 50, s. 88 283 , 2006, c. 50, s. 89 283.1 , 2006, c. 50, s. 90 284 , 2006, c. 50, s. 91 294.1 , 2006, c. 50, s. 92 295.1 , 2006, c. 50, s. 93 297.1 , 2006, c. 50, s. 94 297.3 , 2006, c. 50, s. 95 305.1 , 2006, c. 50, s. 97 306 , 2006, c. 50, s. 98 307 , 2006, c. 50, s. 99 307.1 , 2006, c. 50, s. 99 307.2 , 2006, c. 50, s. 99 307.3 , 2006, c. 50, s. 99 307.4 , 2006, c. 50, s. 99 307.5 , 2006, c. 50, s. 99 307.6 , 2006, c. 50, s. 99 307.7 , 2006, c. 50, s. 99 307.8 , 2006, c. 50, s. 99 308 , 2006, c. 50, s. 99 308.0.1 , 2006, c. 50, s. 99 308.0.2 , 2006, c. 50, s. 99 308.0.3 , 2006, c. 50, s. 99 308.1 , 2006, c. 50, s. 100 308.1.1 , 2006, c. 50, s. 101 308.2 , 2006, c. 50, s. 102 308.2.1 , 2006, c. 50, s. 103 308.2.2 , 2006, c. 50, s. 103 308.3 , 2006, c. 50, s. 104 310 , 2006, c. 50, s. 105 322 , 2006, c. 50, s. 106 331 , 2006, c. 50, s. 107 331.1 , 2006, c. 50, s. 108 331.2 , 2006, c. 50, s. 109 335.1 , 2006, c. 50, s. 110 335.2 , 2006, c. 50, s. 110 335.3 , 2006, c. 50, s. 110
c. V-1.2	Act respecting off-highway vehicles 1 , 2006, c. 12, s. 1 2.1 , 2006, c. 12, s. 2 6 , 2006, c. 12, s. 3 6.1 , 2006, c. 12, s. 4 8.1 , 2006, c. 12, s. 5 11 , 2006, c. 12, s. 6 13 , 2006, c. 12, s. 7 13.1 , 2006, c. 12, s. 8 17.1 , 2006, c. 12, s. 9 18 , 2006, c. 12, s. 10 33 , 2006, c. 12, s. 11 35.1 , 2006, c. 12, s. 12 37 , 2006, c. 12, s. 13 38 , 2006, c. 12, s. 14

TABLE OF AMENDMENTS

Reference	Title Amendments
c. V-1.2	<p>Act respecting off-highway vehicles — <i>Cont'd</i></p> <p>41, 2006, c. 12, s. 15 46, 2006, c. 12, s. 16 54, 2006, c. 12, s. 17 55.1, 2006, c. 12, s. 18 56.1, 2006, c. 12, s. 19 58.1, 2006, c. 12, s. 20 59, 2006, c. 12, s. 21 59.1, 2006, c. 12, s. 22 66, 2006, c. 12, s. 23 87.1, 2006, c. 12, s. 24 87.2, 2006, c. 12, s. 25</p>
c. V-5.01	<p>Auditor General Act</p> <p>17, 2006, c. 3, s. 31 22, 2006, c. 3, s. 32 23, 2006, c. 59, s. 143 24, 2006, c. 59, s. 144 26, 2006, c. 3, s. 33 28, 2006, c. 59, s. 145 43.1, 2006, c. 3, s. 34 67, 2006, c. 29, s. 50</p>
c. V-6.1	<p>Act respecting Northern villages and the Kativik Regional Government</p> <p>207.1, 2006, c. 29, s. 52 227, 2006, c. 31, s. 113 296.1, 2006, c. 60, s. 120 296.4, 2006, c. 60, s. 121 296.5, 2006, c. 60, s. 121 296.6, 2006, c. 60, s. 121 358.5, 2006, c. 29, s. 52 395, 2006, c. 50, s. 139 398, 2006, c. 31, s. 114 410, 2006, c. 60, s. 122</p>
2—ACTS NOT SUBJECT TO CONSOLIDATION, ACTS NOT YET INCLUDED IN THE REVISED STATUTES AND THE CIVIL CODE OF QUÉBEC	
1984, c. 19	<p>Act respecting the leasing of water-powers of the Péribonca river to the Aluminum Company of Canada Limited</p> <p>3, 2006, c. 46, s. 61 4.1, 2006, c. 46, s. 62</p>
1991, c. 64	<p>Civil Code of Québec</p> <p>132.1, 2006, c. 34, s. 76 542, 2006, c. 22, s. 177 1339, 2006, c. 50, s. 112</p>
1995, c. 63	<p>Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions</p> <p>551, 2006, c. 13, s. 241</p>
2000, c. 56	<p>Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais</p> <p>250, 2006, c. 60, s. 123</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
2001, c. 6	Act to amend the Forest Act and other legislative provisions 73 , 2006, c. 45, s. 26 173 , 2006, c. 45, s. 27
2002, c. 24	Act respecting the Québec correctional system 18.1 , 2006, c. 22, s. 167 65 , 2006, c. 22, s. 168 159 , 2006, c. 22, s. 169 172.1 , 2006, c. 22, s. 170 174 , 2006, c. 22, s. 171 175 , 2006, c. 22, s. 172 175.1 , 2006, c. 22, s. 173 176 , 2006, c. 22, s. 174
2003, c. 3	Act to amend various legislative provisions concerning municipal affairs 12.1 , 2006, c. 31, s. 116
2003, c. 9	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 65 , 2006, c. 36, s. 299
2003, c. 19	Act to again amend various legislative provisions concerning municipal affairs 254 , 2006, c. 31, s. 117
2004, c. 3	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 8 , 2006, c. 34, s. 77
2004, c. 32	Act respecting the Agence des partenariats public-privé du Québec 16 , Ab. 2006, c. 29, s. 51 68 , Ab. 2006, c. 29, s. 51
2005, c. 1	Act giving effect to the Budget Speech delivered on 30 March 2004 to introduce family support measures and giving effect to certain other budget statements 186 , 2006, c. 36, s. 300
2005, c. 6	Municipal Powers Act 17.1 , 2006, c. 31, s. 118 17.2 , 2006, c. 31, s. 118 17.3 , 2006, c. 31, s. 118 17.4 , 2006, c. 31, s. 118 17.5 , 2006, c. 31, s. 118 90 , 2006, c. 31, s. 119 92.1 , 2006, c. 31, s. 120 92.2 , 2006, c. 31, s. 120 92.3 , 2006, c. 31, s. 120 92.4 , 2006, c. 31, s. 120 92.5 , 2006, c. 31, s. 120 92.6 , 2006, c. 31, s. 120 92.7 , 2006, c. 31, s. 120 103 , 2006, c. 31, s. 121 107 , 2006, c. 31, s. 122 111 , 2006, c. 31, s. 123 111.0.1 , 2006, c. 31, s. 123

TABLE OF AMENDMENTS

Reference	Title Amendments
2005, c. 6	Municipal Powers Act — <i>Cont'd</i> 111.0.2 , 2006, c. 31, s. 123 111.1 , 2006, c. 31, s. 123 111.2 , 2006, c. 31, s. 123 111.3 , 2006, c. 31, s. 123 249.1 , Ab. 2006, c. 31, s. 124
2005, c. 23	Budget Act No. 2 giving effect to the Budget Speech delivered on 30 March 2004 and to certain other budget statements 199 , 2006, c. 36, s. 301
2005, c. 38	Budget Act giving effect to the Budget Speech delivered on 21 April 2005 and to certain other budget statements 3 , 2006, c. 36, s. 302 30 , 2006, c. 36, s. 303 35 , 2006, c. 36, s. 304 217 , 2006, c. 13, s. 242 225 , 2006, c. 13, s. 243 278 , 2006, c. 36, s. 305 283 , 2006, c. 13, s. 244 284 , 2006, c. 13, s. 245 412 , 2006, c. 13, s. 246
2006, c. 4	Act respecting reserved designations and added-value claims 29 , 2006, c. 22, s. 175
2006, c. 13	Act to amend the Taxation Act and other legislative provisions 145 , 2006, c. 36, s. 306 147 , 2006, c. 36, s. 307

Note: Information on how to use this table may be obtained by phone at 418 643-2840.

Legislative Translation and Publishing Directorate
National Assembly, Québec

**TABLE OF GENERAL AMENDMENTS
TO PUBLIC ACTS IN 2006**

The entries below are references to legislative provisions passed in 2006 which amend generally or affect one or several Acts rather than specific sections.

Title	Reference
Sustainable Development Act	2006, c. 3, s. 35 (Bill 118)
An Act respecting reserved designations and added-value claims	2006, c. 4, s. 75 (Bill 137)
An Act to amend the Act respecting the Ministère du Développement économique et régional et de la Recherche and other legislative provisions	2006, c. 8, s. 31 (Bill 13)
An Act to amend the Act respecting Access to documents held by public bodies and the Protection of personal information and other legislative provisions	2006, c. 22, s. 177 (Bill 86)
Private Security Act	2006, c. 23, s. 124 (Bill 88)
An Act to amend the Act respecting the Ministère de la Famille et de l'Enfance and other legislative provisions	2006, c. 25, s. 15 (Bill 8)
An Act respecting contracting by public bodies	2006, c. 29, s. 53 (Bill 17)
An Act to amend the Act respecting the enterprise registrar and other legislative provisions	2006, c. 38, s. 87 (Bill 47)
An Act to amend the Act respecting the lands in the domain of the State and other legislative provisions	2006, c. 40, s. 11 (Bill 38)
An Act respecting the Commission administrative des régimes de retraite et d'assurances	2006, c. 49, s. 137 (Bill 27)
An Act to amend the Securities Act and other legislative provisions	2006, c. 50, s. 142 (Bill 29)
An Act to amend the Labour Code and other legislative provisions	2006, c. 58, s. 82 (Bill 51)

**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
R.S.Q., c. C-15	Professional Chemists Act	ss. 6, 10, 11, 13, 14
R.S.Q., c. C-19	Cities and Towns Act	s. 466
R.S.Q., c. C-20	An Act to promote good citizenship	s. 25
R.S.Q., c. C-26	Professional Code	s. 59
R.S.Q., c. D-6	Municipal Officers Dismissal Act	s. 12
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
R.S.Q., c. T-10	Stamp Act	s. 30

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

Updating to 1 January 1983

Reference	Title	Provisions corrected
R.S.Q., c. C-38	Companies Act	Concordance Table
R.S.Q., c. C-55	An Act respecting the Conseil consultatif du travail et de la main-d'oeuvre	s. 13
R.S.Q., c. E-2.1	An Act respecting elections in certain municipalities	s. 46
R.S.Q., c. E-3.1	Election Act	Schedule B
R.S.Q., c. F-2.1	An Act respecting municipal taxation	s. 252
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

Updating to 1 January 1984

Reference	Title	Provisions corrected
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
R.S.Q., c. S-36	An Act respecting grants to school boards	Division IX

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
R.S.Q., c. R-0.2	An Act respecting the determination of the causes and circumstances of death	s. 33
R.S.Q., c. S-11	An Act respecting the Société de développement immobilier du Québec	Note on Status

Updating to 1 September 1986

Reference	Title	Provisions corrected
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
R.S.Q., c. A-29	Health Insurance Act	ss. 19, 19.1
R.S.Q., c. C-19	Cities and Towns Act	ss. 70.9, 72, 309
R.S.Q., c. F-3.2	An Act respecting the Fondation Jean-Charles-Bonenfant	Title, ss. 1, 19
R.S.Q., c. I-14	Education Act	s. 1
R.S.Q., c. S-16	An Act respecting the Société du parc industriel et commercial aéroportuaire de Mirabel	Schedule C

Updating to 1 March 1987

Reference	Title	Provisions corrected
R.S.Q., c. A-3.01	An Act respecting the accreditation and financing of students' associations	ss. 2, 10, 18, 21, 27, 32, 34, 35, 42, 43, 44, 46 Division VII, ss. 52, 53, 59, 63
R.S.Q., c. A-4.1	An Act respecting the acquisition of farm land by non-residents	s. 1
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

Updating to 1 March 1987

Reference	Title	Provisions corrected
R.S.Q., c. S-25	Agricultural Societies Act	s. 24
R.S.Q., c. T-10	Stamp Act	s. 27

Updating to 1 September 1987

Reference	Title	Provisions corrected
R.S.Q., c. A-19.1	An Act respecting land use planning and development	s. 65
R.S.Q., c. F-1	An Act respecting fabriques	Schedule
R.S.Q., c. P-7	An Act respecting Mauricie Park and its surroundings	Schedule B
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
R.S.Q., c. S-25	Agricultural Societies Act	s. 18

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

Updating to 1 March 1989

Reference	Title	Provisions corrected
R.S.Q., c. S-3.2	An Act respecting income security for Cree hunters and trappers who are beneficiaries under the Agreement concerning James Bay and Northern Québec	ss. 14, 48
R.S.Q., c. S-17	An Act respecting the Société générale de financement du Québec	s. 16

**ANNUAL STATUTE / REVISED STATUTE
TABLE OF CONCORDANCE**

Annual Statute	Revised Statute
2006, chapter 3	chapter D-8.1.1
2006, chapter 4	chapter A-20.03
2006, chapter 21	chapter F-4.003
2006, chapter 23	chapter S-3.5
2006, chapter 24	chapter R-2.2.0.1
2006, chapter 29	chapter C-65.1
2006, chapter 35	chapter M-37.1
2006, chapter 37	chapter R-8.1.1
2006, chapter 39	chapter T-5.1
2006, chapter 49	chapter C-32.1.2
2006, chapter 57	chapter C-7.1
2006, chapter 59	chapter G-1.02

**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS BEEN DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2006**

Reference	Title Date of coming into force
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. a), 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
1966-67, c. 73	Quebec Deposit Insurance Act 1970-07-01 ss. 23, 24, 29, 33
1968, c. 42	An Act to amend the Animal Health Protection Act 1972-01-01 s. 1

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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 (par. f (part)), 2 (2 nd par. (par. b)), 16 (part) 1974-05-01 s. 15 (par. a, subpar. c ¹)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
1973, c. 38	Expropriation Act 1975-06-19 ss. 68-87, 143, 144, 145 1976-04-01 ss. 34-44, 48-66, 88, 92, 98, 99, 103, 104, 110-112, 114-117, 121, 136, 139-142

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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, 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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)
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 Enginemmen 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
1985, c. 15	Restauration 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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1985, c. 34	Building Act – <i>Cont'd</i>
	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
	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)
	2006-06-21 ss. 215 (1 st par., with regard to the provisions of the Regulation respecting safety in public baths (R.R.Q., 1981, c. S-3, r. 3)), 282 (with regard to public baths)
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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))

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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) 1988-12-14 ss. 58 (s. 388 (par. 2)), 106 1989-01-01 ss. 17 (s. 94 (1 st and 2 nd par., par. 3-5)), 104, 105 1989-02-06 s. 70 (ss. 519.9, 519.42) 1989-04-13 ss. 10 (ss. 80.3, 80.4), 32 (s. 187.2), 59, 70 (ss. 519.11, 519.12, 519.21, 519.23, 519.38, 519.44, 519.50, 519.53) 1989-06-01 ss. 34, 48, 70 (ss. 519.4-519.8, 519.15-519.19, 519.22, 519.35, 519.46, 519.47) 1990-06-01 s. 101
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1987, c. 96	Code of Penal Procedure – <i>Cont'd</i> 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
1988, c. 6	An Act respecting the Conseil de la famille 1988-09-28 ss. 1-30
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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))

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1990, c. 83	An Act to amend the Highway Safety Code and other legislative provisions – <i>Cont'd</i> 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), 43 (par. 1), 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, 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) 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1991, c. 16	An Act to amend the Tobacco Tax Act 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) 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
1991, c. 20	An Act to repeal the Stamp Act and amending various legislative provisions 1992-05-01 ss. 1-11
1991, c. 21	An Act to amend the Cinema Act 1991-09-18 s. 52 (s. 168 (1 st par. (subpar. 2), 2 nd par.)) 1991-10-22 ss. 6-9, 28, 29 1992-01-01 ss. 2-5, 10, 11, 14 (ss. 83, 83.1) 1992-04-01 ss. 14 (s. 81), 15 (ss. 86, 86.1) 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 (1 st par. (subpar. 1, 3-11))), 53-62
1991, c. 23	An Act to amend the Mining Act 1991-11-14 ss. 1, 2, 3, 5, 8 1995-03-09 ss. 4, 6, 7, 9, 10
1991, c. 24	An Act to amend the Consumer Protection Act 1992-05-15 ss. 14, 15, 18 1992-06-30 ss. 1-13, 16, 17, 19
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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) 2006-06-21 s. 116 (with regard to public baths)
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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)
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 2006-09-13 ss. 5, 11 (par. 6)
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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.)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1996, c. 32	<p>An Act respecting prescription drug insurance and amending various legislative provisions – <i>Cont'd</i></p>
1997-01-01	<p>ss. 3 (except the words “, or by the insurers insuring transacting group insurance or the administrators of private-sector employee benefit plans”), 5, 8 (1st par. except the words “in Québec”), 9, 11 (1st, 3rd par.) (4th par. except the words “or by an insurer or employee benefit plan, as the case may be”), 12, 13 (1st 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 (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>

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1996, c. 44	An Act to amend the Act respecting the Société générale de financement du Québec 2001-03-31 s. 6 (when it enacts s. 8.1)
1996, c. 51	An Act respecting reserved designations and amending the Act respecting the marketing of agricultural, food and fish products 1997-10-15 ss. 1-27
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. <i>d</i> 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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1996, c. 61	<p>An Act respecting the Régie de l'énergie – <i>Cont'd</i></p> <p>1998-11-01 ss. 31 (1st 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 (1st par., 2nd par. (subpar. 2))</p>
1996, c. 68	<p>An Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments</p> <p>1997-05-01 ss. 1-4</p>
1996, c. 69	<p>An Act to amend the Savings and Credit Unions Act</p> <p>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:</p> <p style="padding-left: 20px;">Provisions relating to the structure of credit unions and federations</p> <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. <p style="padding-left: 20px;">Provisions relating to administration</p> <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.

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1996, c. 69	<p>An Act to amend the Savings and Credit Unions Act – <i>Cont'd</i></p> <ol style="list-style-type: none"> 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.)
1996, c. 70	<p>An Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety</p> <p>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))</p> <p>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)</p> <p>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)</p>
1996, c. 74	<p>An Act to amend various legislative provisions relating to the construction industry</p> <p>1997-01-15 ss. 2, 10 (par. 4), 15-27</p> <p>1997-01-15 ss. 7, 8</p>
1996, c. 78	<p>An Act to amend the Act respecting income security</p> <p>1997-04-01 ss. 2-5, 6 (par. 2, 3, 4)</p> <p>1997-10-01 ss. 1, 6 (par. 1)</p>
1996, c. 79	<p>An Act to amend the Act respecting financial assistance for students and the General and Vocational Colleges Act</p> <p>1997-02-06 ss. 1, 2, 3, 4, 8, 9, 10, 12, 13, 14, 15, 17</p> <p>1997-04-01 ss. 6, 16</p> <p>1997-05-01 ss. 7, 11</p> <p>1997-07-01 s. 5</p>
1997, c. 8	<p>An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors</p> <p>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))</p> <p>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)</p>

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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'oeuvre 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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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. 3	An Act to amend the Act respecting stuffing and upholstered and stuffed articles 2005-10-13 ss. 1-10
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1998, c. 37	An Act respecting the distribution of financial products and services – <i>Cont'd</i>
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 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 2005-05-11 s. 4 (to the extent that it introduces s. 3.0.1 (1 st par.) of the Animal Health Protection Act (R.S.Q., chapter P-42))

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2001, c. 6	<p>An Act to amend the Forest Act and other legislative provisions</p> <p>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 (2nd par.), 186.7 (1st 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</p> <p>2001-09-01 s. 169</p> <p>2002-01-01 ss. 164-167, 173</p> <p>2002-04-01 ss. 1, 54, 58, 158</p> <p>2002-09-01 ss. 26, 161</p> <p>2005-11-24 ss. 119 (par. 7), 122 (to the extent that it enacts s. 186.9)</p> <p>2007-03-31 ss. 70 (par. 4), 91 (to the extent that it enacts s. 104.1), 122 (to the extent that it enacts s. 186.7 (1st par. (subpar. 3)))</p> <p>2008-04-01 ss. 60, 77, 130</p>
2001, c. 9	<p>An Act respecting parental insurance</p> <p>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 2nd par. (subpar. 2)), 92-110, 111 (except par. 1), 112-120, 152</p> <p>2005-08-22 any portion not yet in force of s. 88</p> <p>2005-10-19 s. 150</p> <p>2005-11-16 any portion not yet in force of s. 82</p> <p>2006-01-01 any portion not yet in force of ss. 3, 4, 7, 8, 16, 18-21, 23, 26, 34, 38, 82*, 83, 85, 91, 111</p> <p>2006-01-01 any other section not yet in force</p> <p>* Order in Council 1102-2005 sets 16 November 2005 as the date of coming into force of any portion not yet in force of section 82.</p>
2001, c. 11	<p>An Act respecting the Bibliothèque nationale du Québec and amending various legislative provisions</p> <p>2002-03-04 ss. 1-34</p>
2001, c. 12	<p>Geologists Act</p> <p>2001-08-22 ss. 1-24</p>
2001, c. 15	<p>An Act respecting transportation services by taxi</p> <p>2002-05-15 ss. 10 (3rd par.), 79 (1st par. (subpar. 4, 8))</p> <p>2002-06-05 ss. 12 (4th par.), 88</p> <p>2002-06-30 ss. 1-9, 10 (1st, 2nd par.), 11, 12 (1st, 2nd, 3rd par.), 13-17, 18 (except 3rd par. (subpar. 1)), 19-25, 26 (except 1st par. (subpar. 3)), 27-34, 48-71, 79 (1st par. (subpar. 1-3, 5-7, 9-12), 2nd, 3rd, 4th par.), 80-87, 89-134, 139-151</p>
2001, c. 19	<p>An Act concerning the organization of police services</p> <p>2001-10-10 s. 1 (par. 1)</p>
2001, c. 23	<p>An Act respecting public transit authorities</p> <p>2002-02-13 s. 208</p>
2001, c. 24	<p>An Act to amend the Act respecting health services and social services and other legislative provisions</p> <p>2001-06-29 ss. 6, 7 (to the extent that it introduces s. 126.2 (2nd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 8, 11</p> <p>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</p>

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2001, c. 24	An Act to amend the Act respecting health services and social services and other legislative provisions – <i>Cont'd</i> 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 2005-05-11 s. 29 (par. 2)
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 2005-06-01 s. 22
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))

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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. 64	An Act to amend the Act respecting the Barreau du Québec and the Stenographers' Act 2006-05-01 ss. 2, 5-8
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) 2005-10-01 s. 7
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. 24	An Act respecting the Québec correctional system 2007-02-05 ss. 1-4, 6-15, 17-58, 59 (except to the extent that it deals with a temporary absence for a family visit), 60-118, 119 (except to the extent that it deals with a temporary absence for a family visit), 120-139, 143-159, 160 (except to the extent that it deals with a temporary absence for a family visit), 161-174, 175 (except to the extent that it deals with a temporary absence for a family visit and to the extent that it deals with communication of the date of the offender's eligibility for a temporary absence for reintegration purposes), 176 (except to the extent that it deals with a temporary absence for a family visit), 177-210 2007-06-04 ss. 59 (to the extent that it deals with a temporary absence for a family visit), 119 (to the extent that it deals with a temporary absence for a family visit), 140-142, 160 (to the extent that it deals with a temporary absence for a family visit), 175 (to the extent that it deals with a temporary absence for a family visit and to the extent that it deals with communication of the date of the offender's eligibility for a temporary absence for reintegration purposes), 176 (to the extent that it deals with a temporary absence for a family visit) 2008-03-03 s. 5

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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) 2005-06-30 ss. 1 (par. 2), 22 (par. 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
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2002, c. 45	An Act respecting the Autorité des marchés financiers
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 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 Note: Sections 694 and 741 came into force on the date of coming into force of section 7.
2004-06-01	ss. 358 (par. 1), 359 (par. 2), 373, 374 (par. 2), 445, 730
2004-08-01	s. 104 (1 st par.)
2008-01-01	ss. 342, 343, 361, 378, 384, 390, 400, 403, 416, 418, 483, 484, 491, 727, 728, 729
2002, c. 50	An Act to amend the General and Vocational Colleges Act and the Act respecting the Commission d'évaluation de l'enseignement collégial
2004-04-07	s. 7
2002, c. 51	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
2003-01-01	ss. 1-31
2002, c. 55	An Act to amend the Travel Agents Act and the Consumer Protection Act
2003-01-29	s. 22
2004-11-11	ss. 18 (par. 2), 25 (par. 2, 6), 26

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2002, c. 56	An Act to secure the supply of hogs to a slaughterhouse enterprise in the Abitibi-Témiscamingue region 2004-07-21 s. 1
2002, c. 61	An Act to combat poverty and social exclusion 2003-03-05 ss. 1 (1 st par., 2 nd par. (except the second sentence)), 2-20, 21 (1 st par.), 61, 62 (except as regards ss. 58 and 60), 64, 66, 69 2003-04-01 ss. 1 (3 rd par.), 46-57, 67 2005-10-17 ss. 1 (2 nd par. (2 nd sentence), to the extent that that provision applies in respect of the advisory committee on the prevention of poverty and social exclusion), 21 (2 nd par., except the words “and those of the indicators proposed by the Observatoire de la pauvreté et de l’exclusion sociale that were retained”), 22-30, 31 (except 3 rd par.), 32 (except 2 nd par. (2 nd sentence)), 33, 34, 58 (except the words “and those of the indicators proposed by the Observatoire de la pauvreté et de l’exclusion sociale retained by the Minister”), 59 (except the words “, taking into account in particular the indicators proposed by the observatory,”), 60, 62 (to the extent that it concerns ss. 58 and 60), 63, 65 (1 st par.), 68
2002, c. 62	An Act to amend the Highway Safety Code and the Act respecting the Ministère du Revenu 2003-03-05 s. 4 (to the extent that it replaces s. 359.1 (2 nd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2)) 2003-04-13 s. 4 (to the extent that it replaces s. 359.1 (1 st par.) of the Highway Safety Code (R.S.Q., chapter C-24.2))
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 2003-07-01 ss. 5-11, 13, 15 (par. 2, 3), 16-20, 22-24, 29 2003-09-01 s. 28
2002, c. 70	An Act to amend the Act respecting insurance and other legislative provisions 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 2003-02-26 s. 148 2003-06-25 ss. 170-172
2002, c. 78	An Act to amend the Code of Penal Procedure 2003-07-01 ss. 1-7
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. 18	An Act to amend the Cooperatives Act 2005-11-17 ss. 1-108, 109 (except to the extent that the provisions enact s. 221.2.3 of the Cooperatives Act (R.S.Q., chapter C-67.2)), 110-164, 166-185
2003, c. 23	An Act respecting commercial aquaculture 2004-09-01 ss. 1-80

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 2005-08-24 ss. 12-51
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 2006-03-27 ss. 10, 16, 57, 58 (to the extent that it enacts the first paragraph of section 520.2 of the Highway Safety Code (R.S.Q., chapter C-24.2)), 61, 63-65
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 2006-02-01 ss. 1-25, 27 (par. 2), 31-35
2004, c. 6	An Act to amend the Forest Act 2006-05-01 s. 6
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
2004, c. 25	An Act to amend the Act respecting the Bibliothèque nationale du Québec, the Archives Act and other legislative provisions 2005-12-21 s. 22, except for the amendments in paragraphs 1 and 4 concerning the replacement of the words “the library” 2006-01-31 ss. 1-4, 5 (par. 1), 6-21, 22 (par. 1 concerning the replacement of the words “the library”, 2, 3, 4 concerning the replacement of the words “the library”, 5-7), 23-72, 74-79
2004, c. 30	An Act respecting Services Québec 2005-05-02 ss. 1-3, 19-36, 38-44, 50, 58, 60 2005-06-22 ss. 4-18, 37, 45-49, 51, 53-56, 59
2004, c. 31	An Act to amend the Act to secure the handicapped in the exercise of their rights and other legislative provisions 2006-04-01 ss. 3 (par. 1), 29, 33
2004, c. 32	An Act respecting the Agence des partenariats public-privé du Québec 2005-04-18 ss. 1-3, 19-36, 38-46, 53, 56-69, 71 2005-05-18 ss. 4-18, 37, 47-52, 54, 55, 70
2004, c. 37	An Act to amend the Securities Act and other legislative provisions 2005-03-16 s. 46 2005-09-14 ss. 1 (par. 2-4), 3 (par. 1-4, 6), 4 (par. 2), 7, 8, 9 (par. 1), 10 (par. 3), 11-13, 22, 23 (par. 2), 31 (par. 2), 37 (par. 2, 3), 38 (par. 4)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2004, c. 39	An Act to amend the Act respecting the Pension Plan of Peace Officers in Correctional Services and other legislative provisions 2006-01-01 ss. 68, 101, 122, 176, 192, 210, 236
2004, c. 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 2005-03-23 ss. 1-17
2005, c. 7	An Act respecting the Centre de services partagés du Québec 2005-06-27 ss. 1-3, 18-36, 38, 39, 45-48, 54, 107, 109 2005-12-06 ss. 4-17, 37, 40-44, 49-53, 55-79, 80 (to the extent that it enacts the first sentence of s. 13 of the Act respecting government services to departments and public bodies (R.S.Q., chapter S-6.1)), 81-106, 108
2005, c. 10	An Act to amend the Act respecting petroleum products and equipment, the Building Act and other legislative provisions 2007-04-01 ss. 1-83
2005, c. 13	An Act to amend the Act respecting parental insurance and other legislative provisions 2005-08-22 any portion not yet in force of s. 50 2005-11-16 s. 70 (to the extent that it concerns s. 82 of the Act respecting parental insurance (2001, c. 9)) 2006-01-01 any portion not yet in force of ss. 2, 4-6, 10, 15, 20, 47, 102, 105 2006-01-01 any other section not yet in force
2005, c. 15	Individual and Family Assistance Act 2005-10-01 s. 191 2007-01-01 ss. 1-63, 64 (except 1 st par., second sentence), 65-73, 84-107, 109-136, 137 (except for the part concerning the Youth Alternative Program and a specific program), 138-156, 157 (except par. 2), 158-175, 180-190, 192, 193, 195, 198, 199 2007-04-01 ss. 74-83, 108, 137 (for the part concerning the Youth Alternative Program and a specific program)
2005, c. 16	An Act to amend the Education Act and the Act respecting private education 2005-11-01 ss. 6-9 2006-09-01 ss. 1-5, 10-14
2005, c. 17	An Act to amend the Act respecting administrative justice and other legislative provisions 2006-01-01 ss. 1-16, 18-30, 32, 48 2006-07-01 ss. 17, 31, 33-42, 44, 45, 49 2007-01-01 ss. 46, 47
2005, c. 18	An Act respecting the Health and Welfare Commissioner 2006-08-14 ss. 2, 14, 17-21, 23, 28, 33, 34, 36, 38-44
2005, c. 19	An Act to amend the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs and other legislative provisions 2005-08-31 s. 2 (to the extent that it introduces s. 17.1.1 (2 nd par.) of the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs (R.S.Q., chapter M-25.2)) 2005-12-08 s. 2 (other than the provisions introducing s. 17.1.1 (2 nd par.) of the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs (R.S.Q., chapter M-25.2))

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2005, c. 22	An Act to amend the Building Act and other legislative provisions 2005-12-01 ss. 10 (par. 2, 3), 11, 12 (par. 1), 15-28, 30-38, 40, 41, 45 (par. 5, 6), 46-49, 54, 55
2005, c. 27	An Act to amend the Code of Penal Procedure and the Courts of Justice Act 2006-10-02 ss. 1-21, 23
2005, c. 32	An Act to amend the Act respecting health services and social services and other legislative provisions 2007-02-01 ss. 139, 140 (par. 2), 141 2009-02-01 s. 220
2005, c. 33	An Act to amend the Environment Quality Act 2006-01-19 ss. 1-5
2005, c. 34	An Act respecting the Director of Criminal and Penal Prosecutions 2006-02-01 ss. 5 (solely for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director), 89 (solely for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director), 90 (1 st par., solely for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director) 2006-04-01 ss. 2, 3 (except for “During the year that precedes the end of the Director’s term or as soon as the office becomes vacant.”)
2005, c. 40	An Act to amend the Act respecting prescription drug insurance and other legislative provisions 2006-04-12 ss. 1, 2, 19, 22 (par. 1), 27 (par. 2), 30, 33-37 2006-08-30 ss. 3-7, 12, 13, 18, 21, 25 (to the extent that it enacts the title of Division III.1 and section 70.3 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 26, 29, 32, 39-41, 46, 47 2007-01-01 s. 14
2005, c. 44	An Act to abolish certain public bodies and transfer administrative responsibilities 2007-02-05 ss. 28-34
2006, c. 4	An Act respecting reserved designations and added-value claims 2006-11-06 ss. 7, 8, 12-14, 16-29, 71, 79
2006, c. 18	An Act to amend the Act respecting the Office Québec-Amériques pour la jeunesse and the Act respecting the Office franco-québécois pour la jeunesse 2006-08-01 ss. 1-15
2006, c. 23	Private Security Act 2006-09-15 ss. 39, 40, 43-68, 83-89, 107-113, 133

**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS YET TO BE DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2006**

Provisions not in force on 31 December 2006 and rendered inapplicable or obsolete following the coming into force of other provisions are not included in this table.

Reference	Title
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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 (1 st par. (except with regard to the provisions of the Regulation respecting safety in public baths (R.R.Q., 1981, c. S-3, r. 3) and except with regard to the 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, 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, and except with regard to public baths), 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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1986, c. 62	An Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act s. 4 (par. 12 (Montmorency))
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)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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”)
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)), 257
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1991, c. 74	An Act to amend the Building Act and other legislation – <i>Cont'd</i> 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 896-2004 dated 22 September 2004, applies, and to the extent that it replaces s. 283 of the Building Act in all respects, and except with regard to public baths), 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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1993, c. 54	An Act respecting assistance and compensation for victims of crime ss. 1-225
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, 63
1993, c. 70	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration ss. 3 (par. 1), 8, 9, 11 (par. 2, 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), 14-16, 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 (except s. 62.1 (1 st par.) of the Code of Penal Procedure), 10, 11, 13 (par. 1, 6), 14, 25, 26, 28-30
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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. 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)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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. 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)
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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
2000, c. 40	An Act to amend the Animal Health Protection Act and other legislative provisions and to repeal the Bees Act ss. 4 (except to the extent that it introduces s. 3.0.1 (1 st par.) of the Animal Health Protection Act (R.S.Q., chapter P-42)), 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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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)
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. 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. <i>g</i> , <i>h</i>)) 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
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)
2001, c. 38	An Act to amend the Securities Act ss. 5 (par. 3), 12, 13, 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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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. 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 s. 16
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 s. 19
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
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>z</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 Autorité des marchés financiers 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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2002, c. 45	An Act respecting the Autorité des marchés financiers – <i>Cont'd</i> 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), except to the extent that that provision applies in respect of the advisory committee on the prevention of poverty and social exclusion), 21 (2 nd par. (the words “and those of the indicators proposed by the Observatoire de la pauvreté et de l’exclusion sociale that were retained”)), 31 (3 rd par.), 32 (2 nd par. (2 nd sentence)), 35-45, 58 (the words “and those of the indicators proposed by the Observatoire de la pauvreté et de l’exclusion sociale retained by the Minister”), 59 (the words “, taking into account in particular the indicators proposed by the observatory,”), 65 (except 1 st par.)
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))
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. 109 (to the extent that the provisions enact s. 221.2.3 of the Cooperatives Act (R.S.Q., chapter C-67.2)), 165
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, 11, 14, 21-25, 27-29, 33-39, 42-52, 54, 56, 58 (except to the extent that it enacts the first paragraph of section 520.2 of the Highway Safety Code (R.S.Q., chapter C-24.2)), 59, 73-75

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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. 5 (par. 2-4), 73
2004, c. 30	An Act respecting Services Québec ss. 52, 57
2004, c. 31	An Act to amend the Act to secure the handicapped in the exercise of their rights and other legislative provisions ss. 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. 37	An Act to amend the Securities Act and other legislative provisions ss. 15, 25, 26, 29, 30, 32, 43 (par. 3), 56, 58, 61, 86
2004, c. 39	An Act to amend the Act respecting the Pension Plan of Peace Officers in Correctional Services and other legislative provisions 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)), 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)), 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))
2005, c. 7	An Act respecting the Centre de services partagés du Québec s. 80 (except to the extent that it enacts the first sentence of s. 13 of the Act respecting government services to departments and public bodies (R.S.Q., chapter S-6.1))
2005, c. 12	An Act respecting the reciprocal issue and enforcement of support orders ss. 1-41
2005, c. 15	Individual and Family Assistance Act s. 64 (1 st par., second sentence)
2005, c. 17	An Act to amend the Act respecting administrative justice and other legislative provisions s. 43
2005, c. 18	An Act respecting the Health and Welfare Commissioner ss. 15, 16, 22, 45
2005, c. 22	An Act to amend the Building Act and other legislative provisions ss. 1-9, 10 (par. 1, 4), 12 (par. 2), 13, 14, 29, 39, 42-44, 45 (par. 1-4), 50-53
2005, c. 27	An Act to amend the Code of Penal Procedure and the Courts of Justice Act s. 24

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2005, c. 32	<p>An Act to amend the Act respecting health services and social services and other legislative provisions</p> <p>ss. 25 (par. 4), 50, 184 (par. 3), 189, 221, 228, 229, 239 (1st par., 3rd par., 4th par.), 240 (the words “or a health professional”, “or professional”, and “or person to whom the health professional provides health services” in the paragraph proposed by paragraph 2 and the words “of a health communication centre or of a podiatrist or midwife operating a private health facility, or the local files or index” in the paragraph proposed by paragraph 5), 244-246, 287 (par. 1), 288 (ss. 2.0.1 - 2.0.5), 295, 302, 303, 304, 308 (par. 39), 322, 339</p>
2005, c. 34	<p>An Act respecting the Director of Criminal and Penal Prosecutions</p> <p>ss. 1, 3 (as regards the words “During the year that precedes the end of the Director’s term or as soon as the office becomes vacant,”), 4, 5 (except for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director), 6-88, 89 (except for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director), 90 (1st par., except for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director, 2nd par., 3rd par.), 91-94</p>
2005, c. 38	<p>Budget Act giving effect to the Budget Speech delivered on 21 April 2005 and to certain other budget statements</p> <p>ss. 283, 284</p>
2005, c. 39	<p>An Act to amend the Act respecting owners and operators of heavy vehicles and other legislative provisions</p> <p>ss. 3 (insofar as it replaces subpar. <i>a</i> of subpar. 3 of the first paragraph of s. 2 of the Act respecting owners and operators of heavy vehicles and insofar as it enacts subpar. 4 of that paragraph), 4 (par. 2), 27 (insofar as it enacts s. 48.3), 30-47</p>
2005, c. 40	<p>An Act to amend the Act respecting prescription drug insurance and other legislative provisions</p> <p>ss. 8-10, 15-17, 20, 22 (except par. 1), 23, 24, 25 (except to the extent that it enacts the title of Division III.1 and section 70.3 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 27 (except par. 2), 28, 31, 38, 42-45</p>
2005, c. 41	<p>An Act to amend the Courts of Justice Act and the Act respecting municipal courts</p> <p>s. 20</p>
2006, c. 4	<p>An Act respecting reserved designations and added-value claims</p> <p>ss. 1-6, 9-11, 15, 30-70, 72-78</p>
2006, c. 11	<p>An Act to facilitate organ donation</p> <p>ss. 1-4</p>
2006, c. 17	<p>An Act to amend the Election Act to encourage and facilitate voting</p> <p>ss. 2, 3, 4, 13, 14 (insofar as it enacts, in s. 227 (1st par.), the words “and including particulars about voting in the advance poll and at the returning officer’s office”), 15 (insofar as it enacts ss. 262 (1st par. (subpar. 1), 2nd par., 3rd par.), 263-280, 297, 301.18 (2nd par.), 301.19-301.22), 19 (insofar as it enacts, in s. 327 (1st par.), the words “and at the returning officer’s office”), 21, 24</p>
2006, c. 22	<p>An Act to amend the Act respecting Access to documents held by public bodies and the Protection of personal information and other legislative provisions</p> <p>ss. 8, 9, 34 (to the extent that it enacts s. 63.2 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1)), 69, 92 (to the extent that it enacts s. 137.3 of the Act respecting Access to documents held by public bodies and the Protection of personal information), 129 (to the extent that it enacts s. 50.1 of the Act respecting the protection of personal information in the private sector (R.S.Q., chapter P-39.1))</p>

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2006, c. 23	Private Security Act ss. 1-38, 41, 42, 69-82, 90-106, 114-132
2006, c. 24	An Act to reduce the debt and establish the Generations Fund s. 3 (1 st par. (subpar. 3))
2006, c. 26	An Act to amend the Act respecting the Conservatoire de musique et d'art dramatique du Québec ss. 19, 20; 3-8, 10, 11, 13, 16 (for the coming into force of the provisions they amend)
2006, c. 29	An Act respecting contracting by public bodies ss. 1-59
2006, c. 34	An Act to amend the Youth Protection Act and other legislative provisions ss. 1-38, 39 (to the extent that it enacts ss. 72.9 and 72.10 of the Youth Protection Act (R.S.Q., chapter P-34.1)), 40-75, 78
2006, c. 38	An Act to amend the Act respecting the enterprise registrar and other legislative provisions ss. 52, 53 (par. 1), 54, 57, 61, 62, 65, 79, 82, 95, 96
2006, c. 41	An Act to amend the Crime Victims Compensation Act and other legislative provisions ss. 1-10
2006, c. 43	An Act to amend the Act respecting health services and social services and other legislative provisions ss. 1-4, 5 (except s. 108 (2 nd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 6-43, 45-57
2006, c. 49	An Act respecting the Commission administrative des régimes de retraite et d'assurances ss. 11-26, 135
2006, c. 50	An Act to amend the Securities Act and other legislative provisions ss. 2, 11, 16-24, 26, 28 (par. 3), 30 (par. 2), 33, 34, 35 (to the extent that it repeals ss. 84 and 85 of the Securities Act (R.S.Q., chapter V-1.1)), 36-39, 41, 56, 58, 61 (par. 2, 3, 4), 62 (par. 1), 65, 66 (par. 2), 67 (par. 1, 3), 68, 70 (par. 3), 71, 72 (par. 2), 73, 74, 78 (par. 1, 2), 80, 88, 89, 108 (par. 4, 5, 9, 10, 13 and 14)
2006, c. 51	An Act to amend the Act respecting school elections and the Education Act ss. 1-3, 5, 6
2006, c. 53	An Act to amend the Act respecting industrial accidents and occupational diseases and the Workers' Compensation Act ss. 6-14, 16, 17 (except to the extent that it enacts s. 323.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 26 (except par. 1), 27 (except par. 2, 4-8)
2006, c. 55	An Act to amend various legislative provisions concerning retirement ss. 6, 26, 53
2006, c. 56	An Act to amend the Consumer Protection Act and the Act respecting the collection of certain debts ss. 3, 5, 9, 10
2006, c. 57	An Act respecting the Centre de la francophonie des Amériques ss. 1-44

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2006, c. 58	An Act to amend the Labour Code and other legislative provisions ss. 1, 16, 27-30, 34 (par. 1-4), 35-39, 43, 44, 46-58, 63-65, 73-83
2006, c. 59	An Act respecting the governance of state-owned enterprises and amending various legislative provisions s. 43 (par. 1)
2006, c. 63	An Act respecting Municipalité de Cacouna ss. 1-13

INFORMATION REQUIRED BY LAW TO BE PUBLISHED

None in 2006.

**TABLE OF CONCORDANCE
CHAPTER / BILL**

<i>Chapter</i>	<i>Bill</i>	<i>Chapter</i>	<i>Bill</i>	<i>Chapter</i>	<i>Bill</i>
1	3	26	11	51	32
2	10	27	12	52	34
3	118	28	16	53	40
4	137	29	17	54	43
5	18	30	20	55	44
6	28	31	21	56	48
7	5	32	24	57	50
8	13	33	80	58	51
9	6	34	125	59	53
10	26	35	39	60	55
11	197	36	41	61	201
12	9	37	46	62	202
13	15	38	47	63	205
14	23	39	2	64	200
15	31	40	38	65	206
16	37	41	25	66	207
17	22	42	30	67	208
18	4	43	33	68	209
19	7	44	42	69	211
20	14	45	49	70	212
21	19	46	52	71	213
22	86	47	57	72	214
23	88	48	58	73	215
24	1	49	27		
25	8	50	29		

**TABLE OF CONCORDANCE
BILL / CHAPTER**

<i>Bill</i>	<i>Chapter</i>	<i>Bill</i>	<i>Chapter</i>	<i>Bill</i>	<i>Chapter</i>
1	24	26	10	55	60
2	39	27	49	57	47
3	1	28	6	58	48
4	18	29	50	80	33
5	7	30	42	86	22
6	9	31	15	88	23
7	19	32	51	118	3
8	25	33	43	125	34
9	12	34	52	137	4
10	2	37	16	197	11
11	26	38	40	200	64
12	27	39	35	201	61
13	8	40	53	202	62
14	20	41	36	205	63
15	13	42	44	206	65
16	28	43	54	207	66
17	29	44	55	208	67
18	5	46	37	209	68
19	21	47	38	211	69
20	30	48	56	212	70
21	31	49	45	213	71
22	17	50	57	214	72
23	14	51	58	215	73
24	32	52	46		
25	41	53	59		

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 61
**AN ACT RESPECTING MUNICIPALITÉ DE
POINTE-À-LA-CROIX**

Bill 201

Introduced by Madam Nancy Charest, Member for Matane
Introduced 9 May 2006
Passage in principle 15 June 2006
Passage 15 June 2006
Assented to 15 June 2006

Coming into force: 15 June 2006

Legislation amended: None



Chapter 61

AN ACT RESPECTING MUNICIPALITÉ DE POINTE-À-LA-CROIX

[Assented to 15 June 2006]

Preamble.	<p>AS it is the objective of Municipalité de Pointe-à-la-Croix to revitalize its territory, diversify its economy, create jobs and increase its population;</p> <p>As it is in the interest of the municipality that it be granted certain powers for those purposes;</p> <p>THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:</p>
Revitalization program.	<p>1. Municipalité de Pointe-à-la-Croix may, by by-law, adopt a residential, commercial and industrial revitalization program for all or part of its territory.</p>
Amount of expenses.	<p>The by-law must set the amount of the expenses the municipality may incur under the program. It must be approved by the persons qualified to vote in the territory of the municipality.</p>
Financial assistance.	<p>The program may provide for the granting of financial assistance to promote access to ownership.</p>
Period of eligibility.	<p>The period of eligibility for the program may not extend beyond 31 December 2010.</p>
Sections applicable.	<p>2. Sections 85.2 to 85.4 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1), enacted by section 131 of the Municipal Powers Act (2005, chapter 6), apply to the revitalization program, with the necessary modifications.</p>
Limit.	<p>3. The total amount of financial assistance granted under this Act may not exceed \$700,000.</p>
Changes.	<p>4. The municipality may, by by-law approved by the Minister of Municipal Affairs and Regions, increase the amount under section 3 and extend the period of eligibility for the program.</p>
Coming into force.	<p>5. This Act comes into force on 15 June 2006.</p>

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 62

AN ACT RESPECTING VILLE DE SAINT-JEAN-SUR- RICHELIEU

Bill 202

Introduced by Mr. Jean-Pierre Paquin, Member for Saint-Jean

Introduced 9 May 2006

Passage in principle 15 June 2006

Passage 15 June 2006

Assented to 15 June 2006

Coming into force: 15 June 2006

Legislation amended: None

Order in Council amended:

Order in Council 17-2001 dated 17 January 2001



Chapter 62

AN ACT RESPECTING VILLE DE SAINT-JEAN-SUR- RICHELIEU

[Assented to 15 June 2006]

Preamble.

AS Ville de Saint-Jean-sur-Richelieu was constituted by Order in Council 17-2001 dated 17 January 2001;

As it is in the interest of Ville de Saint-Jean-sur-Richelieu that it be granted certain powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

O.C. 17-2001, ss. 4.1-4.16, added.

1. Order in Council 17-2001 dated 17 January 2001, amended by chapter 53 of the statutes of 2005, is again amended by inserting the following sections after section 4:

“4.1. An executive committee consisting of the mayor and the council members he or she designates is hereby established for Ville de Saint-Jean-sur-Richelieu. The number of committee members appointed by the mayor must not be less than three or more than four. The mayor may replace a member of the committee at any time.

“4.2. The mayor is the chair of the executive committee by virtue of office, and designates a vice-chair from among the committee members. The mayor may also designate a committee member to act as chair, and revoke or change that designation at any time.

“4.3. A member of the executive committee may resign by signing a written notice to that effect and sending it to the clerk. The resignation takes effect on the date the clerk receives the notice or on a later date specified in the notice.

“4.4. The executive committee’s regular meetings are held at the place, on the days and at the times set in the by-laws adopted by the council, and its special meetings at the place, on the days and at the times set by the chair.

“4.5. The chair of the executive committee convenes committee meetings, presides at them, and ensures that they run smoothly.

“4.6. The vice-chair replaces the chair if the latter is unable to act or if the office of chair is vacant. The vice-chair may also preside at a meeting of the executive committee at the request of the chair.

“4.7. The meetings of the executive committee are closed to the public.

However, the executive committee sits in public

(1) in the cases provided for in the by-laws of the council; and

(2) for all or part of a meeting if the committee so decides.

“4.8. A majority of members constitutes a quorum at meetings of the executive committee.

“4.9. Each member of the executive committee present at a meeting has one vote.

“4.10. Each decision is made by a simple majority vote.

“4.11. The executive committee exercises the responsibilities set out in section 70.8 of the Cities and Towns Act (R.S.Q., c. C-19) in all cases in which a by-law referred to in section 4.13 assigns the power to perform the act to the executive committee. The executive committee may grant any contract involving an expenditure that does not exceed \$100,000.

“4.12. The executive committee gives the council its opinion if required to do so under the by-law referred to in section 4.14, at the request of the council or on its own initiative.

The opinion of the executive committee does not bind the council. The committee’s failure to submit an opinion required under the by-laws or requested by the council does not limit the council’s power to consider and vote on the matter concerned.

“4.13. The council may delegate to the executive committee by by-law any act within its jurisdiction which it has the power or the duty to perform, and prescribe the terms and conditions of the delegation.

However, the following powers may not be delegated:

(1) the power to adopt a budget, a three-year program of capital expenditures or a document required under the Act respecting land use planning and development (R.S.Q., c. A-19.1), Chapter IV of the Cultural Property Act (R.S.Q., c. B-4), the Act respecting municipal courts (R.S.Q., c. C-72.01), the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2) or the Act respecting municipal territorial organization (R.S.Q., c. O-9);

(2) the power to designate a person to a position that may only be held by a member of the council;

(3) the power to appoint the director general, the clerk, the treasurer and their assistants;

(4) the power to create city departments, determine the scope of their activities and appoint the department heads and assistant heads; and

(5) the power to dismiss, suspend without pay or reduce the salary of an officer or employee referred to in the second or third paragraph of section 71 of the Cities and Towns Act.

“4.14. The council may also determine by by-law the matters on which the executive committee must give its opinion to the council, and prescribe the terms and conditions of consultation. The by-law may also prescribe the manner in which a member of the council may request the executive committee to report to the council on a matter within the jurisdiction of the executive committee.

“4.15. The executive committee may adopt an internal management by-law concerning its meetings and the conduct of its affairs. The by-law may also, if the by-laws of the council permit, enable the executive committee to delegate to a city employee the power to authorize expenditures and enter into contracts on behalf of the city, on the conditions determined by the executive committee and in accordance with the rules and restrictions applicable to the city.

“4.16. A decision by the council to delegate a power to the executive committee or withdraw a power from it must be supported by a majority of two thirds of the votes cast.”

Coming into force.

2. This Act comes into force on 15 June 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 63
AN ACT RESPECTING MUNICIPALITÉ DE CACOUNA

Bill 205

Introduced by Mr. Mario Dumont, Member for Rivière-du-Loup

Introduced 6 June 2006

Passage in principle 15 June 2006

Passage 15 June 2006

Assented to 15 June 2006

Coming into force: on the date to be set by the Government

Legislation amended: None



Chapter 63

AN ACT RESPECTING MUNICIPALITÉ DE CACOUNA

[Assented to 15 June 2006]

Preamble. AS TransCanada PipeLines Limited, a duly incorporated corporation acting as an agent for a legal entity to be constituted, intends to build, operate and maintain a liquefied natural gas import terminal in the territory of Municipalité de Cacouna in the context of a project called Cacouna Energy;

As, under section 31.5 of the Environment Quality Act (R.S.Q., chapter Q-2), the realization of the project is contingent on its being authorized by the Government;

As, to the extent that such authorization is obtained, it is necessary, in order to ensure the realization of the project, that Municipalité de Cacouna be granted certain powers to guarantee payment of municipal and school taxes out of the amounts paid by the project owner;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Definitions. **1.** In this Act, unless the context indicates otherwise,

“project”;

(1) “project” means the liquefied natural gas import terminal situated in the territory of Municipalité de Cacouna; the project consists of the structures and facilities required for the reception of gas transported by ship, for the storage and vaporization of the gas and its transportation to a pipeline, and for the activities connected with its reception and regasification, any other structure or facility required for the operation of the project and the supply of ancillary services, including two storage tanks, the vaporization system, the vapour handling system, the spill containment systems, the other components necessary for the operation of the facilities, the roadway and the unloading platform extending some 350 metres into the St. Lawrence River, as well as the immovable on which those facilities are situated, described in Schedule A; and

“property taxes”.

(2) “property taxes” means the total amount of the municipal and school taxes payable by the project owner, including any tariff under sections 244.1 and following of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) and any new municipal or school tax; however, the public utility tax provided for in Part VI.4 of the Taxation Act (R.S.Q., chapter I-3) is excluded.

Assessment roll. **2.** Despite section 32 of the Act respecting municipal taxation, the project’s immovables are to be entered on the assessment roll of the municipality four years after the date on which excavation work begins.

Initial instalments.	<p>3. As of the beginning of the excavation work, the project owner pays to the municipality an amount of \$1,500,000 in three equal and consecutive annual instalments of \$500,000. The first instalment is payable on the date on which excavation work begins, and each subsequent instalment, on the anniversary date of the first payment.</p>
Subsequent instalments.	<p>4. As of the date on which the project's immovables are entered on the roll, the project owner pays annually to the municipality a sum equal to the total of</p> <p>(1) \$5,050,000 per year, increased annually by the percentage increase in the Consumer Price Index, the reference date being 25 August 2005; however, the annual increase must not exceed 2%; and</p> <p>(2) \$1,300,000 per year, increased annually by the average percentage increase in the school property taxes levied by Commission scolaire de Kamouraska–Rivière-du-Loup and the Central Quebec School Board, the reference date being 25 August 2005; however, the annual increase must not exceed 5%.</p>
Annual percentage increase.	<p>The annual percentage increase in the Consumer Price Index referred to in subparagraph 1 of the first paragraph is determined on the basis of the variation in the Consumer Price Index for Québec as determined by Statistics Canada for the preceding year, over that Consumer Price Index for the 12 months immediately preceding that year.</p>
First year.	<p>The amounts paid under this section are adjusted for the first year in which the project's immovables are entered on the roll, proportionally to the number of days remaining in that year.</p>
Payment due.	<p>The amounts paid under this section are payable, for the year in which the project's immovables are entered on the roll, within 60 days of that entry on the roll, and for subsequent years, on 1 March.</p>
Interest on arrears.	<p>5. Any arrears on an amount owed by the project owner bear interest at the legal rate.</p>
Property taxes.	<p>6. The amounts paid under this Act are to be used first to pay all property taxes relating to the project. The project owner may not be required to pay any other amount as property tax for the project.</p>
Specific account.	<p>7. The municipality pays the amounts received under subparagraph 1 of the first paragraph of section 4 into a specific account. The municipality may withdraw from that account</p> <p>(1) the amounts it is owed for payment of municipal taxes;</p> <p>(2) the amounts required to fulfil its obligations under an agreement entered into under section 11; and</p>

(3) any other amount, after obtaining the authorization of the Minister of Municipal Affairs and Regions.

- Specific account. **8.** The municipality pays the amounts received under subparagraph 2 of the first paragraph of section 4 into a specific account. The municipality may withdraw from that account
- (1) the amounts required for payment of school taxes by the municipality; and
- (2) any other amount, after obtaining the authorization of the Minister of Municipal Affairs and Regions.
- Balance. **9.** When this Act ceases to have effect, any balance remaining in a specific account is paid into the municipality's general fund.
- Management of specific accounts. **10.** The Minister of Municipal Affairs and Regions may determine the manner in which the specific accounts referred to in sections 7 and 8 are to be managed, in particular the manner in which the amounts received are to be used.
- Agreement. **11.** The municipality may, with the authorization of the Minister of Municipal Affairs and Regions, enter into an agreement with Paroisse de Notre-Dame-des-Sept-Douleurs and Municipalité régionale de comté de Rivière-du-Loup to share the amounts referred to in subparagraph 1 of the first paragraph of section 4.
- Cessation of effect. **12.** This Act ceases to have effect 25 years after the date on which the project's immovables are entered on the assessment roll.
- Additional periods. However, it continues to have effect for an additional five-year period if, on the date determined under the first paragraph, the project is in operation or temporarily closed because of superior force or because work is being carried out, and after that for two additional, successive five-year periods, on the same conditions.
- Cessation of effect. **13.** Despite section 12, this Act ceases to have effect on 31 December 2010 if the project excavation work has not begun on that date.
- Coming into force. **14.** This Act comes into force on the date to be set by the Government.

SCHEDULE

Two (2) parcels of land that are known and designated as part of the original lots Block 1 and Block 2 of the official cadastre of Paroisse de Cacouna, registration division of Témiscouata, province of Québec and that may more specifically be described as follows:

Parcel 1 – Part of lot Block 1

Starting from point 16 on plan A-6219, being the intersection of the dividing line between lots Block 1 and Block 2 with the St. Lawrence River; thence on a bearing of $215^{\circ}15'14''$ for a distance of one thousand seventy-one metres and seventeen hundredths (1,071.17 m) to point 9, being the starting point.

From the starting point so determined, in a southwesterly direction on a bearing of $204^{\circ}21'26''$ for a distance of one hundred twenty-six metres and forty-nine hundredths (126.49 m) to point 8; thence on a bearing of $198^{\circ}25'28''$ for a distance of one hundred sixty-seven metres and sixty-four hundredths (167.64 m) to point 7; thence on a bearing of $176^{\circ}26'26''$ for a distance of one hundred three metres and sixty-three hundredths (103.63 m) to point 6; thence on a bearing of $324^{\circ}10'50''$ for a distance of one hundred thirty-one metres and twenty-one hundredths (131.21 m) to point 4008; thence on a bearing of $32^{\circ}53'49''$ for a distance of three hundred twenty-three metres and thirteen hundredths (323.13 m) to the starting point.

The said parcel of land of irregular shape is bounded to the southwest and northwest by part of lot Block 1 and to the southeast by lot Block 2.

The parcel of land so described contains twelve thousand three hundred thirty-six square metres and six tenths (12,336.6 m²) or 1.23 hectares.

Parcel 2 – Part of lot Block 2

Starting from point 16 on plan A-6219, being the intersection of the dividing line between lots Block 1 and Block 2 with the St. Lawrence River; thence on a bearing of $214^{\circ}33'02''$ for a distance of nine hundred forty-six metres and sixty-seven hundredths (946.67 m) to point 4001, being the starting point.

From the starting point so determined, on a bearing of $168^{\circ}11'49''$ for a distance of three hundred forty-three metres and fifty-five hundredths (343.55 m) to point 4002; thence on a bearing of $117^{\circ}48'09''$ for a distance of one hundred forty-five metres and ninety-two hundredths (145.92 m) to point 4003; thence on a bearing of $95^{\circ}11'26''$ for a distance of eighty-two metres and ninety hundredths (82.90 m) to point 4004; thence on a bearing of $158^{\circ}11'49''$ for a distance of eighty metres and ninety-eight hundredths (80.98 m) to point 4005; thence on a bearing of $131^{\circ}01'50''$ for a distance of forty-seven metres and fourteen hundredths (47.14 m) to point 4006; thence on a bearing of $189^{\circ}04'53''$ for a distance of forty-six metres (46.00 m) to point 4007; thence

on a bearing of $224^{\circ}38'05''$ for a distance of twenty-five metres and seven hundredths (25.07 m) to point 1326; thence on a bearing of $241^{\circ}24'10''$ for a distance of fifty-seven metres and forty-seven hundredths (57.47 m) to point 1321; thence on a bearing of $262^{\circ}39'24''$ for a distance of ninety-four metres and eighteen hundredths (94.18 m) to point 1320; thence on a bearing of $269^{\circ}20'37''$ for a distance of forty-eight metres and twenty-five hundredths (48.25 m) to point 1315; thence on a bearing of $251^{\circ}10'59''$ for a distance of twenty-seven metres and thirty hundredths (27.30 m) to point 1314; thence on a bearing of $179^{\circ}40'28''$ for a distance of twelve metres and fifteen hundredths (12.15 m) to point 1313; thence on a bearing of $234^{\circ}22'45''$ for a distance of nineteen metres and eighty-three hundredths (19.83 m) to point 1312; thence on a bearing of $260^{\circ}58'01''$ for a distance of twenty-five metres and twenty-one hundredths (25.21 m) to point 1311; thence on a bearing of $204^{\circ}08'37''$ for a distance of nineteen metres and thirty-one hundredths (19.31 m) to point 1310; thence on a bearing of $273^{\circ}26'09''$ for a distance of seventeen metres and seventy-nine hundredths (17.79 m) to point 1309; thence on a bearing of $351^{\circ}59'28''$ for a distance of twelve metres and forty-seven hundredths (12.47 m) to point 1308; thence on a bearing of $10^{\circ}48'46''$ for a distance of seventeen metres and nineteen hundredths (17.19 m) to point 1307; thence on a bearing of $305^{\circ}11'58''$ for a distance of nineteen metres and ten hundredths (19.10 m) to point 1304; thence on a bearing of $284^{\circ}54'56''$ for a distance of twenty-eight metres and twenty-three hundredths (28.23 m) to point 1294; thence on a bearing of $313^{\circ}38'54''$ for a distance of fourteen metres and thirty-three hundredths (14.33 m) to point 1295; thence on a bearing of $287^{\circ}19'15''$ for a distance of fifteen metres and twenty-six hundredths (15.26 m) to point 1302; thence on a bearing of $256^{\circ}09'35''$ for a distance of thirty-one metres and seventy-one hundredths (31.71 m) to point 1301; thence on a bearing of $282^{\circ}34'49''$ for a distance of fourteen metres and sixty-seven hundredths (14.67 m) to point 1249; thence on a bearing of $268^{\circ}42'06''$ for a distance of fifty-three metres and sixty-two hundredths (53.62 m) to point 58; thence on a bearing of $330^{\circ}34'28''$ for a distance of eleven metres and sixty-two hundredths (11.62 m) to point 59; thence on a bearing of $30^{\circ}04'51''$ for a distance of forty-one metres and eighty-six hundredths (41.86 m) to point 1247; thence on a bearing of $20^{\circ}51'56''$ for a distance of twenty-five metres and twenty-four hundredths (25.24 m) to point 1245; thence on a bearing of $338^{\circ}06'47''$ for a distance of twenty-three metres and twenty-eight hundredths (23.28 m) to point 1244; thence on a bearing of $282^{\circ}58'43''$ for a distance of forty-three metres and ninety-eight hundredths (43.98 m) to point 1243; thence on a bearing of $322^{\circ}32'55''$ for a distance of thirty-three metres and sixty-seven hundredths (33.67 m) to point 56; thence on a bearing of $342^{\circ}26'28''$ for a distance of eighteen metres and one hundredth (18.01 m) to point 6; thence on a bearing of $356^{\circ}26'26''$ for a distance of one hundred three metres and sixty-three hundredths (103.63 m) to point 7; thence on a bearing of $18^{\circ}25'28''$ for a distance of one hundred sixty-seven metres and sixty-four hundredths (167.64 m) to point 8; thence on a bearing of $24^{\circ}21'26''$ for a distance of one hundred twenty-six metres and forty-nine hundredths (126.49 m) to point 9; thence on a bearing of $40^{\circ}34'58''$ for a distance of one hundred twenty-five metres and eleven hundredths (125.11 m) to the starting point.

The said parcel of land of irregular shape is bounded to the northwest by parts of lot Block 2 and by lot Block 1, and to the northeast, southeast and southwest by part of lot Block 2.

The parcel of land so described contains one hundred seventy thousand nine hundred eighty-six square metres and three tenths (170,986.3 m²) or 17.09 hectares.

The parcels of land described in this schedule are shown on plan A-6219, prepared at Rivière-du-Loup by Michel Côté, land surveyor, on 27 February 2006 and registered under number 6068 of his minutes.

All bearings and coordinates shown on plan A-6219 and given in this technical description are in reference to the official plane coordinate system of Québec (SCOPQ), NAD 83, central meridian 70°30' west, Zone 7. All measures are expressed in SI (International System) units.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 64
AN ACT RESPECTING VILLE DE QUÉBEC

Bill 200

Introduced by Mr. Éric R. Mercier, Member for Charlesbourg

Introduced 9 May 2006

Passage in principle 14 December 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006

Legislation amended: None



Chapter 64

AN ACT RESPECTING VILLE DE QUÉBEC

[Assented to 14 December 2006]

Preamble. AS it is in the interest of Ville de Québec that it be granted certain powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- Alienation. **1.** Despite any contract provision to the contrary, Ville de Québec may alienate the immovables consisting of lots 3 307 058 and 3 347 429 of the cadastre of Québec, and any other lot resulting from the subdivision of those lots.
- Provisions without effect. **2.** Any contract provision limiting the purposes for which the immovables described in section 1 and the immovable consisting of lot 3 601 039 of the cadastre of Québec may be used is without effect.
- Effective date. **3.** Section 2 has effect, for lot 3 601 039 of the cadastre of Québec, from 7 February 2005.
- Coming into force. **4.** This Act comes into force on 14 December 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 65

**AN ACT RESPECTING THE PENSION PLAN OF CERTAIN
EMPLOYEES OF THE COMMISSION SCOLAIRE DE LA
CAPITALE**

Bill 206

Introduced by Madam Sarah Perreault, Member for Chauveau

Introduced 15 November 2006

Passage in principle 14 December 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006

Legislation amended: None



Chapter 65

AN ACT RESPECTING THE PENSION PLAN OF CERTAIN EMPLOYEES OF THE COMMISSION SCOLAIRE DE LA CAPITALE

[Assented to 14 December 2006]

Preamble. AS it is in the interest of the members and beneficiaries of the pension plan of certain employees of the Commission scolaire de la Capitale to terminate that pension plan and to set out termination terms;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Termination. **1.** Despite sections 204 to 207 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1), the pension plan of certain employees of the Commission scolaire de la Capitale is terminated on 31 December 2006. The termination affects every person who is a member or beneficiary of the pension plan on that date.

Decision. For the purposes of the other provisions of the Supplemental Pension Plans Act, the Régie des rentes du Québec is deemed to have rendered, on that date, a decision terminating the pension plan. The Supplemental Pension Plans Act, except the sections mentioned in this Act, applies to the termination of the pension plan.

Payments assumed. **2.** Despite section 237 of the Supplemental Pension Plans Act, the Commission administrative des régimes de retraite et d'assurances assumes payment from 1 May 2007, on the conditions set out in the pension plan of certain employees of the Commission scolaire de la Capitale, of the benefits of the members and beneficiaries of the pension plan whose pension was in payment before the date of termination of the pension plan.

Transfer of amounts. An amount equal to the value of the benefits accrued to those members and beneficiaries is transferred to the Commission administrative des régimes de retraite et d'assurances. That amount is established by the actuary in the termination report of the pension plan as at the date of termination of the pension plan in accordance with the Regulation under the Act respecting the Government and Public Employees Retirement Plan enacted by Order in Council 1845-88 (1988, G.O. 2, 4154) in force on 29 June 2006.

Applicability. This section applies even if there are no longer any active members in the pension plan on the date of its termination.

- Payment of benefits. For the months of January, February, March and April 2007, payment of the benefits is assumed by the pension plan and the amount transferred under the second paragraph is adjusted accordingly.
- Special fund. **3.** The amounts transferred to the Commission administrative des régimes de retraite et d'assurances so that it may assume its obligations under section 2 of this Act and sections 80 and 101 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) are paid, despite section 102 of that Act, into a special fund at the Caisse de dépôt et placement du Québec. All the benefits referred to in those sections and the administrative expenses relating to those benefits are paid first out of that fund and then out of the consolidated revenue fund. As of 1 January 2007, those benefits may not be the object of an increase other than increases provided for under the pension plan of certain employees of the Commission scolaire de la Capitale at the date of its termination; nor may they give rise to an adjustment to the pension paid by the Government and Public Employees Retirement Plan.
- Surplus. If an actuarial valuation identifies a surplus pertaining to those benefits, the Commission administrative des régimes de retraite et d'assurances must transfer the portion of the surplus the minister responsible for the administration of the Act respecting the Government and Public Employees Retirement Plan specifies to the consolidated revenue fund. Once the Commission has met all the obligations relating to those benefits, it must transfer any balance in the special fund to the consolidated revenue fund.
- Coming into force. **4.** This Act comes into force on 14 December 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 66

AN ACT RESPECTING LE PARC CO-OWNERSHIP

Bill 207

Introduced by Mr. Jacques Chagnon, Member for Westmount—Saint-Louis

Introduced 31 October 2006

Passage in principle 14 December 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006

Legislation amended: None



Chapter 66

AN ACT RESPECTING LE PARC CO-OWNERSHIP

[Assented to 14 December 2006]

Preamble.

AS RWI Holdings Limited and RWI Holdings Two Ltd. acquired lot 1758-11 of the official cadastre of the City of Montréal (Saint-Antoine ward) from Mountain Place Limited on 19 November 1976 by a deed of sale received before Pierre Desjardins, notary, and published at the registry office of the registration division of Montréal under number 2740582;

AS RWI Holdings Two Ltd. / Gestion RWI Deux Ltée changed its name by a certificate of amendment dated 21 August 1981 and is now known under the name Immoparc Holdings Two Ltd. / Gestions Immoparc Deux Ltée;

AS RWI Holdings Limited / Gestion RWI Limitée changed its name by a certificate of amendment dated 15 September 1988 and is now known under the name Regentor IC Holdings Inc. / Gestion Regentor IC Inc.;

AS the immovable underwent a cadastral renewal on 20 July 1999 and was known from then on as lot 1 338 668 of the cadastre of Québec, registration division of Montréal;

AS lot 1 338 668 of the cadastre of Québec was totally replaced on 7 February 2006 by lots 3 472 891, 3 472 892, 3 472 893, 3 472 894, 3 472 895, 3 472 896, 3 472 897, 3 472 898 and 3 472 899 of the cadastre of Québec, registration division of Montréal;

AS the immovable is partially situated in the protected area of classified cultural property under the terms of a notice published by the Minister of Cultural Affairs on 18 June 1975 at the registry office of the registration division of Montréal under number 2610966;

AS, under sections 48 and 50 of the Cultural Property Act (R.S.Q., chapter B-4), no person may, as far as immovables or parts of immovables situated in a protected area are concerned, divide, subdivide, re-divide or parcel out a lot without the authorization of the Minister of Culture and Communications;

AS the authorization of the Minister of Culture and Communications required under sections 48 and 50 of the Cultural Property Act was not obtained when lot 1 338 668 was divided into lots 3 472 891, 3 472 892, 3 472 893, 3 472 894, 3 472 895, 3 472 896, 3 472 897, 3 472 898 and 3 472 899, and the plans creating the lots were registered in the land register despite the lack of authorization;

AS, under section 57 of the Cultural Property Act, the Minister of Culture and Communications may obtain an order from the Superior Court for the cessation of any act or operation undertaken or continued without the authorization required under section 48 of that Act;

AS, under section 57.1 of the Cultural Property Act, no division or subdivision plan or any other form of parcelling out of land situated in a protected area may be registered in the land register if the conditions of an authorization given under that Act have not been met or if such an authorization has not been given;

AS the immovable was converted to divided co-ownership under the terms of a declaration of divided co-ownership and servitude registered on 27 March 2006 at the registry office of the registration division of Montréal under number 13 145 372;

AS a deed of servitude was registered against one of the private portions of the co-ownership property on 28 March 2006 at the registry office of the registration division of Montréal under number 13 148 606 in order to grant another private portion of the same property the use of seventy (70) parking spaces;

AS a deed of hypothec in favour of 6212344 Canada Limited was registered on 31 March 2006 at the registry office of the registration division of Montréal under number 13 161 837 against the private portions consisting of lot 3 472 892 of the cadastre of Québec and Tower A bearing the civic address 3450, rue Drummond, Montréal, and lot 3 472 893 of the cadastre of Québec and Tower B bearing the civic address 3450-60, rue Drummond, Montréal, with the undivided rights of ownership in the common portions;

AS another deed of hypothec in favour of Laurentian Bank of Canada was registered on 3 April 2006 at the registry office of the registration division of Montréal under number 13 166 398 against a private portion consisting of lot 3 472 894 of the cadastre of Québec and Tower C bearing the civic address 3475, rue de la Montagne, Montréal, with the undivided rights of ownership in the common portions;

AS it is important to Regentor IC Holdings Inc. / Gestion Regentor IC Inc. and Immoparc Holdings Two Ltd. / Gestions Immoparc Deux Ltée that the absence of the authorization of the Minister of Culture and Communications with respect to the co-ownership property be remedied;

AS the syndicate of co-owners has agreed to the introduction and passage of this Act;

AS the Minister of Culture and Communications was notified of the introduction of this Act and did not object to it;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- Cancellation of plans. **1.** Despite sections 57 and 57.1 of the Cultural Property Act (R.S.Q., chapter B-4), the plans creating lots 3 472 891, 3 472 892, 3 472 893, 3 472 894, 3 472 895, 3 472 896, 3 472 897, 3 472 898 and 3 472 899 of the cadastre of Québec, registration division of Montréal, may not be cancelled because the authorization of the Minister of Culture and Communications was not obtained as required under sections 48 and 50 of that Act.
- Cancellation of deeds. **2.** Moreover, the declaration of divided co-ownership and servitude registered under number 13 145 372, the deed of servitude registered under number 13 148 606, the deed of hypothec registered under number 13 161 837, the deed of hypothec registered under number 13 166 398 and the alienation of any of the private portions with the undivided rights of ownership in the common portions may not be cancelled because the plans creating the lots listed in section 1 were not authorized by the Minister of Culture and Communications.
- Publication. **3.** This Act must be published at the registry office of the registration division of Montréal and the appropriate entries registered against the lots listed in section 1.
- Coming into force. **4.** This Act comes into force on 14 December 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 67

AN ACT RESPECTING THE DEMUTUALIZATION OF SHERBROOKE-VIE, SOCIÉTÉ DE SECOURS MUTUELS

Bill 208

Introduced by Mr. Pierre Reid, Member for Orford

Introduced 1 November 2006

Passage in principle 14 December 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006

Legislation amended: None



Chapter 67

AN ACT RESPECTING THE DEMUTUALIZATION OF SHERBROOKE-VIE, SOCIÉTÉ DE SECOURS MUTUELS

[Assented to 14 December 2006]

Preamble.

AS the Conseil central des syndicats nationaux de l'Estrie (CSN) inc. was constituted under the Professional Syndicates Act (R.S.Q., chapter S-40) in 1925 and established a special indemnity fund under the name Service d'entr'aide familiale (SEAF) in 1944;

AS Service d'entraide et d'assurance familiales, société de secours mutuels (S.E.A.F.) was constituted as a mutual benefit association under the Act respecting insurance (R.S.Q., chapter A-32) on 20 April 1998;

AS all the assets and liabilities of Service d'entr'aide familiale (SEAF) of the Conseil central des syndicats nationaux de l'Estrie (CSN) inc. were transferred to Service d'entraide et d'assurance familiales, société de secours mutuels (S.E.A.F.) on 11 May 1998;

AS, under the Act respecting insurance, the name of Service d'entraide et d'assurance familiales, société de secours mutuels (S.E.A.F.) was changed to "Sherbrooke-Vie, société de secours mutuels" (Sherbrooke-Vie) on 28 October 2002;

AS Sherbrooke-Vie wishes to demutualize into a capital stock insurance company;

AS the board of directors of Sherbrooke-Vie unanimously passed a resolution approving a demutualization proposal and a demutualization by-law on 28 August 2006;

AS the fair and equitable nature of the demutualization proposal has been affirmed by an independent actuary;

AS, at a special general meeting held on 30 October 2006, the members of Sherbrooke-Vie approved by two-thirds of the votes the demutualization proposal and demutualization by-law 2006-1 sent to the Autorité des marchés financiers, and authorized the board of directors and the officers to petition the National Assembly of Québec for the passage of a private bill to authorize the demutualization of Sherbrooke-Vie into a capital stock insurance company;

AS it is expedient that Sherbrooke-Vie demutualize into a capital stock insurance company;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I
INTERPRETATION

- Interpretation. **1.** In this Act,
- “the Act”; (a) “the Act” means the Act respecting insurance (R.S.Q., chapter A-32);
- “the Company”; (b) “the Company” means the capital stock insurance company resulting from the demutualization of Sherbrooke-Vie, société de secours mutuels; and
- “the Association”. (c) “the Association” means Sherbrooke-Vie, société de secours mutuels.

CHAPTER II
DEMUTUALIZATION

- Demutualization. **2.** By the drawing-up of a certificate of demutualization, the Association is demutualized on 1 January 2007, under the terms of the demutualization by-law, into a capital stock insurance company governed by the Act and Part IA of the Companies Act (R.S.Q., chapter C-38).
- Proposal and by-law. **3.** The Association must send the Autorité des marchés financiers the demutualization proposal and the demutualization by-law within the time specified by the Authority.
- Content of by-law. **4.** The demutualization by-law must include
- (1) the name of the Company;
 - (2) the address of its head office;
 - (3) the classes of insurance the Company is authorized to transact;
 - (4) a description of its capital stock; and
 - (5) the computation method referred to in section 13.
- Articles of demutualization. **5.** The provisions of the demutualization by-law and this Act must be incorporated into the Company’s articles of demutualization, which must also include the information and provisions described in sections 123.12 and 123.13 of the Companies Act.
- Copies. **6.** After making sure that capitalization requirements are met, the Autorité des marchés financiers must send the enterprise registrar two copies of the articles of demutualization, signed by a director of the Association, along with the demutualization by-law and the other documents required under

section 123.14 of the Companies Act. The enterprise registrar must deposit them in the register and draw up a certificate of demutualization dated 1 January 2007.

Rights and obligations. **7.** Members retain their rights as policyholders but their rights as members are terminated. Under its name, the Company enjoys all the rights and assumes all the obligations of the Association, and suits to which the Association is a party may be continued by or against the Company without continuance of suit.

Amendments to articles. **8.** The Company may subsequently amend its articles as provided by law.

CHAPTER III

CAPITAL STOCK INSURANCE COMPANY

DIVISION I

OBJECT, DIRECTORS AND OFFICERS

Transactions. **9.** The Company is authorized to transact insurance of persons and damage insurance.

Directors and officers. **10.** The directors and officers of the Association in office before its demutualization become the directors and officers of the Company. The directors remain in office until the next general meeting unless they resign or their office is otherwise vacated before that time.

DIVISION II

ADMINISTRATION

By-laws. **11.** Subject to this Act and the demutualization by-law, the by-laws of the Association become those of the Company and remain applicable until amended, repealed or replaced.

CHAPTER IV

INSURANCE POLICY ENHANCEMENT

Policies guaranteed. **12.** All insurance or mutual benefit policies issued by the Association and in force on 31 December 2006 become insurance policies fully guaranteed by the Company.

Policies enhanced. **13.** The face amount of insurance policies in force on 31 December 2006 is enhanced according to the computation method set out in the demutualization by-law.

Fees.

14. The fees payable to the enterprise registrar for the demutualization and the issue of a certificate of demutualization amount to \$1,757.

Coming into force.

15. This Act comes into force on 14 December 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 68

AN ACT RESPECTING THE AGENCE DE DÉVELOPPEMENT DE SAINT-DONAT

Bill 209

Introduced by Mr. Claude Cousineau, Member for Bertrand

Introduced 8 November 2006

Passage in principle 14 December 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006

Legislation amended: None



Chapter 68

AN ACT RESPECTING THE AGENCE DE DÉVELOPPEMENT DE SAINT-DONAT

[Assented to 14 December 2006]

Preamble. AS it is in the interest of Municipalité de Saint-Donat that it be granted certain powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

CREATION OF THE AGENCY

- Interpretation. **1.** For the purposes of this Act,
- (1) “Guepar” means the limited partnership known as Guepar S.E.C.;
 - (2) “Agreement” means the agreement made on 30 November 2006 between Municipalité de Saint-Donat and Guepar, and referred to in resolution 06-11-661, passed by the municipality on 13 November 2006.
- Establishment. **2.** A development agency to be known as the Agence de développement de Saint-Donat is established.
- Legal person. **3.** The development agency is a legal person.
- Head office. **4.** The development agency has its head office in the territory of Municipalité de Saint-Donat.
- Notice. Notice of the location or of any change of location of the head office is published in the *Gazette officielle du Québec*.
- Board of directors. **5.** The affairs of the development agency are administered by a board of directors consisting of five members appointed for a term of not more than three years. Two members are appointed by Municipalité de Saint-Donat, two by Guepar, and one jointly by the municipality and Guepar. If the municipality and Guepar fail to agree on the joint appointment, the provisions of the Agreement apply.
- Chair. **6.** The board of directors designates a chair from among its members.

- Remuneration. **7.** Board members receive no remuneration. They are, however, entitled to the reimbursement of expenses incurred in the performance of their functions on the conditions and to the extent determined by the development agency.
- Resignation. **8.** The resignation of a board member takes effect on notification to the development agency.
- Quorum. **9.** The quorum at board meetings is three members.
- Meetings. **10.** The chair calls a board meeting at least once every quarter, presides over the meeting and sees to the proper conduct of business.
- Special meeting. Two board members may requisition the chair to call a special meeting. The special meeting must be held within five days after the requisition is received.
- Vote. **11.** Each board member present at a board meeting has one vote and is required to vote unless prevented from voting on account of a personal interest.
- Remote participation. **12.** If all the board members consent, a board member may participate in a board meeting by means of telephone or other communications facilities that permit all persons participating in the meeting to communicate orally with each other. A person participating in a board meeting by such means is deemed to be present at the meeting.
- Employees. **13.** The development agency may hire employees, including a director general, and determine their functions. It may make by-laws determining remuneration standards and scales, employment benefits and other terms of employment for its employees.
- Internal management. **14.** The development agency may adopt internal management by-laws for the conduct of its business.
- Conflict of interest. **15.** A board member who has a direct or indirect interest in an enterprise causing the board member's personal interests to conflict with the interests of the development agency must, on pain of forfeiture of office, disclose that interest in writing to the other board members and abstain from participating in any discussion or decision involving the enterprise or in any part of a board meeting during which that interest is discussed.
- Conflict of interest. Neither the director general nor any employee of the development agency may, on pain of forfeiture of office, have a direct or indirect interest in an enterprise causing that person's personal interests to conflict with the interests of the development agency.
- Succession or gift. Forfeiture under the first or second paragraph is not incurred if the interest devolves to a person by succession or gift, provided the person renounces it or disposes of it with dispatch.

Exceptions.

16. Section 15 does not apply if

(1) the person's interest resides in the fact that the person is an employee or executive officer of Guepar; or

(2) the person's interest resides in the fact that the person is a member of the council of Municipalité de Saint-Donat or an officer or employee of the municipality.

Authenticity of documents.

17. The minutes of board meetings, approved by the board and signed by the chair or the secretary, are authentic. The same applies to any document or copy of a document emanating from the development agency or forming part of its records if certified true by the director general or a person authorized by the board.

CHAPTER II

OBJECT AND POWERS OF THE DEVELOPMENT AGENCY

Object of Agency.

18. The object of the development agency is to finance, in accordance with the Agreement, the construction of the municipal infrastructures and community equipment described in Schedule D to the Agreement, in the territory referred to in Schedule C to the Agreement.

Powers.

19. The development agency may, in particular,

(1) enter into contracts with any person for the furtherance of its object; and

(2) solicit and receive gifts, legacies, subsidies or other contributions, provided that any condition attached to them is compatible with the furtherance of its object.

Ownership.

20. The infrastructures and equipment whose construction is financed by the development agency under this Act become the property of Municipalité de Saint-Donat on completion of the work and on fulfillment of the transfer conditions set out in the Agreement.

CHAPTER III

MISCELLANEOUS PROVISIONS

Loan.

21. The development agency may borrow a maximum amount of \$15,000,000 for the purposes specified in the Agreement, in accordance with the terms of the Agreement. That amount may be increased in accordance with the terms of the Agreement.

Agreement.	22. Municipalité de Saint-Donat is authorized to carry out the Agreement and exercise the rights and fulfill the obligations arising from the Agreement. The municipality has the power to make the payments determined in accordance with the Agreement to the development agency, out of the proceeds of the general property tax it levies or the transfer duties it collects.
Amendments.	23. Municipalité de Saint-Donat and Guepar may amend the Agreement with the authorization of the Minister of Municipal Affairs and Regions.
Provision not applicable.	24. Article 14.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) does not apply to the Agreement.
Municipal body.	25. The development agency is a municipal 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).
Provisions applicable.	26. This Act and the Agreement apply despite the Municipal Aid Prohibition Act (R.S.Q., chapter I-15).
Fiscal year.	27. The fiscal year of the development agency ends on 31 December.
Application for dissolution.	28. Once the development agency has fulfilled all its obligations, it must file an application for dissolution with the Minister of Municipal Affairs and Regions. An application for dissolution may also be made in accordance with the terms of the Agreement.
Notice.	Notice of the application must be published in the <i>Gazette officielle du Québec</i> at least 30 days before being filed with the Minister.
Dissolution.	The development agency is dissolved by order of the Minister.
Assets.	Any remaining assets of the development agency devolve to Municipalité de Saint-Donat.
Notice.	Notice of the dissolution of the development agency must be published by the secretary-treasurer of the municipality in the <i>Gazette officielle du Québec</i> . The dissolution of the development agency terminates the Agreement.
Coming into force.	29. This Act comes into force on 14 December 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 69

AN ACT TO AMEND THE ACT TO INCORPORATE SIR GEORGE WILLIAMS UNIVERSITY

Bill 211

Introduced by Mr. Jacques Chagnon, Member for Westmount–Saint-Louis

Introduced 9 November 2006

Passage in principle 14 December 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006

Legislation amended:

Act to incorporate Sir George Williams University (1948, chapter 91)



Chapter 69

AN ACT TO AMEND THE ACT TO INCORPORATE SIR GEORGE WILLIAMS UNIVERSITY

[Assented to 14 December 2006]

- Preamble. AS Concordia University was constituted as a legal person under chapter 91 of the statutes of 1948, amended by chapter 191 of the statutes of 1959-60;
- AS it is in the interest of Concordia University that the Act governing it be amended;
- THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:
- 1948, c. 91, am. **1.** The Act to incorporate Sir George Williams University (1948, chapter 91), amended by section 1 of chapter 191 of the statutes of 1959-60, is again amended
- (1) by replacing the title by the following title:
- “Concordia University Act”;
- (2) by replacing the words “Sir George Williams University” wherever they appear by the words “Concordia University”.
- 1948, c. 91, s. 2, am. **2.** Section 2 of the Act is amended by inserting the following subparagraph after subparagraph *e* of the first paragraph:
- “(e.1) To expropriate any immovable or real right in accordance with the Expropriation Act (R.S.Q., chapter E-24);”.
- Coming into force. **3.** This Act comes into force on 14 December 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 70

**AN ACT TO AGAIN AMEND THE CHARTER OF
LA COMMUNAUTÉ DES SOEURS DE CHARITÉ
DE LA PROVIDENCE**

Bill 212

Introduced by Mr. Yvan Bordeleau, Member for l'Acadie

Introduced 9 November 2006

Passage in principle 14 December 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006

Legislation amended:

Act to consolidate and amend the acts relating to Les Soeurs de l'Asile de la Providence de Montréal (1884, chapter 53)



Chapter 70

AN ACT TO AGAIN AMEND THE CHARTER OF LA COMMUNAUTÉ DES SŒURS DE CHARITÉ DE LA PROVIDENCE

[Assented to 14 December 2006]

Preamble.

AS the charter of La Communauté des Sœurs de Charité de la Providence was consolidated by chapter 53 of the statutes of 1884;

AS the charter of that legal person was amended by chapter 136 of the statutes of 1925, chapter 171 of the statutes of 1958, chapter 176 of the statutes of 1959 and chapter 83 of the statutes of 1970;

AS it is expedient to again amend the internal structure as well as certain powers, rights and privileges of that legal person so as to better reflect its current needs;

AS it is in the interest of that legal person that its charter be amended accordingly;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1884, c. 53, s. 2, am.

1. Section 2 of the Act to consolidate and amend the acts relating to Les Sœurs de l'Asile de la Providence de Montréal (1884, chapter 53) is amended by replacing “corporate seat” in the second line by “head office”.

1884, c. 53, s. 3,
replaced.

2. Section 3 of the Act, replaced by section 1 of chapter 83 of the statutes of 1970, is again replaced by the following section:

By-laws.

“3. The legal person may make, amend and repeal by-laws respecting

(a) its internal management;

(b) the number, qualifications required, method of election or appointment, functions, term of office, duties and powers of its directors, agents, officers and employees;

(c) the constitution, appointment and management of executive committees, special committees, boards and officers that may be constituted or appointed for the pursuit of its purposes and charged with the exercise of all or some of its powers;

(d) the administration, management and control of its property, works and undertakings; and

(e) the pursuit of its purposes generally.”

1884, c. 53, s. 4,
repealed.

3. Section 4 of the Act is repealed.

1884, c. 53, s. 5,
replaced.

4. Section 5 of the Act, replaced by section 1 of chapter 136 of the statutes of 1925 and section 3 of chapter 171 of the statutes of 1958, is again replaced by the following section:

Rights and powers.

“5. The legal person has all the rights conferred on a legal person by the Civil Code. It may, in particular, in the exercise of its rights,

(a) acquire and alienate property by gratuitous or onerous title;

(b) carry out new constructions;

(c) invest its funds in its own name or as depositary and administrator;

(d) assist any person, including its members, pursuing any purpose similar to one of its own, transfer any property gratuitously or not to such a person, lend money to such a person and secure or guarantee the person’s obligations or commitments;

(e) establish and maintain cemeteries and erect vaults in its chapels for the mortal remains of its members, its benefactors, or any person connected in any way with it, in conformity with the Burial Act (R.S.Q., chapter I-11); and

(f) provide for the education, instruction, sustenance and support of its members, persons in its service and persons connected in any way with it.”

1884, c. 53, s. 6,
replaced.

5. Section 6 of the Act, amended by section 2 of chapter 171 of the statutes of 1958, is replaced by the following section:

Objects.

“6. The objects of the legal person shall be to organize, administer and maintain the congregation of the Sœurs de la Providence, whose purposes are religion, charity, instruction, education and welfare.”

1884, c. 53, s. 7,
replaced.

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

Members.

“7. The persons who made a religious profession according to the rules of the congregation of the Sœurs de la Providence are members of the legal person as long as they remain members of that congregation.”

1884, c. 53, s. 12, am.

7. Section 12 of the Act is amended by replacing “La Communauté des Sœurs de Charité de la Providence” by “the legal person constituted under this Act”.

1884, c. 53, s. 14, am. **8.** Section 14 of the Act is amended

(1) by replacing “of the community” in the fifth and sixth lines of the first paragraph by “described in section 6”;

(2) by inserting “vice-province,” after “any house,” in the eighth and ninth lines of the first paragraph;

(3) by replacing “notice of the issuing of such letters patent shall be published in the *Quebec Official Gazette*” at the end of the first paragraph by “a copy of the letters patent must be forwarded to the enterprise registrar, who shall deposit it in the register instituted under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45)”;

(4) by replacing “corporate seat” in the third line of the second paragraph by “head office”;

(5) by replacing “its member or members, as the case may be, and of its administrators” in the seventh and eighth lines of the second paragraph by “its members, directors and visitor, if it has a visitor, the latter being the nun who holds the office of superior general of the congregation of the Sœurs de la Providence or any person she has appointed as visitor”;

(6) by replacing “community and her council” in the fifth line of the third paragraph by “congregation of the Sœurs de la Providence and her council, or the visitor, if there is one”;

(7) by striking out “the corporate name and the corporate seat,” in the sixth and seventh lines of the third paragraph;

(8) by replacing “notice of the issuing of such letters patent shall also be published in the *Quebec Official Gazette*” at the end of the third paragraph by “a copy of the supplementary letters patent must be forwarded to the enterprise registrar, who shall deposit it in the register instituted under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons”;

(9) by adding the following paragraph after the third paragraph:

Name and head office.

“A legal person constituted under this section may make a by-law changing its name or transferring its head office to another place within Québec; a copy of the by-law must be forwarded to the enterprise registrar for approval. If the by-law is approved, the enterprise registrar shall deposit a notice to that effect in the register instituted under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons. The by-law so approved comes into force on the date of deposit of the notice in the register.”;

(10) by replacing “Provincial Secretary” in the first line of the last paragraph by “enterprise registrar”;

(11) by replacing “community and her council” in the fifth line of the last paragraph by “congregation of the Sœurs de la Providence and her council, or the visitor, if there is one”;

(12) by replacing “declare such corporation dissolved; such dissolution shall take effect only from and after the sixtieth day following the publication of a notice to that effect in the *Quebec Official Gazette*” in the last paragraph by “agree to dissolve the legal person and set the date of its dissolution. The enterprise registrar shall dissolve the legal person by drawing up an act of dissolution and depositing it in the register instituted under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons. The legal person is dissolved from the date set by the enterprise registrar”.

1884, c. 53, s. 15, am.

9. Section 15 of the Act is amended

(1) by replacing “éteinte” in the seventh line of the first paragraph and the third line of the third paragraph in the French text by “dissoute”;

(2) by replacing “approved by the community” in the third and fourth lines of the second paragraph by “with the authorization of the superior general of the congregation of the Sœurs de la Providence and her council, or the visitor, if there is one”;

(3) by adding the following at the end of the third paragraph: “Any disposal of property made in favour of the legal person dissolved is considered as made in favour of the legal person succeeding it and all proceedings commenced by or against the legal person dissolved may validly be undertaken or continued by or against the legal person succeeding it.”;

(4) by replacing “register, in conformity with the laws of registration, at the registry offices of the places where” in the last paragraph by “cause to be published, in the land register of the registry office of the registration division in which”.

1884, c. 53, s. 16,
replaced.

Name and head office.

10. Section 16 of the Act is replaced by the following section:

“**16.** The legal person may make a by-law changing its name or transferring its head office to another place within Québec; a copy of the by-law must be forwarded to the enterprise registrar for approval. If the by-law is approved, the enterprise registrar shall deposit a notice to that effect in the register instituted under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons.”

1884, c. 53, s. 17, am.

11. Section 17 of the Act is amended

(1) by striking out “juniors,” in the second line;

(2) by striking out “juniors or” in the tenth and eleventh lines;

(3) by inserting “of the Sœurs de la Providence” after “congregation” in the third and last lines.

1884, c. 53, s. 20,
replaced.

12. Section 20 of the Act is replaced by the following section:

Dissolution.

“**20.** The enterprise registrar may, upon petition by the legal person, agree to dissolve the legal person, determine the conditions of dissolution and set the date of its dissolution. The enterprise registrar shall dissolve the legal person by drawing up an act of dissolution and depositing it in the register instituted under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons.

Date of dissolution.

The legal person is dissolved from the date set by the enterprise registrar.

Property.

The property of the dissolved legal person, after payment of any obligations, is vested in the body that is designated in the petition for dissolution and that previously accepted the property so vested.”

1884, c. 53, s. 24, am.

13. Section 24 of the Act is amended by replacing “corporate seat” in the second line by “head office”.

1884, c. 53, s. 25,
added.

14. The Act is amended by inserting the following section before section 25, which is renumbered as section 26:

Mandate in case of
incapacity.

“**25.** In the absence of a mandate given by its members under article 2166 of the Civil Code, the legal person shall have the mandate and responsibility to fully ensure the care and administer the property of its members for as long as they remain members of the legal person. The legal person shall appoint one of its officers to execute the mandate.

Homologation or
revocation.

The execution of the mandate is subordinate to the occurrence of incapacity and to homologation by the court, on the application of the legal person. An application for homologation or revocation of the mandate of the legal person is effected in accordance with the Code of Civil Procedure. The application for homologation must identify the officer appointed to execute the mandate. Proof that the mandator is a member of the legal person is proof of the mandate.”

1884, c. 53, ss. 8, 10,
13, 14, 15, 17-19 and
21-24, am.

15. Sections 8, 10, 13, 14, 15, 17 to 19 and 21 to 24 of the Act are amended by replacing “corporation” and “corporations” wherever they appear by “legal person” and “legal persons”, by replacing “incorporated” wherever it appears in sections 13, 14 and 15 by “constituted”, by replacing “incorporating” in the first paragraph of section 14 by “constituting as a legal person” and “incorporating” in the first paragraph of section 15 by “constituting”, and by replacing “administrators” and “administrator” wherever they appear in sections 14 and 15 by “directors” and “director”.

Coming into force.

16. This Act comes into force on 14 December 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 71

AN ACT RESPECTING THE INSTITUT DE RECHERCHES CLINIQUES DE MONTRÉAL

Bill 213

Introduced by Mr. Jacques Chagnon, Member for Westmount–Saint-Louis

Introduced 15 November 2006

Passage in principle 14 December 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 1 April 2007

Legislation repealed:

Act to incorporate the Centre Médical Claude Bernard Medical Centre (1952, chapter 139)

Act to amend the charter of “Centre Médical Claude Bernard Medical Centre” and to change its name to that of L’Institut de Diagnostic et de Recherches Cliniques de Montréal (1965, chapter 117)



Chapter 71

AN ACT RESPECTING THE INSTITUT DE RECHERCHES CLINIQUES DE MONTRÉAL

[Assented to 14 December 2006]

- Preamble. AS the Institut de recherches cliniques de Montréal (the Institute) is a legal person constituted by the Act to incorporate the Centre Médical Claude Bernard Medical Centre (1952, chapter 139), as amended by the Act to amend the charter of “Centre Médical Claude Bernard Medical Centre” and to change its name to that of L’Institut de Diagnostic et de Recherches Cliniques de Montréal (1965, chapter 117), and its name was again changed under section 19 of that constituting Act following the authorization of the Minister of Finance published in the *Gazette officielle du Québec* on 8 November 1986;
- AS it is good reason to amend the articles of the Institute in order to specify its objects, complete the legal framework in which clinical care activities are carried on at the Institute and continue its existence as a legal person governed by Part III of the Companies Act (R.S.Q., chapter C-38);
- THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:
- Continuance. **1.** The legal person known as the Institut de recherches cliniques de Montréal is continued as a non-profit legal person governed by Part III of the Companies Act (R.S.Q., chapter C-38).
- Research centre. **2.** The Institute operates a research centre whose objects include
- (1) understanding the causes and mechanisms of diseases in order to find diagnostic tools and means of prevention and treatment;
 - (2) training researchers and research personnel; and
 - (3) contributing to Québec’s socio-economic development by facilitating the commercial development of new discoveries.
- Head office. **3.** The Institute’s head office is located in Montréal.
- Income. **4.** The amount of income from immovable property that the Institute may acquire or own is limited to \$1,000,000.
- Education and training. **5.** The Institute may take part in the education and training of health researchers and professionals. It may, for those purposes, enter into an agreement with an institution of higher education or a public institution that

operates a centre designated as a university hospital centre or a university institute under the Act respecting health services and social services (R.S.Q., chapter S-4.2).

- Clinic. **6.** As part of clinical research projects, the Institute may operate a clinic where outpatient services are offered to the public by health professionals.
- Agreement. **7.** So that the Institute may operate such a clinic, the Institute and a public institution that operates a centre designated as a university hospital centre or a university institute and is authorized for that purpose by the Minister of Health and Social Services must enter into an agreement granting the public institution the exclusive right to provide medical services on the clinic premises.
- Provisions. The agreement must stipulate, among other things,
- (1) that any physician wishing to practise at the Institute's clinic must be on the public institution's council of physicians, dentists and pharmacists and fulfill at all times the obligations attached to the privileges granted the physician by the public institution;
 - (2) that the public institution is responsible for monitoring the quality of and supervising the medical services provided at the clinic;
 - (3) that the public institution is responsible for handling complaints received from users of the clinic regarding the medical services provided at the clinic; and
 - (4) that the public institution is to provide medical services on the premises leased to it for that purpose by the Institute.
- Devolution. The agreement may not provide for the devolution of research project direction, planning and coordination functions to the public institution.
- Services. **8.** The services provided by a physician at the Institute's clinic are deemed, for the purposes of the physician's remuneration, to be provided in a facility of the public institution that is a party to the agreement.
- Yearly report. **9.** If the Institute has entered into an agreement under section 7, it must send a yearly report to the Minister of Health and Social Services on the implementation of the agreement and on any other related matter that the Minister determines.
- Securities. **10.** The Institute may acquire and hold shares, bonds, units or other securities of another legal person or a partnership, and sell or otherwise dispose of them.
- Liability insurance. **11.** The Institute must enter into a liability insurance contract that provides coverage for acts for which it may be held legally responsible.

- Association. To that end, the Institute may join an association recognized by the Minister of Health and Social Services under section 267 of the Act respecting health services and social services, even if the Institute is not an institution within the meaning of that Act.
- Exemption. **12.** The immovables of the Institute are exempt from property taxes.
- 1952, c. 139 and 1965, c. 117, repealed. **13.** The Act to incorporate the Centre Médical Claude Bernard Medical Centre (1952, chapter 139) and the Act to amend the charter of “Centre Médical Claude Bernard Medical Centre” and to change its name to that of L’Institut de Diagnostic et de Recherches Cliniques de Montréal (1965, chapter 117) are repealed.
- Continuance in office. **14.** The directors of the Institute in office on 31 March 2007 remain in office until replaced or reappointed by the members in accordance with the Institute by-laws. Members in good standing of the Institute on that date remain so provided that they meet the conditions set out in the Institute by-laws.
- Validity of instruments. **15.** The by-laws, resolutions and other instruments made or authorized by the board of directors of the Institute before 1 April 2007 are deemed valid and continue to have effect until amended or replaced by the board of directors in accordance with Part III of the Companies Act.
- Coming into force. **16.** This Act comes into force on 1 April 2007.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 72

AN ACT TO AMEND THE CHARTER OF THE CITY OF LAVAL

Bill 214

Introduced by Mr. Thomas J. Mulcair, Member for Chomedey

Introduced 15 November 2006

Passage in principle 14 December 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006

Legislation amended:

Act to amend the charter of the City of Laval (1999, chapter 92)



Chapter 72

AN ACT TO AMEND THE CHARTER OF THE CITY OF LAVAL

[Assented to 14 December 2006]

Preamble. AS it is in the interest of Ville de Laval that its charter, chapter 89 of the statutes of 1965 (1st session) and the Acts amending it be again amended;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1999, c. 92, s. 1, am. **1.** Section 1 of the Act to amend the charter of the City of Laval (1999, chapter 92) is amended by replacing “2004” in the third paragraph by “2008”.

Coming into force. **2.** This Act comes into force on 14 December 2006.

NATIONAL ASSEMBLY
Thirty-seventh Legislature, second session

2006, chapter 73

**AN ACT TO AMALGAMATE THE MACKAY REHABILITATION
CENTRE AND THE MONTREAL ASSOCIATION FOR THE
BLIND UNDER THE NAME MAB-MACKAY REHABILITATION
CENTRE / CENTRE DE RÉADAPTATION MAB-MACKAY**

Bill 215

Introduced by Mr. Russell Copeman, Member for Notre-Dame-de-Grâce

Introduced 5 December 2006

Passage in principle 14 December 2006

Passage 14 December 2006

Assented to 14 December 2006

Coming into force: 14 December 2006

Legislation replaced:

Act to incorporate The Montreal Association for the Blind (1910, chapter 90)

Act respecting the Mackay Center (1960-1961, chapter 153)



Chapter 73

AN ACT TO AMALGAMATE THE MACKAY REHABILITATION CENTRE AND THE MONTREAL ASSOCIATION FOR THE BLIND UNDER THE NAME MAB-MACKAY REHABILITATION CENTRE / CENTRE DE RÉADAPTATION MAB-MACKAY

[Assented to 14 December 2006]

Preamble.

AS the Mackay Rehabilitation Centre is a non-profit legal person duly constituted by the Act respecting the Mackay Center (1960-1961, chapter 153), as amended by chapter 109 of the statutes of 1989, which, as a private institution, operates a rehabilitation centre for hearing-impaired people and a rehabilitation centre for motor-impaired people;

AS The Montreal Association for the Blind is a non-profit legal person duly constituted by the Act to incorporate The Montreal Association for the Blind (1910, chapter 90), as amended by chapter 119 of the statutes of 1963-1964, which, as a private institution, operates a rehabilitation centre for sight-impaired people and a residential and long-term care centre for sight-impaired people;

AS the Mackay Rehabilitation Centre and The Montreal Association for the Blind share common objectives relating to the rehabilitation, adaptation and social integration of physically impaired people in the Montréal area, and as it is desirable that those institutions be amalgamated in the interests of more effective management, operations and mobilization;

AS the amalgamation was unanimously approved by resolutions of the board of directors and the general meeting of the members of the Mackay Rehabilitation Centre on 26 January 2006;

AS the amalgamation was unanimously approved by resolutions of the board of directors and the general meeting of the members of The Montreal Association for the Blind on 26 January 2006;

AS an amalgamation agreement between the two institutions was signed on 26 January 2006;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

New legal person.

1. The Mackay Rehabilitation Centre and The Montreal Association for the Blind are amalgamated to form a single legal person under the name MAB-Mackay Rehabilitation Centre / Centre de réadaptation MAB-Mackay in

accordance with the terms of the amalgamation agreement signed on 26 January 2006.

- Head office. **2.** The head office of the legal person resulting from the amalgamation is located in the territory of Ville de Montréal.
- Continuance. **3.** The legal person resulting from the amalgamation continues the legal personality and the missions of the amalgamated institutions, and enjoys all their rights, acquires all their property and assumes all their obligations. Proceedings to which the amalgamated institutions are parties are continued by the legal person resulting from the amalgamation without continuance of suit. The private status of the amalgamated institutions and the recognitions, privileges and designations they enjoy under the Act respecting health services and social services (R.S.Q., chapter S-4.2) and the Charter of the French language (R.S.Q., chapter C-11) are not affected in any manner and are maintained for the legal person resulting from the amalgamation.
- Mission. **4.** The mission of the legal person resulting from the amalgamation is to operate a rehabilitation centre for hearing-impaired people, a rehabilitation centre for motor-impaired people, a rehabilitation centre for sight-impaired people and a residential and long-term care centre, in accordance with the Act respecting health services and social services.
- Provisional directors. **5.** The persons whose names appear below are to be the provisional directors of the legal person resulting from the amalgamation until the end of the first meeting of its members:
- | | | |
|-------------------|----------------------|------------------|
| Allan Aitken | Robert Jeffries | Scott Rodie |
| Fred Braman | Rajesh Malik | Valerie Shannon |
| Thomas M. Davis | Graham Martin | Stanley Vincelli |
| Michael Di Grappa | Patricia O'Connor | Camillo Zacchia |
| Ross S. Green | Christopher Porteous | |
- 1960-1961, c. 153 and 1910, c. 90, replaced. **6.** This Act replaces the Act respecting the Mackay Center (1960-1961, chapter 153), as amended by chapter 109 of the statutes of 1989, and the Act to incorporate The Montreal Association for the Blind (1910, chapter 90), as amended by chapter 119 of the statutes of 1963-1964.
- Coming into force. **7.** This Act comes into force on 14 December 2006.

INDEX

See before a chapter number means that the entry opposite does not refer to the main subject of that chapter, but rather to an Act amended, replaced or repealed, or an order in council or regulation amended, by that chapter.

Page numbers refer to the first page of the chapter.

Subject	Chapter	Page
A		
Access to documents held by public bodies and protection of personal information	<i>See</i> 3	31
	22	443
Added-value claims	4	47
	<i>See</i> 22	443
Administrative justice	<i>See</i> 23	497
	<i>See</i> 31	585
	<i>See</i> 41	973
Adoption	<i>See</i> 34	661
Agence de développement de Saint-Donat	68	1539
Agence de l'efficacité énergétique	<i>See</i> 46	1045
Agence des partenariats public-privé du Québec	<i>See</i> 29	563
Agreement Concerning a New Relationship Between Le Gouvernement du Québec and the Crees of Québec for the Years 2006-2007	45	1033
Agricultural activities	<i>See</i> 8	107
Agricultural, food and fish products as regards deposit of guarantees of financial liability	44	1029
Aluminum Company of Canada Limited, leasing of water-powers of Péribonca river to	<i>See</i> 46	1045
Amusement clubs	<i>See</i> 38	943
Animal health protection	<i>See</i> 22	443
Application of the Health Insurance Act	<i>See</i> 43	1007
Appropriation Act No. 1, 2006-2007	1	1
Appropriation Act No. 2, 2006-2007	5	65
Archives	<i>See</i> 22	443
Arthabaska, Municipalité régionale de comté d'	<i>See</i> 22	443
Auditor General	<i>See</i> 3	31
	<i>See</i> 29	563
	<i>See</i> 59	1249
Automobile insurance	<i>See</i> 22	443
Autorité des marchés financiers	<i>See</i> 50	1115
B		
Bargaining units in social affairs sector	<i>See</i> 58	1233
Barreau du Québec	9	125
	<i>See</i> 58	1233
Black History Month	35	687

Index

Subject	Chapter	Page
Book industry	<i>See</i> 29	563
Budget, balanced	<i>See</i> 24	521
Budget Act No. 2	<i>See</i> 36	691
Budget Speech delivered on 1 November 2001	<i>See</i> 36	691
Budget Speech delivered on 30 March 2004	<i>See</i> 36	691
Budget Speech delivered on 21 April 2005	<i>See</i> 13	147
	<i>See</i> 36	691
Building	<i>See</i> 22	443
	<i>See</i> 29	563
	<i>See</i> 46	1045
	<i>See</i> 58	1233
Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec	<i>See</i> 22	443
	27	543
Business investment companies	<i>See</i> 13	147
C		
Cacouna, Municipalité de	63	1511
Caisse de dépôt et placement du Québec	<i>See</i> 59	1249
Capital régional et coopératif Desjardins	<i>See</i> 36	691
	<i>See</i> 50	1115
Cemetery companies	<i>See</i> 38	943
Centre de la francophonie des Amériques	57	1223
Centre de réadaptation MAB-Mackay	73	1567
Centre Médical Claude Bernard Medical Centre	<i>See</i> 71	1557
Chapais, Ville de	<i>See</i> 31	585
Charter of "Centre Médical Claude Bernard Medical Centre"	<i>See</i> 71	1557
Charter of human rights and freedoms	<i>See</i> 3	31
Charter of La Communauté des Sœurs de Charité de la Providence	70	1549
Chartered accountants	19	427
Churches	<i>See</i> 38	943
Cities and towns	<i>See</i> 29	563
	<i>See</i> 31	585
	<i>See</i> 50	1115
	<i>See</i> 60	1289
Civil Code of Québec	<i>See</i> 22	443
	<i>See</i> 34	661
	<i>See</i> 50	1115
Civil Service Superannuation Plan	<i>See</i> 49	1081
	<i>See</i> 55	1199
Claude Bernard Medical Centre	<i>See</i> 71	1557
Collection of certain debts	56	1213
Collective agreements in public and parapublic sectors	<i>See</i> 26	535
	<i>See</i> 46	1045
	<i>See</i> 58	1233
Commercial aquaculture	<i>See</i> 22	443
Commission administrative des régimes de retraite et d'assurances	49	1081

Index

Subject	Chapter	Page
Commission des partenaires du marché du travail	<i>See</i> 8	107
	<i>See</i> 22	443
Commission scolaire de la Capitale, pension plan of certain employees of	65	1523
Committee on remuneration of judges of Court of Québec and municipal courts	48	1077
Communauté des Sœurs de Charité de la Providence	70	1549
Communauté métropolitaine de Montréal	<i>See</i> 29	563
	<i>See</i> 31	585
	<i>See</i> 50	1115
	<i>See</i> 60	1289
Communauté métropolitaine de Québec	<i>See</i> 29	563
	<i>See</i> 31	585
	<i>See</i> 50	1115
	<i>See</i> 60	1289
Companies	<i>See</i> 38	943
Compensation received by executive officers of certain legal persons	<i>See</i> 50	1115
Conditions of employment of Members of National Assembly	10	129
	<i>See</i> 49	1081
Confédération des syndicats nationaux pour la coopération et l'emploi, Fonds de développement de la	<i>See</i> 50	1115
Conseil supérieur de l'éducation	52	1173
Conservatoire de musique et d'art dramatique du Québec	26	535
Construction industry, labour relations, vocational training and manpower management in	<i>See</i> 22	443
	<i>See</i> 58	1233
Consumer protection	56	1213
Contracting by public bodies	29	563
Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption	<i>See</i> 34	661
Cooperative Investment Plan	37	907
Corporation d'hébergement du Québec	<i>See</i> 29	563
Correctional services	<i>See</i> 22	443
Correctional system	<i>See</i> 22	443
Courts of justice	<i>See</i> 49	1081
Cree, Inuit and Naskapi Native persons	28	551
Crees of Québec	45	1033
Crime victims compensation	41	973
Cruelty to animals	<i>See</i> 38	943
Cultural property	<i>See</i> 36	691

D

Debt, reduction of	24	521
Demutualization of Sherbrooke-Vie, société de secours mutuels	67	1533
Desjardins, Capital régional et coopératif	<i>See</i> 36	691
Detective or security agencies	<i>See</i> 23	497
Development of manpower training	<i>See</i> 13	147
Disclosure of compensation received by executive officers of certain legal persons	<i>See</i> 50	1115

Index

Subject	Chapter	Page
Distribution of financial products and services	<i>See</i> 50	1115
Documents held by public bodies	<i>See</i> 3	31
Duties on transfers of immovables	<i>See</i> 60	1289
E		
Education	<i>See</i> 29	563
	51	1151
	<i>See</i> 52	1173
	54	1193
Elected municipal officers, remuneration of	<i>See</i> 60	1289
Election	17	387
	<i>See</i> 22	443
	<i>See</i> 29	563
Elections and referendums in municipalities	<i>See</i> 22	443
Employment assistance	<i>See</i> 22	443
Energy Strategy, Québec	46	1045
Enterprise registrar	38	943
Environment quality	<i>See</i> 3	31
	<i>See</i> 22	443
Establishment of pension plan for employees working in childcare services	<i>See</i> 55	1199
Executive officers of certain legal persons, disclosure of compensation received by	<i>See</i> 50	1115
Exportation of electric power	<i>See</i> 46	1045
F		
Fabriques	<i>See</i> 38	943
Family support measures	<i>See</i> 36	691
Financial administration	<i>See</i> 24	521
	<i>See</i> 26	535
	<i>See</i> 27	543
	<i>See</i> 38	943
	<i>See</i> 57	1223
	<i>See</i> 58	1233
Financière agricole du Québec	<i>See</i> 22	443
Financière du Québec	<i>See</i> 59	1249
Fire safety	<i>See</i> 60	1289
Firms in book industry	<i>See</i> 29	563
Fiscal nature, provisions of	7	99
Fish and game clubs	<i>See</i> 38	943
Fondaction	<i>See</i> 36	691
	<i>See</i> 50	1115
Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi	<i>See</i> 36	691
	<i>See</i> 50	1115
Fonds de solidarité des travailleurs du Québec (F.T.Q.)	<i>See</i> 36	691
	<i>See</i> 50	1115
Fonds national de l'eau	<i>See</i> 3	31
Forest Act	45	1033

Index

Subject	Chapter	Page
Forillon Park and its surroundings	<i>See 3</i>	31
Fuel tax	<i>See 7</i>	99
	<i>See 36</i>	691

G

Gas, water and electricity companies	<i>See 38</i>	943
General and vocational colleges	<i>See 29</i>	563
	<i>See 52</i>	1173
Generations Fund	<i>See 24</i>	521
Governance of state-owned enterprises	<i>See 59</i>	1249
Government and Public Employees Retirement Plan	<i>See 46</i>	1045
	<i>See 49</i>	1081
	<i>See 55</i>	1199
	<i>See 57</i>	1223
Guarantees of financial liability, deposit of	<i>See 44</i>	1029

H

Handicapped persons	<i>See 25</i>	529
Health insurance	<i>See 11</i>	135
	<i>See 22</i>	443
	<i>See 43</i>	1007
Health services and social services	<i>See 8</i>	107
	<i>See 11</i>	135
	<i>See 22</i>	443
	<i>See 28</i>	551
	<i>See 29</i>	563
	<i>See 43</i>	1007
Health services and social services for Cree Native persons	<i>See 22</i>	443
	<i>See 29</i>	563
Health services by medical specialists	<i>See 16</i>	375
Highway Safety Code	<i>See 12</i>	139
	<i>See 22</i>	443
Hospital insurance	<i>See 43</i>	1007
Hours and days of admission to commercial establishments	<i>See 47</i>	1073
Hydro-Québec	<i>See 24</i>	521
	<i>See 59</i>	1249

I

Immovables, duties on transfers of	<i>See 60</i>	1289
Implementation of Québec Energy Strategy	<i>See 46</i>	1045
Income support	<i>See 22</i>	443
Industrial accidents and occupational diseases	<i>See 53</i>	1179
Institut de Diagnostic et de Recherches Cliniques de Montréal ...	<i>See 71</i>	1557
Institut de la statistique du Québec	<i>See 3</i>	31
	<i>See 22</i>	443
Institut de recherches cliniques de Montréal	<i>See 71</i>	1557

Index

Subject	Chapter	Page
International financial centres	<i>See</i> 13	147
	<i>See</i> 36	691
	<i>See</i> 50	1115
Investissement Québec	<i>See</i> 59	1249
Issue of permits under Professional Code	20	431

J

James Bay	<i>See</i> 28	551
James Bay Region Development	<i>See</i> 31	585

K

Kativik Regional Government	<i>See</i> 29	563
	<i>See</i> 31	585
	<i>See</i> 50	1115
	<i>See</i> 60	1289

L

Labour Code	58	1233
Labour relations in construction industry	<i>See</i> 22	443
	<i>See</i> 58	1233
Labour standards	<i>See</i> 58	1233
Land regime in James Bay and New Québec territories	<i>See</i> 28	551
Land survey	<i>See</i> 40	967
Land use planning and development	<i>See</i> 8	107
	<i>See</i> 31	585
	<i>See</i> 60	1289
Lands in domain of State	40	967
Laval, charter of the City of	72	1563
Le Parc Co-ownership	66	1527
Leasing of water-powers of Péribonca river to Aluminum Company of Canada Limited	<i>See</i> 46	1045
Legal persons, special powers of	<i>See</i> 38	943
Legal publicity of sole proprietorships, partnerships and legal persons	<i>See</i> 38	943
Legal time	39	963
Lévis, Charter of Ville de	<i>See</i> 58	1233
	<i>See</i> 60	1289
Longueuil, Charter of Ville de	<i>See</i> 31	585
	<i>See</i> 60	1289

M

MAB-Mackay Rehabilitation Centre / Centre de réadaptation MAB-Mackay	73	1567
Makivik Corporation	<i>See</i> 28	551
Manpower management in construction industry	<i>See</i> 22	443
	<i>See</i> 58	1233
Manpower training	<i>See</i> 13	147

Index

Subject	Chapter	Page
Manpower vocational training and qualification	<i>See</i> 58	1233
Marketing of agricultural, food and fish products as regards deposit of guarantees of financial liability	44	1029
Mauricie Park and its surroundings	<i>See</i> 3	31
Medical Act	<i>See</i> 43	1007
Members of National Assembly, conditions of employment and pension plan of	10	129
	<i>See</i> 49	1081
Mining companies	<i>See</i> 38	943
Ministère de l'Éducation, du Loisir et du Sport	<i>See</i> 52	1173
Ministère de l'Emploi et de la Solidarité sociale	<i>See</i> 8	107
	<i>See</i> 22	443
Ministère de l'Environnement	<i>See</i> 3	31
Ministère de la Culture et des Communications	30	579
Ministère de la Famille et de l'Enfance	25	529
Ministère de la Justice	<i>See</i> 29	563
Ministère de la Sécurité publique	<i>See</i> 23	497
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation	2	27
	32	643
Ministère des Affaires municipales et des Régions	<i>See</i> 8	107
	<i>See</i> 60	1289
Ministère des Ressources naturelles et de la Faune	<i>See</i> 40	967
	<i>See</i> 45	1033
Ministère des Ressources naturelles, de la Faune et des Parcs	<i>See</i> 3	31
Ministère des Transports	<i>See</i> 29	563
Ministère du Développement durable, de l'Environnement et des Parcs	<i>See</i> 14	331
	<i>See</i> 46	1045
Ministère du Développement économique et régional et de la Recherche	8	107
Ministère du Revenu	<i>See</i> 7	99
	<i>See</i> 13	147
	<i>See</i> 22	443
	32	643
	<i>See</i> 36	691
	<i>See</i> 38	943
Ministère du Tourisme	<i>See</i> 36	691
Mont-Orford, preservation of biodiversity of adjacent lands and maintenance of recreational tourism activities, Parc national du	14	331
Montreal Association for the Blind	73	1567
Montréal, Charter of Ville de	<i>See</i> 31	585
	<i>See</i> 58	1233
	<i>See</i> 60	1289
Montréal region, reform of municipal territorial organization of	<i>See</i> 60	1289
Municipal affairs	31	585
	60	1289
Municipal aid prohibition	<i>See</i> 60	1289
Municipal and private electric power systems	<i>See</i> 46	1045

Index

Subject	Chapter	Page
Municipal Code of Québec	<i>See</i> 29	563
	<i>See</i> 31	585
	<i>See</i> 50	1115
	<i>See</i> 60	1289
Municipal debts and loans	<i>See</i> 31	585
Municipal industrial immovables	<i>See</i> 31	585
Municipal organization	<i>See</i> 31	585
Municipal powers	<i>See</i> 31	585
	<i>See</i> 60	1289
Municipal powers in certain urban agglomerations	<i>See</i> 31	585
	<i>See</i> 60	1289
Municipal taxation	<i>See</i> 26	535
	<i>See</i> 31	585
	54	1193
	<i>See</i> 60	1289
Municipal territorial organization	<i>See</i> 58	1233
Municipal territorial organization of metropolitan regions of Montréal, Québec and Outaouais	<i>See</i> 60	1289
N		
National Assembly, conditions of employment and pension plan of Members of	10	129
	<i>See</i> 49	1081
National benefit societies	<i>See</i> 38	943
Negotiation of collective agreements in public and parapublic sectors	<i>See</i> 26	535
	<i>See</i> 46	1045
	<i>See</i> 58	1233
New Québec	<i>See</i> 28	551
Northern villages and Kativik Regional Government	<i>See</i> 29	563
	<i>See</i> 31	585
	<i>See</i> 50	1115
	<i>See</i> 60	1289
Notaries	<i>See</i> 50	1115
Nurses	<i>See</i> 43	1007
O		
Occupational health and safety	<i>See</i> 29	563
Off-highway vehicles	12	139
Office franco-québécois pour la jeunesse	18	421
Office Québec-Amériques pour la jeunesse	18	421
Official time	<i>See</i> 39	963
Order in Council 1294-2000 dated 8 November 2000	<i>See</i> 31	585
Order in Council 17-2001 dated 17 January 2001	<i>See</i> 62	1505
Order in Council 850-2001 dated 4 July 2001	<i>See</i> 60	1289
Order in Council 1055-2005 dated 9 November 2005	<i>See</i> 60	1289
Order in Council 1214-2005 dated 7 December 2005	<i>See</i> 60	1289
Order in Council 1229-2005 dated 8 December 2005	<i>See</i> 60	1289
Organ donation	11	135

Index

Subject	Chapter	Page
Outaouais region, reform of municipal territorial organization of	<i>See</i> 60	1289
P		
Parc national du Mont-Orford	<i>See</i> 14	331
Parental insurance	<i>See</i> 7	99
	<i>See</i> 29	563
Parks	<i>See</i> 3	31
Parks Regulation	<i>See</i> 14	331
Parole of inmates	<i>See</i> 22	443
Pay equity	6	93
Pension plan for employees working in childcare services	<i>See</i> 55	1199
Pension plan of certain employees of Commission scolaire de la Capitale	65	1523
Pension Plan of Certain Teachers	<i>See</i> 49	1081
	<i>See</i> 55	1199
Pension Plan of Elected Municipal Officers	<i>See</i> 49	1081
Pension Plan of Management Personnel	<i>See</i> 46	1045
	<i>See</i> 49	1081
	<i>See</i> 55	1199
	<i>See</i> 57	1223
Pension Plan of Peace Officers in Correctional Services	<i>See</i> 49	1081
	<i>See</i> 55	1199
Pension plan of Members of National Assembly	10	129
	<i>See</i> 49	1081
Pension plans, funding and administration of	42	979
Pérignon river, leasing of water-powers of	<i>See</i> 46	1045
Permanent list of electors	<i>See</i> 22	443
Personal information in private sector	<i>See</i> 22	443
Physicians, records and offices of	<i>See</i> 43	1007
Pointe-à-la-Croix, Municipalité de	61	1501
Police	<i>See</i> 23	497
	33	653
	<i>See</i> 55	1199
Preservation of agricultural land	<i>See</i> 8	107
Private education	<i>See</i> 51	1151
Private security	23	497
Process of negotiation of collective agreements in public and parapublic sectors	<i>See</i> 46	1045
	<i>See</i> 58	1233
Professional Code	<i>See</i> 22	443
Professional Code as regards issue of permits	20	431
Professional syndicates	<i>See</i> 38	943
	<i>See</i> 58	1233
Protection of personal information	<i>See</i> 3	31
	22	443
Protection of personal information in private sector	<i>See</i> 23	497
Provisions of fiscal nature	7	99
Public administration	<i>See</i> 29	563
	<i>See</i> 49	1081

Index

Subject	Chapter	Page
Public Curator	<i>See</i> 22	443
	<i>See</i> 24	521
Public Protector	<i>See</i> 29	563
	<i>See</i> 46	1045
Public transit authorities	<i>See</i> 31	585
	<i>See</i> 60	1289

Q

Québec Energy Strategy	46	1045
Québec firms in book industry	<i>See</i> 29	563
Québec Pension Plan	<i>See</i> 36	691
Québec sales tax	<i>See</i> 7	99
	<i>See</i> 13	147
	<i>See</i> 31	585
	<i>See</i> 36	691
Québec, Ville de	64	1519
Québec, Charter of Ville de	<i>See</i> 29	563
	<i>See</i> 31	585
	<i>See</i> 58	1233
	<i>See</i> 60	1289
Québec region, reform of municipal territorial organization of	<i>See</i> 60	1289

R

Real estate brokerage	<i>See</i> 38	943
Records and offices of physicians, regulation on	<i>See</i> 43	1007
Referendums in municipalities	<i>See</i> 22	443
Régie de l'assurance maladie du Québec	<i>See</i> 13	147
	<i>See</i> 22	443
	<i>See</i> 36	691
Régie de l'énergie	<i>See</i> 46	1045
Régie du logement	<i>See</i> 31	585
Regulation on physicians' records and offices	<i>See</i> 43	1007
Regulation respecting the Parc national du Mont-Orford	<i>See</i> 14	331
Religious corporations	<i>See</i> 38	943
Remuneration of elected municipal officers	<i>See</i> 60	1289
Remuneration of judges of Court of Québec and municipal courts, committee on	48	1077
Reserved designations and added-value claims	4	47
	<i>See</i> 22	443
Retirement Plan of Government and Public Employees	<i>See</i> 46	1045
Retirement	55	1199
Roman Catholic Bishops	<i>See</i> 38	943
Roman Catholic cemetery corporations	<i>See</i> 38	943

S

Saguenay–St. Lawrence Marine Park	<i>See</i> 3	31
Saint-Donat, Agence de développement de	68	1539
Saint-Jean-sur-Richelieu, Ville de	62	1505

Index

Subject	Chapter	Page
School elections	<i>See</i> 22	443
	51	1151
Securities	50	1115
Sherbrooke-Vie, société de secours mutuels, demutualization of	67	1533
Sir George Williams University	69	1545
Social solidarity	<i>See</i> 22	443
Société de l'assurance automobile du Québec	<i>See</i> 29	563
	<i>See</i> 59	1249
Société des alcools du Québec	<i>See</i> 8	107
	<i>See</i> 59	1249
Société des établissements de plein air du Québec	<i>See</i> 3	31
Société des loteries du Québec	<i>See</i> 59	1249
Société des Traversiers du Québec	<i>See</i> 29	563
Société générale de financement du Québec	<i>See</i> 59	1249
Société immobilière du Québec	<i>See</i> 29	563
Société nationale du cheval de course	15	371
Société québécoise d'assainissement des eaux	<i>See</i> 60	1289
Societies for prevention of cruelty to animals	<i>See</i> 38	943
Sœurs de Charité de la Providence, charter of La Communauté des	70	1549
Sœurs de l'Asile de la Providence de Montréal	<i>See</i> 70	1549
Special powers of legal persons	<i>See</i> 38	943
Sports and Physical Activity Development Fund	21	437
State-owned enterprises	59	1249
Stationary enginemen	<i>See</i> 58	1233
Supplemental Pension Plans	42	979
Supplementary statement of 19 March 2002	<i>See</i> 36	691
Sustainable development	3	31

T

Taxation	13	147
	<i>See</i> 25	529
	36	691
	<i>See</i> 37	907
Teachers Pension Plan	<i>See</i> 49	1081
	<i>See</i> 55	1199
Telegraph and telephone companies	<i>See</i> 38	943
Tobacco tax	<i>See</i> 7	99
	<i>See</i> 13	147
	<i>See</i> 36	691
Transfers of immovables	<i>See</i> 60	1289
Transport infrastructure partnerships	<i>See</i> 29	563
Trust companies and savings companies	<i>See</i> 50	1115

U

University, Sir George Williams	69	1545
---------------------------------------	----------	------

Index

Subject	Chapter	Page
V		
Vocational training in construction industry	<i>See</i> 22	443
	<i>See</i> 58	1233
Voting	17	387
W		
Watercourses	<i>See</i> 24	521
	<i>See</i> 46	1045
Water-powers of Péribonca river to Aluminum Company of Canada Limited, leasing of	<i>See</i> 46	1045
Winding-up	<i>See</i> 38	943
Workers' compensation	<i>See</i> 41	973
	53	1179
Y		
Youth protection	34	661